



City of Hedwig Village Fiscal Year 2017-2018 Budget Cover Page October 12, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$597,526, which is a 26.79 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 \$18,966.

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

FOR:	Council Member Barry Putterman Council Member Robert Wiener Mayor Brian T. Muecke
AGAINST:	Council Member Carrol McGinnis Council Member Shirley Rouse
PRESENT and not voting:	
ABSENT:	Council Member Matt Woodruff

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.271863/100	\$0.222500/100
Effective Tax Rate:	\$0.215851/100	\$0.196524/100
Effective Maintenance & Operations Tax Rate:	\$0.177834/100	\$0.132088/100
Rollback Tax Rate:	\$0.234281/100	\$0.182201/100
Debt Rate:	\$0.042221/100	\$0.039546/100

Total debt obligation for City of Hedwig Village secured by property taxes: \$439,238



HEDWIG VILLAGE



2018 BUDGET



**CITY ADMINISTRATOR/CITY SECRETARY/TREASURER
KELLY JOHNSON**



**Brian Muecke,
Mayor**



**Barry
Putterman,
Councilmember
Position 1**



**Carrol McGinnis,
Councilmember
Position 2**



**Robert Weiner,
Councilmember
Position 3**



**Matt Woodruff,
Councilmember
Position 4**



**Shirley Rouse,
Councilmember
Position 5**



November 1, 2017

To The Honorable Mayor, City Council and Residents of Hedwig Village:

I'm pleased to present the 2018 Annual Budget for the City of Hedwig Village, Texas. The budget has been prepared in accordance with Texas Statute and as a result of our budget discussions and public comments over the past year. We have worked diligently to balance the needs of our community, prepare for the future, and maintain operating costs as low as possible.

The City of Hedwig Village, a Type A General Law City, was incorporated in 1954. The City is located in Harris County and is bound on the east by the City of Hunters Creek Village, the south by the City of Piney Point Village and the City of Bunker Hill Village, the north by the City of Houston and the City of Spring Valley Village. The City of Hedwig Village consists of approximately 572 single family homes, 244 condominium units, two apartment complexes, two public schools, two churches, and many restaurants and retail stores. The City of Hedwig Village currently has 6 full-time city hall employees and 23 full-time police department employees.

Budget Preparation Process:

The City Staff recognizes that the annual budget process is the single most important financial responsibility of a local government. The Texas Tax Code requires cities that levy a property tax to approve their budgets by September 30th or by the 60th day after the taxing unit receives the certified roll, whichever date is later regardless of the date their fiscal year starts.

The first budget workshop was held with the Mayor and City Council on August 10, 2017. In the workshop they reviewed maintenance and operations and looked at the City's infrastructure needs including streets and drainage. The City of Hedwig Village has one of the lowest tax rates in Harris County. Mayor and City Council had preliminary infrastructure costs from a work in progress Master Drainage Study. From discussions during the workshop and with the preliminary infrastructure cost, a tax increase would be needed to do any infrastructure work.

On September 7, 2017, City Council again met and reviewed the 2018 Proposed Budget. City Council voted to proceed with a proposed tax rate of \$0.279721, leaving the door open to further discuss the City's infrastructure needs.

The City held a third budget workshop on September 22, 2017, to again talk about infrastructure needs relating to preliminary costs given from a infrastructure plan that would help with the flooding in the City.

The City held public hearings on September 22, 2017 and on September 28, 2017 to receive input from the public, either oral or written, regarding the proposed 2017 Property Tax Rate to support the 2018 Proposed Budget at a tax rate of \$0.279721 per \$100 valuation. A public hearing on the entire budget was held on September 28, 2017. Notices were placed in the paper and on the City's website.

On October 12, 2017, the Mayor and Council approved the 2018 Proposed Budget and the 2017 Tax Rate of \$0.271863 per \$100 valuation. This was a decrease of \$.007858 from what was proposed. Above the operating costs of the budget there was budgeted \$508,750 to be split over two budget years to remodel/repair the Village Fire Department. Also budgeted was \$99,000 to formalize the Master Drainage Study and seek approval from the regulatory agencies and provide draft engineering plans to know the projected cost so the City can then take the project to the voters for final approval.

Goals and Objectives:

- To continue the same level of service to both the residential districts and commercial districts.
- Get approval from regulatory agencies on infrastructure plan.
- Implement new software and hardware elements in the police department to meet state and federal mandates and continue the level of service property owners have come to expect.
- Look at funding options for potential drainage solutions.
- Compliance with federal and state regulations.
- Maintain employee salaries and benefits at a competitive level.

Salaries and Benefits:

Included in the 2018 Budget is a 3% - 3.5% pool for salary increases for the City of Hedwig Village employees. The City provides employees with a salary and benefit package which includes health, dental, life, vision, and long-term disability insurance, as well as vacation, sick leave, paid holidays, and a retirement plan through Texas Municipal Retirement System (TMRS).

Employees are encouraged to seek educational seminars and/or classes which relate to their jobs. The City pays for those classes.

General Fund:

The General Fund provides funding for the City's basic services. The primary revenue sources are local sales taxes and City property taxes. The General Fund Budget totals \$6.2 million with police and fire budgets accounting for \$4.025 million or 65% of the General Fund Maintenance and Operations Budget.

The City also utilizes funds from Metro. The 2018 Budget includes \$947,500 of Metro funds which offset some of the police department expenditures and the remaining funds are for maintenance of right-of-ways on major thoroughfares.

Debt Service Fund:

The City's Debt Service Fund provides the funding to make the City's debt payments. As of December 31, 2017, the City will have \$4.6 million in outstanding debt. The 2017 Debt Service Tax Rate is \$.042221 per \$100 valuation.

The City carries an AA+ bond rating which is reflective of the local economy, the city's budget flexibility, and cash liquidity. The City worked hard to receive such a good rating and continues those same standards going forward in the 2018 Adopted Budget.

Conclusion:

City Council and staff must work together to manage the available financial resources and to establish realistic priorities. The City cannot address all of its needs in any one budget year. City Council will have difficult decisions in determining the priorities to be addressed first while maintaining the City's financial base. Working together, we can find solutions that best work for our City.

Sincerely,



Kelly Johnson
City Administrator/Secretary-Treasurer



**CITY OF HEDWIG VILLAGE
ANNUAL BUDGET FISCAL YEAR 2018**

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City of Hedwig Village Snapshot of 2018 Adopted Budget

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	PROJECTED 2017 ACTUAL	ADOPTED 2018 BUDGET
General Fund					
REVENUES					
TOTAL REVENUES	5,120,666	4,608,932	5,070,152	5,565,612	6,220,505
EXPENDITURES					
General Operations	309,225	304,521	334,382	355,780	372,140
Fire Department	892,187	907,224	988,627	1,018,227	1,043,344
Police Department	1,745,243	1,680,433	1,772,314	1,898,258	2,112,985
Municipal Court	136,704	134,767	126,788	147,145	180,740
Blding/Grnds/Parks/PW	632,450	794,043	766,415	676,979	815,293
Prof Srv/Community	302,367	276,620	246,907	257,915	260,420
Mitigation/Traffic	1,097,524	589,336	639,178	867,367	938,716
Reserves/Child Safety	0	0	0	(30,000)	143,492
VFD - Facilities				0	254,375
Street/Drainage/Flood				396,990	99,000
TOTAL EXPENDITURES	5,115,699	4,686,943	4,874,612	5,588,662	6,220,505
POLICE SEIZURE FUND					
TOTAL REVENUES	0	2,535	7	29,046	3,000
TOTAL EXPENDITURES	0	0	4,627	0	3,000
DEBT SERVICE FUND					
TOTAL REVENUES	428,515	413,689	632,092	396,088	440,238
TOTAL EXPENDITURES	429,450	513,165	650,788	655,088	440,238
CONGESTION/TRAFFIC					
TOTAL REVENUES	251,879	937,517	959,847	937,760	947,635
TOTAL EXPENDITURES	1,103,617	543,858	1,055,580	867,367	947,635

City of Hedwig Village

General Fund – Revenue Recap

	2017 ADOPTED BUDGET		2017 PROJECTED ACTUAL		2018 ADOPTED BUDGET	
General Fund						
REVENUES						
Property Taxes	1,814,935	32%	1,815,435	33%	2,380,981	38%
Sales Tax	1,895,000	33%	1,875,000	34%	1,895,000	30%
Franchise Fees	340,000	6%	340,000	6%	340,000	5%
Permits	222,000	4%	180,000	3%	180,000	3%
Unrestricted Revenue	151,050	3%	203,100	4%	183,000	3%
Restricted Revenue	983,800	17%	900,707	16%	981,225	16%
Municipal Court	263,000	5%	249,280	4%	258,300	4%
Interest	1,500	0%	2,090	0%	2,000	0%
TOTAL REVENUES	5,671,285	100%	5,565,612	100%	6,220,505	100%
	2017 Budget vs 2018 Budget				549,220	

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017	
GENERAL FUND									
Revenues									
01	4-101	Ad Valorem Property Taxes	1,159,146	1,283,084	1,807,935	1,784,273	1,807,935	2,373,981	31%
01	4-102	Ad Valorem Penalty & Interest	4,543	5,419	5,000	5,143	5,500	5,000	0%
01	4-105	Ad Valorem Prior Yr Prop. Tax	(3,785)	6,551	2,000	(1,563)	2,000	2,000	0%
01	4-201	Sales & Use Tax	1,874,264	1,918,508	1,895,000	956,062	1,875,000	1,895,000	0%
01	4-202	Franchise Tax	342,614	346,565	340,000	158,515	340,000	340,000	0%
01	4-203	Mixed Drink Tax	56,980	56,857	58,000	12,570	50,000	58,000	0%
01	4-204	Child Safety Tax	3,125	3,005	3,100	1,615	3,100	3,100	0%
01	4-301	Permits	240,397	182,462	222,000	93,064	180,000	180,000	-19%
01	4-302	Misc.	3,446	4,352	4,000	67,930	52,000	4,000	0%
01	4-303	Ambulance Reimb.	52,094	44,847	51,050	28,566	57,000	51,000	0%
01	4-304	Sale of Assets	2,017	15,163	8,000	6,300	6,300	35,000	338%
01	4-305	Memorials	175	0	200	0	0	0	-100%
01	4-309	P.D. Srv. Fees		8,015	10,000	8,900	17,800	15,000	50%
01	4-401	Motel Occupancy	30,955	22,857	20,000	6,498	20,000	20,000	0%
01	4-405	METRO Congestion/Traffic	543,858	900,000	947,500	363,965	867,367	947,500	0%
01	4-501	Municipal Court	264,921	242,756	263,000	124,638	249,280	258,300	-2%
01	4-502	Special Child Safety Fees	16,203	13,526	16,000	8,050	16,100	15,600	-3%
01	4-503	Special Security Fees	6,951	5,964	7,000	3,029	6,060	6,300	-10%
01	4-504	Special Technology Fees	9,748	8,534	10,000	4,038	8,080	8,725	-13%
01	4-601	Interest	1,279	1,687	1,500	1,041	2,090	2,000	33%
TOTAL G&A REVENUES		4,608,932	5,070,152	5,671,285	3,632,634	5,565,612	6,220,505	10%	

City of Hedwig Village

General Fund - Expense Recap

General Fund	ADOPTED 2017 BUDGET		PROJECTED 2017 ACTUAL		ADOPTED 2018 BUDGET	
EXPENDITURES						
General Operations	340,640	6%	355,780	6%	372,140	6%
Fire Department	1,018,227	18%	1,018,227	18%	1,043,344	17%
Police Department	1,872,466	33%	1,898,258	34%	2,112,985	34%
Municipal Court	153,170	3%	147,145	3%	180,740	3%
Blding/Grnds/Parks/PW	686,637	12%	676,979	12%	815,293	13%
Prof Srv/Community	255,655	5%	257,915	5%	260,420	4%
Mitigation/Traffic	947,500	17%	867,367	16%	938,716	15%
Reserves/Child Safety	0	0%	(30,000)	-1%	143,492	2%
VFD - Facilities	0	0%	0	0%	254,375	4%
Street/Drainage/Flood	396,990	7%	396,990	7%	99,000	2%
TOTAL EXPENDITURES	5,671,285	100%	5,588,662	100%	6,220,505	100%
	2017 Budget vs 2018 Budget					549,220

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
GENERAL FUND								
Expenditures								
01- General & Admin								
Personnel								
01- 501-101	Salaries	161,691	171,277	174,160	86,592	173,190	182,290	5%
01- 501-102	Overtime	2,185	311	2,500	1,546	3,500	3,000	20%
01- 501-103	Longevity Pay	226	402	620	329	660	820	32%
01- 501-104	Education and Meetings	0	1,500	1,560	0	1,500	1,550	-1%
01- 501-105	Payroll Taxes	12,722	13,285	13,690	7,137	14,280	14,360	5%
01- 501-106	Group Health & Life Insurance	16,691	23,574	26,120	9,904	19,810	23,670	-9%
01- 501-107	Dental Insurance	669	418	320	230	460	460	44%
01- 501-108	Workers Compensation	423	504	430	250	510	490	14%
01- 501-110	Retirement Contribution	10,671	11,252	19,190	10,581	21,170	19,930	4%
	Total Personnel	205,277	222,522	238,590	116,570	235,080	246,570	3%
Operations								
01- 501-301	General Insurance	34,351	41,778	36,000	23,544	48,000	48,200	34%
01- 501-302	Dues & Subscriptions	2,103	2,399	2,500	2,253	3,000	3,000	20%
01- 501-303	Education/Meetings & Travel	10,111	9,894	8,000	2,046	8,000	10,000	25%
01- 501-304	Legal Notices	1,952	1,467	3,000	750	3,000	3,000	0%
01- 501-305	Postage	3,092	2,834	5,000	1,290	5,000	5,000	0%
01- 501-306	Office Supplies	2,603	5,648	3,000	1,533	3,500	3,500	17%
01- 501-307	Printing & Stationary	1,666	4,551	2,000	1,182	4,200	4,500	125%
01- 501-308	Supplies & Equipment/General	6,394	7,465	4,000	1,811	6,000	6,500	63%
01- 501-314	Misc.	135	8,298	0	0	0	0	0%
01- 501-337	Car Allowance	3,000	6,000	6,000	3,000	6,000	6,000	0%
01- 501-340	Bank/Credit Card Charges	13,992	9,307	11,550	8,147	13,000	13,000	13%
	Total Operations	79,397	99,639	81,050	45,555	99,700	102,700	27%
Maintenance								

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
01- 501-601	Maintenance - Contracts	17,209	12,222	16,000	5,857	16,000	17,870	12%
	Total Maintenance	17,209	12,222	16,000	5,857	16,000	17,870	12%
	Capital							
01- 501-803	Computer System - General	2,639	0	5,000	4,194	5,000	5,000	0%
	Total Capital	2,639	0	5,000	4,194	5,000	5,000	0%
	TOTAL GENERAL OPERATIONS EXP.	304,521	334,382	340,640	172,176	355,780	372,140	9%
	02- Fire Department							
01- 502-334	Fire & Ambulance	907,224	988,627	1,018,227	551,539	1,018,227	1,043,344	2%
01- 502-XXX	Capital - Facility Improvements						254,375	
	TOTAL FIRE EXPENDITURES	907,224	988,627	1,018,227	551,539	1,018,227	1,297,719	27%
	03- Police Department							
	Personnel							
01- 503-101	Salaries	1,022,004	1,105,653	1,172,710	595,172	1,193,650	1,199,920	2%
01- 503-102	Overtime	53,857	39,802	37,000	22,839	43,000	45,000	22%
01- 503-103	Longevity Pay	8,534	8,583	9,790	5,114	10,230	10,490	7%
01- 503-104	Education and Meetings	52,826	47,670	51,106	0	55,419	64,940	27%
01- 503-105	Payroll Taxes	88,894	88,485	97,210	45,614	95,530	101,010	4%
01- 503-106	Group Health & Life Insurance	163,843	208,829	201,990	96,151	192,310	217,090	7%
01- 503-107	Dental Insurance	3,979	4,953	4,680	3,366	6,740	7,590	62%
01- 503-108	Workers Compensation	15,176	20,253	22,720	11,562	23,130	26,980	19%
01- 503-110	Retirement Contribution	72,379	76,067	91,810	46,041	96,190	98,300	7%
01- 503-111	Employment Expenses	2,077	1,250	2,000	0	2,000	2,000	0%
01- 503-112	Special Child Safety Overtime	6,945	4,285	8,000	2,369	7,106	8,000	0%
01- 503-113	Special Security Overtime	11,127	9,764	11,200	3,575	10,724	11,200	0%
	Total Personnel	1,501,642	1,615,594	1,710,216	831,802	1,736,028	1,792,520	5%

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
Operations								
01- 503-302	Dues & Subscriptions	3,524	1,322	3,500	3,181	4,000	3,500	0%
01- 503-303	Education/Meetings & Travel	2,920	4,998	7,000	4,110	7,000	7,000	0%
01- 503-305	Postage	842	856	850	422	850	850	0%
01- 503-306	Office Supplies	2,538	2,981	3,500	884	3,500	3,500	0%
01- 503-307	Printing & Stationary	2,805	3,725	3,500	1,925	3,800	3,800	9%
01- 503-308	Supplies & Equipment/General	5,401	13,456	16,000	5,211	16,000	16,000	0%
01- 503-309	Crime Analysis	1,758	1,758	2,000	1,773	2,000	2,000	0%
01- 503-310	Jail & Investigative Supplies	1,260	1,821	5,000	1,725	4,000	4,000	-20%
01- 503-314	Misc.	250	0	0	0	0	0	0%
01- 503-329	Telecommunications		14,486	0	5,488	15,000	16,500	
01- 503-330	Electricity/Gas	45,344	50,298	52,500	9,167	32,000	33,000	-37%
01- 503-332	Uniforms	4,739	4,537	6,000	4,374	6,500	6,500	8%
	Total Operations	71,382	100,238	99,850	38,260	94,650	96,650	-3%
Maintenance								
01- 503-601	Maintenance - Contracts	9,454	10,146	13,400	6,172	17,295	17,815	33%
01- 503-603	Maintenance - Building	1,713	2,831	2,000	1,174	2,000	18,000	800%
01- 503-604	Maintenance - Equipment						2,000	
01- 503-606	Maintenance - Vehicles	8,091	13,070	12,000	8,661	15,000	12,000	0%
01- 503-607	Gasoline - Vehicles	24,338	17,928	25,000	9,160	23,000	25,000	0%
01- 503-608	Maintenance - Radios & Radars	495	1,344	1,500	0	1,500	1,500	0%
01- 503-609	Maintenance & Supplies Camera	560	0	1,000	0	1,000	1,000	0%
	Total Maintenance	44,651	45,320	54,900	25,168	59,795	77,315	41%
Capital								
01- 503-803	Computer System - Police	22,366	0	0	0	0	5,000	0%
01- 503-806	Furniture/Equipment	0	0	0	0	0	0	0%
01- 503-807	Police Equipment	(3,870)	11,162	7,500	7,785	7,785	91,500	1120%
01- 503-808	Police Vehicles	44,262	0	0	0	0	50,000	0%
	Total Capital	62,758	11,162	7,500	7,785	7,785	146,500	1853%

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
TOTAL POLICE EXPENDITURES		1,680,433	1,772,314	1,872,466	903,015	1,898,258	2,112,985	13%
04- Municipal Court								
Personnel								
01- 504-101	Salaries	39,431	38,375	47,180	19,364	38,730	60,710	29%
01- 504-102	Overtime	3,131	6,001	3,900	2,525	6,000	7,000	79%
01- 504-103	Longevity Pay	546	555	580	283	570	640	10%
01- 504-104	Education and Meetings	0	0	0	0	0	0	0%
01- 504-105	Payroll Taxes	3,345	2,896	3,960	1,456	2,920	5,230	32%
01- 504-106	Group Health & Life Insurance	13,542	17,199	16,570	6,764	13,530	15,930	-4%
01- 504-107	Dental Insurance	113	148	130	113	230	270	108%
01- 504-108	Workers Compensation	100	88	130	63	130	180	38%
01- 504-110	Retirement Contribution	2,712	2,828	3,670	1,634	3,270	3,730	2%
	Total Personnel	62,919	68,090	76,120	32,203	65,380	93,690	23%
Operations								
01- 504-302	Dues & Subscriptions	80	0	500	0	500	500	0%
01- 504-303	Education/Meetings & Travel	974	1,069	1,500	850	1,500	1,500	0%
01- 504-305	Postage	678	494	700	308	700	700	0%
01- 504-306	Office Supplies	539	360	750	568	750	750	0%
01- 504-307	Printing & Stationary	4,113	1,047	3,000	472	2,500	2,500	-17%
01- 504-308	Supplies & Equipment/General	322	274	500	134	500	1,000	100%
01- 504-311	SETCIC System	3,111	3,127	3,500	3,025	3,500	3,500	0%
01- 504-313	Jury Fees	564	(222)	500	0	500	500	0%
01- 504-315	Credit Card Fees	2,000	0	4,000	0	4,000	4,000	0%
01- 504-336	Prof. Services	47,346	44,220	52,100	24,050	52,100	52,100	0%
01- 504-340	Special Technology	10,914	8,128	6,000	7,321	10,315	10,000	67%
01- 504-341	Special Security	677	200	2,000	2,900	2,900	2,000	0%
01- 504-343	Special Child Safety	529	0	2,000	32,680	2,000	2,000	0%
	Total Operations	71,848	58,698	77,050	72,308	81,765	81,050	5%

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
Capital								
01- 504-803	Computer System - Court	0	0	0	0	0	6,000	0%
	Total Capital	0	0	0	0	0	6,000	0%
TOTAL MUNICIPAL COURT EXP.		134,767	126,788	153,170	104,510	147,145	180,740	18%
05- Building & Grounds								
Operations								
01- 505-308	Supplies & Equipment/General	1,718	1,421	2,000	0	2,000	12,000	500%
01- 505-329	Telecommunications		11,016	0	4,527	11,000	11,350	
01- 505-330	Electricity/Gas	33,287	23,345	36,000	7,646	23,000	23,700	-34%
	Total Operations	35,005	35,782	38,000	12,173	36,000	47,050	24%
Maintenance								
01- 505-601	Maintenance - Contracts	23,711	24,742	18,561	9,280	18,561	18,561	0%
01- 505-602	Janitorial Contracts	18,528	26,595	29,590	14,364	28,728	29,590	0%
01- 505-603	Maintenance - Building	14,231	27,673	17,600	12,758	22,000	23,610	34%
01- 505-604	Maintenance - Equipment	0	0	0	10,888	10,888	2,000	
	Total Maintenance	56,470	79,010	65,751	47,290	80,177	73,761	12%
Capital								
01- 505-807	Equipment						23,500	
01- 505-810	Facilities	46,600	0	0	0	0	14,000	0%
	Total Capital	46,600	0	0	0	0	37,500	
TOTAL BUILDING & GROUNDS EXP.		138,075	114,793	103,751	59,463	116,177	158,311	53%
06- Parks								
Operations								

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
01- 506-314	Misc. - Maintenance	0	0	500	245	500	500	0%
01- 506-330	Electricity/Gas	941	975	1,000	274	1,000	1,030	3%
	Total Operations	941	975	1,500	520	1,500	1,530	2%
	Maintenance							
01- 506-601	Maintenance Contracts	36,544	36,544	18,561	9,280	18,561	18,561	0%
	Total Maintenance	36,544	36,544	18,561	9,280	18,561	18,561	0%
	Capital							
01- 506-801	City Landscaping	5,184	5,573	18,500	1,701	18,500	23,500	27%
01- 506-802	Park Improvements	5,498	5,864	5,000	40	5,000	5,000	0%
	Total Capital	10,682	11,437	23,500	1,741	23,500	28,500	21%
	TOTAL PARKS EXPENDITURES	48,166	48,956	43,561	11,541	43,561	48,591	12%
	07-Public Works							
	Personnel							
01- 507-101	Salaries	128,403	129,915	137,670	68,839	137,680	146,150	6%
01- 507-102	Overtime	743	1,487	1,000	125	250	2,500	150%
01- 507-103	Longevity Pay	84	106	860	376	760	740	-14%
01- 507-104	Educational/Salary Adjust	0	300	350	0	350	350	0%
01- 507-105	Payroll Taxes	10,030	9,354	10,710	4,835	9,680	11,460	7%
01- 507-106	Group Health & Life Insurance	24,398	30,663	30,070	13,697	27,400	34,830	16%
01- 507-107	Dental Insurance	731	946	880	597	1,200	1,390	58%
01- 507-108	Workers Compensation	323	356	340	187	380	390	15%
01- 507-110	Retirement Contribution	8,407	8,404	10,310	5,028	10,060	11,080	7%
	Total Personnel	173,119	181,530	192,190	93,684	187,760	208,890	9%
	Operations							
01- 507-302	Books Publications & Dues	2,409	1,085	2,000	4,431	3,000	3,000	50%
01- 507-303	Education/Meetings & Travel	448	1,052	2,000	35	2,000	2,000	0%

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
01- 507-305	Postage	205	165	250	103	250	250	0%
01- 507-306	Office Supplies	715	271	800	181	800	800	0%
01- 507-307	Printing & Stationary	1,871	557	1,000	83	1,000	1,000	0%
01- 507-308	Supplies & Equipment/General	7,863	3,259	5,000	1,460	4,000	4,000	-20%
01- 507-331	Street Lighting	18,906	19,109	0	0	0	0	0%
	Total Operations	32,418	25,497	11,050	6,293	11,050	11,050	0%
	Maintenance							
01- 507-601	Maintenance - Contracts	113,816	113,816	18,561	9,280	18,561	18,561	0%
01- 507-606	Maintenance - Vehicles	3,886	5,771	4,000	816	5,000	4,000	0%
01- 507-607	Gasoline - Vehicles	2,551	770	5,000	457	4,000	4,000	-20%
01- 507-610	Fogging, Chemicals & Humane	8,996	5,469	9,000	3,233	9,000	9,000	0%
01- 507-611	Garbage Collection	151,330	154,634	178,954	66,252	161,900	170,920	-4%
01- 507-612	Recycling Collection	19,414	19,833	20,570	8,320	19,970	20,570	0%
01- 507-613	Maintenance - Drainage	102,272	95,345	100,000	0	100,000	100,000	0%
	Total Maintenance	402,265	395,639	336,085	88,359	318,431	327,051	-3%
	Capital							
01- 507-807	Equipment						36,400	
01- 507-808	Vehicles/City	0	0	0	0	0	25,000	0%
01- 507-850	Infrastructure-Str/Drainage/Flood			396,990	0	396,990	99,000	-75%
	Total Capital	0	0	396,990	0	396,990	160,400	-60%
	TOTAL PUBLIC WORKS EXP.	607,802	602,667	936,315	188,336	914,231	707,391	-24%
	08- Community Relations							
	Operations							
01- 508-317	Election	6,214	4,651	5,500	3,091	5,500	5,500	0%
01- 508-319	Christmas Open House	5,332	7,039	5,500	0	7,000	7,000	27%
01- 508-320	Public Relations	1,634	6,399	1,000	771	1,000	1,000	0%
01- 508-321	Villages Independence Festival	1,566	5,743	5,500	5,724	6,000	6,000	9%

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
01- 508-322	Library Support	2,500	2,500	2,500	0	2,500	2,500	0%
	TOTAL COMMUNITY RELATIONS EXP.	17,246	26,332	20,000	9,586	22,000	22,000	10%
09- Prof./Contract Services								
Operations								
01- 509-323	Plan Checking & Inspections	111,563	71,425	80,000	28,890	70,000	70,000	-13%
01- 509-324	Legal	26,823	29,656	30,000	7,073	30,000	30,000	0%
01- 509-325	Audit & Bookkeeping	26,050	18,500	18,500	12,950	18,500	19,995	8%
01- 509-326	Tax Assessing & Collection	8,675	8,825	8,825	8,690	8,690	8,825	0%
01- 509-327	Harris Co. Appraisal District	16,094	15,098	16,330	8,429	16,725	17,600	8%
01- 509-328	Computer Services	47,371	59,425	40,000	11,845	50,000	50,000	25%
01- 509-335	Consultants	22,798	17,647	42,000	10,779	42,000	42,000	0%
	TOTAL PROF./SERVICES EXP.	259,374	220,575	235,655	88,656	235,915	238,420	1%
11- Mitigation/Traffic								
Personnel								
01- 511-101	Salaries	295,279	310,325	332,750	139,679	279,360	412,940	24%
01- 511-102	Overtime	20,112	16,626	17,000	7,923	15,850	18,000	6%
01- 511-103	Longevity Pay	3,315	3,546	3,950	1,731	3,470	4,850	23%
01- 511-104	Educational/Salary Adjust	0	13,960	16,230	0	17,007	20,840	28%
01- 511-105	Payroll Taxes	25,557	24,904	28,300	11,463	22,930	34,940	23%
01- 511-106	Group Health & Life Insurance	43,420	54,401	53,590	18,020	36,050	76,250	42%
01- 511-107	Dental Insurance	1,079	1,418	1,290	947	1,900	2,270	76%
01- 511-108	Workers Compensation	6,490	7,264	6,870	3,793	7,590	9,860	44%
01- 511-110	Retirement Contribution	21,641	21,488	26,970	11,327	22,660	33,940	26%
	Total Personnel	416,892	453,932	486,950	194,883	406,817	613,890	26%
Operations								
01- 511-331	Street Lighting			20,000	5,445	20,000	20,600	3%
	Total Operations	0	0	20,000	5,445	20,000	20,600	3%

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	2018 vs 2017
Maintenance								
01- 511-601	Maintenance Contracts			129,926	64,963	129,926	129,926	0%
	Total Maintenance	0	0	129,926	64,963	129,926	129,926	0%
Capital								
01- 511-701	Right of Way / Streets	125,223	146,492	248,124	153,674	248,124	96,800	-61%
01- 511-702	Hike & Bike	7,000	0	5,000	468	5,000	5,000	0%
01- 511-801	City Landscaping			12,500	0	12,500	12,500	0%
01- 511-808	Police Vehicles/Equipment	40,220	38,754	45,000	35,153	45,000	60,000	33%
	Total Capital	172,444	185,246	310,624	189,295	310,624	174,300	-44%
TOTAL MITIGATION/TRAFFIC EXP.		589,336	639,178	947,500	454,586	867,367	938,716	-1%
Reserve								
	Operating Reserve			0	0	0	179,892	
	Child Safety Reserve			0	0	(30,000)	(36,400)	
TOTAL RESERVES				0	0	(30,000)	143,492	
TOTAL GENERAL FUND EXPENDITURES		4,686,943	4,874,612	5,671,285	2,543,409	5,588,662	6,220,505	10%
REVENUE OVER/(UNDER) EXP.		(78,011)	195,540	0	1,089,225	(23,050)	0	

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget
Police Seizure Fund							
Revenues							
03	4-302 Misc.	0	0	0	0	0	0
03	4-601 Interest Income	3	7	0	7	5	0
03	4-701 Awarded Seizure Income	2,532	0	3,000	2,794	29,041	3,000
TOTAL POLICE SEIZURE FUNI		2,535	7	3,000	2,801	29,046	3,000
						26,245	
Expenditures							
03	510-807 Capital - Police Equipment	0	4,627	3,000	0	0	3,000
TOTAL POLICE SEIZURE EXP.		0	4,627	3,000	0	0	3,000
REVENUE OVER/(UNDER) EXP.		2,535	(4,619)	0	2,801	29,046	0

**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET**

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget	
Debt Service Fund								
Revenues								
04	4-101	Ad Valorem Property Taxes	414,554	625,069	391,088	386,470	391,088	439,235
04	4-105	Ad Valorem Prior Yr Prop. Tax	(1,552)	3,099	1,000	(851)	1,000	0
04	4-106	Ad Valorem Penalty & Interest	285	2,382	2,000	1,218	2,000	0
04	4-601	Interest Income	403	1,542	1,000	1,147	2,000	1,003
TOTAL DEBT SRV REVENUES		413,689	632,092	395,088	387,984	396,088	440,238	
						8,104		
Expenditures								
04	501-901	Debt Interest Expense	112,915	140,238	134,088	68,094	134,088	129,238
04	501-902	Debt Bond Principal Expense	400,000	510,000	520,000	420,000	520,000	310,000
04	501-903	Paying Agent Fees	250	550	1,000	0	1,000	1,000
TOTAL DEBT SRV EXP.		513,165	650,788	655,088	488,094	655,088	440,238	
REVENUE OVER/(UNDER) EXP.		(99,475)	(18,695)	(260,000)	(100,109)	(259,000)	0	

CITY OF HEDWIG VILLAGE

2018 ADOPTED BUDGET

ADOPTED 10/12/17

ACCT #	DESCRIPTION	Actual 12/31/2015	Actual 12/31/2016	ADOPTED 2017 Budget	Actual 6/30/2017	Projected 12/31/2017 @ 6/30/17	ADOPTED 2018 Budget
Congestion / Traffic							
Revenues							
07	4-302 Misc.	937,132	959,254	947,500	467,265	937,500	947,500
07	4-601 Interest Income	385	593	650	134	260	135
TOTAL CONGESTION/TRAFFIC REV.		937,517	959,847	948,150	467,398	937,760	947,635
						470,361	
Expenditures							
07	501-314 Misc.	543,858	1,055,580	948,150	363,965	867,367	947,635
TOTAL CONGESTION/TRAFFIC EXP.		543,858	1,055,580	948,150	363,965	867,367	947,635
REVENUE OVER/(UNDER) EXP.		393,659	(95,733)	0	103,433	70,393	0



**CITY OF HEDWIG VILLAGE
2018 ADOPTED BUDGET
SUMMARY OF FUNDS AT YEAR END**

Cash on Hand

Cash on Hand @ 06/30/2017
 Expected Revenue (July - Dec 2017)
 Expected Expenditures (July - Dec 2017)
 Over/(Under) end of year Fund Balance
ESTIMATED BALANCE @ 12/31/2017

2018 BUDGET
 Est. Surplus/(Shortfall) from 2017 Operating Budget
ESTIMATED BALANCE @ 12/31/2018

<i>General</i>	<i>Police Seizure</i>	<i>Debt Srv</i>	<i>Congestion / Traffic</i>	<i>TOTAL</i>
1,207,188	2,801	241,279	402,318	1,853,586
1,932,978	26,245	8,104	470,361	2,437,688
(3,045,253)	0	(166,994)	(503,402)	(3,715,649)
94,913	29,046	82,389	369,277	575,625
0	0	0	0	0
94,913	29,046	82,389	369,277	575,625

Available Reserves

General Operating Reserve *
 Street & Drainage
 Equipment Replacement
ESTIMATED BALANCE @ 12/31/2017

General Operating Reserve
 Street & Drainage
 Equipment Replacement
ESTIMATED BALANCE @ 12/31/2018

<i>General</i>	<i>Police Seizure</i>	<i>Debt Srv</i>	<i>Congestion / Traffic</i>	<i>TOTAL</i>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
179,892	0	0	0	179,892
179,892	0	0	0	179,892

Recommended 3 month or 25% Operating Reserve *

**CITY OF HEDWIG VILLAGE
AD VALOREM TAX INFORMATION**

<u>TAX YEAR</u>	<u>FISCAL YEAR</u>	<u>AD VALOREM TAX RATE</u>	<u>ORIGINAL BUDGET</u>	<u>TAX YEAR</u>	<u>FISCAL YEAR</u>	<u>AD VALOREM TAX RATE</u>	<u>ORIGINAL BUDGET</u>
1990	1991	\$0.087220	\$1,922,918	2006	2007	\$0.181797	\$4,189,218
1991	1992	\$0.084930	\$2,108,000	2007	2008	\$0.211797	\$4,117,809
1992	1993	\$0.090620	\$2,204,361	2008	2009	\$0.204980	\$4,461,389
1993	1994	\$0.090620	\$2,438,246	2009	2010	\$0.215076	\$4,520,335
1994	1995	\$0.219990	\$2,857,828	2010	2011	\$0.222995	\$4,525,826
1995	1996	\$0.148159	\$2,693,644	2011	2012	\$0.221783	\$4,609,757
1996	1997	\$0.243014	\$2,754,445	2012	2013	\$0.217338	\$4,620,847
1997	1998	\$0.253674	\$2,623,562	2013	2014	\$0.208603	\$4,704,362
1998	1999	\$0.243674	\$2,771,319	2014	2015	\$0.196434	\$4,858,385
1999	2000	\$0.180000	\$3,284,119	2015	2016	\$0.210311	\$5,176,232
2000	2001	\$0.176446	\$3,276,526	2016	2017	\$0.222500	\$5,671,285
2001	2002	\$0.176446	\$3,571,362	2017	2018	\$0.271863	\$6,220,505
2002	2003	\$0.214111	\$3,602,850				
2003	2004	\$0.205607	\$3,773,747				
2004	2005	\$0.205607	\$4,008,125				
2005	2006	\$0.194635	\$4,158,864				



**CITY OF HEDWIG VILLAGE
PROPERTY TAX RATES
2012 - 2017**

Dollars Per \$100 of Valuation.

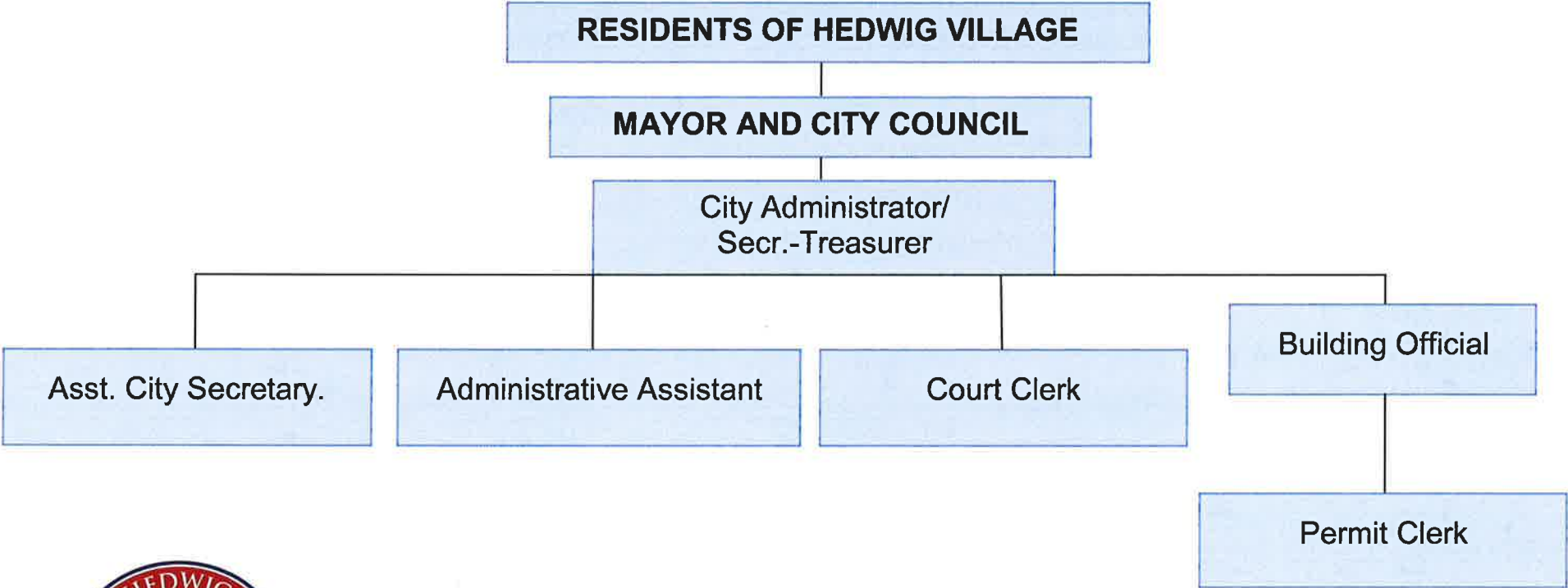
TAX YEAR	TAXABLE VALUES	M & O		DEBT		TOTAL	
		Rate	Revenue	Rate	Revenue	Rate	Revenue
2017	1,040,322,790	0.229642	2,389,020.14	0.042221	439,234.69	0.271863	2,828,254.83
2016	985,120,836	0.182954	1,802,317.97	0.039546	394,081.85	0.222500	2,196,399.83
2015	927,369,374	0.141246	1,309,872.15	0.069065	640,487.66	0.210311	1,950,359.80
2014	803,791,113	0.144667	1,162,820.49	0.051767	416,098.55	0.196434	1,578,919.03
2013	729,109,159	0.150060	1,094,101.20	0.058543	426,842.37	0.208603	1,520,943.58
2012	684,407,215	0.155321	1,063,028.13	0.062017	424,448.82	0.217338	1,487,476.95

M & O refers to the portion of the tax rate established by the tax ordinance to be used for Maintenance and Operations of t General Fund activities.

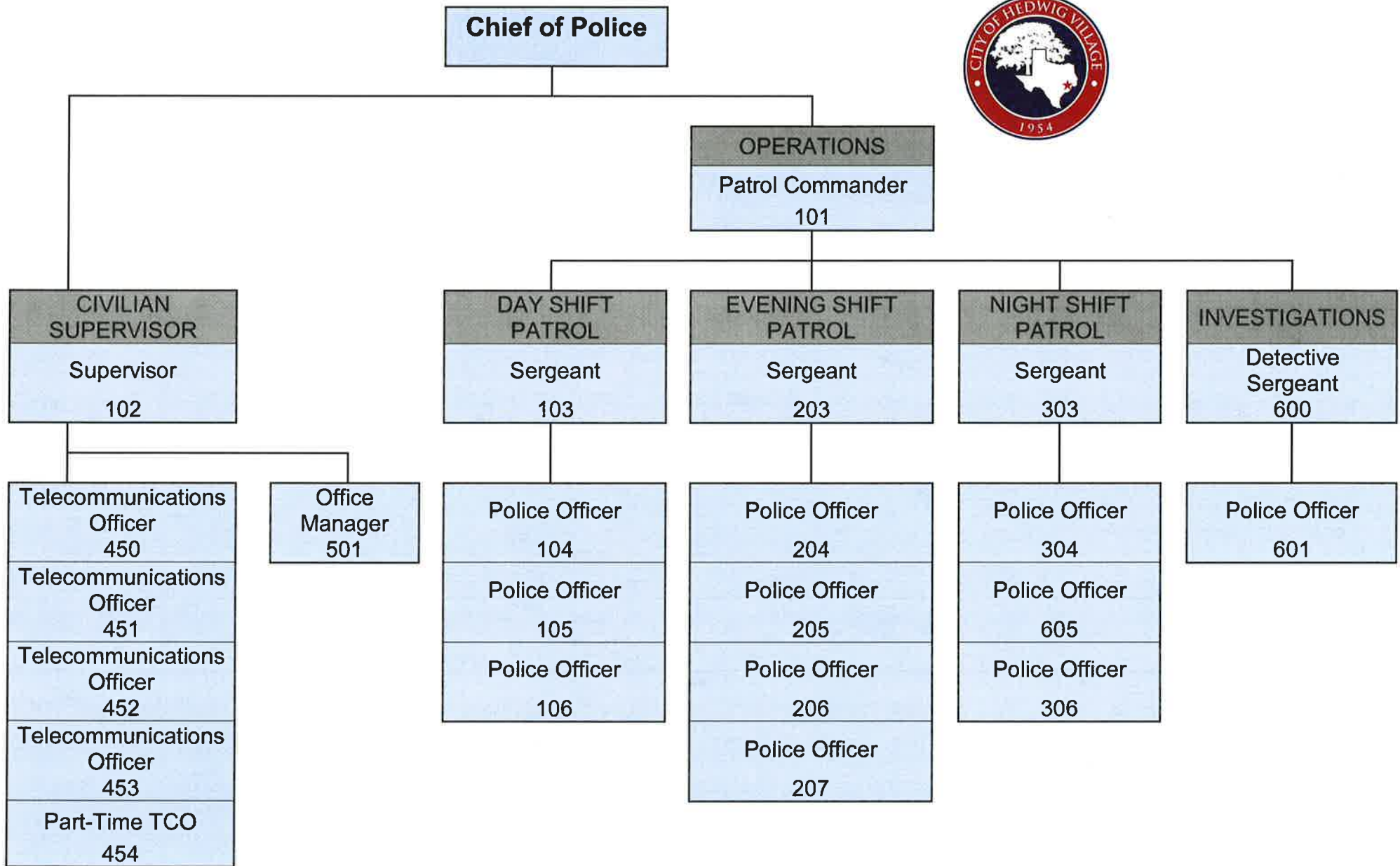
DEBT refers to that portion of the tax rate dedicated by the tax ordinance to be used to retire the current year general obligation debt service, as budgeted in the Debt Service Fund.

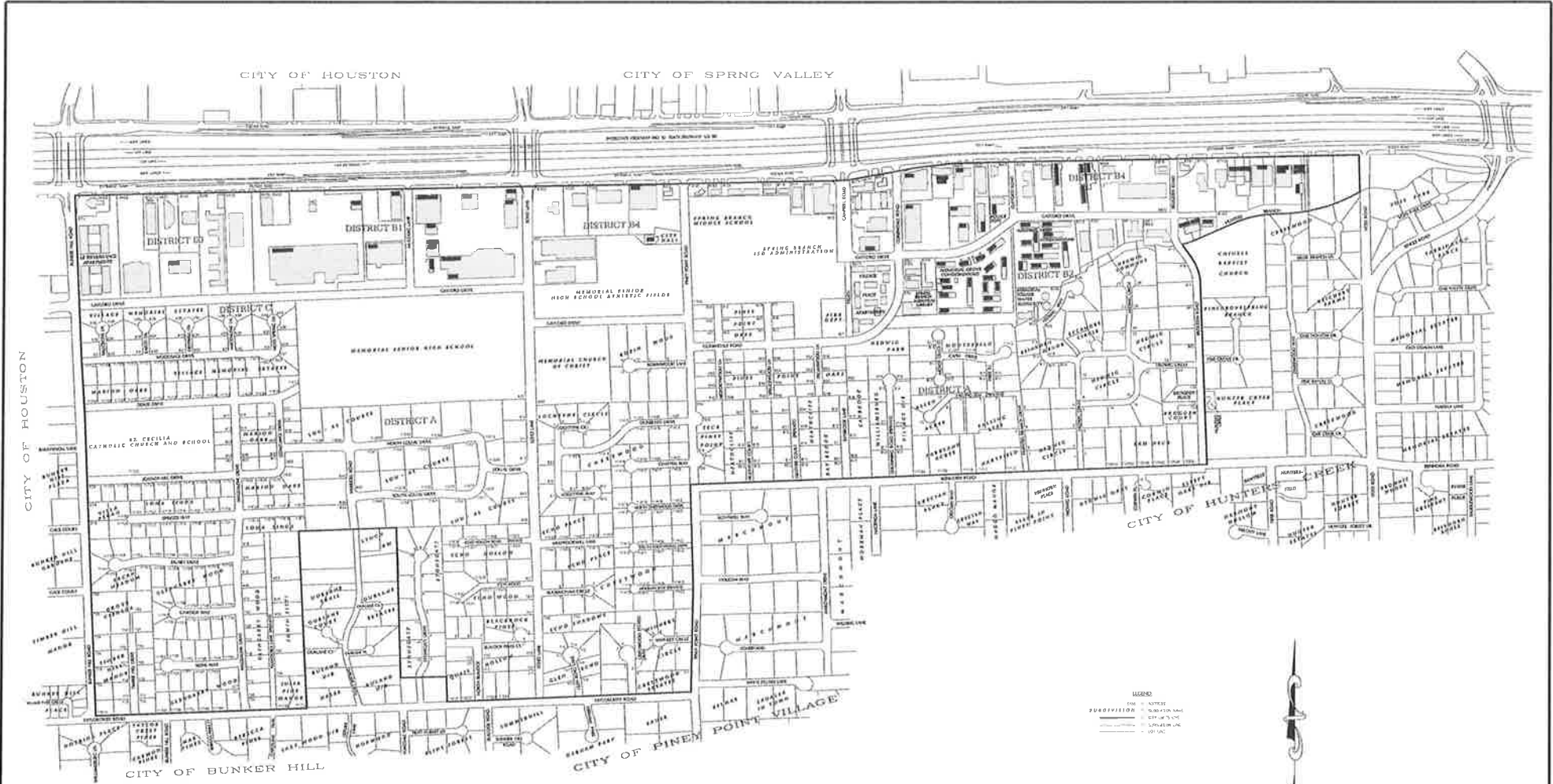


City of Hedwig Village Organizational Chart – City Hall



HEDWIG VILLAGE POLICE DEPARTMENT ORGANIZATIONAL CHART





OFFICIAL MAP
OF THE
CITY OF HEDWIG VILLAGE
HARRIS COUNTY, TEXAS

APPROVED ON MARCH 11, 2010

LEGEND
 --- 1/2" = 1' STREET
 --- 1/4" = 1' SIDEWALK
 --- 1/8" = 1' CURB
 --- 1/16" = 1' DRIVEWAY
 --- 1/32" = 1' ALLEY

