



City of Hedwig Village Fiscal Year 2014 Budget Cover Page September 24, 2013

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,847, which is a 0.38 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 \$8,389.

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

FOR: Councilmen Dixon, Johnson, Putterman and Woodruff

AGAINST: None

PRESENT and not voting: Mayor Sue V. Speck

ABSENT: Councilman McGinnis

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.208603/100	\$0.217338/100
Effective Tax Rate:	\$0.208603/100	\$0.217338/100
Effective Maintenance & Operations Tax Rate:	\$0.149174/100	\$0.150809/100
Rollback Tax Rate:	\$0.219650/100	\$0.224890/100
Debt Rate:	\$0.058543/100	\$0.062017/100

Total debt obligation for City of Hedwig Village secured by property taxes:
\$429,200

C I T Y O F H E D W I G V I L L A G E

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

FINANCIAL SUMMARY

	PRIOR	CURRENT YEAR			PROPOSED
	YEAR	ORIGINAL	AMENDED	Y-T-D	
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
	2012	2013	2013	2013	2014

REVENUE SUMMARY

ADVELOREM TAXES	1,048,165.56	1,033,841.00	1,033,841.00	618,986.30	1,036,776.00
OTHER TAXES	1,961,500.89	1,968,565.00	2,099,269.00	877,884.15	2,112,165.00
GENERAL REVENUE	256,134.79	219,000.00	307,000.00	202,482.73	251,000.00
TRANSFERS IN	868,397.14	969,241.00	1,150,578.00	317,381.37	937,421.00
MUNICIPAL COURT	372,480.09	427,000.00	427,000.00	151,154.55	365,000.00
INTEREST	2,954.99	3,200.00	3,200.00	855.06	2,000.00

*** TOTAL REVENUES ***	4,509,633.46	4,620,847.00	5,020,888.00	2,168,744.16	4,704,362.00
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EXPENDITURE SUMMARY

01-GENERAL OPERATIONS	312,943.44	375,111.00	381,564.00	152,911.10	291,860.00
02-FIRE DEPARTMENT	877,073.72	899,996.00	899,996.00	487,497.40	892,187.00
03-POLICE DEPARTMENT	1,444,143.10	1,478,160.00	1,563,726.00	732,670.08	1,654,997.00
04-MUNICIPAL COURT	154,909.32	155,236.00	158,001.00	69,200.42	150,527.00
05-BUILDING & GROUNDS	102,929.95	96,870.00	96,870.00	39,579.40	89,870.00
06-PARK	38,279.37	38,544.00	38,544.00	18,658.09	38,544.00
07-PUBLIC WORKS	477,362.01	483,529.00	517,907.00	257,907.00	541,519.00
08-COMMUNITY RELATIONS	14,322.20	15,500.00	15,716.00	6,595.07	18,500.00
09-PROFESSIONAL/CONTRACT	235,399.44	189,301.00	224,071.00	137,342.14	201,558.00
10-CAPITAL	107,355.89	139,600.00	257,086.00	203,170.81	75,800.00
11-MITIGATION/TRAFFIC	832,969.67	749,000.00	867,407.00	314,388.28	749,000.00

*** TOTAL EXPENDITURES ***	4,597,688.11	4,620,847.00	5,020,888.00	2,419,919.79	4,704,362.00
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** REVENUES OVER (UNDER) EXPENDITURES **	(88,054.65)	0.00	0.00	(251,175.63)	0.00
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01 -GENERAL OPERATING FUND

REVENUES	PRIOR YEAR	CURRENT YEAR				PROPOSED
		ACTUAL 2012	ORIGINAL BUDGET 2013	AMENDED BUDGET 2013	Y-T-D ACTUAL 2013	
<u>ADVELOREM TAXES</u>						
4-101	PROPERTY TAX REVENUES	1,032,578.04	1,026,341.00	1,026,341.00	614,062.14	1,029,276.00
4-102	PENALTY & INTEREST	15,587.52	7,000.00	7,000.00	4,924.16	7,000.00
4-103	ATTORNEY COLLECTION FEES	0.00	500.00	500.00	0.00	500.00
** REVENUE CATEGORY TOTAL **		1,048,165.56	1,033,841.00	1,033,841.00	618,986.30	1,036,776.00
<u>OTHER TAXES</u>						
4-201	SALES & USE TAX	1,595,210.05	1,602,565.00	1,729,269.00	726,277.15	1,743,065.00
4-202	FRANCHISE TAX	341,132.82	340,000.00	340,000.00	143,690.48	340,000.00
4-203	MIXED DRINK TAX	22,432.84	23,000.00	27,000.00	6,368.83	26,000.00
4-204	CHILD SAFETY TAX	2,725.18	3,000.00	3,000.00	1,547.69	3,100.00
** REVENUE CATEGORY TOTAL **		1,961,500.89	1,968,565.00	2,099,269.00	877,884.15	2,112,165.00
<u>GENERAL REVENUE</u>						
4-301	PERMITS	188,023.60	156,000.00	237,000.00	176,093.00	190,000.00
4-302	MISCELLANEOUS	14,205.84	10,000.00	10,000.00	5,040.83	10,000.00
4-303	AMBULANCE REIMBURSEMENT	47,268.61	45,000.00	47,000.00	14,288.90	43,000.00
4-304	SALE OF ASSETS	6,451.74	7,000.00	12,000.00	7,060.00	7,000.00
4-305	MEMORIALS	185.00	1,000.00	1,000.00	0.00	1,000.00
4-306	Transfer to Construction	0.00	0.00	0.00	0.00	0.00
** REVENUE CATEGORY TOTAL **		256,134.79	219,000.00	307,000.00	202,482.73	251,000.00
<u>TRANSFERS IN</u>						
4-401	MOTEL OCCUPANCY	34,989.11	43,000.00	43,000.00	10,006.01	35,000.00
4-402	EQUIPMENT REPLACEMENT	0.00	50,000.00	50,000.00	0.00	50,000.00
4-403	EMERGENCY CONTINGENCY	0.00	0.00	62,930.00	0.00	53,421.00
4-404	EXPANDED SALES TAX	0.00	77,241.00	77,241.00	0.00	0.00
4-405	METRO CONGESTION/TRAFFIC	833,408.03	749,000.00	867,407.00	307,375.36	749,000.00
4-406	FEDERAL/STATE MANDATES	0.00	50,000.00	50,000.00	0.00	50,000.00
** REVENUE CATEGORY TOTAL **		868,397.14	969,241.00	1,150,578.00	317,381.37	937,421.00
<u>MUNICIPAL COURT</u>						
4-501	MUNICIPAL COURT REVENUES	326,905.49	370,000.00	370,000.00	133,576.40	325,000.00
4-502	SPECIAL CHILD SAFETY FEES	23,777.04	30,000.00	30,000.00	8,923.47	20,000.00
4-503	SPECIAL SECURITY FEES	9,216.35	12,000.00	12,000.00	3,954.68	10,000.00
4-504	SPECIAL TECHNOLOGY FEES	12,617.57	15,000.00	15,000.00	4,700.00	10,000.00
4-505	GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
4-506	TEEN COURT FEES	6.00	0.00	0.00	0.00	0.00
4-507	STATE TRAFFIC FINE	(42.36)	0.00	0.00	0.00	0.00

C I T Y O F H E D W I G V I L L A G E

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

REVENUES	PRIOR	----- CURRENT YEAR -----			PROPOSED
	YEAR	ORIGINAL	AMENDED	Y-T-D	
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>
** REVENUE CATEGORY TOTAL **	372,480.09	427,000.00	427,000.00	151,154.55	365,000.00
<u>INTEREST</u>					
4-601 INTEREST INCOME	2,954.99	3,200.00	3,200.00	855.06	2,000.00
4-604 TRANSFERS IN BOOKKEEPER 08	0.00	0.00	0.00	0.00	0.00
** REVENUE CATEGORY TOTAL **	2,954.99	3,200.00	3,200.00	855.06	2,000.00
*** TOTAL REVENUES ***	4,509,633.46	4,620,847.00	5,020,888.00	2,168,744.16	4,704,362.00
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01 -GENERAL OPERATING FUND

01-GENERAL OPERATIONS

DEPARTMENT EXPENDITURES

		PRIOR	CURRENT YEAR			PROPOSED
		YEAR	ORIGINAL	AMENDED	Y-T-D	
		ACTUAL <i>2012</i>	BUDGET <i>2013</i>	BUDGET <i>2013</i>	ACTUAL <i>2013</i>	BUDGET <i>2014</i>
<u>PERSONNEL</u>						
501-101	SALARIES	165,785.24	155,109.00	155,109.00	77,554.33	151,100.00
501-102	OVERTIME	182.21	300.00	300.00	76.80	500.00
501-103	LONGEVITY	838.60	211.00	211.00	89.23	923.00
501-104	EDUCATIONAL/SALARY ADJUST	1,200.00	0.00	3,878.00	3,877.71	0.00
501-105	PAYROLL TAXES	12,852.48	11,905.00	12,202.00	6,225.35	11,669.00
501-106	GROUP HEALTH & LIFE INSURAN	17,317.59	23,621.00	23,621.00	11,999.81	17,225.00
501-107	DENTAL INSURANCE	579.62	584.00	584.00	263.98	301.00
501-108	WORKERS COMPENSATION	419.39	413.00	413.00	173.47	398.00
501-109	RETIREMENT-LIFE INS.	0.00	0.00	0.00	0.00	0.00
501-110	RETIREMENT-CONTRIBUTION TRU	12,212.95	11,127.00	11,405.00	5,834.20	9,503.00
***	CATEGORY TOTAL ***	211,388.08	203,270.00	207,723.00	106,094.88	191,619.00
<u>OPERATIONS</u>						
501-301	GENERAL INSURANCE	30,980.50	32,000.00	32,000.00	14,824.75	37,041.00
501-302	BOOKS, PUBLICATIONS & DUES	2,106.11	2,000.00	2,000.00	776.74	2,000.00
501-303	EDUCATION AND MEETINGS	9,926.08	7,000.00	7,000.00	2,042.44	7,000.00
501-304	LEGAL NOTICES	4,885.89	5,000.00	5,000.00	1,332.85	4,000.00
501-305	POSTAGE	5,461.05	3,500.00	3,500.00	1,594.73	3,500.00
501-306	OFFICE SUPPLIES	3,855.60	3,300.00	3,300.00	1,076.41	3,300.00
501-307	PRINTING & REPRODUCTIONS	1,121.66	1,500.00	1,500.00	173.12	1,100.00
501-308	SUPPLIES & EQUIPMENT	4,982.31	4,000.00	5,000.00	2,598.68	4,000.00
501-314	MISCELLANEOUS	143.95	300.00	300.00	0.00	300.00
501-337	CAR ALLOWANCE	3,000.00	3,000.00	3,000.00	1,500.00	3,000.00
501-340	BANK/CREDIT CARD CHARGES	17,269.23	15,000.00	15,000.00	6,754.28	15,000.00
501-341	REFUND SALES TAX	0.00	77,241.00	77,241.00	0.00	0.00
***	CATEGORY TOTAL ***	83,732.38	153,841.00	154,841.00	32,674.00	80,241.00
<u>MAINTENANCE</u>						
501-601	MAINTENANCE CONTRACTS	17,822.98	18,000.00	19,000.00	14,142.22	20,000.00
***	CATEGORY TOTAL ***	17,822.98	18,000.00	19,000.00	14,142.22	20,000.00
***	DEPARTMENT TOTAL ***	312,943.44	375,111.00	381,564.00	152,911.10	291,860.00

C I T Y O F H E D W I G V I L L A G E

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND
 02-FIRE DEPARTMENT
 DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED
	YEAR	ORIGINAL	AMENDED	Y-T-D	
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
	2012	2013	2013	2013	2014
<u>OPERATIONS</u>					
502-334 FIRE & AMBULANCE ASSESSMENT	877,073.72	899,996.00	899,996.00	487,497.40	892,187.00
*** CATEGORY TOTAL ***	877,073.72	899,996.00	899,996.00	487,497.40	892,187.00
*** DEPARTMENT TOTAL ***	877,073.72	899,996.00	899,996.00	487,497.40	892,187.00
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PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND
 03-POLICE DEPARTMENT
 DEPARTMENT EXPENDITURES

		PRIOR	CURRENT YEAR			
		YEAR	ORIGINAL	AMENDED	Y-T-D	PROPOSED
		ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
		2012	2013	2013	2013	2014
<u>PERSONNEL</u>						
503-101	SALARIES	907,882.33	900,726.00	947,486.00	447,510.44	1,038,432.00
503-102	OVERTIME	37,392.15	37,000.00	37,000.00	17,566.91	37,000.00
503-103	LONGEVITY PAY	7,294.59	7,035.00	7,035.00	3,984.38	8,425.00
503-104	EDUCATIONAL/SALARY ADJUST	29,526.70	29,644.00	29,644.00	17,984.50	35,370.00
503-105	PAYROLL TAXES	83,623.24	74,586.00	98,873.00	37,347.23	85,621.00
503-106	GROUP HEALTH & LIFE INSURAN	125,983.00	159,945.00	159,945.00	72,543.43	184,351.00
503-107	DENTAL INSURANCE	4,369.48	5,120.00	5,120.00	2,091.32	5,230.00
503-108	WORKERS COMPENSATION	16,094.05	16,330.00	16,330.00	6,932.87	18,674.00
503-109	RETIREMENT-LIFE INS.	0.00	0.00	0.00	0.00	0.00
503-110	RETIREMENT-CONTRIBUTION TRU	71,584.68	69,674.00	74,393.00	34,364.57	68,794.00
503-111	EMPLOYMENT EXPENSES	1,826.60	2,000.00	3,000.00	2,112.12	2,000.00
503-112	SPECIAL CHILD SAFETY OVERTI	9,004.44	12,000.00	12,000.00	3,288.22	9,000.00
503-113	SPECIAL SECURITY OVERTIME	11,459.18	11,000.00	11,000.00	3,536.69	9,000.00
503-114	HOMELAND SECURITY OVERTIME	0.00	0.00	0.00	0.00	0.00
***	CATEGORY TOTAL ***	1,306,040.44	1,325,060.00	1,401,826.00	649,262.68	1,501,897.00
<u>OPERATIONS</u>						
503-302	BOOKS, PUBLICATIONS & DUES	1,906.95	2,000.00	2,000.00	1,094.90	2,000.00
503-303	EDUCATION & MEETINGS	4,729.16	7,000.00	7,000.00	4,661.33	7,000.00
503-305	POSTAGE	861.87	1,200.00	1,500.00	571.21	1,200.00
503-306	OFFICE SUPPLIES	941.35	4,800.00	4,800.00	2,230.66	4,800.00
503-307	PRINTING & REPRODUCTIONS	2,851.85	3,000.00	3,500.00	1,722.16	3,500.00
503-308	SUPPLIES & EQUIPMENT	9,343.49	8,000.00	8,000.00	3,008.68	8,000.00
503-309	CRIME ANALYSIS	0.00	0.00	0.00	0.00	2,000.00
503-310	JAIL & INVESTIGATIVE SUPPLI	6,100.03	5,500.00	7,500.00	3,786.94	7,000.00
503-314	MISCELLANEOUS	0.00	100.00	100.00	0.00	100.00
503-330	UTILITIES	29,936.18	44,000.00	44,000.00	18,982.86	40,000.00
503-332	UNIFORMS	4,601.69	4,000.00	4,000.00	4,180.78	8,000.00
503-333	MOTORCYCLE REIMBURSEMENTS	0.00	0.00	1,000.00	0.00	0.00
***	CATEGORY TOTAL ***	61,272.57	79,600.00	83,400.00	40,239.52	83,600.00
<u>MAINTENANCE</u>						
503-601	MAINTENANCE CONTRACTS	12,735.68	14,000.00	14,000.00	8,057.04	16,000.00
503-603	MAINTENANCE-BUILDING	19,165.79	10,000.00	15,000.00	11,727.30	5,000.00
503-606	MAINTENANCE VEHICLES	12,987.99	13,000.00	13,000.00	5,410.62	12,000.00
503-607	GASOLINE-VEHICLES	31,097.17	35,000.00	35,000.00	17,972.92	35,000.00
503-608	MAINTENANCE RADIOS & RADARS	791.48	1,000.00	1,000.00	0.00	1,000.00
503-609	MAINTENANCE & SUPPLIES CAME	51.98	500.00	500.00	0.00	500.00
***	CATEGORY TOTAL ***	76,830.09	73,500.00	78,500.00	43,167.88	69,500.00
***	DEPARTMENT TOTAL ***	1,444,143.10	1,478,160.00	1,563,726.00	732,670.08	1,654,997.00

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

04-MUNICIPAL COURT

DEPARTMENT EXPENDITURES

	PRIOR YEAR	----- CURRENT YEAR -----				PROPOSED
		ACTUAL <i>2012</i>	ORIGINAL BUDGET <i>2013</i>	AMENDED BUDGET <i>2013</i>	Y-T-D ACTUAL <i>2013</i>	
<u>PERSONNEL</u>						
504-101	SALARIES	54,731.65	49,158.00	49,158.00	20,766.58	40,605.00
504-102	OVERTIME	3,346.22	3,900.00	3,900.00	1,245.62	3,900.00
504-103	LONGEVITY PAY	611.45	600.00	600.00	248.63	489.00
504-104	EDUCATIONAL/SALARY ADJUST	0.00	0.00	938.00	937.90	0.00
504-105	PAYROLL TAXES	4,489.60	4,105.00	4,171.00	1,774.63	3,443.00
504-106	GROUP HEALTH & LIFE INSURAN	14,470.04	12,726.00	12,726.00	6,623.01	13,161.00
504-107	DENTAL INSURANCE	249.54	137.00	137.00	62.16	125.00
504-108	WORKERS COMPENSATION	170.62	123.00	123.00	70.56	100.00
504-109	RETIREMENT-LIFE INS.	0.00	0.00	0.00	0.00	0.00
504-110	RETIREMENT-CONTRIBUTION TRU	4,264.15	3,837.00	3,898.00	1,670.47	2,804.00
*** CATEGORY TOTAL ***		82,333.27	74,586.00	75,651.00	33,399.56	64,627.00
<u>OPERATIONS</u>						
504-302	BOOKS, PUBLICATIONS & DUES	522.00	600.00	800.00	79.90	500.00
504-303	EDUCATION & MEETINGS	500.00	400.00	400.00	500.00	700.00
504-305	POSTAGE	551.00	750.00	750.00	150.00	500.00
504-306	OFFICE SUPPLIES	940.90	1,000.00	1,000.00	339.05	1,000.00
504-307	PRINTING & REPRODUCTIONS	3,342.78	4,000.00	4,000.00	968.40	3,000.00
504-308	SUPPLIES & EQUIPMENT	271.58	500.00	500.00	181.48	500.00
504-311	SETCIC SYSTEM	3,091.20	5,000.00	5,000.00	3,051.20	5,000.00
504-312	WARRANT SYSTEM SERVICE FEES	10.60	0.00	0.00	0.00	0.00
504-313	JURY FEES	612.00	600.00	600.00	222.00	600.00
504-315	CREDIT CARD FEES	4,000.00	4,000.00	4,000.00	2,000.00	4,000.00
504-336	PROFESSIONAL SERVICES	47,811.76	50,300.00	50,300.00	23,563.41	52,100.00
504-340	SPECIAL TECHNOLOGY	10,922.23	12,000.00	13,000.00	4,745.42	12,000.00
504-341	SPECIAL SECURITY	0.00	1,500.00	2,000.00	0.00	2,000.00
504-342	TEEN COURT	0.00	0.00	0.00	0.00	0.00
504-343	SPECIAL CHILD SAFETY	0.00	0.00	0.00	0.00	4,000.00
*** CATEGORY TOTAL ***		72,576.05	80,650.00	82,350.00	35,800.86	85,900.00
*** DEPARTMENT TOTAL ***		154,909.32	155,236.00	158,001.00	69,200.42	150,527.00

C I T Y O F H E D W I G V I L L A G E

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND
 05-BUILDING & GROUNDS
 DEPARTMENT EXPENDITURES

		PRIOR	CURRENT YEAR			PROPOSED
		YEAR	ORIGINAL	AMENDED	Y-T-D	
		ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
		2012	2013	2013	2013	2014
<u>OPERATIONS</u>						
505-308	SUPPLIES & EQUIPMENT	1,949.46	2,000.00	2,000.00	969.17	2,000.00
505-314	MISCELLANEOUS	0.00	100.00	100.00	0.00	100.00
505-330	UTILITIES	38,443.36	35,000.00	35,000.00	15,167.35	33,000.00
*** CATEGORY TOTAL ***		40,392.82	37,100.00	37,100.00	16,136.52	35,100.00
<u>MAINTENANCE</u>						
505-601	MAINTENANCE CONTRACTS	25,566.84	24,742.00	24,742.00	12,685.92	24,742.00
505-602	JANITORIAL CONTRACTS	18,528.00	18,528.00	18,528.00	9,264.00	18,528.00
505-603	MAINTENANCE-BUILDING	18,170.83	15,000.00	15,000.00	1,492.96	10,000.00
505-604	MAINTENANCE-EQUIPMENT	204.64	1,000.00	1,000.00	0.00	1,000.00
505-605	MAINTENANCE-MINOR	0.00	500.00	500.00	0.00	500.00
505-607	BUILDING OFFICIAL VEHICLE	66.82	0.00	0.00	0.00	0.00
*** CATEGORY TOTAL ***		62,537.13	59,770.00	59,770.00	23,442.88	54,770.00
*** DEPARTMENT TOTAL ***		102,929.95	96,870.00	96,870.00	39,579.40	89,870.00

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

06-PARK

DEPARTMENT EXPENDITURES

		PRIOR	CURRENT YEAR			PROPOSED
		YEAR	ORIGINAL	AMENDED	Y-T-D	
		ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
		2012	2013	2013	2013	2014
<u>OPERATIONS</u>						
506-314	MISCELLANEOUS	725.00	1,000.00	1,000.00	0.00	1,000.00
506-330	UTILITIES	<u>1,010.53</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>386.17</u>	<u>1,000.00</u>
*** CATEGORY TOTAL ***		1,735.53	2,000.00	2,000.00	386.17	2,000.00
<u>MAINTENANCE</u>						
506-601	MAINTENANCE CONTRACTS	<u>36,543.84</u>	<u>36,544.00</u>	<u>36,544.00</u>	<u>18,271.92</u>	<u>36,544.00</u>
*** CATEGORY TOTAL ***		36,543.84	36,544.00	36,544.00	18,271.92	36,544.00
*** DEPARTMENT TOTAL ***		38,279.37	38,544.00	38,544.00	18,658.09	38,544.00
		=====	=====	=====	=====	=====

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

07-PUBLIC WORKS

DEPARTMENT EXPENDITURES

DEPARTMENT EXPENDITURES	PRIOR YEAR	CURRENT YEAR			PROPOSED
		ACTUAL 2012	ORIGINAL BUDGET 2013	AMENDED BUDGET 2013	
<u>PERSONNEL</u>					
507-101 SALARIES	121,851.14	121,122.00	121,122.00	60,560.30	124,950.00
507-102 OVERTIME	399.30	700.00	1,100.00	614.66	700.00
507-103 LONGEVITY	574.86	644.00	644.00	314.63	86.00
507-104 EDUCATIONAL/SALARY ADJUST	1,200.00	0.00	3,029.00	3,028.05	0.00
507-105 PAYROLL TAXES	9,580.44	9,369.00	9,601.00	4,935.67	9,619.00
507-106 GROUP HEALTH & LIFE INS	18,852.59	20,646.00	20,646.00	10,492.23	29,950.00
507-107 DENTAL INSURANCE	382.89	427.00	427.00	193.92	724.00
507-108 WORKERS COMP	296.19	300.00	300.00	122.51	303.00
507-110 RETIREMENT CONTRIBUTIONS	8,996.18	8,757.00	8,974.00	4,612.97	7,834.00
*** CATEGORY TOTAL ***	162,133.59	161,965.00	165,843.00	84,874.94	174,166.00
<u>OPERATIONS</u>					
507-302 BOOKS, PUBLICAITONS & DUES	1,514.95	500.00	1,000.00	407.35	1,000.00
507-303 EDUCATION & MEETINGS	1,197.98	2,000.00	2,000.00	114.96	2,000.00
507-305 POSTAGE	235.22	400.00	400.00	50.00	200.00
507-306 OFFICE SUPPLIES	1,038.28	700.00	700.00	376.16	800.00
507-307 PRINTING & REPRODUCTIONS	743.53	1,000.00	1,000.00	341.25	1,000.00
507-308 SUPPLIES & EQUIPMENT	5,563.34	7,000.00	7,000.00	2,548.84	7,000.00
507-314 MISCELLANEOUS	0.00	300.00	300.00	0.00	300.00
507-331 STREET LIGHTING	19,327.07	15,000.00	15,000.00	7,887.14	16,000.00
*** CATEGORY TOTAL ***	29,620.37	26,900.00	27,400.00	11,725.70	28,300.00
<u>MAINTENANCE</u>					
507-601 MAINTENANCE CONTRACTS	113,816.40	113,817.00	113,817.00	56,908.20	113,817.00
507-605 MAINTENANCE-MINOR	0.00	2,000.00	2,000.00	0.00	2,000.00
507-606 MAINTENANCE VEHICLES	1,191.78	3,000.00	3,000.00	277.01	3,000.00
507-607 GASOLINE-VEHICLES	4,450.73	5,000.00	5,000.00	1,939.70	5,000.00
507-610 FOGGING, CHEMICALS & HUMANE	7,661.72	6,000.00	6,000.00	2,195.00	5,000.00
507-611 GARBAGE COLLECTION	140,642.11	146,067.00	146,067.00	71,415.36	150,629.00
507-612 RECYCLING COLLECTION	17,845.31	18,780.00	18,780.00	9,121.09	19,607.00
507-613 MAINTENANCE-DRAINAGE	0.00	0.00	30,000.00	19,450.00	40,000.00
*** CATEGORY TOTAL ***	285,608.05	294,664.00	324,664.00	161,306.36	339,053.00
*** DEPARTMENT TOTAL ***	477,362.01	483,529.00	517,907.00	257,907.00	541,519.00

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

08-COMMUNITY RELATIONS

DEPARTMENT EXPENDITURES

	PRIOR	----- CURRENT YEAR -----			PROPOSED
	YEAR	ORIGINAL	AMENDED	Y-T-D	
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
	2012	2013	2013	2013	2014
<u>OPERATIONS</u>					
508-315	APPRECIATION NIGHT	0.00	0.00	0.00	0.00
508-317	ELECTION	2,295.27	6,500.00	2,500.00	1,275.50
508-318	JULY 4TH PICNIC	188.08	0.00	0.00	0.00
508-319	CHRISTMAS OPEN HOUSE	3,849.92	0.00	4,000.00	0.00
508-320	PUBLIC RELATIONS	4,221.87	5,000.00	5,000.00	1,319.57
508-321	VILLAGES INDEPENDENCE FESTI	1,267.06	1,500.00	1,716.00	1,500.00
508-322	LIBRARY SUPPORT	2,500.00	2,500.00	2,500.00	2,500.00
***	CATEGORY TOTAL ***	14,322.20	15,500.00	15,716.00	6,595.07
***	DEPARTMENT TOTAL ***	14,322.20	15,500.00	15,716.00	6,595.07

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND
 09-PROFESSIONAL/CONTRACT SERVI
 DEPARTMENT EXPENDITURES

	PRIOR YEAR	CURRENT YEAR			PROPOSED	
		ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET		Y-T-D ACTUAL
	2012	2013	2013	2013	2014	
<u>OPERATIONS</u>						
509-323	PLAN CHECKER & INSPECTIONS	83,550.00	70,000.00	109,770.00	64,770.00	85,000.00
509-324	LEGAL	20,593.70	22,000.00	22,000.00	14,579.84	22,000.00
509-325	AUDIT & BOOKKEEPING	21,084.50	22,000.00	22,000.00	20,551.97	22,000.00
509-326	TAX ASSESSING & COLLECTION	9,834.98	10,000.00	10,000.00	9,195.00	10,000.00
509-327	HARRIS CO. APPRAISAL DISTRI	12,188.00	12,301.00	12,301.00	5,985.00	12,558.00
509-328	COMPUTER SERVICES	62,804.23	38,000.00	38,000.00	16,359.88	35,000.00
509-329	I-10 CORRIDOR STUDY	0.00	0.00	0.00	0.00	0.00
509-335	CONSULTANTS	25,344.03	15,000.00	10,000.00	5,900.45	15,000.00
***	CATEGORY TOTAL ***	235,399.44	189,301.00	224,071.00	137,342.14	201,558.00
***	DEPARTMENT TOTAL ***	235,399.44	189,301.00	224,071.00	137,342.14	201,558.00
		=====	=====	=====	=====	=====

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

10-CAPITAL

DEPARTMENT EXPENDITURES

	PRIOR YEAR	----- CURRENT YEAR -----			PROPOSED	
		ACTUAL 2012	ORIGINAL BUDGET 2013	AMENDED BUDGET 2013		Y-T-D ACTUAL 2013
<u>CAPITAL</u>						
510-801	CITY LANDSCAPING	10,089.58	10,000.00	16,000.00	1,056.50	10,000.00
510-802	PARK IMPROVEMENTS	9,822.17	5,000.00	5,000.00	220.32	5,000.00
510-803	COMPUTER SYSTEM-GENERAL	16,174.17	17,260.00	17,260.00	6,804.87	10,000.00
510-804	COMPUTER SYSTEM-MUNICIPAL C	0.00	0.00	0.00	0.00	0.00
510-805	COMPUTER SYSTEM-POLICE	1,450.00	20,240.00	20,240.00	26,870.80	20,000.00
510-806	FURNITURE/EQUIPMENT	55,522.05	0.00	6,781.00	6,780.62	0.00
510-807	POLICE EQUIPMENT	14,297.92	7,600.00	7,600.00	5,283.59	5,800.00
510-808	POLICE VEHICLES/EQUIPMENT	0.00	54,500.00	46,000.00	20,409.11	25,000.00
510-809	VEHICLES/CITY	0.00	25,000.00	25,000.00	22,540.00	0.00
510-810	FACILITIES	0.00	0.00	113,205.00	113,205.00	0.00
***	CATEGORY TOTAL ***	107,355.89	139,600.00	257,086.00	203,170.81	75,800.00
***	DEPARTMENT TOTAL ***	107,355.89	139,600.00	257,086.00	203,170.81	75,800.00
		=====	=====	=====	=====	=====

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

11-MITIGATION/TRAFFIC

DEPARTMENT EXPENDITURES

	PRIOR YEAR	CURRENT YEAR			PROPOSED	
		ACTUAL 2012	ORIGINAL BUDGET 2013	AMENDED BUDGET 2013		Y-T-D ACTUAL 2013
<u>PERSONNEL</u>						
511-101	SALARY	345,861.28	273,110.00	273,110.00	133,265.56	288,799.00
511-102	OVERTIME	13,462.83	11,000.00	22,000.00	12,326.77	17,000.00
511-103	LONGEVITY	4,409.89	3,844.00	3,844.00	1,293.13	2,995.00
511-104	EDUCATION	11,240.30	12,113.00	18,719.00	6,520.56	12,448.00
511-105	PAYROLL TAXES	29,320.06	22,956.00	23,462.00	12,440.66	24,576.00
511-106	GROUP HEALTH & LIFE INS	41,954.98	42,770.00	42,770.00	21,603.00	41,061.00
511-107	DENTAL INSURANCE	1,454.93	1,604.00	1,604.00	540.64	1,085.00
511-108	WORKERS COMPENSATION	6,046.96	5,350.00	5,350.00	2,501.09	5,426.00
511-109	RETIREMENT-LIFE INS.	0.00	0.00	0.00	0.00	0.00
511-110	RETIREMENT-CONTRIBUTION	28,180.37	21,455.00	21,928.00	11,307.77	20,014.00
511-112	SPECIAL CHILD SAFETY OVERTI	0.00	0.00	0.00	0.00	0.00
511-113	SPECIAL SECURITY OVERTIME	0.00	0.00	0.00	0.00	0.00
***	CATEGORY TOTAL ***	481,931.60	394,202.00	412,787.00	201,799.18	413,404.00
<u>OPERATIONS</u>						
511-303	EDUCATION & MEETINGS	2,000.04	0.00	0.00	0.00	0.00
511-306	OFFICE SUPPLIES	3,999.96	0.00	0.00	0.00	0.00
511-308	SUPPLIES & EQUIPMENT	5,550.00	0.00	0.00	0.00	0.00
511-314	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
511-330	UTILITIES	12,000.00	0.00	0.00	0.00	0.00
511-332	UNIFORMS	999.99	0.00	0.00	0.00	0.00
511-333	MOTORCYCLE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
***	CATEGORY TOTAL ***	24,549.99	0.00	0.00	0.00	0.00
<u>MAINTENANCE</u>						
511-603	MAINT. BUILDING	30,839.80	0.00	0.00	0.00	0.00
511-604	MAINTENANCE EQUIPMENT	999.96	0.00	0.00	0.00	0.00
511-606	MAINTENANCE VEHICLES	5,000.04	0.00	0.00	0.00	0.00
511-607	GASOLINE-VEHICLES	9,000.00	0.00	0.00	0.00	0.00
***	CATEGORY TOTAL ***	45,839.80	0.00	0.00	0.00	0.00
<u>OTHER</u>						
511-701	RIGHT-OF-WAY/STREETS	245,103.28	344,798.00	385,000.00	60,470.10	287,596.00
511-702	HIKE & BIKE	10,650.00	10,000.00	69,620.00	52,119.00	10,000.00
***	CATEGORY TOTAL ***	255,753.28	354,798.00	454,620.00	112,589.10	297,596.00

CITY OF HEDWIG VILLAGE

PROPOSED BUDGET WORKSHEET

AS OF: JUNE 30TH, 2013

01 -GENERAL OPERATING FUND

11-MITIGATION/TRAFFIC

DEPARTMENT EXPENDITURES

	PRIOR	CURRENT YEAR			PROPOSED
	YEAR	ORIGINAL	AMENDED	Y-T-D	
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
	<i>2012</i>	<i>2013</i>	<i>2013</i>	<i>2013</i>	<i>2014</i>
<u>CAPITAL</u>					
511-808 POLICE VEHICLES/EQUIPMENT	24,895.00	0.00	0.00	0.00	38,000.00
*** CATEGORY TOTAL ***	24,895.00	0.00	0.00	0.00	38,000.00
*** DEPARTMENT TOTAL ***	832,969.67	749,000.00	867,407.00	314,388.28	749,000.00
*** TOTAL EXPENDITURES ***	4,597,688.11	4,620,847.00	5,020,888.00	2,419,919.79	4,704,362.00

*** END OF REPORT ***

AD VALOREM TAX INFORMATION

	<u>EFFECTIVE RATE TAX YEAR 2013 FISCAL YR. 2014</u>	<u>ROLLBACK RATE TAX YEAR 2013 FISCAL YR 2014</u>	<u>EFFECTIVE RATE TAX YEAR 2012 FISCAL YR. 2013</u>
APPRAISED VALUE	\$875,364,411	\$885,850,302	\$885,850,302
TAXABLE VALUE	\$668,731,086	\$675,349,252	\$675,349,252
UNCERTIFIED VALUE	\$ 64,399,375	\$ 64,399,375	\$ 15,146,801
ADJUSTED VALUE	\$729,109,159	\$729,407,215	\$684,407,215
INCREASE/(LOSS) IN VALUE	\$ 44,701,944		
	<u>ACTUAL</u>		
EFFECTIVE M&O RATE	\$0.150060	\$0.161107	\$0.155321
I & S RATE	\$0.058543	\$0.058543	\$0.062017
TOTAL RATE	\$0.208603*	\$0.219650**	\$0.217338

* THIS REFLECTS A 4.0190% DECREASE IN EFFECTIVE TAX RATE (\$0.008735) FROM 2013

** THIS REFLECTS A 1.0638% INCREASE IN EFFECTIVE TAX RATE (\$0.002312) FROM 2013

TAX REVENUE \$1,094,101 \$1,174,645* \$1,063,028

*WOULD REQUIRE TWO PUBLIC HEARINGS FOR TAX RATE INCREASE

<u>APPRAISED VALUE:</u>	<u>\$750,000</u>	<u>\$1,000,000</u>	<u>\$1,300,000</u>
2010 - \$0.222995	\$1,672.46	\$2,229.95	\$2,898.93
2011 - \$0.221783	\$1,663.37	\$2,217.83	\$2,883.18
2012 - \$0.217338	\$1,630.03	\$2,173.38	\$2,825.39
2013 - \$0.208603	\$1,564.52	\$2,086.03	\$2,711.84

2013 Property Tax Rates in City of Hedwig Village

This notice concerns the 2013 property tax rates for City of Hedwig Village. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$1,088,761
Last year's debt taxes	\$434,724
Last year's total taxes	\$1,523,485
Last year's tax base	\$700,974,979
Last year's total tax rate	\$0.217338/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,520,944
÷ This year's adjusted tax base (after subtracting value of new property)	\$729,109,159
=This year's effective tax rate	\$0.208603/\$100

(Maximum rate unless unit publishes notices and holds hearings.)

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$1,087,641
÷ This year's adjusted tax base	\$729,109,159
=This year's effective operating rate	\$0.149174/\$100
x 1.08=this year's maximum operating rate	\$0.161107/\$100
+ This year's debt rate	\$0.058543/\$100
= This year's total rollback rate	\$0.219650/\$100

Statement of Increase/Decrease

If City of Hedwig Village adopts a 2013 tax rate equal to the effective tax rate of \$0.208603 per \$100 of value, taxes would increase compared to 2012 taxes by \$5,847.

Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	20,000
Interest & Sinking	200,000

Schedule B - 2013 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2012	405,000	24,200	0	429,200
Total required for 2013 debt service				\$429,200
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2013				\$429,200
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2013				\$0
= Total debt levy				\$429,200

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 8880 Westview, Houston, TX 77055.

Name of person preparing this notice: Laurie G. Payton
Title: Tax Assessor-Collector Date Prepared: 08/23/2013

2013 Effective Tax Rate Worksheet City of Hedwig Village

Date: 08/22/2013

See Chapter 2 of the Texas Comptroller's 2013 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

<p>1. 2012 total taxable value. Enter the amount of 2012 taxable value on the 2012 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).</p>	\$696,152,651
<p>2. 2012 tax ceilings. Counties, cities and junior college districts. Enter 2012 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.</p>	\$0
<p>3. Preliminary 2012 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$696,152,651
<p>4. 2012 total adopted tax rate.</p>	\$0.217338/\$100
<p>5. 2012 taxable value lost because court appeals of ARB decisions reduced 2012 appraised value.</p>	
<p>A. Original 2012 ARB Values.</p>	\$38,631,793
<p>B. 2012 values resulting from final court decisions.</p>	\$34,931,447
<p>C. 2012 value loss. Subtract B from A.</p>	\$3,700,346
<p>6. 2012 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.</p>	\$699,852,997
<p>7. 2012 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2012. Enter the 2012 value of property in deannexed territory.</p>	\$0
<p>8. 2012 taxable value lost because property first qualified for an exemption in 2013. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 to freeport or goods-in-transit exemptions.</p>	
<p>A. Absolute exemptions. Use 2012 market value:</p>	\$0
<p>B. Partial exemptions. 2013 exemption amount or 2013 percentage exemption times 2012 value:</p>	\$1,169,366
<p>C. Value loss. Add A and B.</p>	\$1,169,366
<p>9. 2012 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 2013. Use only properties that qualified in 2013 for the first time; do not use properties that qualified in 2012.</p>	
<p>A. 2012 market value:</p>	\$0
<p>B. 2013 productivity or special appraised value:</p>	\$0
<p>C. Value loss. Subtract B from A.</p>	\$0

10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$1,169,366
11. 2012 adjusted taxable value. Subtract Line 10 from Line 6.	\$698,683,631
12. Adjusted 2012 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$1,518,505
13. Taxes refunded for years preceding tax year 2012. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2012. 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 2012. This line applies only to tax years preceding tax year 2012.	\$2,439
14. Taxes in tax increment financing (TIF) for tax year 2012. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2013 captured appraised value in Line 16D, enter 0.	\$0
15. Adjusted 2012 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14.	\$1,520,944
16. Total 2013 taxable value on the 2013 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on legal counsel's advice): D. Tax increment financing: Deduct the 2013 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2013 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. E. Total 2013 value. Add A and B, then subtract C and D.	\$668,731,086 \$0 \$0 \$0 \$668,731,086
17. Total value of properties under protest or not included on certified appraisal roll. A. 2013 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. B. 2013 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. C. Total value under protest or not certified: Add A and B.	\$44,962,559 \$19,436,816 \$64,399,375
18. 2013 tax ceilings. Enter 2013 total taxable value of homesteads with tax ceilings. These	\$0

include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2012 or a prior year for homeowners age 65 or older or disabled, use this step.	
19. 2013 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$733,130,461
20. Total 2013 taxable value of properties in territory annexed after Jan. 1, 2012. Include both real and personal property. Enter the 2013 value of property in territory annexed.	\$0
21. Total 2013 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2012. 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, 2012, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2013.	\$4,021,302
22. Total adjustments to the 2013 taxable value. Add Lines 20 and 21.	\$4,021,302
23. 2013 adjusted taxable value. Subtract Line 22 from Line 19.	\$729,109,159
24. 2013 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.	\$0.208603/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2013 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2012 or in May 2013 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2013 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

2013 Rollback Tax Rate Worksheet City of Hedwig Village

Date: 08/22/2013

See Chapter 3 of the Texas Comptroller's 2013 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

26. 2012 maintenance and operations (M&O) tax rate.	\$0.155321/\$100
27. 2012 adjusted taxable value. Enter the amount from Line 11.	\$698,683,631
28. 2012 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$1,085,202
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2012. Enter amount from full year's sales tax revenue spent for M&O in 2012 fiscal year, if any. Other units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another 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 unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2012: 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 2012. This line applies only to tax years preceding tax year 2012.	\$2,439
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. 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 2013 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$1,087,641
29. 2013 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$729,109,159
30. 2013 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.149174/\$100
31. 2013 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.161107/\$100

<p>32. Total 2013 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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (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 (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract amount paid from other resources.</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>\$429,200</p> <p>\$0</p> <p>\$0</p> <p>\$429,200</p>
33. Certified 2012 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2013 debt. Subtract Line 33 from Line 32D.	\$429,200
35. Certified 2013 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2013 debt adjusted for collections. Divide Line 34 by Line 35	\$429,200
37. 2013 total taxable value. Enter the amount on Line 19.	\$733,130,461
38. 2013 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.058543/\$100
39. 2013 rollback tax rate. Add Lines 31 and 38.	\$0.219650/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2013 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.