



## CITY OF BUNKER HILL VILLAGE

**NOTICE IS HEREBY GIVEN OF A MEETING OF THE BUNKER HILL VILLAGE CITY COUNCIL TO BE HELD ON TUESDAY, MAY 20, 2025, AT 5:00 P.M. IN THE CITY HALL COUNCIL CHAMBERS AT 11977 MEMORIAL DRIVE, HOUSTON, TEXAS, FOR THE PURPOSE OF DISCUSSION, AND IF DEEMED ADVISABLE BY THE CITY COUNCIL, ACTION ON THE FOLLOWING:**

*“The Mayor, City Council and Staff of Bunker Hill Village are committed to governing with integrity and fiscal responsibility. We are dedicated to creating a sense of community, ensuring the safety and well-being of our citizens, and preserving our unique character and quality of life so that we can pass on a greater and more beautiful city to future generations.”*

**This meeting agenda, and the agenda packet, are posted online at [www.bunkerhilltx.gov](http://www.bunkerhilltx.gov)**

### **NOTICE OF MEETING BY TELEPHONE AND VIDEO CONFERENCE**

In accordance with Texas Government Code, Sec. 551.127, on a regular, non-emergency basis, Councilmembers may attend and participate in a meeting remotely by video conference. Should such attendance transpire, a quorum of the Council will be physically present at the location noted above on this agenda.

#### **Join Zoom Meeting**

<https://us06web.zoom.us/j/82754194138?pwd=Yz53fHiU2wzeVyuyy5YEuWnLY0JrhA.1>

**Meeting ID:** 827 5419 4138

**Passcode:** 671493

**Dial by your location:** +1 346 248 7799 US (Houston)

The public will be permitted to offer public comments by video conference as provided by the agenda and as permitted by the presiding officer during the meeting. A recording of the meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request.

**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. OATH OF OFFICE**

Mayor – Keith Brown

Councilmember Position No. 4 – Josh Pratt

Councilmember Position No. 5 – Andrew Poor

**IV. CITIZENS' COMMENTS**

This is an opportunity for citizens to speak to council relating to agenda and non-agenda items. Comments are limited to three minutes. If the topic the speaker wishes to address is on the agenda, the speaker can either speak at this time or defer comments until such time the item is discussed. Speakers are required to address council at the microphone (or through videoconference) and give their name and address prior to voicing their concerns.

Note: To comply with provisions of the Open Meetings Act, the City Council may not deliberate on items discussed under this agenda item. Items that cannot be referred to the city staff for action may be placed on the agenda of a future City Council meeting.

**V. PRESENTATION AND RECEIPT FOR FILING OF THE 2024 FINANCIAL AUDIT CONDUCTED BY CROWE LLP – *Susan Grass, Finance Director***

**VI. MEMORIAL VILLAGES POLICE DEPARTMENT REPORT**

- A. Update on Activities
- B. Consideration and Possible Action to Approve a Resolution of the City of Bunker Hill Village, Texas, Authorizing the Memorial Villages Police Department to Apply For and Receive Grants From the Texas Motor Vehicle Crime Prevention Authority
- C. Consideration and Possible Action to Approve Budget Amendment 2025.01 to the Fiscal Year 2025 Budget for the Memorial Villages Police Department
- D. Consideration and Possible Action to Approve the Fiscal Year 2026 Budget for the Memorial Villages Police Department as Recommended by the Police Commission

**VII. VILLAGE FIRE DEPARTMENT REPORT**

- A. Update on Activities

**VIII. MAYOR'S REPORT**

- A. Report on Activities and Upcoming Events
  - Mayors' Meetings
  - Legislative Update

**IX. CITY ADMINISTRATOR'S REPORT**

- A. Report on Activities and Upcoming Events
  - Zoning Board of Adjustment Meeting – *Wednesday, April 30, 2025*
  - City Hall Office Closure – *Monday, May 26, 2025*
  - Villages Independence Day Parade – *Friday, July 4, 2025*
  - Board and Commission Appointments

- B. Public Works Director Report
  - Development Report
  - CIP Project Update
- C. Finance Director Report
  - 2026 Budget Update
  - Preliminary Estimated Tax Roll
  - Investments and Opportunities

**X. CONSIDERATION AND POSSIBLE ACTION TO APPROVE AN ORDINANCE OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, BY DELETING SECTION 16-26, (1) - (5) OF ARTICLE II OF CHAPTER 16 THEREOF AND SUBSTITUTING THEREFORE A NEW SECTION 16-26, (1) - (5); ESTABLISHING RATES TO BE CHARGED BY THE CITY FOR WATER AND SANITARY SEWER SERVICES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HERewith; AND PROVIDING FOR SEVERABILITY** – *Susan Grass, Finance Director*

**XI. CONSIDERATION AND POSSIBLE ACTION TO APPROVE A CONTRACT BETWEEN THE CITY OF BUNKER HILL VILLAGE, TEXAS AND SAS CONCRETE, LLC IN THE AMOUNT OF \$70,491.75. FOR PARKING LOT IMPROVEMENTS AT CITY HALL AND WATER PLANTS** – *Elvin Hernandez, Public Works Director*

**XII. CONSIDERATION AND POSSIBLE ACTION TO RATIFY PAYMENT(S) THAT EXCEED \$50,000.00:**

- A. City of Houston water bill dated April 21, 2025, in the amount of \$152,330.31 for March 2025 water purchase.
- B. Memorial Villages Water Authority, invoice no. 010 CIP-24-025 in the amount of \$1,988,812.57 for FY 2024-2025 CIP expenses, and uncollected expenses for April-December 2024 & January-February 2025.
- C. Underground Construction Solutions, LLC, monthly estimate no. 2 in the amount of \$78,708.60 for construction of the Waterline Replacement Project completed in March 2025.

**XIII. CONSENT AGENDA**

**“ALL MATTERS LISTED UNDER CONSENT AGENDA ARE CONSIDERED TO BE ROUTINE BY THE CITY COUNCIL AND WILL BE ENACTED BY ONE MOTION, THERE WILL NOT BE SEPARATE DISCUSSION OF THESE ITEMS. IF DISCUSSION IS DESIRED, THAT ITEM WILL BE REMOVED FROM THE CONSENT AGENDA AND CONSIDERED SEPARATELY.”**

- A. Minutes of the April 15, 2025, Regular City Council Meeting.
- B. April 2025 Financials.
- C. Check Register dated April 10, 2025, to May 9, 2025.
- D. GrantWorks, invoice no. 03 in the amount of \$7,760.00 for the April 2025 administration of ARPA funds related to the Waterline Replacement Project.
- E. Langford Engineering, invoice no. 28723 in the amount of \$4,694.03 for engineering services completed through March 2025 for the Waterline Replacement Project.
- F. Langford Engineering, invoice no. 28724 in the amount of \$1,139.06 for construction phase engineering services completed through March 2025 for the Bunker Hill Rd. and Greenbay Sanitary Sewer Rehab Project.

- G. Langford Engineering, invoice no. 28825 in the amount of \$3,375.27 for engineering services completed through April 2025 for the Waterline Replacement Project.
- H. Langford Engineering, invoice no. 28826 in the amount of \$2,065.92 for construction phase engineering services completed through April 2025 for the Bunker Hill Rd. and Greenbay Sanitary Sewer Rehab Project.
- I. Probstfeld & Associates, invoice no. 71222 in the amount of \$355.00 for drainage plan review services completed in March 2025.
- J. Probstfeld & Associates, invoice no. 71223 in the amount of \$355.00 for drainage plan review services completed in March 2025.
- K. Probstfeld & Associates, invoice no. 71250 in the amount of \$92.50 for drainage plan review services completed in March 2025.
- L. Probstfeld & Associates, invoice no. 71251 in the amount of \$92.50 for drainage plan review services completed in March 2025.
- M. Tetra Tech, invoice no. 52409150 in the amount of \$5,479.48 for drainage plan review services completed through March 2025.
- N. Tetra Tech, invoice no. 52409752 in the amount of \$2,000.00 for professional services rendered through March 2025 for the Bunker Hill Rd. and Taylorcrest Rd. Improvement Project.
- O. Tetra Tech, invoice no. 52420248 in the amount of \$3,071.80 for drainage plan review rendered through April 2025.
- P. TX BBG Consulting, Inc., invoice no. 1629912 in the amount of \$1,750.00 for building plan review services completed in March 2025.
- Q. TX BBG Consulting, Inc., invoice no. 1718247 in the amount of \$250.00 for building plan review services completed in April 2025.

#### **XIV. ADJOURN**

**I, Gerardo Barrera, City Administrator/ Acting City Secretary of the City of Bunker Hill Village certify that the above notice of meeting was posted in a place convenient to the general public in compliance with Chapter 551, Texas Government Code, on May 16, 2025, by 12:00 p.m.**

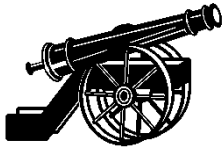
(SEAL)



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**Gerardo Barrera, City Administrator/ Acting City Secretary**

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive service must be made 48 hours prior to this meeting. Please contact the City Secretary's office at 713-467-9762 for further information.



**City of Bunker Hill Village**  
**City Council**  
**Agenda Request**

**Agenda Date:** May 20, 2025

**Agenda Item:** III

**Subject:** Swearing-in Ceremony for Mayor and City Council Positions 4 & 5

**Exhibits:** Statement of Officer  
Oath of Office

**Funding:** N/A

**Presenter(s):** Gerardo Barrera, City Administrator  
Loren Smith, City Attorney

**Executive Summary**

The City of Bunker Hill Village holds its election on the first Saturday in May of each year. The election for Council Positions 1, 2, and 3 are held in even-numbered years, and the election for Mayor and Council Positions 4 and 5 are held in odd-numbered years.

At the January 21, 2025, meeting, City Council approved Ordinance No. 25-641, ordering the May 3, 2025, General Election. During the candidate application filing period (January 15, 2025, to February 14, 2025), the City received only one application for each available position. Additionally, no write-in candidate applications were received by the February 21, 2025, filing deadline.

Subsequently, Council approved Ordinance No. 25-646 at the March 18, 2025, meeting, formally canceling the May 3, 2025, General Election and declaring the following unopposed candidates elected to office:

| <b>Candidate</b> | <b>Position</b>        |
|------------------|------------------------|
| Keith Brown      | Mayor                  |
| Josh Pratt       | Council Position No. 4 |
| Andrew Poor      | Council Position No. 5 |

The Statement of Appointed Officer and Oath of Office will be administered to the position of Mayor and Council Positions 4 and 5.

**Recommended Action**

No Council action required.

## Form 2201 - Statement of Officer (General Information)

The attached form is designed to meet minimal constitutional filing requirements pursuant to the relevant provisions. *This form and the information provided are not substitutes for the advice and services of an attorney.*

### **Execution and Delivery Instructions**

A Statement of Officer required to be filed with the Office of the Secretary of State is considered filed once it has been received by this office.

**Mail:** P.O. Box 12887, Austin, Texas 78711-2887.

**Overnight mail or hand deliveries:** James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

**Fax:** (512) 463-5569.

**Email:** Scanned copies of the executed Statement may be sent to [register@sos.texas.gov](mailto:register@sos.texas.gov)

*NOTE: The Statement of Officer form, commonly referred to as the “Anti-Bribery Statement,” must be executed and filed with the Office of the Secretary of State before taking the Oath of Office (Form 2204).*

### **Commentary**

Article XVI, section 1 of the Texas Constitution requires all elected or appointed state and local officers to take the official oath of office found in section 1(a) and to subscribe to the anti-bribery statement found in section 1(b) before entering upon the duties of their offices.

Elected and appointed state-level officers required to file the anti-bribery statement with the Office of the Secretary of State include members of the Legislature, the Secretary of State, and all other officers whose jurisdiction is coextensive with the boundaries of the state or who immediately belong to one of the three branches of state government. Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions. For more information, see Op. Tex. Att’y Gen. No. JC-0575 (2002) (determining the meaning of “state officer” as it is used in Article XVI).

Effective September 1, 2017, Senate Bill 1329, which was enacted by the 85<sup>th</sup> Legislature, Regular Session, amended chapter 602 of the Government Code to require the following judicial officers and judicial appointees to file their oath and statement of officer with the secretary of state:

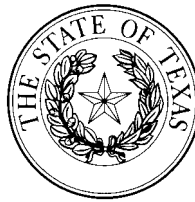
Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas; and  
Associate judges appointed under Subchapter B or C, Chapter 201, Family Code.

Local officers must retain the signed anti-bribery statement with the official records of the office. *As a general rule, city and county officials do not file their oath of office with the Secretary of State—these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.* **The Office of the Secretary of State does NOT file Statements or Oaths from the following persons:** Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges, County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD’s).

***Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or [register@sos.texas.gov](mailto:register@sos.texas.gov)***

Revised 05/2020

**Form #2201 Rev. 05/2020**  
**Submit to:**  
**SECRETARY OF STATE**  
**Government Filings**  
**Section P O Box 12887**  
**Austin, TX 78711-2887**  
**512-463-6334**  
**512-463-5569 - Fax**  
**Filing Fee: None**



## STATEMENT OF OFFICER

## Statement

I, **Keith Brown**, do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: Mayor, City of Bunker Hill Village, Texas

## Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: **May 20, 2025**

Signature of Officer

## Form 2204 - Oath of Office (General Information)

The attached form is designed to meet minimal constitutional filing requirements pursuant to the relevant provisions. *This form and the information provided are not substitutes for the advice and services of an attorney.*

### **Execution and Delivery Instructions**

An Oath of Office that is required to be filed with the Office of the Secretary of State is considered filed once it has been received by this office. The Oath of Office may be administered to you by a person authorized under the provisions of Chapter 602 of the Texas Government Code. Authorized persons commonly used to administer oaths include notaries public and judges.

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### **Commentary**

Pursuant to art. XVI, Section 1 of the Texas Constitution, the Oath of Office *may not* be taken until a Statement of Officer (see Form 2201) has been subscribed to and, as required, filed with the Office of the Secretary of State. Additionally, gubernatorial appointees who are appointed during a legislative session *may not* execute their Oath until after confirmation by the Senate. Tex. Const. art. IV, Section 12.

### ***Officers Required to File Oath of Office with the Secretary of State:***

Gubernatorial appointees

District attorneys

Appellate and district court judges

Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas

Associate judges appointed under subchapter B or C, chapter 201 of the Texas Family Code

Directors of districts operating pursuant to chapter 36 or 49 of the Texas Water Code file a duplicate original of their Oath of Office within 10 days of its execution. Texas Water Code, Sections 36.055(d) and 49.055(d)

### ***Officers Not Required to File Oath of Office with the Secretary of State:***

Members of the Legislature elected to a *regular* term of office will have their Oath of Office administered in chambers on the opening day of the session and recorded in the appropriate Journal. Members elected to an *unexpired* term of office should file their Oath of Office with either the Chief Clerk of the House or the Secretary of the Senate, as appropriate.

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All state or county officers, other than the governor, lieutenant governor, and members of the legislature, who qualify for office, are commissioned by the governor. Tex. Gov't Code, Section 601.005. The Secretary of State performs ministerial duties to administer the commissions issued by the governor, including confirming that officers are qualified prior to being commissioned. Submission of this oath of office to the Office of the Secretary of State confirms an officer's qualification so that the commission may be issued.

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*Revised 9/2017*

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**512-463-6334**  
**FAX 512-463-5569**  
**Filing Fee: None**



**OATH OF OFFICE**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, **Keith Brown**, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of **Mayor, City of Bunker Hill Village** of  
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
of the United States and of this State, so help me God.

\_\_\_\_\_  
Signature of Officer

Certification of Person Authorized to Administer Oath

State of **Texas**  
County of **Harris**

Sworn to and subscribed before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Affix Notary Seal,  
only if oath  
administered by a  
notary.)

\_\_\_\_\_  
Signature of Notary Public or  
Signature of Other Person Authorized to Administer An  
Oath

\_\_\_\_\_  
Printed or Typed Name

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Revised 05/2020

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### **Commentary**

Pursuant to art. XVI, Section 1 of the Texas Constitution, the Oath of Office *may not* be taken until a Statement of Officer (see Form 2201) has been subscribed to and, as required, filed with the Office of the Secretary of State. Additionally, gubernatorial appointees who are appointed during a legislative session *may not* execute their Oath until after confirmation by the Senate. Tex. Const. art. IV, Section 12.

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- District attorneys
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*Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or [register@sos.texas.gov](mailto:register@sos.texas.gov).*

*Revised 9/2017*

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**Austin, TX 78711-2887**  
**512-463-6334**  
**FAX 512-463-5569**  
**Filing Fee: None**



**OATH OF OFFICE**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, **Josh Pratt**, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of **City Council Position 4, City of Bunker Hill Village** of  
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
of the United States and of this State, so help me God.

\_\_\_\_\_  
Signature of Officer

**Certification of Person Authorized to Administer Oath**

State of **Texas**  
County of **Harris**

Sworn to and subscribed before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Affix Notary Seal,  
only if oath  
administered by a  
notary.)

\_\_\_\_\_  
Signature of Notary Public or  
Signature of Other Person Authorized to Administer An  
Oath

\_\_\_\_\_  
Printed or Typed Name

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**Overnight mail or hand deliveries:** James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

**Fax:** (512) 463-5569.

**Email:** Scanned copies of the executed Statement may be sent to [register@sos.texas.gov](mailto:register@sos.texas.gov)

*NOTE: The Statement of Officer form, commonly referred to as the “Anti-Bribery Statement,” must be executed and filed with the Office of the Secretary of State before taking the Oath of Office (Form 2204).*

### **Commentary**

Article XVI, section 1 of the Texas Constitution requires all elected or appointed state and local officers to take the official oath of office found in section 1(a) and to subscribe to the anti-bribery statement found in section 1(b) before entering upon the duties of their offices.

Elected and appointed state-level officers required to file the anti-bribery statement with the Office of the Secretary of State include members of the Legislature, the Secretary of State, and all other officers whose jurisdiction is coextensive with the boundaries of the state or who immediately belong to one of the three branches of state government. Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions. For more information, see Op. Tex. Att’y Gen. No. JC-0575 (2002) (determining the meaning of “state officer” as it is used in Article XVI).

Effective September 1, 2017, Senate Bill 1329, which was enacted by the 85<sup>th</sup> Legislature, Regular Session, amended chapter 602 of the Government Code to require the following judicial officers and judicial appointees to file their oath and statement of officer with the secretary of state:

Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas; and  
Associate judges appointed under Subchapter B or C, Chapter 201, Family Code.

Local officers must retain the signed anti-bribery statement with the official records of the office. *As a general rule, city and county officials do not file their oath of office with the Secretary of State—these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.* **The Office of the Secretary of State does NOT file Statements or Oaths from the following persons:** Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges, County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD’s).

***Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or [register@sos.texas.gov](mailto:register@sos.texas.gov)***

Revised 05/2020

**Submit to:**  
**SECRETARY OF STATE**  
**Government Filings**  
**Section P O Box 12887**  
**Austin, TX 78711-2887**  
**512-463-6334**  
**512-463-5569 - Fax**  
**Filing Fee: None**



## Form 2204 - Oath of Office (General Information)

The attached form is designed to meet minimal constitutional filing requirements pursuant to the relevant provisions. *This form and the information provided are not substitutes for the advice and services of an attorney.*

### **Execution and Delivery Instructions**

An Oath of Office that is required to be filed with the Office of the Secretary of State is considered filed once it has been received by this office. The Oath of Office may be administered to you by a person authorized under the provisions of Chapter 602 of the Texas Government Code. Authorized persons commonly used to administer oaths include notaries public and judges.

**Mail:** P.O. Box 12887, Austin, Texas 78711-2887.

**Overnight mail or hand deliveries:** James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

**Fax:** (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.

**Email:** Scanned copies of the executed Oath may be sent to [register@sos.texas.gov](mailto:register@sos.texas.gov). If sent by email, the original Oath should also be mailed to the appropriate address above.

**NOTE:** *Do not have the Oath of Office administered to you before executing and filing the Statement of Officer (Form 2201 – commonly referred to as the “Anti-Bribery Statement”) with the Office of the Secretary of State.*

### **Commentary**

Pursuant to art. XVI, Section 1 of the Texas Constitution, the Oath of Office *may not* be taken until a Statement of Officer (see Form 2201) has been subscribed to and, as required, filed with the Office of the Secretary of State. Additionally, gubernatorial appointees who are appointed during a legislative session *may not* execute their Oath until after confirmation by the Senate. Tex. Const. art. IV, Section 12.

### ***Officers Required to File Oath of Office with the Secretary of State:***

Gubernatorial appointees

District attorneys

Appellate and district court judges

Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas

Associate judges appointed under subchapter B or C, chapter 201 of the Texas Family Code

Directors of districts operating pursuant to chapter 36 or 49 of the Texas Water Code file a duplicate original of their Oath of Office within 10 days of its execution. Texas Water Code, Sections 36.055(d) and 49.055(d)

### ***Officers Not Required to File Oath of Office with the Secretary of State:***

Members of the Legislature elected to a *regular* term of office will have their Oath of Office administered in chambers on the opening day of the session and recorded in the appropriate Journal. Members elected to an *unexpired* term of office should file their Oath of Office with either the Chief Clerk of the House or the Secretary of the Senate, as appropriate.

All other persons should file their Oaths locally. Please check with the county clerk, city secretary or board/commission secretary for the proper filing location.

*As a general rule, city and county officials do not file their oath of office with the Secretary of State—these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.*

**The Office of the Secretary of State does NOT file Statements or Oaths from the following persons:** Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges (*except County Court of Law Judges who file with the Elections Division*), County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD's). Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions.

All state or county officers, other than the governor, lieutenant governor, and members of the legislature, who qualify for office, are commissioned by the governor. Tex. Gov't Code, Section 601.005. The Secretary of State performs ministerial duties to administer the commissions issued by the governor, including confirming that officers are qualified prior to being commissioned. Submission of this oath of office to the Office of the Secretary of State confirms an officer's qualification so that the commission may be issued.

*Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or [register@sos.texas.gov](mailto:register@sos.texas.gov).*

*Revised 9/2017*

Submit to:  
**SECRETARY OF STATE**  
**Government Filings Section**  
**P O Box 12887**  
**Austin, TX 78711-2887**  
**512-463-6334**  
**FAX 512-463-5569**  
**Filing Fee: None**



**OATH OF OFFICE**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,  
I, Andrew Poor, do solemnly swear (or affirm), that I will faithfully  
execute the duties of the office of City Council Position 5, City of Bunker Hill Village of  
the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws  
of the United States and of this State, so help me God.

\_\_\_\_\_  
Signature of Officer

**Certification of Person Authorized to Administer Oath**

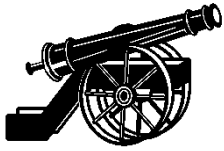
State of Texas  
County of Harris

Sworn to and subscribed before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(Affix Notary Seal,  
only if oath  
administered by a  
notary.)

\_\_\_\_\_  
Signature of Notary Public or  
Signature of Other Person Authorized to Administer An  
Oath

\_\_\_\_\_  
Printed or Typed Name



**City of Bunker Hill Village**  
**City Council**  
**Agenda Request**

|                      |                               |
|----------------------|-------------------------------|
| <b>Agenda Date:</b>  | May 20, 2025                  |
| <b>Agenda Item:</b>  | V                             |
| <b>Subject:</b>      | 2024 Audit Report             |
| <b>Exhibits:</b>     | Audit Report                  |
| <b>Funding:</b>      | N/A                           |
| <b>Presenter(s):</b> | Susan Grass, Finance Director |

### **Executive Summary**

Local Government Code Sections 103.001 through 103.004 require the City to conduct an annual audit of its financial records and accounts. The City's independent auditing firm, Crowe LLP, has completed the audit process for Fiscal Year 2024. After an extensive review of all financial records, the City received an unmodified opinion, which is the highest level of assurance a city can receive. The report contains the audited financial statements for all funds.

City staff and representatives from Crowe LLP presented the audit results to the Audit Finance Committee during the May 14, 2025, meeting. After discussion and review, the Committee recommended staff present the final audit results to City Council and request formal acceptance of the Fiscal Year 2024 audit results.

Representatives from Crowe LLP will attend the meeting to present the report and address any comments and questions from Council.

### **Recommended Action**

Staff recommends that City Council receive the 2024 Annual Comprehensive Financial Report.



**CITY OF BUNKER HILL VILLAGE, TEXAS**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDING**  
**DECEMBER 31, 2024**



**CITY OF BUNKER HILL VILLAGE, TEXAS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
December 31, 2024**

**Prepared by:**

**Gerardo Barrera  
City Administrator and Acting City Secretary**

**Susan Grass  
Director of Finance**

**CITY OF BUNKER HILL VILLAGE, TEXAS**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
For the year ended December 31, 2024

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## CITY OF BUNKER HILL VILLAGE, TEXAS

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## **INTRODUCTORY SECTION**



May 7, 2025

To the Honorable Mayor, City Council  
Members, and Citizens of the  
City of Bunker Hill Village, Texas:

The Finance Department is pleased to submit the Annual Comprehensive Financial Report for the City of Bunker Hill Village, Texas (the "City") for the fiscal year (FY) ended December 31, 2024. This report is published to provide the City Council, City staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial condition and activities of the City government. Management assumes responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures.

We believe the data presented is accurate in all material respects and is organized in a manner designed to fairly present the financial position and results of the operations of the City as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included.

Crowe, LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City's financial statements for the year ended December 31, 2024. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

### **PROFILE OF THE GOVERNMENT**

The City was incorporated under the laws of the State of Texas (the "State") in 1954. The City is an independent political subdivision of the State governed by the elected council and a mayor and is considered a primary government. The City is a Type A general law municipality, which operates under a "Council-Manager" form of government. The Council is comprised of the Mayor and five council members, who are responsible for passing ordinances, adopting the budget, committee members, appointing the City secretary, appointing the director of finance, and appointing a city administrator. Council Positions 1 through 3 are elected every two years during an even-numbered year, while the Mayor and Council Positions 4 and 5 are elected every two years during an odd-numbered year. The City Administrator serves at the will of the Mayor and Council and is responsible for carrying out the policies and ordinances, overseeing the day-to-day operations of the City, and exercising supervision and control over all employees of the City.

The City provides the following municipal services: public safety, municipal court, streets and drainage, solid waste collection, water and wastewater services, permits and planning, and general administration.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
LETTER OF TRANSMITTAL  
December 31, 2024

---

The City is one of the six cities in the Memorial Villages and is located ten miles west of downtown Houston. As of December 31, 2024, the City has a land area of 1.44 square miles and an estimated population of 3,822. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

#### **ACCOUNTING SYSTEM AND BUDGETARY CONTROL**

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the City's utilities and other proprietary activities are maintained on an accrual basis.

City ordinance establishes the fiscal year as January 1 through December 31. Also, the City ordinance requires the City Administrator and Mayor to submit a proposed budget and accompanying budget message to the Council each year. The proposed budget is reviewed by the Council and is formally adopted by the passage of a budget ordinance. The City Administrator is required to inform the Council of any amendments to expenditures for any fund or department. Amendments must be approved by the Council.

Budgetary control has been established at the department level for the general fund and fund level for other funds. Monthly financial reports for Council are produced showing budget and actual revenues and expenditures. Individual line items are reviewed, analyzed, and approved by City Council on a monthly basis for budgetary compliance.

#### **ECONOMIC CONDITION AND OUTLOOK**

The City is zoned 100% residential and encompasses a 1.44 square mile area located in Harris County and is bound on the east by Blalock Road, the south by Memorial Drive, the north by Taylorcrest Road, and the west by a part of Tealwood areas west of Gessner Road. The City falls within Spring Branch Independent School District which is one of the most desired school districts in the Houston metropolitan area. The City is an integral part of the Houston metropolitan area and is completely surrounded by the cities of Houston, Piney Point Village, and Hedwig Village. The City is close to the largest and busiest freeway in the nation. A majority of inhabitants are employed throughout the Houston urban area.

There is very little vacant and/or undeveloped land in the City, so construction generally involves rebuilding and remodeling. The City continues to enjoy to see a stable outlook on taxable property values. Its taxable property values reached over \$2.7 billion in the FY 2024. Among reasons for this strength is the City's convenient proximity to the Galleria, Energy Corridor, downtown Houston, the Texas Medical Center, as well as the ever-evolving Memorial area.

The City's tax rate is among the lowest in the Houston area and the State is anticipated to remain relatively stable into the future due to residential property values.

The City's relative stability is the result of a desire for suburban families to live closer to work. The City contracts with the Memorial Villages Police Department and Village Fire Department for law enforcement and emergency services. Due to proactive measures from both departments, the City maintains a low crime rate and above average response time to emergency calls. The City has a hometown appeal which attracts many of the residents. These factors have contributed to the relative stability of property values in the City.

---

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
LETTER OF TRANSMITTAL  
December 31, 2024

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The value of real property in the City is expected to stay strong in 2025. Expenditures are expected to remain steady with considerations for the continued competitive pressure on personnel costs and potential increases in the cost of employee health benefits.

The City approved a flat property tax rate for the tax year 2024 at 0.271 that fell below the voter-approval rate calculations.

### **LONG-TERM FINANCIAL PLANNING**

The City is committed to infrastructure maintenance. Capital improvement projects are funded with general governmental revenues and proceeds of general obligation and certificates of obligation debt issues. The City annually updates a five-year Capital Improvement Plan (the “Plan”) and prepares for capital projects for water, wastewater, drainage, and municipal facilities. The Plan is prepared by staff and presented to the City Council for review and acceptance. The Plan requires funding sources to be identified for each project.

The Council's policy on capital projects funding is first “pay-as-you-go” with cash and second to the use of certificate of obligation bonds in order to undertake a greater number of capital projects. A portion of general fund revenues and utility fund revenues is allocated each year to cover bond payments, and a portion is allocated to the Capital Improvements Fund each year to fund those capital projects that will be funded by cash.

### **Major Initiatives**

FY 2024 was a year of accomplishments for the City. The list below highlights some of the significant City activities:

- Completed interior the Disaster Operation / Public Works Building
- Completed Televising of the Memorial Sanitary Sewer Trunk Line in the City.
- Started the work to repair the underground sanitary line and roadway on Bunker Hill Road, to be completed in FY 2025.
- The City continues to replace Utility Meters in the City with a completion of this project in FY 2025.
- Completed the design for the Water Line Replacement project on Mayerling, Rhett and Tara. Project to be completed in FY 2025.
- Completed construction design to repair and replace Bunker Hill Road, Taylorcrest Road, Knipp Road, and Strey Lane.
- Attained grant funding for the construction design of Gessner Boulevard Northbound and Memorial Drive Street and for the drainage improvement project. Design is anticipated to be completed in late fiscal year 2025 and early fiscal year 2026.

### **Annual Budget**

The City maintains an annual budget approved by the City Council for all funds for management purposes. The Capital Improvement Plan is approved each year by the City Council and funded through a separate capital projects fund for the City's governmental funds and within the water and wastewater enterprise fund. The legal level of budgetary control (i.e., the level at which expenditures for governmental activities cannot legally exceed the appropriated amounts) is established at the department level for the general fund and fund level for all other funds. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
LETTER OF TRANSMITTAL  
December 31, 2024

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**Financial Information**

The City's management team is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable assurance that employees, in the normal course of business, will detect, and/or prevent, errors or irregularities that could be material to the financial statements.

**Independent Audit**

Sections 103.001 through 103.004 of the Local Government Code require the City to have an annual audit of its financial records and accounts. The independent auditors' report, prepared by Crowe, LLP, is presented as the first component of the financial section of this report.

**Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Bunker Hill Village for its annual comprehensive financial report for the fiscal year ending December 31, 2023. This was the second year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

**ACKNOWLEDGEMENTS**

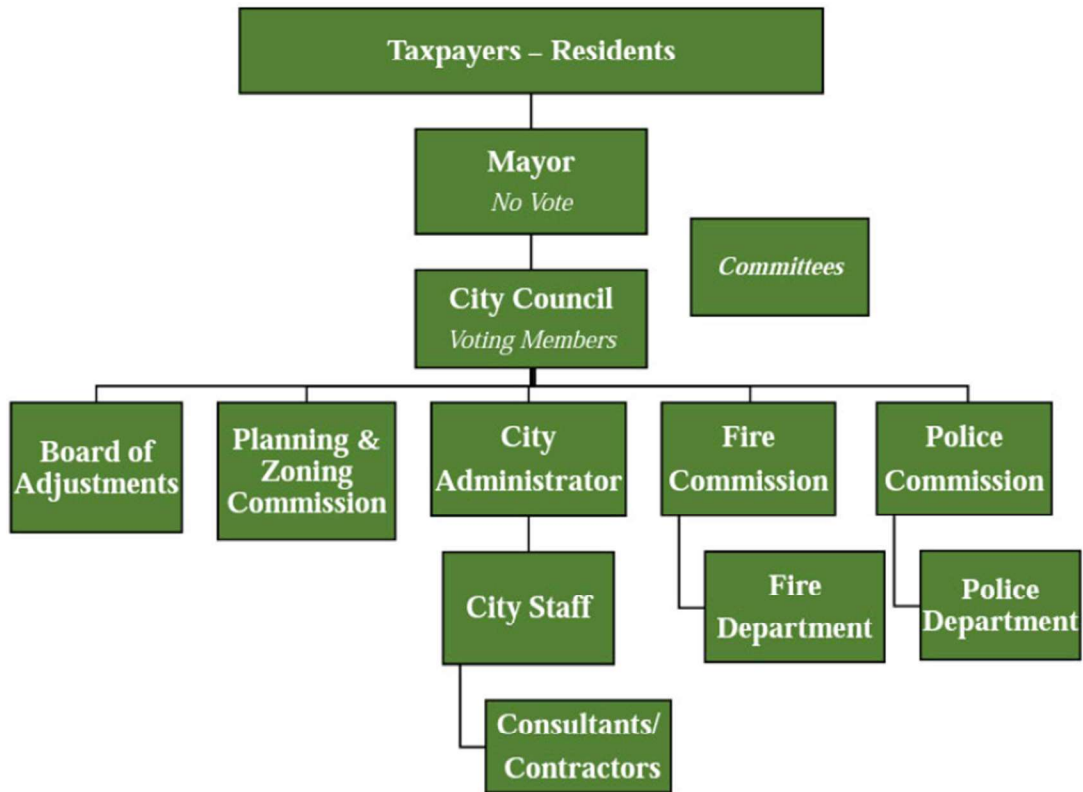
The preparation of this Annual Comprehensive Financial Report would not have been possible without the efficient and dedicated service of the entire staff of the Finance Department. Appreciation is expressed to all City employees, especially to those who were instrumental in the successful completion of this report. Additionally, I would also like to thank the Mayor, the Council, and the City Administrator for their support in planning and conducting the financial operations of the City in a responsible and progressive manner

Respectfully submitted,

Susan Grass, CFE, CGFO  
Director of Finance

CITY OF BUNKER HILL VILLAGE, TEXAS  
ORGANIZATIONAL CHART  
December 31, 2024

---



CITY OF BUNKER HILL VILLAGE, TEXAS  
CERTIFICATE OF ACHIEVEMENT FOR  
EXCELLENCE IN FINANCIAL REPORTING  
December 31, 2024

---



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Bunker Hill Village  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Morill*

Executive Director/CEO

CITY OF BUNKER HILL VILLAGE, TEXAS  
LIST OF ELECTED AND APPOINTED OFFICIALS  
December 31, 2024

---

| <b>Elected Officials</b>   | <b>Position</b>                                 | <b>End of Term</b> |
|----------------------------|---|--------------------|
| Robert P. Lord             | Mayor   | May 20, 2025       |
| Susan Schwartz             | Council Member/Mayor Pro-Tem                    | May 19, 2026       |
| Eric Thode                 | Council Member                                  | May 19, 2026       |
| Carl Moerer                | Council Member                                  | May 19, 2026       |
| Keith Brown                | Council Member                                  | May 20, 2025       |
| Andrew Poor                | Council Member                                  | May 20, 2025       |
| <br>                       |   |                    |
| <b>Appointed Officials</b> | <b>Position</b>                                 |                    |
| Gerardo Barrera            | City Administrator and Acting<br>City Secretary |                    |
| Susan Grass                | Director of Finance                             |                    |

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## **FINANCIAL SECTION**

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and  
City Council Members of the  
City of Bunker Hill Village, Texas

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bunker Hill, Texas (the "City"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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(Continued)

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedules of changes in net pension and total other postemployment benefit liability and related ratios, and schedule of contributions, identified as Required Supplementary Information on pages 11 through 19 and 59 through 63 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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(Continued)

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Houston, Texas

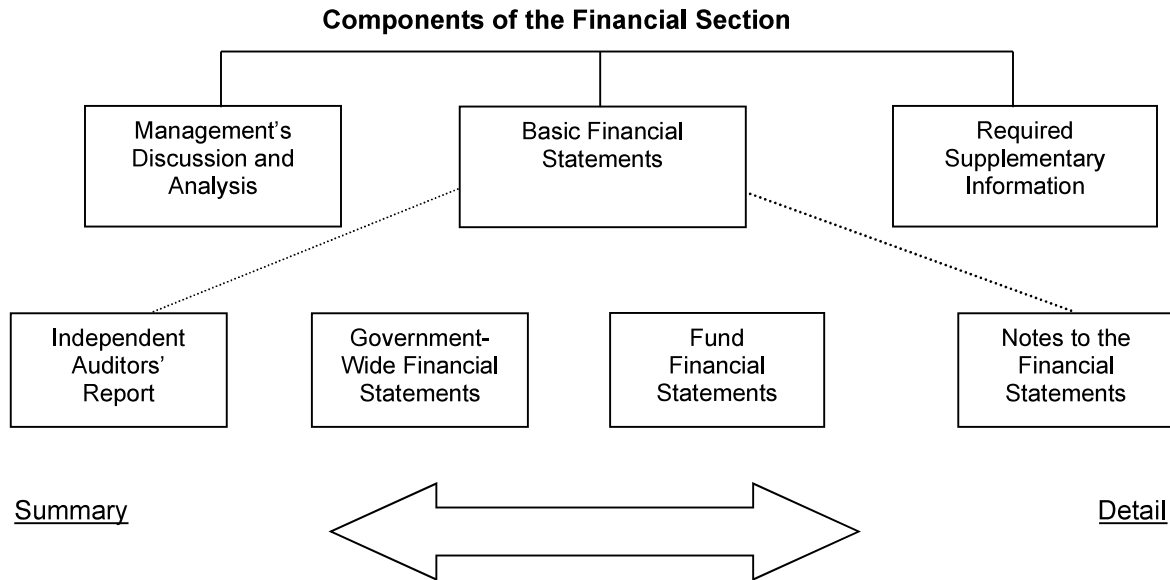
**DATE**

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

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

The purpose of the Management's Discussion and Analysis (MD&A) is to give the readers an objective and easily readable analysis of the financial activities of the City of Bunker Hill Village, Texas (the "City") for the year ending December 31, 2024. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the City's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Please read the MD&A in conjunction with the City's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT



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

### **Government-Wide Statements**

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

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

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

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

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – The City's basic services are reported here including general government, public safety, and public works. Interest payments on the City's debt are also reported here. Sales taxes, property taxes, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water distribution and wastewater collection/treatment operations.

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

## **FUND FINANCIAL STATEMENTS**

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

### **Governmental Funds**

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

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

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

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The City maintains seven governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds for reporting purposes. The metro fund, the restricted court fund, the restricted donation fund, and the offsite tree program fund are special revenue funds that are considered to be nonmajor funds for reporting purposes.

The City adopts an annual appropriated budget for its general fund, debt service fund, and special revenue funds. Budgetary comparison schedules have been provided for each of these funds to demonstrate compliance with these budgets.

### **Proprietary Funds**

The City maintains one type of proprietary fund. The enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its water distribution, wastewater collection/treatment, and solid waste operations. The proprietary fund financial statements provide separate information for the water distribution, wastewater collection/treatment, and solid waste operations. The proprietary fund financial statements can be found in the basic financial statements of this report.

### **Notes to Financial Statements**

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

### **Other Information**

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

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$42,219,899 as of December 31, 2024.

A portion of the City's net position, 68%, reflects its investment in capital assets (e.g., land, facilities, infrastructure), less any outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities. The City's net investments in capital assets was \$28,879,910 at December 31, 2024, which was an increase of \$1,471,618 from the prior year. This increase in net investment in capital assets is primarily due to a decrease in debt related to capital assets.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

## Statement of Net Position

The following table reflects the condensed Statement of Net Position:

|   | 2024                       |                             |                      | 2023                       |                             |                      |
|---|----------------------------|-----------------------------|----------------------|----------------------------|-----------------------------|----------------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total                | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b>ASSETS</b>                             |                            |                             |                      |                            |                             |                      |
| Current and other assets                  | \$ 17,362,296              | \$ 6,520,394                | \$ 23,882,690        | \$ 16,326,311              | \$ 5,429,491                | \$ 21,755,802        |
| Capital assets, net                       | 25,381,927                 | 13,819,343                  | 39,201,270           | 25,828,411                 | 12,995,200                  | 38,823,611           |
| Total assets                              | <u>42,744,223</u>          | <u>20,339,737</u>           | <u>63,083,960</u>    | <u>42,154,722</u>          | <u>18,424,691</u>           | <u>60,579,413</u>    |
| <b>DEFERRED OUTFLOWS<br/>ON RESOURCES</b> |                            |                             |                      |                            |                             |                      |
| Deferred charge on refunding              | 12,953                     | -                           | 12,953               | 15,404                     | -                           | 15,404               |
| Deferred outflows - pensions              | 129,782                    | 173,683                     | 303,465              | 173,985                    | 217,611                     | 391,596              |
| Deferred outflows - OPEB                  | 2,564                      | -                           | 2,564                | 3,526                      | -                           | 3,526                |
| Total deferred outflows on resources      | <u>145,299</u>             | <u>173,683</u>              | <u>318,982</u>       | <u>192,915</u>             | <u>217,611</u>              | <u>410,526</u>       |
| <b>LIABILITIES</b>                        |                            |                             |                      |                            |                             |                      |
| Long-term liabilities                     | 5,759,121                  | 5,229,312                   | 10,988,433           | 6,473,484                  | 5,319,901                   | 11,793,385           |
| Other liabilities                         | 124,918                    | 2,330,579                   | 2,455,497            | 857,385                    | 790,389                     | 1,647,774            |
| Total liabilities                         | <u>5,884,039</u>           | <u>7,559,891</u>            | <u>13,443,930</u>    | <u>7,330,869</u>           | <u>6,110,290</u>            | <u>13,441,159</u>    |
| <b>DEFERRED INFLOWS<br/>ON RESOURCES</b>  |                            |                             |                      |                            |                             |                      |
| Deferred inflows - pensions               | 13,461                     | 13,378                      | 26,839               | 2                          | 2                           | 4                    |
| Deferred inflows - OPEB                   | 8,881                      | -                           | 8,881                | 12,130                     | -                           | 12,130               |
| Deferred inflows - lease                  | 327,444                    | -                           | 327,444              | 344,678                    | -                           | 344,678              |
| Unavailable revenue - property taxes      | 7,375,949                  | -                           | 7,375,949            | 7,244,825                  | -                           | 7,244,825            |
| Total deferred inflows on resources       | <u>7,725,735</u>           | <u>13,378</u>               | <u>7,739,113</u>     | <u>7,601,635</u>           | <u>2</u>                    | <u>7,601,637</u>     |
| <b>NET POSITION</b>                       |                            |                             |                      |                            |                             |                      |
| Net investment in capital assets          | 19,958,041                 | 8,921,869                   | 28,879,910           | 19,549,535                 | 7,858,757                   | 27,408,292           |
| Restricted                                | 265,948                    | -                           | 265,948              | 329,556                    | -                           | 329,556              |
| Unrestricted                              | <u>9,055,759</u>           | <u>4,018,282</u>            | <u>13,074,041</u>    | <u>7,536,042</u>           | <u>4,673,253</u>            | <u>12,209,295</u>    |
| Total net position                        | <u>\$ 29,279,748</u>       | <u>\$ 12,940,151</u>        | <u>\$ 42,219,899</u> | <u>\$ 27,415,133</u>       | <u>\$ 12,532,010</u>        | <u>\$ 39,947,143</u> |

A portion of the City's net position, \$265,948, represents resources that are subject to external restriction on how they may be used. The balance of unrestricted net position, \$13,074,041, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by \$2,272,756 or 6% during the current fiscal year. Total assets increased by \$2,504,547 which was primarily due to an increase in current and other assets of \$2,126,888 due mainly to an increase in net position from operations. Total deferred outflows of resources decreased by \$91,544 which was primarily due to the change in the net difference between projected and actual investment earnings for the pension plan. The increase in total liabilities of \$2,771 was from the net result of an increase in other liabilities due primarily from an increase in accounts payable for construction costs and a decrease in long-term liabilities due mainly to payment on debt outstanding. Total deferred inflows of resources increased by \$137,476 which was primarily due to an increase in unavailable revenues from property taxes collected for fiscal year 2024.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

### Statement of Activities

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

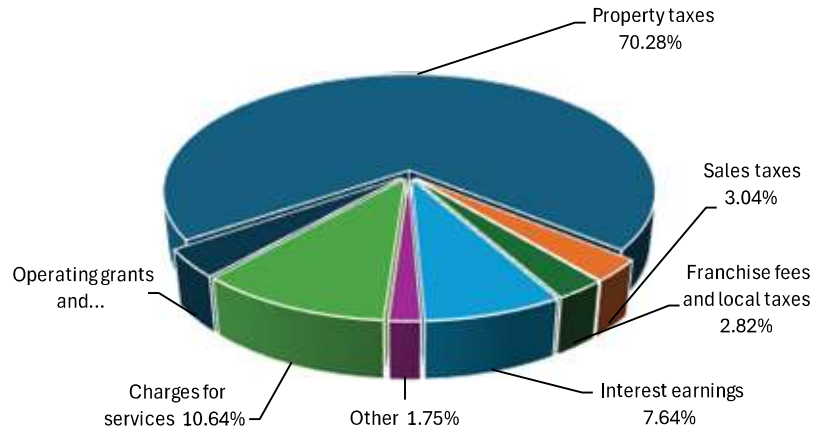
|   | For the Year Ended December 31 ,2024 |                             |                                | For the Year Ended December 31, 2023 |                             |                                |
|---|--------------------------------------|-----------------------------|--------------------------------|--------------------------------------|-----------------------------|--------------------------------|
|   | Governmental<br>Activities           | Business-Type<br>Activities | Total<br>Primary<br>Government | Governmental<br>Activities           | Business-Type<br>Activities | Total<br>Primary<br>Government |
| <b>Revenues</b>   |                                      |                             |                                |                                      |                             |                                |
| Program revenues:   |                                      |                             |                                |                                      |                             |                                |
| Charges for services  | \$ 1,097,545                         | \$ 4,794,556                | \$ 5,892,101                   | \$ 815,117                           | \$ 4,745,814                | \$ 5,560,931                   |
| Operating grants and contributions                          | 395,081                              | -                           | 395,081                        | 360,848                              | -                           | 360,848                        |
| General revenues:   |                                      |                             |                                |                                      |                             |                                |
| Property taxes  | 7,247,788                            | -                           | 7,247,788                      | 7,007,254                            | -                           | 7,007,254                      |
| Sales taxes   | 313,395                              | -                           | 313,395                        | 290,083                              | -                           | 290,083                        |
| Franchise fees and local taxes                              | 290,723                              | -                           | 290,723                        | 281,486                              | -                           | 281,486                        |
| Interest earnings   | 788,359                              | 65,004                      | 853,363                        | 614,916                              | 65,000                      | 679,916                        |
| Other   | 180,002                              | 5,000                       | 185,002                        | 274,398                              | 10,770                      | 285,168                        |
| <b>Total revenues</b>                                       | <u>10,312,893</u>                    | <u>4,864,560</u>            | <u>15,177,453</u>              | <u>9,644,102</u>                     | <u>4,821,584</u>            | <u>14,465,686</u>              |
| <b>Expenses</b>   |                                      |                             |                                |                                      |                             |                                |
| General government  | 1,618,897                            | -                           | 1,618,897                      | 1,105,668                            | -                           | 1,105,668                      |
| Public safety   | 4,311,309                            | -                           | 4,311,309                      | 4,104,671                            | -                           | 4,104,671                      |
| Public works  | 1,617,953                            | -                           | 1,617,953                      | 1,575,746                            | -                           | 1,575,746                      |
| Interest and fiscal charges                                 | 100,119                              | -                           | 100,119                        | 124,967                              | -                           | 124,967                        |
| Water, wastewater, and solid waste                          | -                                    | 5,256,419                   | 5,256,419                      | -                                    | 4,191,696                   | 4,191,696                      |
| <b>Total expenses</b>                                       | <u>7,648,278</u>                     | <u>5,256,419</u>            | <u>12,904,697</u>              | <u>6,911,052</u>                     | <u>4,191,696</u>            | <u>11,102,748</u>              |
| <b>Increase (decrease) in net position before transfers</b> | <b>2,664,615</b>                     | <b>(391,859)</b>            | <b>2,272,756</b>               | <b>2,733,050</b>                     | <b>629,888</b>              | <b>3,362,938</b>               |
| Transfers in (out)  | (800,000)                            | 800,000                     | -                              | -                                    | -                           | -                              |
| <b>Change in net position</b>                               | <b>1,864,615</b>                     | <b>408,141</b>              | <b>2,272,756</b>               | <b>2,733,050</b>                     | <b>629,888</b>              | <b>3,362,938</b>               |
| Net position-beginning of year                              | 27,415,133                           | 12,532,010                  | 39,947,143                     | 24,682,083                           | 11,902,122                  | 36,584,205                     |
| <b>Net position-end of year</b>                             | <u><b>\$ 29,279,748</b></u>          | <u><b>\$ 12,940,151</b></u> | <u><b>\$ 42,219,899</b></u>    | <u><b>\$ 27,415,133</b></u>          | <u><b>\$ 12,532,010</b></u> | <u><b>\$ 39,947,143</b></u>    |

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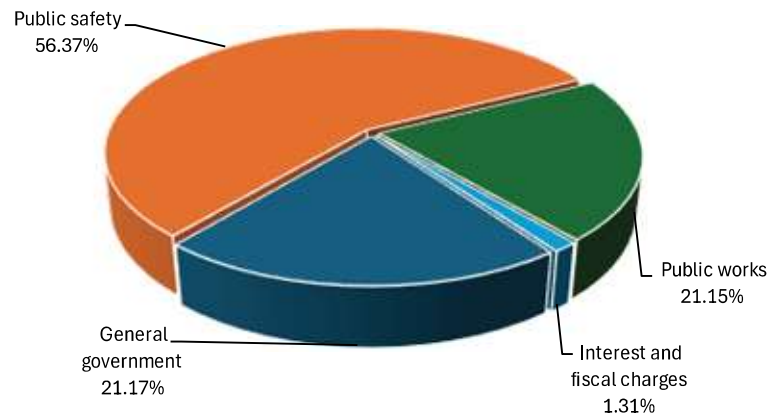
CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

Graphic presentation of the selected data from the summary tables follow to assist in the analysis of the City's activities.

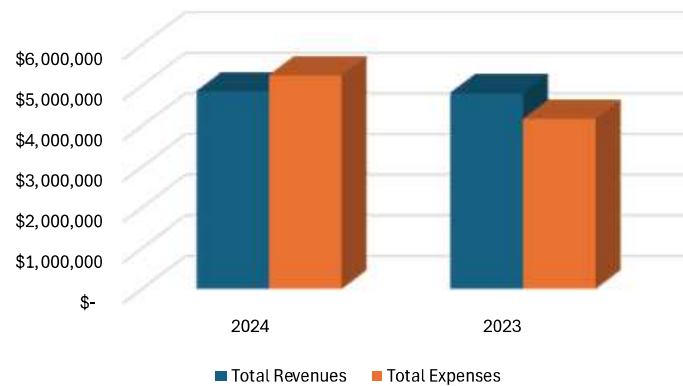
### Governmental Revenues



### Governmental Expenses



### Business-Type Activities



(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

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Current year revenues for the governmental activities increased \$668,791, which was primarily due to an increase in property tax revenues from an increase in appraised property values, charges for services from an increase in permits, and interest earnings from an increase in interest rates. Governmental expenses increased by \$737,226 compared to the prior year, which included an increase in expenses for general government, public safety, and public works. The increase in general government is due primarily to an increase in personnel costs and from debris removal costs related to storm damage. The increase in public safety expenses is due to an increase in expenses from the Memorial Villages Police Department and Village Fire Department. The increase in public works expenses is primarily due to an increase in professional fees related to inspection services from permits being issued.

Revenues for business-type activities increased by \$42,976. This increase was due to more charges for services for water and wastewater services because of an increase in utility billing rates. Expenses increased \$1,064,723 primarily from an increase in wastewater treatment fees.

### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

The City's governmental funds reflect a combined fund balance of \$9,342,221. Of this, \$90,187 is restricted for Metro, \$142,389 is restricted for debt service, \$26,703 is restricted for enabling legislation, and \$6,669 is restricted for public services from restricted donations. The City has assigned \$69,804 for emergency purposes, \$4,764,422 for capital projects uses, \$51,426 for vehicles and technology, \$155,725 for facilities, \$282,247 for the police department, and \$221,293 for the offsite tree program. The City has unassigned fund balance of \$3,531,356.

Overall, there was an increase in combined fund balance of \$1,607,892 in comparison to the prior year. Governmental fund revenues exceeded expenditures by \$2,407,892 and had a transferred \$800,000 to the water and wastewater fund.

The general fund is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the general fund was \$3,531,356, while total fund balance reached \$4,090,558. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 59% of total expenditures, while total fund balance represents 68% of the same amount. There was a fund balance decrease within the general fund balance of \$415,203. The net change in fund balance for the general fund included revenues in excess of expenditures of \$3,134,040 and transfers to the capital projects fund and water and wastewater fund of \$3,549,243. Revenues increased by \$1,055,418, which was mainly due to an increase in property tax revenues from increases in property values, an increase in licenses and permits from home construction, and interest earnings from an increase in interest rates. Expenditures increased by \$524,393, which was primarily due to an increase in personnel costs and debris removal for general government and contractual costs for public safety.

The debt service fund had a decrease in fund balance for the year of \$59,210. The debt service fund property tax revenues decreased by \$140,454 from prior year due to a decrease in the property tax rate for debt service. The debt service fund expenditures decreased by \$35,263 from prior year. The ending debt service fund balance of \$142,389 is restricted for future debt service payments.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

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The capital projects fund had an increase in fund balance of \$2,096,374, which included transfers in from the general fund of \$2,749,243 for current and future year projects. The capital projects fund ending total fund balance was \$4,764,422, which is considered assigned for future capital projects.

**Proprietary Funds** – The City's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

There had been a planned decrease in final budgeted fund balance in the amount of \$1,346,429. The general fund actual net decrease in general fund balance was \$415,203 which was primarily due to less budgeted transfers to the capital projects fund. The actual revenues exceeded final budgeted revenues of \$8,847,041 by a net \$281,562 and the final budgeted expenditures of \$6,177,469 exceeded actual expenditures by \$182,906 with no negative budget variances across all expenditure functions.

### **CAPITAL ASSETS**

At the end of the year, the City's governmental and business-type activities had invested \$39,201,270 in a variety of capital assets and infrastructure (net of accumulated depreciation). The City's capital asset current activity included additions of \$1,862,619 and depreciation expense of \$1,484,960.

Major capital asset events during the year included the following:

- Additions to construction in projects that were not completed at year end for meter replacement and underground utility infrastructure \$957,543.
- Additions to construction in projects that were not completed at year end for road redevelopment \$417,344.
- Improvements to the City's sewer system of \$377,955.

More detailed information about the City's capital assets is presented in note III.D. to the financial statements.

### **LONG-TERM DEBT**

At the end of the year, the City had total governmental and business-type activities long-term debt outstanding of \$9,590,000. Governmental activities long-term debt outstanding included general obligation bonds of \$3,435,000 and certificates of obligation of \$1,410,000. Business-type activities long-term debt outstanding included certificates of obligation of \$4,745,000. During the year, the City had an overall decrease in long-term debt of \$1,010,000. More detailed information about the City's long-term liabilities is presented in note III.E. to the financial statements.

The current underlying Standards and Poor's ratings on both debt issues for general obligation bonds and certificates of obligation are AAA.

CITY OF BUNKER HILL VILLAGE, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the year ended December 31, 2024

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

In continuing the vision of Bunker Hill Village, the City plans to expand and improve quality infrastructure, facilities, and public services to meet current and future needs. The City continues to experience growth due to new construction and redevelopments and will continue to focus on maintaining an even balance within City limits.

The City's adopted budget for the general fund expenditures for fiscal year 2025 totals \$6.2 million with budgeted transfers out of \$2.4 million to the capital projects fund. The fiscal year 2025 budgeted debt service fund expenditures for principal and interest payments on debt outstanding that are funded from taxes levied on all taxable property located within the City limits is \$1,232,949.

The adopted total property tax rate for the 2024 tax levy which is for revenues in fiscal year 2024 is \$.271 per \$100 of taxable property values, which is the same tax rate from the 2023 tax levy. The assessed value on taxable property for the 2024 tax levy was approximately \$2.74 billion, which was an increase from the assessed value on taxable property for the 2023 tax levy of approximately \$2.69 billion.

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

This financial report is designed to provide a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to Director of Finance, City of Bunker Hill Village, 11977 Memorial Drive, Houston, Texas, 77024.

## **BASIC FINANCIAL STATEMENTS**

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF NET POSITION  
December 31, 2024

|   | Primary Government         |                             |                      |
|---|----------------------------|-----------------------------|----------------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b>ASSETS</b>                                   |                            |                             |                      |
| Cash and cash equivalents                       | \$ 11,651,677              | \$ 5,504,703                | \$ 17,156,380        |
| Restricted cash and cash equivalents            | -                          | 17,200                      | 17,200               |
| Receivables, net                                | 5,360,840                  | 998,491                     | 6,359,331            |
| Lease receivable                                | 349,779                    | -                           | 349,779              |
| Capital assets                                  |                            |                             |                      |
| Nondepreciable capital assets                   | 442,288                    | 1,101,707                   | 1,543,995            |
| Net depreciable capital assets                  | 24,939,639                 | 12,717,636                  | 37,657,275           |
|   | <u>25,381,927</u>          | <u>13,819,343</u>           | <u>39,201,270</u>    |
| Total assets                                    | <u>42,744,223</u>          | <u>20,339,737</u>           | <u>63,083,960</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |                             |                      |
| Deferred charge on refunding                    | 12,953                     | -                           | 12,953               |
| Deferred outflows - pensions                    | 129,782                    | 173,683                     | 303,465              |
| Deferred outflows - OPEB                        | 2,564                      | -                           | 2,564                |
| Total deferred outflows of resources            | <u>145,299</u>             | <u>173,683</u>              | <u>318,982</u>       |
| <b>LIABILITIES</b>                              |                            |                             |                      |
| Accounts payable and other current liabilities  | 87,707                     | 1,316,193                   | 1,403,900            |
| Accrued interest payable                        | 37,211                     | 21,185                      | 58,396               |
| Unearned revenue                                | -                          | 976,001                     | 976,001              |
| Customer deposits                               | -                          | 17,200                      | 17,200               |
| Long-term liabilities                           |                            |                             |                      |
| Long-term liabilities due within one year       | 777,213                    | 249,162                     | 1,026,375            |
| Long-term liabilities due in more than one year | 4,981,908                  | 4,980,150                   | 9,962,058            |
|   | <u>5,759,121</u>           | <u>5,229,312</u>            | <u>10,988,433</u>    |
| Total liabilities                               | <u>5,884,039</u>           | <u>7,559,891</u>            | <u>13,443,930</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>            |                            |                             |                      |
| Deferred inflows - pensions                     | 13,461                     | 13,378                      | 26,839               |
| Deferred inflows - OPEB                         | 8,881                      | -                           | 8,881                |
| Deferred inflows - lease                        | 327,444                    | -                           | 327,444              |
| Unavailable revenue - property taxes            | 7,375,949                  | -                           | 7,375,949            |
| Total deferred inflows of resources             | <u>7,725,735</u>           | <u>13,378</u>               | <u>7,739,113</u>     |
| <b>NET POSITION</b>                             |                            |                             |                      |
| Net investment in capital assets                | 19,958,041                 | 8,921,869                   | 28,879,910           |
| Restricted for                                  |                            |                             |                      |
| Debt service                                    | 142,389                    | -                           | 142,389              |
| Metro   | 90,187                     | -                           | 90,187               |
| Enabling legislation                            | 26,703                     | -                           | 26,703               |
| Public services                                 | 6,669                      | -                           | 6,669                |
| Unrestricted                                    | <u>9,055,759</u>           | <u>4,018,282</u>            | <u>13,074,041</u>    |
| Total net position                              | <u>\$ 29,279,748</u>       | <u>\$ 12,940,151</u>        | <u>\$ 42,219,899</u> |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF ACTIVITIES  
For the year ended December 31, 2024

| Functions/Programs             | Net Revenue (Expense) and Changes in Net Position |                      |                                    |                       |                          |
|--------------------------------|---|----------------------|------------------------------------|-----------------------|--------------------------|
|                                | Program Revenues                                  |                      | Primary Government                 |                       |                          |
|                                | Expenses  | Charges for Services | Operating Grants and Contributions | Government Activities | Business-Type Activities |
| Primary Government             |   |                      |                                    |                       | Total                    |
| Governmental activities        |   |                      |                                    |                       |                          |
| General government             | \$ 1,618,897                                      | \$ 1,009,601         | \$ -                               | \$ (609,296)          | \$ -                     |
| Public safety                  | 4,311,309   | 87,944               | -                                  | (4,223,365)           | -                        |
| Public works                   | 1,617,953   | -                    | 395,081                            | (1,222,872)           | -                        |
| Interest and fiscal charges    | 100,119   | -                    | -                                  | (100,119)             | -                        |
| Total governmental activities  | 7,648,278   | 1,097,545            | 395,081                            | (6,155,652)           | -                        |
| Business-type activities       |   |                      |                                    |                       |                          |
| Water and wastewater           | 4,762,611   | 4,305,676            | -                                  | -                     | (456,935)                |
| Solid waste                    | 493,808   | 488,880              | -                                  | -                     | (4,928)                  |
| Total business-type activities | 5,256,419   | 4,794,556            | -                                  | -                     | (461,863)                |
| Total primary government       | \$ 12,904,697                                     | \$ 5,892,101         | \$ 395,081                         | (6,155,652)           | (6,617,515)              |
| General revenues               |   |                      |                                    |                       |                          |
| Taxes                          |   |                      |                                    |                       |                          |
| Property taxes                 |   |                      |                                    | 7,247,788             | -                        |
| Sales taxes                    |   |                      |                                    | 313,395               | -                        |
| Franchise fees and local taxes |   |                      |                                    | 290,723               | -                        |
| Interest earnings              |   |                      |                                    | 788,359               | 65,004                   |
| Other                          |   |                      |                                    | 180,002               | 5,000                    |
| Transfers, net                 |   |                      |                                    | (800,000)             | 800,000                  |
| Total general revenues         |   |                      |                                    | 8,020,267             | 870,004                  |
| Change in net position         |   |                      |                                    | 1,864,615             | 408,141                  |
| Beginning net position         |   |                      |                                    | 27,415,133            | 12,532,010               |
| Ending net position            |   |                      |                                    | \$ 29,279,748         | \$ 12,940,151            |
|                                |   |                      |                                    |                       | \$ 42,219,899            |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
BALANCE SHEET  
December 31, 2024

|  | General              | Debt<br>Service     | Capital<br>Projects | Nonmajor<br>Governmental | Total<br>Governmental<br>Funds |
|--|----------------------|---------------------|---------------------|--------------------------|--------------------------------|
| <b>ASSETS</b>  |                      |                     |                     |                          |                                |
| Cash and cash equivalents  | \$ 6,100,738         | \$ 432,286          | \$ 4,772,222        | \$ 346,431               | \$ 11,651,677                  |
| Receivables, net   | 4,772,937            | 587,903             | -                   | -                        | 5,360,840                      |
| Lease receivable   | 349,779              | -                   | -                   | -                        | 349,779                        |
| Total assets   | <u>\$ 11,223,454</u> | <u>\$ 1,020,189</u> | <u>\$ 4,772,222</u> | <u>\$ 346,431</u>        | <u>\$ 17,362,296</u>           |
| <b>LIABILITIES</b>   |                      |                     |                     |                          |                                |
| Accounts payable and accrued liabilities                               | \$ 78,328            | -                   | \$ 7,800            | \$ 1,579                 | \$ 87,707                      |
| Total liabilities  | <u>78,328</u>        | <u>-</u>            | <u>7,800</u>        | <u>1,579</u>             | <u>87,707</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   |                      |                     |                     |                          |                                |
| Deferred inflows - lease   | 327,444              | -                   | -                   | -                        | 327,444                        |
| Unavailable revenue - property taxes                                   | 6,727,124            | 877,800             | -                   | -                        | 7,604,924                      |
| Total deferred inflows of resources                                    | <u>7,054,568</u>     | <u>877,800</u>      | <u>-</u>            | <u>-</u>                 | <u>7,932,368</u>               |
| <b>FUND BALANCES</b>   |                      |                     |                     |                          |                                |
| Restricted   |                      |                     |                     |                          |                                |
| Debt service   | -                    | 142,389             | -                   | -                        | 142,389                        |
| Metro  | -                    | -                   | -                   | 90,187                   | 90,187                         |
| Enabling legislation   | -                    | -                   | -                   | 26,703                   | 26,703                         |
| Public services  | -                    | -                   | -                   | 6,669                    | 6,669                          |
| Assigned   |                      |                     |                     |                          |                                |
| Capital projects   | -                    | -                   | 4,764,422           | -                        | 4,764,422                      |
| Emergency  | 69,804               | -                   | -                   | -                        | 69,804                         |
| Vehicles and technology  | 51,426               | -                   | -                   | -                        | 51,426                         |
| Facilities   | 155,725              | -                   | -                   | -                        | 155,725                        |
| Police department  | 282,247              | -                   | -                   | -                        | 282,247                        |
| Offsite tree program   | -                    | -                   | -                   | 221,293                  | 221,293                        |
| Unassigned   | 3,531,356            | -                   | -                   | -                        | 3,531,356                      |
| Total fund balances  | <u>4,090,558</u>     | <u>142,389</u>      | <u>4,764,422</u>    | <u>344,852</u>           | <u>9,342,221</u>               |
| Total liabilities, deferred inflows<br>of resources, and fund balances | <u>\$ 11,223,454</u> | <u>\$ 1,020,189</u> | <u>\$ 4,772,222</u> | <u>\$ 346,431</u>        | <u>\$ 17,362,296</u>           |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 December 31, 2024

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|  |                      |
|--|----------------------|
| Total fund balances for governmental funds   | \$ 9,342,221         |
| Amounts reported for the Statement of Net Position:  |                      |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.   |                      |
| Nondepreciable capital assets  | 442,288              |
| Depreciable capital assets   | 37,303,849           |
| Accumulated depreciation   | (12,364,210)         |
| Deferred outflows and inflows related to the pension and other postemployment benefits (OPEB) are not reported in the governmental funds.  |                      |
| Deferred outflows - pensions   | 129,782              |
| Deferred inflows - pensions  | (13,461)             |
| Deferred outflows - OPEB   | 2,564                |
| Deferred inflows - OPEB  | (8,881)              |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.  |                      |
| Unavailable revenue related to property taxes  | 228,975              |
| Deferred outflows from deferred charge on refunding of debt are not reported in the governmental funds.  | 12,953               |
| Liabilities from accrued interest payable and long-term liabilities from debt, compensated absences, net pension liability, and total OPEB liability are not reported in the governmental funds. |                      |
| Accrued interest payable   | (37,211)             |
| Long-term liabilities due within one year  | (777,213)            |
| Long-term liabilities due in more than one year  | (4,981,908)          |
| Net position of governmental activities  | \$ <u>29,279,748</u> |

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See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS  
For the year ended December 31, 2024

|  | General      | Debt<br>Service | Capital<br>Projects | Nonmajor<br>Governmental | Total<br>Governmental<br>Funds |
|--|--------------|-----------------|---------------------|--------------------------|--------------------------------|
| <b>Revenues</b>  |              |                 |                     |                          |                                |
| Property taxes   | \$ 6,323,219 | \$ 884,202      | \$ -                | \$ -                     | \$ 7,207,421                   |
| Sales taxes  | 313,395      | -               | -                   | -                        | 313,395                        |
| Charges for services   | 87,944       | -               | -                   | -                        | 87,944                         |
| Franchise fees and local taxes                               | 290,723      | -               | -                   | -                        | 290,723                        |
| Fines and forfeitures  | 235,630      | -               | -                   | 10,051                   | 245,681                        |
| Licenses and permits   | 763,920      | -               | -                   | -                        | 763,920                        |
| Interest earnings  | 769,741      | 18,000          | -                   | 618                      | 788,359                        |
| Intergovernmental  | 261,081      | -               | -                   | 134,000                  | 395,081                        |
| Other  | 82,950       | -               | -                   | 97,052                   | 180,002                        |
| Total revenues   | 9,128,603    | 902,202         | -                   | 241,721                  | 10,272,526                     |
| <b>Expenditures</b>  |              |                 |                     |                          |                                |
| Current  |              |                 |                     |                          |                                |
| General government   | 1,295,977    | -               | -                   | 105,575                  | 1,401,552                      |
| Public safety  | 4,296,583    | -               | -                   | 14,726                   | 4,311,309                      |
| Public works   | 394,503      | -               | 155,907             | 135,489                  | 685,899                        |
| Debt service   |              |                 |                     |                          |                                |
| Principal  | -            | 780,000         | -                   | -                        | 780,000                        |
| Interest and fiscal charges                                  | -            | 181,412         | -                   | -                        | 181,412                        |
| Capital outlay   | 7,500        | -               | 496,962             | -                        | 504,462                        |
| Total expenditures   | 5,994,563    | 961,412         | 652,869             | 255,790                  | 7,864,634                      |
| Excess (deficiency) of revenues<br>over (under) expenditures | 3,134,040    | (59,210)        | (652,869)           | (14,069)                 | 2,407,892                      |
| <b>Other Financing Sources (Uses)</b>                        |              |                 |                     |                          |                                |
| Transfers in   | -            | -               | 2,749,243           | -                        | 2,749,243                      |
| Transfers (out)  | (3,549,243)  | -               | -                   | -                        | (3,549,243)                    |
| Total other financing sources (uses)                         | (3,549,243)  | -               | 2,749,243           | -                        | (800,000)                      |
| Net change in fund balances                                  | (415,203)    | (59,210)        | 2,096,374           | (14,069)                 | 1,607,892                      |
| Beginning fund balances                                      | 4,505,761    | 201,599         | 2,668,048           | 358,921                  | 7,734,329                      |
| Ending fund balances   | \$ 4,090,558 | \$ 142,389      | \$ 4,764,422        | \$ 344,852               | \$ 9,342,221                   |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE  
 STATEMENT OF ACTIVITIES  
 For the Year Ended December 31, 2024

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|  |                     |
|--|---------------------|
| Net change in fund balances - total governmental funds   | \$ 1,607,892        |
| Amounts reported for governmental activities in the Statement of Activities are different because:   |                     |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.  |                     |
| Capital asset acquisitions   | 504,462             |
| Depreciation expense   | (950,946)           |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.   |                     |
| Net change in deferred revenue   | 40,367              |
| Changes in net pension and other postemployment benefits (OPEB) liability (asset) and deferred inflows related to the net pension and OPEB liability (asset) in the governmental funds.  |                     |
| Net pension liability  | (140,518)           |
| Total OPEB liability   | (1,357)             |
| Deferred outflows - pensions   | (44,203)            |
| Deferred outflows - OPEB   | (962)               |
| Deferred inflows - pensions  | (13,459)            |
| Deferred inflows - OPEB  | 3,249               |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. |                     |
| Principal paid on long-term debt, net of refunding bonds issued  | 780,000             |
| Amortization of premium  | 77,441              |
| Amortization of deferred loss on refunding   | (2,451)             |
| Accrued interest expense   | 6,303               |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in the governmental funds.   |                     |
| Compensated absences   | (1,203)             |
| Change in net position of governmental activities  | \$ <u>1,864,615</u> |

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See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
December 31, 2024

|  | Business-Type Activities |                         |                      |
|--|--------------------------|-------------------------|----------------------|
|  | Water and<br>Wastewater  | Nonmajor<br>Solid Waste | Total<br>Enterprise  |
| <b>ASSETS</b>                            |                          |                         |                      |
| Current assets                           |                          |                         |                      |
| Cash and cash equivalents                | \$ 5,449,524             | \$ 55,179               | \$ 5,504,703         |
| Restricted cash and cash equivalents     | 17,200                   | -                       | 17,200               |
| Receivables, net                         | 884,983                  | 113,508                 | 998,491              |
| Total current assets                     | <u>6,351,707</u>         | <u>168,687</u>          | <u>6,520,394</u>     |
| Noncurrent assets                        |                          |                         |                      |
| Capital assets:                          |                          |                         |                      |
| Land                                     | 144,163                  | -                       | 144,163              |
| Construction in progress                 | 957,544                  | -                       | 957,544              |
| Building                                 | 3,419,938                | -                       | 3,419,938            |
| Infrastructure                           | 18,447,286               | -                       | 18,447,286           |
| Water rights                             | 446,890                  | -                       | 446,890              |
| Machinery and equipment                  | 873,925                  | -                       | 873,925              |
| Less accumulated depreciation            | (10,470,403)             | -                       | (10,470,403)         |
| Total noncurrent assets                  | <u>13,819,343</u>        | <u>-</u>                | <u>13,819,343</u>    |
| Total assets                             | <u>20,171,050</u>        | <u>168,687</u>          | <u>20,339,737</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>    |                          |                         |                      |
| Deferred outflows - pensions             | 173,683                  | -                       | 173,683              |
| Total deferred outflows of resources     | <u>173,683</u>           | <u>-</u>                | <u>173,683</u>       |
| <b>LIABILITIES</b>                       |                          |                         |                      |
| Current liabilities                      |                          |                         |                      |
| Accounts payable and accrued liabilities | 1,309,548                | 6,645                   | 1,316,193            |
| Accrued interest payable                 | 21,185                   | -                       | 21,185               |
| Unearned revenue                         | 976,001                  | -                       | 976,001              |
| Customer deposits                        | 17,200                   | -                       | 17,200               |
| Bonds payable - current                  | 235,000                  | -                       | 235,000              |
| Compensated absences - current           | 14,162                   | -                       | 14,162               |
| Total current liabilities                | <u>2,573,096</u>         | <u>6,645</u>            | <u>2,579,741</u>     |
| Noncurrent liabilities                   |                          |                         |                      |
| Bonds payable, net of premium            | 4,662,474                | -                       | 4,662,474            |
| Compensated absences                     | 5,806                    | -                       | 5,806                |
| Net pension liability                    | 311,870                  | -                       | 311,870              |
| Total noncurrent liabilities             | <u>4,980,150</u>         | <u>-</u>                | <u>4,980,150</u>     |
| Total liabilities                        | <u>7,553,246</u>         | <u>6,645</u>            | <u>7,559,891</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>     |                          |                         |                      |
| Deferred inflows - pensions              | 13,378                   | -                       | 13,378               |
| Total deferred inflows of resources      | <u>13,378</u>            | <u>-</u>                | <u>13,378</u>        |
| <b>NET POSITION</b>                      |                          |                         |                      |
| Net investment in capital assets         | 8,921,869                | -                       | 8,921,869            |
| Unrestricted                             | 3,856,240                | 162,042                 | 4,018,282            |
| Total net position                       | <u>\$ 12,778,109</u>     | <u>\$ 162,042</u>       | <u>\$ 12,940,151</u> |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUND  
For the Year Ended December 31, 2024

|  | Business-Type Activities |                         |                      |
|--|--------------------------|-------------------------|----------------------|
|  | Water and<br>Wastewater  | Nonmajor<br>Solid Waste | Total<br>Enterprise  |
| Operating revenues                     |                          |                         |                      |
| Water and wastewater charges           | \$ 4,305,676             | \$ -                    | \$ 4,305,676         |
| Solid waste fees                       | -                        | 488,880                 | 488,880              |
| Other                                  | 5,000                    | -                       | 5,000                |
| Total operating revenues               | <u>4,310,676</u>         | <u>488,880</u>          | <u>4,799,556</u>     |
| Operating expenses                     |                          |                         |                      |
| Water and wastewater                   | 4,144,898                | -                       | 4,144,898            |
| Sanitation                             | -                        | 493,808                 | 493,808              |
| Depreciation                           | 534,014                  | -                       | 534,014              |
| Total operating expenses               | <u>4,678,912</u>         | <u>493,808</u>          | <u>5,172,720</u>     |
| Operating income (loss)                | <u>(368,236)</u>         | <u>(4,928)</u>          | <u>(373,164)</u>     |
| Nonoperating revenues (expenses)       |                          |                         |                      |
| Interest earnings                      | 65,004                   | -                       | 65,004               |
| Interest and fiscal charges            | (83,699)                 | -                       | (83,699)             |
| Total nonoperating revenues (expenses) | <u>(18,695)</u>          | <u>-</u>                | <u>(18,695)</u>      |
| (Loss) before transfers                | (386,931)                | (4,928)                 | (391,859)            |
| Transfers                              |                          |                         |                      |
| Transfers in                           | 800,000                  | -                       | 800,000              |
| Total transfers                        | <u>800,000</u>           | <u>-</u>                | <u>800,000</u>       |
| Change in net position                 | 413,069                  | (4,928)                 | 408,141              |
| Beginning net position                 | <u>12,365,040</u>        | <u>166,970</u>          | <u>12,532,010</u>    |
| Ending net position                    | <u>\$ 12,778,109</u>     | <u>\$ 162,042</u>       | <u>\$ 12,940,151</u> |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Year Ended December 31, 2024

|   | Business-Type Activities |                         |                     |
|---|--------------------------|-------------------------|---------------------|
|   | Water and<br>Wastewater  | Nonmajor<br>Solid Waste | Total<br>Enterprise |
| <b>Cash flows from operating activities</b>                     |                          |                         |                     |
| Receipts from customers   | \$ 4,784,810             | \$ 489,328              | \$ 5,274,138        |
| Payments to suppliers   | (2,522,885)              | (494,368)               | (3,017,253)         |
| Payments to employees   | (548,168)                | -                       | (548,168)           |
| Net cash provided (used) by operating activities                | <u>1,713,757</u>         | <u>(5,040)</u>          | <u>1,708,717</u>    |
| <b>Cash flows from noncapital financing activities</b>          |                          |                         |                     |
| Transfers   | <u>800,000</u>           | <u>-</u>                | <u>800,000</u>      |
| Net cash provided by noncapital<br>financing activities         | <u>800,000</u>           | <u>-</u>                | <u>800,000</u>      |
| <b>Cash flows from capital and related financing activities</b> |                          |                         |                     |
| Acquisition and construction of capital assets                  | (1,358,157)              | -                       | (1,358,157)         |
| Principal paid on capital debt                                  | (230,000)                | -                       | (230,000)           |
| Interest payments   | (96,080)                 | -                       | (96,080)            |
| Net cash (used) by capital and related<br>financing activities  | <u>(1,684,237)</u>       | <u>-</u>                | <u>(1,684,237)</u>  |
| <b>Cash flows from investing activities</b>                     |                          |                         |                     |
| Interest received   | <u>65,004</u>            | <u>-</u>                | <u>65,004</u>       |
| Net cash provided by investing activities                       | <u>65,004</u>            | <u>-</u>                | <u>65,004</u>       |
| Net increase (decrease) in cash and<br>cash equivalents         | 894,524                  | (5,040)                 | 89,484              |
| Beginning cash and cash equivalents                             | <u>4,572,200</u>         | <u>60,219</u>           | <u>4,632,419</u>    |
| Ending cash and cash equivalents                                | <u>\$ 5,466,724</u>      | <u>\$ 55,179</u>        | <u>\$ 4,721,903</u> |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Year Ended December 31, 2024

|  | Business-Type Activities        |                                 |                             |
|--|---------------------------------|---------------------------------|-----------------------------|
|  | <u>Water and<br/>Wastewater</u> | <u>Nonmajor<br/>Solid Waste</u> | <u>Total<br/>Enterprise</u> |
| <b>Reconciliation of operating (loss) to net cash provided(used) by operating activities</b> |                                 |                                 |                             |
| Operating (loss)   | \$ (368,236)                    | \$ (4,928)                      | \$ (373,164)                |
| Adjustments to reconcile operating (loss) to net cash provided by operating activities       |                                 |                                 |                             |
| Depreciation   | 534,014                         | -                               | 534,014                     |
| Changes in operating assets and liabilities  |                                 |                                 |                             |
| (Increase) decrease in   |                                 |                                 |                             |
| Accounts receivable  | (201,867)                       | 448                             | (201,419)                   |
| Deferred outflows - pensions   | 43,928                          | -                               | 43,928                      |
| Increase (decrease) in   |                                 |                                 |                             |
| Accounts payable and accrued liabilities   | 868,161                         | (560)                           | 867,601                     |
| Unearned revenue   | 676,001                         | -                               | 676,001                     |
| Compensated absences   | 8,736                           | -                               | 8,736                       |
| Net pension liability  | 139,644                         | -                               | 139,644                     |
| Deferred inflows - pensions  | 13,376                          | -                               | 13,376                      |
| Net cash provided by operating activities  | <u>\$ 1,713,757</u>             | <u>\$ (5,040)</u>               | <u>\$ 1,708,717</u>         |

See notes to financial statements.

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: The City of Bunker Hill Village, Texas (the "City") was organized in 1954. The City operates under the general laws of the State of Texas (the "State"). The City Council is the principal legislative body of the City. The City Administrator is appointed by a majority vote of the City Council and is responsible to the City Council for the administration of all the affairs of the City. The City Administrator is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: public safety to include police and fire services (through Memorial Villages Police Department and Village Fire Department), municipal court, planning and development, public works to include streets and drainage and water and wastewater services, solid waste collection and disposal, and general administration.

The City is an independent political subdivision of the State governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. The Bunker Hill Village Inc. is a blended component unit reported with the primary government as a governmental fund. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are both legally and substantively separate from the government. There were no discretely presented component units that were both legally and substantively separate in the government-wide financial statements. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The City participates in an interlocal cooperation agreement with other contracting cities to receive public safety services from the Village Fire Department and the Memorial Villages Police Department. The City has no significant influence over the administration or operation of these entities.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Blended Component Unit**

Bunker Hill Village Inc. - On March 21, 2023, the Mayor and City Council authorized the creation and approved the Articles of Incorporation and the bylaws of the Bunker Hill Village Inc. (the "Corporation"). The Corporation is a nonprofit corporation as defined by the Internal Revenue Code of 1986, as amended, and the applicable rulings of the Internal Revenue Service of the United States prescribed and promulgated thereunder. The Corporation is organized under the provisions of the Development Corporation Act applicable to corporations governed under Chapter 505 of the State of Texas Local Government Code.

The Corporation is governed by a Board of Directors, which consists of the Mayor and City Council. The Corporation records donations that are restricted for public services to support the City's public works and disaster operations building enhancement projects. The Corporation is considered a blended component unit for financial reporting purposes and is reported as if it were part of the City's operations. The Corporation's revenues, expenditures, and other financing sources/uses are reported within the City's restricted donation fund, which is considered a nonmajor fund for reporting purposes.

Government-Wide Financial Statements: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. Governmental activities, which are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

Basis of Presentation - Government-Wide Financial Statements: While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City's enterprise fund. Separate financial statements are provided for governmental funds and proprietary funds.

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

Basis of Presentation - Fund Financial Statements: The fund financial statements provide information about the City's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The City reports the following governmental fund:

General Fund: The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, and public services. The general fund is always considered a major fund for reporting purposes.

Debt Service Fund: The *debt service fund* is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund is considered a major fund for reporting purposes.

Special Revenue Funds: The *special revenue funds* are used to account for proceeds of specific revenue sources that are assigned or legally restricted to expenditures for specified purposes. All of the special revenue funds are considered nonmajor funds for reporting purposes.

Capital Projects Fund: The *capital projects fund* is used to account for the expenditures of resources accumulated from the general fund and related interest earnings for capital improvement projects. The capital projects fund is considered a major fund for reporting purposes.

The City reports the following proprietary fund:

Enterprise Funds: The *enterprise funds* are used to account for the operations that provide water and wastewater collection, wastewater treatment, and sanitation operations. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water and wastewater fund is considered a major fund for reporting purposes.

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

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

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

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

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

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

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance:

Cash and Cash Equivalents: The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The City maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposits in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and cash equivalents."

Investments: Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest-earning contracts, such as certificates of deposit, are reported at cost.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. government
- Fully collateralized certificates of deposit
- Money market accounts
- Statewide investment pools

Capital Assets: Capital assets, which include property, machinery, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 for vehicles and equipment and \$25,000 for all other capital asset types and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with the construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, machinery, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years:

| <u>Assets Depreciation</u>  | <u>Estimated Useful Life</u> |
|-----------------------------|------------------------------|
| Buildings and improvements  | 20 to 50 years               |
| Machinery and equipment     | 5 to 10 years                |
| Vehicles                    | 4 to 20 years                |
| Water and wastewater system | 20 to 65 years               |
| Infrastructure              | 50 to 65 years               |

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.
- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Unavailable revenue is related to property taxes levied for the subsequent year. The governmental activities Statement of Net Position reported unavailable revenue related to property taxes of \$7,375,949 which included property tax collections for the property taxes levied for the subsequent year of \$2,618,740.
- A deferred inflow related to lease receivable is recognized at the fund level under modified accrual basis of accounting and on the Statement of Net Position under the full accrual basis of accounting. The revenue is recognized at the fund level and on the Statement of Activities as the deferred inflow from lease receivable is amortized.

At the fund level, the City has two types of items, which arise under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the items are reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and deferred inflows from leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Compensated Employee Absences: The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

For vacation, the City's policy permits employees to accumulate earned but unused vacation benefits up to certain limitations, which are eligible for payment at the employee's current pay rate upon separation from employment.

For sick leave, the City's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when the employee is no longer employed at the City and, upon separation from service, no monetary obligation exists unless there is a separate agreement approved by Council. A liability for the estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Long-Term Obligations: In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with the interest earned in the debt service fund. Although a portion of the general obligation debt was directly related to the purchase of water and wastewater infrastructure, the debt service expenditures are included in the governmental fund financial statements as they are expected to be paid from debt service tax revenues instead of water system revenues.

Leases: The City is a lessor for a noncancellable lease of a cell/communication tower. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for the lease.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements: The City has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The City would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) in the government-wide financial statements. The City’s SBITAs are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

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

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

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

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

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The City's policy is to maintain a minimum unassigned fund balance in the general fund of six months of current year operating expenditures and unrestricted net position in the enterprise fund of three months of current year operating expenses.

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

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

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

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Revenues and Expenditures/Expenses:

Program Revenues: Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes: Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

Proprietary Funds Operating and Nonoperating Revenues and Expenses: Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. The enterprise funds also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of budgetary control, as defined by the charter, is at the department level for the general fund and fund level for other funds. Appropriations lapse at the end of the year. Supplemental budget appropriations were made for the fiscal year. The general fund, debt service fund, and all of the special revenue funds have adopted budgets.

**NOTE 3 - DETAILED NOTES ON ALL FUNDS**

Deposits and Investments: As of December 31, 2024, the carrying amount of the City's bank accounts was \$17,171,562. The total bank balance for the bank accounts was \$17,171,564. The cash deposits held in the bank accounts as of December 31, 2024, and during the year ended December 31, 2024, were initially covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

The City is required by Government Code Chapter 2256, the Public Funds Investment Act (the "Act"), to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports, and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions: 1) obligations of the U.S. Treasury, U.S. agencies, and the State; 2) certificates of deposit; 3) certain municipal securities; 4) securities lending program; 5) repurchase agreements; 6) bankers' acceptances; 7) mutual funds; 8) investment pools; 9) guaranteed investment contracts; and 10) commercial paper.

As of December 31, 2024, the City had the following cash equivalents in pooled investments:

| <u>Investment Type</u>              | <u>Value</u>    | <u>Weighted Average<br/>Maturity (Years)</u> |
|-------------------------------------|-----------------|--|
| Texas CLASS                         | \$ 2,018        | 0.14   |
| Total investments                   | <u>\$ 2,018</u> |  |
| Portfolio weighted average maturity |                 | 0.14   |

*Interest rate risk.* In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term investments.

*Credit risk.* State law and the City's investment policy limits investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of year end, the City's investments in the investment pool were rated "AAAm" by Standard & Poor's. All other investments are guaranteed (either express or implied) by the full faith and credit of the U.S. government or the issuing U.S. agency.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that the City's deposits may not be returned in the event of a bank failure. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of December 31, 2024, fair value of pledged securities and FDIC coverage exceeded bank balances.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

Texas CLASS

The Texas Cooperative Liquid Assets Securities System Trust (CLASS) is a public funds investment pool under Section 2256.016 of the Act, Texas Government Code, as amended. CLASS is created under an amended and restated trust agreement, dated as of December 14, 2011 (the "Agreement"), among certain

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Texas governmental entities investing in CLASS (the "Participants"), with Cutwater Investor Services Corporation as program administrator and Wells Fargo Bank Texas, NA as custodian. CLASS is not SEC registered and is not subject to regulation by the State. Under the Agreement, however, CLASS is administered and supervised by a seven-member board of trustees (the "Board"), whose members are investment officers of the Participants, elected by the Participants for overlapping two-year terms. In the Agreement and by resolution of the Board, CLASS has contracted with Cutwater Investors Service Corporation to provide for the investment and management of the public funds of CLASS. Separate financial statements for CLASS may be obtained from CLASS' website at [www.texasclass.com](http://www.texasclass.com).

Receivables: The following comprise receivable balances as of December 31, 2024:

|                   | <u>General</u>      | <u>Debt Service</u> | <u>Water and<br/>Wastewater</u> | <u>Solid Waste</u> |
|-------------------|---------------------|---------------------|---------------------------------|--------------------|
| Property taxes    | \$ 4,398,281        | \$ 587,903          | \$ -                            | \$ -               |
| Sales taxes       | 71,641              | -                   | -                               | -                  |
| Accounts          | -                   | -                   | 878,286                         | 112,368            |
| Franchise fees    | 43,272              | -                   | -                               | -                  |
| Intergovernmental | 259,743             | -                   | -                               | -                  |
| Miscellaneous     | -                   | -                   | 14,084                          | 2,573              |
| Allowance         | -                   | -                   | (7,387)                         | (1,433)            |
| Total             | <u>\$ 4,772,937</u> | <u>\$ 587,903</u>   | <u>\$ 884,983</u>               | <u>\$ 113,508</u>  |

Lease Receivable: The City has a lease agreement (the "Agreement") as a lessor for the use of their cell tower with the lessee (American Tower Inc.) to install and operate communication equipment. The remaining term of the Agreement, including the renewal option in which it is reasonably certain will be exercised, is 19 years as of December 31, 2024. The annual payments for the lease range from \$15 to \$24 thousand. As of December 31, 2024, the value of the lease receivable is \$349,779. The interest rate on the lease receivable is based on the City's incremental borrowing rate of 2.03%. The lease revenue for fiscal year 2024 was \$24,951, which consists of an interest payment on the lease receivable of \$7,357 and the amortization of the deferred inflow of resources from the lease of \$17,234. The remaining principal and interest payments from leases are as follows:

| Fiscal<br>Year<br>Ending<br>Dec. 31 | Lease Receivable  |                  |                   |  |
|-------------------------------------|-------------------|------------------|-------------------|--|
|                                     | Lease Receipts    |                  |                   | Amortization<br>of Deferred<br>Inflows |
|                                     | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |  |
| 2025                                | \$ 12,880         | \$ 7,101         | \$ 19,981         | \$ 17,234                              |
| 2026                                | 13,141            | 6,839            | 19,980            | 17,233                                 |
| 2027                                | 13,408            | 6,572            | 19,980            | 17,234                                 |
| 2028                                | 13,680            | 6,300            | 19,980            | 17,234                                 |
| 2029                                | 13,958            | 6,022            | 19,980            | 17,234                                 |
| 2030-2034                           | 79,150            | 25,745           | 104,895           | 86,170                                 |
| 2035-2039                           | 108,533           | 16,344           | 124,877           | 86,169                                 |
| 2040-2043                           | 95,029            | 4,871            | 99,900            | 68,936                                 |
| Total                               | <u>\$ 349,779</u> | <u>\$ 79,794</u> | <u>\$ 429,573</u> | <u>\$ 327,444</u>                      |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Capital Assets: The following is a summary of changes in capital assets for governmental activities for the year:

|  | Primary Government   |            |              |  |
|--|----------------------|------------|--------------|--|
|  | Beginning<br>Balance | Increases  | (Decreases)  | Ending<br>Balance                              |
| <u>Governmental activities</u>                       |                      |            |              |  |
| Capital assets not being depreciated                 |                      |            |              |  |
| Land   | \$ 24,944            | \$ -       | \$ -         | \$ 24,944                                      |
| Construction in progress                             | 839,426              | 421,718    | (843,800)    | 417,344  |
| Total capital assets not<br>being depreciated        | 864,370              | 421,718    | (843,800)    | 442,288  |
| Other capital assets                                 |                      |            |              |  |
| Infrastructure                                       | 35,758,595           | 17,717     | -            | 35,776,312                                     |
| Buildings  | 431,319              | 812,977    | -            | 1,244,296                                      |
| Vehicles and equipment                               | 190,841              | 95,850     | (3,450)      | 283,241  |
| Total other capital assets                           | 36,380,755           | 926,544    | (3,450)      | 37,303,849                                     |
| Less accumulated depreciation for                    |                      |            |              |  |
| Infrastructure                                       | (11,057,711)         | (903,965)  | -            | (11,961,676)                                   |
| Buildings  | (193,406)            | (29,039)   | -            | (222,445)                                      |
| Vehicles and equipment                               | (165,597)            | (17,942)   | 3,450        | (180,089)                                      |
| Total accumulated depreciation                       | (11,416,714)         | (950,946)  | 3,450        | (12,364,210)                                   |
| Other capital assets, net                            | 24,964,041           | (24,402)   | -            | 24,939,639                                     |
| Total governmental activities<br>capital assets, net | \$ 25,828,411        | \$ 397,316 | \$ (843,800) | 25,381,927                                     |
|  |                      |            |              |  |
|  |                      |            |              | Less associated debt (5,436,839)               |
|  |                      |            |              | Plus deferred charge on refunding 12,953       |
|  |                      |            |              |  |
|  |                      |            |              | Net investment in capital assets \$ 19,958,041 |

Depreciation was charged to governmental functions as follows:

|  |            |
|--|------------|
| General government                                 | \$ 18,892  |
| Public works                                       | 932,054    |
| Total governmental activities depreciation expense | \$ 950,946 |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

The following is a summary of changes in capital assets for business-type activities for the year:

|   | Primary Government   |              |                                   |                                  |
|---|----------------------|--------------|-----------------------------------|----------------------------------|
|   | Beginning<br>Balance | Increases    | (Decreases)/<br>Reclassifications | Ending<br>Balance                |
| <u>Business-type activities</u>                       |                      |              |                                   |                                  |
| Capital assets not being depreciated                  |                      |              |                                   |                                  |
| Land  | \$ 144,163           | \$ -         | \$ -                              | \$ 144,163                       |
| Construction in progress                              | 1,268,174            | 1,350,748    | (1,661,378)                       | 957,544                          |
| Total capital assets not<br>being depreciated         | 1,412,337            | 1,350,748    | (1,661,378)                       | 1,101,707                        |
| Other capital assets                                  |                      |              |                                   |                                  |
| Buildings   | 2,136,515            | 1,283,423    | -                                 | 3,419,938                        |
| Water rights  | 446,890              | -            | -                                 | 446,890                          |
| Machinery and equipment                               | 869,966              | 7,409        | (3,450)                           | 873,925                          |
| Infrastructure  | 18,069,331           | 377,955      | -                                 | 18,447,286                       |
| Total other capital assets                            | 21,522,702           | 1,668,787    | (3,450)                           | 23,188,039                       |
| Less accumulated depreciation for                     |                      |              |                                   |                                  |
| Buildings   | (1,117,248)          | (49,159)     | -                                 | (1,166,407)                      |
| Water rights  | (446,890)            | -            | -                                 | (446,890)                        |
| Machinery and equipment                               | (299,448)            | (48,383)     | 3,450                             | (344,381)                        |
| Infrastructure  | (8,076,253)          | (436,472)    | -                                 | (8,512,725)                      |
| Total accumulated depreciation                        | (9,939,839)          | (534,014)    | 3,450                             | (10,470,403)                     |
| Other capital assets, net                             | 11,582,863           | 1,134,773    | -                                 | 12,717,636                       |
| Total business-type activities<br>capital assets, net | \$ 12,995,200        | \$ 2,485,521 | \$ (1,661,378)                    | 13,819,343                       |
|   |                      |              |                                   | (4,897,474)                      |
|   |                      |              |                                   | Net investment in capital assets |
|   |                      |              |                                   | \$ 8,921,869                     |

Depreciation was charged to business-type functions as follows:

|   |            |
|---|------------|
| Water and wastewater                                | \$ 534,014 |
| Total business-type activities depreciation expense | \$ 534,014 |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

The significant commitments related to construction in progress at year end are as follows:

| <u>Project Description</u>         | <u>Total<br/>Project Cost</u> | <u>Remaining<br/>Commitment</u> |
|------------------------------------|-------------------------------|---------------------------------|
| Governmental activities:           |                               |                                 |
| Asphalt Design and Road Overlay    | \$ 417,344                    | \$ 1,842,656                    |
| Total governmental activities      | <u>\$ 417,344</u>             | <u>\$ 1,842,656</u>             |
| Business-type activities:          |                               |                                 |
| Road Sanitary Sewer Rehabilitation | \$ 859,731                    | \$ 706,317                      |
| Waterline Rehabilitation           | 97,813                        | 74,056                          |
| Total business-type activities     | <u>\$ 957,544</u>             | <u>\$ 780,373</u>               |

Long-Term Debt: The following is a summary of changes in the City's total long-term liabilities for the year:

|  | <u>Beginning<br/>Balance</u> | <u>Additions</u>  | <u>Deductions</u>   | <u>Ending<br/>Balance</u> | <u>Amounts<br/>Due Within<br/>One Year</u> |
|--|------------------------------|-------------------|---------------------|---------------------------|--|
| <u>Governmental activities</u>                     |                              |                   |                     |                           |  |
| Bonds, notes, and other payables                   |                              |                   |                     |                           |  |
| General obligation bonds                           | \$ 4,000,000                 | \$ -              | \$ (565,000)        | \$ 3,435,000 *            | \$ 590,000                                 |
| Certificates of obligation                         | 1,625,000                    | -                 | (215,000)           | 1,410,000 *               | 175,000                                    |
| Premium  | 669,280                      | -                 | (77,441)            | 591,839 *                 | -  |
| Compensated absences                               | 21,497                       | 1,203             | -                   | 22,700                    | 11,590                                     |
| Net pension liability                              | 137,699                      | 140,518           | -                   | 278,217                   | -  |
| Total OPEB liability                               | <u>20,008</u>                | <u>1,357</u>      | <u>-</u>            | <u>21,365</u>             | <u>623</u>                                 |
| Total governmental activities                      | <u>\$ 6,473,484</u>          | <u>\$ 143,078</u> | <u>\$ (857,441)</u> | <u>\$ 5,759,121</u>       | <u>\$ 777,213</u>                          |
| Long-term debt due in more than one year           |                              |                   |                     | <u>\$ 4,981,908</u>       |  |
| *Debt associated with governmental capital assets  |                              |                   |                     | <u>\$ 5,436,839</u>       |  |
|  | <u>Beginning<br/>Balance</u> | <u>Additions</u>  | <u>Deductions</u>   | <u>Ending<br/>Balance</u> | <u>Due Within<br/>One Year</u>             |
| <u>Business-type activities</u>                    |                              |                   |                     |                           |  |
| Bonds, notes, and other payables:                  |                              |                   |                     |                           |  |
| Certificates of obligation                         | \$ 4,975,000                 | \$ -              | \$ (230,000)        | \$ 4,745,000 *            | \$ 235,000                                 |
| Premium  | 161,443                      | -                 | (8,969)             | 152,474 *                 | -  |
| Compensated absences                               | 11,232                       | 8,736             | -                   | 19,968                    | 14,162                                     |
| Net pension liability                              | <u>172,226</u>               | <u>139,644</u>    | <u>-</u>            | <u>311,870</u>            | <u>-</u>                                   |
| Total business-type activities                     | <u>\$ 5,319,901</u>          | <u>\$ 148,380</u> | <u>\$ (238,969)</u> | <u>\$ 5,229,312</u>       | <u>\$ 249,162</u>                          |
| Long-term liabilities due in more than one year    |                              |                   |                     | <u>\$ 4,980,150</u>       |  |
| *Debt associated with business-type capital assets |                              |                   |                     | <u>\$ 4,897,474</u>       |  |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. For the governmental activities, compensated absences are generally liquidated by the general fund. For governmental activities, the total OPEB liability is fully liquidated by the general fund.

Long-term debt at year end was comprised of the following debt issues:

| <u>Description</u>                            | <u>Interest Rate</u> | <u>Balance</u>      |
|---|----------------------|---------------------|
| Governmental activities                       |                      |                     |
| General Obligation Bonds                      |                      |                     |
| Series 2014                                   | 2.00-2.75%           | \$ 415,000          |
| Series 2020                                   | 3.00-4.00%           | 3,020,000           |
| Total   |                      | <u>3,435,000</u>    |
| Certificates of obligation                    |                      |                     |
| Series 2021                                   | 1.45-3.00%           | 1,410,000           |
| Total governmental activities long-term debt  |                      | <u>\$ 4,845,000</u> |
| Business-Type Activities                      |                      |                     |
| Series 2021                                   | 1.45-3.00%           | 4,745,000           |
| Total business-type activities long-term debt |                      | <u>\$ 4,745,000</u> |

The City is not obligated in any manner for special assessment debt.

The City has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities and infrastructure. General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of general obligation bonds are from taxes levied on all taxable property located within the City. A number of limitation and restrictions are contained in the various bonds. The City has complied with all significant limitations and restrictions. The governmental activities annual requirements to amortize the general obligation bonds that remained outstanding at year end were as follows:

| Year<br>Ending<br><u>Dec 31</u> | <u>Governmental Activities - General Obligation Bonds</u> |                   |                     |
|---------------------------------|---|-------------------|---------------------|
|                                 | <u>Principal</u>  | <u>Interest</u>   | <u>Total</u>        |
| 2025                            | \$ 590,000  | \$ 116,894        | \$ 706,894          |
| 2026                            | 605,000   | 95,588            | 700,588             |
| 2027                            | 415,000   | 76,500            | 491,500             |
| 2028                            | 430,000   | 59,600            | 489,600             |
| 2029                            | 450,000   | 42,000            | 492,000             |
| 2030-2031                       | 945,000   | 30,900            | 975,900             |
|                                 | <u>\$ 3,435,000</u>                                       | <u>\$ 421,482</u> | <u>\$ 3,856,482</u> |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

The City has issued tax and revenue certificates of obligation to provide funds for the acquisition and construction of major facilities and infrastructure. Certificates of obligation are direct obligations of the City for which its full faith and credit are pledged. Repayment of certificates for governmental activities is from taxes levied on all taxable property located within the City, while business-type activities certificates will be paid with water and wastewater revenues. A number of limitations and restrictions are contained in the various certificate's ordinances. The City has complied with all significant limitations and restrictions. The governmental and business-type activities annual requirements to amortize the certificates of obligation that remained outstanding at year end were as follows:

| Year<br>Ending<br>Dec 31 | Governmental Activities - Certificates of Obligation |                   |                      |
|--------------------------|--|-------------------|----------------------|
|                          | Certificates of Obligation                           |                   | Tax                  |
|                          | Principal  | Interest          | Refund<br>Agreements |
| 2025                     | \$ 175,000   | \$ 31,950         | \$ 206,950           |
| 2026                     | 140,000  | 27,225            | 167,225              |
| 2027                     | 310,000  | 20,475            | 330,475              |
| 2028                     | 270,000  | 11,775            | 281,775              |
| 2029                     | 220,000  | 6,075             | 226,075              |
| 2030-2031                | 295,000  | 4,013             | 299,013              |
|                          | <u>\$ 1,410,000</u>                                  | <u>\$ 101,513</u> | <u>\$ 1,511,513</u>  |

| Year<br>Ending<br>Dec 31 | Business-Type Activities - Certificates of Obligation |                   |                      |
|--------------------------|---|-------------------|----------------------|
|                          | Certificates of Obligation                            |                   | Tax                  |
|                          | Principal   | Interest          | Refund<br>Agreements |
| 2025                     | \$ 235,000  | \$ 89,105         | \$ 324,105           |
| 2026                     | 245,000   | 81,905            | 326,905              |
| 2027                     | 250,000   | 74,480            | 324,480              |
| 2028                     | 255,000   | 66,905            | 321,905              |
| 2029                     | 265,000   | 61,093            | 326,093              |
| 2030-2034                | 1,375,000   | 245,338           | 1,620,338            |
| 2035-2039                | 1,485,000   | 133,480           | 1,618,480            |
| 2040-2041                | 635,000   | 12,750            | 647,750              |
|                          | <u>\$ 4,745,000</u>                                   | <u>\$ 765,056</u> | <u>\$ 5,510,056</u>  |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or are not performed correctly, a substantial liability to the City could result. The City periodically engages an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

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

| <u>Transfer Out</u> | <u>Transfer In</u>        | <u>Amount</u>       |
|---------------------|---------------------------|---------------------|
| General Fund        | Capital Projects Fund     | \$ 2,749,243        |
| General Fund        | Water and Wastewater Fund | 800,000             |
|                     | General Fund              | <u>\$ 3,549,243</u> |

Amounts transferred to the capital projects fund and water and wastewater fund were for funding of future project costs and current project costs related to street maintenance, road improvements, and utility rehabilitation projects.

Restricted Assets: As of December 31, 2024, the City held restricted cash and cash equivalents of \$17,200 in the enterprise fund for customer deposits.

Fund equity: As of December 31, 2024, \$26,703 of the City's total fund balance is restricted by enabling legislation, \$142,389 is restricted for debt service, \$6,669 is restricted donations for public services, and \$90,187 is restricted for Metro.

**NOTE 4 - OTHER INFORMATION**

Risk Management: The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with approximately 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at a group rate for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three years.

The City is a member of the Texas Municipal League Workers' Compensation Intergovernmental Risk Pool (the "TML Pool"), which is not intended to operate as an insurance company, but rather a contracting mechanism by which the City provides self-insurance benefits to its employees. The TML Pool contracts with a third-party administrator for administration, investigation, and adjustment services in the handling of claims. Premiums are based on the estimated City payroll by risk factor and rates. The premiums are adjusted by the City's experience modifier. All loss contingencies, including claims incurred but not reported, if any, are recorded and accounted for by the TML Pool.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 4 - OTHER INFORMATION** (Continued)

Contingent Liabilities: Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

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

It was determined some years ago that 105 addresses in the City were connected and being serviced by the City of Houston for wastewater. It was also determined at that time that 15 addresses in the City of Houston were connected and being serviced by the City. Both parties agreed to service said wastewater as subject to the terms and conditions outlined in the waste disposal contract dated April 10, 2002. At this time, the parties have not determined the financial ramifications of the situation described above.

Pension Plan:

**Texas Municipal Retirement System**

Plan Description: The City participates as one of 909 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the "TMRS Act") as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees (the "Board"); however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at [tmrs.com](http://tmrs.com).

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

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

At retirement, the member's benefit is calculated based on the sum of the member's contributions, with interest, and the City-financed monetary credits, with interest, and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member contributions and interest.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

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

|  | 2024                      | 2023                      |
|--|---------------------------|---------------------------|
| Employee deposit rate  | 7.00%                     | 7.00%                     |
| Matching ratio (City to employee)                                    | 2 to 1                    | 2 to 1                    |
| Years required for vesting   | 5                         | 5                         |
| Service requirement eligibility<br>(expressed as age/hrs of service) | 60/5, 0/25                | 60/5, 0/25                |
| Updated service credit   | 100% Repeating, Transfers | 100% Repeating, Transfers |
| Annuity increase (to retirees)                                       | 70% of CPI                | 0% of CPI                 |

Employees Covered by Benefit Terms: At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

|  |    |
|--|----|
| Inactive employees or beneficiaries currently receiving benefits | 5  |
| Inactive employees entitled to, but not yet receiving, benefits  | 11 |
| Active employees   | 9  |
| Total  | 25 |

Contributions: Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the City was 10.97% and 9.92% in calendar years 2024 and 2023. The City's contributions to TMRS for the fiscal year ended December 31, 2024 were \$187,758, which were more than the required contributions of \$75,329.

Net Pension Liability: The City's Net Pension Liability/(Asset) (NPL/(A)) was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the NPL/(A) was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The TPL in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

|                           |   |
|---------------------------|---|
| Inflation                 | 2.50% per year  |
| Overall payment growth    | 2.75% per year, adjusted down for population declines, if any     |
| Investment rate of return | 6.75% net of pension plan investment expense, including inflation |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by the most recent Scale MP2021 to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023, actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income to satisfy the short-term and long-term funding needs of TMRS.

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

| <u>Asset Class</u>               | <u>Target<br/>Allocation</u> | <u>Long-Term<br/>Expected Real<br/>Rate of Return<br/>(Arithmetic)*</u> |
|----------------------------------|------------------------------|---|
| Global public equity             | 35%                          | 6.7%  |
| Core fixed income                | 6%                           | 4.7%  |
| Non-core fixed income            | 20%                          | 8.0%  |
| Other public and private markets | 12%                          | 8.0%  |
| Real estate                      | 12%                          | 7.6%  |
| Hedge funds                      | 5%                           | 6.4%  |
| Private equity                   | 10%                          | 11.6%   |
| Total                            | <u>100.00%</u>               |   |

\*Net of inflation assumption.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

Discount Rate: The discount rate used to measure the TPL was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute, and was projected over a period of 100 years. Based on that assumption, TMRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

Changes in the NPL(A)

|   | Increase (Decrease)               |                                       |   |
|---|-----------------------------------|---------------------------------------|---|
|   | Total Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability/(Asset)<br>(A) - (B) |
| Changes for the year:   |                                   |                                       |   |
| Service cost  | \$ 161,664                        | \$ -                                  | \$ 161,664                                    |
| Interest  | 321,144                           | -                                     | 321,144                                       |
| Changes of benefit terms                                      | 458,236                           | -                                     | 458,236                                       |
| Difference between expected and actual experience             | (28,553)                          | -                                     | (28,553)                                      |
| Changes in assumptions  | (18,773)                          | -                                     | (18,773)                                      |
| Contributions - employer                                      | -                                 | 94,088                                | (94,088)                                      |
| Contributions - employee                                      | -                                 | 62,487                                | (62,487)                                      |
| Net investment income   | -                                 | 459,926                               | (459,926)                                     |
| Benefit payments, including refunds of employee contributions | (130,022)                         | (130,022)                             | -   |
| Administrative expense  | -                                 | (2,926)                               | 2,926   |
| Other changes   | -                                 | (19)                                  | 19  |
| Net Changes   | 763,696                           | 483,534                               | 280,162                                       |
| Balance at December 31, 2022                                  | 4,283,635                         | 3,973,710                             | 309,925                                       |
| Balance at December 31, 2023                                  | <u>\$ 5,047,331</u>               | <u>\$ 4,457,244</u>                   | <u>\$ 590,087</u>                             |

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

|                                      | 1% Decrease<br>in Discount<br>Rate (5.75%) | Discount<br>Rate (6.75%) | 1% Increase<br>in Discount<br>Rate (7.75%) |
|--------------------------------------|--|--------------------------|--|
| City's net pension liability/(asset) | <u>\$ 1,177,607</u>                        | <u>\$ 590,087</u>        | <u>\$ 92,390</u>                           |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION (Continued)**

Pension Plan Fiduciary Net Position: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of TMRS (including additions to/deductions from the TMRS's Fiduciary Net Position) have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. The Pension Plan Trust Fund is maintained on the accrual basis of accounting. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained at [www.tmrs.com](http://www.tmrs.com).

Pension Expense and Deferred Outflows/Deferred Inflows of Resources Related to Pensions: For the fiscal year ended December 31, 2024, the City recognized pension expense of \$582,885.

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Difference between expected and actual economic experience      | \$ 5,907                             | \$ 16,192                           |
| Changes in actuarial assumptions                                | -                                    | 10,647                              |
| Net difference between projected and actual investment earnings | 109,800                              | -                                   |
| Contributions subsequent to the measurement date                | <u>187,758</u>                       | <u>-</u>                            |
| Total   | <u>\$ 303,465</u>                    | <u>\$ 26,839</u>                    |

\$187,758 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending December 31, 2025.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year ended September 30,</u> | <u>Pension<br/>Expense</u> |
|--|----------------------------|
| 2025                                   | \$ 14,867                  |
| 2026                                   | 29,050                     |
| 2027                                   | 83,288                     |
| 2028                                   | <u>(38,337)</u>            |
| Total                                  | <u>\$ 88,868</u>           |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

Other Postemployment Benefits:

**TMRS Supplemental Death Benefit**

Plan Description: The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

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

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The SDBF's funding policy assures that adequate resources are available to meet all death benefit payments for the upcoming year. The SDBF is a pay-as-you-go fund, and any excess contributions are available for future SDBF benefits.

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

Participation in the SDBF as of December 31, 2023 is summarized below:

|  |           |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefits | 2         |
| Inactive employees entitled to, but not yet receiving, benefits  | 3         |
| Active employees   | 9         |
| Total  | <u>14</u> |

Total OPEB Liability: The City's total OPEB liability of \$21,365 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

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**NOTE 4 - OTHER INFORMATION** (Continued)

Actuarial Assumptions and Other Inputs: The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

|                                     |  |
|-------------------------------------|--|
| Inflation                           | 2.50%  |
| Salary increases                    | 3.50% to 11.88% including inflation  |
| Discount rate*                      | 3.77%  |
| Administrative expenses             | All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement 68.  |
| Mortality rates – service retirees  | 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent scale MP-2021 (with intermediate convergence).  |
| Mortality rates – disabled retirees | 2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with intermediate convergence) to account for future mortality improvements subject to the floor. |

\* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023 actuarial valuation.

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(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

Changes in the Total OPEB Liability

|   | <u>Total OPEB<br/>Liability</u> |
|---|---------------------------------|
| Changes for the year:                             |                                 |
| Service cost                                      | \$ 1,428                        |
| Interest  | 834                             |
| Difference between expected and actual experience | (1,769)                         |
| Changes of assumptions                            | 1,132                           |
| Benefit payments*                                 | <u>(268)</u>                    |
| Net Changes                                       | 1,357                           |
| Beginning balance                                 | <u>20,008</u>                   |
| Ending balance                                    | <u>\$ 21,365</u>                |

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

The discount rate increased from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023. There were no other changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

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

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

|                             | 1% Decrease<br>in Discount<br><u>Rate (2.77%)</u> | Discount<br>Rate (3.77%) | 1% Increase<br>in Discount<br><u>Rate (4.77%)</u> |
|-----------------------------|---|--------------------------|---|
| City's total OPEB liability | <u>\$ 26,252</u>                                  | <u>\$ 21,365</u>         | <u>\$ 17,611</u>                                  |

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended December 31, 2024, the City recognized a credit to OPEB expense of \$623. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|--|---|--|
| Changes in actuarial assumptions                 | \$ 1,970                                      | \$ 6,146                                     |
| Difference in expected and actual experience     | 287   | 2,735  |
| Contributions subsequent to the measurement date | <u>307</u>                                    | <u>-</u>                                     |
| Total  | <u>\$ 2,564</u>                               | <u>\$ 8,881</u>                              |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

\$307 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending December 31, 2025.

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>Fiscal Year ended September 30,</u> | <u>OPEB<br/>Expense</u> |
|--|-------------------------|
| 2025                                   | \$ (2,886)              |
| 2026                                   | (2,600)                 |
| 2027                                   | (1,133)                 |
| 2028                                   | (5)                     |
| Total                                  | <u>\$ (6,624)</u>       |

Deferred compensation plan: The City offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Plan's trust arrangements are established to protect deferred compensation amounts of employees under the Plan from any other use than intended under the Plan (eventual payment to employees deferring the compensation) in accordance with federal tax laws. Amounts of compensation deferred by employees under Plan provisions are disbursed monthly by the City to a third-party administrator. The third-party administrator handles all funds in the Plan, makes investment decisions, and disburses funds to employees in accordance with Plan provisions. During the fiscal year, \$57,698 was contributed to the Plan. The Plan has an invested balance of \$218,274 as of December 31, 2024.

Agreement with Metro and Harris County: On July 1, 1999, the City entered into a Congestion Mitigation/Traffic Management Agreement (the "Agreement") with the Metropolitan Transit Authority of Harris County, Texas (Metro). Metro is to provide the City annual funding of \$134,000 for eligible transportation projects. In October 2019, the City approved Resolution 10-15-2019, supporting the Metronext Plan and extending the mobility payments through December 2040. This was contingent upon the Metro bond referendum passing, which passed in November 2019.

Related organizations and joint ventures:

*Memorial Villages Police Department – Health Insurance Benefits* – In November 2006, the City entered into an insurance agreement (the "Agreement") by and between the Memorial Villages Police Department (the "Department") and the City of Piney Point Village to collectively seek health and related ancillary benefits for each entity's employees with the Department serving as the administrator. Under the terms of the Agreement, each party is responsible for the monthly premiums covering that entity's employees.

*Memorial Villages Water Authority* – In July 1985, the City entered into a waste disposal agreement (the "Agreement") with Memorial Villages Water Authority (the "Authority"). As part of this Agreement, the City paid 18.2 percent of the cost of construction for the wastewater treatment plant to the Authority.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

*Village Fire Department* – The City has entered into an interlocal agreement (the “Agreement”) with the cities of Hunters Creek Village, Hedwig Village, Hilshire Village, Piney Point Village, and Spring Valley Village (the “Member Cities”) to create the Village Fire Department (VFD). The Agreement automatically renews for a period of five years unless terminated by at least one of the Member Cities. Under the terms of the Agreement, the City is liable for 19% of the VFD’s budget.

Consolidated financial information of the VFD extracted from the audited financial statements for the year ended December 31, 2023, on which their auditors expressed an unmodified opinion, is as follows:

|  | VFD Total           |                      | City's Portion (19%) |                      |
|--|---------------------|----------------------|----------------------|----------------------|
|  | <u>Net Position</u> | <u>Balance Sheet</u> | <u>Net Position</u>  | <u>Balance Sheet</u> |
| Total assets and deferred outflows     | \$ 10,345,057       | \$ 947,071           | \$ 1,965,560         | \$ 179,943           |
| Total liabilities and deferred inflows | <u>2,812,354</u>    | <u>544,177</u>       | <u>534,347</u>       | <u>103,394</u>       |
| Total participant's equity             | <u>\$ 7,532,703</u> | <u>\$ 402,894</u>    | <u>\$ 1,431,213</u>  | <u>\$ 76,549</u>     |
|  | <u>Change in</u>    | <u>Revenues and</u>  | <u>Change in</u>     | <u>Revenues and</u>  |
|  | <u>Net Position</u> | <u>Expenditures</u>  | <u>Net Position</u>  | <u>Expenditures</u>  |
| Total revenues                         | \$ 9,845,438        | \$ 9,845,438         | \$ 1,870,634         | \$ 1,870,633         |
| Total expenditures/expenses            | <u>9,838,150</u>    | <u>9,786,904</u>     | <u>1,869,249</u>     | <u>1,859,512</u>     |
| Revenues over expenditures/expenses    | 7,288               | 58,534               | 1,385                | 11,121               |
| Beginning participant's equity         | <u>7,525,415</u>    | <u>344,360</u>       | <u>1,429,828</u>     | <u>65,428</u>        |
| Ending participant's equity            | <u>\$ 7,532,703</u> | <u>\$ 402,894</u>    | <u>\$ 1,431,213</u>  | <u>\$ 76,549</u>     |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended December 31, 2024

**NOTE 4 - OTHER INFORMATION** (Continued)

*Memorial Villages Police Department* – The City has also entered into an interlocal agreement (the “Agreement”) with the cities of Piney Point Village and Hunters Creek Village to create the Memorial Villages Police Department (MVPD). Under the terms of the Agreement, the City is liable for 33% of the MVPD’s budget.

Consolidated financial information of the MVPD extracted from the audited financial statements for the year ended December 31, 2023, on which their auditors expressed an unmodified opinion, is as follows:

|  | MVPD Total            |                      | City's Portion (33%) |                      |
|--|-----------------------|----------------------|----------------------|----------------------|
|  | <u>Net Position</u>   | <u>Balance Sheet</u> | <u>Net Position</u>  | <u>Balance Sheet</u> |
| Total assets and deferred outflows     | \$ 3,131,520          | \$ 994,498           | \$ 1,033,401         | \$ 328,185           |
| Total liabilities and deferred inflows | <u>4,349,867</u>      | <u>470,081</u>       | <u>1,435,456</u>     | <u>155,127</u>       |
| Total participant's equity             | <u>\$ (1,218,347)</u> | <u>\$ 524,417</u>    | <u>\$ (402,055)</u>  | <u>\$ 173,058</u>    |
|  | <u>Change in</u>      | <u>Revenues and</u>  | <u>Change in</u>     | <u>Revenues and</u>  |
|  | <u>Net Position</u>   | <u>Expenditures</u>  | <u>Net Position</u>  | <u>Expenditures</u>  |
| Total revenues                         | \$ 7,375,740          | \$ 7,374,811         | \$ 2,433,994         | \$ 2,433,688         |
| Total expenditures/expenses            | <u>7,272,026</u>      | <u>7,105,438</u>     | <u>2,399,769</u>     | <u>2,344,795</u>     |
| Revenues over expenditures/expenses    | 103,714               | 269,373              | 34,225               | 88,893               |
| Proceeds from sale of assets           | -                     | 14,145               | -                    | 4,668                |
| Beginning participant's equity         | <u>(1,322,061)</u>    | <u>240,899</u>       | <u>(436,280)</u>     | <u>79,497</u>        |
| Ending participant's equity            | <u>\$ (1,218,347)</u> | <u>\$ 524,417</u>    | <u>\$ (402,055)</u>  | <u>\$ 173,058</u>    |

## **REQUIRED SUPPLEMENTARY INFORMATION**

CITY OF BUNKER HILL VILLAGE, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 GENERAL FUND  
 For the year ended December 31, 2024

|   | Original<br>Budget  | Final<br>Budget       | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|---|---------------------|-----------------------|---------------------|------------------------------------|
| <b>Revenues</b>                         |                     |                       |                     |                                    |
| Property taxes                          | \$ 6,372,491        | \$ 6,472,491          | \$ 6,323,219        | \$ (149,272)                       |
| Sales taxes                             | 245,000             | 300,000               | 313,395             | 13,395                             |
| Charges for services                    | 20,784              | 100,000               | 87,944              | (12,056)                           |
| Franchise fees and local taxes          | 282,200             | 291,000               | 290,723             | (277)                              |
| Fines and forfeitures                   | 211,050             | 211,050               | 235,630             | 24,580                             |
| Licenses and permits                    | 556,250             | 626,500               | 763,920             | 137,420                            |
| Interest earnings                       | 450,000             | 650,000               | 769,741             | 119,741                            |
| Intergovernmental                       | 676,001             | 35,000                | 261,081             | 226,081                            |
| Other                                   | 21,632              | 161,000               | 82,950              | (78,050)                           |
| Total revenues                          | <u>8,835,408</u>    | <u>8,847,041</u>      | <u>9,128,603</u>    | <u>281,562</u>                     |
| <b>Expenditures</b>                     |                     |                       |                     |                                    |
| General government                      |                     |                       |                     |                                    |
| General administration                  | 1,310,879           | 1,459,379             | 1,285,473           | 173,906                            |
| Municipal court                         | <u>10,504</u>       | <u>10,504</u>         | <u>10,504</u>       | <u>-</u>                           |
| Total general government                | <u>1,321,383</u>    | <u>1,469,883</u>      | <u>1,295,977</u>    | <u>173,906</u>                     |
| Public safety                           |                     |                       |                     |                                    |
| Fire                                    | 1,770,886           | 1,770,886             | 1,770,883           | 3                                  |
| Police                                  | <u>2,525,700</u>    | <u>2,525,700</u>      | <u>2,525,700</u>    | <u>-</u>                           |
| Total public safety                     | <u>4,296,586</u>    | <u>4,296,586</u>      | <u>4,296,583</u>    | <u>3</u>                           |
| Public works                            |                     |                       |                     |                                    |
| Streets and drainage                    | 45,808              | 45,808                | 45,808              | -                                  |
| Permits and planning                    | <u>357,692</u>      | <u>357,692</u>        | <u>348,695</u>      | <u>8,997</u>                       |
| Total public works                      | <u>403,500</u>      | <u>403,500</u>        | <u>394,503</u>      | <u>8,997</u>                       |
| Capital outlay                          | <u>7,500</u>        | <u>7,500</u>          | <u>7,500</u>        | <u>-</u>                           |
| Total expenditures                      | <u>6,028,969</u>    | <u>6,177,469</u>      | <u>5,994,563</u>    | <u>182,906</u>                     |
| Excess of revenues<br>over expenditures | <u>2,806,439</u>    | <u>2,669,572</u>      | <u>3,134,040</u>    | <u>464,468</u>                     |
| Other financing sources (uses)          |                     |                       |                     |                                    |
| Transfers (out)                         | <u>(3,216,001)</u>  | <u>(4,016,001)</u>    | <u>(3,549,243)</u>  | <u>466,758</u>                     |
| Total other financing (uses)            | <u>(3,216,001)</u>  | <u>(4,016,001)</u>    | <u>(3,549,243)</u>  | <u>466,758</u>                     |
| Net change in fund balance              | <u>\$ (409,562)</u> | <u>\$ (1,346,429)</u> | <u>(415,203)</u>    | <u>\$ 931,226</u>                  |
| Beginning fund balance                  |                     |                       | <u>4,505,761</u>    |                                    |
| Ending fund balance                     |                     |                       | <u>\$ 4,090,558</u> |                                    |

**Notes to Required Supplementary Information:**

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF BUNKER HILL VILLAGE, TEXAS  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
Last Ten Years

|  | Measurement Year |              |              |              |              |              |              |              |              |              |
|--|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  | 2023             | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         | 2014         |
| <b>Total pension liability</b>   |                  |              |              |              |              |              |              |              |              |              |
| Service cost   | \$ 161,664       | \$ 128,833   | \$ 129,589   | \$ 116,132   | \$ 110,595   | \$ 107,199   | \$ 104,237   | \$ 102,034   | \$ 101,270   | \$ 96,882    |
| Interest (on the total pension liability)                              | 321,144          | 270,257      | 253,520      | 237,241      | 219,295      | 213,174      | 197,104      | 184,637      | 175,323      | 164,373      |
| Changes in benefit terms   | 458,236          | (4,466)      | -            | -            | -            | -            | -            | -            | -            | -            |
| Difference between expected and actual experience                      | (28,553)         | 34,043       | 15,752       | (565)        | 43,428       | (105,053)    | 62,665       | 21,467       | 26,875       | 17,523       |
| Change of assumptions  | (18,773)         | -            | -            | -            | 12,170       | -            | -            | -            | 51,452       | -            |
| Benefit payments, including refunds of employee contributions          | (130,022)        | (177,773)    | (114,343)    | (122,390)    | (122,390)    | (130,290)    | (124,545)    | (124,545)    | (124,545)    | (124,545)    |
| Net change in total pension liability                                  | 763,696          | 250,894      | 284,518      | 230,418      | 263,098      | 85,030       | 239,461      | 183,593      | 230,375      | 154,233      |
| Beginning total pension liability                                      | 4,283,635        | 4,032,741    | 3,748,223    | 3,517,805    | 3,254,707    | 3,169,677    | 2,930,216    | 2,746,623    | 2,516,248    | 2,362,015    |
| Ending total pension liability   | \$ 5,047,331     | \$ 4,283,635 | \$ 4,032,741 | \$ 3,748,223 | \$ 3,517,805 | \$ 3,254,707 | \$ 3,169,677 | \$ 2,930,216 | \$ 2,746,623 | \$ 2,516,248 |
| Plan fiduciary net position  |                  |              |              |              |              |              |              |              |              |              |
| Contributions - employer   | \$ 94,088        | \$ 83,474    | \$ 84,347    | \$ 71,519    | \$ 79,978    | \$ 69,773    | \$ 71,659    | \$ 56,125    | \$ 57,835    | \$ 52,297    |
| Contributions - employee   | 62,487           | 55,124       | 55,077       | 49,179       | 46,862       | 45,015       | 44,088       | 40,171       | 41,143       | 39,364       |
| Net investment income  | 459,926          | (315,990)    | 496,561      | 268,936      | 474,161      | (95,245)     | 388,379      | 179,309      | 3,951        | 146,739      |
| Benefit payments, including refunds of employee contributions          | (130,022)        | (177,773)    | (114,343)    | (122,390)    | (122,390)    | (130,290)    | (124,545)    | (124,545)    | (124,545)    | (124,545)    |
| Administrative expense   | (2,926)          | (2,734)      | (2,298)      | (1,740)      | (2,680)      | (1,841)      | (2,013)      | (2,026)      | (2,407)      | (1,533)      |
| Other  | (19)             | 3,262        | 16           | (67)         | (80)         | (97)         | (102)        | (109)        | (119)        | (128)        |
| Net change in plan fiduciary net position                              | 483,534          | (354,637)    | 519,360      | 265,437      | 475,851      | (112,685)    | 377,466      | 148,925      | (24,142)     | 112,196      |
| Beginning plan fiduciary net position                                  | 3,973,710        | 4,328,347    | 3,808,987    | 3,543,550    | 3,067,699    | 3,180,384    | 2,802,918    | 2,653,993    | 2,678,135    | 2,565,999    |
| Ending Plan Fiduciary Net Position                                     | \$ 4,457,244     | \$ 3,973,710 | \$ 4,328,347 | \$ 3,808,987 | \$ 3,543,550 | \$ 3,067,699 | \$ 3,180,384 | \$ 2,802,918 | \$ 2,653,993 | \$ 2,678,135 |
| Net Pension Liability  | \$ 590,087       | \$ 309,925   | \$ (295,606) | \$ (60,764)  | \$ (25,745)  | \$ 187,008   | \$ (10,707)  | \$ 127,298   | \$ 92,630    | \$ (161,887) |
| Plan fiduciary net position as a percentage of total pension liability | 88.31%           | 92.76%       | 107.33%      | 101.62%      | 100.73%      | 94.25%       | 100.34%      | 95.66%       | 96.63%       | 106.43%      |
| Covered Payroll  | \$ 892,676       | \$ 787,488   | \$ 786,821   | \$ 702,551   | \$ 669,464   | \$ 643,067   | \$ 629,828   | \$ 573,870   | \$ 587,753   | \$ 562,339   |
| Net pension liability as a percentage of covered payroll               | 66.10%           | 39.36%       | -37.57%      | -8.65%       | -3.85%       | 29.08%       | -1.70%       | 22.18%       | 15.76%       | -28.79%      |

CITY OF BUNKER HILL VILLAGE, TEXAS  
SCHEDULE OF CONTRIBUTIONS  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
Last Ten Years

|                                     | Fiscal Year  |             |             |             |             |             |             |             |             |             |
|-------------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                     | <u>2024</u>  | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| Actuarially determined contribution | \$ 112,429   | \$ 88,553   | \$ 83,473   | \$ 84,347   | \$ 70,754   | \$ 78,352   | \$ 69,773   | \$ 71,675   | \$ 56,125   | \$ 57,835   |
| Contributions in relation to the    |              |             |             |             |             |             |             |             |             |             |
| actuarially determined contribution | 187,758      | 94,088      | 83,473      | 84,347      | 71,535      | 80,777      | 69,773      | 71,675      | 56,125      | 57,835      |
| Contribution deficiency (excess)    | \$ (75,329)  | \$ (5,535)  | \$ -        | \$ -        | \$ (781)    | \$ (2,425)  | \$ -        | \$ -        | \$ -        | \$ -        |
| Covered payroll                     | \$ 1,024,879 | \$ 892,676  | \$ 787,488  | \$ 786,821  | \$ 702,551  | \$ 669,464  | \$ 643,067  | \$ 629,828  | \$ 573,870  | \$ 587,753  |
| Contributions as a percentage       |              |             |             |             |             |             |             |             |             |             |
| of covered payroll                  | 18.32%       | 10.54%      | 10.60%      | 10.72%      | 10.18%      | 12.07%      | 10.85%      | 11.38%      | 9.78%       | 9.84%       |

**Notes to Required Supplementary Information:**

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

2. Methods and Assumptions Used to Determine Contribution Rates:

|                               |  |
|-------------------------------|--|
| Actuarial cost method         | Entry age normal   |
| Amortization method           | Level percentage of payroll, closed  |
| Remaining amortization period | 22 years   |
| Asset valuation method        | 10 year smoothed market; 12.00% soft corridor  |
| Inflation                     | 2.50%  |
| Salary increases              | 3.50% to 11.50% including inflation  |
| Investment rate of return     | 6.75%  |
| Retirement age                | Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.   |
| Mortality                     | Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis with scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. |

3. Other Information: There were no benefit changes during the year.

CITY OF BUNKER HILL VILLAGE, TEXAS  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
SUPPLEMENTAL DEATH BENEFITS FUND  
Last Ten Years

|  | Measurement Year* |             |             |             |             |             |
|--|-------------------|-------------|-------------|-------------|-------------|-------------|
|  | <u>2023</u>       | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
| <b>Total OPEB liability</b>                                      |                   |             |             |             |             |             |
| Service cost   | \$ 1,428          | \$ 2,284    | \$ 2,439    | \$ 1,827    | \$ 1,205    | \$ 1,350    |
| Interest (on the total OPEB liability)                           | 834               | 543         | 657         | 760         | 829         | 1,082       |
| Difference between expected and actual experience                | (1,769)           | 527         | (6,441)     | (924)       | (446)       | (10,892)    |
| Change of assumptions  | 1,132             | (11,270)    | 928         | 3,831       | 3,739       | (1,452)     |
| Benefit payments**   | (268)             | (866)       | (866)       | (281)       | (402)       | (322)       |
| Net change in total OPEB liability                               | 1,357             | (8,782)     | (3,283)     | 5,213       | 4,925       | (10,234)    |
| Beginning total OPEB liability                                   | 20,008            | 28,790      | 32,073      | 26,860      | 21,935      | 32,169      |
| Ending total OPEB liability                                      | \$ 21,365         | \$ 20,008   | \$ 28,790   | \$ 32,073   | \$ 26,860   | \$ 21,935   |
| Covered-Employee payroll   | \$ 892,676        | \$ 787,488  | \$ 786,821  | \$ 702,551  | \$ 669,464  | \$ 643,067  |
| Total OPEB liability as a percentage of Covered Employee payroll | 2.39%             | 2.54%       | 3.66%       | 4.57%       | 4.01%       | 3.41%       |

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

\*\* Due to the SDBF being considered an unfunded OPEB plan under GASB Statement No. 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
TEXAS MUNICIPAL RETIREMENT SYSTEM  
SUPPLEMENTAL DEATH BENEFITS FUND  
Last Ten Years

Notes to Required Supplementary Information:

1. Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.
2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method

Inflation

Salary increases

Discount rate

Administrative expenses

Mortality rates – service retirees

Mortality rates – disabled retirees

Entry age normal

2.50%

3.50% to 11.88% including inflation

3.77%

All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement No. 68.

2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with intermediate convergence) to account for future mortality improvements subject to the floor.
3. Other Information: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB No. 75 to pay related benefits.

\*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

There were no benefit changes during the year.

## **COMBINING STATEMENTS AND SCHEDULES**

CITY OF BUNKER HILL VILLAGE, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE – BUDGET AND ACTUAL  
 DEBT SERVICE FUND  
 For the Year Ended December 31, 2024

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|                             | Original<br>Budgeted<br>Amounts | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------|---------------------------------|------------------------------|-------------------|---|
| Revenues                    |                                 |                              |                   |   |
| Property taxes              | \$ 953,467                      | \$ 953,467                   | \$ 884,202        | \$ (69,265)   |
| Interest earnings           | 18,000                          | 18,000                       | 18,000            | -   |
| Total revenues              | <u>971,467</u>                  | <u>971,467</u>               | <u>902,202</u>    | <u>(69,265)</u>   |
| Expenditures                |                                 |                              |                   |   |
| Debt service                |                                 |                              |                   |   |
| Principal                   | 780,000                         | 780,000                      | 780,000           | -   |
| Interest and fiscal charges | 182,513                         | 182,513                      | 181,412           | 1,101   |
| Total expenditures          | <u>962,513</u>                  | <u>962,513</u>               | <u>961,412</u>    | <u>1,101</u>  |
| Net change in fund balance  | <u>\$ 8,954</u>                 | <u>\$ 8,954</u>              | (59,210)          | <u>\$ (68,164)</u>                                      |
| Beginning fund balance      |                                 |                              | <u>201,599</u>    |   |
| Ending fund balance         |                                 |                              | <u>\$ 142,389</u> |   |

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF BUNKER HILL VILLAGE, TEXAS  
NONMAJOR GOVNERMENTAL FUNDS  
For the Year Ended December 31, 2024

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**SPECIAL REVENUE FUNDS**

**Metro Fund**

The Metro Fund accounts for the revenue collected from an interlocal agreement with Metro to receive \$134,000 annually through December 2040 and to be used for street maintenance and improvements on major thoroughfares.

**Restricted Court Fund**

The Restricted Court Fund is used to account for revenues from municipal court collections that are restricted for court technology and court security expenditures.

**Restricted Donation Fund**

The Restricted Donation Fund is used to account for donations made to the City that are restricted for public services within the City.

**Offsite Tree Fund**

The Offsite Tree Fund accounts for revenues related to funds received from participating parties for an alternative means to meet the City's Tree Ordinance for new development. Participating parties are able to pay for trees to be planted in the City's rights-of-way when the number of trees, over the minimum required, cannot be planted on private property.

CITY OF BUNKER HILL VILLAGE, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2024

|   | Special Revenue Funds |                             |                                |                         | Total Nonmajor<br>Governmental<br>Funds |
|---|-----------------------|-----------------------------|--------------------------------|-------------------------|---|
|   | <u>Metro</u>          | <u>Restricted<br/>Court</u> | <u>Restricted<br/>Donation</u> | <u>Offsite<br/>Tree</u> |   |
| <b>ASSETS</b>                               |                       |                             |                                |                         |   |
| Cash and cash equivalents                   | \$ 91,766             | \$ 26,703                   | \$ 6,669                       | \$ 221,293              | \$ 346,431                              |
| Total assets                                | <u>\$ 91,766</u>      | <u>\$ 26,703</u>            | <u>\$ 6,669</u>                | <u>\$ 221,293</u>       | <u>\$ 346,431</u>                       |
| <b>LIABILITIES</b>                          |                       |                             |                                |                         |   |
| Accounts payable and<br>accrued liabilities | \$ 1,579              | \$ -                        | \$ -                           | \$ -                    | \$ 1,579                                |
| Total liabilities                           | <u>1,579</u>          | <u>-</u>                    | <u>-</u>                       | <u>-</u>                | <u>1,579</u>                            |
| <b>FUND BALANCES</b>                        |                       |                             |                                |                         |   |
| Restricted                                  |                       |                             |                                |                         |   |
| Metro                                       | 90,187                | -                           | -                              | -                       | 90,187                                  |
| Enabling legislation                        | -                     | 26,703                      | -                              | -                       | 26,703                                  |
| Public services                             | -                     | -                           | 6,669                          | -                       | 6,669                                   |
| Assigned                                    |                       |                             |                                |                         |   |
| Offsite tree program                        | -                     | -                           | -                              | 221,293                 | 221,293                                 |
| Total fund balances                         | <u>90,187</u>         | <u>26,703</u>               | <u>6,669</u>                   | <u>221,293</u>          | <u>344,852</u>                          |
| Total liabilities and fund balances         | <u>\$ 91,766</u>      | <u>\$ 26,703</u>            | <u>\$ 6,669</u>                | <u>\$ 221,293</u>       | <u>\$ 346,431</u>                       |

CITY OF BUNKER HILL VILLAGE, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended December 31, 2024

|   | Special Revenue Funds |                             |                                |                         | Total Nonmajor<br>Governmental<br>Funds |
|---|-----------------------|-----------------------------|--------------------------------|-------------------------|---|
|   | <u>Metro</u>          | <u>Restricted<br/>Court</u> | <u>Restricted<br/>Donation</u> | <u>Offsite<br/>Tree</u> |   |
| <b>Revenues</b>                         |                       |                             |                                |                         |   |
| Fines and forfeitures                   | \$ -                  | \$ 10,051                   | \$ -                           | \$ -                    | \$ 10,051                               |
| Interest earnings                       | -                     | -                           | 618                            | -                       | 618                                     |
| Intergovernmental                       | 134,000               | -                           | -                              | -                       | 134,000                                 |
| Miscellaneous income                    | -                     | -                           | 1,152                          | 95,900                  | 97,052                                  |
| Total revenues                          | <u>134,000</u>        | <u>10,051</u>               | <u>1,770</u>                   | <u>95,900</u>           | <u>241,721</u>                          |
| <b>Expenditures</b>                     |                       |                             |                                |                         |   |
| Current                                 |                       |                             |                                |                         |   |
| General government                      | -                     | -                           | 4                              | 105,571                 | 105,575                                 |
| Public safety                           | -                     | 14,726                      | -                              | -                       | 14,726                                  |
| Public works                            | 116,451               | -                           | 19,038                         | -                       | 135,489                                 |
| Total expenditures                      | <u>116,451</u>        | <u>14,726</u>               | <u>19,042</u>                  | <u>105,571</u>          | <u>255,790</u>                          |
| Excess of revenues<br>over expenditures | <u>17,549</u>         | <u>(4,675)</u>              | <u>(17,272)</u>                | <u>(9,671)</u>          | <u>(14,069)</u>                         |
| Beginning fund balances                 | <u>72,638</u>         | <u>31,378</u>               | <u>23,941</u>                  | <u>230,964</u>          | <u>358,921</u>                          |
| Ending fund balances                    | <u>\$ 90,187</u>      | <u>\$ 26,703</u>            | <u>\$ 6,669</u>                | <u>\$ 221,293</u>       | <u>\$ 344,852</u>                       |

CITY OF BUNKER HILL VILLAGE, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 METRO FUND  
 For the Year Ended December 31, 2024

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|                            | Original<br>Budgeted<br>Amounts | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------|---------------------------------|------------------------------|-------------------|---|
| Revenues                   |                                 |                              |                   |   |
| Intergovernmental          | \$ 134,000                      | \$ 134,000                   | \$ 134,000        | \$ -  |
| Total revenues             | <u>134,000</u>                  | <u>134,000</u>               | <u>134,000</u>    | <u>-</u>  |
| Expenditures               |                                 |                              |                   |   |
| Public works               | 134,000                         | 134,000                      | 116,451           | 17,549  |
| Total expenditures         | <u>134,000</u>                  | <u>134,000</u>               | <u>116,451</u>    | <u>17,549</u>   |
| Net change in fund balance | <u>\$ -</u>                     | <u>\$ -</u>                  | 17,549            | <u>\$ 17,549</u>  |
| Beginning fund balance     |                                 |                              | <u>72,638</u>     |   |
| Ending fund balance        |                                 |                              | <u>\$ 90,187</u>  |   |

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF BUNKER HILL VILLAGE, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 RESTRICTED COURT FUND  
 For the Year Ended December 31, 2024

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|                            | Original<br>Budgeted<br>Amounts | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------|---------------------------------|------------------------------|-------------------|---|
| Revenues                   |                                 |                              |                   |   |
| Fines and forfeitures      | \$ 16,270                       | \$ 13,770                    | \$ 10,051         | \$ (3,719)  |
| Total revenues             | <u>16,270</u>                   | <u>13,770</u>                | <u>10,051</u>     | <u>(3,719)</u>  |
| Expenditures               |                                 |                              |                   |   |
| Public safety              | 13,950                          | 14,726                       | 14,726            | -   |
| Total expenditures         | <u>13,950</u>                   | <u>14,726</u>                | <u>14,726</u>     | <u>-</u>  |
| Net change in fund balance | <u>\$ 2,320</u>                 | <u>\$ (956)</u>              | (4,675)           | <u>\$ (3,719)</u>                                       |
| Beginning fund balance     |                                 |                              | <u>31,378</u>     |   |
| Ending fund balance        |                                 |                              | <u>\$ 26,703</u>  |   |

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF BUNKER HILL VILLAGE, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RESTRICTED DONATION FUND  
For the Year Ended December 31, 2024

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|                            | Original<br>Budgeted<br>Amounts | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------|---------------------------------|------------------------------|-------------------|---|
| Revenues                   |                                 |                              |                   |   |
| Interest earnings          | \$ -                            | \$ 300                       | \$ 618            | \$ 318  |
| Miscellaneous income       | -                               | 5,000                        | 1,152             | (3,848)   |
| Total revenues             | -                               | 5,300                        | 1,770             | (3,530)   |
| Expenditures               |                                 |                              |                   |   |
| General government         | -                               | 4                            | 4                 | -   |
| Public works               | -                               | 23,996                       | 19,038            | 4,958   |
| Total expenditures         | -                               | 24,000                       | 19,042            | 4,958   |
| Net change in fund balance | \$ -                            | \$ (18,700)                  | (17,272)          | \$ 1,428  |
| Beginning fund balance     |                                 |                              | 23,941            |   |
| Ending fund balance        |                                 |                              | \$ 6,669          |   |

**Notes to Required Supplementary Information:**

- Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF BUNKER HILL VILLAGE, TEXAS  
 SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 OFFSITE TREE FUND  
 For the Year Ended December 31, 2024

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|                            | Original<br>Budgeted<br>Amounts | Final<br>Budgeted<br>Amounts | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------|---------------------------------|------------------------------|-------------------|---|
| Revenues                   |                                 |                              |                   |   |
| Miscellaneous income       | \$ 60,000                       | \$ 100,000                   | \$ 95,900         | \$ (4,100)  |
| Total revenues             | <u>60,000</u>                   | <u>100,000</u>               | <u>95,900</u>     | <u>(4,100)</u>  |
| Expenditures               |                                 |                              |                   |   |
| General government         | <u>100,000</u>                  | <u>200,000</u>               | <u>105,571</u>    | <u>94,429</u>   |
| Total expenditures         | <u>100,000</u>                  | <u>200,000</u>               | <u>105,571</u>    | <u>94,429</u>   |
| Net change in fund balance | <u>\$ (40,000)</u>              | <u>\$ (100,000)</u>          | (9,671)           | <u>\$ 90,329</u>  |
| Beginning fund balance     |                                 |                              | <u>230,964</u>    |   |
| Ending fund balance        |                                 |                              | <u>\$ 221,293</u> |   |

**Notes to Required Supplementary Information:**

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

## **STATISTICAL SECTION**

CITY OF BUNKER HILL VILLAGE, TEXAS  
STATISTICAL SECTION

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This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the City's overall financial health.

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FINANCIAL TRENDS.....72

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

REVENUE CAPACITY.....77

These schedules contain information to help the reader assess the City's most significant local revenue source, property taxes.

DEBT CAPACITY.....81

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION .....86

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

OPERATING INFORMATION.....89

These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

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CITY OF BUNKER HILL VILLAGE, TEXAS  
NET POSITION BY COMPONENT  
Last Ten Years  
(Accrual Basis of Accounting)

|   | Fiscal Year       |                   |                  |                   |                  |                  |                  |                  |                   |                  |
|---|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
|   | 2024              | 2023              | 2022             | 2021              | 2020             | 2019             | 2018             | 2017             | 2016              | 2015             |
| <b>Governmental activities</b>              |                   |                   |                  |                   |                  |                  |                  |                  |                   |                  |
| Net investment in capital assets            |                   |                   |                  |                   |                  |                  |                  |                  |                   |                  |
| Restricted                                  | \$ 19,958,041     | \$ 19,549,535     | \$ 19,228,110    | \$ 15,914,582     | \$ 15,598,352    | \$ 14,359,489    | \$ 12,047,684    | \$ 7,371,683     | \$ 5,778,396      | \$ 4,791,100     |
| Unrestricted                                | 265,948           | 329,556           | 820,004          | 737,302           | 832,890          | 832,932          | 816,540          | 3,828,996        | 938,821           | 1,073,321        |
|   | <u>9,055,759</u>  | <u>7,536,042</u>  | <u>4,633,969</u> | <u>5,913,381</u>  | <u>4,163,475</u> | <u>3,250,599</u> | <u>4,404,596</u> | <u>3,389,362</u> | <u>5,560,444</u>  | <u>4,642,065</u> |
| Total governmental activities net position  | \$ 29,279,748     | \$ 27,415,133     | \$ 24,682,083    | \$ 22,565,265     | \$ 20,594,717    | \$ 18,443,020    | \$ 17,268,820    | \$ 14,590,041    | \$ 12,277,661     | \$ 10,506,486    |
| <b>Business-type activities</b>             |                   |                   |                  |                   |                  |                  |                  |                  |                   |                  |
| Net investment in capital assets            |                   |                   |                  |                   |                  |                  |                  |                  |                   |                  |
| Restricted                                  | \$ 8,921,869      | \$ 7,858,757      | \$ 7,363,044     | \$ 6,856,938      | \$ 7,305,887     | \$ 7,088,720     | \$ 6,681,645     | \$ 6,130,803     | \$ 4,376,414      | \$ 4,106,163     |
| Unrestricted                                | -                 | -                 | 180,483          | 35,156            | 14,487           | -                | 5,612            | -                | -                 | 94,846           |
|   | <u>4,018,282</u>  | <u>4,673,253</u>  | <u>4,358,595</u> | <u>4,225,168</u>  | <u>3,681,049</u> | <u>3,802,650</u> | <u>3,340,771</u> | <u>3,328,882</u> | <u>4,448,772</u>  | <u>4,406,513</u> |
| Total business-type activities net position | \$ 12,940,151     | \$ 12,532,010     | \$ 11,902,122    | \$ 11,117,262     | \$ 11,001,423    | \$ 10,891,370    | \$ 10,028,028    | \$ 9,459,685     | \$ 8,825,186      | \$ 8,607,522     |
| <b>Primary government</b>                   |                   |                   |                  |                   |                  |                  |                  |                  |                   |                  |
| Net investment in capital assets            |                   |                   |                  |                   |                  |                  |                  |                  |                   |                  |
| Restricted                                  | \$ 28,879,910     | \$ 27,408,292     | \$ 26,591,154    | \$ 22,771,520     | \$ 22,904,239    | \$ 21,448,209    | \$ 18,729,329    | \$ 13,502,486    | \$ 10,154,810     | \$ 8,897,263     |
| Unrestricted                                | 265,948           | 329,556           | 1,000,487        | 772,458           | 847,377          | 832,932          | 822,152          | 3,828,996        | 938,821           | 1,168,167        |
|   | <u>13,074,041</u> | <u>12,209,295</u> | <u>8,992,564</u> | <u>10,138,549</u> | <u>7,844,524</u> | <u>7,053,249</u> | <u>7,745,367</u> | <u>6,718,244</u> | <u>10,009,216</u> | <u>9,048,578</u> |
| Total primary government net position       | \$ 42,219,899     | \$ 39,947,143     | \$ 36,584,205    | \$ 33,682,527     | \$ 31,596,140    | \$ 29,334,390    | \$ 27,296,848    | \$ 24,049,726    | \$ 21,102,847     | \$ 19,114,008    |

**CITY OF BUNKER HILL VILLAGE, TEXAS**  
**CHANGES IN NET POSITION**  
 Last Ten Years  
 (Accrual Basis of Accounting)

|   | Fiscal Year           |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2024                  | 2023                  | 2022                  | 2021                  | 2020                  | 2019                  | 2018                  | 2017                  | 2016                  | 2015                  |
| <b>Expenses</b>                                 |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental activities                         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| General government                              | \$ 1,618,897          | \$ 1,105,668          | \$ 907,627            | \$ 943,981            | \$ 1,302,460          | \$ 1,906,330          | \$ 671,381            | \$ 719,790            | \$ 808,501            | \$ 606,025            |
| Public safety                                   | 4,311,309             | 4,104,671             | 3,663,065             | 3,441,441             | 3,345,855             | 3,202,353             | 2,900,786             | 2,823,401             | 2,615,433             | 2,495,643             |
| Public works                                    | 1,617,963             | 1,575,746             | 1,357,079             | 1,161,799             | 1,290,694             | 1,106,933             | 991,234               | 1,015,080             | 917,945               | 1,012,780             |
| Public services                                 | -                     | -                     | 29,380                | 151,875               | -                     | -                     | -                     | -                     | -                     | -                     |
| Interest and fiscal agent fees                  | 100,119               | 124,967               | 154,141               | 249,569               | 161,936               | 232,133               | 260,604               | 294,033               | 343,813               | 366,027               |
| Bond issuance costs and fees                    | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 2,750                 |
| Total governmental activities expenses          | <u>7,648,278</u>      | <u>6,911,052</u>      | <u>6,111,292</u>      | <u>5,948,665</u>      | <u>6,100,945</u>      | <u>6,447,749</u>      | <u>4,824,005</u>      | <u>4,852,304</u>      | <u>4,685,692</u>      | <u>4,483,225</u>      |
| Business-type activities                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Water and wastewater                            | 4,762,611             | 3,697,121             | 3,027,451             | 2,662,547             | 2,849,187             | 2,630,034             | 2,891,694             | 2,628,146             | 2,814,594             | 2,426,643             |
| Solid waste*                                    | 493,808               | 494,575               | 489,548               | 496,646               | 378,935               | -                     | -                     | -                     | -                     | -                     |
| Total business-type activities expenses         | <u>5,256,419</u>      | <u>4,191,696</u>      | <u>3,516,999</u>      | <u>3,159,193</u>      | <u>3,228,122</u>      | <u>2,630,034</u>      | <u>2,891,694</u>      | <u>2,628,146</u>      | <u>2,814,594</u>      | <u>2,426,643</u>      |
| Total expenses                                  | <u>\$ 12,904,697</u>  | <u>\$ 11,102,748</u>  | <u>\$ 9,628,291</u>   | <u>\$ 9,107,858</u>   | <u>\$ 9,329,067</u>   | <u>\$ 9,077,783</u>   | <u>\$ 7,715,699</u>   | <u>\$ 7,480,450</u>   | <u>\$ 7,500,286</u>   | <u>\$ 6,909,868</u>   |
| <b>Program revenues</b>                         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental activities                         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Charges for services                            |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| General government                              | \$ 1,009,601          | \$ 717,527            | \$ 579,921            | \$ 523,172            | \$ 457,143            | \$ 615,911            | \$ 550,337            | \$ 537,222            | \$ 403,043            | \$ 384,416            |
| Public safety                                   | 87,944                | 97,590                | 25,330                | 15,984                | 15,984                | 15,984                | 49,818                | 74,808                | 75,210                | 53,808                |
| Public services                                 | -                     | -                     | 19,614                | 179,102               | -                     | -                     | -                     | -                     | -                     | -                     |
| Operating grants and contributions              | 395,081               | 360,848               | 138,977               | 134,000               | 328,408               | 134,000               | 134,000               | 134,000               | 134,000               | 134,000               |
| Total governmental activities program revenues  | <u>1,492,626</u>      | <u>1,175,965</u>      | <u>763,842</u>        | <u>852,258</u>        | <u>801,535</u>        | <u>765,895</u>        | <u>734,155</u>        | <u>746,030</u>        | <u>612,253</u>        | <u>572,224</u>        |
| Business-type activities                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Charges for services                            |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Water and wastewater                            | \$ 4,305,676          | \$ 4,250,893          | \$ 3,770,334          | \$ 2,765,403          | \$ 3,134,683          | \$ 3,471,840          | \$ 3,307,864          | \$ 3,193,945          | \$ 3,014,256          | \$ 2,799,293          |
| Solid waste*                                    | 488,880               | 494,921               | 502,849               | 482,292               | 472,907               | -                     | -                     | -                     | -                     | -                     |
| Operating grants and contributions              | -                     | -                     | -                     | -                     | 135,000               | -                     | -                     | -                     | -                     | -                     |
| Total business-type activities program revenues | <u>4,794,556</u>      | <u>4,745,814</u>      | <u>4,273,183</u>      | <u>3,247,695</u>      | <u>3,742,590</u>      | <u>3,471,840</u>      | <u>3,307,864</u>      | <u>3,193,945</u>      | <u>3,014,256</u>      | <u>2,799,293</u>      |
| Total program revenues                          | <u>\$ 6,287,182</u>   | <u>\$ 5,921,779</u>   | <u>\$ 5,037,025</u>   | <u>\$ 4,099,953</u>   | <u>\$ 4,544,125</u>   | <u>\$ 4,237,735</u>   | <u>\$ 4,042,019</u>   | <u>\$ 3,939,975</u>   | <u>\$ 3,626,509</u>   | <u>\$ 3,371,517</u>   |
| <b>Net (expense)/revenue</b>                    |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental activities                         | (6,155,652)           | (5,735,087)           | (5,347,450)           | (5,096,407)           | (5,299,410)           | (5,681,854)           | (4,089,850)           | (4,106,274)           | (4,073,439)           | (3,911,001)           |
| Business-type activities                        | (481,863)             | 554,118               | 756,184               | 88,502                | 514,468               | 841,806               | 416,170               | 565,799               | 199,662               | 372,650               |
| Total net (expense)                             | <u>\$ (6,617,515)</u> | <u>\$ (5,180,969)</u> | <u>\$ (4,591,266)</u> | <u>\$ (5,007,905)</u> | <u>\$ (4,784,942)</u> | <u>\$ (4,840,048)</u> | <u>\$ (3,673,680)</u> | <u>\$ (3,540,475)</u> | <u>\$ (3,873,777)</u> | <u>\$ (3,538,351)</u> |

(Continued)

CITY OF BUNKER HILL VILLAGE, TEXAS  
CHANGES IN NET POSITION  
Last Ten Years  
(Accrual Basis of Accounting)

|  | 2024         | 2023         | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General revenues and other changes in net position |              |              |              |              |              |              |              |              |              |              |
| Governmental activities                            |              |              |              |              |              |              |              |              |              |              |
| Property taxes                                     | \$ 7,247,788 | \$ 7,007,254 | \$ 6,476,131 | \$ 6,214,742 | \$ 6,252,728 | \$ 6,135,807 | \$ 6,160,676 | \$ 5,853,556 | \$ 5,330,181 | \$ 5,012,199 |
| Sales taxes  | 313,395      | 290,083      | 244,358      | 222,471      | 202,178      | 171,465      | 162,022      | 163,346      | 123,911      | 127,066      |
| Franchise fees                                     | 290,723      | 281,486      | 279,561      | 267,400      | 246,368      | 285,858      | 278,844      | 285,244      | 281,861      | 301,244      |
| Interest earnings                                  | 788,359      | 614,916      | 127,024      | 62,160       | 64,047       | 61,621       | 58,712       | 66,311       | 34,785       | 13,600       |
| Other  | 180,002      | 274,398      | 354,655      | 250,655      | 271,465      | 201,303      | 108,375      | 78,017       | 73,876       | 61,409       |
| Transfers  | (800,000)    | -            | (17,461)     | 49,527       | 414,321      | -            | -            | -            | -            | -            |
| Total governmental activities                      | \$ 8,020,267 | \$ 8,468,137 | \$ 7,464,268 | \$ 7,066,955 | \$ 7,451,107 | \$ 6,856,054 | \$ 6,768,629 | \$ 6,446,474 | \$ 5,844,614 | \$ 5,515,518 |
| Business-type activities                           |              |              |              |              |              |              |              |              |              |              |
| Interest earnings                                  | 65,004       | 65,000       | -            | -            | -            | 11,629       | 19,616       | 28,682       | -            | 6,722        |
| Other  | 5,000        | 10,770       | 11,215       | 76,864       | 9,906        | 9,907        | 132,557      | 40,018       | 18,002       | 4,907        |
| Transfers  | 800,000      | -            | 17,461       | (49,527)     | (414,321)    | -            | -            | -            | -            | -            |
| Total business-type activities                     | \$ 870,004   | \$ 75,770    | \$ 28,676    | \$ 27,337    | \$ (404,415) | \$ 21,536    | \$ 152,173   | \$ 68,700    | \$ 18,002    | \$ 11,629    |
| Total primary government                           | \$ 8,890,271 | \$ 8,543,907 | \$ 7,492,944 | \$ 7,094,292 | \$ 7,046,692 | \$ 6,877,590 | \$ 6,920,802 | \$ 6,515,174 | \$ 5,862,616 | \$ 5,527,147 |
| Change in net position                             |              |              |              |              |              |              |              |              |              |              |
| Governmental activities                            | \$ 1,864,615 | \$ 2,733,050 | \$ 2,116,818 | \$ 1,970,548 | \$ 2,151,697 | \$ 1,174,200 | \$ 2,678,779 | \$ 2,340,200 | \$ 1,771,175 | \$ 1,604,517 |
| Business-type activities                           | 408,141      | 629,888      | 784,860      | 115,839      | 110,053      | 863,342      | 568,343      | 634,499      | 217,664      | 384,279      |
| Total changes in net position                      | \$ 2,272,756 | \$ 3,362,938 | \$ 2,901,678 | \$ 2,086,387 | \$ 2,261,750 | \$ 2,037,542 | \$ 3,247,122 | \$ 2,974,699 | \$ 1,988,839 | \$ 1,988,796 |

\* Business-type activities did not report solid waste expenses and charges for services separately prior to fiscal year 2020.

CITY OF BUNKER HILL VILLAGE, TEXAS  
FUND BALANCES - GOVERNMENTAL FUND  
Last Ten Years  
(Modified Accrual Basis of Accounting)

|                                    | Fiscal Year  |              |              |              |              |              |              |              |              |              |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                    | 2024         | 2023         | 2022         | 2021         | 2020         | 2019         | 2018         | 2017         | 2016         | 2015         |
| General fund                       |              |              |              |              |              |              |              |              |              |              |
| Nonspendable                       | \$ -         | \$ -         | \$ -         | \$ -         | \$ 1,297     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Restricted                         | -            | -            | -            | -            | -            | -            | -            | -            | 11,183       | -            |
| Assigned                           | 559,202      | 760,637      | 947,712      | 852,170      | 898,100      | 869,075      | 1,850,456    | 814,578      | 2,570,741    | 2,648,184    |
| Unassigned                         | 3,531,356    | 3,745,124    | 2,774,344    | 2,639,168    | 2,634,595    | 2,123,788    | 2,518,119    | 2,475,774    | 2,858,509    | 1,793,839    |
| Total general fund                 | \$ 4,090,558 | \$ 4,505,761 | \$ 3,722,056 | \$ 3,491,338 | \$ 3,533,992 | \$ 2,992,863 | \$ 4,368,575 | \$ 3,290,352 | \$ 5,440,433 | \$ 4,442,023 |
| All other governmental funds       |              |              |              |              |              |              |              |              |              |              |
| Nonspendable                       | \$ -         | \$ 39,000    | \$ 94,591    | \$ 5,698     | \$ 4,340     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Restricted                         | 265,948      | 329,556      | 842,541      | 2,649,717    | 821,632      | 832,932      | 811,445      | 3,828,996    | 927,638      | 1,006,280    |
| Assigned                           | 4,985,715    | 2,860,012    | 796,724      | 2,339,119    | 567,572      | -            | -            | -            | -            | -            |
| Unassigned                         | -            | -            | -            | -            | (4,340)      | -            | -            | -            | -            | -            |
| Total all other governmental funds | \$ 5,251,663 | \$ 3,228,568 | \$ 1,733,856 | \$ 4,994,534 | \$ 1,389,204 | \$ 832,932   | \$ 811,445   | \$ 3,828,996 | \$ 927,638   | \$ 1,006,280 |

CITY OF BUNKER HILL VILLAGE, TEXAS  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
Last Ten Years  
(Modified Accrual Basis of Accounting)

|  | 2024                | 2023                | 2022                  | 2021                | 2020              | 2019                  | 2018                  | 2017              | 2016              | 2015                |
|--|---------------------|---------------------|-----------------------|---------------------|-------------------|-----------------------|-----------------------|-------------------|-------------------|---------------------|
| <b>Revenues</b>  |                     |                     |                       |                     |                   |                       |                       |                   |                   |                     |
| Property taxes   | \$ 7,207,421        | \$ 6,988,300        | \$ 6,472,980          | \$ 6,204,506        | \$ 6,229,684      | \$ 6,119,460          | \$ 6,201,517          | \$ 5,847,505      | \$ 5,447,583      | \$ 4,878,014        |
| Sales taxes  | 313,395             | 290,083             | 244,358               | 222,471             | 202,178           | 171,465               | 162,022               | 163,346           | 123,911           | 127,066             |
| Charges for services   | 87,944              | 97,590              | 44,944                | 195,086             | 15,984            | 15,984                | 49,818                | 74,808            | 75,210            | 53,808              |
| Franchise fees   | 290,723             | 281,486             | 279,561               | 267,400             | 246,368           | 285,858               | 278,844               | 285,244           | 281,861           | 301,244             |
| Fines and forfeitures  | 245,681             | 198,128             | 98,404                | 66,508              | 85,220            | 189,357               | 124,589               | 183,998           | 102,509           | 112,305             |
| Licenses and permits   | 763,920             | 519,399             | 481,517               | 456,664             | 371,923           | 426,554               | 425,748               | 353,224           | 300,534           | 272,111             |
| Interest earnings  | 788,359             | 614,916             | 127,024               | 62,160              | 64,047            | 61,621                | 58,712                | 66,311            | 34,785            | 13,600              |
| Intergovernmental  | 395,081             | 360,848             | 138,977               | 134,000             | 328,408           | 134,000               | 134,000               | 134,000           | 134,000           | 134,000             |
| Other  | 180,002             | 274,398             | 354,655               | 250,655             | 271,465           | 201,303               | 108,375               | 78,017            | 73,876            | 61,409              |
| <b>Total revenues</b>  | <b>10,272,526</b>   | <b>9,625,148</b>    | <b>8,242,420</b>      | <b>7,859,450</b>    | <b>7,815,277</b>  | <b>7,605,602</b>      | <b>7,543,625</b>      | <b>7,186,453</b>  | <b>6,574,269</b>  | <b>5,953,557</b>    |
| <b>Expenditures</b>  |                     |                     |                       |                     |                   |                       |                       |                   |                   |                     |
| General government   | 1,401,552           | 1,056,630           | 901,218               | 812,416             | 1,023,815         | 807,845               | 740,008               | 657,958           | 646,344           | 596,169             |
| Public safety  | 4,311,309           | 4,104,671           | 3,663,065             | 3,441,441           | 3,345,855         | 3,202,353             | 2,900,786             | 2,823,401         | 2,615,433         | 2,495,643           |
| Public works   | 685,899             | 642,574             | 565,519               | 433,232             | 514,623           | 421,134               | 402,232               | 435,158           | 372,795           | 1,440,882           |
| Public services  | -                   | -                   | 29,380                | 151,875             | -                 | -                     | -                     | -                 | -                 | -                   |
| Capital outlay   | 504,462             | 546,181             | 4,914,124             | 307,373             | 1,376,667         | 3,140,420             | 3,632,366             | 708,190           | 215,123           | 564,377             |
| Debt service   |                     |                     |                       |                     |                   |                       |                       |                   |                   |                     |
| Principal  | 780,000             | 790,000             | 945,000               | 910,000             | 940,000           | 915,000               | 1,515,000             | 1,475,000         | 1,430,000         | 1,385,000           |
| Interest and fiscal charges                                      | 181,412             | 206,675             | 236,613               | 320,792             | 238,070           | 260,738               | 292,561               | 335,469           | 374,806           | 409,406             |
| Bond issuance costs  | -                   | -                   | -                     | -                   | -                 | -                     | -                     | -                 | -                 | 2,750               |
| <b>Total expenditures</b>  | <b>7,864,634</b>    | <b>7,346,731</b>    | <b>11,254,919</b>     | <b>6,377,129</b>    | <b>7,439,030</b>  | <b>8,747,490</b>      | <b>9,482,953</b>      | <b>6,435,176</b>  | <b>5,654,501</b>  | <b>6,894,227</b>    |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>2,407,892</b>    | <b>2,278,417</b>    | <b>(3,012,499)</b>    | <b>1,482,321</b>    | <b>376,247</b>    | <b>(1,141,888)</b>    | <b>(1,939,328)</b>    | <b>751,277</b>    | <b>919,768</b>    | <b>(940,670)</b>    |
| <b>Other financing sources (uses)</b>                            |                     |                     |                       |                     |                   |                       |                       |                   |                   |                     |
| Issuance of debt   | -                   | -                   | -                     | 1,875,000           | 5,225,000         | -                     | -                     | -                 | -                 | -                   |
| Premium on debt  | -                   | -                   | -                     | 155,828             | 781,559           | -                     | -                     | -                 | -                 | -                   |
| Payment to escrow agent  | -                   | -                   | -                     | -                   | (5,912,063)       | -                     | -                     | -                 | -                 | -                   |
| Transfers in   | 2,749,243           | 2,269,310           | 1,672,873             | 1,935,962           | 2,146,223         | 3,351,992             | 566,258               | -                 | -                 | -                   |
| Transfers out  | (3,549,243)         | (2,269,310)         | (1,690,334)           | (1,886,435)         | (1,731,902)       | (3,351,992)           | (566,258)             | -                 | -                 | -                   |
| <b>Total other financing sources (uses)</b>                      | <b>(800,000)</b>    | <b>-</b>            | <b>(17,461)</b>       | <b>2,080,355</b>    | <b>508,817</b>    | <b>-</b>              | <b>-</b>              | <b>-</b>          | <b>-</b>          | <b>-</b>            |
| <b>Net change in fund balances</b>                               | <b>\$ 1,607,892</b> | <b>\$ 2,278,417</b> | <b>\$ (3,029,960)</b> | <b>\$ 3,562,676</b> | <b>\$ 885,064</b> | <b>\$ (1,141,888)</b> | <b>\$ (1,939,328)</b> | <b>\$ 751,277</b> | <b>\$ 919,768</b> | <b>\$ (940,670)</b> |
| <b>Debt service as a percentage of noncapital expenditures</b>   | <b>13.06%</b>       | <b>14.66%</b>       | <b>18.73%</b>         | <b>19.86%</b>       | <b>18.41%</b>     | <b>17.63%</b>         | <b>31.52%</b>         | <b>31.50%</b>     | <b>32.58%</b>     | <b>33.65%</b>       |

CITY OF BUNKER HILL VILLAGE, TEXAS  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE  
 OF TAXABLE PROPERTY  
 Last ten years  
 (Modified Accrual Basis of Accounting)

|   | Fiscal Year     |                 |                 |                 |                 |                 |                 |                 |                 |                 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|   | <u>2024</u>     | <u>2023</u>     | <u>2022</u>     | <u>2021</u>     | <u>2020</u>     | <u>2019</u>     | <u>2018</u>     | <u>2017</u>     | <u>2016</u>     | <u>2015</u>     |
| Residential                                     | \$2,611,144,401 | \$2,572,145,681 | \$2,274,514,350 | \$2,207,979,894 | \$2,200,253,945 | \$2,145,575,910 | \$2,130,741,350 | \$2,047,730,178 | \$1,867,561,708 | \$1,644,802,372 |
| Vacant  | 21,234,520      | 21,457,475      | 10,698,935      | 15,932,729      | 21,413,469      | 19,501,819      | 19,782,928      | 23,694,015      | 17,433,859      | 7,091,271       |
| Commercial and industrial                       | 938,178         | 870,771         | 839,936         | 100             | 844,490         | 837,711         | 835,941         | 834,791         | 824,100         | 611,873         |
| Utilities                                       | 2,999,750       | 2,453,890       | 1,965,350       | 2,093,050       | 1,749,300       | 1,659,090       | 1,642,540       | 1,622,760       | 1,102,430       | 1,591,380       |
| Real properties                                 | 7,999,498       | 5,487,787       | 1,283,446       | 806,078         | 449,124         | 226,385         | 476,401         | 6,714,690       | 4,576,086       | 5,330,856       |
| Governmental and charities                      | 115,628,552     | 114,848,012     | 107,528,591     | 114,715,441     | 114,715,441     | 113,324,167     | 113,324,167     | 113,324,167     | 113,699,517     | 112,468,948     |
| Total assessed value (1)                        | 2,759,944,899   | 2,717,263,616   | 2,396,830,608   | 2,341,527,292   | 2,339,425,769   | 2,281,125,082   | 2,266,803,327   | 2,193,920,601   | 2,005,197,700   | 1,771,896,700   |
| Less: tax exempt property                       | (127,375,609)   | (43,896,246)    | (49,981,153)    | (100,260,019)   | (86,983,531)    | (74,556,851)    | (79,283,110)    | (90,437,207)    | (45,873,592)    | (43,004,158)    |
| Total Taxable Assessed Valuation                | 2,632,569,290   | 2,673,367,370   | 2,346,849,455   | 2,241,267,273   | 2,252,442,238   | 2,206,568,231   | 2,187,520,217   | 2,103,483,394   | 1,959,324,108   | 1,728,892,542   |
| Taxable value as a percentage of assessed value | 95.38%          | 98.38%          | 97.91%          | 95.72%          | 96.28%          | 96.73%          | 96.50%          | 97.57%          | 97.71%          | 97.57%          |
| Total tax rate                                  | 0.271000%       | 0.271000%       | 0.275000%       | 0.275000%       | 0.277000%       | 0.277000%       | 0.277000%       | 0.277000%       | 0.282855%       | 0.282855%       |

Source: Tax department of the Spring Branch Independent School District.

Note:

(1) All property is assessed at 100% of actual taxable value during the year of the tax levy.

CITY OF BUNKER HILL VILLAGE, TEXAS  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
Last Ten Years

|   | Fiscal Year |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | 2024        | 2023        | 2022        | 2021        | 2020        | 2019        | 2018        | 2017        | 2016        | 2015        |
| City of Bunker Hill Village               |             |             |             |             |             |             |             |             |             |             |
| Operating tax rate                        | \$ 0.235688 | \$ 0.235688 | \$ 0.227338 | \$ 0.229253 | \$ 0.230407 | \$ 0.224946 | \$ 0.199110 | \$ 0.196114 | \$ 0.191076 | \$ 0.185107 |
| Debt service tax rate                     | 0.035312    | 0.035312    | 0.047662    | 0.045747    | 0.046593    | 0.052054    | 0.077890    | 0.080886    | 0.086779    | 0.097748    |
| Total direct rates                        | \$ 0.271000 | \$ 0.271000 | \$ 0.275000 | \$ 0.275000 | \$ 0.277000 | \$ 0.277000 | \$ 0.277000 | \$ 0.277000 | \$ 0.277850 | \$ 0.282850 |
| Spring Branch Independent School District | \$ 1.078900 | \$ 1.268800 | \$ 1.307300 | \$ 1.307300 | \$ 1.307300 | \$ 1.394500 | \$ 1.394500 | \$ 1.394500 | \$ 1.394500 | \$ 1.394500 |
| Harris County                             | 0.350070    | 0.343730    | 0.391160    | 0.391160    | 0.391160    | 0.418580    | 0.418010    | 0.416560    | 0.419230    | 0.417310    |
| Harris County Flood Control               | 0.031050    | 0.031420    | 0.031420    | 0.031420    | 0.031420    | 0.028770    | 0.028290    | 0.028290    | 0.027330    | 0.027360    |
| Port of Houston Authority                 | 0.005740    | 0.079900    | 0.009100    | 0.009100    | 0.009100    | 0.011550    | 0.013340    | 0.013340    | 0.013420    | 0.015310    |
| Harris County Hospital District           | 0.143430    | 0.148310    | 0.166710    | 0.166710    | 0.166710    | 0.171080    | 0.171900    | 0.171790    | 0.170000    | 0.170000    |
| Harris County Department of Education     | 0.004800    | 0.004993    | 0.004993    | 0.004993    | 0.004199    | 0.005190    | 0.005200    | 0.005200    | 0.005422    | 0.005999    |
| Total overlapping rates                   | \$ 1.613990 | \$ 1.877153 | \$ 1.910683 | \$ 1.910683 | \$ 1.910699 | \$ 2.029670 | \$ 2.031240 | \$ 2.029680 | \$ 2.029902 | \$ 2.030479 |
| Total direct and overlapping rates        | \$ 1.884990 | \$ 2.148153 | \$ 2.185683 | \$ 2.185683 | \$ 2.187699 | \$ 2.306670 | \$ 2.308240 | \$ 2.306680 | \$ 2.307757 | \$ 2.313334 |

Source: Tax department records of the various governments.

Note: The basis for property tax rates is per \$100 of the assessed valuation.

CITY OF BUNKER HILL VILLAGE, TEXAS  
PRINCIPAL PROPERTY TAXPAYERS  
Current Year and Nine Years Ago

| Property Tax Payer           | 2024                             |      |  | 2015                             |      |  |
|------------------------------|----------------------------------|------|--|----------------------------------|------|--|
|                              | Taxable<br>Assessed<br>Valuation | Rank | % of<br>Total<br>Assessed<br>Valuation | Taxable<br>Assessed<br>Valuation | Rank | % of<br>Total<br>Assessed<br>Valuation |
| Private Residential Property | \$ 7,156,000                     | 1    | 0.27%                                  | \$ -                             | -    | -                                      |
| Private Residential Property | 6,640,190                        | 2    | 0.25%                                  | -                                | -    | -                                      |
| Private Residential Property | 6,477,168                        | 3    | 0.25%                                  | -                                | -    | -                                      |
| Private Residential Property | 6,417,561                        | 4    | 0.24%                                  | -                                | -    | -                                      |
| Private Residential Property | 6,189,150                        | 5    | 0.24%                                  | -                                | -    | -                                      |
| Private Residential Property | 5,771,467                        | 6    | 0.22%                                  | -                                | -    | -                                      |
| Private Residential Property | 5,748,223                        | 7    | 0.22%                                  | -                                | -    | -                                      |
| Private Residential Property | 5,650,029                        | 8    | 0.21%                                  | 4,675,000                        | 5    | 0.27%                                  |
| Private Residential Property | 5,558,214                        | 9    | 0.21%                                  | -                                | -    | -                                      |
| Private Residential Property | 5,429,149                        | 10   | 0.21%                                  | -                                | -    | -                                      |
| Frankel Homes LTD            | -                                | -    | -                                      | 5,783,999                        | 1    | 0.33%                                  |
| Kickerillo Company INC       | -                                | -    | -                                      | 5,168,356                        | 2    | 0.30%                                  |
| Silverwood Builders INC      | -                                | -    | -                                      | 5,146,682                        | 3    | 0.30%                                  |
| Private Residential Property | -                                | -    | -                                      | 4,708,287                        | 4    | 0.27%                                  |
| Jamestown Estate Homes LP    | -                                | -    | -                                      | 4,644,942                        | 6    | 0.27%                                  |
| Private Residential Property | -                                | -    | -                                      | 4,594,109                        | 7    | 0.27%                                  |
| Private Residential Property | -                                | -    | -                                      | 4,522,398                        | 8    | 0.26%                                  |
| Private Residential Property | -                                | -    | -                                      | 4,352,304                        | 9    | 0.25%                                  |
| Private Residential Property | -                                | -    | -                                      | 4,320,235                        | 10   | 0.25%                                  |
| Subtotal                     | 61,037,151                       |      | 2.31%                                  | 47,916,312                       |      | 2.77%                                  |
| Other taxpayers              | 2,571,532,139                    |      | 97.68%                                 | 1,682,976,230                    |      | 97.23%                                 |
| Total                        | <u>\$ 2,632,569,290</u>          |      | <u>100.00%</u>                         | <u>\$ 1,730,892,542</u>          |      | <u>100.00%</u>                         |

Source: Tax department of the Spring Branch Independent School District.

Note: The requirement is to report the top 10 property taxable assessed valuation for the current year and nine years ago.

Only 2015 information was available.

CITY OF BUNKER HILL VILLAGE, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Years

| Fiscal Year | Tax Levy Year | Tax Rate    | Tax Levy     | Current Tax Collected* |                    | Adjustment in Subsequent Years** | Total Collections to Date |                    |
|-------------|---------------|-------------|--------------|------------------------|--------------------|----------------------------------|---------------------------|--------------------|
|             |               |             |              | Tax Collected          | Percentage of Levy |                                  | Amount Collected          | Percentage of Levy |
| 2015        | 2014          | \$ 0.282855 | \$ 4,890,259 | \$ 4,870,936           | 99.60%             | \$ 11,282                        | \$ 4,882,218              | 99.84%             |
| 2016        | 2015          | 0.277855    | 5,444,080    | 5,425,840              | 99.66%             | 9,537                            | 5,435,377                 | 99.84%             |
| 2017        | 2016          | 0.277000    | 5,826,649    | 5,811,928              | 99.75%             | 5,207                            | 5,817,135                 | 99.84%             |
| 2018        | 2017          | 0.277000    | 6,059,431    | 6,049,784              | 99.84%             | (397)                            | 6,049,387                 | 99.83%             |
| 2019        | 2018          | 0.277000    | 6,112,194    | 6,093,082              | 99.69%             | 8,909                            | 6,101,991                 | 99.83%             |
| 2020        | 2019          | 0.277000    | 6,239,265    | 6,200,373              | 99.38%             | 33,221                           | 6,233,594                 | 99.91%             |
| 2021        | 2020          | 0.275000    | 6,163,485    | 6,134,121              | 99.52%             | 16,603                           | 6,150,724                 | 99.79%             |
| 2022        | 2021          | 0.275000    | 6,453,836    | 6,431,276              | 99.65%             | 6,032                            | 6,437,308                 | 99.74%             |
| 2023        | 2022          | 0.027100    | 6,994,924    | 6,963,761              | 99.55%             | (2,777)                          | 6,960,984                 | 99.51%             |
| 2024        | 2023          | 0.027100    | 7,244,826    | 7,115,227              | 98.21%             | -                                | 7,191,706                 | 99.27%             |

Source: Tax department of the Spring Branch Independent School District.

\*Collected within the year of the levy.

\*\*Adjusted for net collections and refunds in subsequent years of the levy.

CITY OF BUNKER HILL VILLAGE, TEXAS  
RATIOS OF OUTSTANDING DEBT BY TYPE  
Last Ten Years

|                                   | Fiscal Year     |                 |                 |                 |                 |                 |                 |                 |                 |                 |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                   | 2024            | 2023            | 2022            | 2021            | 2020            | 2019            | 2018            | 2017            | 2016            | 2015            |
| Governmental activities           |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| General obligation bonds          | \$ 3,435,000    | \$ 4,000,000    | \$ 4,540,000    | \$ 5,485,000    | \$ 6,395,000    | \$ 7,925,000    | \$ 8,840,000    | \$ 10,355,000   | \$ 11,830,000   | \$ 13,260,000   |
| Certificates of obligation        | 1,410,000       | 1,625,000       | 1,875,000       | 1,875,000       | -               | -               | -               | -               | -               | -               |
| Bond issuance premiums            | 591,837         | 669,280         | 746,721         | 824,162         | 745,775         | 141,277         | 173,846         | 209,494         | 245,142         | 280,789         |
| Subtotal                          | 5,436,837       | 6,294,280       | 7,161,721       | 8,184,162       | 7,140,775       | 8,066,277       | 9,013,846       | 10,564,494      | 12,075,142      | 13,540,789      |
| Business-type activities          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Certificates of obligation        | 4,745,000       | 4,975,000       | 5,195,000       | 5,195,000       | -               | -               | -               | -               | -               | -               |
| Bond issuance premiums            | 152,474         | 161,443         | 170,412         | 179,381         | -               | -               | -               | -               | -               | -               |
| Subtotal                          | 4,897,474       | 5,136,443       | 5,365,412       | 5,374,381       | -               | -               | -               | -               | -               | -               |
| Government-wide                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| General obligation bonds          | 8,180,000       | 8,975,000       | 9,735,000       | 10,680,000      | 6,395,000       | 7,925,000       | 8,840,000       | 10,355,000      | 11,830,000      | 13,260,000      |
| Certificates of obligation        | 1,410,000       | 1,625,000       | 1,875,000       | 1,875,000       | -               | -               | -               | -               | -               | -               |
| Bond issuance premiums            | 744,311         | 830,723         | 917,133         | 1,003,543       | 745,775         | 141,277         | 173,846         | 209,494         | 245,142         | 280,789         |
| Total government-wide             | \$ 10,334,311   | \$ 11,430,723   | \$ 12,527,133   | \$ 13,568,543   | \$ 7,140,775    | \$ 8,066,277    | \$ 9,013,846    | \$ 10,564,494   | \$ 12,075,142   | \$ 13,540,789   |
| Total assessed value (1)          | \$2,759,944,899 | \$2,717,263,616 | \$2,396,830,608 | \$2,341,527,292 | \$2,339,425,769 | \$2,281,125,082 | \$2,266,803,327 | \$2,193,920,601 | \$2,005,197,700 | \$1,771,896,700 |
| Percentage of full property value | 0.37%           | 0.42%           | 0.52%           | 0.58%           | 0.31%           | 0.35%           | 0.40%           | 0.48%           | 0.60%           | 0.76%           |
| Government-wide                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Population                        | 3,822           | 3,822           | 3,861           | 3,841           | 3,822           | 3,804           | 3,785           | 3,766           | 3,747           | 3,728           |
| Debt per capita                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Governmental activities           | \$ 1,423        | \$ 2,647        | \$ 1,855        | \$ 2,131        | \$ 1,868        | \$ 2,120        | \$ 2,381        | \$ 2,805        | \$ 3,223        | \$ 3,632        |
| Government-wide                   | \$ 2,704        | \$ 2,991        | \$ 3,245        | \$ 3,530        | \$ 1,868        | \$ 2,120        | \$ 2,381        | \$ 2,805        | \$ 3,223        | \$ 3,632        |

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) All property is assessed at 100% of actual taxable value during the year of the tax levy.

CITY OF BUNKER HILL VILLAGE, TEXAS  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
Last Ten Years

|  | Fiscal Year     |                 |                 |                 |                 |                 |                 |                 |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | 2024            | 2023            | 2022            | 2021            | 2020            | 2019            | 2018            | 2017            | 2016            | 2015            |
| Estimated actual taxable value of property               | \$2,632,569,290 | \$2,673,367,370 | \$2,346,849,455 | \$2,241,267,273 | \$2,252,442,238 | \$2,206,568,231 | \$2,187,520,217 | \$2,103,483,394 | \$1,959,324,108 | \$1,728,892,542 |
| Net bonded debt  |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Gross bonded debt <sup>(1)</sup>                         | \$ 5,436,837    | \$ 6,294,280    | \$ 7,161,721    | \$ 8,184,162    | \$ 7,140,775    | \$ 8,066,277    | \$ 9,013,846    | \$ 10,564,494   | \$ 12,075,142   | \$ 13,540,789   |
| Less amounts available in debt service funds             | 142,389         | 201,599         | 155,618         | 177,631         | 289,601         | 330,905         | 355,227         | 359,222         | 456,762         | 552,948         |
| Total  | \$ 5,294,448    | \$ 6,092,681    | \$ 7,006,103    | \$ 8,006,531    | \$ 6,851,174    | \$ 7,735,372    | \$ 8,658,619    | \$ 10,205,272   | \$ 11,618,380   | \$ 12,987,841   |
| Percentage of estimated actual taxable value of property | 0.20%           | 0.23%           | 0.30%           | 0.36%           | 0.30%           | 0.35%           | 0.40%           | 0.49%           | 0.59%           | 0.75%           |
| Population   | 3,822           | 3,822           | 3,861           | 3,841           | 3,822           | 3,804           | 3,785           | 3,766           | 3,747           | 3,728           |
| Per capita   | \$ 1,385        | \$ 1,594        | \$ 1,815        | \$ 2,084        | \$ 1,793        | \$ 2,033        | \$ 2,288        | \$ 2,710        | \$ 3,101        | \$ 3,484        |

Notes:

Additional information about the City's outstanding debt is included in the notes to the financial statements.

(1) These are the amounts of the outstanding debt for governmental activities since this debt is repaid with taxes levied on all taxable property located within the City.

CITY OF BUNKER HILL VILLAGE, TEXAS  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

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| <u>Government Unit</u>                    | <u>Net<br/>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Applicable*</u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|---|-------------------------------------|---|--|
| Spring Branch Independent School District | \$1,107,115,000                     | 5.37%   | \$ 59,452,076  |
| Harris County                             | 2,424,019,039                       | 0.37%   | 8,968,870  |
| Harris County Flood Control District      | 968,445,000                         | 0.37%   | 3,583,247  |
| Harris County Hospital District           | 65,285,000                          | 0.37%   | 241,555  |
| Harris County Department of Education     | 28,960,000                          | 0.37%   | 107,152  |
| Port of Houston Authority                 | 406,509,397                         | 0.37%   | <u>1,504,085</u>                                       |
| Subtotal, overlapping debt                |                                     |   | 73,856,984   |
| City direct debt                          | \$ 9,590,000                        | 100.00%   | <u>9,590,000</u>                                       |
| Total direct and overlapping debt         |                                     |   | <u><u>\$ 83,446,984</u></u>                            |

Source: Municipal Advisory Council of Texas

\* The "Estimated Percentage Overlapping" is determined by dividing the City's certified taxable value by the County and related other County entities certified taxable values.

CITY OF BUNKER HILL VILLAGE, TEXAS  
LEGAL DEBT MARGIN INFORMATION  
Last Ten Years

|  | Fiscal Year     |                 |                |                 |                 |                 |                 |                 |                |                 |
|--|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|
|  | 2024            | 2023            | 2022           | 2021            | 2020            | 2019            | 2018            | 2017            | 2016           | 2015            |
| Debt limit <sup>(2)</sup>  | \$ 263,256,929  | \$ 267,336,737  | \$ 234,684,946 | \$ 224,126,727  | \$ 225,244,224  | \$ 220,656,823  | \$ 218,752,022  | \$ 210,348,339  | \$ 195,932,411 | \$ 172,889,254  |
| Total net debt applicable to limit                                   | 5,294,448       | 6,092,681       | 7,006,103      | 8,006,531       | 6,851,174       | 7,735,372       | 8,658,619       | 10,205,272      | 11,618,380     | 12,987,841      |
| Legal debt margin  | \$ 257,962,481  | \$ 261,244,056  | \$ 227,678,843 | \$ 216,120,196  | \$ 218,393,050  | \$ 212,921,451  | \$ 210,093,403  | \$ 200,143,067  | \$ 184,314,031 | \$ 159,901,413  |
| Total net debt applicable to the limit as a percentage of debt limit | 2.01%           | 2.28%           | 2.99%          | 3.57%           | 3.04%           | 3.51%           | 3.96%           | 4.85%           | 5.93%          | 7.51%           |
| Legal debt margin calculation  |                 |                 |                |                 |                 |                 |                 |                 |                |                 |
| Assessed value   | \$2,632,569,290 | \$2,673,367,370 | \$ 2,346,455   | \$2,241,267,273 | \$2,252,442,238 | \$2,206,568,231 | \$2,187,520,217 | \$2,103,483,394 | \$ 1,959,108   | \$1,728,892,542 |
| Debt limit (10% of assessed value)                                   | 263,256,929     | 267,336,737     | 234,684,946    | 224,126,727     | 225,244,224     | 220,656,823     | 218,752,022     | 210,348,339     | 195,932,411    | 172,889,254     |
| Debt applicable to limit   |                 |                 |                |                 |                 |                 |                 |                 |                |                 |
| Gross bonded debt <sup>(1)</sup>                                     | 5,436,837       | 6,294,280       | 7,161,721      | 8,184,162       | 7,140,775       | 8,066,277       | 9,013,846       | 10,564,494      | 12,075,142     | 13,540,789      |
| Less amount set aside for repayment of general                       | 142,389         | 201,599         | 155,618        | 177,631         | 289,601         | 330,905         | 355,227         | 359,222         | 256,762        | 552,948         |
| Total net debt applicable to limit                                   | 5,294,448       | 6,092,681       | 7,006,103      | 8,006,531       | 6,851,174       | 7,735,372       | 8,658,619       | 10,205,272      | 11,618,380     | 12,987,841      |
| Legal debt margin  | \$ 257,962,481  | \$ 261,244,056  | \$ 227,678,843 | \$ 216,120,196  | \$ 218,393,050  | \$ 212,921,451  | \$ 210,093,403  | \$ 200,143,067  | \$ 184,114,031 | \$ 159,901,413  |

Notes:

- (1) These are the amounts of the outstanding debt for governmental activities since this debt is repaid with taxes levied on all taxable property located within the City.
- (2) There is no debt limit established by law; therefore, the limit is governed by the City's ability to levy and collect taxes to service the debt. The Attorney General of the State of Texas will not approve more than \$1.00 of the tax rate for debt service. The City's maximum legal tax rate is \$2.50 per \$100 valuation assessed at 100% of the market value. Ten percent (10%) of the assessed value has been applied as a "rule of thumb" procedure.

CITY OF BUNKER HILL VILLAGE, TEXAS  
COMPUTATION OF SELF-SUPPORTING DEBT  
Last Three Years\*

|  | Fiscal Year       |                     |                     |                   |
|--|-------------------|---------------------|---------------------|-------------------|
|  | <u>2024</u>       | <u>2023</u>         | <u>2022</u>         | <u>2021</u>       |
| Gross revenues <sup>(1)</sup>                            | \$ 4,375,680      | \$ 4,326,663        | \$ 3,781,549        | \$ 2,837,497      |
| Operating expenses <sup>(2)</sup>                        | <u>4,144,898</u>  | <u>3,072,884</u>    | <u>2,453,910</u>    | <u>2,115,374</u>  |
| Net revenues available for debt service <sup>(3)</sup>   | <u>\$ 230,782</u> | <u>\$ 1,253,779</u> | <u>\$ 1,327,639</u> | <u>\$ 722,123</u> |
| Subsequent year debt service requirements <sup>(4)</sup> |                   |                     |                     |                   |
| Principal  | \$ 230,000        | \$ 220,000          | \$ -                | \$ -              |
| Interest   | <u>96,080</u>     | <u>102,830</u>      | <u>106,130</u>      | <u>49,527</u>     |
| Total  | <u>\$ 326,080</u> | <u>\$ 322,830</u>   | <u>\$ 106,130</u>   | <u>\$ 49,527</u>  |
| Coverage   | 0.71              | 3.88                | 12.51               | 14.58             |

\*The City's water and wastewater fund did not have self-supporting debt from 2014 through 2020.

Notes:

- (1) Gross revenues include operating and nonoperating revenues within the water and wastewater fund and exclude capital contributions, grant revenues, and capital recovery fees.
- (2) Total operating expenses do not include amortization, depreciation, bond interest, or fiscal charges.
- (3) The net revenue available is for the debt service payments on certificates of obligation for the water and wastewater fund.
- (4) It is the City's current policy to provide these payments from water and wastewater fund revenues; however, the revenues from the water and wastewater fund are not pledged to the payment of this debt. The City's policy to make debt service payments from the water and wastewater revenues is subject to change in the future.

CITY OF BUNKER HILL VILLAGE, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Years

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| Fiscal Year<br>Ended<br>Dec. 31 | Population <sup>(1)</sup> | Personal<br>Income <sup>(1)</sup> | Per Capita<br>Personal<br>Income <sup>(1)</sup> | Median<br>Age <sup>(1)</sup> | Public<br>School<br>Enrollment <sup>(2)</sup> | Unemployment<br>Rate <sup>(1)</sup> | Education Level<br>in Years of<br>Formal<br>Schooling <sup>(1)</sup> |
|---------------------------------|---------------------------|-----------------------------------|---|------------------------------|---|-------------------------------------|--|
| 2015                            | 3,728                     | \$ 345,604                        | \$ 110,394                                      | 45.7                         | 1,227   | 1.30%                               | 98.40%   |
| 2016                            | 3,747                     | 396,465                           | 105,722   | 44.8                         | 1,304   | 0.50%                               | 96.80%   |
| 2017                            | 3,766                     | 369,869                           | 114,276   | 46.0                         | 1,280   | 0.80%                               | 96.20%   |
| 2018                            | 3,785                     | 386,300                           | 120,034   | 45.4                         | 1,286   | 2.00%                               | 96.50%   |
| 2019                            | 3,804                     | 373,388                           | 116,966   | 42.7                         | 1,280   | 2.80%                               | 98.30%   |
| 2020                            | 3,822                     | 370,711                           | 199,314   | 45.8                         | 1,333   | 3.00%                               | 98.10%   |
| 2021                            | 3,841                     | 396,465                           | 128,461   | 43.8                         | 1,326   | 3.80%                               | 99.20%   |
| 2022                            | 3,861                     | 373,388                           | 128,219   | 43.8                         | 1,071   | 2.30%                               | 99.20%   |
| 2023                            | 3,822                     | 435,776                           | 132,835   | 42.2                         | 1,246   | 3.60%                               | 99.64%   |
| 2024                            | 3,822                     | 435,776                           | 131,666   | 42.4                         | 1,246   | 3.60%                               | 99.70%   |

\* Fiscal year ended 2021 data was used as the information was not available for fiscal year ended 2022.

Data sources:

- (1) Colliers International Estimate
- (2) Spring Branch Independent School District

CITY OF BUNKER HILL VILLAGE, TEXAS  
PRINCIPAL EMPLOYERS  
Current Year and Nine Years Ago

| 2024                                      |                   |   |             | 2016             |   |             |
|---|-------------------|---|-------------|------------------|---|-------------|
| <u>Employer</u>                           | <u>Employment</u> | <u>Percentage<br/>of Total<br/>Employment</u> | <u>Rank</u> | <u>Employees</u> | <u>Percentage<br/>of Total<br/>Employment</u> | <u>Rank</u> |
| Memorial Drive Presbyterian Church        | 160.00            | 36.20%  | 1           | 171              | 47.63%  | 1           |
| Spring Branch Independent School District |                   |   |             |                  |   |             |
| Frostwood Elementary                      | 87.00             | 19.68%  | 2           | 55               | 15.32%  | 2           |
| Bunker Hill Elementary                    | 83.00             | 18.78%  | 3           | 50               | 13.93%  | 3           |
| Memorial Villages Police Department       | 48.00             | 10.86%  | 4           | 41               | 11.42%  | 4           |
| Holy Name Retreat Center                  | 21.00             | 4.75%   | 5           | 16               | 4.46%   | 6           |
| Second Baptist School                     | 31.00             | 7.01%   | 6           | N/A              | N/A   | 10          |
| City of Bunker Hill Village               | 9.00              | 2.04%   | 7           | 8                | 2.23%   | 7           |
| 8th Church of Christ Scientology          | 2.00              | 0.45%   | 8           | 2                | 0.56%   | 8           |
| Memorial Forest Club                      | 1.00              | 0.23%   | 9           | 1                | 0.28%   | 9           |
| Memorial Drive Christian Church           | N/A               | N/A   | 10          | 15               | 4.18%   | 5           |
|   | <u>442.00</u>     | <u>1.00</u>                                   |             | <u>359</u>       | <u>100.00%</u>                                |             |

Source: Human Resource Department of each company

Note: The residents of the City are primarily employed outside of the City limits and employment within the City limits is not considered a significant economic factor for the City.

\* The requirement is to report for the current year and nine years ago; however, only the current year and eight years ago information is available.

CITY OF BUNKER HILL VILLAGE, TEXAS  
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION  
Last Ten Years

|                          | Fiscal Year |             |             |             |             |             |             |             |             |             |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                          | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| Governmental activities  |             |             |             |             |             |             |             |             |             |             |
| General government       | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           |
| Public works             | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Business-type activities |             |             |             |             |             |             |             |             |             |             |
| Water and sewer          | 3           | 3           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Total city positions     | <u>9</u>    | <u>9</u>    | <u>8</u>    | <u>8</u>    | <u>8</u>    | <u>8</u>    | <u>8</u>    | <u>8</u>    | <u>8</u>    | <u>8</u>    |

Source: City Finance Department

CITY OF BUNKER HILL VILLAGE, TEXAS  
OPERATING INDICATORS BY FUNCTION  
Last Ten Years

|   | Fiscal Year |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| City of Bunker Hill Village                                       |             |             |             |             |             |             |             |             |             |             |
| Budgeted full-time employees                                      | 9           | 9           | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 8           |
| Function  |             |             |             |             |             |             |             |             |             |             |
| Municipal court   |             |             |             |             |             |             |             |             |             |             |
| Traffic violations  | 794         | 652         | 558         | 172         | 116         | 492         | 486         | 890         | 357         | 352         |
| Non-traffic violations  | 4,137       | 2,493       | 1,669       | 392         | 432         | 2,090       | 1,438       | 1,642       | 678         | 622         |
| Community development   |             |             |             |             |             |             |             |             |             |             |
| Residential building permits issued                               | 60          | 57          | 56          | 68          | 59          | 65          | 66          | 61          | 67          | 73          |
| Commercial building permits issued                                | 3           | 1           | 2           | -           | 1           | -           | -           | -           | 1           | -           |
| Water   |             |             |             |             |             |             |             |             |             |             |
| Average daily gallons pumped-combined water (millions of gallons) | 1.01%       | 1.11%       | 1.05%       | 0.82%       | 1.00%       | 0.98%       | 1.00%       | 1.05%       | 1.04%       | 0.96%       |
| Average daily gallons pumped-surface water (millions of gallons)  | 0.54%       | 0.56%       | 0.55%       | 0.46%       | 0.50%       | 0.49%       | 0.51%       | 0.53%       | 0.60%       | 0.48%       |
| Average daily gallons pumped-well water (millions of gallons)     | 0.47%       | 0.55%       | 0.50%       | 0.36%       | 0.50%       | 0.49%       | 0.49%       | 0.52%       | 0.44%       | 0.48%       |
| Number of connections   | 1,361       | 1,356       | 1,354       | 1,355       | 1,363       | 1,352       | 1,362       | 1,365       | 1,358       | 1,364       |

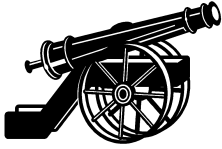
Source: Various City departments

CITY OF BUNKER HILL VILLAGE, TEXAS  
CAPITAL ASSET STATISTICS BY FUNCTION  
Last Ten Years

| Function                      | Fiscal Year |             |             |             |             |             |             |             |             |             |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                               | <u>2024</u> | <u>2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| General government            |             |             |             |             |             |             |             |             |             |             |
| Municipal buildings           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Public works                  |             |             |             |             |             |             |             |             |             |             |
| Streets (lane miles)*         |             |             |             |             |             |             |             |             |             |             |
| Major                         |             |             |             |             |             |             |             |             |             |             |
| Asphalt                       | 14.4        | 14.4        | 14.4        | 14.4        | 14.4        | 14.4        | 14.4        | 14.4        | 14.4        | 14.4        |
| Concrete                      | 2.3         | 2.3         | 2.3         | 2.3         | 2.3         | 2.3         | 2.3         | 2.3         | 2.3         | 2.3         |
| Minor                         |             |             |             |             |             |             |             |             |             |             |
| Asphalt                       | 9.2         | 9.2         | 9.2         | 9.2         | 9.2         | 9.2         | 9.2         | 9.2         | 9.2         | 9.2         |
| Concrete                      | 16.4        | 16.4        | 16.4        | 16.4        | 16.4        | 16.4        | 16.4        | 16.4        | 16.4        | 16.4        |
| Water                         |             |             |             |             |             |             |             |             |             |             |
| Water wells                   | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           | 4           |
| Ground/elevated storage tanks | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| Water mains (miles)           | 24          | 24          | 24          | 24          | 24          | 24          | 24          | 24          | 24          | 24          |
| Fire hydrants                 | 142         | 142         | 107         | 107         | 107         | 107         | 107         | 107         | 105         | 105         |
| Water                         |             |             |             |             |             |             |             |             |             |             |
| Sanitary sewers (miles)       | 22          | 22          | 22          | 22          | 22          | 22          | 22          | 22          | 22          | 22          |
| Sewer manholes                | 425         | 425         | 425         | 425         | 425         | 425         | 425         | 425         | 425         | 425         |

\* There are 25 private streets that are not maintained by the City. Two streets have minimal private sections.

Source: Various City departments



**City of Bunker Hill Village**  
**City Council**  
**Agenda Request**

**Agenda Date:** May 20, 2025

**Agenda Item:** VI

**Subject:** Memorial Villages Police Department Report

**Exhibits:** Chief's Monthly Report – April 2025  
VFD Assists  
2025 Burglary Map  
2025 Auto Burglary Map  
ALPR Hits & Recoveries Map  
ALPR Recoveries List  
April ALPR Report  
2025 Total Incidents to Date  
Officer Committed Time Report to Date  
2024 ALPR Annual Report  
Fleet Schedule  
2024 Review of Services and 2024 Budget Equitable Funding Review  
  
Resolution No. 05-20-2025  
  
FY 2025 Budget Amendment 2025.01  
  
FY 2026 Budget Narrative & Proposal

**Funding:** N/A

**Presenter(s):** Chief Schultz

**Executive Summary**

The Memorial Villages Police Department Report will include the following items:

- A. Update on activities
- B. Resolution No. 05-20-2025, Grant Program
- C. FY 2025 Budget Amendment 2025.01
- D. FY 2026 Annual Budget

## **Recommended Action**

Staff recommends City Council take the following actions:

- A. Receive the Chief's Monthly Report
- B. Approve Resolution No. 05-20-2025, authorizing the Memorial Villages Police Department to apply for and receive grants from the Texas Motor Vehicle Crime Prevention Authority
- C. Approve FY 2025 Budget Amendment 2025.01
- D. Approve the FY 2026 Budget for the Memorial Villages Police Department



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

Raymond Schultz  
Chief of Police

May 12, 2025

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: April 2025 Monthly Report

During the month of April, MVPD responded/handled a total of 5,643 calls/incidents. 3,338 House Watch checks were conducted. 1086 traffic stops were initiated with 1,110 citations being issued for 1,808 violations. (Note: 27 Assists in Hedwig, 218 in Houston, 6 in Spring Valley and 0 in Hillshire)

*Calls/Events by Village were:*

| Village        | Calls/YTD | House Watches/YTD | Accidents | Citations        | Response Time |
|----------------|-----------|-------------------|-----------|------------------|---------------|
| Bunker Hill:   | 1657/6134 | 1031/4169         | 2         | 445/234/679      | 5@3:23        |
| Piney Point:   | 1661/5903 | 1094/3936         | 4         | 293/245/538      | 3@3:38        |
| Hunters Creek: | 1915/7509 | 1209/5014         | 7         | 364/232/596      | 9@3:48        |
|                |           |                   |           | Cites/Warn/Total | 17@3:38       |

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

| Call Type     | #   | Call Type            | #  | Citations         | #   |
|---------------|-----|----------------------|----|-------------------|-----|
| False Alarms: | 153 | Ord. Violations:     | 33 | Speeding:         | 305 |
| Animal Calls: | 30  | Information:         | 11 | Exp. Registration | 471 |
| ALPR Hits:    | 26  | Suspicious Situation | 86 | Ins               | 228 |
| Assist Fire:  | 45  | Loud Party           | 11 | No License        | 163 |
| Assist EMS:   | 37  | Welfare Checks:      | 7  | Stop Sign         | 36  |
| Accidents:    | 13  |                      |    | Fake Plate        | 37  |

*This month the department generated a total of 64 police reports.  
BH-18, PP-14, HC-29, HOU-3, HED-0, SV-0*

Crimes Against of Persons (0)

Assault - DV (0)

Crimes Against Property (7)

|                       |   |                     |   |
|-----------------------|---|---------------------|---|
| Burglary of a Vehicle | 3 | Theft – Misdemeanor | 1 |
| ID Theft/Fraud        | 2 | Theft of a Vehicle  | 1 |

Petty/Quality of Life Crimes/Events (57)

|                   |    |                |    |
|-------------------|----|----------------|----|
| ALPR Hits (valid) | 5  | Animal Bites   | 2  |
| Accidents         | 13 | Towed vehicles | 4  |
| Warrants          | 18 | Concealing ID  | 1  |
| Trespassing       | 1  | Misc           | 13 |

Arrest Summary: Individuals Arrested (26)

|                 |    |        |   |
|-----------------|----|--------|---|
| Warrants        | 18 | DWI    | 0 |
| Class 3 Arrests | 7  | Felony | 1 |

| Budget YTD:               | Expense   | Budget    | %     |
|---------------------------|-----------|-----------|-------|
| • Personnel Expense:      | 1,939,175 | 6,744,765 | 28.8% |
| • Operating Expense:      | 406,278   | 1,192,201 | 34.1% |
| • Total M&O Expenditures: | 2,345,453 | 7,936,966 | 29.6% |
| • Capital Expenses:       | 163,827   | 170,000   | 96.4% |
| • Net Expenses:           | 2,509,280 | 8,106,966 | 31.0% |

#### Follow-up on Previous Month Items/Requests from Commission

The 2026 budget was presented to the Piney Point and Hunters Creek City Councils. The Bunker Hill presentation will occur at their May meeting due to the fact that in April their meeting was held prior to the commission meeting.

#### Personnel Changes/Issues/Updates

MVPD police dispatcher Ms. Shelby Jeffery submitted her resignation to the department effective May 6, 2025. Ms. Jeffery stated the reason for her resignation was due to shift work and the inability to spend more time with her growing family.

Officer Larry Boggus was honored as the 2025 MVPD Officer of the year by the Memorial Exchange Club.

#### Major/Significant Events

On 4/2/25 while monitoring vehicle traffic on Voss Road, MVPD officers were alerted to a stolen vehicle passing by the marked police unit as it was captured on the in-car video ALPR system. Officers initiated a traffic stop and detained the 2 occupants. This was our second hit from the in-car ALPR system.

#### Status Update on Major Projects

The 2025 CAD/ARM/MRS capital project has been initiated. The official cutover began on April 29, 2025. During the cutover we have identified several reports that are missing or insufficient. The vendor is working with staff and is making corrections and additions to the reporting and auditing capabilities of the new software.

Our call-logging software vendor has reached out to the department and is working with Commander Jones in addressing the concerns that we are currently having with recording inconsistencies and system notifications.

Olson and Olson reviewed the Paladin contract and requested changes to the document. The vendor concurred with the changes and made them as suggested.

#### Community Projects

Officer Boggus assisted Ecclesia Church with their easter Festival on April 12<sup>th</sup> and Bunker Hill Elementary School with the annual “Bike to School” event.

D.A.R.E. graduations were held for students at both Hunters Creek Elementary and Frostwood Elementary Schools.

#### V-LINC new registrations in April +7

BH – 1745(+2)  
PP – 1236 (+2)

HC – 1737 (+2)  
Out of Area – 642 (+1)

# MVPD – VFD Monthly Response Times Report

April 2025

## 911/Emergency Designated Calls - EMS and Fire

|               |         |
|---------------|---------|
| Total         | 11@3:21 |
| Bunker Hill   | 3@2:52  |
| Piney Point   | 3@3:37  |
| Hunters Creek | 5@3:27  |

## EMS Only

|               |         |
|---------------|---------|
| Total         | 10@3:24 |
| Bunker Hill   | 3@2:52  |
| Piney Point   | 2@3:58  |
| Hunters Creek | 5@3:27  |

## Fire Only

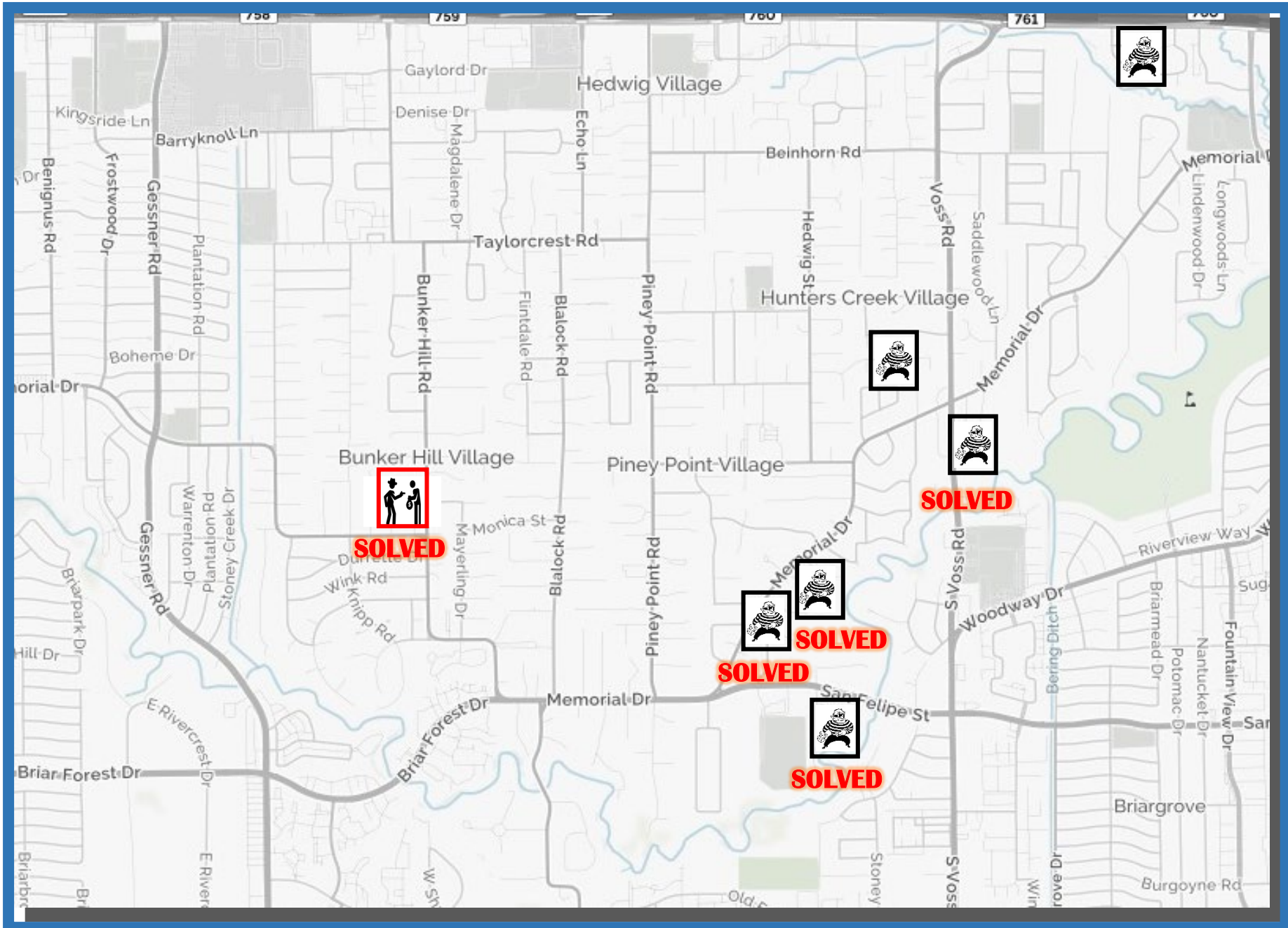
|               |        |
|---------------|--------|
| Total         | 1@2:48 |
| Bunker Hill   | 0@0:00 |
| Piney Point   | 1@2:48 |
| Hunters Creek | 0@0:00 |

## Radio Calls – Fire Assist

|               |         |
|---------------|---------|
| Total         | 24@4:37 |
| Bunker Hill   | 8@5:31  |
| Piney Point   | 11@3:55 |
| Hunters Creek | 5@4:42  |

## Radio Calls – EMS Assist

|               |        |
|---------------|--------|
| Total         | 5@3:14 |
| Bunker Hill   | 1@2:23 |
| Piney Point   | 2@3:55 |
| Hunters Creek | 2@2:59 |



2025 Burglary Map


| Address          | Alarm | POE          |
|------------------|-------|--------------|
| 11014 Wickwood   | N     | Rear Window  |
| 11119 Meadowick  | N     | Rear Window  |
| 22 Farnham Park  | Y     | Crtyd Window |
| 628 Voss Road    | N     | Rear Door    |
| 8525 Katy FWY    | Y     | Side Window  |
| 10906 Timberglen | Y     | Rear Door    |

2025 Robberies

| Address         | MO      |
|-----------------|---------|
| 300 Gentilly Pl | Jugging |

 Daytime Burglary

 Nighttime Burglary

 Robbery

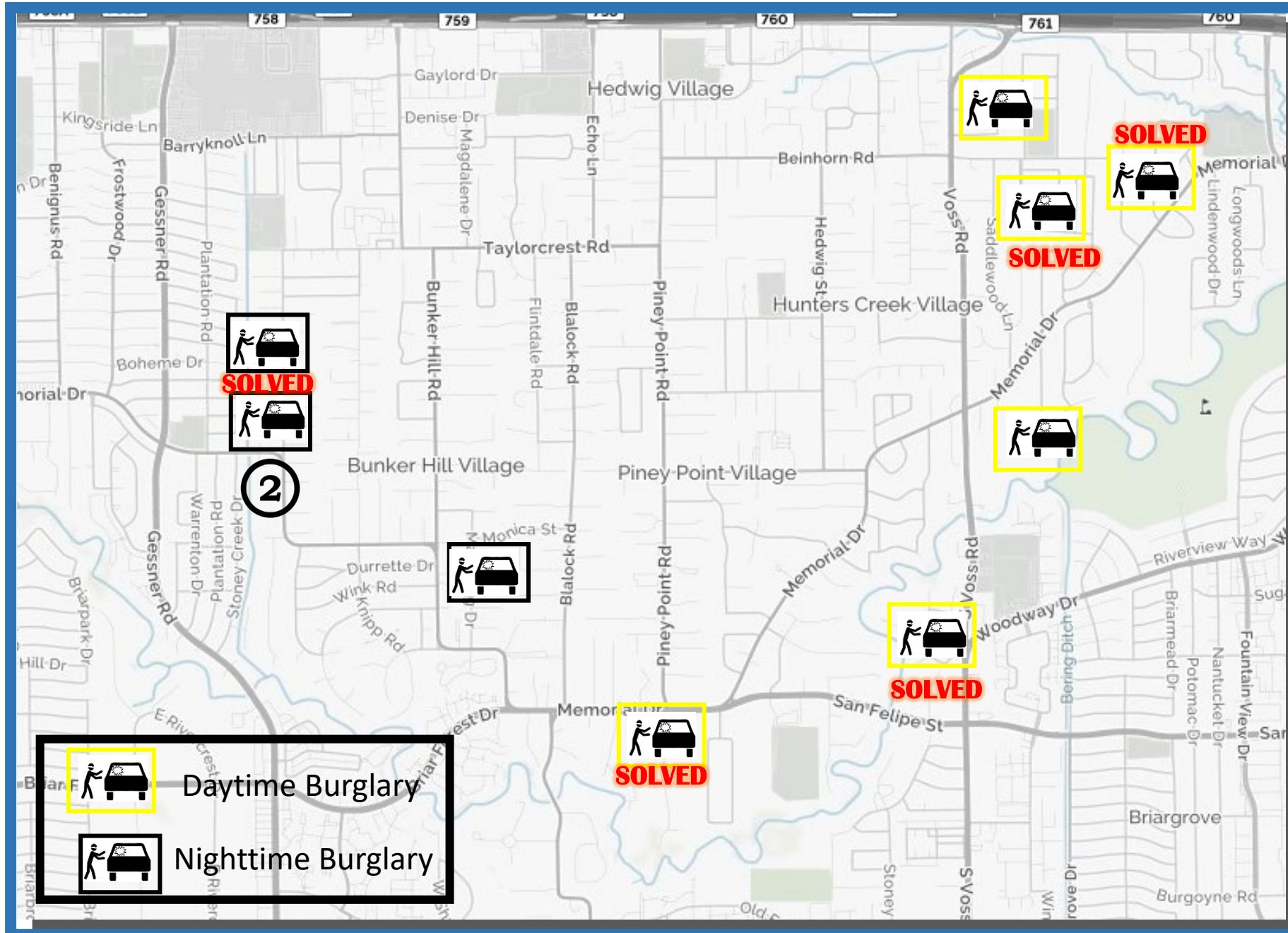
# 2025 Auto Burglary Map

| Address            | POE |
|--------------------|-----|
| 533 Dana Lane      | UNL |
| 347 Hunters Trail  | UNL |
| 110 Radney         | UNL |
| 1000 Riverbend     | UNL |
| 500 Strey (2)      | UNL |
| 724 E. Creekside   | UNL |
| 10726 Old Coach Ln | WIN |
| 305 Maylerling     | UNL |
| 11723 Wood Ln      | UNL |

Contractor

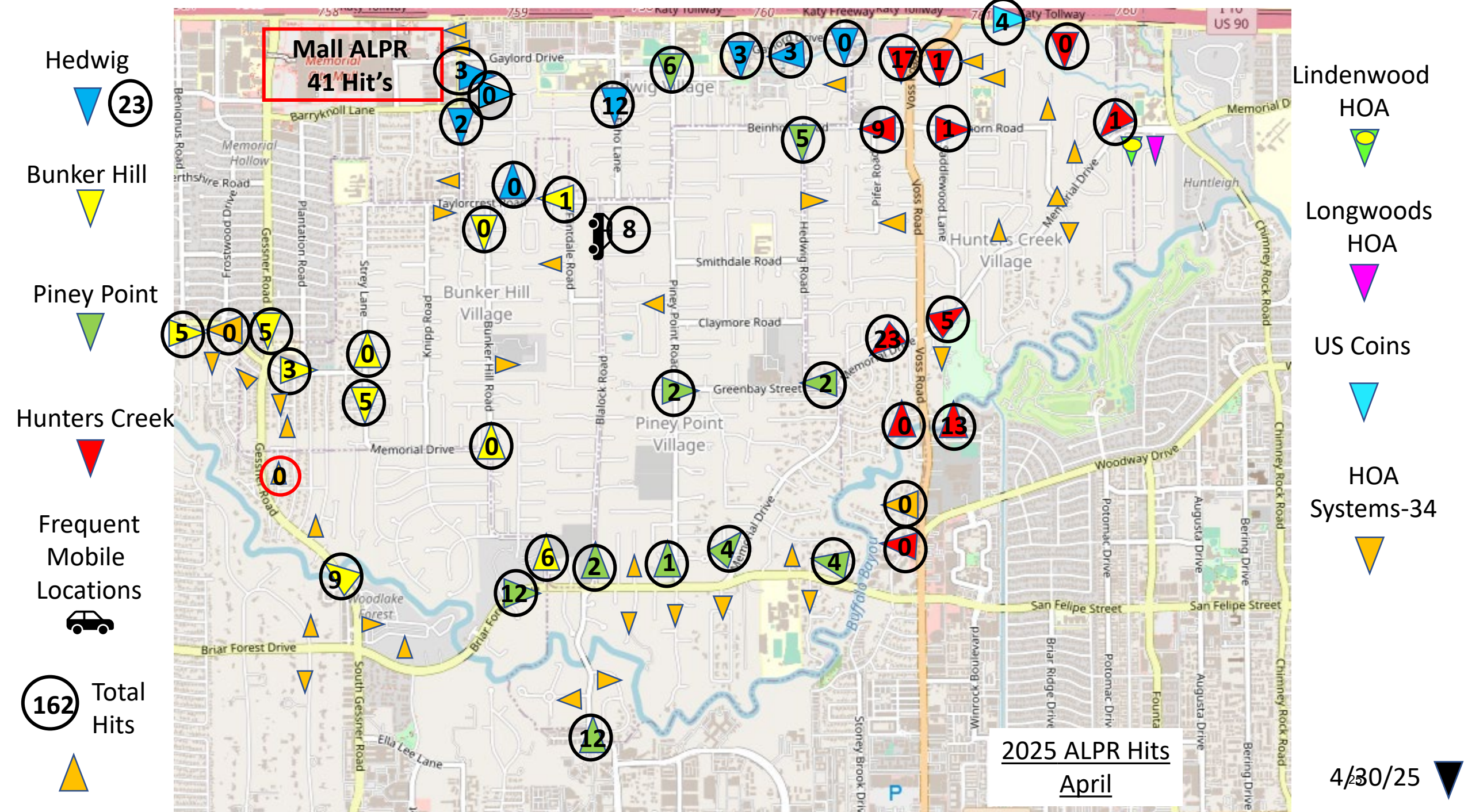
Lock/Win Punch

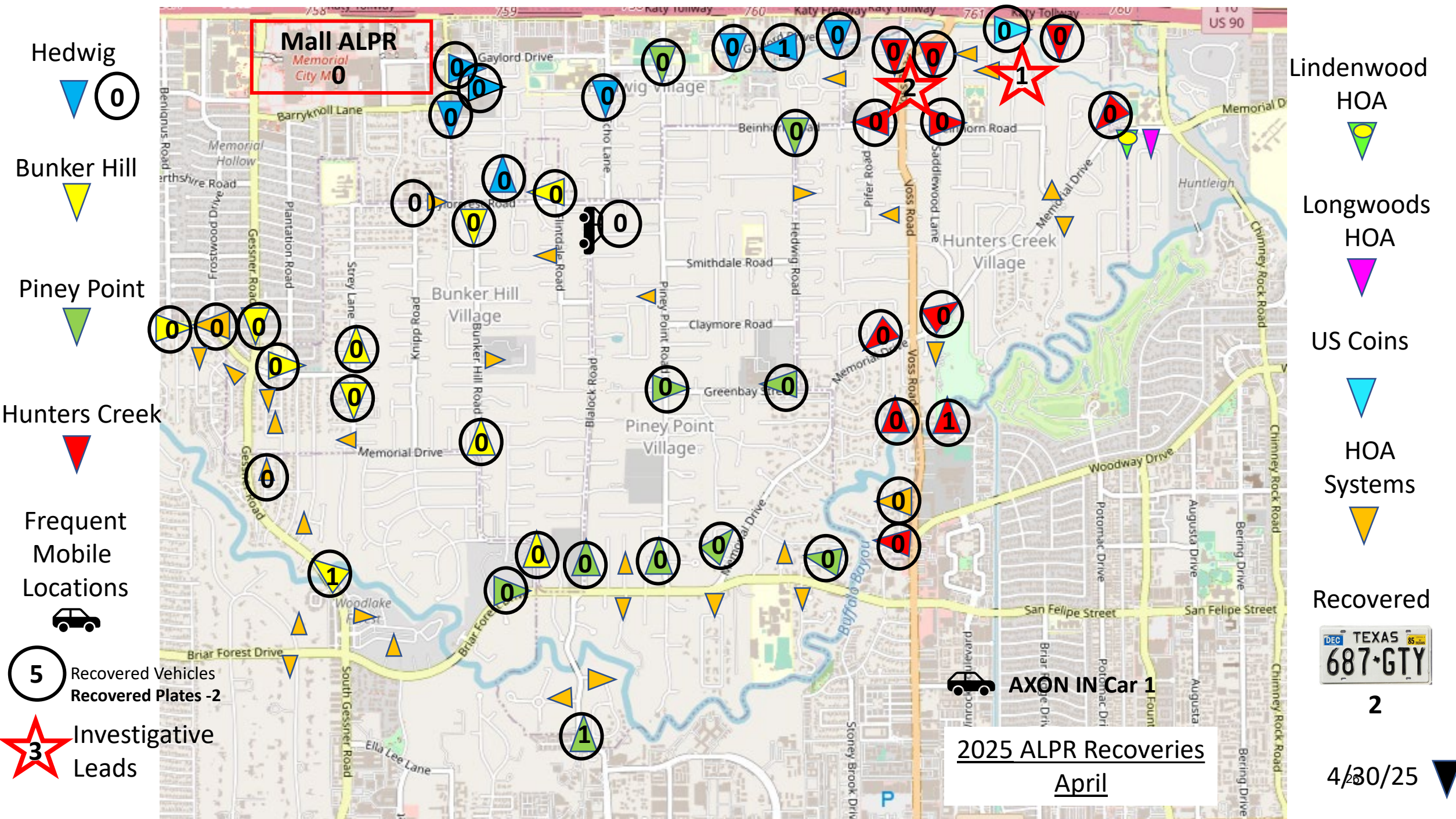
\* Jugging



Blue Entry = Actual Location Unknown **24 SOLVED**

4/30/25





| INVESTIGATIVE LEADS/Solves |         |        |      |               |         |           |       |
|----------------------------|---------|--------|------|---------------|---------|-----------|-------|
| Crime                      | Plate   | Date   | ALPR | Crime         | Plate   | Date      | ALPR  |
| Theft                      | VGN1242 | 1-Jan  | 30   | Crim Trespass | 19EWKK  | 3/26/2025 | 26    |
| Burglary                   | TJM5836 | 7-Jan  | AXON | Jugging       | VXF2939 | 3/29/2025 | 7     |
| Const Theft                | F150    | 28-Jan | 18   | Fraud         | VH24412 | 4/18/2025 | Coins |
| Theft                      | VGN1242 | 3-Feb  | 16   | Jugging       | VXF2939 | 4/19/2025 | 17    |
| Robbery                    | VP25433 | 24-Feb | Mall | Tresspass/BMV | 19EWKK  | 4/23/2025 | 17    |
| Burglary                   | SN59702 | 22-Feb | 26   |               |         |           |       |
| Protective Order           | 6992C88 | 26-Feb | 6    |               |         |           |       |
| FSGI                       | WBW0539 | 5-Mar  | 19   |               |         |           |       |
| BMV                        | 3C6589  | 7-Mar  | 29   |               |         |           |       |
| BMV                        | 3C6589  | 7-Mar  | Rad  |               |         |           |       |
| BMV                        | 3C6589  | 7-Mar  | 23   |               |         |           |       |
| BMV                        | VXF2939 | 20-Mar | 27   |               |         |           |       |
| BMV                        | VYV0734 | 20-Mar | 27   |               |         |           |       |
| Burg of hab                | VXD3758 | 25-Mar | Long |               |         |           |       |

| Runaways/Missing |         | Community Safety Hotline |
|------------------|---------|--------------------------|
| 1/15/2025        | TKS4987 | 8                        |
| 3/12/2025        | TKV9019 | 7                        |

**3 of 8 involved in other crimes = 35%**

[illegible]



# April 2025 ALPR REPORT

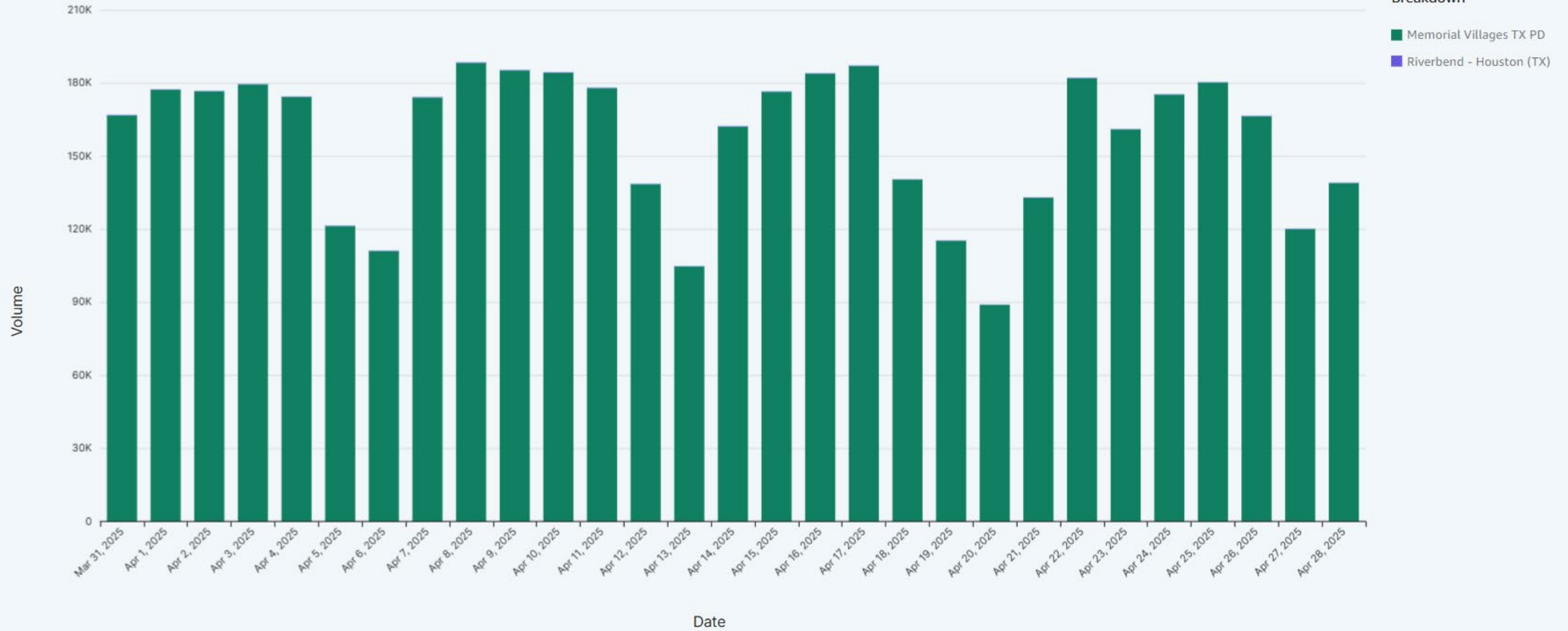
Total Plate Reads, Incl's multiple reads of same plate  
Number of Unique Plates Read – Total without repeats  
Number of Hits/Alerts - All 14 possible categories  
Number of Hits/Alerts of the 6 monitored categories  
Number of Sex Offender Hits (not monitored live)  
Summary Report  
Total Hits-Reads/total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



# 2025 ALPR Data Report

Total Reads 4,574,730

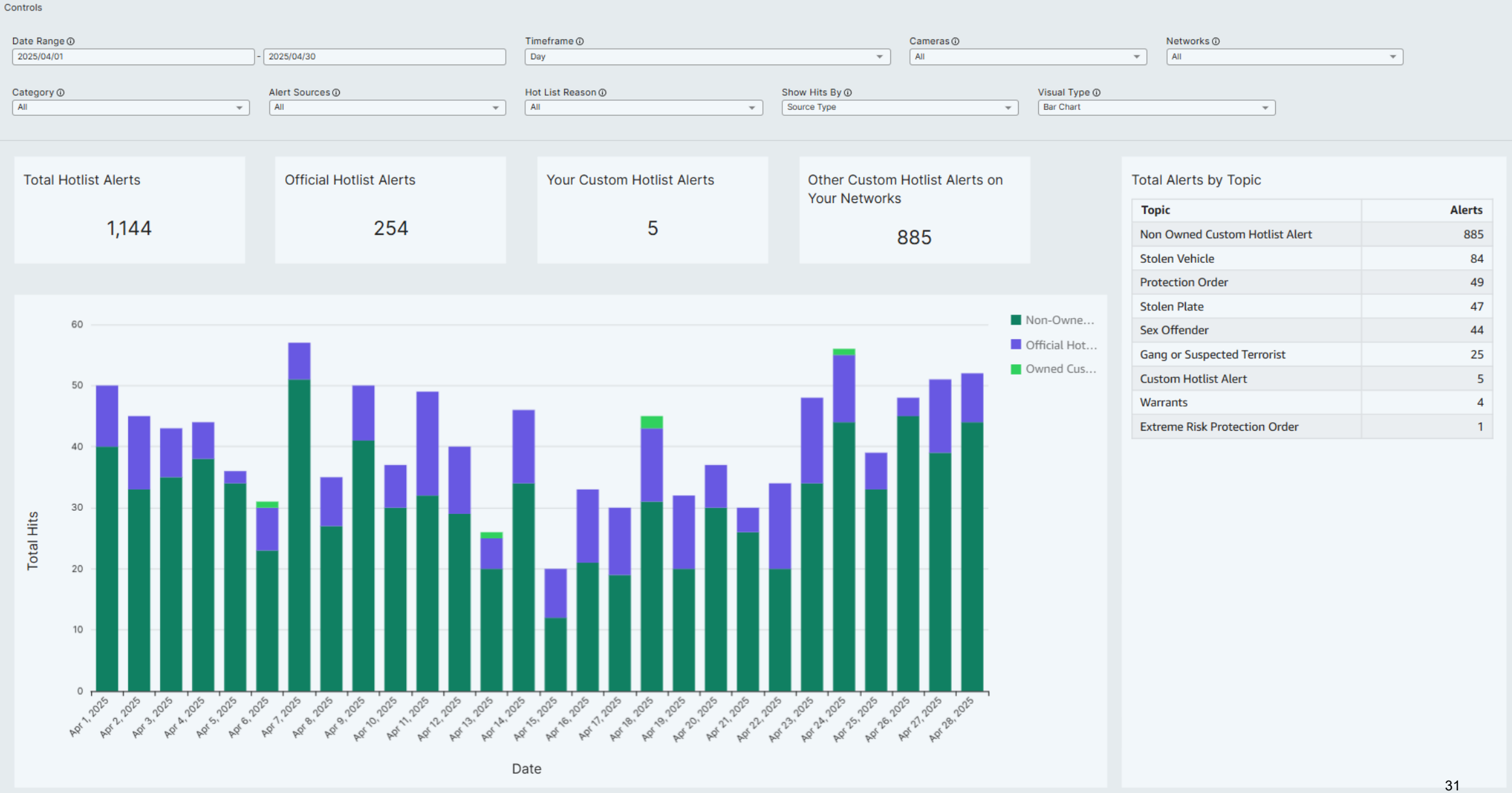
Total Vehicle Volume



# Unique Reads – 2,110,229



All Categories – All Hotlists



Top 6 Categories

Controls

Date Range ⓘ  
2025/04/01 - 2025/04/30

Timeframe ⓘ  
Day

Cameras ⓘ  
All

Networks ⓘ  
All

Category ⓘ  
All

Alert Sources ⓘ  
All

Hot List Reason ⓘ  
Custom Hotlist Alert, Extreme Risk Pro...

Show Hits By ⓘ  
Source Type

Visual Type ⓘ  
Bar Chart

Total Hotlist Alerts

162

Official Hotlist Alerts

157

Your Custom Hotlist Alerts

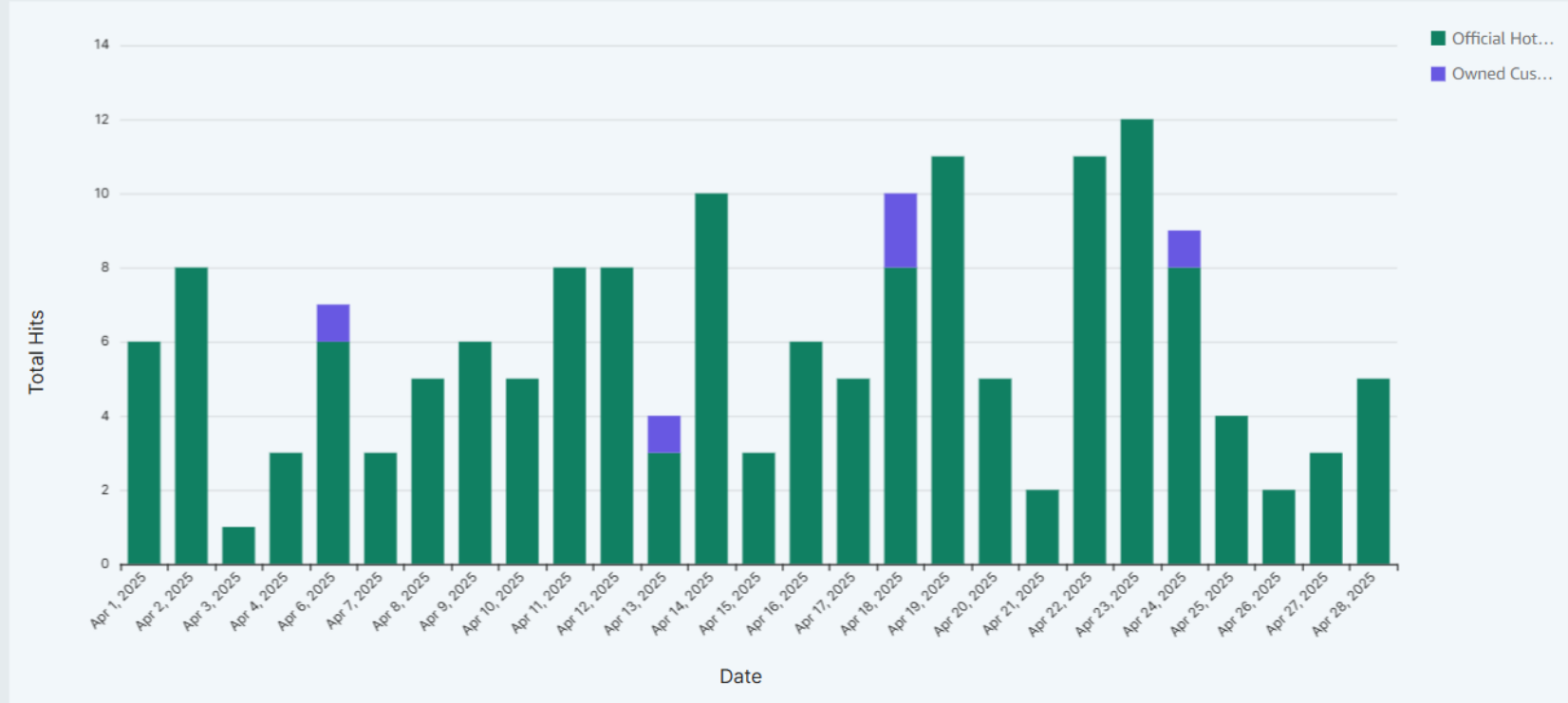
5

Other Custom Hotlist Alerts on Your Networks

No data

Total Alerts by Topic

| Topic                         | Alerts |
|-------------------------------|--------|
| Stolen Vehicle                | 84     |
| Stolen Plate                  | 47     |
| Gang or Suspected Terrorist   | 25     |
| Custom Hotlist Alert          | 5      |
| Extreme Risk Protection Order | 1      |



# Sex Offenders

Controls

Date Range ⓘ  
2025/04/01 - 2025/04/30

Timeframe ⓘ  
Day

Cameras ⓘ  
All

Networks ⓘ  
All

Category ⓘ  
All

Alert Sources ⓘ  
All

Hot List Reason ⓘ  
Sex Offender

Show Hits By ⓘ  
Source Type

Visual Type ⓘ  
Bar Chart

Total Hotlist Alerts  
44

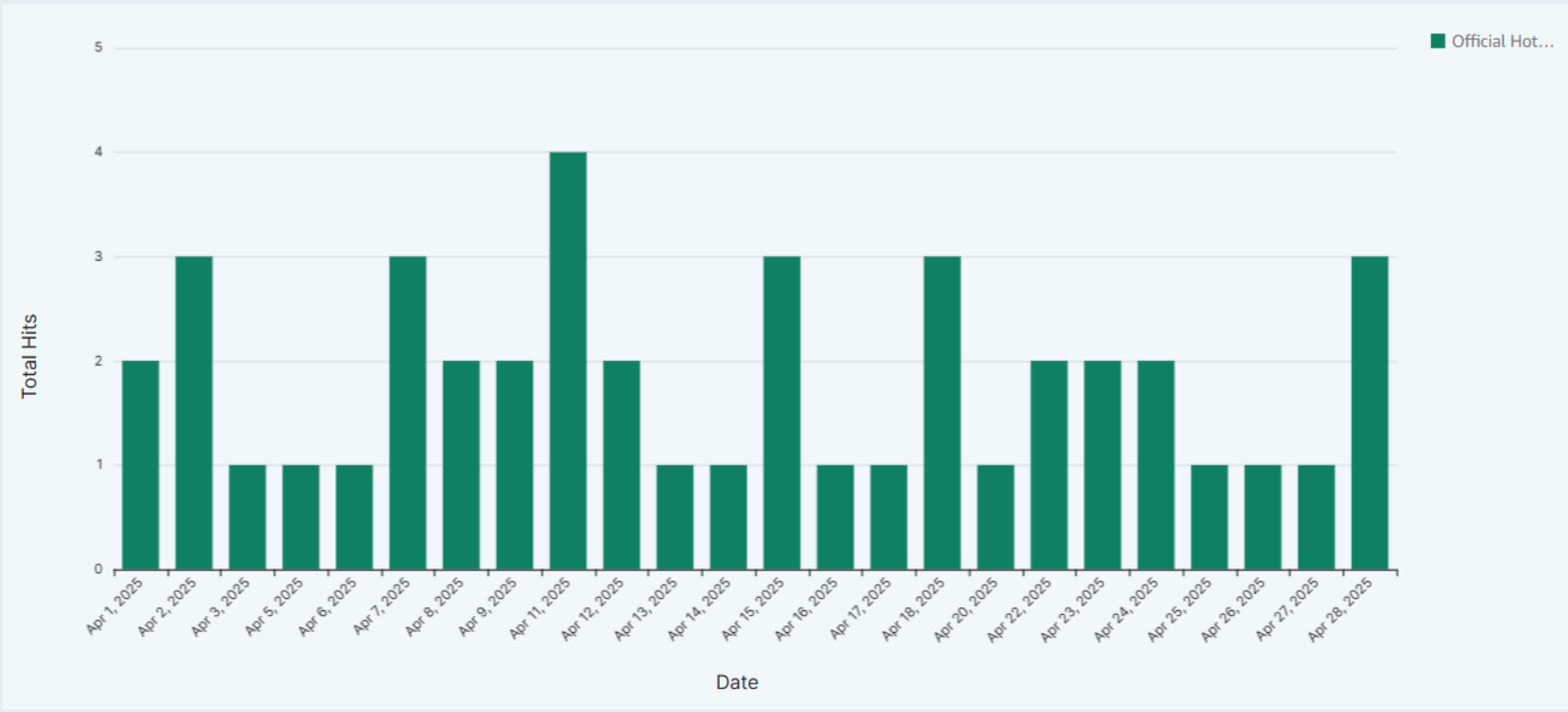
Official Hotlist Alerts  
44

Your Custom Hotlist Alerts  
No data

Other Custom Hotlist Alerts on Your Networks  
No data

Total Alerts by Topic

| Topic        | Alerts |
|--------------|--------|
| Sex Offender | 44     |



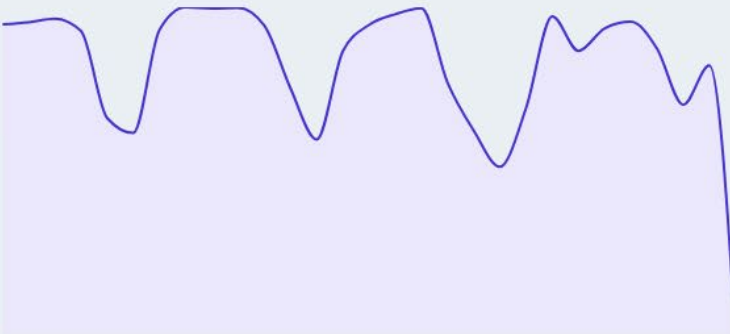
# Summary Report

## Insights Dashboard

### Vehicle Reads

[View Details](#)

4424307



### Searches

Number of searches performed by users from your organizations

[View Details](#)

889



### Hot List Hits

[View Details](#)

1144



### Device Sharing

Shared with  
Lewisville TX PD,  
Alexander AR PD,  
and 667 others

Access Levels  
Search  
Hotlist Tool Access

### Device Status

38 / 38 ?

Devices Online

[◀ Previous Device](#)

Device Name  
#01 Inbound, Riverview Way, EB

Battery  
93%

Latency  
12.11 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/Station

#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

Flintwood Drive



Yellow = Bunker Hill

Green = Piney Point

Red = Hunters Creek

Blue = MVPD Mobile

Purple = Privately Owned Systems

Controls

Cameras ①

All

Networks ①

All

Show Reads By ①

Camera Name

Count Method ①

Total Vehicle Reads

Visual Type ①

Bar Chart

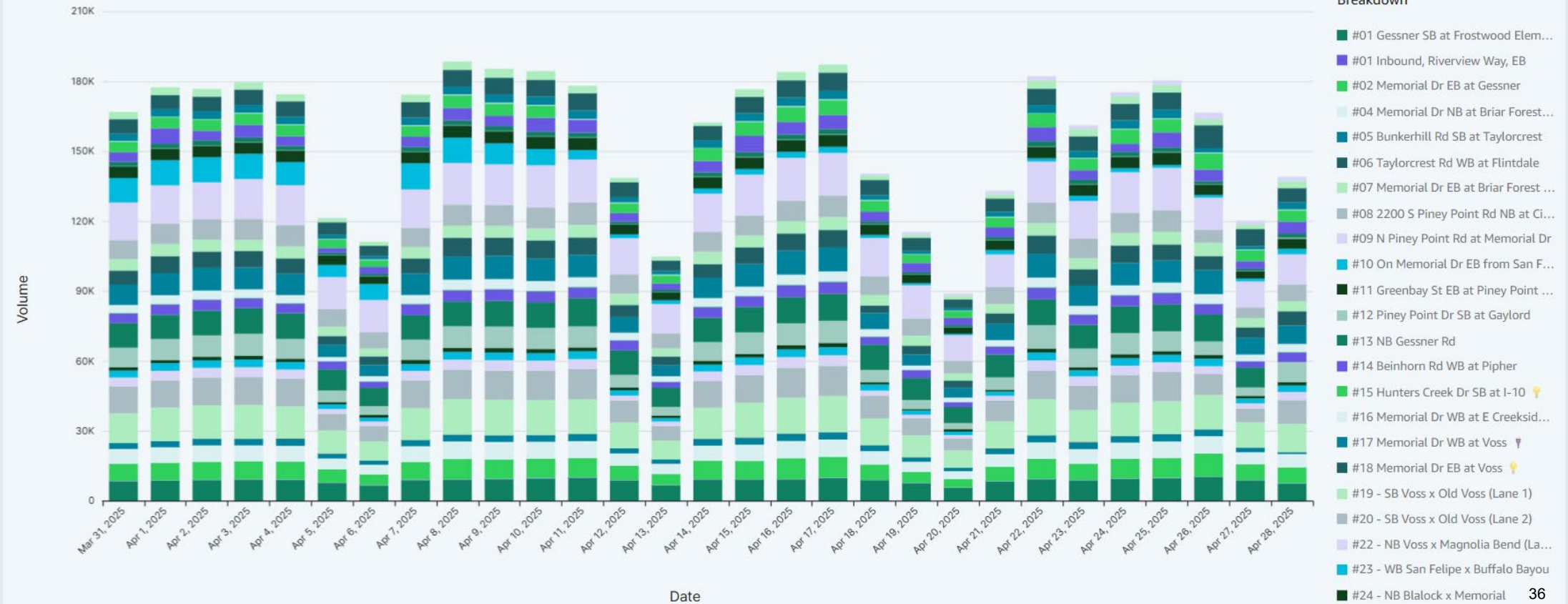
Total Vehicle Volume

4,574,730

Total Unique Vehicle Volume

2,110,229

Total Vehicle Volume



# Total 'Volume' by 'groupbysummary'

| groupbysummary                             | Sum of Volume  |
|--|----------------|
| #22 - NB Voss x Magnolia Bend (Lane 2)     | 459739         |
| #07 Memorial Dr EB at Briar Forest         | 373855         |
| #08 2200 S Piney Point Rd NB at City Limit | 303639         |
| #13 NB Gessner Rd                          | 289924         |
| #01 Gessner SB at Frostwood Elementary     | 254916         |
| #17 Memorial Dr WB at Voss                 | 241118         |
| #20 - SB Voss x Old Voss (Lane 2)          | 233226         |
| #12 Piney Point Dr SB at Gaylord           | 214680         |
| #02 Memorial Dr EB at Gessner              | 211880         |
| #31 EB Memorial Dr near Tealwood           | 188586         |
| #04 Memorial Dr NB at Briar Forest         | 180763         |
| #18 Memorial Dr EB at Voss                 | 175729         |
| #19 - SB Voss x Old Voss (Lane 1)          | 138928         |
| #28 MVPD Station S/B Memorial Drive        | 138148         |
| #23 - WB San Felipe x Buffalo Bayou        | 135768         |
| #27 Unit 181 Blalock S/B at Taylorcrest    | 133452         |
| #24 - NB Blalock x Memorial                | 132207         |
| #14 Beinhorn Rd WB at Pipher               | 118954         |
| #09 N Piney Point Rd at Memorial Dr        | 99930          |
| #16 Memorial Dr WB at E Creekside Dr       | 99204          |
| #30 EB Beinhorn Rd @ Voss Rd               | 81256          |
| #10 On Memorial Dr EB from San Felipe      | 80655          |
| #32 WB Greenbay @ Memorial Dr              | 80027          |
| #05 Bunkerhill Rd SB at Taylorcrest        | 71027          |
| #26 - SB Hedwig x Beinhorn                 | 49302          |
| #11 Greenbay St EB at Piney Point Rd       | 40927          |
| Strey NB at Memorial                       | 17808          |
| #29 - Riverbend Main Entrance              | 7558           |
| #15 Hunters Creek Dr SB at I-10            | 6913           |
| #06 Taylorcrest Rd WB at Flintdale         | 5200           |
| #01 Inbound, Riverview Way, EB             | 5199           |
| #25 - NB Bunker Hill x Memorial            | 4211           |
| P#002 - NB Voss x Magnolia Bend (Lane 2)   | 1              |
| <b>Grand Total</b>                         | <b>4574730</b> |

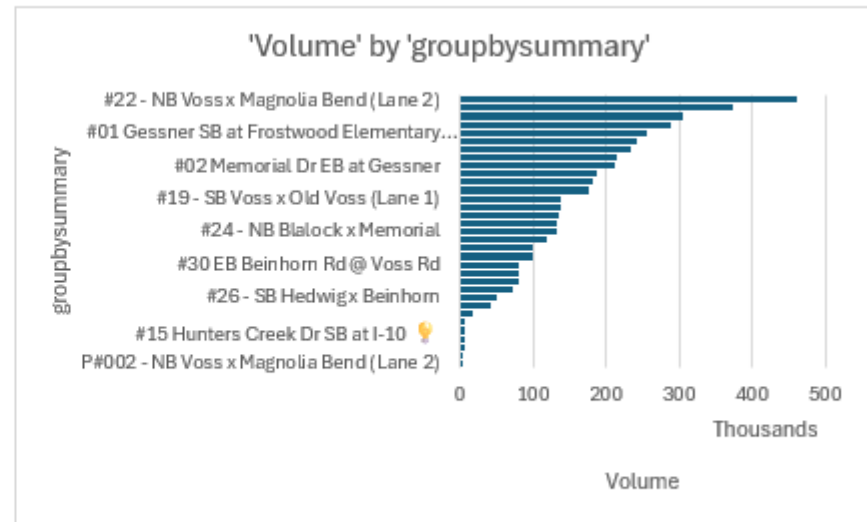


Plate Reads  
By Location

Controls

Date Range ⓘ

2025/04/01 - 2025/04/30

Timeframe ⓘ

Day

Cameras ⓘ

All

Networks ⓘ

All

Category ⓘ

All

Alert Sources ⓘ

All

Hot List Reason ⓘ

Custom Hotlist Alert, Gang or Suspect...

Show Hits By ⓘ

Camera Name

Visual Type ⓘ

Bar Chart

Total Hotlist Alerts

162

Official Hotlist Alerts

157

Your Custom Hotlist Alerts

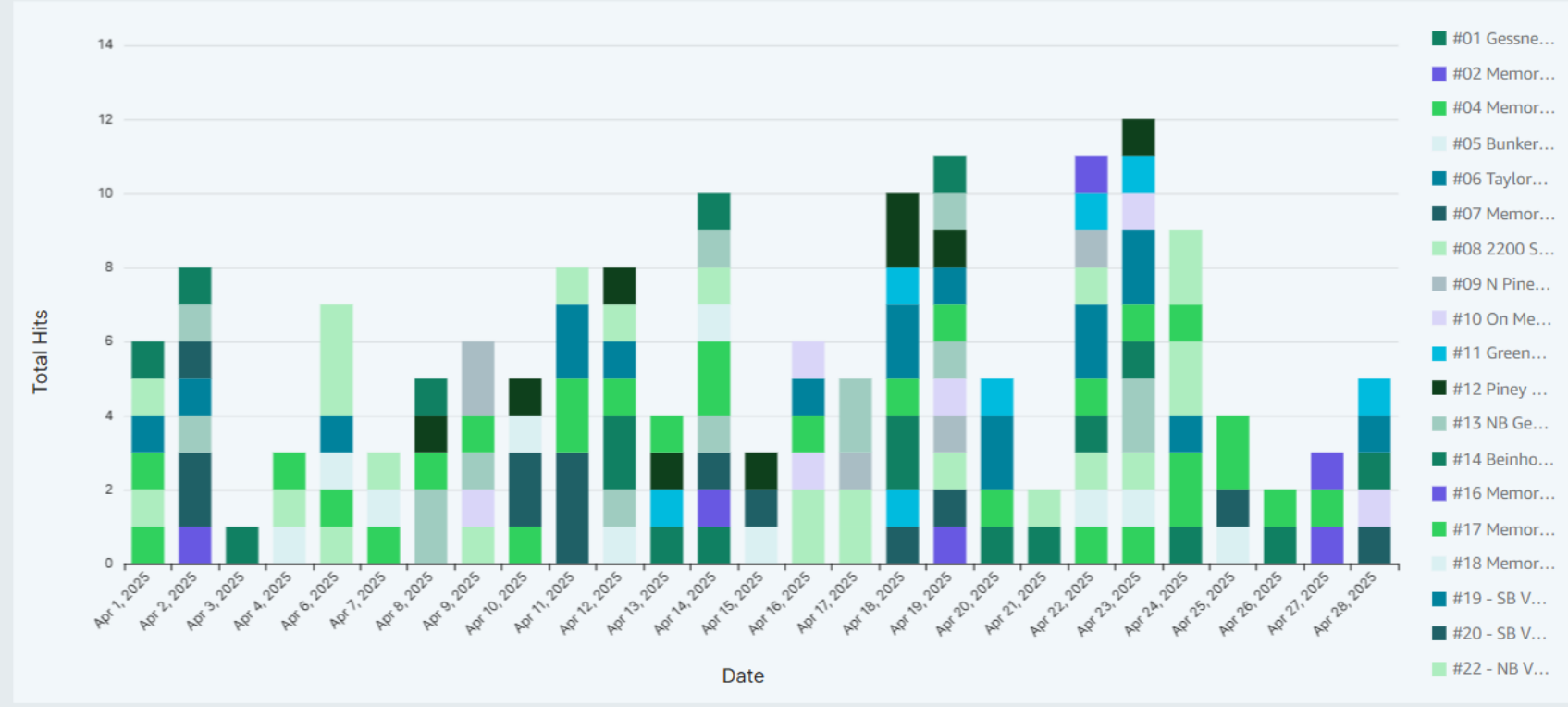
5

Other Custom Hotlist Alerts on Your Networks

No data

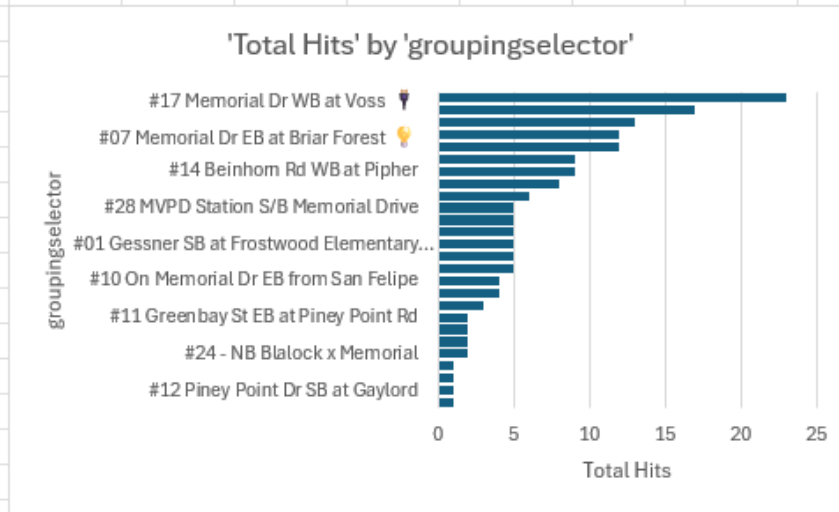
Total Alerts by Topic

| Topic                         | Alerts |
|-------------------------------|--------|
| Stolen Vehicle                | 84     |
| Stolen Plate                  | 47     |
| Gang or Suspected Terrorist   | 25     |
| Custom Hotlist Alert          | 5      |
| Extreme Risk Protection Order | 1      |



# Hits By Camera

| groupingselector                           | Sum of Total Hits |
|--|-------------------|
| #17 Memorial Dr WB at Voss 📍               | 23                |
| #19 - SB Voss x Old Voss (Lane 1)          | 17                |
| #22 - NB Voss x Magnolia Bend (Lane 2)     | 13                |
| #07 Memorial Dr EB at Briar Forest 📍       | 12                |
| #08 2200 S Piney Point Rd NB at City Limit | 12                |
| #13 NB Gessner Rd                          | 9                 |
| #14 Beinhorn Rd WB at Pipher               | 9                 |
| #27 Unit 181 Blalock S/B at Taylorcrest    | 8                 |
| #04 Memorial Dr NB at Briar Forest 📍       | 6                 |
| #28 MVPD Station S/B Memorial Drive        | 5                 |
| #05 Bunkerhill Rd SB at Taylorcrest        | 5                 |
| #26 - SB Hedwig x Beinhorn                 | 5                 |
| #01 Gessner SB at Frostwood Elementary 📍   | 5                 |
| #31 EB Memorial Dr near Tealwood           | 5                 |
| #18 Memorial Dr EB at Voss 📍               | 5                 |
| #10 On Memorial Dr EB from San Felipe      | 4                 |
| #23 - WB San Felipe x Buffalo Bayou        | 4                 |
| #02 Memorial Dr EB at Gessner              | 3                 |
| #11 Greenbay St EB at Piney Point Rd       | 2                 |
| #32 WB Greenbay @ Memorial Dr              | 2                 |
| #20 - SB Voss x Old Voss (Lane 2)          | 2                 |
| #24 - NB Blalock x Memorial                | 2                 |
| #09 N Piney Point Rd at Memorial Dr        | 1                 |
| #16 Memorial Dr WB at E Creekside Dr 📍     | 1                 |
| #12 Piney Point Dr SB at Gaylord           | 1                 |
| #06 Taylorcrest Rd WB at Flintdale         | 1                 |
| <b>Grand Total</b>                         | <b>162</b>        |



Total Reads – 4,574,730

Unique Reads – 2,110,229

Hits- 254

6 Top Hits – 162

Hotlist – 5

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

## 2025 Total Incidents

| 2025      | Crimes Against Persons | Crimes Against Property | Quality of Life Incidents | Total | Arrests | Incidents | House Checks |  | YTD BH INC | YTD BH HC | YTD PP INC | YTD PP HC | YTD HC INC | YTD HC HC |
|-----------|------------------------|-------------------------|---------------------------|-------|---------|-----------|--------------|--|------------|-----------|------------|-----------|------------|-----------|
| January   | 1                      | 12                      | 41                        | 54    | 7       | 4656      | 3203         |  | 1256       | 883       | 1525       | 1122      | 1697       | 1198      |
| February  | 2                      | 7                       | 56                        | 65    | 16      | 4200      | 2510         |  | 1276       | 813       | 1058       | 627       | 1628       | 1068      |
| March     | 0                      | 10                      | 77                        | 87    | 31      | 6064      | 4055         |  | 1945       | 1442      | 1659       | 1093      | 2269       | 1539      |
| April     | 0                      | 7                       | 57                        | 64    | 26      | 5643      | 3338         |  | 1657       | 1031      | 1661       | 1094      | 1915       | 1209      |
| May       |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| June      |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| July      |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| August    |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| September |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| October   |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| November  |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| December  |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
|           |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |
| Total     | 3                      | 36                      | 231                       | 270   | 80      | 20563     | 13106        |  | 6134       | 4169      | 5903       | 3936      | 7509       | 5014      |
|           |                        |                         |                           |       |         |           |              |  |            |           |            |           |            |           |

|             |    |     |     |     |     |       |       |  |       |       |       |       |       |       |
|-------------|----|-----|-----|-----|-----|-------|-------|--|-------|-------|-------|-------|-------|-------|
| 2024 Totals | 13 | 117 | 731 | 863 | 196 | 74417 | 55558 |  | 24548 | 19569 | 19598 | 14461 | 27723 | 21515 |
| Difference  |    |     |     |     |     |       |       |  |       |       |       |       |       |       |
| % Change    |    |     |     |     |     |       |       |  |       |       |       |       |       |       |

## 2025 Officer Committed Time to Service Report

| Employee Name          |   | Jan      | Feb      | Mar      | Apr      | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec   | Reports | Cites |
|------------------------|---|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-------|---------|-------|
| ALSALMANI, ALI         |   | 21:43:09 | 35:27:56 | 25:06:58 | 23:23:08 |     |     |     |     |     |     |     |       | 3       | 103   |
| BAKER, BRIAN C         | * | 0:00:00  | 0:00:00  | 0:00:00  | 0:06:14  |     |     |     |     |     |     |     |       |         |       |
| BALDWIN, BRIAN         | * | 13:28:18 | 8:14:01  | 2:57:41  | 1:55:45  |     |     |     |     |     |     |     |       |         |       |
| BIEHUNKO, JOHN         |   | 15:40:14 | 20:12:21 | 19:06:35 | 19:51:57 |     |     |     |     |     |     |     |       | 3       | 40    |
| BOGGUS, LARRY          | * | 1:35:53  | 6:18:55  | 0:48:52  | 1:23:13  |     |     |     |     |     |     |     |       |         |       |
| BURLESON, Jason        |   | 14:32:02 | 19:35:41 | 21:07:05 | 14:17:04 |     |     |     |     |     |     |     |       | 2       | 29    |
| BYRD, Rachied          |   | 24:40:42 | 15:36:41 | 20:04:53 | 23:40:39 |     |     |     |     |     |     |     |       | 2       | 32    |
| CANALES, RALPH EDWARD  |   | 22:07:13 | 10:22:31 | 20:43:33 | 14:59:47 |     |     |     |     |     |     |     |       | 3       | 28    |
| CERNY, BLAIR C.        | * | 14:55:06 | 15:00:00 | 1:21:43  | 3:11:06  |     |     |     |     |     |     |     |       |         |       |
| GONZALEZ, Jose         |   | 24:24:08 | 28:28:50 | 29:28:35 | 18:58:29 |     |     |     |     |     |     |     |       | 2       | 33    |
| HARWOOD, NICHOLAS      |   | 16:57:08 | 10:48:24 | 22:33:30 | 14:42:32 |     |     |     |     |     |     |     |       | 7       | 23    |
| JARVIS, RICHARD        |   | 21:10:56 | 21:08:48 | 15:51:34 | 29:12:50 |     |     |     |     |     |     |     |       | 5       | 76    |
| JOHNSON, JOHN          |   | 23:42:56 | 19:58:30 | 27:57:20 | 19:07:51 |     |     |     |     |     |     |     |       |         | 56    |
| JONES, ERIC            | * | 0:06:21  | 0:00:00  | 0:00:00  | 0:00:00  |     |     |     |     |     |     |     |       |         |       |
| KING, JEREMY           |   | 5:57:30  | 13:03:05 | 18:08:53 | 14:53:14 |     |     |     |     |     |     |     |       | 2       | 36    |
| KUKOWSKI, Andy         |   | 27:54:59 | 30:25:51 | 29:13:07 | 19:52:30 |     |     |     |     |     |     |     |       |         | 67    |
| MCELVANY, ROBERT       |   | 12:22:39 | 9:57:54  | 12:10:12 | 11:00:01 |     |     |     |     |     |     |     |       | 1       | 26    |
| MILLARD, Shaneca       |   | 20:53:11 | 32:48:34 | 25:29:07 | 15:28:00 |     |     |     |     |     |     |     |       |         | 50    |
| ORTEGA, Yesenia        |   | 22:55:16 | 17:40:40 | 21:12:41 | 14:05:43 |     |     |     |     |     |     |     |       | 3       | 27    |
| OWENS, LANE            | * | 0:00:00  | 0:00:00  | 0:00:00  | 0:00:00  |     |     |     |     |     |     |     |       |         |       |
| PALLMINO, Michelle     |   |          |          | 10:38:00 | 24:25:22 |     |     |     |     |     |     |     |       | 4       | 101   |
| PAVLOCK, JAMES ADAM    |   | 7:43:45  | 7:56:16  | 12:53:27 | 23:05:58 |     |     |     |     |     |     |     |       | 10      | 133   |
| RODRIGUEZ, CHRISTOPHER | * | 10:19:28 | 14:35:05 | 3:16:51  | 2:01:05  |     |     |     |     |     |     |     |       |         |       |
| RODRIGUEZ, JOSE        |   | 27:31:06 | 11:49:13 | 24:54:38 | 22:35:05 |     |     |     |     |     |     |     |       | 3       | 56    |
| RODRIGUEZ, REGGIE      |   | 14:07:24 | 21:31:06 | 2:58:20  | 15:25:29 |     |     |     |     |     |     |     |       | 1       | 26    |
| SCHULTZ, RAYMOND       | * | 0:00:00  | 3:10:17  | 0:00:00  | 0:11:38  |     |     |     |     |     |     |     |       |         |       |
| SILLIMAN, ERIC         |   | 8:34:26  | 16:17:47 | 19:46:53 | 10:07:19 |     |     |     |     |     |     |     |       | 3       | 94    |
| SPRINKLE, MICHAEL      |   | 12:49:34 | 10:54:59 | 16:40:21 | 13:21:10 |     |     |     |     |     |     |     |       | 1       | 18    |
| TAYLOR, CRAIG          |   | 9:23:28  | 0:00:00  | 0:00:00  | 0:00:00  |     |     |     |     |     |     |     |       |         |       |
| VALDEZ, JUAN           |   | 17:17:57 | 20:02:32 | 15:37:24 | 22:33:47 |     |     |     |     |     |     |     |       |         | 28    |
| WHITE, TERRY           |   | 23:11:18 | 23:24:40 | 47:08:37 | 29:09:20 |     |     |     |     |     |     |     |       | 9       | 28    |
| * = Admin              |   |          |          |          |          |     |     |     |     |     |     |     | Total | 64      | 1110  |

|                         |  |          |          |          |          |  |  |  |  |  |  |  |  |  |  |
|-------------------------|--|----------|----------|----------|----------|--|--|--|--|--|--|--|--|--|--|
| Dispatch Committed Time |  |          |          |          |          |  |  |  |  |  |  |  |  |  |  |
| 911 Phone Calls         |  | 200      | 206      | 408      | 272      |  |  |  |  |  |  |  |  |  |  |
| 3700 Phone Calls        |  | 2279     | 2418     | 2451     | 2622     |  |  |  |  |  |  |  |  |  |  |
| DP General Phone Calls* |  | 77:37:45 | 58:37:23 | 54:42:51 | 58:01:59 |  |  |  |  |  |  |  |  |  |  |
| Radio Transmissions     |  | 8293     | 9138     | 10095    | 11342    |  |  |  |  |  |  |  |  |  |  |

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



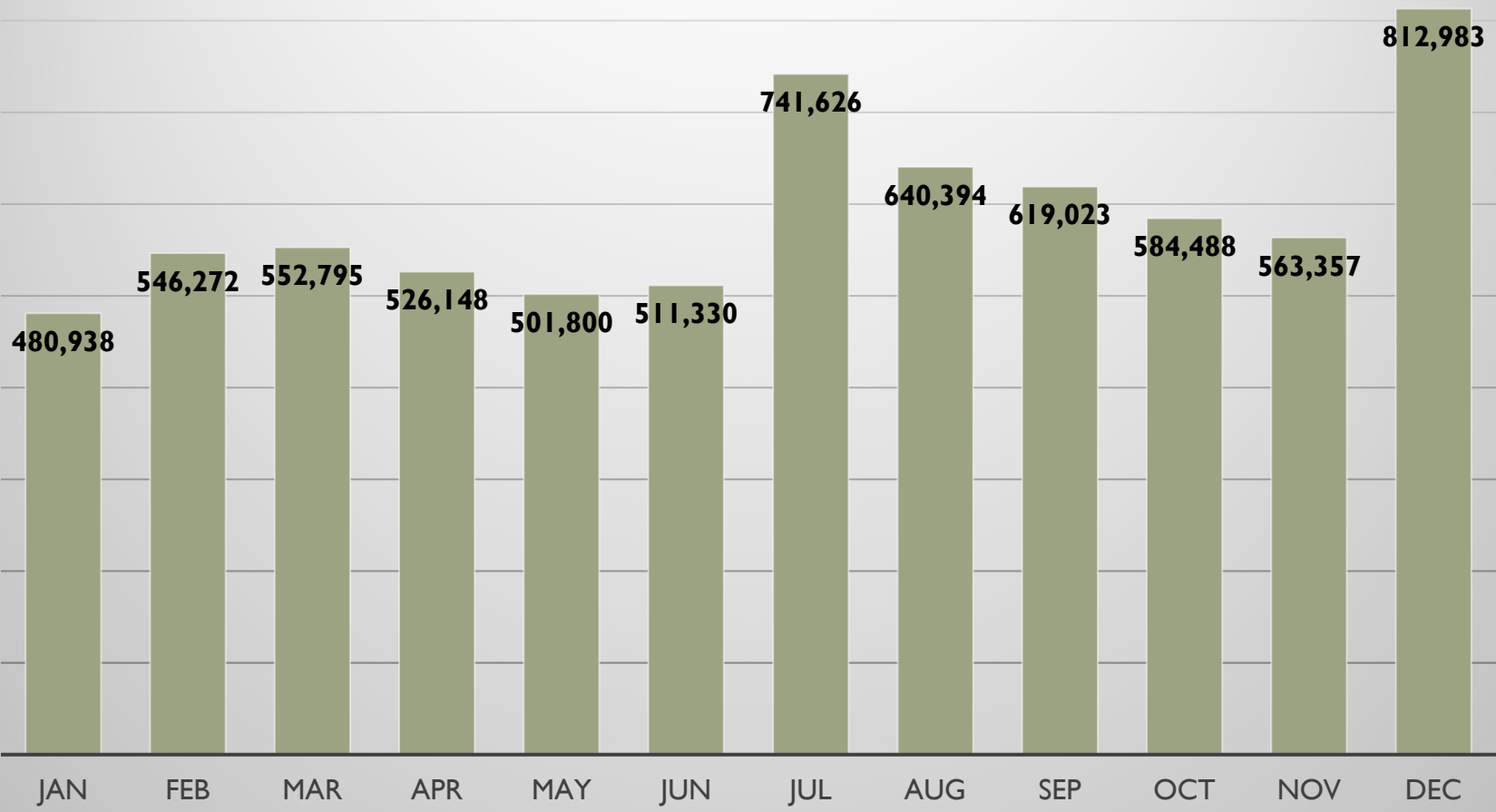
# 2024 ALPR ANNUAL REPORT



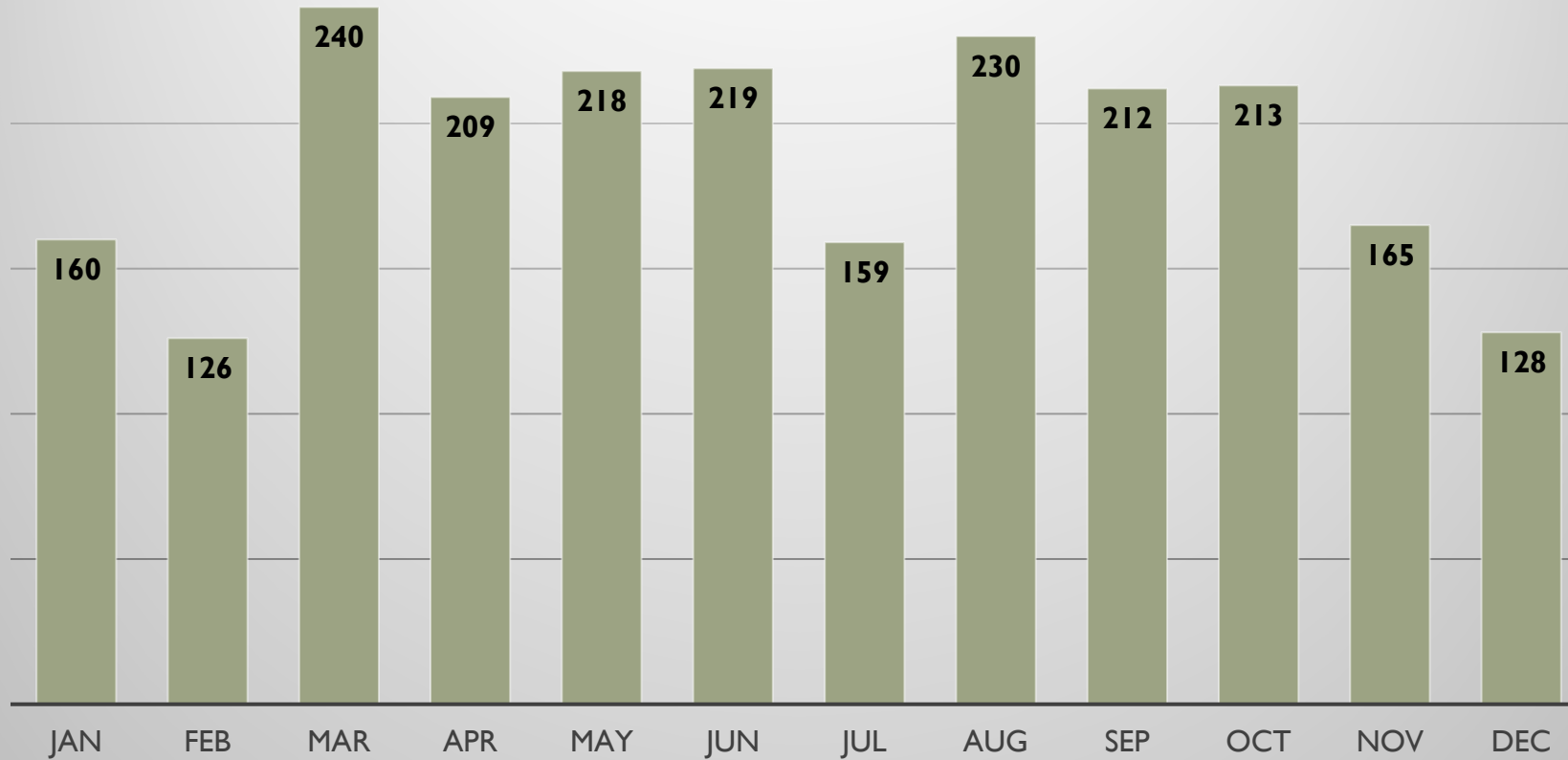
## Total Plate Reads



# Unique Plate Reads



## Total Hits

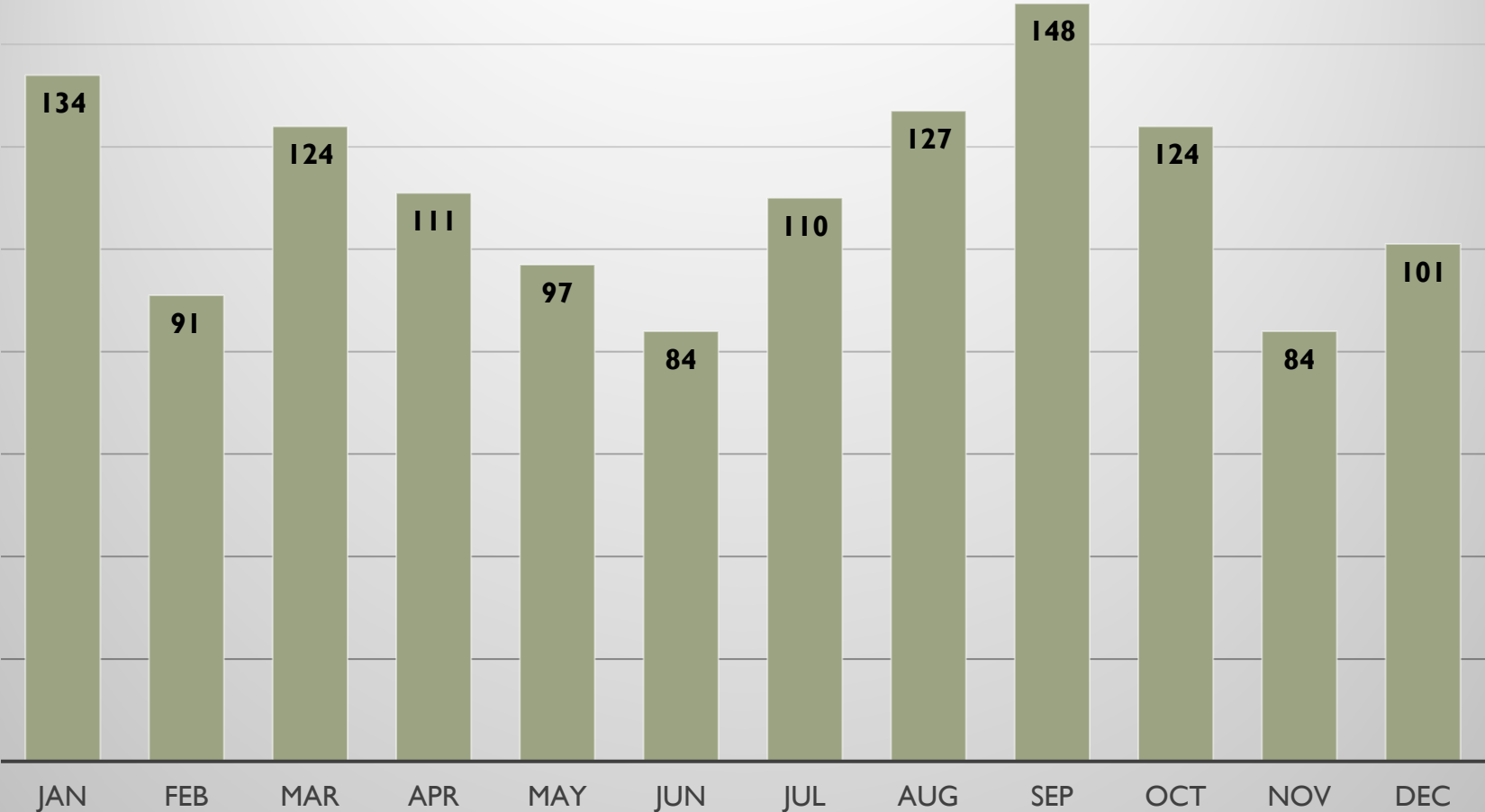


License Plate Reader  
Project

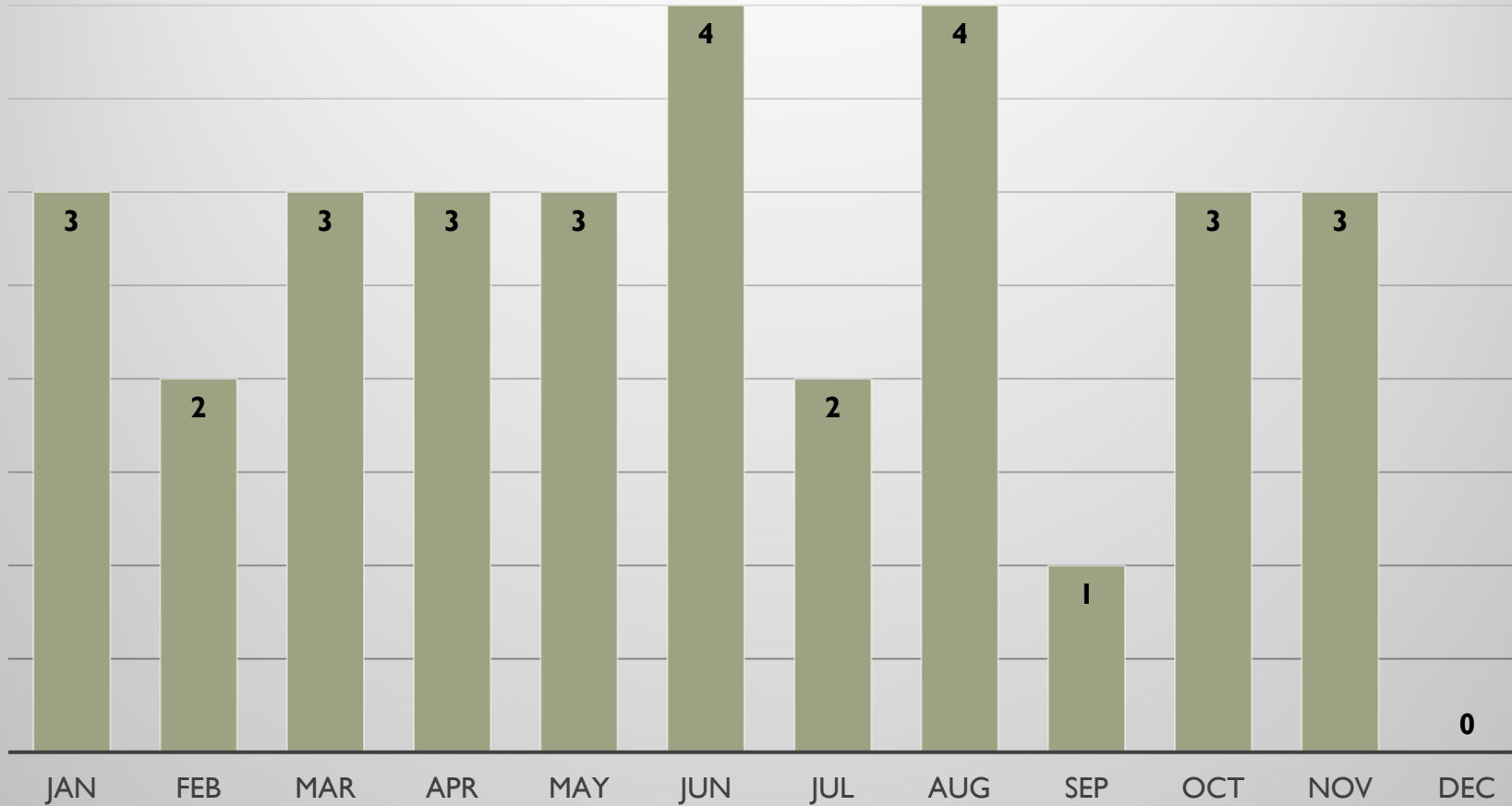


Annual Report

# Top 6 Hits



## Stolen Vehicles Recovered

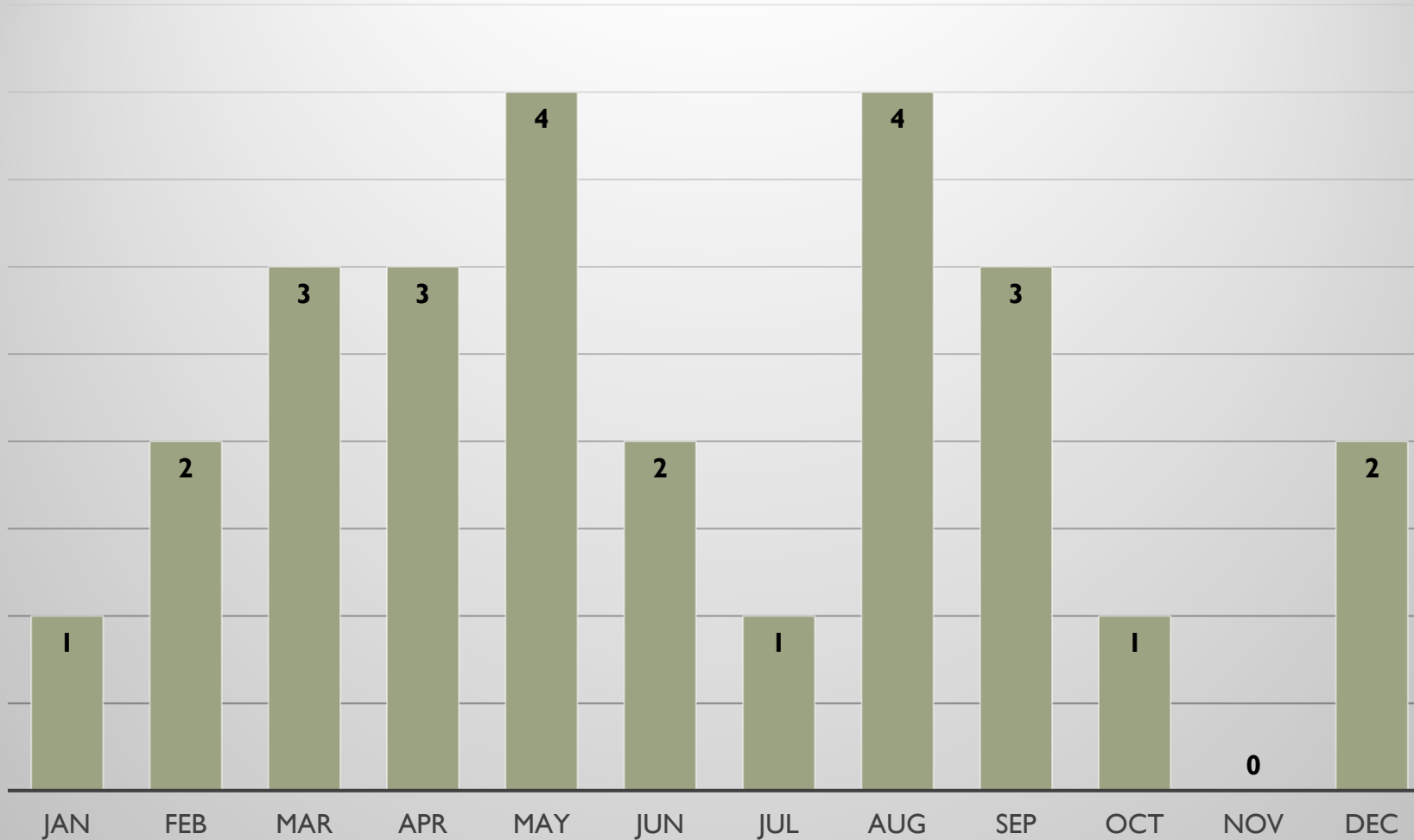


License Plate Reader  
Project



Annual Report

## Stolen Plates Recovered

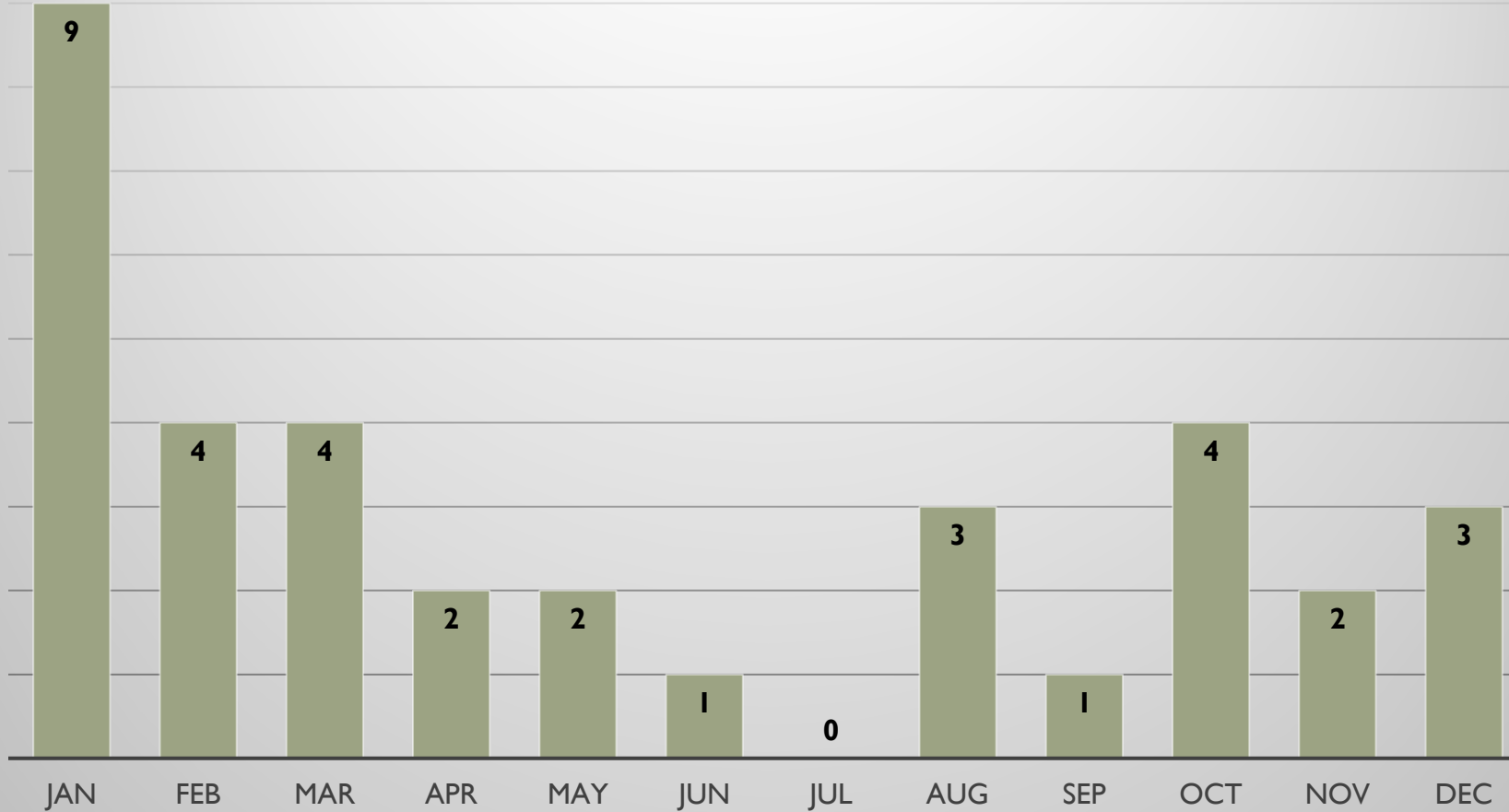


License Plate Reader  
Project



Annual Report

## Investigative Leads

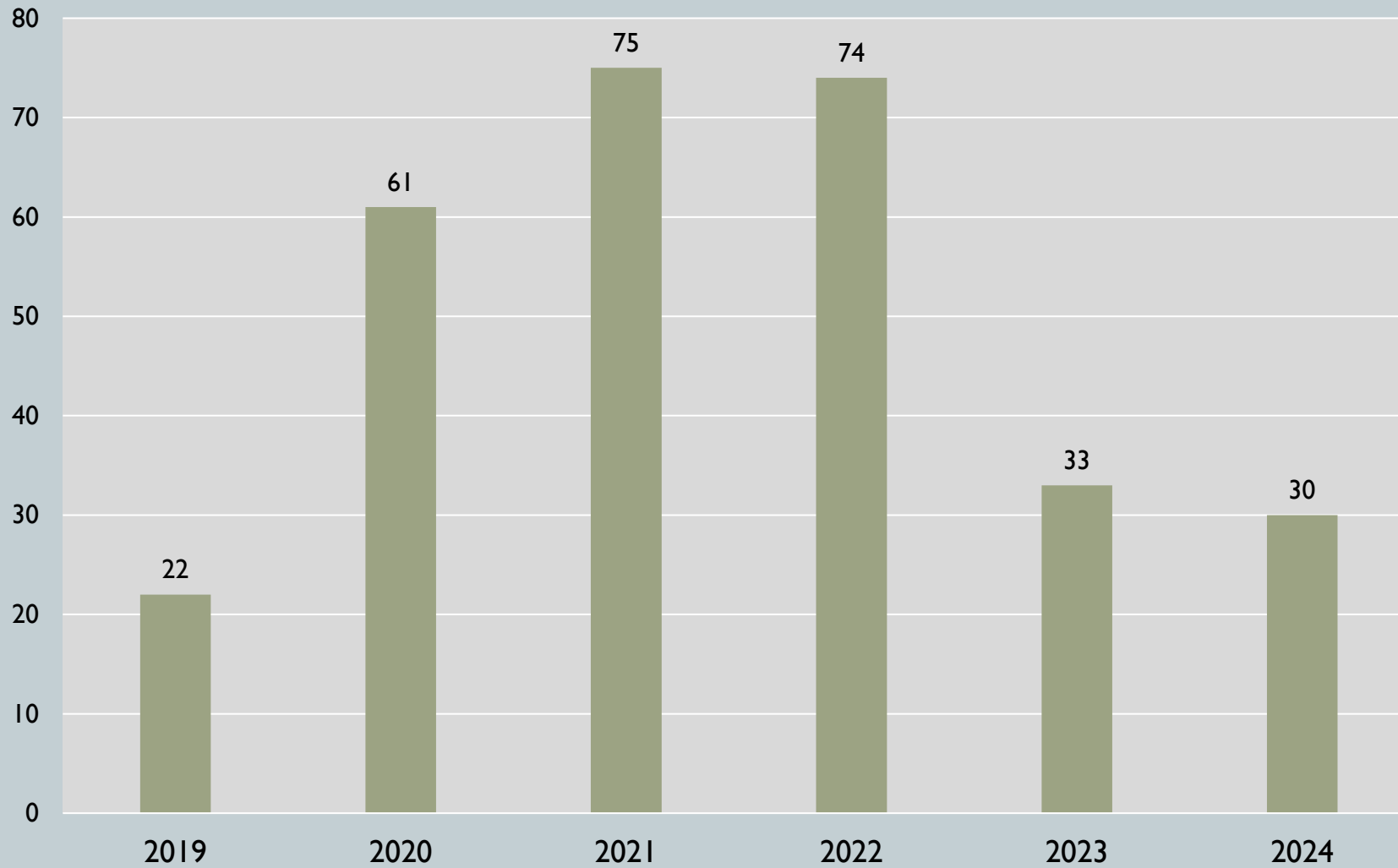


License Plate Reader  
Project

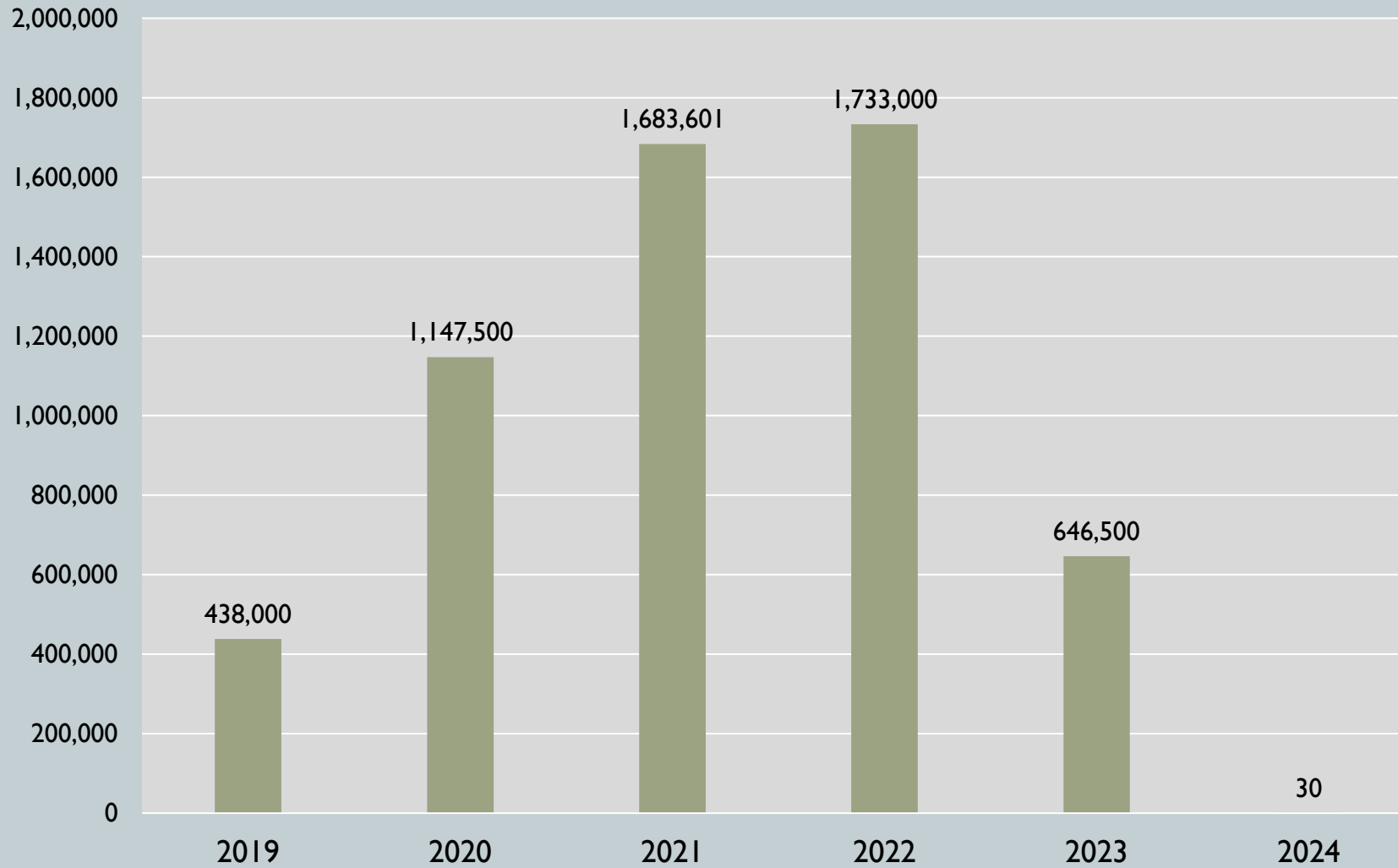


Annual Report

## Vehicle Recoveries by Year



## Value of Recovered Vehicles by Year



## 2024 ALPR Totals

15 of 30 recovered vehicles were linked to other crimes or criminal events  
50%

- Fugitives - 6
- Drugs - 1
- Repeat Offender - 1
- Fraud - 6
- Mail Thieves - 1
- Stolen Plate on Stolen Car - 3
- Missing/Runaways - 4

26 Stolen Plates Recovered

- 8 were temporary tags
- 7 Additional Stolen but Fled

3 Vehicles with 5 Firearms Recovered

35 Positive Investigate Leads were developed as a result of ALPR  
Technology



| MVPD VEHICLE INVENTORY March 2025   |           |      |       |           |           |           |           |           |           |              |  |
|---|-----------|------|-------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|--|
| UNIT #  | Assigned  | YEAR | MAKE  |           |           |           |           |           |           | 2024-Current |  |
|   |           |      |       | 9/22/2020 | 9/30/2021 | 4/1/2022  | 10/3/2023 | 2/13/2024 | 4/1/2025  | Expenses     |  |
| 181   | ALPR      | 2018 | Ford  | 47,833    | 60,998    | 74,030    | 75,200    | x         | x         | \$0.00       |  |
| 185   | Patrol    | 2020 | DODG  | 10,112    | 21,222    | 35,500    | 69,715    | 91,715    | 113,715   | \$461.13     |  |
| 186   | Patrol    | 2020 | DODG  | 9,966     | 19,910    | 41,300    | 70,855    | 72,855    | 116,855   | \$68.05      |  |
| 187   | Patrol    | 2020 | DODG  | 10,015    | 19,411    | 38,300    | 67,469    | 89,469    | 111,469   | \$1,262.39   |  |
| 188   | Patrol    | 2020 | DODG  | 25        | 5,890     | 13,400    | 42,847    | 64,847    | 86,847    | \$785.24     |  |
| 189   | Patrol    | 2020 | DODG  | 25        | 6,134     | 15,300    | 43,781    | 65,781    | 62,000    | \$672.00     |  |
| 190   | Patrol    | 2021 | CHEV  | 25        | 4,221     | 9,746     | 43,260    | 65,260    | 73,570    | \$1,142.82   |  |
| 191   | Patrol    | 2022 | CHEV  | 25        | 4,221     | 9,746     | 39,461    | 61,461    | 87,913    | \$6,507.17   |  |
| 192   | Patrol    | 2022 | CHEV  | 25        | 4,221     | 9,746     | 35,564    | 57,564    | 68,965    | \$1,599.16   |  |
| 193   | Patrol    | 2022 | CHEV  | 25        | 4,221     | 9,746     | 37,763    | 59,763    | 81,632    | \$1,021.01   |  |
| 194   | Patrol    | 2022 | CHEV  | 25        | 4,221     | 9,746     | 30,846    | 52,846    | 68,957    | \$3,197.97   |  |
| 195   | Patrol    | 2023 | CHEV  |           |           |           | 0         | 9,000     | 15,489    | \$225.00     |  |
| 196   | Patrol    | 2023 | CHEV  |           |           |           |           | 9,000     | 30,842    | \$305.00     |  |
| 197   | Patrol    | 2023 | CHEV  |           |           |           |           | 9,000     | 17,300    | \$3,164.00   |  |
| 198   | Patrol    | 2022 | DODG  |           |           |           | 0         | 22,000    | 42,859    | \$358.99     |  |
| 199   | Patrol    | 2023 | CHEV  |           |           |           |           | 0         | 2,700     | \$178.96     |  |
| 200   | Patrol    | 2023 | CHEV  |           |           |           |           | 0         | 1,204     | \$0.00       |  |
| 201   | Patrol    | 2023 | CHEV  |           |           |           |           | 0         | 1,193     | \$0.00       |  |
| UM/Spares   |           |      |       |           |           |           |           |           |           |              |  |
| 182   | DARE      | 2018 | Ford  | 24,865    | 35,712    | 46,500    | 64,600    | 86,600    | 108,600   | \$0.00       |  |
| 83  | Pool      | 2012 | CHEV  | 124,122   | 125,667   | 126,400   | 138,842   | 157,416   | 168,024   | \$3,180.14   |  |
| 84  | Chief     | 2016 | DODG  | 46,100    | 54,333    | 62,000    | 80,900    | 85,900    | 96,400    | \$4,112.18   |  |
| 85  | Commander | 2017 | DODG  | 36,000    | 55,776    | 65,200    | 85,600    | 90,600    | 106,600   | \$4,602.87   |  |
| 87  | Det Grey  | 2017 | DODG  | 73,000    | 91,212    | 103,479   | 135,442   | 140,442   | 160,451   | \$1,620.83   |  |
| 79  | Truck     | 2008 | FORD  | 124,112   | 126,001   | 128,300   | 133,200   | X         | 133,758   | \$0.00       |  |
| 86  | Det Black | 2018 | DODG  | 40,000    | 52,444    | 65,600    | 88,378    | 88,151    | 166,637   | \$3,647.08   |  |
| 88  | Commander | 2023 | Dodge |           |           |           | 41,100    | 47,001    | 58,100    | \$259.56     |  |
| 91  | Det Black | 2023 | DODG  |           |           |           |           |           | 250       | \$0.00       |  |
| 92  | Det Black | 2023 | DODG  |           |           |           |           |           | 150       | \$0.00       |  |
| 93  | Det Black | 2023 | DODG  |           |           |           |           |           | 0         | \$0.00       |  |
| TU-1  | Black     | 2023 | DODG  |           |           |           |           |           | 6,693     | \$653.00     |  |
|   |           |      |       |           |           |           | disinfect | disinfect | disinfect | \$0.00       |  |
|   |           |      |       |           |           |           | misc      | misc      | misc      | \$3,826.17   |  |
| Avg Mileage for Fleet   |           |      |       | app 67000 | app 62000 | app 55000 | app 55000 | app 55000 | app 55000 |              |  |
| Note: Patrol units asgd to 2 officers per unit driving @22,000 per year.  |           |      |       |           |           |           | tires     | tires     | tires     | \$1,416.30   |  |
| Note: Admin/Suppoprt Services/ Chief/ Assitant Chief vehicles based on a single officer driving @8500 miles per year. |           |      |       |           |           |           |           |           |           |              |  |
| Current Mileage   |           |      |       |           |           |           |           |           |           |              |  |
| Going Out of Service  |           |      |       |           |           |           |           |           |           |              |  |
| Note: Spare unit  |           |      |       |           |           |           |           |           |           |              |  |
| In service  |           |      |       |           |           |           |           |           |           |              |  |
|   |           |      |       |           |           |           | Total     | Total     | Total     | \$44,267.02  |  |



*Raymond Schultz*  
*Chief of Police*

---

April 8, 2025

TO: Police Commission

FROM: R. Schultz, Chief of Police

REF: 2024 Review of Services and FY24 Budget Equitable Funding Review

In order to assist the Police Commission in reviewing the level of services and the distribution of services to the Cities of Bunker Hill Village, Piney Point Village and Hunters Creek Village. A review of 2024 productivity and calls for service has been conducted.

The below listed summary of 2024 total incidents/data, show calls for service, reports taken, arrests, house watches and citations issued by city.

Reports/Incidents

Bunker Hill-231

Piney Point-255

Hunters Creek-323

Arrests

Bunker Hill-68

Piney Point-52

Hunters Creek-63

CAD Events/House Watches

Bunker Hill- 24,548/19,569

Piney Point- 19,598/14,461

Hunters Creek- 27,723/21,515

Accidents

Bunker Hill – 20

Piney Point – 46

Hunters Creek - 80

A review of traffic enforcement shows Citations by Village.

- Bunker Hill: 2,981
- Piney Point: 2,706
- Hunters Creek: 2,843

Each Village is assigned one officer per day, per shift. This is minimum staffing and is accomplished throughout the year.

It is recommended that funding remains equal at 33.3% per village.

**RESOLUTION NO. 05-20-2025**

**A RESOLUTION OF THE CITY OF BUNKER HILL VILLAGE, TEXAS,  
AUTHORIZING THE MEMORIAL VILLAGES POLICE DEPARTMENT TO  
APPLY FOR AND RECEIVE GRANTS FROM THE TEXAS MOTOR  
VEHICLE CRIME PREVENTION AUTHORITY; AND DESIGNATING THE  
PROGRAM DIRECTOR AND FINANCIAL OFFICER.**

\* \* \* \* \*

**WHEREAS**, under the provisions of the Texas Transportation Code Chapter 1006 and Texas Administrative Code Title 43; Part 3; Chapter 57, entities are eligible to receive grants from the Motor Vehicle Crime Prevention Authority to provide financial support to law enforcement taskforces and agencies for economic motor vehicle theft, including catalytic converter theft; and

**WHEREAS**, SB224 created a grant specific to assist this jurisdiction in combating catalytic converter theft; and

**WHEREAS**, the City of Bunker Hill Village has agreed that in the event of loss or misuse of the grant funds, the City of Bunker Hill Village agrees and assures that the grant funds will be returned in full to the Motor Vehicle Crime Prevention Authority.

**NOW THEREFORE, BE IT RESOLVED** and ordered that Chief Raymond Schultz is designated as the Authorized Official to apply for, accept, decline, modify, or cancel the grant application for the Motor Vehicle Crime Prevention Authority Grant Program and all other necessary documents to accept said grant; and

**BE IT FURTHER RESOLVED** that Chief Raymond Schultz is designated as the Program Director and Susan Grass is designated as the Financial Officer for this grant.

**APPROVED AND RESOLVED** this 20<sup>th</sup> day of May, 2025.

ATTEST:

\_\_\_\_\_  
Keith Brown, Mayor

\_\_\_\_\_  
Gerardo Barrera, City Administrator/ Acting City Secretary

|   |
|---|
| <p align="center"> <b>MEMORIAL VILLAGES POLICE DEPARTMENT</b><br/> <b>BUDGET AMENDMENT</b><br/> <b>FISCAL YEAR ENDING DECEMBER 31, 2025</b><br/> <b>AMENDMENT NUMBER 2025.01</b> </p> |
|---|

| Fund Name      | Original Budget Amount | Requested Amended Budget | Increase/(Decrease) | Source of revenue/reserves to cover amendment | Comments  |
|----------------|------------------------|--------------------------|---------------------|---|---|
| General Fund   | 7,936,966.00           | 100,000.00               | 8,036,966.00        | 2024 Budget Refund                            | Department AED's are at EOL and require replacement. The Department Emergency Dispatch Center Call Logger is unreliable and subject to system failure without notification requiring replacement. |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
|                |                        |                          |                     |   |   |
| <b>Totals:</b> | 7,936,966.00           | 100,000.00               | 8,036,966.00        |   |   |

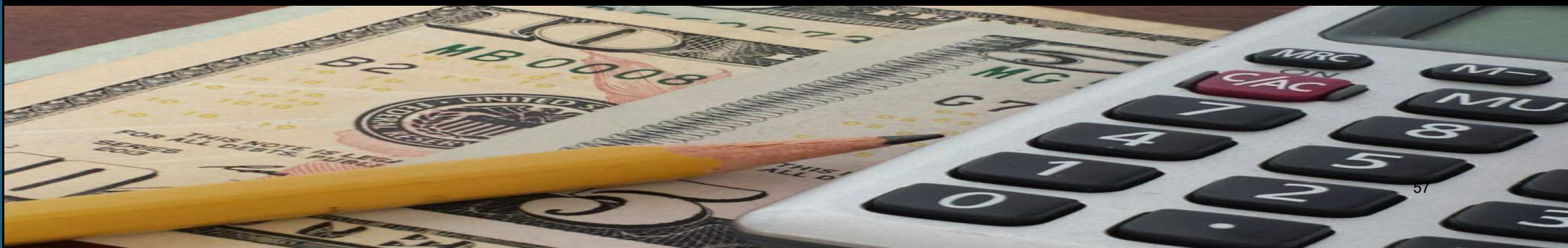


2026 Budget  
Workshop  
Report



# MEMORIAL VILLAGES 2026 BUDGET PRIORITIES

PERSONNEL - OPERATIONS - CAPITAL





## 2026 Budget Workshop Report



# PERSONNEL

## GOAL:

**MAINTAIN A COMPETITIVE SALARY  
AND HIRING INCENTIVES**

- ANNUAL SALARY ADJUSTMENT
- FUND ANNUAL STEP INCENTIVES

**IMPLEMENT ADDITIONAL TARGETED  
HIRING & RETENTION INCENTIVES  
IN 2026**

- ADJUST SHIFT DIFFERENTIAL
- CORPORAL RANK





2026 Budget  
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Report



# MVPD

## HISTORIC TURNOVER RATE

| YEAR     | # OF OFFICERS | NIGHT SHIFT | # OF DISPATCHERS | NIGHT SHIFT |
|----------|---------------|-------------|------------------|-------------|
| 2015     | 10            | 4           | 5                | 4           |
| 2016     | 3             | 1           | 2                | 2           |
| 2017     | 7             | 3           | 2                | 2           |
| 2018     | 2             | 2           | 3                | 3           |
| 2019     | 1             | 1           | 0                | 0           |
| 2020     | 0             | 0           | 0                | 0           |
| 2021     | 7             | 4           | 3                | 3           |
| 2022     | 3             | 1           | 2                | 1           |
| 2023     | 3             | 2           | 4                | 4           |
| 2024     | 3             | 2           | 1                | 0           |
| TOTAL    | 39            | 20          | 22               | 19          |
| STAFFING | 32            | 10          | 10               | 4.5         |
| PERCENT  | 121%          | 200%        | 220%             | 422%        |



2026 Budget  
Workshop  
Report



| RAW<br>POLICE SALARIES<br>TOP SALARIES |              |
|--|--------------|
| PLANO POLICE DEPT                      | \$111,254.00 |
| GARLAND POLICE DEPT                    | \$110,733.00 |
| IRVING POLICE DEPT                     | \$110,256.00 |
| ALLEN POLICE DEPT                      | \$110,244.12 |
| CARROLLTON POLIC DEPT                  | \$109,926.00 |
| ARLINGTON POLICE DEPT                  | \$108,907.75 |
| DENTON POLICE DEPT                     | \$108,831.00 |
| GRAND PRAIRIE POLICE DEPT              | \$108,735.00 |
| DART POLICE DEPT                       | \$108,592.98 |
| DFW AIRPORT POLICE DEPT                | \$107,632.00 |
| FRISCO POLICE DEPT                     | \$107,024.00 |
| FARMERS BRANCH POLICE DEPT             | \$106,757.08 |
| MCKINNEY POLICE DEPT                   | \$105,799.79 |
| LEWISVILLE POLICE DEPT                 | \$105,724.67 |



- ✓ **Certificate pay**  
Intermediate: \$800/yr; Advanced: \$1,400/yr; Masters: \$2,000/yr
- ✓ **Education pay**  
Associates: \$800/yr; Bachelors: \$1,400/yr; Masters: \$2,000/yr
- ✓ **Shift Differential Pay**  
3% evening shift, 6% night shift
- ✓ **Duty and back up weapons issued to officers and awarded after 5 years**
- ✓ **Bi-lingual pay**
- ✓ **Local gym memberships provided**
- ✓ **12-hour shifts**
- ✓ **Outer vest carriers supplied**
- ✓ **Paid dry cleaning of uniforms**

**Testing 5.31.25**  
Irving, TX | Los Angeles, CA | Denver, CO  
**\$110,256**  
Top-Out Salary in only 5.5 Years  
\$8,000 Hiring Incentive | JoinIrvingPD.com

| Rowlett Police Department Officer Pay |             |              |             |             |              |              |
|---------------------------------------|-------------|--------------|-------------|-------------|--------------|--------------|
| ENTRY                                 | STEP 1      | STEP 2       | STEP 3      | STEP 4      | STEP 5       | STEP 6       |
| \$80,050.35                           | \$84,234.37 | \$88,418.39  | \$92,566.41 | \$96,714.43 | \$100,862.45 | \$105,010.47 |
| SHIFT DIFF PAY                        | ✓           | 12-HR SHIFTS | ✓           |             |              |              |
| BILINGUAL PAY                         | ✓           | TATTOOS      | ✓           |             |              |              |
| TMRS                                  | ✓           | BEARDS       | ✓           |             |              |              |
| FTO PAY                               | ✓           | RIFLE W/ RDS | ✓           |             |              |              |
| CERTIFICATION PAY                     | ✓           | TWO GLOCKS   | ✓           |             |              |              |
| LONGEVITY PAY                         | ✓           | BOOTS        | ✓           |             |              |              |
| ON-DUTY WORKOUT                       | ✓           | OPTIONAL LBY | ✓           |             |              |              |
| LATERAL PAY OFFERED                   |             |              |             |             |              |              |

Effective Oct. 01, 2024

**Duncanville Police Department**  
**NOW HIRING**  
**CERTIFIED OFFICERS**  
**\$70,390 - \$91,800**  
**SIGN ON BONUS**  
**\$5,000 - \$20,000** **SCAN TO APPLY**

**EXAM DATE AND TIME:**  
JANUARY 11, 2025  
8:00AM  
DOORS OPEN AT 7:00AM  
**LOCATION:**  
D.L. HOPKINS JR.  
SENIOR CENTER  
203 JAMES COLLINS  
DUNCANVILLE, TX 75116

**BENEFITS**

- Paid Vacation
- Paid Holidays
- Paid Sick Time
- Paid Birthday Holiday
- TMRS Pension Plan
- Health Insurance
- Overtime Pay
- Longevity Pay
- Uniforms & Equipment Provided

**INCENTIVE PAY**

- TCOLE PEACE OFFICER LICENSE
  - INTERMEDIATE
  - ADVANCED
  - MASTER
- FIELD TRAINING OFFICER
- SWAT
- LANGUAGE PROFICIENCY
- NIGHT DIFFERENTIAL

**MORE INFORMATION** 972.780.5028 recruiter@duncanvillepd.com  
**BECOME A CHAMPION!**

**COLLEGE STATION POLICE DEPARTMENT**

**UP TO \$20,000 SIGN-ON BONUS**

**APPLY TODAY**  
[cstx.gov/pdjobs](http://cstx.gov/pdjobs)

The City of College Station is an equal opportunity employer.

**Entry Base Pay Set by Current TCOLE License**

Basic Entry Pay: \$65,374  
Intermediate Entry Pay: \$73,382  
Advance Entry Pay: \$80,018  
Master Entry Pay: \$87,235

\*\$20,000 BONUS FOR CERTIFIED POLICE OFFICERS WITH 2+ YEARS OF EXPERIENCE. \$3500 BONUS FOR OFFICERS WITH 0-2 YEARS OF EXPERIENCE.

- \$600-\$1800 Certification Pay
- 21 Incentive Pay Opportunities
- 10- or 12-hour shifts
- Alternating Weekends Off
- TMRS Retirement at 2:1
- Beards ✓
- Tattoos ✓
- Uniforms & Gear Provided ✓
- Free City Employee Health Clinic ✓



## 2026 Budget Workshop Report



# OPERATIONS

**TICKET WRITERS ARE FAILING (EOL) & EXPAND  
PRINTERS TO 1 PER MARKED VEHICLE**

**EXPAND ALPR CONDOR CAMERAS TO INCLUDE  
ALL SIGNALIZED INTERSECTIONS (MVPD - 9)**

**UPDATE IT BUDGET AND LICENSING COSTS**

**FUND UPDATED SYSTEM REDUNDENCY**





2026 Budget  
Workshop  
Report



# CAPITAL

2025

- 2 MARKED VEHICLES

## FUTURE DEPARTMENT CAPITAL PROJECTS 2026-2029

- EXPAND COVERED PARKING BEHIND STATION
- REPLACE AND UPGRADE DEPARTMENT PHONE SYSTEM (EOL 10 YEARS)
- CONTINUED ANNUAL VEHICLE REPLACEMENT MARKED UNITS





2026 Budget  
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# MVPD 2026 BUDGET REQUESTS

## PERSONNEL/BENEFITS - +7%

- SALARY ADJUSTMENT (4% + 1% STEP)
- SHIFT DIFFERENTIAL ADJUSTMENT - NIGHTSHIFT
- FORMALIZE CORPORAL RANK - SALARY ADJUSTMENT
- EXCESS SICK TIME BUY BACK 2:1

## OPERATING AND EQUIPMENT - \$134,015

- NEW ACCOUNTING SOFTWARE
- IT AND COMPUTER UPGRADES AND LICENSES
- TICKET WRITER EXPANSION - PRINTERS
- ALPR CONDOR EXPANSION - 9 CAMERAS
- STARLINK

## CAPITAL

- VEHICLES – 2



2026 Budget  
Workshop  
Report



# Federal Differentials



### Night Work Hours

A prevailing rate employee is entitled to a night shift differential when the majority of hours worked during a regularly scheduled nonovertime shift occur in either of these two shifts:

| Shift Hours       | Night Shift Differential |
|-------------------|--------------------------|
| 3 p.m to midnight | 7½ percent differential  |
| 11 p.m. to 8 a.m. | 10 percent differential  |

"Majority of hours" means a number of whole hours greater than one-half (including meal breaks), e.g., 5 hours of a scheduled 8 hour shift.

The night shift differential is paid for the entire shift when the majority of hours fall within the specified periods.

### Relationship to Basic Pay

Night shift differential is a part basic pay.

### Relationship to Other Premium Pay

Night shift differential is included in the rates of basic pay for prevailing rate employees and is used as a basis for computing overtime pay, Sunday pay, holiday pay, and amounts of deductions for retirement and group life insurance.

# State of Texas Differentials

FM

Fiscal Management

Glenn Hegar

Texas Comptroller of Public Accounts

About FMX

Topics

Systems

Calendars/Schedules

Policies/Procedures (FPP)

Forms

Publications

Training

FM Contacts

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Payroll/Personnel

Texas Payroll/Personnel Resource

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General Provisions A – P

General Provisions Q – Z

Agency-Specific Provisions

Institution of Higher Education Provisions

Non-Salary Payments

Mandatory Deductions

Voluntary Deductions

Agency-Specific Provisions

Certification Pay, Education Pay, and Bilingual Pay

Clothing and Cleaning Allowances

Compensatory Per Diem

Corporal Pay – Texas Department of Public Safety

Differential Payments – Texas Military Department

Supplemental Pay for Texas School for the Blind and Visually Impaired and School for the Deaf

Employees of the Legislative Branch

Evening, Night or Weekend Shift Salary Differential

Clinical, Testing and Support Personnel

Data Processing or Printing Operations Personnel

Agency-Specific Provisions

**Evening, Night or Weekend Shift Salary Differential**

Authorized agencies may pay a shift differential to employees in certain positions who are required to work scheduled hours outside of the usual business workday. These agencies determine which employees in the following categories are eligible for the salary differential.

**Clinical, Testing and Support Personnel**

The Health and Human Services Commission and the Department of State Health Services are authorized to pay an additional night shift salary differential not to exceed 15 percent of the monthly pay rate to clinical, testing and support personnel who work the 3 p.m. to 11 p.m. shift or the 11 p.m. to 7 a.m. shift, or their equivalents.

A weekend shift salary differential not to exceed 5 percent of the monthly pay rate may be paid to persons who work weekend shifts.

The evening or night shift salary differential may be paid in addition to the weekend shift salary differential.

**Data Processing or Printing Operations Personnel**

All Texas Health and Human Services agencies may pay an evening or night shift salary differential not to exceed 15 percent of the monthly pay rate to personnel in data processing or printing operations who work the 3 p.m. to 11 p.m. shift or the 11 p.m. to 7 a.m. shift, or their equivalents.

A weekend shift salary differential not to exceed 5 percent of the monthly pay rate may be paid to persons who work weekend shifts.

The evening or night shift salary differential may be paid in addition to the weekend shift salary differential.

**Statewide Intake Personnel**

The Department of Family and Protective Services may pay an evening or night shift salary differential not to exceed 15 percent of the monthly pay rate to personnel in the

# 2026 REQUESTED BUDGET

**2026 TOTAL MVPD BUDGET \$8,680,494**

**POLICE COMMISSION REQUESTS TO APPLY \$100K OF CAPITAL RESERVE FUNDS TOWARDS 2026 VEHICLE PURCHASES. THIS WILL REDUCE AMOUNT REQUESTED FROM THE CITIES TO \$8,580,494 OR \$2,860,165 PER CITY.**

**2025 BUDGET COST PER CITY \$2,702,322**

**2026 BUDGET COST PER CITY \$2,860,165**

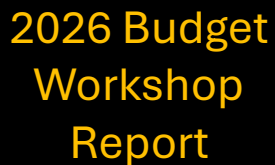
**2026 INCREASE PER CITY \$157,843**

**2026 COST INCREASE OVER 2025 BUDGET 5.81%**



**2026 Budget  
Workshop  
Report**





# Memorial Villages Police Department

Serving Bunker Hill, Piney Point, and Hunters Creek Villages

## Opportunity for Experienced Police Officers

**\$102,178 - \$108,461**

### Benefits:

Strong Community and Department Support

Hiring Bonus \$1500

Night Shift Differential \$3600

Bi-Lingual Pay

Educational / Certification / Longevity Pay

Health care Insurance 100% for Employee, 75% for Spouse/Dependents

TMRS Retirement 7% 2:1 match, 20-year retirement. COLA 50% of retirement

Department Funded 457 Deferred Compensation Plan with employer contribution of 2.5% annual salary

Tuition Reimbursement

Work life balance with 12 Hour shifts and every other Fri/Sat/Sun off

Starting Salary Range DOQ

### Requirements:

5 Years Patrol Experience

TCOLE Certified

Valid TX Driver's License

US Citizen

Positive Attitude

Strong Work Ethic

Problem Solver

Desire to Succeed


[WWW.MVPDPTX.ORG](http://WWW.MVPDPTX.ORG)

EOE/M/F/D

11981 Memorial Dr.

Houston, Tx 77024

713.385.3700



**IRVING, TEXAS**  
**HIRING OFFICERS**

Top-Out in 5.5 years  
**\$110,256**  
\$8,000 Hiring Incentive  
**NEW PAY SCALES**

Civil Service Exam 1.18.25  
Testing Locations:  
Irving, TX | Orlando, FL | Los Angeles, CA

**POLICETEXAS.ORG**



# Memorial Villages Police Department Summary

## FY2026 Budget Proposal

### FY26 Proposed Budget Summary

The Memorial Villages Police Commission has recommended adoption of the FY26 Budget proposal and is submitting that for approval by member cities. **The overall proposed budget is \$8,680,494.** However, the MVPD Chief is proposing utilizing \$100,000 presently held in the Special Capital Assets fund to offset the costs of the vehicle purchases, thereby submitting for approval an **FY2026 Budget Funding Request of \$8,580,494** which is an additional \$473,528 or 5.84 % increase over the FY25 **adopted** budget.

A comparative view and breakdown of the proposed budget is as follows:

| Category                         | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance  | %<br>Change |
|----------------------------------|---------------------------|-----------------------------|-----------|-------------|
| MAINTENANCE AND OPERATIONS (M&O) | 7,936,966                 | 8,536,494                   | 599,528   | 8%          |
| VEHICLE REPLACEMENT              | 144,000                   | 44,000                      | (100,000) | -69%        |
| CAPITAL PROJECTS                 | 26,000                    | 0                           | (26,000)  | -100%       |
|                                  |                           |                             |           |             |
| TOTAL BUDGET REQUEST             | 8,106,966                 | 8,580,494                   | 473,528   | 5.84%       |

The total cost to each city would equate to \$2,860,165:

- M&O \$2,845,498
- Vehicles \$14,667

The Department is requesting the following assessments from each city in January 2026:

- Maintenance & Operations **\$474,250**
- **Vehicle Replacement \$14,667**  
**\*The Department is requesting transfer of \$100,000 from the Special capital assets fund to the Auto Replacement fund to offset the purchase of the FY26 vehicles.**

February 2026 through November 2026 assessments for each city will be invoiced as follows:

- Maintenance & Operations **\$237,124.80**

***No invoice will generate in December 2026.***

## FY26 Budget Highlights

| Category |                    | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|--------------------|-----------------|---------------------------|-----------------------------|----------|----------|
| 100      | PERSONNEL/BENEFITS | 6,466,610       | 6,744,765                 | 7,200,278                   | 455,513  | 7%       |

### 100 PERSONNEL/BENEFITS:

MVPD currently has forty-four full-time (FTEs) and one part-time employee. There are thirty-two sworn personnel, ten full-time telecommunications officers, two administrative personnel, and one part time records clerk. The Department also utilizes two former telecommunications officers on an as needed basis, along with a video/media intern.

This category includes salary, overtime, court/bailiff costs, TMRS allocation (estimated at 21% of gross earnings), 2.5% employer contributions to 457b accounts for full time employees, and the health benefits costs. The proposed budget continues to support the salary and retention plan specifically created to attract, hire, and retain the best and most qualified employees.

#### Retention Incentives:

The Chief along with the Board of Police Commissioners is recommending a 4% base salary adjustment on January first, along with a 1% step increase, awarded on employment anniversary date. The Office/Human Resources Manager and Finance Manager will receive a 5% adjustment on January 1<sup>st</sup>.

To help strengthen the Department's commitment to employee retention, this proposal also includes increasing the night shift differential for eligible employees from \$3,601 to \$12,000 annually for full and from \$1,800 to \$6,000 split shift.

Additionally, the proposal seeks to implement a 3% base hourly rate adjustment to reclassify four officer positions to corporal positions. As well as implementing a sick leave buyback program, in which employees who have reached the maximum sick leave accrual (504 hours) are able to earn an additional 63.96 hours per year and then convert those hours into a year end payout at their current hourly rate.

| Category |           | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|-----------|-----------------|---------------------------|-----------------------------|----------|----------|
| 200      | INSURANCE | 80,510          | 84,400                    | 86,800                      | 2,400    | 3%       |

### 200 INSURANCES:

The insurance category represents our auto, general, public official bond, professional, and real property insurance coverage through the Texas Municipal League. Rates are determined by TML. The amount requested reflects anticipated rate increases based on current billing.

| Category |                   | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|-------------------|-----------------|---------------------------|-----------------------------|----------|----------|
| 300      | FLEET MAINTENANCE | 182,000         | 195,000                   | 215,000                     | 20,000   | 10%      |

### 300 FLEET MAINTENANCES:

The fleet maintenance category includes the annual fuel costs, vehicle maintenance, damage repair, and tire replacement costs.

| Category |                      | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|----------------------|-----------------|---------------------------|-----------------------------|----------|----------|
| 400      | BUILDING MAINTENANCE | 73,800          | 73,900                    | 72,450                      | (1,450)  | -2%      |

### 400 BUILDING

The building maintenance category includes the annual janitorial services contract, building refresh i.e., filing cabinets, lockers, and chairs. This category covers any repair costs associated with the upkeep of the building.

| Category |        | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|--------|-----------------|---------------------------|-----------------------------|----------|----------|
| 500      | OFFICE | 70,400          | 75,000                    | 78,800                      | 3,800    | 5%       |

### 500 OFFICE

The office category includes funding requests for computer purchases & replacement, postage machine & supplies, office supplies, bank service charges, and payroll contract expenditures.

| Category |          | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|----------|-----------------|---------------------------|-----------------------------|----------|----------|
| 600      | UTILITES | 69,575          | 68,540                    | 72,500                      | 3,960    | 6%       |

### 600 UTILITIES

The utilities category includes expenditures related to monthly telephone, electric, water & sewer, and natural gas services.

| Category |                   | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|-------------------|-----------------|---------------------------|-----------------------------|----------|----------|
| 700      | CONTRACT/SERVICES | 408,408         | 460,402                   | 558,707                     | 98,305   | 21%      |

### 700 CONTRACT/SERVICES

The contract/services category includes MVPD's equipment, software maintenance contracts, annual SETCIC fees, legal & professional service fees, and IT contracts.

Major contracts supported by this category:

**FLOCK SAFETY** – License plate reader cameras - this technology can help law enforcement identify vehicles by make, color, and decals. Condor cameras - once alerted and activated - allow officers to receive real time situational awareness before they approach the scene.

**AXON** – Supports the body worn camera, fleet video camera, and evidence.com.

**IOSO** – Managed Services contract for the Department's information technology service provider.

| Category |            | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance | % Change |
|----------|------------|-----------------|---------------------------|-----------------------------|----------|----------|
| 800      | OPERATIONS | 225,797         | 234,959                   | 251,959                     | 17,000   | 7%       |

### 800 OPERATIONS

The operations category includes line items that support accreditation, uniforms, training, travel, recruiting costs, criminal investigations, tasers, small equipment, and contingency funding requests.

| Category |                  | 2024<br>Adopted | 2025<br>Adopted<br>Budget | 2026<br>Requested<br>Budget | Variance  | % Change |
|----------|------------------|-----------------|---------------------------|-----------------------------|-----------|----------|
| 1000     | AUTO REPLACEMENT | 140,000         | 144,000                   | 44,000                      | (100,000) | -69%     |

### 1000 –AUTO REPLACEMENT

Line items in this category support our vehicle replacement plan. **The FY26 request is for two vehicles. This line item reflects the request to fund \$100,000 of the estimated costs with funds on hand in the Special Capital Assets Account.**

**NOTE:** All vehicle purchased must be approved by the Police Commission prior to ordering.

# Memorial Villages Police Department

FY26

## BUDGET PROPOSAL

| GENERAL FUND |  |                  |                  |                  |                           |            |
|--------------|--|------------------|------------------|------------------|---------------------------|------------|
| Acct. No     | Category                               | 2024 Adopted     | 2025 Adopted     | 2026 Requested   | \$ Increase/<br>2025-2026 | % Increase |
| <b>100</b>   |  |                  |                  |                  |                           |            |
| 100          | Salaries                               | 4,198,380        | 4,504,858        | 4,857,032        | 352,174                   | 8%         |
| 110          | Overtime                               | 160,000          | 160,000          | 160,000          | 0                         | 0%         |
| 115          | Court/Bailiff                          | 2,500            | 5,000            | 5,000            | 0                         | 0%         |
| 120          | Retirement                             | 1,135,233        | 981,981          | 1,055,937        | 73,956                    | 8%         |
| 125          | 457b contribution                      | 94,832           | 102,290          | 106,520          | 4,230                     | 4%         |
| 130          | Health Insurance                       | 703,166          | 807,980          | 823,100          | 15,120                    | 2%         |
| 140          | Workers Compensation - TML             | 82,000           | 86,400           | 91,400           | 5,000                     | 6%         |
| 150          | Life/LTD                               | 25,400           | 25,877           | 26,036           | 159                       | 1%         |
| 160          | Medicare                               | 63,311           | 67,803           | 72,910           | 5,107                     | 8%         |
| 170          | Social Security                        | 1,788            | 2,576            | 2,343            | (233)                     | -9%        |
|              | <b>TOTAL PERSONNEL/BENEFITS</b>        | <b>6,466,610</b> | <b>6,744,765</b> | <b>7,200,278</b> | <b>455,513</b>            | <b>7%</b>  |
| <b>200</b>   |  |                  |                  |                  |                           |            |
|              | <b>TML INTERGOVERNMENTAL RISK POOL</b> |                  |                  |                  |                           |            |
| 200          | Auto                                   | 40,000           | 40,000           | 40,000           | 0                         | 0%         |
| 210          | General Liability                      | 550              | 1,400            | 1,400            | 0                         | 0%         |
| 220          | Public Official Bond                   | 960              | 1,000            | 1,000            | 0                         | 0%         |
| 230          | Professional Liability                 | 29,000           | 30,000           | 30,000           | 0                         | 0%         |
| 240          | Real & Personal Property               | 10,000           | 12,000           | 14,400           | 2,400                     | 20%        |
|              | <b>TOTAL OTHER INSURANCE</b>           | <b>80,510</b>    | <b>84,400</b>    | <b>86,800</b>    | <b>2,400</b>              | <b>3%</b>  |
| <b>300</b>   |  |                  |                  |                  |                           |            |
| 300          | Gas and Oil                            | 120,000          | 120,000          | 130,000          | 10,000                    | 8%         |
| 310          | Fleet maintenance                      | 45,000           | 55,000           | 55,000           | 0                         | 0%         |
| 320          | Tires                                  | 7,000            | 10,000           | 10,000           | 0                         | 0%         |
| 330          | Damage Repair                          | 10,000           | 10,000           | 20,000           | 10,000                    | 100%       |
|              | <b>TOTAL FLEET MAINTENANCE</b>         | <b>182,000</b>   | <b>195,000</b>   | <b>215,000</b>   | <b>20,000</b>             | <b>10%</b> |
| <b>400</b>   |  |                  |                  |                  |                           |            |
| 400          | General/Building Maintenance           | 40,000           | 40,100           | 38,650           | (1,450)                   | -4%        |
| 410          | Janitorial Services                    | 22,800           | 22,800           | 22,800           | 0                         | 0%         |
| 420          | Jail                                   | 1,000            | 1,000            | 1,000            | 0                         | 0%         |
| 430          | Building Furnishings                   | 10,000           | 10,000           | 10,000           | 0                         | 0%         |
|              | <b>TOTAL BUILDING</b>                  | <b>73,800</b>    | <b>73,900</b>    | <b>72,450</b>    | <b>(1,450)</b>            | <b>-2%</b> |
| <b>500</b>   |  |                  |                  |                  |                           |            |
| 500          | Computers                              | 16,000           | 16,000           | 17,600           | 1,600                     | 10%        |
| 510          | Postage/postage machine                | 1,300            | 1,300            | 1,100            | (200)                     | -15%       |
| 520          | Office Supplies                        | 30,500           | 35,300           | 35,800           | 500                       | 1%         |
| 530          | Bank/Finance Service Chgs              | 600              | 400              | 300              | (100)                     | -25%       |
| 540          | Payroll Services                       | 22,000           | 22,000           | 24,000           | 2,000                     | 9%         |
|              | <b>TOTAL OFFICE</b>                    | <b>70,400</b>    | <b>75,000</b>    | <b>78,800</b>    | <b>3,800</b>              | <b>5%</b>  |
| <b>600</b>   |  |                  |                  |                  |                           |            |
| 600          | Telephone                              | 42,775           | 40,040           | 42,600           | 2,560                     | 6%         |
| 610          | Electric                               | 20,000           | 20,000           | 20,000           | 0                         | 0%         |
| 620          | Water/Sewer                            | 6,000            | 7,500            | 7,500            | 0                         | 0%         |
| 630          | Natural Gas                            | 800              | 1,000            | 2,400            | 1,400                     | 140%       |
|              | <b>TOTAL UTILITIES</b>                 | <b>69,575</b>    | <b>68,540</b>    | <b>72,500</b>    | <b>3,960</b>              | <b>6%</b>  |
| <b>700</b>   |  |                  |                  |                  |                           |            |
| 700          | Equipment Maint. Contracts             | 130,530          | 179,858          | 221,845          | 41,987                    | 23%        |
| 710          | SETCIC fees                            | 3,600            | 3,600            | 3,600            | 0                         | 0%         |
| 720          | Legal/Professional                     | 57,850           | 56,300           | 64,230           | 7,930                     | 14%        |
| 730          | IT Services                            | 115,628          | 135,944          | 158,612          | 22,668                    | 17%        |
| 740          | Software Maintenance Contracts         | 100,800          | 84,700           | 110,420          | 25,720                    | 30%        |
|              | <b>TOTAL CONTRACTS/SERVICES</b>        | <b>408,408</b>   | <b>460,402</b>   | <b>558,707</b>   | <b>98,305</b>             | <b>21%</b> |
| <b>800</b>   |  |                  |                  |                  |                           |            |
| 800          | Accreditation                          | 1,440            | 1,440            | 1,440            | 0                         | 0%         |
| 810          | Uniforms                               | 40,000           | 41,000           | 40,000           | (1,000)                   | -2%        |
| 820          | Radio parts and labor                  | 31,037           | 33,504           | 34,504           | 1,000                     | 3%         |
| 830          | Firearms Trng and Ammo                 | 7,000            | 7,000            | 7,000            | 0                         | 0%         |
| 835          | Tasers                                 | 15,000           | 20,000           | 10,000           | (10,000)                  | -50%       |

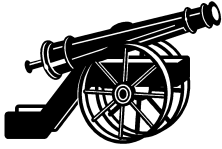
# Memorial Villages Police Department

FY26

## BUDGET PROPOSAL

| GENERAL FUND CONTINUED |                                    |                  |                  |                  |                        |                 |
|------------------------|------------------------------------|------------------|------------------|------------------|------------------------|-----------------|
| Acct. No               | Category                           | 2024 Adopted     | 2025 Adopted     | 2026 Requested   | \$ Increase/ 2025-2026 | % Increase      |
| 840                    | Training & Prof. Dues              | 67,000           | 69,375           | 69,375           | 0                      | 0%              |
| 850                    | Travel                             | 7,000            | 9,500            | 9,500            | 0                      | 0%              |
| 860                    | Recruiting Costs                   | 7,000            | 13,000           | 13,500           | 500                    | 4%              |
| 870                    | Criminal Investigations (CID)      | 3,320            | 2,500            | 4,640            | 2,140                  | 86%             |
| 880                    | Contingency - Miscellaneous        | 25,000           | 30,000           | 30,000           | 0                      | 0%              |
| 892                    | Small Equipment                    | 22,000           | 7,640            | 32,000           | 24,360                 | 319%            |
|                        | <b>TOTAL OPERATIONS</b>            | <b>225,797</b>   | <b>234,959</b>   | <b>251,959</b>   | <b>17,000</b>          | <b>7%</b>       |
|                        | <b>TOTAL M&amp;O</b>               | <b>7,577,100</b> | <b>7,936,966</b> | <b>8,536,494</b> | <b>599,528</b>         | <b>7.55%</b>    |
| OTHER FUNDS            |                                    |                  |                  |                  |                        |                 |
| Acct. No               | Category                           | 2024 Adopted     | 2025 Adopted     | 2026 Requested   | \$ Increase/ 2025-2026 | % Increase      |
| <b>1000</b>            |                                    |                  |                  |                  |                        |                 |
|                        |                                    |                  |                  |                  |                        |                 |
| 1000                   | Auto Replacement                   | 140,000          | 144,000          | 44,000           | (100,000)              | -69%            |
|                        | <b>TOTAL VEHICLE REPLACEMENT</b>   | <b>140,000</b>   | <b>144,000</b>   | <b>44,000</b>    | <b>(100,000)</b>       | <b>-69.44%</b>  |
| <b>2000</b>            |                                    |                  |                  |                  |                        |                 |
|                        |                                    |                  |                  |                  |                        |                 |
|                        | Roof & HVAC                        | 149,700          |                  |                  |                        |                 |
|                        | CAPER conversion                   |                  | 26,000           | 0                | (26,000)               | -100%           |
|                        | <b>TOTAL SPECIALCAPITAL ASSETS</b> | <b>149,700</b>   | <b>26,000</b>    | <b>0</b>         | <b>(26,000)</b>        | <b>-100%</b>    |
|                        | <b>TOTAL OTHER FUNDS</b>           | <b>289,700</b>   | <b>170,000</b>   | <b>44,000</b>    | <b>(126,000)</b>       | <b>-74%</b>     |
|                        |                                    |                  |                  |                  |                        |                 |
| Category               |                                    | 2024 Adopted     | 2025 Adopted     | 2026 Requested   | \$ Increase/ 2025-2026 | % Increase      |
|                        | <b>GENERAL FUND</b>                | <b>7,577,100</b> | <b>7,936,966</b> | <b>8,536,494</b> | <b>599,528</b>         | <b>8%</b>       |
|                        | <b>VEHICLE REPLACEMENT</b>         | <b>140,000</b>   | <b>144,000</b>   | <b>44,000</b>    | <b>(100,000)</b>       | <b>-69.44%</b>  |
|                        | <b>SPECIAL CAPITAL ASSETS</b>      | <b>149,700</b>   | <b>26,000</b>    | <b>0</b>         | <b>(26,000)</b>        | <b>-100.00%</b> |
|                        | <b>COMBINED TOTALS</b>             | <b>7,866,800</b> | <b>8,106,966</b> | <b>8,580,494</b> | <b>473,528</b>         | <b>5.84%</b>    |

|   |           |                  |
|---|-----------|------------------|
| <b>TOTAL FUNDING FROM PARTICIPATING CITIES FOR OPERATIONS</b>                 | \$        | 8,536,494        |
| <b>TOTAL FUNDING FROM PARTICIPATING CITIES FOR VEHICLE FUND</b>               | \$        | 44,000           |
| <b>NO FY26 CAPITAL PROJECT</b>  | \$        | -                |
| <b>TOTAL FUNDING FROM PARTICIPATING CITIES</b>                                | \$        | 8,580,494        |
| <b>TRANSFER FUNDS ON HAND IN MVPD SPECIAL CAPITAL ASSET FUND TO AUTO FUND</b> | \$        | 100,000          |
| <b>TOTAL PROPOSED BUDGET EXPENDITURES FOR 2026 (7.07%)</b>                    | <b>\$</b> | <b>8,680,494</b> |



**City of Bunker Hill Village  
City Council  
Agenda Request**

**Agenda Date:** May 20, 2025  
**Agenda Item:** VII  
**Subject:** Village Fire Department Report  
**Exhibits:** Monthly Report  
**Funding:** N/A  
**Presenter(s):** Chief Miller  
Fire Commissioner Brown

**Executive Summary**

The Village Fire Department Report will include the following items:

- A. Update on Activities

**Recommended Action**

Staff recommends City Council receive the Village Fire Department Report.



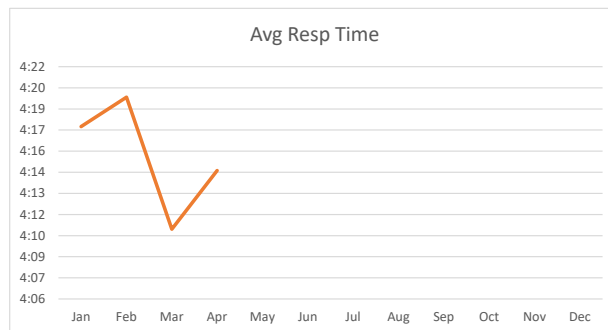
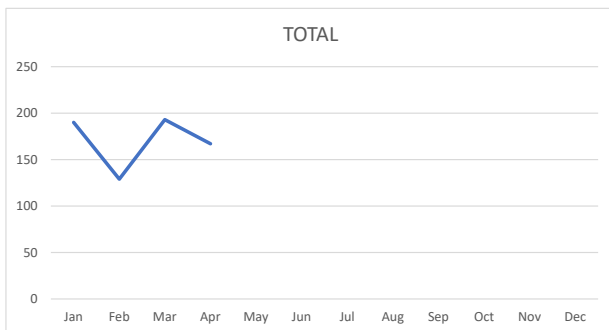
Village Fire Department  
901 Corbindale Rd  
Houston, TX, 77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - All Cities

| Call/Incident Type/Detail               | Jan        | Feb        | Mar        | Apr        | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD  |
|---|------------|------------|------------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| <b>TOTAL</b>                            | <b>190</b> | <b>129</b> | <b>193</b> | <b>167</b> |     |     |     |     |     |     |     |     | <b>679</b> |
| Abdominal Pain                          | 1          | 2          | 4          | 2          |     |     |     |     |     |     |     |     | 9          |
| Allergic Reaction                       | 0          | 1          | 1          | 0          |     |     |     |     |     |     |     |     | 2          |
| Back Pain                               | 0          | 0          | 1          | 0          |     |     |     |     |     |     |     |     | 1          |
| Carbon Monoxide Detector No Symptoms    | 5          | 2          | 2          | 3          |     |     |     |     |     |     |     |     | 12         |
| Cardiac/Respiratory Arrest              | 1          | 2          | 1          | 2          |     |     |     |     |     |     |     |     | 6          |
| Check a Noxious Odor                    | 1          | 2          | 1          | 0          |     |     |     |     |     |     |     |     | 4          |
| Check for Fire                          | 0          | 2          | 0          | 3          |     |     |     |     |     |     |     |     | 5          |
| Check for the Smell of Natural Gas      | 5          | 1          | 9          | 4          |     |     |     |     |     |     |     |     | 19         |
| Check for the Smell of Smoke            | 1          | 0          | 1          | 2          |     |     |     |     |     |     |     |     | 4          |
| Chest Pain                              | 5          | 1          | 7          | 2          |     |     |     |     |     |     |     |     | 15         |
| Choking                                 | 0          | 0          | 0          | 2          |     |     |     |     |     |     |     |     | 2          |
| Diabetic Emergency                      | 0          | 1          | 0          | 0          |     |     |     |     |     |     |     |     | 1          |
| Difficulty Breathing                    | 11         | 4          | 9          | 5          |     |     |     |     |     |     |     |     | 29         |
| Elevator Rescue                         | 0          | 0          | 0          | 1          |     |     |     |     |     |     |     |     | 1          |
| Fall Victim                             | 12         | 10         | 15         | 12         |     |     |     |     |     |     |     |     | 49         |
| Fire Alarm Business                     | 23         | 4          | 5          | 4          |     |     |     |     |     |     |     |     | 36         |
| Fire Alarm Church or School             | 4          | 3          | 9          | 11         |     |     |     |     |     |     |     |     | 27         |
| Fire Alarm Residence                    | 31         | 23         | 18         | 25         |     |     |     |     |     |     |     |     | 97         |
| Gas Leak                                | 4          | 3          | 1          | 2          |     |     |     |     |     |     |     |     | 10         |
| Heart Problems                          | 8          | 4          | 7          | 8          |     |     |     |     |     |     |     |     | 27         |
| Hemorrhage/Laceration                   | 1          | 3          | 4          | 4          |     |     |     |     |     |     |     |     | 12         |
| House Fire                              | 1          | 1          | 0          | 2          |     |     |     |     |     |     |     |     | 4          |
| Injured Party                           | 4          | 2          | 5          | 2          |     |     |     |     |     |     |     |     | 13         |
| Medical Alarm                           | 3          | 1          | 2          | 3          |     |     |     |     |     |     |     |     | 9          |
| Motor Vehicle Collision                 | 22         | 14         | 23         | 11         |     |     |     |     |     |     |     |     | 70         |
| Motor Vehicle Collision with Entrapment | 1          | 0          | 0          | 0          |     |     |     |     |     |     |     |     | 1          |
| Motor Vehicle vs Motorcycle             | 0          | 1          | 0          | 1          |     |     |     |     |     |     |     |     | 2          |
| Motor Vehicle vs Pedestrian             | 0          | 0          | 0          | 2          |     |     |     |     |     |     |     |     | 2          |
| Object Down in Roadway                  | 0          | 0          | 3          | 5          |     |     |     |     |     |     |     |     | 8          |
| Oven/Appliance Fire                     | 0          | 0          | 1          | 0          |     |     |     |     |     |     |     |     | 1          |
| Overdose/Poisoning                      | 0          | 3          | 2          | 0          |     |     |     |     |     |     |     |     | 5          |
| Possible D.O.S.                         | 1          | 0          | 0          | 0          |     |     |     |     |     |     |     |     | 1          |
| Powerlines Down Arcing/Burning          | 1          | 0          | 4          | 1          |     |     |     |     |     |     |     |     | 6          |
| Psychiatric Emergency                   | 2          | 2          | 4          | 3          |     |     |     |     |     |     |     |     | 11         |
| Seizures                                | 0          | 0          | 4          | 2          |     |     |     |     |     |     |     |     | 6          |
| Service Call Non-emergency              | 11         | 8          | 10         | 7          |     |     |     |     |     |     |     |     | 36         |
| Shooting/Stabbing                       | 0          | 0          | 0          | 1          |     |     |     |     |     |     |     |     | 1          |
| Sick Call                               | 9          | 12         | 16         | 17         |     |     |     |     |     |     |     |     | 54         |
| Smoke in Residence                      | 2          | 0          | 0          | 0          |     |     |     |     |     |     |     |     | 2          |
| Stroke                                  | 3          | 2          | 3          | 4          |     |     |     |     |     |     |     |     | 12         |
| Transformer Fire                        | 0          | 1          | 0          | 3          |     |     |     |     |     |     |     |     | 4          |
| Trash Fire                              | 0          | 0          | 1          | 0          |     |     |     |     |     |     |     |     | 1          |
| Traumatic Injury                        | 0          | 1          | 0          | 2          |     |     |     |     |     |     |     |     | 3          |
| Unconscious Party/Syncope               | 10         | 8          | 12         | 8          |     |     |     |     |     |     |     |     | 38         |
| Unknown Medical Emergency               | 6          | 3          | 5          | 1          |     |     |     |     |     |     |     |     | 15         |
| Vehicle Fire                            | 1          | 2          | 3          | 0          |     |     |     |     |     |     |     |     | 6          |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 144            | 4:18          |
| Feb   | 105            | 4:20          |
| Mar   | 161            | 4:11          |
| Apr   | 135            | 4:15          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| 545   |                | 4:16          |

Note: Nat'l Std Fire Response Time: 6:50  
Note: Nat'l Std Fire EMS Time: 6:30



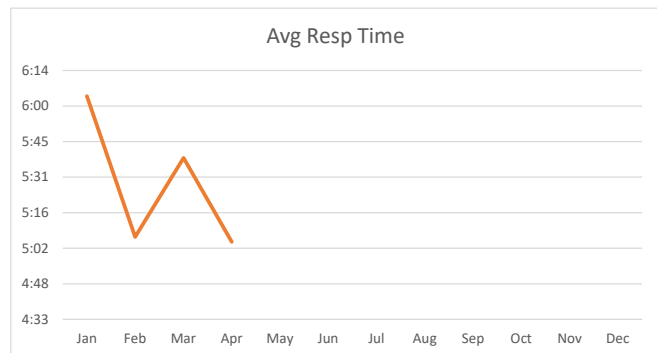
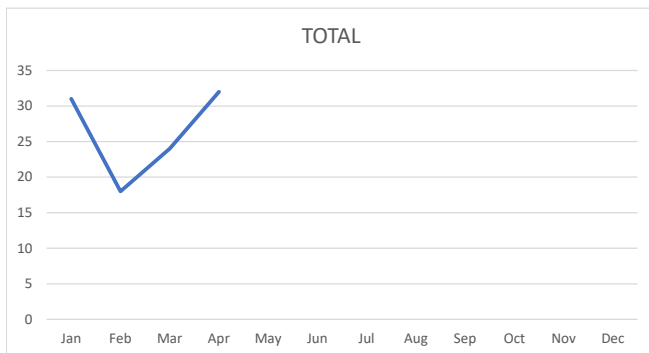


Village Fire Department  
901 Corbindale Rd  
Houston, TX, 77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - Bunker Hill

| Call/Incident Type/Detail            | Jan       | Feb       | Mar       | Apr       | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD  |
|--------------------------------------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| <b>TOTAL</b>                         | <b>31</b> | <b>18</b> | <b>24</b> | <b>32</b> |     |     |     |     |     |     |     |     | <b>105</b> |
| Abdominal Pain                       | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Allergic Reaction                    | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Carbon Monoxide Detector No Symptoms | 2         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 4          |
| Check for Fire                       | 0         | 1         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Check for the Smell of Natural Gas   | 1         | 0         | 2         | 1         |     |     |     |     |     |     |     |     | 4          |
| Check for the Smell of Smoke         | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Chest Pain                           | 0         | 0         | 1         | 2         |     |     |     |     |     |     |     |     | 3          |
| Choking                              | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Difficulty Breathing                 | 4         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 5          |
| Fall Victim                          | 3         | 1         | 0         | 2         |     |     |     |     |     |     |     |     | 6          |
| Fire Alarm Church or School          | 2         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 3          |
| Fire Alarm Residence                 | 5         | 5         | 3         | 6         |     |     |     |     |     |     |     |     | 19         |
| Gas Leak                             | 1         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Heart Problems                       | 1         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 3          |
| Hemorrhage/Laceration                | 0         | 1         | 0         | 2         |     |     |     |     |     |     |     |     | 3          |
| House Fire                           | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Injured Party                        | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Medical Alarm                        | 1         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 2          |
| Motor Vehicle Collision              | 2         | 1         | 3         | 0         |     |     |     |     |     |     |     |     | 6          |
| Object Down in Roadway               | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Oven/Appliance Fire                  | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Overdose/Poisoning                   | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Seizures                             | 0         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 2          |
| Service Call Non-emergency           | 5         | 3         | 3         | 4         |     |     |     |     |     |     |     |     | 15         |
| Sick Call                            | 1         | 0         | 0         | 8         |     |     |     |     |     |     |     |     | 9          |
| Stroke                               | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Transformer Fire                     | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Unconscious Party/Syncope            | 1         | 1         | 2         | 1         |     |     |     |     |     |     |     |     | 5          |
| Unknown Medical Emergency            | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 21             | 6:04          |
| Feb   | 10             | 5:07          |
| Mar   | 16             | 5:39          |
| Apr   | 24             | 5:05          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| <hr/> |                |               |
|       | 71             | 5:28          |



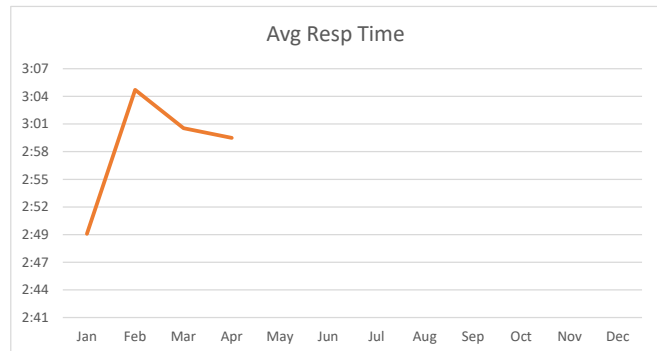
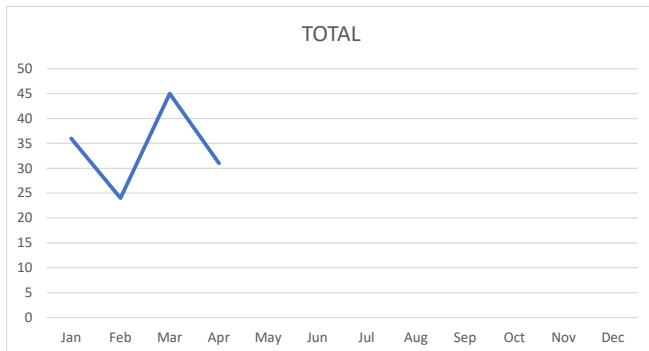


Village Fire Department  
901 Corbindale Rd  
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Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - Hedwig

| Call/Incident Type/Detail          | Jan       | Feb       | Mar       | Apr       | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD  |
|------------------------------------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| <b>TOTAL</b>                       | <b>46</b> | <b>27</b> | <b>48</b> | <b>32</b> |     |     |     |     |     |     |     |     | <b>153</b> |
| Abdominal Pain                     | 1         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Cardiac/Respiratory Arrest         | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Check a Noxious Odor               | 0         | 1         | 1         | 0         |     |     |     |     |     |     |     |     | 2          |
| Check for Fire                     | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Check for the Smell of Natural Gas | 1         | 0         | 1         | 2         |     |     |     |     |     |     |     |     | 4          |
| Check for the Smell of Smoke       | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Chest Pain                         | 2         | 1         | 1         | 0         |     |     |     |     |     |     |     |     | 4          |
| Diabetic Emergency                 | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Difficulty Breathing               | 2         | 0         | 4         | 1         |     |     |     |     |     |     |     |     | 7          |
| Fall Victim                        | 4         | 2         | 6         | 4         |     |     |     |     |     |     |     |     | 16         |
| Fire Alarm Business                | 12        | 2         | 3         | 1         |     |     |     |     |     |     |     |     | 18         |
| Fire Alarm Church or School        | 0         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 2          |
| Fire Alarm Residence               | 3         | 1         | 1         | 1         |     |     |     |     |     |     |     |     | 6          |
| Gas Leak                           | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Heart Problems                     | 0         | 2         | 0         | 3         |     |     |     |     |     |     |     |     | 5          |
| Hemorrhage/Laceration              | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Injured Party                      | 2         | 1         | 1         | 0         |     |     |     |     |     |     |     |     | 4          |
| Motor Vehicle Collision            | 4         | 3         | 6         | 3         |     |     |     |     |     |     |     |     | 16         |
| Motor Vehicle vs Pedestrian        | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Powerlines Down Arcing/Burning     | 1         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 3          |
| Psychiatric Emergency              | 1         | 1         | 1         | 2         |     |     |     |     |     |     |     |     | 5          |
| Seizures                           | 0         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 2          |
| Service Call Non-emergency         | 2         | 2         | 3         | 1         |     |     |     |     |     |     |     |     | 8          |
| Sick Call                          | 3         | 4         | 2         | 4         |     |     |     |     |     |     |     |     | 13         |
| Smoke in Residence                 | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Stroke                             | 0         | 0         | 1         | 3         |     |     |     |     |     |     |     |     | 4          |
| Transformer Fire                   | 0         | 1         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Traumatic Injury                   | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Unconscious Party/Syncope          | 1         | 3         | 5         | 2         |     |     |     |     |     |     |     |     | 11         |
| Unknown Medical Emergency          | 3         | 1         | 3         | 0         |     |     |     |     |     |     |     |     | 7          |
| Vehicle Fire                       | 1         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 3          |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 36             | 2:50          |
| Feb   | 24             | 3:05          |
| Mar   | 45             | 3:01          |
| Apr   | 31             | 3:00          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| <hr/> |                |               |
|       | 136            | 2:59          |



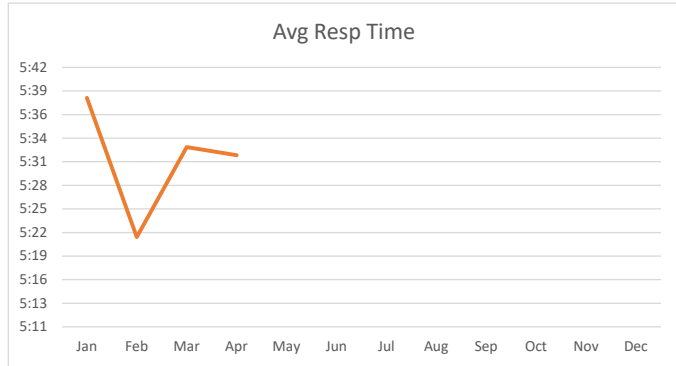
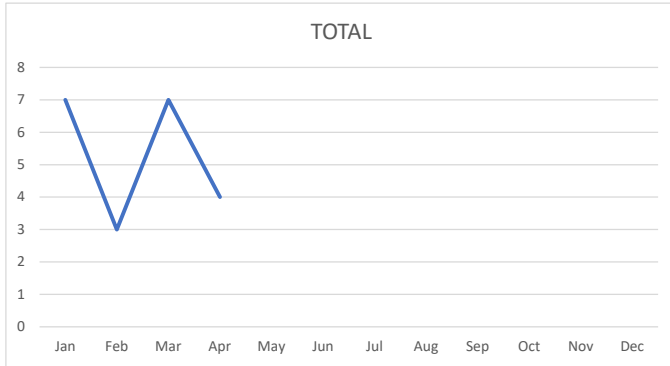


Village Fire Department  
901 Corbindale Rd  
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Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - Hilshire

| Call/Incident Type/Detail   | Jan      | Feb      | Mar      | Apr      | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD |
|-----------------------------|----------|----------|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----------|
| <b>TOTAL</b>                | <b>7</b> | <b>3</b> | <b>7</b> | <b>4</b> |     |     |     |     |     |     |     |     | <b>21</b> |
| Abdominal Pain              | 0        | 1        | 0        | 0        |     |     |     |     |     |     |     |     | 1         |
| Cardiac/Respiratory Arrest  | 1        | 0        | 0        | 1        |     |     |     |     |     |     |     |     | 2         |
| Difficulty Breathing        | 1        | 0        | 1        | 0        |     |     |     |     |     |     |     |     | 2         |
| Fall Victim                 | 0        | 0        | 1        | 0        |     |     |     |     |     |     |     |     | 1         |
| Fire Alarm Church or School | 0        | 0        | 0        | 1        |     |     |     |     |     |     |     |     | 1         |
| Fire Alarm Residence        | 1        | 0        | 0        | 1        |     |     |     |     |     |     |     |     | 2         |
| Heart Problems              | 1        | 0        | 0        | 0        |     |     |     |     |     |     |     |     | 1         |
| Medical Alarm               | 0        | 0        | 0        | 1        |     |     |     |     |     |     |     |     | 1         |
| Motor Vehicle Collision     | 1        | 1        | 1        | 0        |     |     |     |     |     |     |     |     | 3         |
| Overdose/Poisoning          | 0        | 1        | 0        | 0        |     |     |     |     |     |     |     |     | 1         |
| Psychiatric Emergency       | 1        | 0        | 1        | 0        |     |     |     |     |     |     |     |     | 2         |
| Trash Fire                  | 0        | 0        | 1        | 0        |     |     |     |     |     |     |     |     | 1         |
| Unconscious Party/Syncope   | 1        | 0        | 1        | 0        |     |     |     |     |     |     |     |     | 2         |
| Vehicle Fire                | 0        | 0        | 1        | 0        |     |     |     |     |     |     |     |     | 1         |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 7              | 5:39          |
| Feb   | 3              | 5:22          |
| Mar   | 7              | 5:33          |
| Apr   | 2              | 5:32          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| <hr/> |                |               |
|       | 19             | 5:31          |



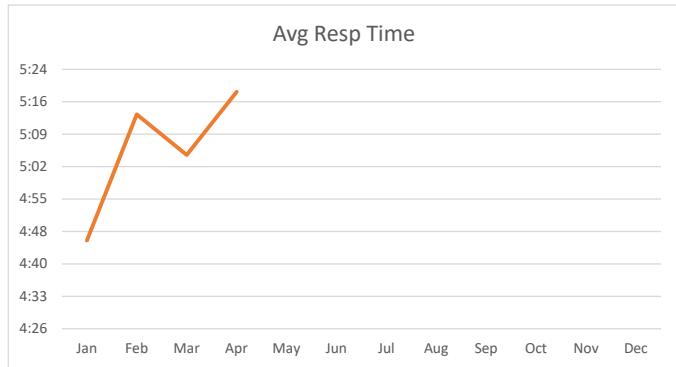
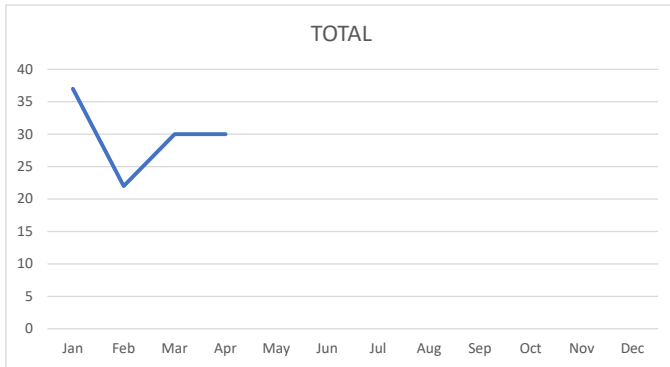


Village Fire Department  
901 Corbindale Rd  
Houston, TX, 77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - Hunters Creek

| Call/Incident Type/Detail               | Jan       | Feb       | Mar       | Apr       | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD  |
|---|-----------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| <b>TOTAL</b>                            | <b>37</b> | <b>22</b> | <b>30</b> | <b>30</b> |     |     |     |     |     |     |     |     | <b>119</b> |
| Abdominal Pain                          | 0         | 0         | 2         | 1         |     |     |     |     |     |     |     |     | 3          |
| Allergic Reaction                       | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Carbon Monoxide Detector No Symptoms    | 1         | 2         | 0         | 0         |     |     |     |     |     |     |     |     | 3          |
| Check a Noxious Odor                    | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Check for the Smell of Natural Gas      | 1         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 3          |
| Check for the Smell of Smoke            | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Chest Pain                              | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Difficulty Breathing                    | 1         | 0         | 1         | 2         |     |     |     |     |     |     |     |     | 4          |
| Fall Victim                             | 3         | 1         | 4         | 2         |     |     |     |     |     |     |     |     | 10         |
| Fire Alarm Business                     | 2         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 4          |
| Fire Alarm Residence                    | 15        | 9         | 6         | 10        |     |     |     |     |     |     |     |     | 40         |
| Gas Leak                                | 0         | 1         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Heart Problems                          | 3         | 1         | 1         | 0         |     |     |     |     |     |     |     |     | 5          |
| Hemorrhage/Laceration                   | 0         | 1         | 1         | 0         |     |     |     |     |     |     |     |     | 2          |
| House Fire                              | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Injured Party                           | 1         | 0         | 2         | 1         |     |     |     |     |     |     |     |     | 4          |
| Medical Alarm                           | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Motor Vehicle Collision                 | 2         | 2         | 4         | 1         |     |     |     |     |     |     |     |     | 9          |
| Motor Vehicle Collision with Entrapment | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Motor Vehicle vs Motorcycle             | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Object Down in Roadway                  | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Overdose/Poisoning                      | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Seizures                                | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Service Call Non-emergency              | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Sick Call                               | 1         | 3         | 2         | 1         |     |     |     |     |     |     |     |     | 7          |
| Stroke                                  | 2         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 3          |
| Unconscious Party/Syncope               | 4         | 0         | 1         | 2         |     |     |     |     |     |     |     |     | 7          |
| Unknown Medical Emergency               | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 29             | 4:46          |
| Feb   | 16             | 5:14          |
| Mar   | 27             | 5:05          |
| Apr   | 23             | 5:19          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| 95    |                | 5:06          |



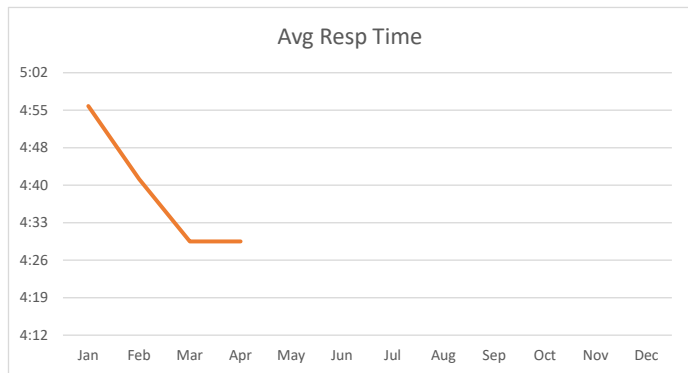
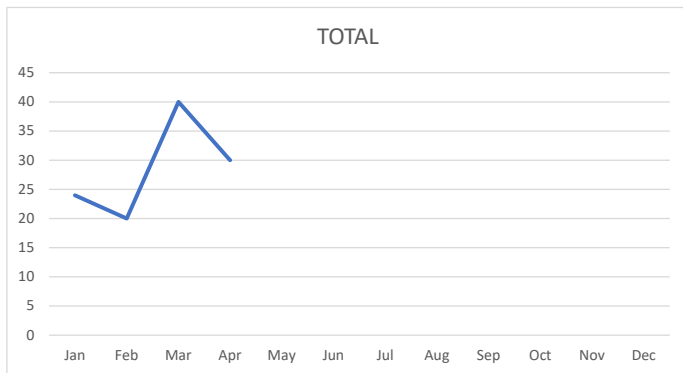


Village Fire Department  
901 Corbindale Rd  
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Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - Piney Point

| Call/Incident Type/Detail            | Jan       | Feb       | Mar       | Apr       | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD  |
|--------------------------------------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| <b>TOTAL</b>                         | <b>24</b> | <b>20</b> | <b>40</b> | <b>30</b> |     |     |     |     |     |     |     |     | <b>114</b> |
| Abdominal Pain                       | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Carbon Monoxide Detector No Symptoms | 2         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 2          |
| Cardiac/Respiratory Arrest           | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Check a Noxious Odor                 | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Check for the Smell of Natural Gas   | 1         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 3          |
| Chest Pain                           | 1         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 2          |
| Choking                              | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Difficulty Breathing                 | 0         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 2          |
| Fall Victim                          | 2         | 3         | 3         | 1         |     |     |     |     |     |     |     |     | 9          |
| Fire Alarm Business                  | 0         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 2          |
| Fire Alarm Church or School          | 1         | 2         | 7         | 7         |     |     |     |     |     |     |     |     | 17         |
| Fire Alarm Residence                 | 5         | 5         | 8         | 6         |     |     |     |     |     |     |     |     | 24         |
| Gas Leak                             | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Heart Problems                       | 1         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 2          |
| Hemorrhage/Laceration                | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| House Fire                           | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Medical Alarm                        | 1         | 0         | 1         | 2         |     |     |     |     |     |     |     |     | 4          |
| Motor Vehicle Collision              | 1         | 1         | 2         | 3         |     |     |     |     |     |     |     |     | 7          |
| Object Down in Roadway               | 0         | 0         | 2         | 2         |     |     |     |     |     |     |     |     | 4          |
| Overdose/Poisoning                   | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Powerlines Down Arcing/Burning       | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Psychiatric Emergency                | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Service Call Non-emergency           | 3         | 3         | 2         | 0         |     |     |     |     |     |     |     |     | 8          |
| Sick Call                            | 2         | 1         | 5         | 1         |     |     |     |     |     |     |     |     | 9          |
| Smoke in Residence                   | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Stroke                               | 0         | 1         | 1         | 0         |     |     |     |     |     |     |     |     | 2          |
| Transformer Fire                     | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Traumatic Injury                     | 0         | 1         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Unconscious Party/Syncope            | 1         | 1         | 0         | 1         |     |     |     |     |     |     |     |     | 3          |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 16             | 4:56          |
| Feb   | 14             | 4:42          |
| Mar   | 26             | 4:30          |
| Apr   | 23             | 4:30          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| <hr/> |                |               |
|       | 79             | 4:39          |



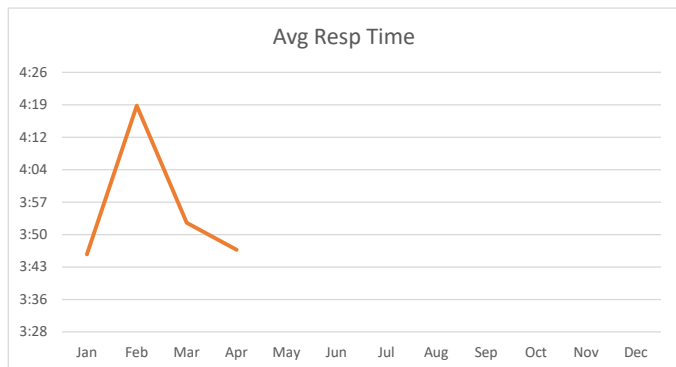
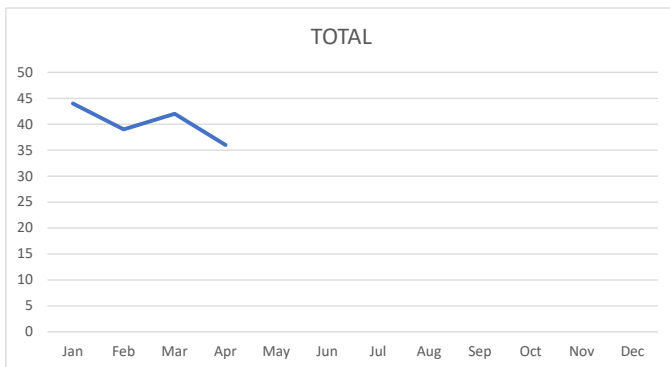


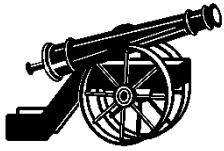
Village Fire Department  
901 Corbindale Rd  
Houston, TX, 77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### April 2025 Summary - Spring Valley

| Call/Incident Type/Detail            | Jan       | Feb       | Mar       | Apr       | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total YTD  |
|--------------------------------------|-----------|-----------|-----------|-----------|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| <b>TOTAL</b>                         | <b>44</b> | <b>39</b> | <b>42</b> | <b>36</b> |     |     |     |     |     |     |     |     | <b>161</b> |
| Abdominal Pain                       | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Back Pain                            | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Carbon Monoxide Detector No Symptoms | 0         | 0         | 0         | 2         |     |     |     |     |     |     |     |     | 2          |
| Cardiac/Respiratory Arrest           | 0         | 1         | 0         | 1         |     |     |     |     |     |     |     |     | 2          |
| Check for Fire                       | 0         | 0         | 0         | 2         |     |     |     |     |     |     |     |     | 2          |
| Check for the Smell of Natural Gas   | 1         | 1         | 3         | 0         |     |     |     |     |     |     |     |     | 5          |
| Check for the Smell of Smoke         | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Chest Pain                           | 2         | 0         | 3         | 0         |     |     |     |     |     |     |     |     | 5          |
| Difficulty Breathing                 | 3         | 3         | 2         | 1         |     |     |     |     |     |     |     |     | 9          |
| Elevator Rescue                      | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Fall Victim                          | 0         | 3         | 1         | 3         |     |     |     |     |     |     |     |     | 7          |
| Fire Alarm Business                  | 9         | 2         | 0         | 1         |     |     |     |     |     |     |     |     | 12         |
| Fire Alarm Church or School          | 1         | 1         | 0         | 2         |     |     |     |     |     |     |     |     | 4          |
| Fire Alarm Residence                 | 2         | 3         | 0         | 1         |     |     |     |     |     |     |     |     | 6          |
| Gas Leak                             | 1         | 2         | 1         | 0         |     |     |     |     |     |     |     |     | 4          |
| Heart Problems                       | 2         | 1         | 3         | 5         |     |     |     |     |     |     |     |     | 11         |
| Hemorrhage/Laceration                | 0         | 1         | 3         | 0         |     |     |     |     |     |     |     |     | 4          |
| Injured Party                        | 1         | 0         | 2         | 1         |     |     |     |     |     |     |     |     | 4          |
| Medical Alarm                        | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Motor Vehicle Collision              | 12        | 6         | 6         | 4         |     |     |     |     |     |     |     |     | 28         |
| Motor Vehicle vs Motorcycle          | 0         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Motor Vehicle vs Pedestrian          | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Object Down in Roadway               | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Overdose/Poisoning                   | 0         | 0         | 1         | 0         |     |     |     |     |     |     |     |     | 1          |
| Possible D.O.S.                      | 1         | 0         | 0         | 0         |     |     |     |     |     |     |     |     | 1          |
| Powerlines Down Arcing/Burning       | 0         | 0         | 2         | 0         |     |     |     |     |     |     |     |     | 2          |
| Psychiatric Emergency                | 0         | 1         | 1         | 1         |     |     |     |     |     |     |     |     | 3          |
| Seizures                             | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Service Call Non-emergency           | 1         | 0         | 1         | 1         |     |     |     |     |     |     |     |     | 3          |
| Shooting/Stabbing                    | 0         | 0         | 0         | 1         |     |     |     |     |     |     |     |     | 1          |
| Sick Call                            | 2         | 4         | 7         | 3         |     |     |     |     |     |     |     |     | 16         |
| Stroke                               | 1         | 1         | 0         | 0         |     |     |     |     |     |     |     |     | 2          |
| Unconscious Party/Syncope            | 2         | 3         | 3         | 2         |     |     |     |     |     |     |     |     | 10         |
| Unknown Medical Emergency            | 2         | 2         | 2         | 0         |     |     |     |     |     |     |     |     | 6          |
| Vehicle Fire                         | 0         | 2         | 0         | 0         |     |     |     |     |     |     |     |     | 2          |

| Month | # of Incidents | Avg Resp Time |
|-------|----------------|---------------|
| Jan   | 35             | 3:46          |
| Feb   | 38             | 4:19          |
| Mar   | 40             | 3:53          |
| Apr   | 32             | 3:47          |
| May   |                |               |
| Jun   |                |               |
| Jul   |                |               |
| Aug   |                |               |
| Sep   |                |               |
| Oct   |                |               |
| Nov   |                |               |
| Dec   |                |               |
| 145   |                | 3:56          |





**City of Bunker Hill Village**  
**City Council**  
**Agenda Request**

**Agenda Date:** May 20, 2025  
**Agenda Item:** VIII  
**Subject:** Mayor's Report  
**Exhibits:** N/A  
**Funding:** N/A  
**Presenter(s):** Mayor Brown  
Mayor Pro-Tem Schwartz

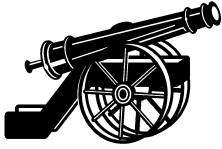
**Executive Summary**

The Mayor's Report will include the following:

- A. Update on Activities and Upcoming Events
- Mayors' Meetings
  - Legislative Update

**Recommended Action**

Staff recommends that City Council receive the Mayor's Report.



**City of Bunker Hill Village  
City Council  
Agenda Request**

|                      |  |
|----------------------|--|
| <b>Agenda Date:</b>  | May 20, 2025   |
| <b>Agenda Item:</b>  | IX   |
| <b>Subject:</b>      | City Administrator's Report  |
| <b>Exhibits:</b>     | Development Report   |
| <b>Funding:</b>      | N/A  |
| <b>Presenter(s):</b> | Gerardo Barrera, City Administrator<br>Elvin Hernandez, Public Works Director<br>Susan Grass, Finance Director |

### **Executive Summary**

The City Administrator's Report will include the following items:

- A. Report on Activities and Upcoming Events
  - Zoning Board of Adjustment Meeting
  - City Hall Office Closure for Memorial Day Holiday
  - Villages Independence Day Parade
  - Board and Commission Appointments
- B. Director of Public Works Report
  - Development Report
  - CIP Project Update
- C. Finance Director Report
  - 2026 Budget Update
  - Preliminary Estimated Tax Roll
  - Investments and Opportunities

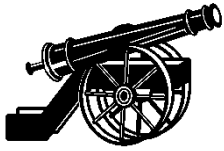
### **Recommended Action**

Staff recommends City Council receive the City Administrator's Report.

City of Bunker Hill Village  
Development Report

| Month     | 2024<br>Permits Issued<br>(excludes new<br>construction, add.,<br>remodel) | 2025<br>Permits Issued<br>(excludes new<br>construction, add.,<br>remodel) | Variance | 2024<br>New<br>Residential | 2025<br>New<br>Residential | Variance | 2024<br>Residential<br>Addition | 2025<br>Residential<br>Addition | Variance | 2024<br>Residential<br>Remodel | 2025<br>Residential<br>Remodel | Variance | 2024<br>Total Permits<br>Issued (Month) | 2025<br>Total Permits<br>Issued (Month) | Variance |
|-----------|--|--|----------|----------------------------|----------------------------|----------|---------------------------------|---------------------------------|----------|--------------------------------|--------------------------------|----------|---|---|----------|
| January   | 61   | 111  | 50       | 1                          | 2                          | 1        | 3                               | 0                               | (3)      | 2                              | 1                              | (1)      | 67                                      | 114                                     | 47       |
| February  | 68   | 166  | 98       | 1                          | 3                          | 2        | 0                               | 1                               | 1        | 5                              | 0                              | (5)      | 74                                      | 170                                     | 96       |
| March     | 128  | 157  | 29       | 3                          | 3                          | 0        | 2                               | 1                               | (1)      | 2                              | 1                              | (1)      | 135                                     | 162                                     | 27       |
| April     | 123  |  |          | 2                          |                            |          | 1                               |                                 |          | 7                              |                                |          | 133                                     |   |          |
| May       | 137  |  |          | 0                          |                            |          | 3                               |                                 |          | 3                              |                                |          | 143                                     |   |          |
| June      | 146  |  |          | 2                          |                            |          | 0                               |                                 |          | 1                              |                                |          | 149                                     |   |          |
| July      | 147  |  |          | 2                          |                            |          | 0                               |                                 |          | 2                              |                                |          | 151                                     |   |          |
| August    | 193  |  |          | 3                          |                            |          | 0                               |                                 |          | 2                              |                                |          | 198                                     |   |          |
| September | 98   |  |          | 0                          |                            |          | 0                               |                                 |          | 1                              |                                |          | 99                                      |   |          |
| October   | 172  |  |          | 2                          |                            |          | 1                               |                                 |          | 1                              |                                |          | 176                                     |   |          |
| November  | 68   |  |          | 0                          |                            |          | 1                               |                                 |          | 2                              |                                |          | 71                                      |   |          |
| December  | 62   |  |          | 0                          |                            |          | 0                               |                                 |          | 1                              |                                |          | 63                                      |   |          |
| YTD Total | 1403   | 434  |          | 16                         | 8                          |          | 11                              | 2                               |          | 29                             | 2                              |          | 1459                                    | 446                                     |          |

| Month     | 2024<br>Pre-<br>Development/<br>Consultation<br>Meetings | 2025<br>Pre-<br>Development/<br>Consultation<br>Meetings | Variance | 2024<br>Inspections/<br>Reinspections | 2025<br>Inspections/<br>Reinspections | Variance | 2024<br>VFD<br>Inspections | 2025<br>VFD<br>Inspections | Variance | 2024<br>Certificate of<br>Occupancy<br>Issued | 2025<br>Certificate of<br>Occupancy<br>Issued | Variance |
|-----------|--|--|----------|---------------------------------------|---------------------------------------|----------|----------------------------|----------------------------|----------|---|---|----------|
| January   | 15   | 15   | 0        | 204                                   | 220                                   | 16       | 5                          | 6                          | 1        | 0   | 0   | 0        |
| February  | 10   | 14   | 4        | 314                                   | 251                                   | (63)     | 3                          | 4                          | 1        | 0   | 0   | 0        |
| March     | 16   | 8  | (8)      | 309                                   | 298                                   | (11)     | 6                          | 6                          | 0        | 0   | 2   | 2        |
| April     | 20   |  |          | 276                                   |                                       |          | 5                          |                            |          | 1   |   |          |
| May       | 9  |  |          | 297                                   |                                       |          | 7                          |                            |          | 1   |   |          |
| June      | 13   |  |          | 342                                   |                                       |          | 4                          |                            |          | 0   |   |          |
| July      | 10   |  |          | 444                                   |                                       |          | 5                          |                            |          | 1   |   |          |
| August    | 6  |  |          | 413                                   |                                       |          | 11                         |                            |          | 1   |   |          |
| September | 8  |  |          | 423                                   |                                       |          | 2                          |                            |          | 3   |   |          |
| October   | 6  |  |          | 386                                   |                                       |          | 11                         |                            |          | 2   |   |          |
| November  | 12   |  |          | 332                                   |                                       |          | 6                          |                            |          | 1   |   |          |
| December  | 5  |  |          | 305                                   |                                       |          | 7                          |                            |          | 1   |   |          |
| YTD Total | 130  | 37   |          | 4045                                  | 769                                   |          | 72                         | 16                         |          | 11  | 2   |          |



**City of Bunker Hill Village**  
**City Council**  
**Agenda Request**

|                      |  |
|----------------------|--|
| <b>Agenda Date:</b>  | May 20, 2025                           |
| <b>Agenda Item:</b>  | X                                      |
| <b>Subject:</b>      | Wastewater Rates                       |
| <b>Exhibits:</b>     | Rate Structure<br>Ordinance No. 25-651 |
| <b>Funding:</b>      | N/A                                    |
| <b>Presenter(s):</b> | Susan Grass, Finance Director          |

### **Executive Summary**

During the annual budget process, staff reviews utility rates to determine if charges will generate adequate revenue to operate and maintain the City's utilities and associated infrastructure. Following the adoption of the Fiscal Year (FY) Budget, City Council must establish the utility rates for water and wastewater services for the upcoming year. At the October 15, 2024, meeting, Council approved Ordinance No. 24-636, which increased only water rates by 8%, effective January 1, 2025.

Based on the updated funding request from Memorial Village Water Authority's proposed Capital projects that were not included in the FY 2025 budget, staff recommends an 8% increase to sewer rates. The adjustment is necessary to ensure adequate funding for continued service reliability and infrastructure maintenance, as well as to ensure the utility fund remains self-sustainable.

Staff recommends an effective date of June 1, 2025, for the new sewer rates.

### **Recommended Action**

Staff recommends City Council approve Ordinance No. 25-651 for FY 2025 wastewater rates.

# Bunker Hill Village

## **FY 2025 Proposed Wastewater Rates**

May 20, 2025



# Utility Fund

## Proposed Residential Utility Rates and Average Bill

| Rate Structure<br>for 2025 - 8 % Increase |                       |                                     |
|---|-----------------------|-------------------------------------|
|   | 10/15/2024<br>Adopted | 6/1/2025<br>Proposed<br>8% Increase |
| <b>Water (gallons)</b>                    |                       |                                     |
| Base Rate 0-4,000                         | 124.01                | 124.01                              |
| 4,001-10,000                              | 3.57                  | 3.57                                |
| 10,001-20,000                             | 3.89                  | 3.89                                |
| 20,001-30,000                             | 6.69                  | 6.69                                |
| 30,001-40,000                             | 7.60                  | 7.60                                |
| 40,001-60,000                             | 8.90                  | 8.90                                |
| 60,001-70,000                             | 10.91                 | 10.91                               |
| 70,001 & Over                             | 13.63                 | 13.63                               |
| <b>Wastewater (gallons)</b>               |                       |                                     |
| 0-1,000 Base Rate                         | 57.12                 | 61.69                               |
| 1,001-10,000                              | 2.57                  | 2.78                                |
| 10,001-20,000                             | 2.89                  | 3.12                                |
| 20,001-30,000                             | 5.69                  | 6.15                                |
| 30,001-40,000                             | 6.60                  | 7.13                                |

| Average Residential Bill<br>45,000 gallons<br>(two month billing cycle) |                      |                     |                          |
|---|----------------------|---------------------|--------------------------|
|   | Current 2025<br>Bill | Increase<br>in 2025 | Recommended<br>2025 Bill |
| Water   | 371.71               | No Increase         | 371.71                   |
| Wastewater  | 224.34               | 13.38               | 237.72                   |
| Total W & WW  | 596.05               | 13.38               | 609.43                   |
| Solid Waste   | 77.71                | No Increase         | 77.71                    |
| Total Bill  | 673.76               | 13.38               | 687.14                   |

| Base Rate Residential Bill<br>4,000 gallons<br>(two month billing cycle) |                      |                     |                          |
|--|----------------------|---------------------|--------------------------|
|  | Current 2025<br>Bill | Increase<br>in 2025 | Recommended<br>2025 Bill |
| Water  | 124.01               | No Increase         | 124.01                   |
| Wastewater   | 57.12                | 4.57                | 61.69                    |
| Total W & WW   | 181.13               | 4.57                | 185.70                   |
| Solid Waste  | 77.71                | No Increase         | 77.71                    |
| Total Bill   | 258.84               | 4.57                | 263.41                   |

# Utility Fund

## Proposed Non- Residential Utility Rates and Average Bill

| Rate Structure<br>for 2025 - 8 % Increase |        |  |
|---|--------|--|
|   |        | 6/1/2025<br>10/15/2024 Proposed<br>Adopted 8% Increase |
| <b>Water (gallons)</b>                    |        |  |
| Base Rate 0-4,000                         | 155.00 | 155.00   |
| 4,001-10,000                              | 4.99   | 4.99   |
| 10,001-20,000                             | 5.53   | 5.53   |
| 20,001-30,000                             | 6.88   | 6.88   |
| 30,001-40,000                             | 9.30   | 9.30   |
| 40,001-60,000                             | 10.52  | 10.52  |
| 60,001-70,000                             | 12.73  | 12.73  |
| 70,001 & Over                             | 14.83  | 14.83  |
| <b>Wastewater (gallons)</b>               |        |  |
| 0-1,000 Base Rate                         | 67.39  | 72.78  |
| 1,001-10,000                              | 4.93   | 5.32   |
| 10,001-20,000                             | 5.90   | 6.37   |
| 20,001-30,000                             | 7.08   | 7.65   |
| 30,001-40,000                             | 8.50   | 9.18   |
| 40,001-60,000                             | 9.20   | 9.94   |
| 60,001 -148,000                           | 10.71  | 11.57  |

| Average Non -Residential Bill<br>73,000 gallons<br>(two month billing cycle) |                      |                     |                          |  |
|--|----------------------|---------------------|--------------------------|--|
|  |                      |                     |                          |  |
|  | Current<br>2025 Bill | Increase in<br>2025 | Recommended<br>2025 Bill |  |
| Water  | 843.55               | No Increase         | 843.55                   |  |
| Wastewater   | 649.79               | 51.98               | 701.77                   |  |
| Total W & WW   | 1,493.34             | 51.98               | 1,545.32                 |  |

| Base Rate Non -Residential Bill<br>4,000 gallons<br>(two month billing cycle) |                      |                     |                          |  |
|---|----------------------|---------------------|--------------------------|--|
|   |                      |                     |                          |  |
|   | Current<br>2025 Bill | Increase in<br>2025 | Recommended<br>2025 Bill |  |
| Water   | 155.00               | No Increase         | 155.00                   |  |
| Wastewater  | 67.39                | 5.39                | 72.78                    |  |
| Total W & WW  | 222.39               | 5.39                | 227.78                   |  |

Note: Non-Residential users make up ~ 5% of Water and Wastewater Sales.

**ORDINANCE NO. 25-651**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, BY DELETING SECTION 16-26, (1) - (5) OF ARTICLE II OF CHAPTER 16 THEREOF AND SUBSTITUTING THEREFORE A NEW SECTION 16-26, (1) - (5); ESTABLISHING RATES TO BE CHARGED BY THE CITY FOR WATER AND SANITARY SEWER SERVICES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HERewith; AND PROVIDING FOR SEVERABILITY.**

\* \* \* \* \*

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BUNKER HILL VILLAGE, TEXAS:**

**Section 1.** The Code of Ordinances of the City of Bunker Hill Village, Texas, is hereby amended by striking from Article II of Chapter 16 thereof Section 16-26, (1)-(5) and substituting therefore a new Section 16-26, (1)-(5) to provide as follows:

**Sec. 16-26. Bi-monthly charges.**

From and after June 1, 2025, for water and sanitary sewer usage, the following bi-monthly (i.e. January-February, March-April, May-June, July-August, September-October, and November-December) rates shall be charged by the City of Bunker Hill Village for services of its waterworks system and its sanitary sewer system:

**(1) Residential Water Charges:**

- a. Minimum charge for water usage from  
0 to 4,000 gallons..... \$124.01
- b. For each 1,000 gallons of water usage from  
4,001 to 10,000 gallons..... \$3.57
- c. For each 1,000 gallons of water usage from  
10,001 to 20,000 gallons..... \$3.89
- d. For each 1,000 gallons of water usage from  
20,001 to 30,000 gallons..... \$6.69
- e. For each 1,000 gallons of water usage from  
30,001 to 40,000 gallons..... \$7.60
- f. For each 1,000 gallons of water usage from  
40,001 to 60,000 gallons..... \$8.90

- g. For each 1,000 gallons of water usage from  
60,001 to 70,000 gallons..... \$10.91
- h. For each 1,000 gallons of water usage over 70,001 ..... \$13.63

**(2) Residential Sanitary Sewer Charges:**

- a. Minimum charge including 0 to 1,000 gallons of water..... \$61.69
- b. For each 1,000 gallons of water usage from  
1,001 to 10,000 gallons..... \$2.78
- c. For each 1,000 gallons of water usage from  
10,001 to 20,000 gallons..... \$3.12
- d. For each 1,000 gallons of water usage from  
20,001 to 30,000 gallons..... \$6.15
- e. For each 1,000 gallons of water usage from  
30,001 to 40,000 gallons..... \$7.13

**(3) Non-Residential Water Charges:**

- a. Minimum charge for water usage from  
0 to 4,000 gallons..... \$155.00
- b. For each 1,000 gallons of water usage from  
4,001 to 10,000 gallons..... \$4.99
- c. For each 1,000 gallons of water usage from  
10,001 to 20,000 gallons..... \$5.53
- d. For each 1,000 gallons of water usage from  
20,001 to 30,000 gallons..... \$6.88
- e. For each 1,000 gallons of water usage from  
30,001 to 40,000 gallons..... \$9.30
- f. For each 1,000 gallons of water usage from  
40,001 to 60,000 gallons..... \$10.52

|    |   |         |
|----|---|---------|
| g. | For each 1,000 gallons of water usage from<br>60,001 to 70,000 gallons..... | \$12.73 |
| h. | For each 1,000 gallons of water usage over 70,001 .....                     | \$14.83 |

**(4) Non-Residential Sanitary Sewer Charges:**

|    |  |         |
|----|--|---------|
| a. | Minimum charge including 0 to 1,000 gallons of water.....                                    | \$72.78 |
| b. | For each 1,000 gallons of water usage from<br>1,001 to 10,000 gallons of water usage .....   | \$5.32  |
| c. | For each 1,000 gallons of water usage from<br>10,001 to 20,000 gallons of water usage .....  | \$6.37  |
| d. | For each 1,000 gallons of water usage from<br>20,001 to 30,000 gallons of water usage .....  | \$7.65  |
| e. | For each 1,000 gallons of water usage from<br>30,001 to 40,000 gallons of water usage .....  | \$9.18  |
| f. | For each 1,000 gallons of water usage from<br>40,001 to 60,000 gallons of water usage .....  | \$9.94  |
| g. | For each 1,000 gallons of water usage from<br>60,001 to 148,000 gallons of water usage ..... | \$11.57 |

**(5) Non-Residential Irrigation Water Charges:**

|    |   |         |
|----|---|---------|
| a. | Minimum charge including 0 to 1,000 gallons of water .....                  | \$35.88 |
| b. | For each 1,000 gallons of water usage from<br>1,001 to 4,000 gallons.....   | \$35.88 |
| c. | For each 1,000 gallons of water usage from<br>4,001 to 10,000 gallons.....  | \$4.62  |
| d. | For each 1,000 gallons of water usage from<br>10,001 to 20,000 gallons..... | \$5.12  |
| e. | For each 1,000 gallons of water usage from                                  |         |

|    |   |         |
|----|---|---------|
|    | 20,001 to 30,000 gallons.....                           | \$6.37  |
| f. | For each 1,000 gallons of water usage from              |         |
|    | 30,001 to 40,000 gallons.....                           | \$8.61  |
| g. | For each 1,000 gallons of water usage from              |         |
|    | 40,001 to 60,000 gallons.....                           | \$9.74  |
| h. | For each 1,000 gallons of water usage from              |         |
|    | 60,001 to 70,000 gallons.....                           | \$11.79 |
| i. | For each 1,000 gallons of water usage over 70,001 ..... | \$13.73 |

**Section 2.** All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

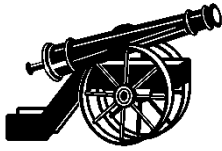
**Section 3.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate 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 Bunker Hill 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.

**PASSED, APPROVED, AND ADOPTED** this the 20<sup>th</sup> day of May, 2025.

\_\_\_\_\_  
Keith Brown, Mayor

ATTEST:

\_\_\_\_\_  
Gerardo Barrera, City Administrator/ Acting City Secretary



**City of Bunker Hill Village**  
**City Council**  
**Agenda Request**

|                      |  |
|----------------------|--|
| <b>Agenda Date:</b>  | May 20, 2025   |
| <b>Agenda Item:</b>  | XI   |
| <b>Subject:</b>      | Parking Lot Improvements                                   |
| <b>Exhibits:</b>     | Services Agreement   |
| <b>Funding:</b>      | City Parking Lot (Acct. # 06-00-00-9191.03)<br>\$70,491.75 |
| <b>Presenter(s):</b> | Elvin Hernandez, Public Works Director                     |

### **Executive Summary**

The City's Five-Year Capital Improvement Plan (CIP) includes improvements to the City Hall front parking lot and the parking areas at the City's water plants. Staff requested and received a proposal from SAS Concrete Construction, LLC, the City's on-call concrete provider, for this work.

The scope of this work includes the following improvements:

- City Hall
  - The existing front parking lot at City Hall has 16 parking spaces and one (1) designated disabled space. Parking is limited for staff and is often insufficient during events such as meetings and Municipal Court. To address this, staff recommends adding ten (10) new parking spaces with standard striping to the front lot. This work will also include necessary drainage improvements to accommodate the increase in non-permeable surface area created by the additional pavement.
- Water Plant No. 1 (Taylorcrest Rd.)
  - Due to the poor condition of the pavers in the parking area at Water Plant No. 1, staff recommends they be removed and new concrete be poured in their place to improve the safety and functionality of the parking area for crews.

After review, staff recommends awarding a contract to SAS Concrete Construction, LLC, in the amount not to exceed \$70,491.75 for the above mentioned work. Funding for this work was included and approved in the FY 2025 CIP Budget.

The contract has been reviewed by the City Attorney.

### **Recommended Action**

Staff recommends City Council approve a services agreement with SAS Concrete Construction, LLC, in the amount of \$70,491.75 for parking lot improvements at City Hall and Water Plant No. 1.

**CITY OF BUNKER HILL VILLAGE, TEXAS  
SERVICES AGREEMENT**

**THE STATE OF TEXAS   §  
                                     §  
COUNTY OF HARRIS   §**

**Description of Services: Improvements and Additions to City Hall and Water Plant Parking Areas, Including Drainage Enhancements and Pavement Striping**

This Agreement is made and entered into by the **City of Bunker Hill Village, Texas** (referred to as the “City”), with an office at 11977 Memorial Drive, Houston, Texas, 77024 and, **SAS Concrete Construction, LLC** (the “Company”), with an office at 3738 Colgate Street Houston, Texas, 77087 The City hereby engages the services of the Company as an independent contractor for services described, upon the following terms and conditions.

**1. SCOPE OF AGREEMENT**

- 1.1. The City hereby agrees to employ the Company and the Company agrees to perform the necessary services as set forth in Exhibit A attached hereto and incorporated herein for all purposes.
- 1.2. In the event of a conflict among the terms of this Agreement and Exhibit A, the terms set forth in this Agreement shall control.
- 1.3. The parties shall comply with Applicable Laws in performing their respective obligations hereunder.
- 1.4. The Company shall perform the services set forth herein in accordance with the provisions of this Agreement, exercising the degree of skill and care ordinarily exercised by members of the Company’s profession in the geographic region.

**2. TERM OF AGREEMENT; TERMINATION**

- 2.1. This Agreement shall be effective upon proper execution by the City. The term of this Agreement shall be until the work described herein has been completed or the Agreement has been terminated by either party. ***Either party may terminate this Agreement for any reason with thirty days (30) written notice to the other party.***
- 2.2. The City’s obligations under this Agreement shall not constitute a general obligation of the City or indebtedness under the Constitution or laws of the State of Texas. Nothing contained herein shall ever be construed so as to require the City to create a sinking fund or to assess, levy and collect any tax to fund its obligations under this Agreement.

**3. ENTIRE AGREEMENT**

This Agreement represents the entire Agreement between the Company and the City and no prior or contemporaneous oral or written agreements or representations shall be construed to alter its terms. No additional terms shall become part of this Agreement without the written consent of both parties and compliance with relevant state law. This Agreement supersedes all other prior agreements either oral or in writing.

4. ASSIGNMENT

The Company shall not assign or subcontract its obligations under this Agreement without the prior written consent of the City, which consent shall not be unreasonably withheld; however, such prior consent shall not be required for an assignment by the Company to a parent, subsidiary, affiliate, or successor.

5. COMPENSATION

For and in consideration of the services rendered by the Company pursuant to this Agreement, the City shall pay the Company only for the actual work performed under the Scope of Work, on the basis set forth in Exhibit "A" up to an amount not to exceed **\$70,491.75.**

6. INDEMNITY AND LIABILITY

6.1. DEFINITIONS

For the purpose of this section the following definitions apply:

- a. "City" shall mean all officers, agents, and employees of the City of Bunker Hill Village.
- b. "Claims" shall mean all claims, liens, suits, demands, accusations, allegations, assertions, complaints, petitions, proceedings and causes of action of every kind and description brought for damages.
- c. "Company" includes the corporation, company, partnership, or other entity, its owners, officers, and/or partners, and their agents, successors, and assigns.
- d. "Company's employees" shall mean any employees, officers, agents, subcontractors, licensees, and invitees of Company.
- e. "Damages" shall mean each and every injury, wound, hurt, harm, fee, damage, cost, expense, outlay, expenditure, or loss of any and every nature, including but not limited to:
  - i. injury or damage to any property or right
  - ii. injury, damage, or death to any person or entity
  - iii. attorneys' fees, witness fees, expert witness fees and expenses,
  - iv. any settlement amounts; and
  - v. all other costs and expenses of litigation
- f. "Premise Defects" shall mean any defect, real or alleged, which now exists, or which may hereafter arise upon the premises.

6.2. INDEMNITY

**COMPANY AGREES TO INDEMNIFY, HOLD HARMLESS, AND DEFEND THE CITY FROM AND AGAINST LIABILITY FOR ANY THIRD-PARTY CLAIMS FOR BODILY INJURY, WRONGFUL DEATH, OR PROPERTY DAMAGES TO THE EXTENT ARISING OUT OF THE COMPANY'S NEGLIGENT WORK AND ACTIVITIES CONDUCTED IN CONNECTION WITH THIS AGREEMENT.**

**COMPANY IS AN INDEPENDENT CONTRACTOR AND IS NOT, WITH RESPECT TO ITS ACTS OR OMISSIONS, AN AGENT OR EMPLOYEE OF THE CITY.**

**COMPANY MUST AT ALL TIMES EXERCISE REASONABLE PRECAUTIONS ON BEHALF OF, AND BE SOLELY RESPONSIBLE FOR, THE SAFETY OF COMPANY'S EMPLOYEES WHILE IN THE VICINITY WHERE THE WORK IS BEING DONE. THE CITY IS NOT LIABLE OR RESPONSIBLE FOR THE NEGLIGENCE OR INTENTIONAL ACTS OR OMISSIONS OF COMPANY OR COMPANY'S EMPLOYEES.**

**THE CITY ASSUMES NO RESPONSIBILITY OR LIABILITY FOR DAMAGES WHICH ARE DIRECTLY OR INDIRECTLY ATTRIBUTABLE TO PREMISE DEFECTS.**

**6.3. LIMIT OF LIABILITY**

In the event that claims(s) raised by the City against the Company on account of this Agreement, or on account of the Services performed hereunder is/are covered under the Company's insurance policies required of hereunder, the Company shall not be responsible to the City for any loss, damage or liability beyond the amounts contractually required hereunder and actually paid pursuant to the limits and conditions of such insurance policies. With respect to any causes of action and/or claims raised against the Company by the City that are not covered by the insurance policies required hereunder, the Company's liability to the City shall not exceed an aggregate amount equal to twice the compensation paid to the Company by the City under this Agreement in the year in which such cause of action and/or claim is raised.

**6.4. WAIVER OF DAMAGES**

Notwithstanding any provision to the contrary contained in this Agreement, in no event shall either party be liable, either directly or indirectly, for any special, punitive, indirect and/or consequential damages, including damages attributable to loss of use, loss of income or loss of profit even if such party has been advised of the possibility of such damages.

**7. INSURANCE**

**7.1. AMOUNTS OF INSURANCE**

The Company agrees to provide and to maintain the following types and amounts of insurance, for the term of this Contract:

| TYPE   | AMOUNT  |
|--|---|
| (a) Workers Compensation<br>Employer's Liability | (where required – Statutory by State Law)<br>\$100,000 per occurrence |

- (b) Commercial (Public) Liability, including but not limited to:
  - a. Premises/ Operations Combined Single Limit
  - b. Independent Contractors
  - c. Personal Injury
  - d. Products/Completed Operations
  - e. Contractual Liability (insuring above indemnity provisions)

All insured at combined single limits for bodily injury and property damage at \$500,000 per occurrence.

- (c) Comprehensive Automobile Liability, in include coverage for:
  - a. Owned/Leased Automobiles
  - b. Non-owned Automobiles
  - c. Hired Cars

All insured at combined single limits for bodily injury and property damage for \$500,000 per occurrence.

## 7.2. OTHER INSURANCE REQUIREMENTS

The Company understands that it is its sole responsibility to provide the required Certificates.

Insurance required herein shall be issued by a company or companies of sound and adequate financial responsibility and authorized to do business in the State of Texas. All policies shall be subject to examination and approval by the City Attorney's Office for their adequacy as to form, content, form of protection, and providing company.

Insurance required by this Contract for the City as additional insured shall be primary insurance and not contributing with any other insurance available to the City, under any third party liability policy.

The Company further agrees that with respect to the above required liability insurances, the City shall:

- a. Be named as an additional insured;
- b. Be provided with a waiver of subrogation, in favor of the City,
- c. Br provided with 30 days advance written notice of cancellation, nonrenewal, or reduction in coverage (all "endeavor to" and similar language of reservation stricken from cancellation section of certificate); and
- d. Prior to execution of this Agreement, be provided through the office of the City Attorney with their original Certificate of Insurance evidencing the above requirement.

The insurance requirements set out in this section are independent from all other obligations of the Company under this Agreement and apply whether or not required by any other provision of this Agreement.

8. PAYMENT AND PERFORMANCE

Payment for services described in this Agreement will be made in accordance with the Texas Prompt Payment Act, Chapter 2251 of the Texas Government Code, or as subsequently amended.

9. COMPANY CERTIFICATIONS

The Company certifies that neither it, nor any of its agents or employees, have or will offer or accept gifts or anything of value, or enter into any business arrangement, with any employee, official, or agent of the City.

The Company certifies, pursuant to Texas Government Code Chapter 2271, that it does not boycott Israel and will not boycott Israel during the term of this Agreement. The Company further certifies, pursuant to Texas Government Code Chapter 2252, Subchapter F, that it does not engage in business with Iran, Sudan, or a foreign terrorist organization as may be designated by the United States Secretary of State pursuant to his authorization in 8 U.S.C. Section 1189.

In accordance with Chapter 2274 of the Texas Government Code, Engineer covenants that it: (1) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association, and (2) will not discriminate during the term of this contract against a firearm entity or firearm trade associations.

10. NO WAIVER OF IMMUNITY

The City does not waive any statutory or common law right to sovereign immunity by virtue of the execution of this Agreement.

11. NOTICES

Any written notice provided under this Agreement or required by law shall be deemed to have been given and received on the next day after such notice has been deposited by Registered or Certified Mail with sufficient postage affixed thereto and addressed to the other party to the Agreement; provided, that this shall not prevent the giving of actual notice in any manner.

Notice to the City may be sent to the following addresses:

City of Bunker Hill Village, Texas  
11977 Memorial Drive  
Houston, TX 77024  
Attn: City Administrator

Notice to the Company may be sent to the following addresses:

SAS Concrete Construction, LLC  
3738 Colgate Street  
Houston, TX 77087

12. INDEPENDENT CONTRACTOR

The relationship of the Company to the City is that of independent contractor for all purposes under this Agreement. This Agreement is not intended to create, and shall not be construed as creating, between the Company and the City, the relationship of principal and agent, joint venturers, co-partners or any other similar relationship, the existence of which is hereby expressly denied.

13. FORCE MAJEURE

Any event of Force Majeure that directly or indirectly causes a party to be unable to perform its obligations under this Agreement shall not be deemed a breach of this Agreement. The occurrence of such event shall suspend the obligations of the affected party for only so long as the impact of such event continues. The obligation to pay amounts due and owing shall not be suspended by such event. The party affected will use commercially reasonable efforts to mitigate the effect of the event. "*Force Majeure*" means any act, event or condition to the extent that it adversely affects the cost or the ability of a party to perform its obligations in accordance with the terms of this Agreement if such act, event or condition, in light of any circumstances that should have been known or reasonably believed to have existed at the time, is beyond the reasonable control and is not a result of the willful or negligent act, error or omission or failure to exercise reasonable diligence on the part of the party so affected. Force Majeure includes but is not limited to: (a) acts of God; (b) flood, fire, earthquake, hurricane or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order or law; (e) actions, embargoes or blockades in effect on or after the date of this Contract; (f) action by any governmental authority; (g) national or regional emergency; (h) strikes, labor stoppages or slowdowns or other industrial disturbances, other than those involving the affected parties employees; (i) shortage of adequate power or transportation facilities.

14. WAIVER

The failure on the part of either party to enforce its rights as to any provision of this Agreement shall not be construed as a waiver of its rights to enforce such provisions in the future.

AGREED to and ACCEPTED this 20<sup>th</sup> day of May, 2025.

City of Bunker Hill Village, Texas

\_\_\_\_\_  
Keith Brown, Mayor

ATTEST:

\_\_\_\_\_  
Gerardo Barrera, City Administrator/ Acting City Secretary

Vendor: SAS Concrete Construction, LLC

Benito Mata  
Signature

Benito Mata

\_\_\_\_\_  
Print Name

Operations Manager

\_\_\_\_\_  
Title

5/8/2025

\_\_\_\_\_  
Date

# EXHIBIT A



## SAS Concrete Construction, LLC W/MSBE

3738 Colgate Street

Houston, Texas 77087

**Project:** City of Bunker Hill Village City Hall Paving Expansion ESTIMATE #3

**Job Number:** N/A

**Date:** 5/8/2025

**Address:** 11977 Memorial Drive,  
Houston, Texas 77024

**Contact:** Elvin Hernandez

**Contact #:** 713-467-9762

**Addendums:** N/A

**Contact Email:** [ehernandez@bunkerhilltx.gov](mailto:ehernandez@bunkerhilltx.gov)

**Submitted By:** Benito Mata

**Estimate #:** 25-04006 rev03

### Scope of Work

#### Concrete:

| ITEM NO.      | SPEC NUMBER | ITEM DESCRIPTION   | UNIT | QUAN.      | UNIT PRICE  | TOTAL AMOUNT |
|---------------|-------------|--|------|------------|-------------|--------------|
| <b>PAVING</b> |             |  |      |            |             |              |
| 1             |             | 6" PAVING W/DIRTWORK, HAUL OFF, THERMO PAINT STRIPPING OF 13 PARKING SPACES AND DRAINAGE & CUTTING TREE DOWN | SY   | APPROX 470 | \$59,275.00 | \$59,275.00  |
| 2             |             | REMOVE PAVERS AND BASE - ADD STABILIZED SAND   | CY   | 36         | \$40.00     | \$1,440.00   |
| 3             |             | 6" CONCRETE - 80' X 12' APPROXIMATELY  | SY   | 107        | \$60.00     | \$6,420.00   |

*Our Proposal is based upon following qualifications:*

#### Clarifications

- A. **Only work and quantities listed above are in this proposal.**
- B. **Insurance provided includes; W.C. and G.L. with limits up to \$1,000,000.00/occurrence Additional insurance requirements may affect base bid.**
- C. **SAS Concrete Construction, LLC is a certified W/MSBE**
  - 1 Customer to provide high volume on site water source.
  - 2 SAS Concrete is only bidding items itemized above. Other bid items can be discussed and agreed on a change order basis

#### TOTAL AMOUNT BASE BID \$

**\$70,491.75**

PAVING \$59,275.00

PAVING AT WATER TREATMENT PLANT \$7,860.00

5% CONTINGENCY \$3,356.75

#### Pricing valid for 30 days

- 1 \*Retention is to be released for our scope of work with-in 45 after our scope is substantially complete .
- 2 \*Pricing based on mutually agreeable contract
- 3 **Break down of pricing is for accounting only, not for separation of work. This proposal is for the complete package above. If separate awards are required please discuss with us.**

**Thank you for letting SAS Concrete Construction, LLC service your Concrete - job requirements**

**Benito Mata**

**Operations Manager**

Cell (713) 876-2203

Email – [bmata@sasconcretelc.com](mailto:bmata@sasconcretelc.com)

SAS Concrete Construction, LLC. W/MSBE



[www.sasconcretelc.com](http://www.sasconcretelc.com)



