



## CITY OF BUNKER HILL VILLAGE

**NOTICE IS HEREBY GIVEN OF A MEETING OF THE BUNKER HILL VILLAGE CITY COUNCIL TO BE HELD ON TUESDAY, JUNE 17, 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/86746458719?pwd=yrZilmB0nJbzuKRKtTFG33RsAEC3BC.1>

**Meeting ID:** 867 4645 8719

**Passcode:** 574846

**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. 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.

**IV. MEMORIAL VILLAGES POLICE DEPARTMENT REPORT**

A. Update on Activities

**V. VILLAGE FIRE DEPARTMENT REPORT**

A. Update on Activities

B. Consideration and Possible Action to Approve Budget Amendment 2024-02 to the Fiscal Year 2024 Budget for the Village Fire Department

C. Consideration and Possible Action to Approve Budget Amendment 2025-03 to the Fiscal Year 2025 Budget for the Village Fire Department

D. Consideration and Possible Action to Approve the Fiscal Year 2026 Budget for the Village Fire Department as Recommended by the Fire Commission

**VI. MAYOR'S REPORT**

A. Report on Activities and Upcoming Events

- Mayors' Meetings
- Legislative Update
- Discussion and Direction on Amending Appendix A, Article II of the City's Code of Ordinances

B. Consideration and Possible Action Regarding Appointment of Mayor Pro-Tem for a Term of One Year

C. Consideration and Possible Action Regarding Appointments to the Planning and Zoning Commission for a Two-Year Period Ending June 30, 2027

D. Consideration and Possible Action Regarding Appointments to the Zoning Board of Adjustment for a Two-Year Period Ending June 30, 2027

E. Consideration and Possible Action to Approve a Resolution of the City Council of the City of Bunker Hill Village, Texas, Naming the City's Commissioner and Alternate Commissioner to the Police Commission for the Memorial Villages Police Department

F. Consideration and Possible Action to Approve a Resolution of the City Council of the City of Bunker Hill Village, Texas, Naming the City's Commissioner and Alternate Commissioner to the Fire Commission for the Village Fire Department

G. City Council Committee Liaison Appointments

## **VII. CITY ADMINISTRATOR'S REPORT**

### **A. Report on Activities and Upcoming Events**

- Introduction of Summer Intern
- July City Council Meeting
- Villages Independence Day Parade – *Friday, July 4, 2025*
- City Hall Office Closure – *Friday, July 4, 2025*

### **B. Public Works Director Report**

- Development Report
- CIP Project Update

### **C. Finance Director Report**

- Investments and Opportunities

## **VIII. DISCUSSION AND DIRECTION ON GOALS AND PRIORITIES FOR THE CITY'S PROPOSED FY 2026 BUDGET AND 2025 TAX RATE TO SUPPORT THE BUDGET – *Susan Grass, Finance Director***

## **IX. 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 May 20, 2025, Regular City Council Meeting.

B. May 2025 Financials.

C. Check Register dated May 10, 2025, to June 9, 2025.

D. The Goodman Corporation, invoice no. 2-2025-10 in the amount of \$155.00 for funding pursuit assistance services rendered in February 2025 for the Memorial Dr. and Gessner Rd. reconstruction project grant application.

E. IDS Engineering Group, invoice no. 0177246 in the amount of \$47,269.71 for engineering services completed in April 2025 for the Water Storage Tank and Well Inspection Project.

F. IDS Engineering Group, invoice no. 0177738 in the amount of \$11,090.98 for engineering services rendered through May 2025 for the Water Storage Tank and Well Inspection Project.

G. Langford Engineering, invoice no. 28925 in the amount of \$625.92 for general engineering services completed through May 2025.

H. Langford Engineering, invoice no. 28926 in the amount of \$1,634.47 for engineering services completed through May 2025 for the Bunker Hill Rd. and Greenbay Sanitary Sewer Rehab Project.

I. Langford Engineering, invoice no. 28927 in the amount of \$6,226.36 for engineering services rendered through May 2025 for the Waterline Replacement Project.

J. Probstfeld & Associates, invoice no. 71330 in the amount of \$180.00 for drainage plan review services in completed in March 2025.

K. Probstfeld & Associates, invoice no. 71331 in the amount of \$92.50 for drainage plan review services in completed in March 2025.

L. Probstfeld & Associates, invoice no. 71332 in the amount of \$180.00 for drainage plan review services in completed in March 2025.

M. Probstfeld & Associates, invoice no. 71333 in the amount of \$180.00 for drainage plan review services in completed in March 2025.

N. Probstfeld & Associates, invoice no. 71410 in the amount of \$92.50 for drainage plan review services in completed in April 2025.

- N. Probstfeld & Associates, invoice no. 71410 in the amount of \$92.50 for drainage plan review services in completed in April 2025.
- O. Tetra Tech, invoice no. 52422919 in the amount of \$6,800.00 for engineering services rendered through April 2025 for the Bunker Hill Rd. and Taylorcrest Rd. Improvement Project.
- P. TX BBG Consulting, Inc., invoice no. 1976669 in the amount of \$700.00 for building plan review services in in May 2025.
- Q. Harris-Galveston Subsidence District Interlocal Agreement to sponsor the Water Conservation Education Program for the 2025-2026 school year.
- R. Spring Branch ISD Tax Collection contract in the amount of \$8,800.00, for tax collection services for the period of September 1, 2025, to August 31, 2027.

**X. 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 June 13, 2025, by 12:00 p.m.**

(SEAL)

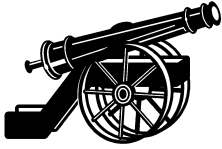


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Gerardo Barrera, City Administrator/ Acting City Secretary

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:** June 17, 2025

**Agenda Item:** IV

**Subject:** Memorial Villages Police Department Report

**Exhibits:** Chief's Monthly Report – May 2025  
2025 Burglary Map  
2025 Auto Burglary Map  
ALPR Hits & Recoveries Map  
ALPR Recoveries List  
May ALPR Report  
2025 Total Incidents to Date  
Officer Committed Time Report to Date  
2024 Audit Report

**Funding:** N/A

**Presenter(s):** Chief Schultz

**Executive Summary**

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

- A. Update on Activities

**Recommended Action**

Staff recommends that City Council receive the May 2025 Monthly Report.



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

Raymond Schultz  
Chief of Police

June 9, 2025

TO: MVPD Police Commissioners

FROM: R. Schultz, Chief of Police

REF: May 2025 Monthly Report

During the month of May, MVPD responded/handled a total of 5,615 calls/incidents. 3,745 House Watch checks were conducted. 718 traffic stops were initiated with 758 citations being issued for 1,197 violations. (Note: 35 Assists in Hedwig, 153 in Houston, 0 in Spring Valley and 0 in Hillshire)

*Calls/Events by Village were:*

Village	Calls/YTD	House Watches/YTD	Accidents	Citations	Response Time
Bunker Hill:	1876/8010	1177/5346	5	217/153/370	x@x:xx
Piney Point:	1578/7481	948/4884	4	200/192/392	x@x:xx
Hunters Creek:	2397/9906	1612/6626	10	224/211/435	x@x:xx
				Cites/Warn/Total	xx@x:xx

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

Call Type	#	Call Type	#	Citations	#
False Alarms:	114	Ord. Violations:	34	Speeding:	153
Animal Calls:	26	Information:	17	Exp. Registration	303
ALPR Hits:	20	Suspicious Situation	110	Ins	131
Assist Fire:	40	Loud Party	14	No License	99
Assist EMS:	39	Welfare Checks:	20	Stop Sign	35
Accidents:	19			Fake Plate	37

*This month the department generated a total of 70 police reports.  
BH-22, PP-21, HC-27, HOU-0, HED-0, SV-0*

Crimes Against of Persons (1)

Assault - DV (1)

Crimes Against Property (6)

Burglary of a Vehicle 2 ID Theft/Fraud 4

Petty/Quality of Life Crimes/Events (63)

ALPR Hits (valid)	1	Towed vehicles	6
Accidents	19	DWI	3
Warrants	16	Possession of Narcotics	3
Trespassing	1	Misc	14

Arrest Summary: Individuals Arrested (23)

Warrants	16	DWI	3
Class 3 Arrests	3	Felony	1

Budget YTD:	Expense	Budget	%
• Personnel Expense:	2,463,439	6,744,765	36.5%
• Operating Expense:	480,070	1,292,201	37.1%
• Total M&O Expenditures:	2,943,509	8,036,966	36.6%
• Capital Expenses:	185,561	170,000	109.2%
• Net Expenses:	3,129,070	8,206,966	38.0%

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

The 2026 budget was approved by all 3 cities.

#### Personnel Changes/Issues/Updates

A conditional offer of employment was made to Officer David Deady. Officer Deady will begin with the MVPD July 5, 2025.

A dispatcher applicant was interviewed by Ms. Sachs and Chief Schultz. She has been moved to the background phase of the hiring process.

#### Major/Significant Events

On 5/3/25. 201 Kinkaid School Road. Officers were advised of burglary of a vehicle at the school. MVPD detectives were able to use the ALPR camera system to ID a suspect. The suspect in this case had been using an electronic license plate obscurer device. Detectives searched hours of ALPR captures until they located an image of the suspect vehicle without having the license plate being obscured. When confronted by detectives, the suspect confessed to committing the crime. The suspect was arrested.

On 5/9/25. 300 Block of Voss Road. Officers were alerted to an ALPR hit on a vehicle that had just been involved in a car burglary in the City of Houston. Officers responded to the area and began looking for the suspect's vehicle. Officers began checking area side streets where they found the vehicle parked and watching a landscaping truck and their equipment. When the suspects saw the officers, they began to drive away. As officers began following the suspect vehicle, they ran a red light at which time officers stopped the vehicle. Upon learning that all 3 occupants had outstanding arrest warrants, officers took the 3 males (ages 22, 22 and 29) into custody. A subsequent search of the vehicle located and recovered property that had been stolen in the earlier Houston vehicle burglary. All 3 suspects were booked into the Harris County Jail, and the stolen property was recovered and returned to the victim.

#### Status Update on Major Projects

The CAD/RMS/ARS upgrade continues with final system report testing and system adjustments. Note: The system is capturing response times but will not generate an aggregate report at this time.

The new AED's authorized by the 2025 budget amendment have been ordered utilizing Harris County buy-board pricing.

#### Community Projects

On May 9, 2025, Officers assisted with the Hunters Creek Elementary School Bike to School Day event.

(Community Projects - continued)

The department held our Second Annual Police Officer Memorial and remembrance service at the station on May 12, 2025.

On May 17, 2025, Officers from MVPD, Spring Valley, Hedwig and Spring Brach ISDPD managed the Memorial High School Senior Car Parade. Officer Boggus and Noah Boggus prepared a music video of the event that was posted on the MVPD Facebook page. A second parade for Hunters Creek Elementary School was held on 5/27/25 and a video was created for that event as well.

MVPD officers assisted with 2 DARE graduations at village schools and a community forum on Autism held at Westview High School.

On May 29, 2025, The Annual “Strut Down Strey” student parade was held by the Bunker Hill Elementary School PTA. MVPD Officers managed traffic for the event. Officers Boggus also attend “Shadow a Hero Day” at BHE.

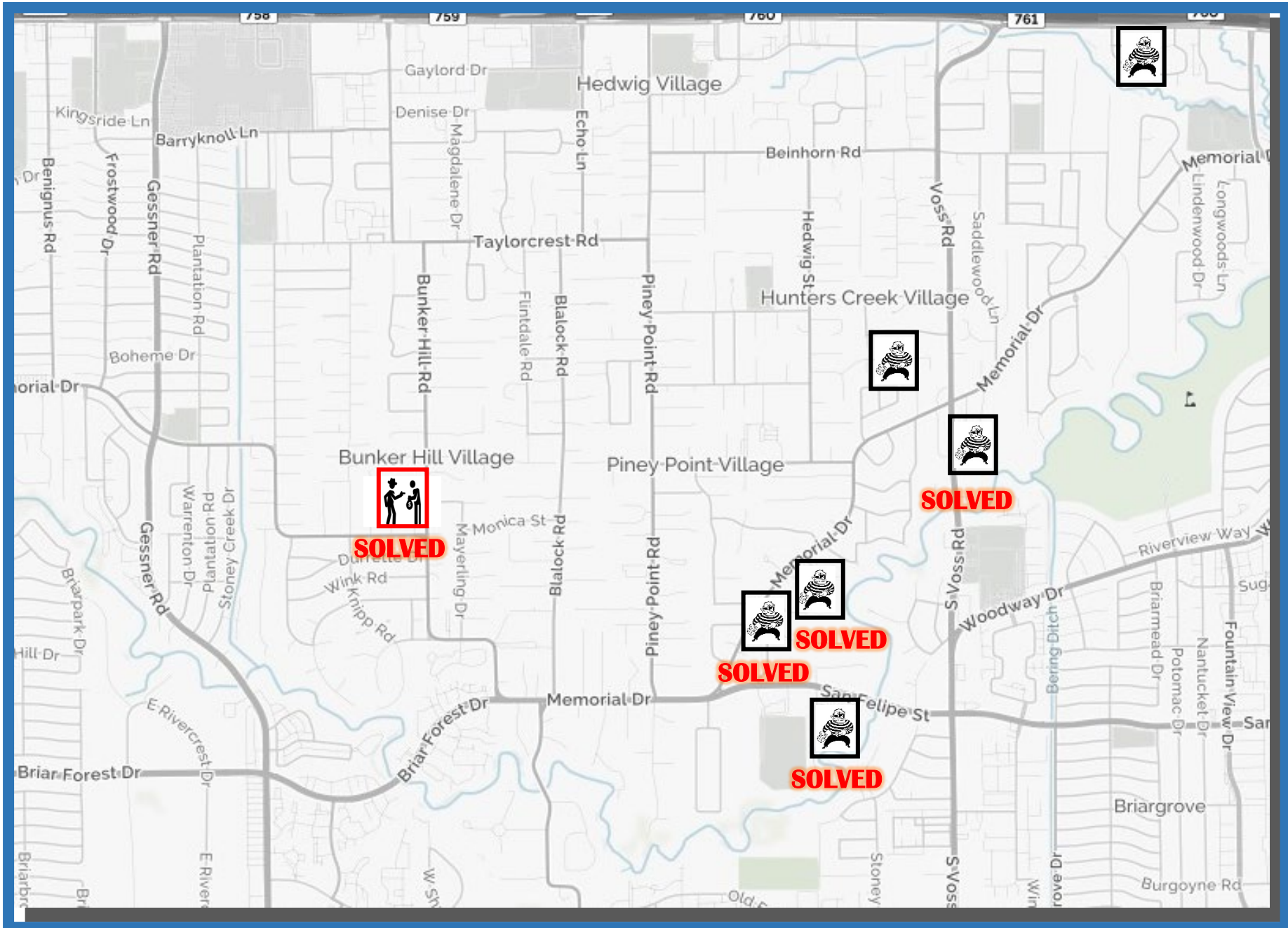
V-LINC new registrations in May +16

BH – 1751(+6)

PP – 1237 (+1)

HC – 1743 (+5)

Out of Area – 646(+4)




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

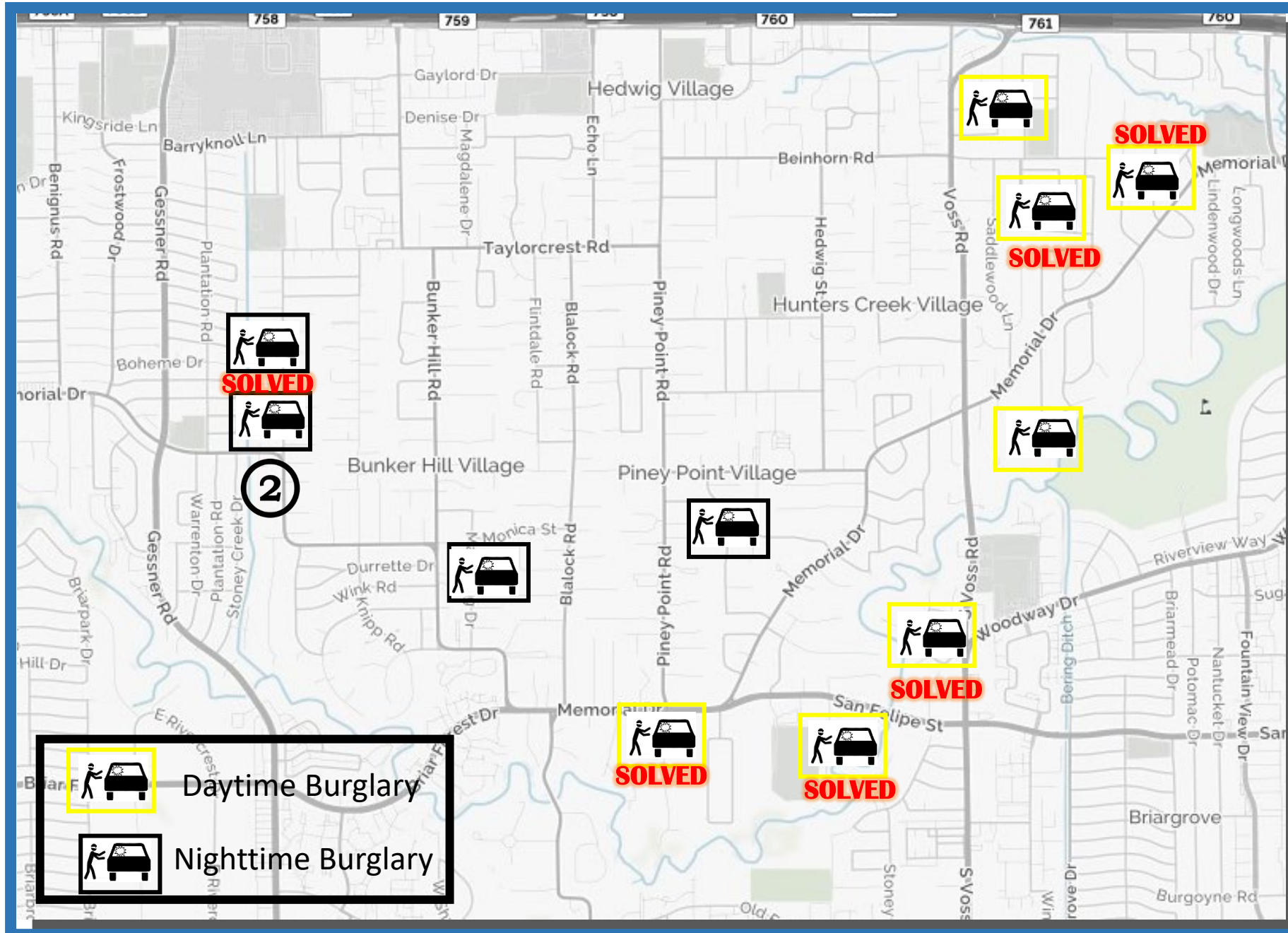
# 2025 Auto Burglary Map

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
201 KinKaid School Rd	WIN
11215 Tyne Ct.	UNL

Contractor

Lock/Win Punch

\* Jugging



Blue Entry = Actual Location Unknown **6 SOLVED**



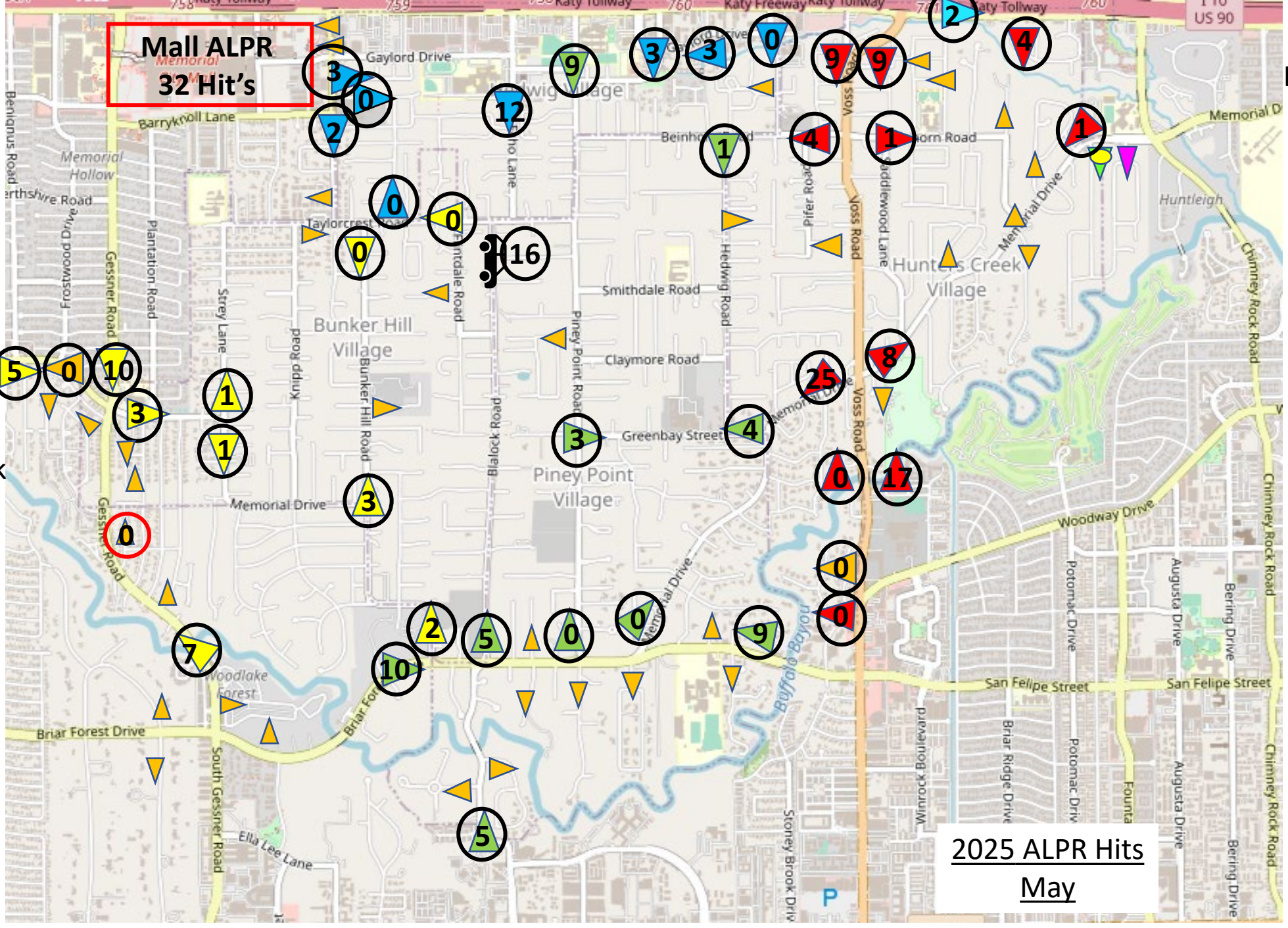
- Hedwig  
 (27)
- Bunker Hill  






- Piney Point  

- Hunters Creek  

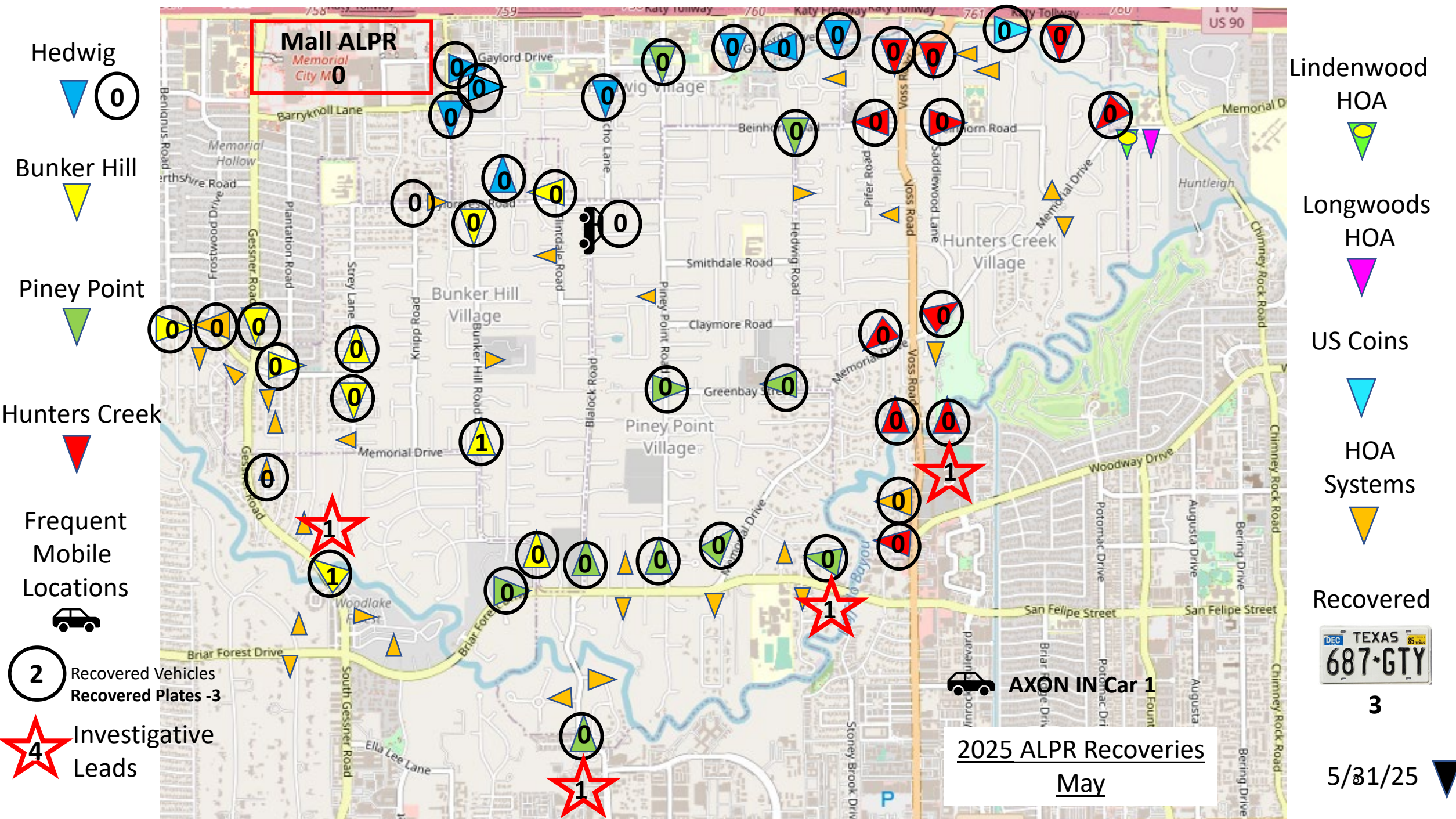
- Frequent Mobile Locations  

- (163) Total Hits  

- Lindenwood HOA  

- Longwoods HOA  

- US Coins  

- HOA Systems-34  

- 2025 ALPR Hits  
May
- 5/31/25 







Program Summary			
	2025 Value	\$ 150,000.00	Recovered 9
	2024 Value	\$ 746,000.00	Recovered 30
	2023 Value	\$ 646,500.00	Recovered 30
	2022 Value	\$ 1,733,000.00	Recovered 74
S	2021 Value	\$ 1,683,601.00	Recovered 75
	2020 Value	\$ 1,147,500.00	Recovered 61
	2019 Value	\$ 438,000.00	Recovered 22
	<b>Program Total</b>	<b>\$ 6,394,601.00</b>	<b>301</b>

Plate Recoveries			
Plate Recover	Date	Links	
145DV23	1/8/2025	Owner	
VT28521	1/11/2025	Iss in error	
CWD6304	1/13/2025	Owner	
3C5978J	1/20/2025	Owner	
1C3218L	1/21/2025	Cited	
3C5978J	1/30/2025	Cited	
1C3218L	2/5/2025	Cited	
SGP0123	2/8/2025	Owner	
2C0804K	2/13/2025	Cited	
WDH2477	2/13/2025	Owner	
GDB2168	2/19/2025	Owner	
5B80616	2/20/2025	Cited	
4C9606H	3/3/2025	Cited	
5056V12	3/18/2025	Cited	
VKD0271	3/30/2025	Owner	
NCL7284	4/17/2025	Owner	
TLC4667	4/18/2025	Owner	
7667A35	5/1/2025	Owner	
7712V35	5/9/2025	Owner	
VJY3400	5/13/2025	Owner	

Located but Fled			Date	Plate	Camera	Date	Plate	Camera
26-Jan	PXF1974	19						
19-Apr	7667N34	Coins						

**4 of 9 involved in other crimes = 38%**

HOT List Hits Other Agencies			
3/8/2025	SNS9702	JVPD	Burg Susp

[illegible]



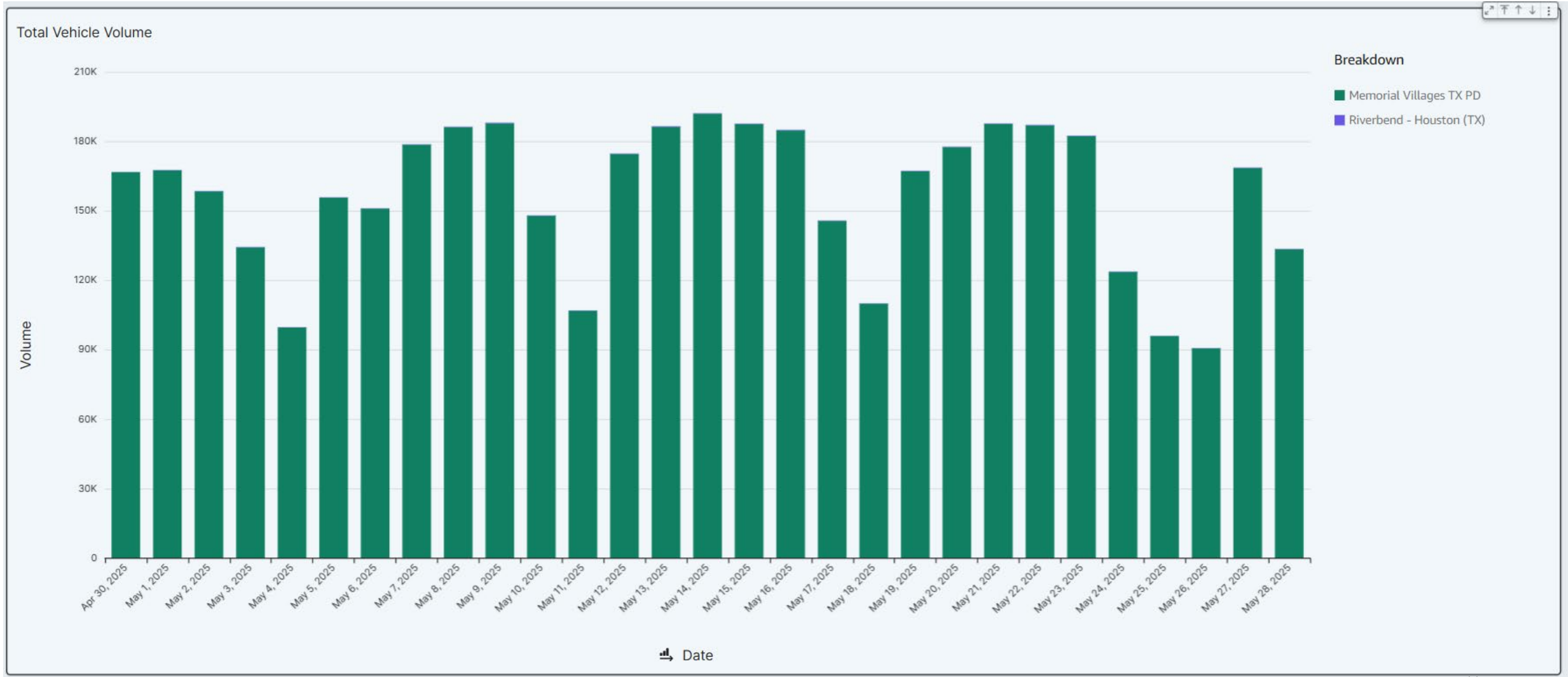
# May 2025 ALPR REPORT

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

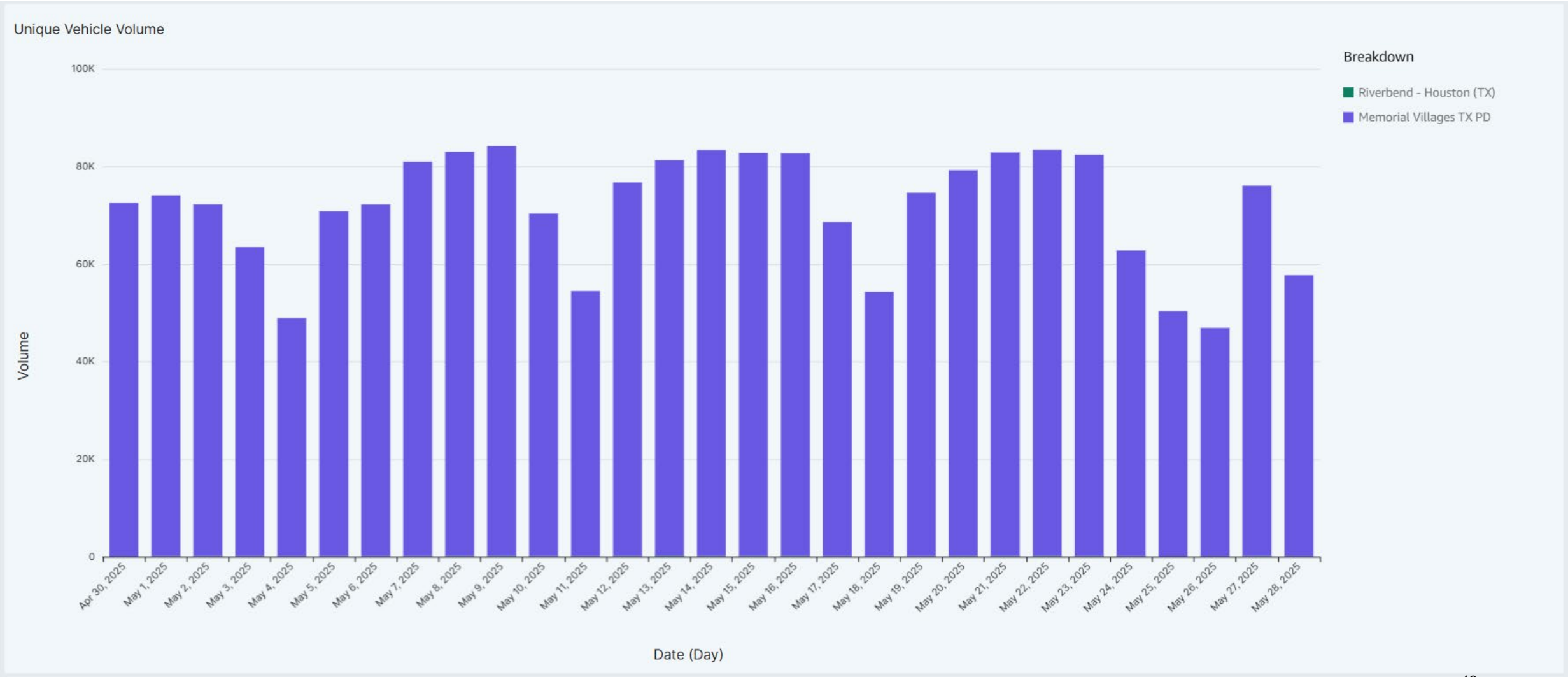


# 2025 ALPR Data Report

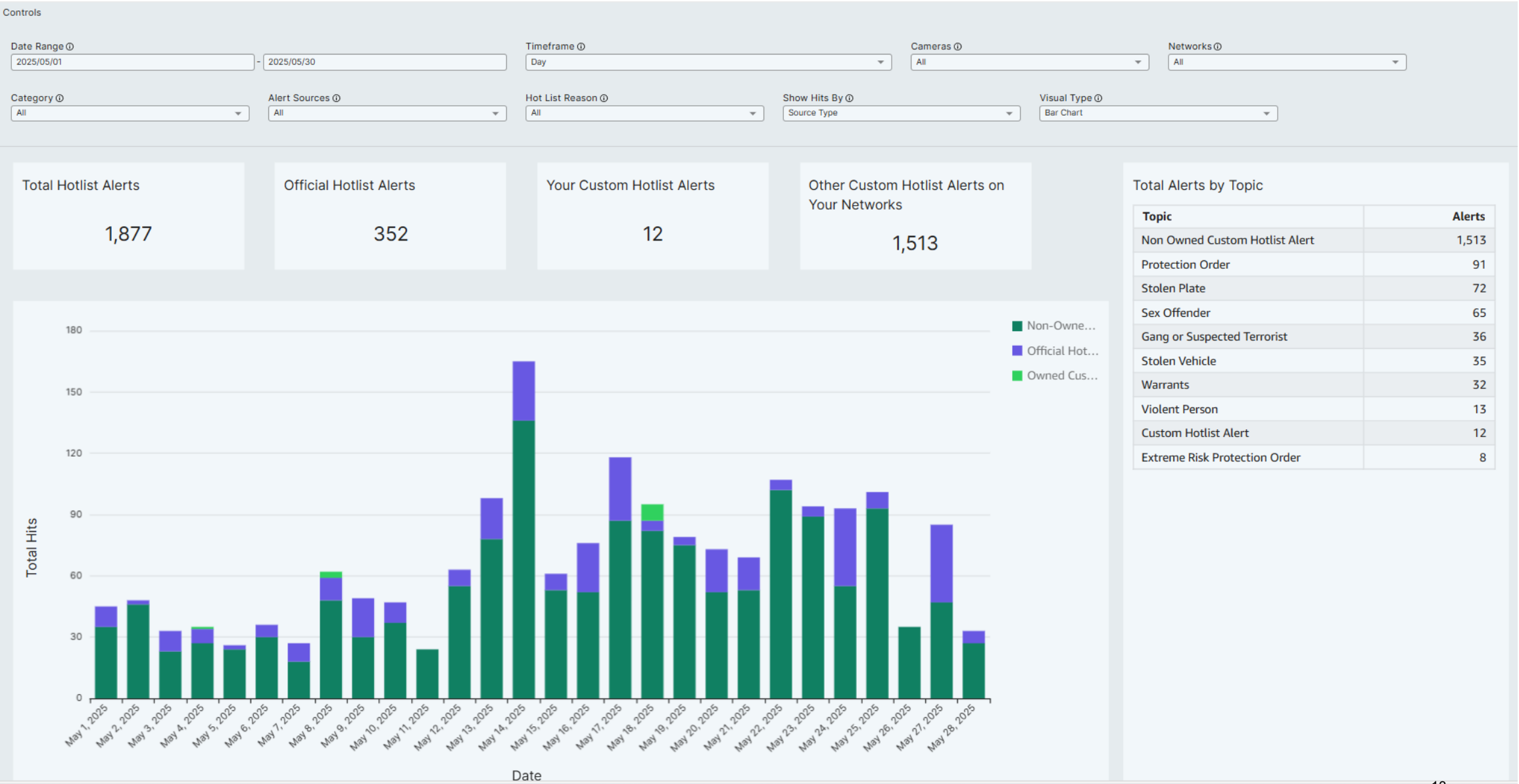
Total Reads 4,539,829



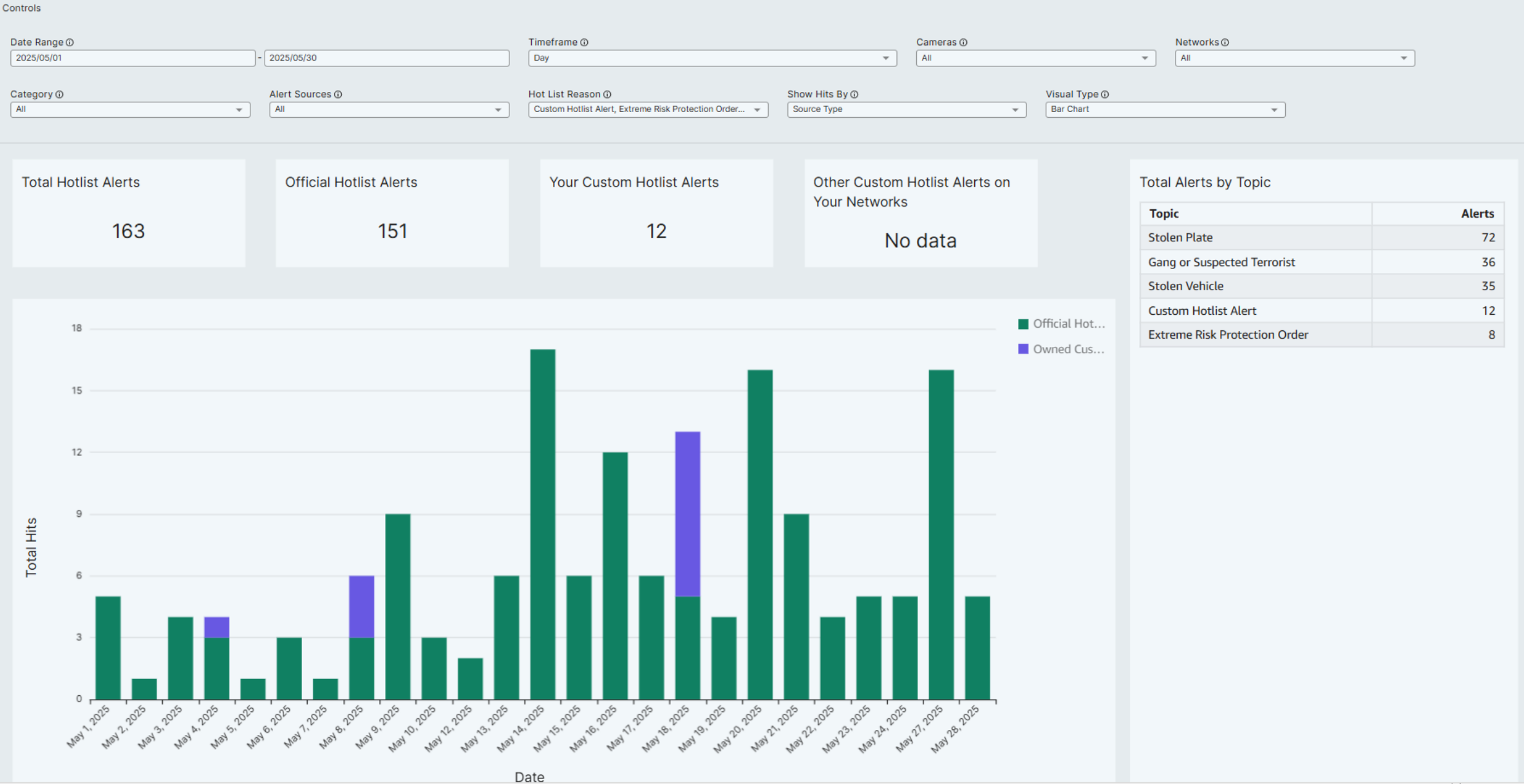
# Unique Reads – 2,073,475



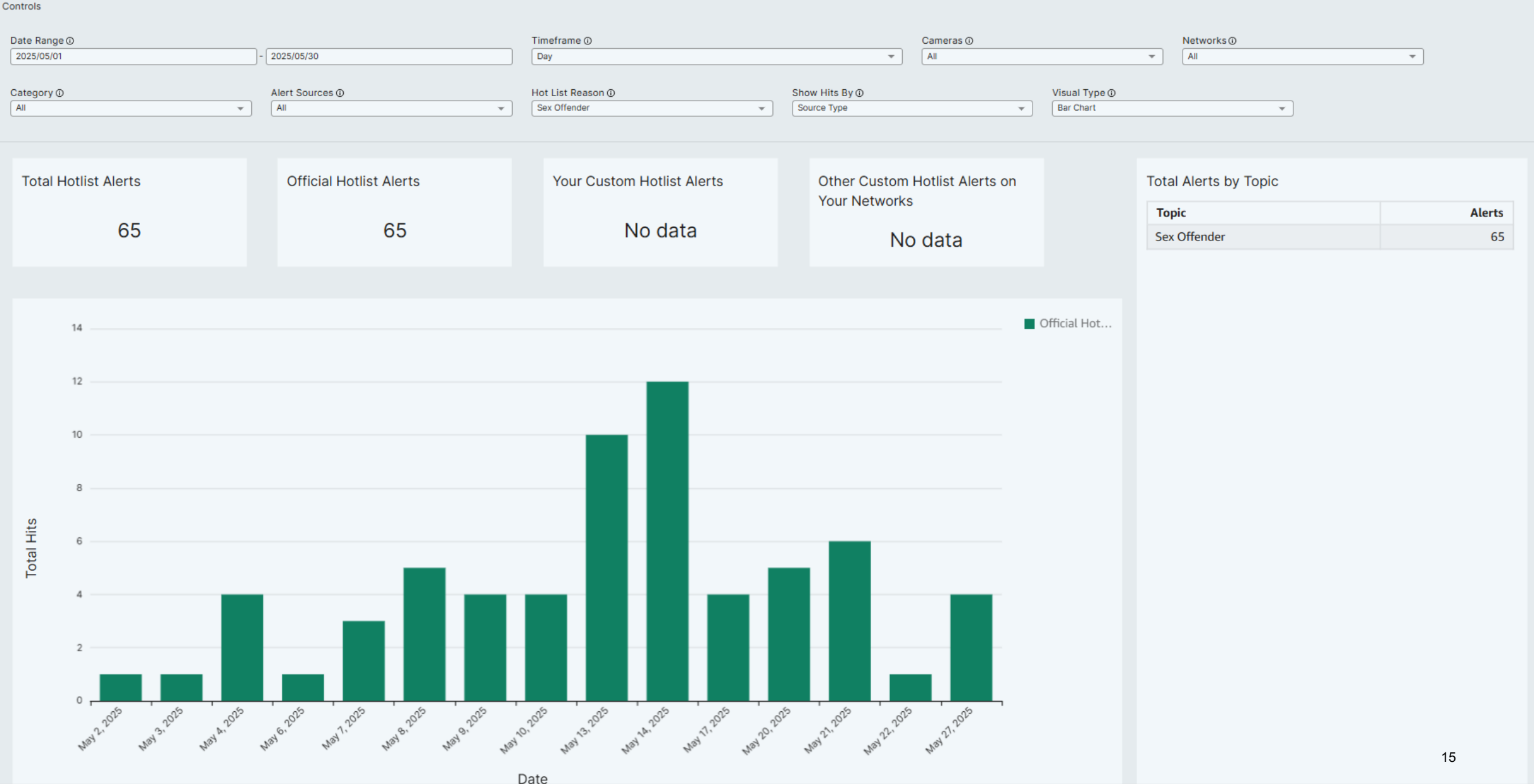
# All Categories – All Hotlists



Top 6 Categories



# Sex Offenders



# Summary Report

## Insights Dashboard

### Vehicle Reads

[View Details](#)

4389689



### Searches

Number of searches performed by users from your organizations

[View Details](#)

502



### Hot List Hits

[View Details](#)

1877



### Device Sharing

Shared with  
Lewisville TX PD,  
Alexander AR PD,  
and 744 others

Access Levels  
Search  
Hotlist Tool Access

### Device Status

38 / 38   
Devices Online

[< Previous Device](#)

Device Name  
#27 Unit 181 Blalock S/B at Taylorcrest

Battery  
—

Latency  
14.00 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 ⓘ

All

Networks ⓘ

All

Show Reads By ⓘ

Camera Name

Count Method ⓘ

Total Vehicle Reads

Visual Type ⓘ

Bar Chart

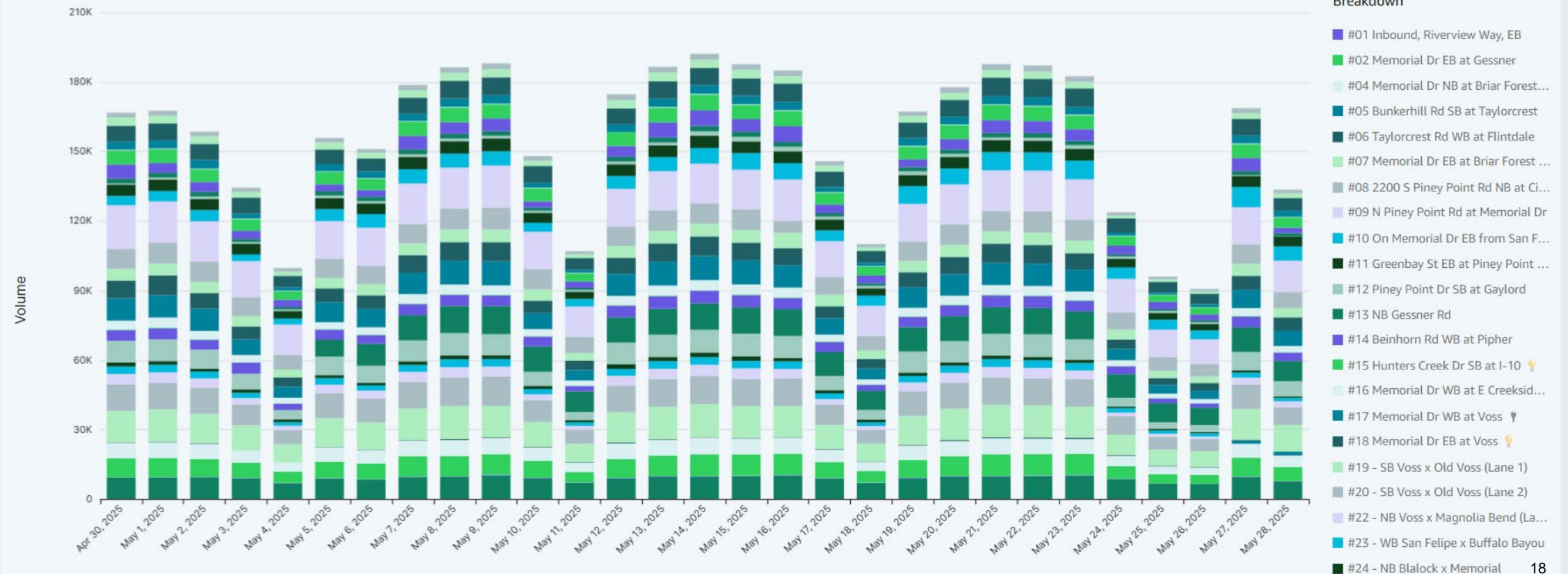
Total Vehicle Volume

4,539,829

Total Unique Vehicle Volume

2,073,475

Total Vehicle Volume



# Total 'Volume' by 'groupbysummary'

groupbysummary	Sum of Volume
#22 - NB Voss x Magnolia Bend (Lane 2)	464645
#07 Memorial Dr EB at Briar Forest	344715
#08 2200 S Piney Point Rd NB at City Limit	290881
#01 Gessner SB at Frostwood Elementary	259733
#13 NB Gessner Rd	247991
#17 Memorial Dr WB at Voss	233420
#20 - SB Voss x Old Voss (Lane 2)	231400
#12 Piney Point Dr SB at Gaylord	218649
#02 Memorial Dr EB at Gessner	216228
#31 EB Memorial Dr near Tealwood	194250
#18 Memorial Dr EB at Voss	184529
#04 Memorial Dr NB at Briar Forest	169238
#23 - WB San Felipe x Buffalo Bayou	162845
#28 MVPD Station S/B Memorial Drive	156033
#19 - SB Voss x Old Voss (Lane 1)	139218
#24 - NB Blalock x Memorial	132408
#27 Unit 181 Blalock S/B at Taylorcrest	126923
#14 Beinhorn Rd WB at Pipher	121289
#16 Memorial Dr WB at E Creekside Dr	100161
#09 N Piney Point Rd at Memorial Dr	98054
#30 EB Beinhorn Rd @ Voss Rd	82511
#32 WB Greenbay @ Memorial Dr	79323
#10 On Memorial Dr EB from San Felipe	75990
Strey NB at Memorial	58205
#26 - SB Hedwig x Beinhorn	48991
#11 Greenbay St EB at Piney Point Rd	39550
#25 - NB Bunker Hill x Memorial	31710
#06 Taylorcrest Rd WB at Flintdale	8226
#29 - Riverbend Main Entrance	7426
#15 Hunters Creek Dr SB at I-10	6488
#01 Inbound, Riverview Way, EB	5523
#05 Bunkerhill Rd SB at Taylorcrest	3276
<b>Grand Total</b>	<b>4539829</b>

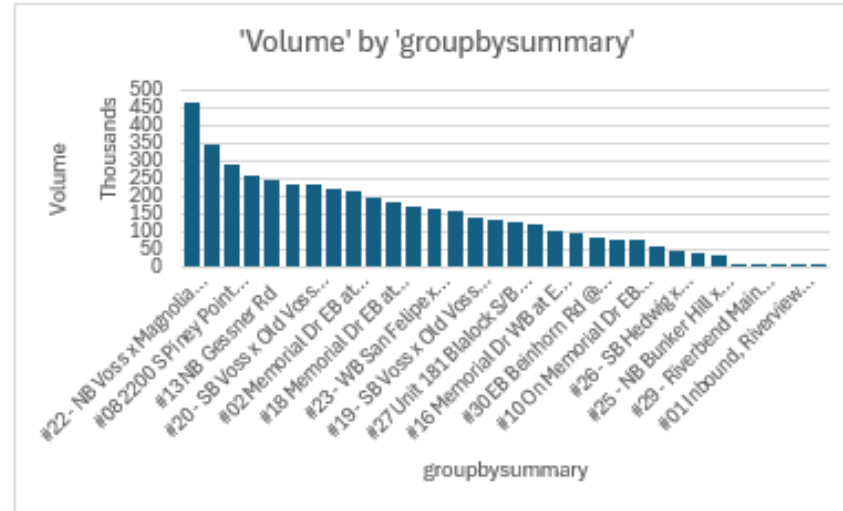
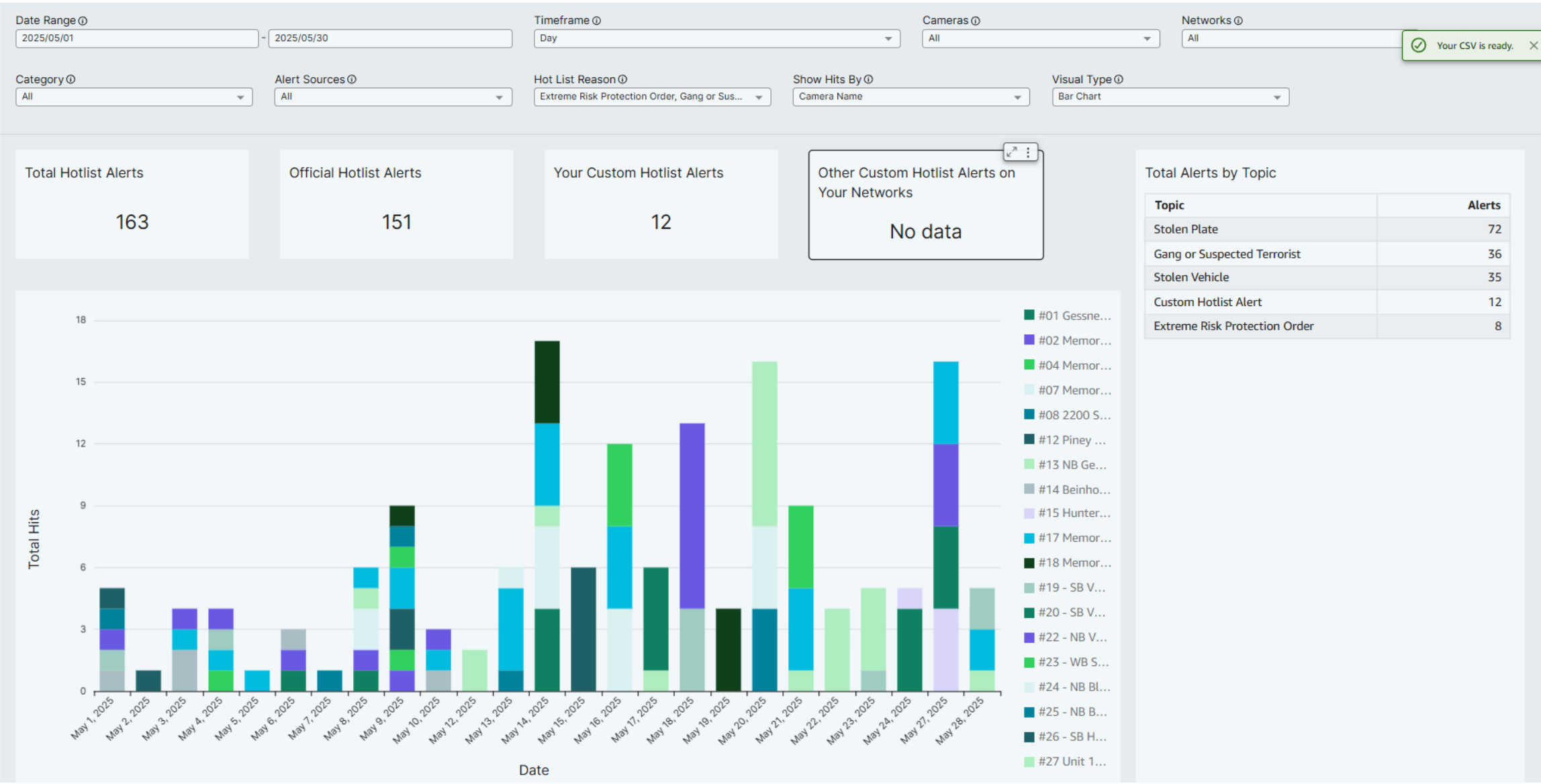


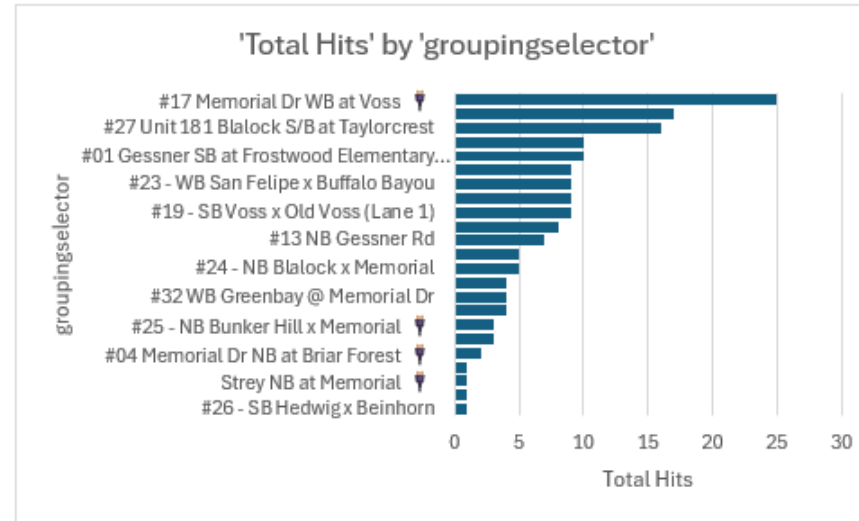
Plate Reads  
By Location



# Hits By Camera

Total 'Total Hits' by 'groupingselector'

groupingselector	Sum of Total Hits
#17 Memorial Dr WB at Voss	25
#22 - NB Voss x Magnolia Bend (Lane 2)	17
#27 Unit 181 Blalock S/B at Taylorcrest	16
#07 Memorial Dr EB at Briar Forest	10
#01 Gessner SB at Frostwood Elementary	10
#20 - SB Voss x Old Voss (Lane 2)	9
#23 - WB San Felipe x Buffalo Bayou	9
#12 Piney Point Dr SB at Gaylord	9
#19 - SB Voss x Old Voss (Lane 1)	9
#18 Memorial Dr EB at Voss	8
#13 NB Gessner Rd	7
#08 2200 S Piney Point Rd NB at City Limit	5
#24 - NB Blalock x Memorial	5
#15 Hunters Creek Dr SB at I-10	4
#32 WB Greenbay @ Memorial Dr	4
#14 Beinhorn Rd WB at Pipher	4
#25 - NB Bunker Hill x Memorial	3
#02 Memorial Dr EB at Gessner	3
#04 Memorial Dr NB at Briar Forest	2
#28 MVPD Station S/B Memorial Drive	1
Strey NB at Memorial	1
#30 EB Beinhorn Rd @ Voss Rd	1
#26 - SB Hedwig x Beinhorn	1
<b>Grand Total</b>	<b>163</b>



Total Reads – 4,539,829

Unique Reads – 2,073,475

Hits- 352

6 Top Hits – 163

Hotlist - 20

- Stolen Vehicle - 2
- 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	1	6	63	70	23	5615	3745		1876	1177	1578	948	2397	1612
June														
July														
August														
September														
October														
November														
December														
Total	4	42	294	340	103	26178	16851		8010	5346	7481	4884	9906	6626

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	42:22:02								4	71
BAKER, BRIAN C	*	0:00:00	0:00:00	0:00:00	0:06:14	0:02:57									
BALDWIN, BRIAN	*	13:28:18	8:14:01	2:57:41	1:55:45	13:44:30									1
BIEHUNKO, JOHN		15:40:14	20:12:21	19:06:35	19:51:57	19:44:41								3	36
BOGGUS, LARRY	*	1:35:53	6:18:55	0:48:52	1:23:13	6:30:40									
BURLESON, Jason		14:32:02	19:35:41	21:07:05	14:17:04	17:42:55								6	23
BYRD, Rachied		24:40:42	15:36:41	20:04:53	23:40:39	21:03:18								3	33
CANALES, RALPH EDWARD		22:07:13	10:22:31	20:43:33	14:59:47	23:02:31								1	19
CERNY, BLAIR C.	*	14:55:06	15:00:00	1:21:43	3:11:06	3:16:01									
GONZALEZ, Jose		24:24:08	28:28:50	29:28:35	18:58:29	14:37:04									31
HARWOOD, NICHOLAS		16:57:08	10:48:24	22:33:30	14:42:32	16:35:17								12	36
JARVIS, RICHARD		21:10:56	21:08:48	15:51:34	29:12:50	20:02:53								7	56
JOHNSON, JOHN		23:42:56	19:58:30	27:57:20	19:07:51	20:55:03								1	41
JONES, ERIC	*	0:06:21	0:00:00	0:00:00	0:00:00	0:00:00									
KING, JEREMY		5:57:30	13:03:05	18:08:53	14:53:14	16:02:45								3	50
KUKOWSKI, Andy		27:54:59	30:25:51	29:13:07	19:52:30	12:32:10								2	60
MCELVANY, ROBERT		12:22:39	9:57:54	12:10:12	11:00:01	8:14:49								1	26
MILLARD, Shaneca		20:53:11	32:48:34	25:29:07	15:28:00	8:34:05									24
ORTEGA, Yesenia		22:55:16	17:40:40	21:12:41	14:05:43	18:04:24								3	26
OWENS, LANE	*	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00									
PALMINO, Michelle				10:38:00	24:25:22	24:24:15								8	61
PAVLOCK, JAMES ADAM		7:43:45	7:56:16	12:53:27	23:05:58	2:06:59								3	8
RODRIGUEZ, CHRISTOPHER	*	10:19:28	14:35:05	3:16:51	2:01:05	2:13:44									
RODRIGUEZ, JOSE		27:31:06	11:49:13	24:54:38	22:35:05	20:59:26								4	40
RODRIGUEZ, REGGIE		14:07:24	21:31:06	2:58:20	15:25:29	12:51:06								2	26
SCHULTZ, RAYMOND	*	0:00:00	3:10:17	0:00:00	0:11:38	0:00:00									
SILLIMAN, ERIC		8:34:26	16:17:47	19:46:53	10:07:19	25:33:47								5	37
SPRINKLE, MICHAEL		12:49:34	10:54:59	16:40:21	13:21:10	13:13:25								2	17
TAYLOR, CRAIG		9:23:28	0:00:00	0:00:00	0:00:00	0:00:00									
VALDEZ, JUAN		17:17:57	20:02:32	15:37:24	22:33:47	14:26:46									18
WHITE, TERRY		23:11:18	23:24:40	47:08:37	29:09:20	8:46:53									18
* = Admin													Total	70	758

Dispatch Committed Time															
911 Phone Calls		200	206	408	272	350									
3700 Phone Calls		2279	2418	2451	2622	2300									
DP General Phone Calls*		77:37:45	58:37:23	54:42:51	58:01:59	56:06:04									
Radio Transmissions		8293	9138	10095	11342	10315									

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

*ANNUAL FINANCIAL REPORT*

of the

**Memorial Villages Police Department**

**For the Year Ended  
December 31, 2024**





# Memorial Villages Police Department

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December 31, 2024

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## ***INDEPENDENT AUDITOR'S REPORT***

To the Board of Commissioners of the  
Memorial Villages Police Department:

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Memorial Villages Police Department (the "Department"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Memorial Villages Police Department, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis of Opinion***

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 Memorial Villages Police Department 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***

The Department's 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 Department's ability to continue as a going concern for one year after the date that the financial statements are issued.

### *Auditor's Responsibility 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 Department'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 Department'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.

### ***Emphasis of Matters***

The City restated beginning net position for governmental activities to correct capital assets and to implement GASB 101, *Compensated Absences*. More details can be found in note V.G. of the footnotes. Our opinion is not modified with respect to these matters.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedule of changes in other postemployment benefits liability and related ratios, and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co., PLLC  
Certified Public Accountants  
Houston, Texas  
May 9, 2025

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



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# Memorial Villages Police Department

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

December 31, 2024

As management of the Memorial Villages Police Department (the "Department"), we offer readers of the Department's financial statements this narrative overview and analysis of the financial activities of the Department for the fiscal year ended December 31, 2024.

### **Financial Highlights**

- The Department's total combined net position was a deficit balance of \$3,888,528 at December 31, 2024.
- At the close of the current fiscal year, the Department's governmental funds reported combined fund balances of \$231,875, a decrease of \$292,542.
- As of the end of the year, the unassigned fund balance of the general fund was \$60,000 and participant assessment refunds totaled \$338,793 for the year.
- The Department had an overall decrease in net position of \$2,376,031.
- The Department closed the year with a net pension liability of \$5,819,156.

### **Overview of the Financial Statements**

The discussion and analysis provided here are intended to serve as an introduction to the Department's basic financial statements. The Department's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to 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 financial statements* are designed to provide readers with a broad overview of the Department's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Department's assets and liabilities. The difference between the two is 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 Department is improving or deteriorating. Other non-financial factors, such as the Department's property tax base and the condition of the Department's infrastructure, need to be considered in order to assess the overall health of the Department.

The *statement of activities* presents information showing how the Department's net position changed during the most recent fiscal 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. Thus, revenues

# Memorial Villages Police Department

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

December 31, 2024

and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Department that are principally supported by charges for services (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Department include public safety.

### FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Department, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Department can be divided into two categories: governmental funds and proprietary funds.

#### 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 fiscal year. Such information may be useful in assessing a government'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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Department maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, vehicle replacement, youth services and special capital assets funds, which are considered to be major funds.

The Department adopts an annual appropriated budget for its general, vehicle replacement, and capital asset funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the budget.

# **Memorial Villages Police Department**

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

**December 31, 2024**

### **Proprietary Funds**

The Department's proprietary funds consist of an internal service fund. The Department's internal service fund is used to account for health benefit services provided to the Department's employees, as well as those of the cities of Bunker Hill Village, Texas and Piney Point Village, Texas. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, billing and collection. The Department's intent is that costs of providing the services to the individual funds on a continuing basis is financed through charges.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the health benefits fund.

### **Notes to Financial Statements**

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

### **Other Information**

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

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted previously, net position may serve over time as a useful indicator of the Department's financial position. For the Department, liabilities and deferred inflows exceed assets and deferred outflows by \$3,888,528 as of December 31, 2024, in the primary government.

The largest portion of the Department's net position, \$1,156,490, reflects its investments in capital assets (e.g., land, police station, equipment and vehicles), less any debt used to acquire those assets that are still outstanding. The Department uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Department'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.

# Memorial Villages Police Department

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

### December 31, 2024

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		
	2024	2023	
	Governmental	Governmental	\$
	Activities	Activities	Variance
Current and			
other assets	\$ 1,066,385	\$ 1,019,716	\$ 46,669
Capital assets, net	1,156,490	681,628	474,862
<b>Total Assets</b>	<b>2,222,875</b>	<b>1,701,344</b>	<b>521,531</b>
<b>Deferred Outflows of</b>			
<b>Resources</b>	<b>1,503,443</b>	<b>1,393,928</b>	<b>109,515</b>
Other liabilities	1,335,146	973,819	361,327
Long-term liabilities	6,146,166	3,476,081	2,670,085
<b>Total Liabilities</b>	<b>7,481,312</b>	<b>4,449,900</b>	<b>3,031,412</b>
<b>Deferred Inflows of</b>			
<b>Resources</b>	<b>133,534</b>	<b>157,869</b>	<b>(24,335)</b>
Net Position:			
Net investment			
in capital assets	1,156,490	717,876	438,614
Unrestricted	(5,045,018)	(2,230,373)	(2,814,645)
<b>Total Net Position</b>	<b>\$ (3,888,528)</b>	<b>\$ (1,512,497)</b>	<b>\$ (2,376,031)</b>

Capital assets increased by \$474,862 primarily due to HVAC and roof replacements and multiple vehicle purchases in the current year. Other liabilities increased by \$361,327 primarily due to an increase in the budget surplus liability in the current year. The deferred budget surplus refund for fiscal year 2023 remain unpaid during the year ended December 31, 2024. Long-term liabilities increased by \$2,670,085 primarily due to the significant increase in the City's net pension liability when compared to the prior year. This was due to newly adopted plan provisions.

# Memorial Villages Police Department

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

December 31, 2024

### Statement of Activities:

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

	Governmental Activities		
	2024	2023	
	Governmental Activities	Governmental Activities	\$ Variance
<b>Revenues</b>			
Program revenues:			
Charges for services	\$ 7,528,007	\$ 7,330,581	\$ 197,426
Grants and contributions	214,889	-	214,889
General revenues:			
Investment income	47,682	37,356	10,326
Other revenues	92,166	7,803	84,363
<b>Total Revenues</b>	<u>7,882,744</u>	<u>7,375,740</u>	<u>507,004</u>
<b>Expenses</b>			
Public safety	10,258,775	7,122,026	3,136,749
Special asset capital refund	-	150,000	(150,000)
<b>Total Expenses</b>	<u>10,258,775</u>	<u>7,272,026</u>	<u>2,986,749</u>
<b>Change in Net Position</b>	(2,376,031)	103,714	(2,479,745)
Beginning Net Position	(1,512,497)	(1,616,211)	103,714
<b>Ending Net Position</b>	<u>\$ (3,888,528)</u>	<u>\$ (1,512,497)</u>	<u>\$ (2,376,031)</u>

For the year ended December 31, 2024, revenues from governmental activities totaled \$7,766,744. Charges for services increased by \$197,426 or 3%, which is considered consistent with prior year. Investment income increased by \$10,326 primarily due to realization of higher interest rates in the current year. Grants and contributions increased \$214,889 due to nonrecurring grants and the donation of two vehicles received in the current year. Other revenues increased by \$84,363 or over 100% primarily due to nonrecurring reimbursements related to extreme weather damage and damaged equipment claims received in the current year.

For the year ended December 31, 2024, expenses for governmental activities totaled \$10,142,775. This represents an increase of \$2,986,749 or from the prior year. The increase is primarily due to greater personnel costs, which related to the approval of a wage increases in the current year. In addition, the City incurred greater building damage repair, IT/software maintenance, and pension/health benefit costs in the current year. The Department's adopted plan provisions which include a 20-year age

# **Memorial Villages Police Department**

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

### **December 31, 2024**

retirement and a non-retroactive repeating COLA of 50% of CPI. These changes increase the retiree benefits and future contribution rates. The December 31, 2023 valuation reflects changes in actuarial assumptions based on these changes.

#### **FINANCIAL ANALYSIS OF THE DEPARTMENT'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 Department's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Department's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Department's net resources available for spending at the end of the year.

As of the end of the year the general fund reflected a total fund balance of \$64,135. Of this, \$4,135 is considered nonspendable due to prepaid assets. Each participating entity has contributed \$20,000 in working capital which remains as unassigned fund balance at the end of the year totaling \$60,000. The general fund balance decreased \$117,302 from the prior year.

The vehicle replacement fund reflected a fund balance of \$33,349. This is a decrease of \$129,339 compared to the prior year, as capital outlay expenditures were greater than current year revenues.

The youth services fund reflected a fund balance of \$10,756. This is a decrease of \$1,403 when compared to the prior year. The decrease is primarily due to program related expenses exceeding investment income in the current year.

The special capital assets reflected a fund balance of \$123,635 which is a decrease of \$44,498. The decrease is primarily attributed to the current year expenditures exceeding current year revenues.

There was an overall decrease in governmental fund balance of \$292,542 from the prior year.

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

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

There was a total negative revenue variance of \$238,793 and a positive expenditure variance of \$121,491 for the year. The negative revenue variance was the result of participant refunds totaling \$338,793 for excess assessments received over final operating expenditures. There was a total positive expenditure variance of \$121,491 due to less than anticipated expenditures for all departments, except office and other expenditures, in the current year.

# **Memorial Villages Police Department**

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

**December 31, 2024**

### **CAPITAL ASSETS**

As of the end of the year, the Department's governmental activities funds had invested \$1,156,490 in a variety of capital assets and infrastructure, net of accumulated depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34.

Major capital asset additions during the current year include the following:

- Replaced two HVAC units totaling \$98,283.
- Replaced the roof for \$93,989.
- Purchased multiple Dodge vehicles totaling \$170,480.
- Purchased three Chevy Tahoes totaling \$169,577.
- Polaris UTV and Dodge Challenger donated with a total value \$116,000.

More detailed information about the Department's capital assets is presented in note IV.C to the financial statements.

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

The Board of Police Commissioners are committed to maintaining and improving the overall wellbeing of the Department and improving services provided to their public citizens. The Department is budgeting for growth in the upcoming year.

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

This financial report is designed to provide a general overview of the Department's finances for all those with an interest in the Department's finances. Questions concerning this report or requests for additional financial information should be directed to the Chief of Police, Memorial Villages Police Department, 11981 Memorial Drive, Houston, Texas 77024; telephone (713) 365-3700.



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## ***FINANCIAL STATEMENTS***

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# Memorial Villages Police Department

## STATEMENT OF NET POSITION

December 31, 2024

	Primary Government Governmental Activities
<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 987,772
Receivables, net	74,478
Prepays	4,135
<b>Total Current Assets</b>	<b>1,066,385</b>
Capital assets:	
Net depreciable capital assets	1,156,490
<b>Total Noncurrent Assets</b>	<b>1,156,490</b>
<b>Total Assets</b>	<b>2,222,875</b>
<b><u>Deferred Outflows of Resources</u></b>	
Deferred outflows-pensions	1,495,789
Deferred outflows-OPEB	7,654
<b>Total Deferred Outflows of Resources</b>	<b>1,503,443</b>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable and accrued liabilities	323,432
Due to other governments	474,646
Compensated absences, current	537,068
<b>Total Current Liabilities</b>	<b>1,335,146</b>
Noncurrent liabilities:	
Net pension liability	5,819,156
OPEB liability-SDBF	213,755
OPEB liability-Health benefits	53,581
Compensated absences, noncurrent	59,674
<b>Total Noncurrent Liabilities</b>	<b>6,146,166</b>
<b>Total Liabilities</b>	<b>7,481,312</b>
<b><u>Deferred Inflows of Resources</u></b>	
Deferred inflows-pensions	100,802
Deferred inflows-OPEB	32,732
<b>Total Deferred Inflows of Resources</b>	<b>133,534</b>
<b><u>Net Position</u></b>	
Net investment in capital assets	1,156,490
Unrestricted	(5,045,018)
<b>Total Net Position</b>	<b>\$ (3,888,528)</b>

See Notes to Financial Statements.

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# Memorial Villages Police Department

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Grants and Contributions	Revenue and Changes in Net Position
Primary Government				Primary Government
Governmental Activities				Governmental Activities
Public safety	\$ 10,258,775	\$ 7,528,007	\$ 214,889	\$ (2,515,879)
<b>Total Governmental Activities</b>	<b>10,258,775</b>	<b>7,528,007</b>	<b>214,889</b>	<b>(2,515,879)</b>
<b>General Revenues:</b>				
Investment income				47,682
Other revenues				89,665
Gain on sale of capital assets				2,501
<b>Total General Revenues</b>				<b>139,848</b>
<b>Change in Net Position</b>				<b>(2,376,031)</b>
Beginning Net Position, as previously reported				(1,218,347)
Corrections to capital assets				(36,248)
Implementation of new accounting standard				(257,902)
Beginning Net Position, as adjusted				(1,512,497)
<b>Ending Net Position</b>				<b>\$ (3,888,528)</b>

See Notes to Financial Statements.

# Memorial Villages Police Department

## BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2024

	General	Vehicle Replacement	Youth Services	Special Capital Assets
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 783,947	\$ 33,349	\$ 10,756	\$ 123,635
Receivables, net	73,990	-	-	-
Prepays	4,135	-	-	-
<b>Total Assets</b>	<b>\$ 862,072</b>	<b>\$ 33,349</b>	<b>\$ 10,756</b>	<b>\$ 123,635</b>
<b><u>Liabilities</u></b>				
Accounts payable and accrued liabilities	\$ 323,291	\$ -	\$ -	\$ -
Due to other governments	474,646	-	-	-
<b>Total Liabilities</b>	<b>797,937</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Fund Balances</u></b>				
Nonspendable:				
Prepays	4,135	-	-	-
Assigned for:				
Vehicle replacement	-	33,349	-	-
Youth services	-	-	10,756	-
Capital projects	-	-	-	123,635
Unassigned reported in:				
General fund	60,000	-	-	-
<b>Total Fund Balances</b>	<b>64,135</b>	<b>33,349</b>	<b>10,756</b>	<b>123,635</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 862,072</b>	<b>\$ 33,349</b>	<b>\$ 10,756</b>	<b>\$ 123,635</b>

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

---

\$	951,687				
	73,990				
	4,135				
	<hr/> 1,029,812				
	<hr/> <hr/>				

\$	323,291				
	474,646				
	<hr/> 797,937				
	<hr/> <hr/>				

	4,135				
	33,349				
	10,756				
	123,635				
	60,000				
	<hr/> 231,875				
	<hr/> <hr/>				
	\$ 1,029,812				
	<hr/> <hr/>				



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# Memorial Villages Police Department

## RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

December 31, 2024

<b>Fund Balances - Total Governmental Funds</b>	<b>\$ 231,875</b>
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### Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - net depreciable	1,156,490
----------------------------------	-----------

Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.

Pension outflows	1,495,789
OPEB outflows-SDBF	7,654

Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Net position - governmental activities	36,432
--	--------

Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Pension inflows	(100,802)
OPEB inflows-SDBF	(32,732)

Some liabilities, including bonds payable and capital leases, are not reported as liabilities in the governmental funds.

Compensated absences	(596,742)
Net pension liability	(5,819,156)
OPEB liability-SDBF	(213,755)
OPEB liability-Health benefits	(53,581)

<b>Net Position of Governmental Activities</b>	<b>\$ (3,888,528)</b>
--	-----------------------

See Notes to Financial Statements.

# Memorial Villages Police Department

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended December 31, 2024

	General	Vehicle Replacement	Youth Services	Special Capital Assets
<b><u>Revenues</u></b>				
Participant assessments, net	\$ 7,238,307	\$ 140,000	\$ -	\$ 149,700
Intergovernmental	98,889	-	-	-
Investment income	37,132	4,879	320	5,351
Other revenue	61,980	27,685	-	-
<b>Total Revenues</b>	<b>7,436,308</b>	<b>172,564</b>	<b>320</b>	<b>155,051</b>
<b><u>Expenditures</u></b>				
Current:				
Public safety	7,553,610	-	1,723	199,549
Capital outlay	-	338,823	-	-
<b>Total Expenditures</b>	<b>7,553,610</b>	<b>338,823</b>	<b>1,723</b>	<b>199,549</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(117,302)</b>	<b>(166,259)</b>	<b>(1,403)</b>	<b>(44,498)</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of assets	-	36,920	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>36,920</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(117,302)</b>	<b>(129,339)</b>	<b>(1,403)</b>	<b>(44,498)</b>
Beginning fund balances	181,437	162,688	12,159	168,133
<b>Ending Fund Balances</b>	<b>\$ 64,135</b>	<b>\$ 33,349</b>	<b>\$ 10,756</b>	<b>\$ 123,635</b>

See Notes to Financial Statements.

**Total  
Governmental  
Funds**

---

\$	7,528,007	
	98,889	
	47,682	
	89,665	
	<hr/> 7,764,243 <hr/>	

	7,754,882	
	338,823	
	<hr/> 8,093,705 <hr/>	

	(329,462)	
--	-----------	--

	36,920	
	<hr/>	

	36,920	
	<hr/>	

	(292,542)	
--	-----------	--

	524,417	
	<hr/>	
\$	<hr/> 231,875 <hr/> <hr/>	

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# Memorial Villages Police Department

## *RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES*

### For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ (292,542)
---	--------------

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 outlay	628,089
Vehicle donation	116,000
Depreciation expense	(234,808)
Net effect of capital disposals and transfers	(34,419)

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 governmental funds.

Compensated absences	(22,822)
Pension expense	(2,557,153)
OPEB expense-SDBF	2,883
OPEB expense-Health benefits	20,317

Internal service funds are used by management to charge the cost of health benefits to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

(1,576)

<b>Change in Net Position of Governmental Activities</b>	<b>\$ (2,376,031)</b>
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See Notes to Financial Statements.

# Memorial Villages Police Department

## STATEMENT OF NET POSITION

### PROPRIETARY FUND

December 31, 2024

		<b>Governmental Activities</b>
		<b>Internal Service Fund</b>
		<b>Health Benefits</b>
<b><u>Assets</u></b>		
<b><u>Current Assets</u></b>		
Cash and cash equivalents		\$ 36,085
Receivables, net		488
	<b>Total Current Assets</b>	<b>36,573</b>
<b><u>Liabilities</u></b>		
<b><u>Current Liabilities</u></b>		
Accounts payable and accrued liabilities		141
	<b>Total Current Liabilities</b>	<b>141</b>
<b><u>Net Position</u></b>		
Unrestricted		36,432
	<b>Total Net Position</b>	<b>\$ 36,432</b>

See Notes to Financial Statements.

# Memorial Villages Police Department

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUND

For the Year Ended December 31, 2024

		Governmental Activities
		Internal Service Fund
		Health Benefits
<b><u>Operating Revenues</u></b>		
Charges for services		\$ 1,098,489
<b>Total Operating Revenues</b>		<b>1,098,489</b>
<b><u>Operating Expenses</u></b>		
Cost of services		1,100,065
<b>Total Operating Expenses</b>		<b>1,100,065</b>
	<b>Change in Net Position</b>	<b>(1,576)</b>
Beginning net position		38,008
	<b>Ending Net Position</b>	<b>\$ 36,432</b>

See Notes to Financial Statements.



# Memorial Villages Police Department

## STATEMENT OF CASH FLOWS PROPRIETARY FUND (Page 1 of 2) For the Year Ended December 31, 2024

	Governmental Activities
	Internal Service Fund
	Health Benefits
<b><u>Cash Flows from Operating Activities</u></b>	
Receipts from customers	\$ 1,103,592
Payments to suppliers	(1,087,134)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>16,458</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>16,458</b>
Beginning cash and cash equivalents	19,627
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 36,085</b>

See Notes to Financial Statements.

# Memorial Villages Police Department

## STATEMENT OF CASH FLOWS

PROPRIETARY FUND (Page 2 of 2)

For the Year Ended December 31, 2024

	Governmental Activities
	Internal
	Service Fund
	Health Benefits
<b><u>Reconciliation of Operating Income (Loss)</u></b>	
<b><u>to Net Cash Provided by Operating Activities</u></b>	
Operating Income (Loss)	\$ (1,576)
<b>Changes in Operating Assets and Liabilities:</b>	
<b>(Increase) Decrease in:</b>	
Accounts receivable	5,103
Prepaid expenses	16,359
<b>Increase (Decrease) in:</b>	
Accounts payable and accrued liabilities	(3,428)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 16,458</b>

See Notes to Financial Statements.

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# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS

December 31, 2024

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of 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 activities of the primary government. Governmental activities, which normally are 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. The Department has no business-type activities.

#### B. Reporting Entity

The Memorial Villages Police Department (the "Department") was created in 1977 through an interlocal agreement ("the Agreement") between the cities of Bunker Hill Village, Texas, Hunters Creek Village, Texas, and Piney Point Village, Texas (the "Participating Cities") pursuant to the terms of the Interlocal Cooperation Act of the 62<sup>nd</sup> legislature of the State of Texas, as amended. The Agreement provides for the Department to furnish all police and law enforcement activities to the Participating Cities.

The Department is an independent political subdivision of the State of Texas, governed by a board of six commissioners, and is considered a primary government. Each contracting city appoints two police commissioners and an alternate police commissioner to the Board of Police Commissioners (the "Board"). The Board governs all budgeting and financing operations as well as the affairs off the agency. 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 Department's financial reporting entity. There are no other organizations that meet the criteria for inclusion herein as part of the financial reporting entity.

The financial objective of the Department is to cover annual operating costs and actual and anticipated capital expenditure outlays.

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 Department's financial reporting entity. The Department has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the Department's reporting entity. Additionally, as the Department is considered a primary government for financial reporting purposes.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the Department's financial reporting entity are based on criteria prescribed by generally

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

accepted accounting principles. These same criteria are evaluated in considering whether the Department 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 Department'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 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 Department is not considered a component unit of the participating Cities, but is reported as a joint venture.

### C. Basis of Presentation – Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds. Separate financial statements are provided for governmental funds and the 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 various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its blended component units. 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. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

#### **General Fund**

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is contributions from the Participating Cities. Expenditures include public safety. The general fund is always considered a major fund for reporting purposes.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

### Youth Services Fund

The *youth services fund* is a special revenue fund used to account for the receipt and disbursement of legally restricted funds toward Drug Abuse and Resistance Education (DARE) and Gang Resistance Education and Training programs. The youth services fund did not meet the criteria to be presented as a major fund; however, the Department has elected to present it as a major fund for reporting purposes.

### Special Capital Assets Fund

The special *capital assets fund* is used to account for the expenditures of resources accumulated from participant assessments and other sources, for capital purchases and improvements. The special capital assets fund is considered a major fund for reporting purposes.

### Vehicle Replacement Fund

The *vehicle replacement fund* is used to account for the purchase of new vehicles and the sale of retired vehicles every year. Due to regular use, it is necessary for the Department to retire and replace a certain number of vehicles every year in order to maintain a fleet in working order. The vehicle replacement fund is considered a major fund for reporting purposes.

Additionally, the Department reports the following fund type:

### Internal Services Fund

The *health benefits fund* accounts for services provided to other departments or agencies of the primary government, or to other governments, on a cost reimbursement basis. The Department's internal service fund is used to account for health benefit services provided to the Department's employees, as well as those of the cities of Bunker Hill Village, Texas and Piney Point Village, Texas.

During the course of operations, the government 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 the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

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

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

### **D. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Measurement focus refers to what is being measured and basis of accounting refers to when transactions are recorded in the financial records and reported on the financial statements and relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable. Proprietary fund equity consists of net position. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

All governmental funds and component units are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department considers revenues available if they are collected within 60 days of the end of the current period. Charges for services, other revenues, 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. Other receipts become measurable and available when cash is received by the government and are recognized as revenue at that time.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements.

### **E. 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 and liabilities and disclosure of contingent assets and liabilities at the date of

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### **F. Assets, Liabilities, Deferred Inflows/Outflows, and Net Position/Fund Balance**

#### **1. Deposits and Investments**

The Department'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.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the Department reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexSTAR, are reported using the pools' share price.

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

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

#### **2. Fair Value**

The Department has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

#### **3. Receivables and Interfund Transactions**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are



# Memorial Villages Police Department

## *NOTES TO FINANCIAL STATEMENTS, Continued*

December 31, 2024

reported as “due to/from other funds” in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as “due to/from component unit/primary government.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds are offset by a fund balance reserve account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

#### **4. Inventories and Prepaid Items**

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). The inventories are valued at the lower of cost or market using the first-in/first-out method. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

#### **5. Capital Assets**

Capital assets, which include property, plant, 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. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 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 estimated fair market 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 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, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	3 to 5 years
Machinery and equipment	5 to 10 years
Buildings and improvements	20 years
Computer equipment	5 to 7 years

### 6. 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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

An example is a deferred charge on refunding reported in the government-wide statement of net position. 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.

In addition to liabilities, the statement of financial 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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of resources can also occur at the government wide level due to differences between investment gains and losses realized on pension investments compared to assumption used within the pension actuarial valuation model.

### 7. Net Position Flow Assumption

Sometimes the government 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 statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

### 8. Fund Balance Flow Assumptions

Sometimes the government 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 government'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.

### 9. Fund Balance Policies

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Department council is the highest level of decision-making authority for the government 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 government for specific purposes but do not meet the criteria to be classified as committed. The governing body (council) has by resolution authorized the finance director to assign fund balance. The 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.

Each of the three participating entities is required to maintain \$20,000 each in working capital within in fund balance. This equates to a total unassigned fund balance of \$60,000.

# Memorial Villages Police Department

## *NOTES TO FINANCIAL STATEMENTS, Continued*

December 31, 2024

### **10. Compensated Absences**

The Department provides sick, holiday, and vacation leave based on length of employment. An amount equal to one year's authorized vacation may be carried over from one anniversary date to another. Sick leave may be carried over from one year to the next, but is not payable upon termination of employment. Holiday pay up to ten days may be carried over to the next year. Unused vacation leave, personal leave time, or holiday time will be compensated for the unused time at their current hourly rate at the time of separation.

The estimated amounts of vacation and personal time that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it upon maturity. Amounts of accrued vacation and personal time that are not expected to be liquidated with expendable available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

### **11. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable, leases, and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums, discounts and similar items 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.

Assets acquired under the terms of leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

### **12. Participant Contributions**

The Department collects operating revenues from the Participating Cities based on the approved operating budget, of which each Participating Department contributes 33 percent.

### **13. Pensions**

For 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'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. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **14. Other Postemployment Benefits ("OPEB")**

The Department has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. 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 on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

The Department also provides medical benefits to eligible retirees through a single-employer defined benefit plan (the "Plan"). This Plan is an unfunded, pay-as-you-go plan. Information about the Department's OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by the Department's consulting actuary.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

### G. Revenues and Expenditures/Expenses

#### 1. 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.

### II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

#### A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds. Reconciling items have been presented on the balance sheet of governmental funds in the basic financial statements.

#### B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) 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. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” A reconciliation has been presented in the basic financial statements.

### III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, vehicle replacement, and capital asset funds. The original budget is adopted by the Board of Police Commissioners prior to the beginning of the year. Intrabudget transfers over \$25,000 and all nonbudgeted expenditures must be approved by the Participating Cities. Appropriations lapse at the end of the year.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

### IV. DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Investments

*Custodial credit risk – deposits* In the case of deposits, this is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. The Department's investment policy requires funds on bank deposit at the depository bank to be collateralized by securities with a collective market value (market value of the principal and accrued interest) of at least 102%. As of December 31, 2024, the market values of pledged securities and FDIC exceeded bank balances.

#### B. Fair Value Measurement

The Department categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are remeasured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy noted above.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Department's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The Department's financial instruments consist of cash and cash equivalents, accounts receivable, accrued payables and long-term liabilities. The estimated fair value of cash and cash equivalents, accounts receivable, and accrued payables approximate their carrying amounts due to the short-term nature of these instruments.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

### C. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, being depreciated:				
Buildings and improvements	\$ 2,143,102	\$ 199,549	\$ -	\$ 2,342,651
Furniture and equipment	1,070,559	18,888	-	1,089,447
Vehicles	870,326	525,652	(225,214)	1,170,764
Total capital assets being depreciated	<u>4,083,987</u>	<u>744,089</u>	<u>(225,214)</u>	<u>4,602,862</u>
Less accumulated depreciation				
Buildings and improvements	(2,142,588)	(5,649)	-	(2,148,237)
Furniture and equipment	(702,039)	(50,847)	-	(752,886)
Vehicles	(557,732)	(178,312)	190,795	(545,249)
Total accumulated depreciation	<u>(3,402,359)</u>	<u>(234,808)</u>	<u>190,795</u>	<u>(3,446,372)</u>
Net capital assets being depreciated	<u>681,628</u>	<u>509,281</u>	<u>(34,419)</u>	<u>1,156,490</u>
<b>Total Net Capital Assets</b>	<u><u>\$ 681,628</u></u>	<u><u>\$ 509,281</u></u>	<u><u>\$ (34,419)</u></u>	<u><u>\$ 1,156,490</u></u>

All depreciation was charged to the public safety function.

### D. Receivables

The following comprise receivable balances of the primary government at year end:

	General	Internal Service Fund	Total
Accounts	\$ 2,452	\$ -	\$ 2,452
Due from other governments	-	488	488
Grant	71,538	-	71,538
	<u><u>\$ 73,990</u></u>	<u><u>\$ 488</u></u>	<u><u>\$ 74,478</u></u>



# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

### E. Other Long-term Liabilities

The following is a summary of changes in the Department's total other long-term liabilities for the year ended. In general, the Department uses the general fund to liquidate governmental compensated absences. A summary of changes in other long-term liabilities for the year end was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Compensated Absences	\$ 573,919	\$ 539,350	\$ (516,527)	\$ 596,742	\$ 537,068
<b>Total Governmental Activities</b>	<u>\$ 573,919</u>	<u>\$ 539,350</u>	<u>\$ (516,527)</u>	<u>\$ 596,742</u>	<u>\$ 537,068</u>
<b>Compensated Absences Due in More than One Year</b>				<u>\$ 59,674</u>	

## IV. OTHER INFORMATION

### A. Risk Management

The Department 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 Department participates along with more than 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The Department has no additional risk or responsibility to the Pool outside of the payment of insurance premiums.

The Department has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

The Department uses a number of approaches to decrease risks and protect against losses to the Department, including internal practices, employee training, and a code of ethics, which all employees are required to acknowledge

The Department owns and operates motor vehicles and may provide such vehicle to employees for business use during the course and scope of their employment. The Department is insured as to its own property losses, and the liability of loss to others.

### B. 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 amounts of expenditures

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

which may be disallowed by the grantor cannot be determined at this time although the Department 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.

The Department participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Department had not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the Department, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

### C. Defined Benefit Pension Plans

#### Texas Municipal Retirement System

##### 1. Plan Description

The Memorial Villages Police Department participates as one of 934 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (ACFR) that can be obtained at [www.tmrs.com](http://www.tmrs.com).

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

##### 2. Benefits Provided

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

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the Department -financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

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

	<u>Plan Year 2024</u>	<u>Plan Year 2023</u>
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/25
Updated service credit	0% Repeating Transfers	0% Repeating Transfers
Annuity increase (to retirees)	50% of CPI Non-retroactive Repeating	0% of CPI
Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

Effective April 1, 2024, the Departments plan provisions reflect adopted changes which include a 20 year any age retirement and a non-retroactive repeating COLA of 50% of CPI. These changes increase the retiree benefits and future contribution rates. The December 31, 2023 valuation reflects changes in actuarial assumptions based on these changes.

### 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	46
Inactive employees entitled to but not yet receiving benefits	28
Active employees	<u>43</u>
<b>Total</b>	<b><u>117</u></b>

### 3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the Department matching percentages are either 100%, 150%, or 200%, both as

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

adopted by the governing body of the Department. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the Memorial Villages Police Department were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the Memorial Villages Police Department were 19.70% and 11.15% in calendar years 2023 and 2024, respectively. The Department's contributions to TMRS for the year ended December 31, 2024, were \$886,945, and equaled the required contributions.

#### 4. Net Pension Liability

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

#### **Actuarial assumptions**

The Total Pension Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.60% to 11.85% per year
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and 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. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is 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 Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the period ending December 31, 2022. They were adopted in 2022 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

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

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 in order 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. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	6.7%
Core Fixed Income	6.0%	4.7%
Non-Core Fixed Income	20.0%	8.0%
Real Return	12.0%	8.0%
Real Estate	12.0%	7.6%
Absolute Return	5.0%	6.4%
Private Equity	10.0%	11.6%
Total	100.0%	

### Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Department, calculated using the discount rate of 6.75%, as well as what the Department's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

1% Decrease	Current Single Rate	1% Increase
5.75%	Assumption 6.75%	7.75%
\$ 8,359,436	\$ 5,819,156	\$ 3,699,411

### Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
<b>Balance at 12/31/22</b>	\$ 16,864,374	\$ 13,715,396	\$ 3,148,978
Changes for the year:			
Service cost	722,755	-	722,755
Interest	1,310,955	-	1,310,955
Change in benefit terms	2,717,423	-	2,717,423
Difference between expected and actual experience	377,255	-	377,255
Contributions – employer	-	457,382	(457,382)
Contributions – employee	-	293,462	(293,462)
Net investment income	-	1,582,329	(1,582,329)
Change of assumptions	(135,206)	-	(135,206)
Benefit payments, including refunds of emp. contributions	(1,043,227)	(1,043,227)	-
Administrative expense	-	(10,099)	10,099
Other changes	-	(70)	70
Net changes	3,949,955	1,279,777	2,670,178
<b>Balance at 12/31/23</b>	<u>\$ 20,814,329</u>	<u>\$ 14,995,173</u>	<u>\$ 5,819,156</u>

### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at [www.tmrs.com](http://www.tmrs.com).

### 5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the Department recognized pension expense of \$3,443,852.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

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

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between projected and investment earnings	\$ 380,543	\$ -
Differences between expected and actual economic experience	228,301	-
Differences in assumptions changes	-	(100,802)
Contributions subsequent to the measurement date	886,945	-
<b>Total</b>	<b>\$ 1,495,789</b>	<b>\$ (100,802)</b>

The Department reported \$886,945 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the 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:

### Year ended December 31:

2024	\$ 106,794
2025	180,718
2026	351,838
2027	(131,308)
2028	-
Thereafter	-
	<b>\$ 508,042</b>

## D. Postemployment Benefits Other Than Pensions

### Supplemental Death Benefits Fund (SDBF)

The Department also participates in a defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) 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. The Department elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The Department 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 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-

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an “other postemployment benefit,” or OPEB. The SDBF covers both active and retiree benefits with no segregation of assets and, therefore, doesn’t meet the definition of a trust under GASB No. 75, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer’s yearly contributions for retirees.

The Department contributes to the SDBF at a contractually required rate 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.

### 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	36
Inactive employees entitled to but not yet receiving benefits	14
Active employees	43
Total	93

The Department’s contributions to the TMRS SDBF for the fiscal years ended 2024, 2023 and 2022 were \$7,654, \$7,131, and \$5,785, which equaled the required contributions each year.

### Schedule of Contribution Rates (*RETIREE-only portion of the rate*)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2022	0.15%	0.15%	100.00%
2023	0.17%	0.17%	100.00%
2024	0.17%	0.17%	100.00%

### Total OPEB Liability

The Department’s Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2023, and the Total OPEB Liability was determined by an actuarial valuation as of that date.



# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

### Actuarial assumptions:

The Total OPEB Liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.60% to 11.85%, including inflation per year
Discount rate	3.77%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. For service retirees and beneficiary mortality rates, the OPEB liability and the OPEB contribution rates utilized the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%. For disabled annuitants mortality rates, the OPEB liability and the OPEB contribution rates utilized the mortality tables for healthy retirees is used with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% 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 Scale UMP to account for future mortality improvements subject to the floor.

### Discount Rate:

The discount rate used to measure the Total OPEB Liability was 3.77%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

### Sensitivity of the Total OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the total OPEB liability of the Department, calculated using the discount rate of 3.77%, as well as what the Department's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.77%) or 1-percentage-point higher (4.77%) than the current rate:

1% Decrease 2.77%	Current Single Rate Assumption 3.77%	1% Increase 4.77%
\$ 250,325	\$ 213,755	\$ 184,567

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

### Changes in the Total OPEB Liability:

	Total OPEB Liability
<b>Balance at 12/31/22</b>	\$ 195,813
Changes for the year:	
Service Cost	5,450
Interest	7,896
Difference between expected and actual experience	-
Changes of assumptions	2,480
Benefit payments	9,243
Net changes	(7,127)
<b>Balance at 12/31/23</b>	<u>17,942</u>
	<u>\$ 213,755</u>

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023, the Department recognized OPEB expense of \$4,766.

At December 31, 2024, the Department reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ (172)
Change in assumptions	-	(32,560)
Contributions subsequent to measurement date	7,654	-
<b>Total</b>	<u>\$ 7,654</u>	<u>\$ (32,732)</u>

The Department reported \$7,654 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending December 31, 2025.

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

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

Year ended December 31:		
2024	\$	(13,575)
2025		(16,917)
2026		(4,330)
2027		2,090
2028		-
Thereafter		-
	\$	<u>(32,732)</u>

### OPEB for Health Care Benefit Provided by Plan

#### Plan Description

The Memorial Villages Police Department Retiree Health Care Plan (the "Plan") is a single employer defined benefit healthcare plan administered by the Department. The Plan provides medical benefits to eligible retirees and their spouses.

#### Benefits

As of January 1, 2016, the Department will contribute \$430 towards the retiree only monthly premium and \$860 towards the retiree plus spouse monthly premium. Retiring employees, hired before January 1, 2015, who are 55 years of age or older with at least 20 years of service with the Department are eligible for this health/medical benefit. Coverage will continue until Medicare eligibility is reached. If the retiree turns 65 prior to the spouse turning 65, the spouse will be allowed to stay on the Plan until the spouse reaches age 65. There is no post-65 coverage offered to retirees.

### **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	3
Inactive employees entitled to but not yet receiving benefits	0
Active employees	45
Total	48

#### Funding Policy

The contribution requirements of Plan members and the Department are established and may be amended by the Department's Board. Funding is provided on a pay-as-you-go basis. No current active employees may retain Police Department coverage in retirement. Active members are included for count purposes only and are creating no liability for the Employer. There is no

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

formal or informal funding policy that exists for the postretirement plan at this time, as the Total OPEB Liability is currently an unfunded obligation.

### **Actuarial assumptions:**

The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Method Individual Entry Age Normal Cost Method – Level Percentage of Projected Salary

Service Cost Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year

Discount Rate: 4.08%

The Total Payroll Increase assumption of 3.00% was based on a review of the TMRS September 28, 2023 Experience Study.

Health Care Cost Trend Level 5.00% based on the 2025 Segal Health Plan Cost Trend Survey.

Mortality rates for active members, retirees, and beneficiaries were based on the Rates from TMRS Experience Study Report dated September 28, 2023.

The adoption date for GASB 75 OPEB Accounting Standard was for the fiscal year beginning October 1, 2017. The disclosures shows the development of the Net OPEB Liability (NOL), the Total OPEB expense, the Schedule of Deferred Inflows/Outflows and the Trend and Discount Rate Sensitivity Analysis.

### **Discount Rate:**

The discount rate used to measure the Total OPEB Liability was 4.08%. The discount rate was based on the Bond Buyer 20-year Bond GO Index rate as of December 31, 2024.

### **Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate**

The following presents the OPEB liability of the Department, calculated using the discount rate of 4.08%, as well as what the Department's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current rate:

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, Continued

December 31, 2024

1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
\$ 54,210	\$ 53,581	\$ 52,971

Below is a table illustrating the sensitivity of the Net OPEB Liability to the Healthcare Cost Trend Rates assumption. The healthcare cost trend rate varies with age and gender.

Healthcare costs trend		
	Current Rate	
1% Decrease	(varies)	1% Increase
\$ 53,248	\$ 53,581	\$ 53,918

### Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/23	\$ 73,898
Changes for the year:	
Interest	2,069
Change in benefit terms	-
Difference between expected and actual experience	(1,387)
Changes of assumptions	(123)
Plan changes	-
Benefit payments	(20,876)
Net changes	(20,317)
Balance at 12/31/24	\$ 53,581

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the Department recognized OPEB expense(gain) of \$559.

At December 31, 2024, the Department reported no deferred outflows of resources and deferred inflows of resources related to the OPEB liability.

### E. Deferred Compensation Plan

The Department offers its employees a deferred compensation plan (the "Plan") created in accordance with the Internal Revenue Code Section 457. The Plan, available to all Department 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 an

# Memorial Villages Police Department

## NOTES TO FINANCIAL STATEMENTS, *Continued*

December 31, 2024

unforeseeable emergency. For the year ended December 31, 2024, the employees contributed \$155,280 and the Department contributed \$95,978 to the Plan.

### F. New Accounting Standards

The Department adopted GASB 101, *Compensated Absences* during the year. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements.

The new guidance introduces three criteria for recording a liability in financial statements prepared using the economic resources measurement focus (often referred to as a “full accrual” basis). A liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered.
- The leave accumulates.
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means (likelihood of more than 50 percent).

This standard was applied retroactively and resulted in a sick leave liability of \$257,902 as of December 31, 2023.

### G. Restatements

The City restated beginning net position for governmental activities to correct capital assets and to implement GASB 101, *Compensated Absences*. Below is a summary of the restatements:

	<b>Governmental Activities</b>
<b>Beginning Net Position, as previously reported</b>	\$ (1,218,347)
Correction to capital assets	(36,248)
GASB 101 implementation	(257,902)
<b>Beginning Net Position, as adjusted</b>	<u><u>\$ (1,512,497)</u></u>

### H. Subsequent Events

There were no material subsequent events through May 9, 2025, the date the financial statements were issued.

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## ***REQUIRED SUPPLEMENTARY INFORMATION***



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**Memorial Villages Police Department**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**

**For the Year Ended December 31, 2024**

	<b>Original &amp; Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b><u>Revenues</u></b>			
Participant assessments	\$ 7,675,101	\$ 7,577,100	\$ (98,001)
Participant assessments refund (1)	-	(338,793)	(338,793)
Intergovernmental	-	98,889	98,889
Investment income	-	37,132	37,132
Other revenue	-	61,980	61,980
<b>Total Revenues</b>	<u>7,675,101</u>	<u>7,436,308</u>	<u>(238,793)</u>
<b><u>Expenditures</u></b>			
Current:			
Personnel	6,397,612	6,304,455	93,157
Insurance	76,210	75,227	983
Automotive	198,000	166,042	31,958
Building	78,800	75,564	3,236
Office and other expenditures	924,479	932,322	(7,843)
<b>Total Expenditures</b>	<u>7,675,101</u>	<u>7,553,610</u>	<u>121,491</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>(117,302)</u>	<u>\$ (117,302)</u>
Beginning fund balance		181,437	
<b>Ending Fund Balance</b>		<u>\$ 64,135</u>	
<b>(1) Participant Assessment Refunds</b>			
Unassigned fund balance prior to participant assessment refunds		\$ 398,793	
Amount held for Department operations		(60,000)	
Participant assessment refunds		<u>\$ 338,793</u>	
Net Change in Individual City Assessments (1/3) (refund)		<u>\$ 112,931</u>	

Notes to Required Supplementary Information

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

# Memorial Villages Police Department

## SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

December 31,

	2014	2015	2016	2017
Total pension liability				
Service cost	\$ 355,622	\$ 381,175	\$ -	\$ 437,089
Interest	895,234	896,867	900,806	942,429
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(74,525)	19,619	498,688	81,319
Changes of assumptions	-	379,409	-	-
Benefit payments, including refunds of participant contributions	(1,468,761)	(862,793)	(1,044,381)	(958,428)
<b>Net change in total pension liability</b>	<b>(292,430)</b>	<b>814,277</b>	<b>355,113</b>	<b>502,409</b>
<b>Total pension liability - beginning</b>	<b>13,345,620</b>	<b>13,053,190</b>	<b>13,867,467</b>	<b>14,222,580</b>
<b>Total pension liability - ending (a)</b>	<b>13,053,190</b>	<b>13,867,467</b>	<b>14,222,580</b>	<b>14,724,989</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 277,809	\$ 302,139	\$ 281,002	\$ 347,619
Contributions - members	199,927	213,205	211,542	224,477
Net investment income	683,888	17,176	763,199	1,593,018
Benefit payments, including refunds of participant contributions	(1,468,761)	(862,793)	(1,044,381)	(958,428)
Administrative expenses	(7,142)	(10,465)	(8,627)	(8,263)
Other	(587)	(517)	(465)	(419)
<b>Net change in plan fiduciary net position</b>	<b>(314,866)</b>	<b>(341,255)</b>	<b>202,270</b>	<b>1,198,004</b>
<b>Plan fiduciary net position - beginning</b>	<b>11,958,421</b>	<b>11,643,555</b>	<b>11,302,300</b>	<b>11,504,570</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 11,643,555</b>	<b>\$ 11,302,300</b>	<b>\$ 11,504,570</b>	<b>\$ 12,702,574</b>
<b>Fund's net pension liability (asset) - ending (a) - (b)</b>	<b>\$ 1,409,635</b>	<b>\$ 2,565,167</b>	<b>\$ 2,718,010</b>	<b>\$ 2,022,415</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>89%</b>	<b>82%</b>	<b>81%</b>	<b>86%</b>
<b>Covered payroll</b>	<b>\$ 2,856,100</b>	<b>\$ 3,010,866</b>	<b>\$ 3,022,029</b>	<b>\$ 3,206,816</b>
<b>Fund's net position as a percentage of covered payroll</b>	<b>49%</b>	<b>85%</b>	<b>90%</b>	<b>63%</b>

See Notes to Financial Statements.

2018	2019	2020	2021	2022	2023
\$ 419,425	\$ -	\$ 481,230	\$ 496,992	\$ 526,623	\$ 722,755
973,033	988,536	1,038,710	1,069,654	1,083,368	1,310,955
-	-	-	-	34,717	2,717,423
64,280	499,650	65,256	(241,390)	(3,937)	377,255
-	3,760	-	-	-	(135,206)
(1,038,784)	(995,917)	(982,594)	(1,286,687)	(1,056,540)	(1,043,227)
417,954	496,029	602,602	38,569	584,231	3,949,955
14,724,989	15,142,943	15,638,972	16,241,574	16,280,143	16,864,374
15,142,943	15,638,972	16,241,574	16,280,143	16,864,374	20,814,329
\$ 343,838	\$ 373,906	\$ 423,905	\$ 425,509	\$ 429,271	\$ 457,382
217,319	237,293	255,585	263,357	270,459	293,462
(380,031)	1,826,935	1,005,380	1,817,300	(1,105,010)	1,582,329
(1,038,784)	(995,917)	(982,594)	(1,286,687)	(1,056,540)	(1,043,227)
(7,354)	(10,340)	(6,517)	(8,423)	(9,586)	(10,099)
(384)	(311)	(254)	58	11,439	(70)
(865,396)	1,431,566	695,505	1,211,114	(1,459,967)	1,279,777
12,702,574	11,837,178	13,268,744	13,964,249	15,175,363	13,715,396
\$ 11,837,178	\$ 13,268,744	\$ 13,964,249	\$ 15,175,363	\$ 13,715,396	\$ 14,995,173
\$ 3,305,765	\$ 2,370,228	\$ 2,277,325	\$ 1,104,780	\$ 3,148,978	\$ 5,819,156
78%	85%	86%	93%	81%	72%
\$ 3,104,553	\$ 3,389,894	\$ 3,651,214	\$ 3,762,242	\$ 3,863,702	\$ 4,192,317
106%	70%	62%	29%	82%	139%

# Memorial Villages Police Department

## SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	<u>12/31/2015</u>	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>
Actuarially determined employer contributions	\$ 299,253	\$ 281,231	\$ 347,619	\$ 343,985
Contributions in relation to the actuarially determined contribution	\$ 299,253	\$ 281,231	\$ 347,619	\$ 343,985
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 3,010,866	\$ 3,022,029	\$ 3,204,823	\$ 3,104,559
Employer contributions as a percentage of covered payroll	9.94%	9.31%	10.85%	11.08%

### NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

#### Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

#### 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; 15% soft corridor
Inflation	2.5%
Salary Increases	3.60% to 11.85% 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. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

#### Other Information:

Notes Adopted 50% of CPI Non-retroactive Repeating

See Notes to Financial Statements.

<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>12/31/2023</u>	<u>12/31/2024</u>
\$ 373,906	\$ 423,905	\$ 425,509	\$ 428,903	\$ 457,629	\$ 886,945
<u>\$ 373,906</u>	<u>\$ 423,905</u>	<u>\$ 425,509</u>	<u>\$ 428,903</u>	<u>\$ 457,629</u>	<u>\$ 886,945</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,389,898	\$ 3,651,205	\$ 3,762,240	\$ 3,857,040	\$ 4,194,586	\$ 4,502,258
11.03%	11.61%	11.31%	11.12%	10.91%	19.70%

# Memorial Villages Police Department

## *SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM SUPPLEMENTAL DEATH BENEFITS PLAN*

**December 31,**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB liability				
Service cost	\$ 5,131	\$ 5,899	\$ 5,424	\$ 7,668
Interest	6,520	6,557	7,164	6,236
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	-	(2,179)	(11,474)	(8,620)
Changes of assumptions	15,159	(13,253)	33,552	31,551
Benefit payments, including refunds of participant contributions	(1,603)	(1,552)	(2,034)	(2,191)
<b>Net change in total OPEB liability</b>	<u>25,207</u>	<u>(4,528)</u>	<u>32,632</u>	<u>34,644</u>
<b>Total OPEB liability - beginning</b>	<u>170,718</u>	<u>195,925</u>	<u>191,397</u>	<u>224,029</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 195,925</u>	<u>\$ 191,397</u>	<u>\$ 224,029</u>	<u>\$ 258,673</u>
<b>Covered payroll</b>	\$ 3,206,816	\$ 3,104,553	\$ 3,389,894	\$ 3,651,214
<b>Total OPEB liability as a percentage</b>	6.11%	6.17%	6.61%	7.08%

### Notes to schedule:

<sup>1</sup> This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

<sup>2</sup> No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

See Notes to Financial Statements.

<u>2021</u>	<u>2023</u>	<u>2024</u> <sup>1</sup>
\$ 10,158	\$ 10,818	\$ 5,450
5,219	5,047	7,896
-	-	-
(4,394)	1,150	2,480
7,765	(87,184)	9,243
(5,643)	(5,796)	(7,127)
<u>13,105</u>	<u>(75,965)</u>	<u>17,942</u>
<u>258,673</u>	<u>271,778</u>	<u>195,813</u>
<u>\$ 271,778</u>	<u>\$ 195,813</u>	<u>\$ 213,755</u> <sup>2</sup>
\$ 3,762,242	\$ 3,863,702	\$ 4,192,317
7.22%	5.07%	5.10%



# Memorial Villages Police Department

## *SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS RETIREE HEALTH PLAN*

December 31,

	2018	2019	2020	2021
Total OPEB liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest	5,425	4,883	1,774	2,303
Changes in benefit terms	-	(21,950)	-	-
Differences between expected and actual experience	-	-	71,622	-
Changes of assumptions	(808)	429	2,245	123
Benefit payments, including refunds of participant contributions	(42,923)	(42,884)	(32,799)	(30,747)
<b>Net change in total OPEB liability</b>	<b>(38,306)</b>	<b>(59,522)</b>	<b>42,842</b>	<b>(28,321)</b>
<b>Total OPEB liability - beginning</b>	<b>178,989</b>	<b>140,683</b>	<b>81,161</b>	<b>124,003</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 140,683</b>	<b>\$ 81,161</b>	<b>\$ 124,003</b>	<b>\$ 95,682</b>
<b>Covered payroll</b>	<b>\$ 3,109,137</b>	<b>\$ 3,401,015</b>	<b>\$ 3,615,969</b>	<b>\$ 3,792,926</b>
<b>Total OPEB liability as a percentage</b>	<b>4.52%</b>	<b>2.39%</b>	<b>3.43%</b>	<b>2.52%</b>

### Notes to schedule:

<sup>1</sup> This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

<sup>2</sup> No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

See Notes to Financial Statements.

2022	2023	2024 <sup>1</sup>
\$ -	\$ -	\$ -
1,643	2,994	2,069
30,539	-	-
(3,346)	-	(1,387)
(2,115)	468	(123)
(31,846)	(20,121)	(20,876)
(5,125)	(16,659)	(20,317)
95,682	90,557	73,898
\$ 90,557	\$ 73,898	\$ 53,581 <sup>2</sup>
\$ 3,582,595	\$ 3,690,073	\$ 4,310,284
2.53%	2.00%	1.24%

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

**Agenda Date:** June 17, 2025

**Agenda Item:** V

**Subject:** Village Fire Department Report

**Exhibits:** Monthly Report  
Budget Amendment 2024-02 & 2025-03  
FY 2026 Budget

**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
- B. FY 2024 Budget Amendment 2024-02 to approve an intra-budgetary transfer in the amount of \$40,000.00 with no additional assessment to the City.
- C. FY 2025 Budget Amendment 2025-03 in the amount of \$236,000.00 to fund tower improvements, the purchase of a generator, and the purchase of a fuel system with no additional assessment to the City.
- D. FY 2026 Annual Budget

**Recommended Action**

Staff recommends City Council take the following actions:

- A. Receive the Monthly Village Fire Department Report
- B. Approve FY 2024 Budget Amendment 2024-02
- C. Approve FY 2025 Budget Amendment 2025-03
- D. Approve the FY 2026 Budget for the Village Fire Department



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

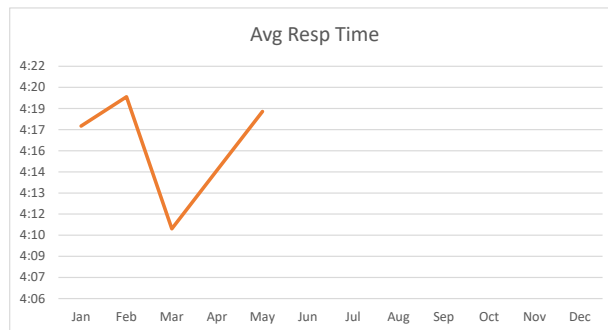
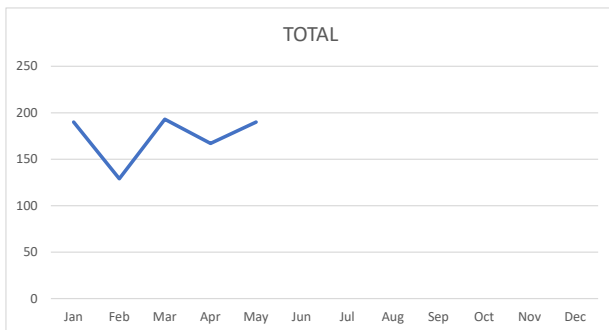
### May 2025 Summary - All Cities

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>190</b>								<b>869</b>
Abdominal Pain	1	2	4	2	0								9
Allergic Reaction	0	1	1	0	0								2
Animal Bite	0	0	0	0	1								1
Back Pain	0	0	1	0	0								1
Carbon Monoxide Alarm with Symptoms	0	0	0	0	1								1
Carbon Monoxide Detector No Symptoms	5	2	2	3	2								14
Cardiac/Respiratory Arrest	1	2	1	2	0								6
Check a Noxious Odor	1	2	1	0	2								6
Check for Fire	0	2	0	3	4								9
Check for the Smell of Natural Gas	5	1	9	4	1								20
Check for the Smell of Smoke	1	0	1	2	1								5
Chest Pain	5	1	7	2	11								26
Child Locked in a Vehicle Engine not running	0	0	0	0	2								2
Choking	0	0	0	2	1								3
Diabetic Emergency	0	1	0	0	1								2
Difficulty Breathing	11	4	9	5	4								33
Dumpster Fire Not near Structure	0	0	0	0	1								1
Elevator Rescue	0	0	0	1	0								1
Fall Victim	12	10	15	12	11								60
Fire Alarm Business	23	4	5	4	8								44
Fire Alarm Church or School	4	3	9	11	4								31
Fire Alarm Residence	31	23	18	25	28								125
Gas Leak	4	3	1	2	1								11
Grass Fire	0	0	0	0	2								2
Heart Problems	8	4	7	8	8								35
Hemorrhage/Laceration	1	3	4	4	2								14
House Fire	1	1	0	2	0								4
Injured Party	4	2	5	2	4								17
Medical Alarm	3	1	2	3	2								11
Motor Vehicle Collision	22	14	23	11	15								85
Motor Vehicle Collision with Entrapment	1	0	0	0	0								1
Motor Vehicle vs Motorcycle	0	1	0	1	1								3
Motor Vehicle vs Pedestrian	0	0	0	2	2								4
Object Down in Roadway	0	0	3	5	0								8
Oven/Appliance Fire	0	0	1	0	1								2
Overdose/Poisoning	0	3	2	0	1								6
Possible D.O.S.	1	0	0	0	0								1
Powerlines Down Arcing/Burning	1	0	4	1	2								8
Psychiatric Emergency	2	2	4	3	6								17
Seizures	0	0	4	2	0								6
Service Call Non-emergency	11	8	10	7	14								50
Shooting/Stabbing	0	0	0	1	0								1
Sick Call	9	12	16	17	19								73
Smoke in Residence	2	0	0	0	0								2
Stroke	3	2	3	4	3								15
Transformer Fire	0	1	0	3	1								5
Trash Fire	0	0	1	0	0								1
Traumatic Injury	0	1	0	2	1								4
Unconscious Party/Syncope	10	8	12	8	15								53
Unknown Medical Emergency	6	3	5	1	6								21
Vehicle Fire	1	2	3	0	1								7

Month	# of Incidents	Avg Resp Time
Jan	144	4:18
Feb	105	4:20
Mar	161	4:11
Apr	135	4:15
May	156	4:19
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
701		4:16

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

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



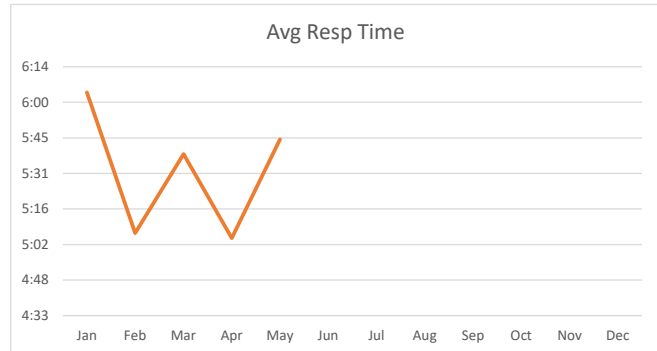
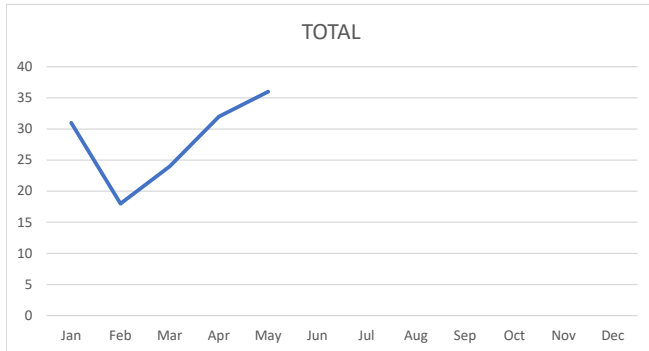


Village Fire Department  
901 Corbindale Rd  
Houston,TX,77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### May 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>36</b>								<b>141</b>
Abdominal Pain	0	0	1	0	0								1
Allergic Reaction	0	1	0	0	0								1
Animal Bite	0	0	0	0	1								1
Carbon Monoxide Detector No Symptoms	2	0	2	0	0								4
Check a Noxious Odor	0	0	0	0	1								1
Check for Fire	0	1	0	1	1								3
Check for the Smell of Natural Gas	1	0	2	1	0								4
Check for the Smell of Smoke	1	0	0	0	0								1
Chest Pain	0	0	1	2	2								5
Choking	0	0	0	1	0								1
Difficulty Breathing	4	1	0	0	1								6
Fall Victim	3	1	0	2	2								8
Fire Alarm Church or School	2	0	0	1	0								3
Fire Alarm Residence	5	5	3	6	11								30
Gas Leak	1	0	0	1	0								2
Heart Problems	1	0	2	0	1								4
Hemorrhage/Laceration	0	1	0	2	0								3
House Fire	0	1	0	0	0								1
Injured Party	0	1	0	0	2								3
Medical Alarm	1	0	1	0	0								2
Motor Vehicle Collision	2	1	3	0	2								8
Motor Vehicle vs Pedestrian	0	0	0	0	1								1
Object Down in Roadway	0	0	1	0	0								1
Oven/Appliance Fire	0	0	1	0	1								2
Overdose/Poisoning	0	1	0	0	0								1
Powerlines Down Arcing/Burning	0	0	0	0	1								1
Seizures	0	0	1	1	0								2
Service Call Non-emergency	5	3	3	4	1								16
Sick Call	1	0	0	8	4								13
Stroke	0	0	1	0	2								3
Transformer Fire	0	0	0	1	0								1
Unconscious Party/Syncope	1	1	2	1	2								7
Unknown Medical Emergency	1	0	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	33	5:45
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
104		5:32



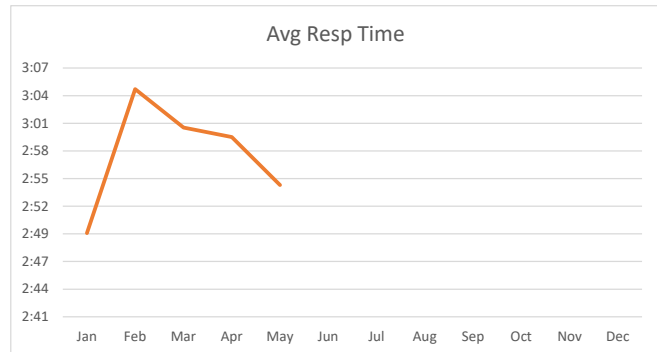
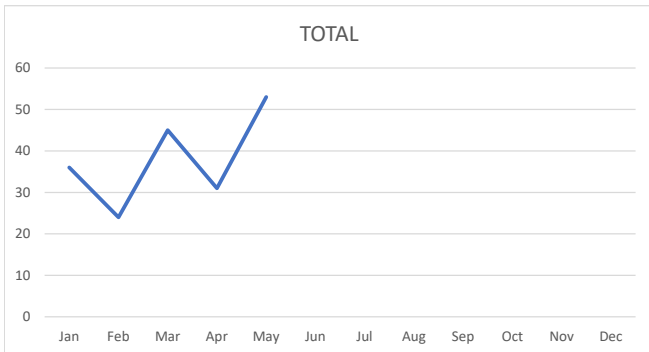


Village Fire Department  
901 Corbindale Rd  
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### May 2025 Summary - Hedwig

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>60</b>								<b>213</b>
Abdominal Pain	1	0	0	1	0								2
Cardiac/Respiratory Arrest	0	0	1	0	0								1
Check a Noxious Odor	0	1	1	0	0								2
Check for Fire	0	1	0	0	2								3
Check for the Smell of Natural Gas	1	0	1	2	1								5
Check for the Smell of Smoke	0	0	1	0	0								1
Chest Pain	2	1	1	0	3								7
Diabetic Emergency	0	1	0	0	0								1
Difficulty Breathing	2	0	4	1	0								7
Dumpster Fire Not near Structure	0	0	0	0	1								1
Fall Victim	4	2	6	4	6								22
Fire Alarm Business	12	2	3	1	5								23
Fire Alarm Church or School	0	0	2	0	1								3
Fire Alarm Residence	3	1	1	1	3								9
Gas Leak	1	0	0	0	0								1
Grass Fire	0	0	0	0	1								1
Heart Problems	0	2	0	3	4								9
Hemorrhage/Laceration	1	0	0	0	1								2
Injured Party	2	1	1	0	1								5
Medical Alarm	0	0	0	0	1								1
Motor Vehicle Collision	4	3	6	3	3								19
Motor Vehicle vs Motorcycle	0	0	0	0	1								1
Motor Vehicle vs Pedestrian	0	0	0	1	1								2
Powerlines Down Arcing/Burning	1	0	1	1	0								3
Psychiatric Emergency	1	1	1	2	1								6
Seizures	0	0	2	0	0								2
Service Call Non-emergency	2	2	3	1	4								12
Sick Call	3	4	2	4	9								22
Smoke in Residence	1	0	0	0	0								1
Stroke	0	0	1	3	0								4
Transformer Fire	0	1	0	1	0								2
Traumatic Injury	0	0	0	1	0								1
Unconscious Party/Syncope	1	3	5	2	9								20
Unknown Medical Emergency	3	1	3	0	2								9
Vehicle Fire	1	0	2	0	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	53	2:55
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
<hr/>		
	189	2:58



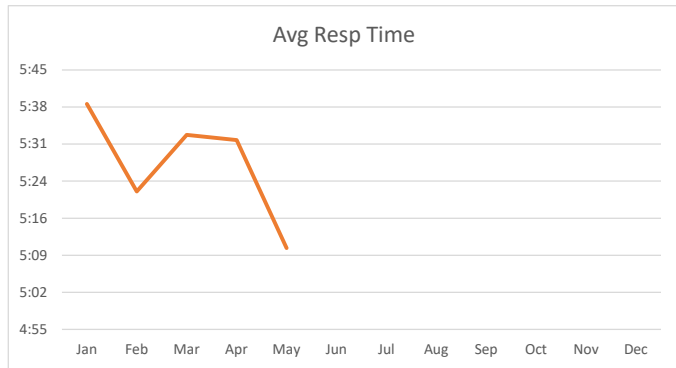
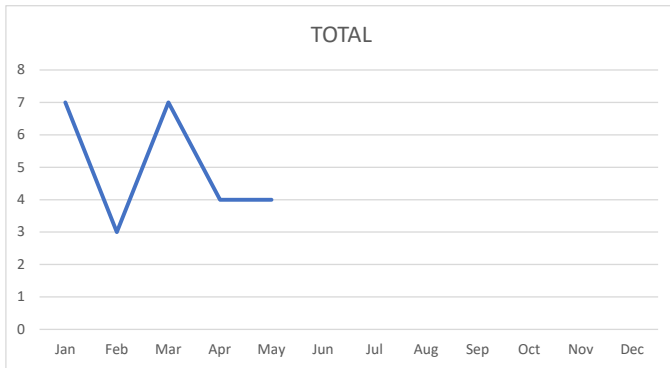


Village Fire Department  
901 Corbindale Rd  
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### May 2025 Summary - Hilshire

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>4</b>								<b>25</b>
Abdominal Pain	0	1	0	0	0								1
Cardiac/Respiratory Arrest	1	0	0	1	0								2
Difficulty Breathing	1	0	1	0	0								2
Fall Victim	0	0	1	0	0								1
Fire Alarm Church or School	0	0	0	1	0								1
Fire Alarm Residence	1	0	0	1	0								2
Heart Problems	1	0	0	0	0								1
Medical Alarm	0	0	0	1	0								1
Motor Vehicle Collision	1	1	1	0	1								4
Overdose/Poisoning	0	1	0	0	0								1
Psychiatric Emergency	1	0	1	0	0								2
Trash Fire	0	0	1	0	0								1
Traumatic Injury	0	0	0	0	1								1
Unconscious Party/Syncope	1	0	1	0	0								2
Unknown Medical Emergency	0	0	0	0	1								1
Vehicle Fire	0	0	1	0	1								2

Month	# of Incidents	Avg Resp Time
Jan	7	5:39
Feb	3	5:22
Mar	7	5:33
Apr	2	5:32
May	4	5:11
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
	23	5:27





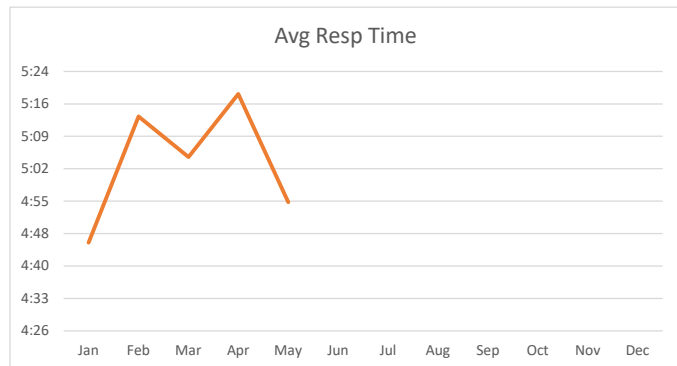
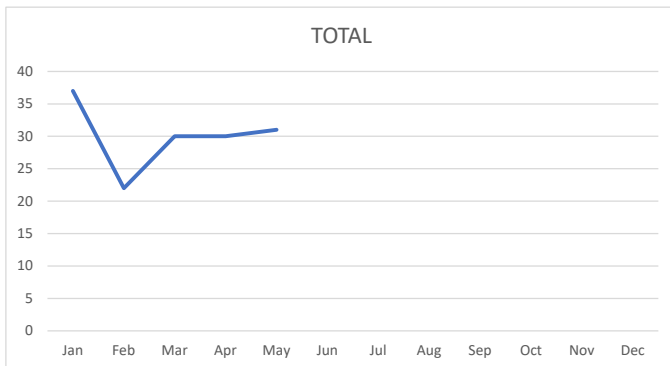


Village Fire Department  
901 Corbindale Rd  
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### May 2025 Summary - Hunters Creek

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>31</b>								<b>150</b>
Abdominal Pain	0	0	2	1	0								3
Allergic Reaction	0	0	1	0	0								1
Carbon Monoxide Alarm with Symptoms	0	0	0	0	1								1
Carbon Monoxide Detector No Symptoms	1	2	0	0	0								3
Check a Noxious Odor	0	1	0	0	0								1
Check for Fire		0	0	0	1								1
Check for the Smell of Natural Gas	1	0	1	1	0								3
Check for the Smell of Smoke	0	0	0	1	0								1
Chest Pain	0	0	1	0	0								1
Child Locked in a Vehicle Engine not running	0	0	0	0	2								2
Difficulty Breathing	1	0	1	2	2								6
Fall Victim	3	1	4	2	1								11
Fire Alarm Business	2	0	1	1	2								6
Fire Alarm Residence	15	9	6	10	7								47
Gas Leak	0	1	0	1	1								3
Heart Problems	3	1	1	0	0								5
Hemorrhage/Laceration	0	1	1	0	1								3
House Fire	0	0	0	1	0								1
Injured Party	1	0	2	1	0								4
Medical Alarm	0	1	0	0	1								2
Motor Vehicle Collision	2	2	4	1	4								13
Motor Vehicle Collision with Entrapment	1	0	0	0	0								1
Motor Vehicle vs Motorcycle	0	0	0	1	0								1
Object Down in Roadway	0	0	0	1	0								1
Overdose/Poisoning	0	0	1	0	1								2
Psychiatric Emergency	0	0	0	0	2								2
Seizures	0	0	1	0	0								1
Service Call Non-emergency	0	0	0	1	0								1
Sick Call	1	3	2	1	2								9
Stroke	2	0	0	1	0								3
Unconscious Party/Syncope	4	0	1	2	2								9
Unknown Medical Emergency	0	0	0	1	1								2

Month	# of Incidents	Avg Resp Time
Jan	29	4:46
Feb	16	5:14
Mar	27	5:05
Apr	23	5:19
May	22	4:55
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
117		5:03



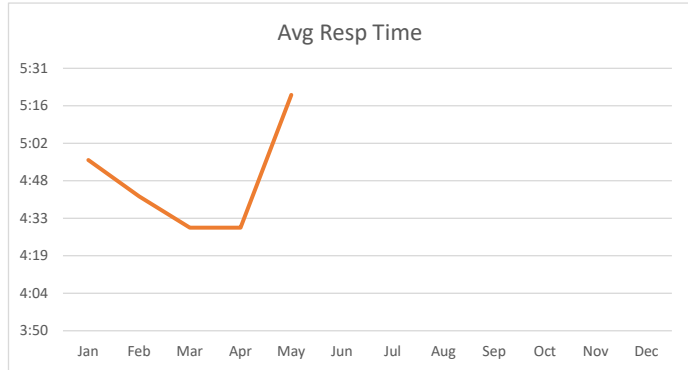
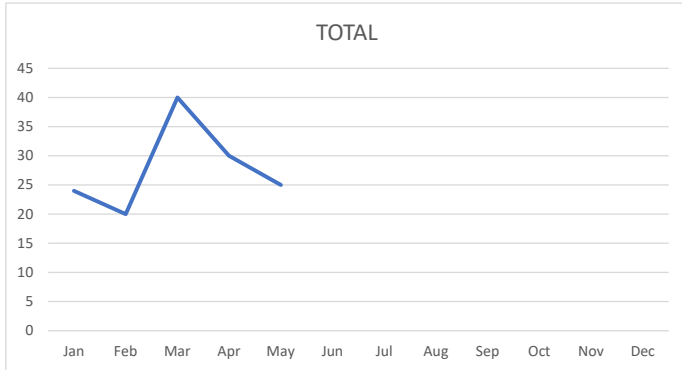


Village Fire Department  
901 Corbindale Rd  
Houston, TX, 77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### May 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>25</b>								<b>139</b>
Abdominal Pain	0	0	1	0	0								1
Carbon Monoxide Detector No Symptoms	2	0	0	0	1								3
Cardiac/Respiratory Arrest	0	1	0	0	0								1
Check a Noxious Odor	1	0	0	0	1								2
Check for the Smell of Natural Gas	1	0	2	0	0								3
Check for the Smell of Smoke	0	0	0	0	1								1
Chest Pain	1	0	1	0	3								5
Choking	0	0	0	1	0								1
Difficulty Breathing	0	0	1	1	1								3
Fall Victim	2	3	3	1	0								9
Fire Alarm Business	0	0	1	1	0								2
Fire Alarm Church or School	1	2	7	7	2								19
Fire Alarm Residence	5	5	8	6	5								29
Gas Leak	1	0	0	0	0								1
Heart Problems	1	0	1	0	1								3
Hemorrhage/Laceration	0	0	0	1	0								1
House Fire	0	0	0	1	0								1
Medical Alarm	1	0	1	2	0								4
Motor Vehicle Collision	1	1	2	3	1								8
Object Down in Roadway	0	0	2	2	0								4
Overdose/Poisoning	0	1	0	0	0								1
Powerlines Down Arcing/Burning	0	0	1	0	0								1
Psychiatric Emergency	0	0	1	0	2								3
Service Call Non-emergency	3	3	2	0	5								13
Sick Call	2	1	5	1	2								11
Smoke in Residence	1	0	0	0	0								1
Stroke	0	1	1	0	0								2
Transformer Fire	0	0	0	1	0								1
Traumatic Injury	0	1	0	1	0								2
Unconscious Party/Syncope	1	1	0	1	0								3

Month	# of Incidents	Avg Resp Time
Jan	16	4:56
Feb	14	4:42
Mar	26	4:30
Apr	23	4:30
May	15	5:21
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
94		4:47



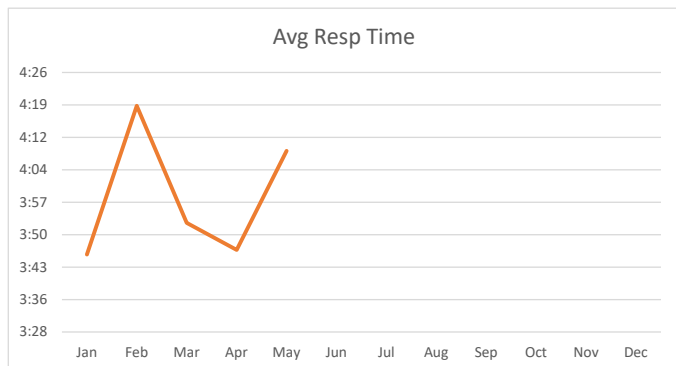
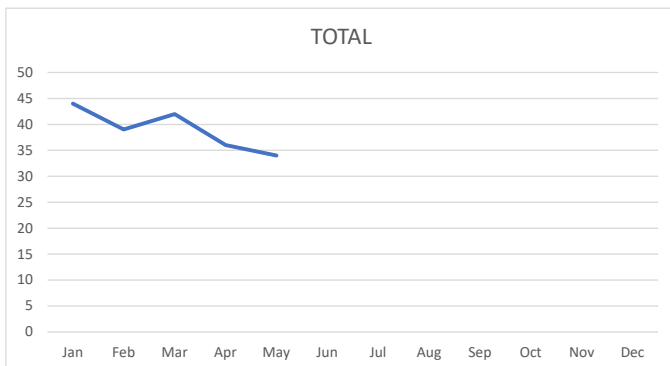


Village Fire Department  
901 Corbindale Rd  
Houston, TX, 77024  
Phone# (713) 468-7941 Fax# (713) 468-5039

### May 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>34</b>								<b>195</b>
Abdominal Pain	0	1	0	0	0								1
Back Pain	0	0	1	0	0								1
Carbon Monoxide Detector No Symptoms	0	0	0	2	1								3
Cardiac/Respiratory Arrest	0	1	0	1	0								2
Check for Fire	0	0	0	2	0								2
Check for the Smell of Natural Gas	1	1	3	0	0								5
Check for the Smell of Smoke	0	0	0	1	0								1
Chest Pain	2	0	3	0	3								8
Choking	0	0	0	0	1								1
Diabetic Emergency	0	0	0	0	1								1
Difficulty Breathing	3	3	2	1	0								9
Elevator Rescue	0	0	0	1	0								1
Fall Victim	0	3	1	3	2								9
Fire Alarm Business	9	2	0	1	1								13
Fire Alarm Church or School	1	1	0	2	1								5
Fire Alarm Residence	2	3	0	1	2								8
Gas Leak	1	2	1	0	0								4
Grass Fire	0	0	0	0	1								1
Heart Problems	2	1	3	5	2								13
Hemorrhage/Laceration	0	1	3	0	0								4
Injured Party	1	0	2	1	1								5
Medical Alarm	1	0	0	0	0								1
Motor Vehicle Collision	12	6	6	4	4								32
Motor Vehicle vs Motorcycle	0	1	0	0	0								1
Motor Vehicle vs Pedestrian	0	0	0	1	0								1
Object Down in Roadway	0	0	0	1	0								1
Overdose/Poisoning	0	0	1	0	0								1
Possible D.O.S.	1	0	0	0	0								1
Powerlines Down Arcing/Burning	0	0	2	0	1								3
Psychiatric Emergency	0	1	1	1	1								4
Seizures	0	0	0	1	0								1
Service Call Non-emergency	1	0	1	1	4								7
Shooting/Stabbing	0	0	0	1	0								1
Sick Call	2	4	7	3	2								18
Stroke	1	1	0	0	1								3
Transformer Fire	0	0	0	0	1								1
Unconscious Party/Syncope	2	3	3	2	2								12
Unknown Medical Emergency	2	2	2	0	2								8
Vehicle Fire	0	2	0	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	29	4:09
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
174		3:58



# VILLAGE FIRE DEPARTMENT



901 Corbindale Rd  
Houston, Texas 77024  
(713) 468-7941  
(713) 468-5039 FAX

Protecting and Serving the Cities of:  
**BUNKER HILL VILLAGE HEDWIG**  
**VILLAGE HILSHIRE VILLAGE**  
**HUNTERS CREEK VILLAGE**  
**PINEY POINT VILLAGE SPRING**  
**VALLEY VILLAGE**

## Budget Amendment 2024-02 & 2025-03

To:	Gerardo Barrera	City of Bunker Hill Village
	Wendy Baimbridge	City of Hedwig Village
	Cassie Stephens	City of Hilshire Village
	Tom Fullen	City of Hunters Creek Village
	Bobby Pennington	City of Piney Point Village
	John McDonald	City of Spring Valley Village
Cc:	Board of Commissioners & Alternates	Village Fire Department
From:	Amy Buckert	Village Fire Department
Date:	May 21, 2025	
Re:	Budget Amendment 2024-02 & Budget Amendment 2025-03	

During the regular monthly Village Fire Department Board Meeting on May 21, 2025, the Village Fire Department Board of Commissioners unanimously approved a budget amendment to fund tower improvements, purchase of a generator and purchase of a fuel system. The Village Fire Department Board of Commissioners is requesting that the member Cities approve a 2025 budget amendment in an amount not to exceed \$236,000 to facilitate the purchases and improvements. This budget amendment will not result in an additional assessment to the member Cities in 2025.

The improvements and purchases are as follows:

- Tower improvements - \$80,000
- Generator purchase - \$100,000
- Fuel system purchase - \$56,000
- Total - \$236,000

The total budget amendment of \$236,000.00 will be funded by the 2024 Village Fire Department budget surplus in an amount not to exceed \$236,000.

The Village Fire Department Board of Commissioners further unanimously approved an intra-budgetary transfer for Budget year 2024. While this intra-budgetary transfer will not result in an additional assessment to the member Cities, it does require the approval of the member cities per Sec. 5.01 of the Interlocal Agreement.

The intra-budgetary transfer is as follows:

- 2024 Village Fire Department Budget:
  - Transfer \$40,000 from line item 16060 Health Insurance to line item 17112 Maintenance Pumper (E2)

Please put these budget amendments on your earliest agenda for consideration and advise us of your council's action in writing.

# Village Fire Department FY 2026 Budget

901 Corbindale Road  
Houston, TX 77024

[www.villagefire.org](http://www.villagefire.org)





# 2026 Budget Goals



To ensure the department has quality equipment and tools.



Maintain competitive pay and benefits packages for employees



Provide better tools for accuracy, efficiency, & security throughout the department



Invest in training to develop skills and experience of all employees



Maintain EMS & Fire equipment/vehicles to provide the best service

# 2026 Proposed Budget



Detail Category	2024 Actual (Unaudited)	2025 Adopted	2026 Proposed	\$ Increase Base/ 2025-2026	% Increase
GENERAL FUND	8,854,973	9,837,072	10,587,801	750,729	8%
CRF CONTRIBUTION (CITIES)	400,000	200,000	0	(200,000)	-100%
EMS REVENUE CONTRIBUTION (CRF)		250,000	375,000	125,000	50%
TOTAL BUDGET	9,254,973	10,287,072	10,962,801	675,729	7%
TOTAL ASSESSED TO CITIES	9,254,973	10,037,072	10,587,801	550,729	5%



# 2026 Proposed Budget Highlights General Fund – Capital

- 20% increase from the 2025 budget
- 2025 budget was a 24% decrease from 2024
  - No major facility projects anticipated
  - Purchase replacement of EMS equipment needed
  - Routine replacement of protective gear (boots, helmets, gloves, hoods)
  - Routine replacement of radios
  - Routine replacement of apparatus computers





# 2026 Proposed Budget Highlights General Fund – Personnel

- Total 7% increase from 2025 Budget
  - Base Salary 3% increase
  - 457(b) contribution increase from 2% to 4% of base pay



# 2026 Proposed Budget Highlights General Fund – Operating

- 13.1% increase from 2025 Budget
  - Uniform replacement
  - Maintenance of equipment and station
  - Maintenance contract increases
  - Accounting services increased cost
  - Improvements to software/ERP for increased efficiency and accountability in Finance/Administration







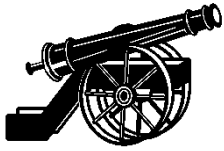
## 2026 Proposed Budget Capital Replacement

- 2026 assessment reduction is due to the allocation of the 2026 EMS revenue contribution to the Fire Department. The 2026 budget is reduced by 200,000 from the 2025 budget.
- Ladder Truck Vehicle replacement



# 2026 Proposed Budget Total Cost to Cities

		2026 Assessments			
		Total City Assessment	Jan Payment	Feb-Nov	Dec Payment
<b>Bunker Hill</b>	<b>19%</b>	\$2,011,682.11	\$251,460.26	\$167,640.18	\$83,820.09
<b>Hedwig Village</b>	<b>18.50%</b>	\$1,958,743.11	\$244,842.89	\$163,228.59	\$81,614.30
<b>Hilshire Village</b>	<b>3%</b>	\$317,634.02	\$39,704.25	\$26,469.50	\$13,234.75
<b>Hunters Creek Village</b>	<b>22.25%</b>	\$2,355,785.63	\$294,473.20	\$196,315.47	\$98,157.73
<b>Piney Point Village</b>	<b>21%</b>	\$2,223,438.12	\$277,929.77	\$185,286.51	\$92,643.26
<b>Spring Valley Village</b>	<b>16.25%</b>	\$1,720,517.59	\$215,064.70	\$143,376.47	\$71,688.23
	<b>100%</b>	<b>\$10,587,801</b>	<b>\$1,323,475.07</b>	<b>\$882,316.72</b>	<b>\$441,158.36</b>



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

**Agenda Date:** June 17, 2025

**Agenda Item:** VI

**Subject:** Mayor's Report

**Exhibits:** Resolution No. 06-17-2025A  
Resolution No. 06-17-2025B

**Funding:** N/A

**Presenter(s):** Mayor Brown

**Executive Summary**

The Mayor's Report will include the following:

**A. Update on Activities and Upcoming Events**

- Mayors' Meetings
- Legislative Update
- Discussion and direction on amending Appendix A, Article II of the City's Code of Ordinances

**B. Appointment of Mayor Pro-Tem**

**Board & Commission Appointments (items C-F)** – Following the election of Mayor held in May of each odd-numbered year, City Council formally appoints members to the City's Boards and Commissions. Staff have sent letters of interest to current members of the Planning & Zoning Commission, Zoning Board of Adjustment, Police Commission, and Fire Commission to confirm their intent to serve for the next two-year term (July 2025-July 2027).



- C. Planning & Zoning Commission Appointments** – There are three (3) vacancies due to resignations from members who are unable to continue serving due to other commitments.

Planning & Zoning Commission 7 Members	
Current Appointment	Recommended Appointment
Jack Christiansen*	Dan Blake
John Gilette	John Gilette
Bill Going	Bill Going
William Murphy*	Hunter Cameron
Monica Muschalik*	Vacant
Paul Reinbolt	Paul Reinbolt
Catherine Wile	Catherine Wile

- D. Zoning Board of Adjustment Appointments** – There are currently two (2) vacancies. One vacancy was created when former member Josh Pratt was elected to City Council Position No. 4 in May 2025, and individuals may not serve on both bodies concurrently.

Zoning Board of Adjustment 5 Members, 4 Alternates	
Current Appointment	Recommended Appointment
Michelle Belco	Michelle Belco
David Light	David Light
David Marshall	David Marshall
Josh Pratt*	Vacant
Pat Shuford*	Vacant
Louis Crappito (alternate)	Louis Crappito
Ryan West (alternate)	Ryan West

- E. Police Commission Appointments** – All current Commissioners and Alternate Commissioner have expressed their intent to continue to serve.

Police Commission 2 Commissioners, 1 Alternate	
Current Appointment	Recommended Appointment
Carl Moerer	Carl Moerer
Bert Rosenbaum	Bert Rosenbaum
William Murphy (alternate)	William Murphy

- F. Fire Commission Appointments** – The current Commissioner and Alternate Commissioner have indicated their interest in continuing to serve.

Fire Commission 1 Commissioner, 1 Alternate	
Current Appointment	Recommended Appointment
Keith Brown	Keith Brown
Clara Towsley (alternate)	Clara Towsley

**G. City Council Liaison Committee Appointments** – Beautification, Drainage, Finance, Planning & Zoning Commission, Public Safety, Technology

**Recommended Action**

Staff recommends that City Council take the following actions:

- A. Receive the Mayor's Report.
- B. Appoint a Mayor Pro-Tem for a one-year term.
- C. Appoint members to the Planning & Zoning Commission for a two-year term ending June 30, 2027.
- D. Appoint members to the Zoning Board of Adjustment for a two-year term ending June 30, 2027.
- E. Approve Resolution No. 06-17-2025A, naming the City's Commissioners and Alternate Commissioner to the Police Commission.
- F. Approve Resolution No. 06-17-2025B, naming the City's Commissioner and Alternate Commissioner to the Fire Commission.
- G. Approve City Council Liaison Committee Appointments for the following: Beautification, Drainage, Finance, Planning & Zoning Commission, Public Safety, Technology.



**RESOLUTION NO. 06-17-2025A**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
BUNKER HILL VILLAGE, TEXAS, NAMING SAID CITY'S  
COMMISSIONER ON THE BOARD OF COMMISSIONERS OF  
THE MEMORIAL VILLAGES POLICE DEPARTMENT.**

\* \* \* \* \*

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BUNKER HILL  
VILLAGE, TEXAS:**

**Section 1.** That Carl Moerer and Bert Rosenbaum be, and are hereby appointed as the Commissioners and that William Murphy be, and is hereby appointed as the Alternate Commissioner from the City of Bunker Hill Village to serve on the Board of Commissioners of the Memorial Villages Police Department.

**Section 2.** That the appointment made herein be, and is hereby, made effective as of the date of the adoption.

**Section 3.** That the City Secretary be, and is hereby, authorized and directed to immediately send a certified copy of this Resolution to the Board of Commissioners of the Memorial Villages Police Department and to the Cities of Hunters Creek Village, and Piney Point Village, Texas (the other contracting cities of the Memorial Villages Police Department), at their respective addresses shown.

**PASSED, APPROVED, AND ADOPTED** this the 17<sup>th</sup> day of June, 2025.

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

ATTEST:

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

**RESOLUTION NO. 06-17-2025B**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
BUNKER HILL VILLAGE, TEXAS, NAMING SAID CITY'S  
COMMISSIONER AND ALTERNATE COMMISSIONER ON  
THE BOARD OF COMMISSIONERS OF THE VILLAGE FIRE  
DEPARTMENT.**

\* \* \* \* \*

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BUNKER HILL  
VILLAGE, TEXAS:**

**Section 1.** That Keith Brown be, and is hereby appointed as the Commissioner and that Clara Towsley be, and is hereby appointed as the Alternate Commissioner from the City of Bunker Hill Village.

**Section 2.** That the appointment made herein be, and is hereby, made effective as of the date of the adoption.

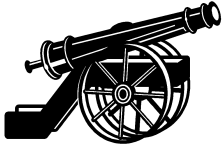
**Section 3.** That the City Secretary is hereby authorized and directed to share a copy of this Resolution with the Board of Commissioners of the Village Fire Department and to the cities of Hedwig Village, Hilshire Village, Hunters Creek Village, Piney Point Village, and Spring Valley Village, Texas (the other contracting cities of the Village Fire Department), at their respective addresses.

**PASSED, APPROVED, AND ADOPTED** this the 17<sup>th</sup> of June 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>	June 17, 2025
<b>Agenda Item:</b>	VII
<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 Elvin Hernandez, Public Works Director Susan Grass, Finance Director

**Executive Summary**

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

- A. Report on Activities and Upcoming Events
  - Introduction of Summer Intern
  - July 15, 2025, City Council Meeting
  - Villages Independence Day Parade – July 4, 2025
  - City Hall Office Closure for July 4<sup>th</sup> Holiday
- B. Director of Public Works Report
  - Development Report
  - CIP Project Update
- C. Finance Director Report
  - Investments and Opportunities

**Recommended Action**

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

City of Bunker Hill Village  
Development Report

Month	2024 Permits Issued (excludes new construction, add., remodel)	2025 Permits Issued (excludes new construction, add., remodel)	Variance	2024 New Residential	2025 New Residential	Variance	2024 Residential Addition	2025 Residential Addition	Variance	2024 Residential Remodel	2025 Residential Remodel	Variance	2024 Total Permits Issued (Month)	2025 Total Permits 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	128	5	2	4	2	1	0	(1)	7	2	(5)	133	134	1
May	137	86	(51)	0	1	1	3	1	(2)	3	0	(3)	143	88	(55)
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	648		16	13		11	3		29	4		1459	668	

Month	2024 Pre- Development/ Consultation Meetings	2025 Pre- Development/ Consultation Meetings	Variance	2024 Inspections/ Reinspections	2025 Inspections/ Reinspections	Variance	2024 VFD Inspections	2025 VFD Inspections	Variance	2024 Certificate of Occupancy Issued	2025 Certificate of Occupancy 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	11	(9)	276	323	47	5	3	(2)	1	0	(1)
May	9	10	1	297	388	91	7	5	(2)	1	2	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	58		4045	1480		72	24		11	4	



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

**Agenda Date:** June 17, 2025  
**Agenda Item:** VIII  
**Subject:** Discussion on FY 2026 Budget  
**Exhibits:** N/A  
**Funding:** N/A  
**Presenter(s):** Susan Grass, Finance Director

**Executive Summary**

The annual budget process is the single most important financial responsibility of a local government. In accordance with Chapter 102 of the Local Government Code, cities are required to file and adopt an annual budget. The Texas Tax Code and Senate Bill 2 require cities that levy a property tax to adopt their budgets by September 30<sup>th</sup> or by the 60th day after the taxing unit receives the certified tax roll, whichever date is later, regardless of the date their fiscal year starts.

To initiate the budget process, staff will review the key assumptions for the proposed FY 2026 Budget and 2025 Tax Rate. Staff is seeking Council feedback to prepare for the FY 2026 Budget Workshop scheduled for July 23, 2025.

**Recommended Action**

Staff recommends that City Council provide direction for the FY 2026 budget process.

**MINUTES OF THE REGULAR MEETING  
OF THE CITY COUNCIL  
OF THE CITY OF BUNKER HILL VILLAGE, TEXAS  
MAY 20, 2025**

**I. CALL TO ORDER**

Mayor Pro-Tem Schwartz called the meeting to order at 5:00 p.m. on Zoom and in the Council Chambers of City Hall, 11977 Memorial Drive, Houston, Texas.

Present

Mayor Keith Brown

Mayor Pro-Tem Susan Schwartz

Councilmember Eric Thode

Councilmember Carl Moerer

Councilmember Josh Pratt

Councilmember Andrew Poor (arrived at 5:29 p.m.)

Staff in Attendance

Gerardo Barrera, City Administrator

Susan Grass, Finance Director

Elvin Hernandez, Public Works Director

Loren Smith, City Attorney

Mallory Pack, Management Analyst

**II. PLEDGE OF ALLEGIANCE**

Chief Schultz led the Pledge of Allegiance.

**III. OATH OF OFFICE**

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

City Attorney Smith administered the Statement of Appointed Officer and Oath of Office to Mayor Brown and Councilmember Pratt.

**No action was taken on this item.**

#### **IV. CITIZENS' COMMENTS**

There were no public comments.

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

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.

Ben Cohen of Crowe LLP attended the meeting to present the report and address any comments and questions from Council.

There were no questions from Council.

**This was a formal process only. No action was taken on this item.**

#### **VI. MEMORIAL VILLAGES POLICE DEPARTMENT REPORT**

A. Update on Activities – Chief Schultz provided an update on activities, including personnel, calls for service, and the 2025 Budget.

- The Department responded to 1,600 calls for service in Bunker Hill Village in April.
- 31% of the budget has been expended to date. The Department is currently underbudget.
- The FY 2024 audit has been completed and will be presented after approval by the Police Commission. Each city will receive a refund in the amount of \$100,000.00 that will be kept in reserves.
- The Department is interviewing for one (1) dispatcher position.
- CAD system upgrades have started as part of the FY 2025 CIP.

- The Department is working on upgrades to the drone, including the ability to fly remotely. The Department is exploring locations to station the drone in a more central area to improve coverage and enable quicker deployment for faster response times. The Water Plant on Taylorcrest and Flintdale is being considered as a location.
- Officer Boggus was recognized as “Officer of the Year” by the Memorial Exchange Club.
- Commander Baker graduated from the FBI Academy.

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 Motor Vehicle Crime Prevention Authority

Chief Schultz explained that the state grant, part of Senate Bill 224, is intended to combat catalytic converter theft and crimes involving vehicles.

The grant will fund the following initiatives:

- Increase the number of ALPR cameras (as included in the FY 2026 Budget)
- Reinstitute a virtual task force to facilitate information sharing on active criminals and suspect vehicles
- Software that enables MVPD to access and share criminal records with other law enforcement agencies throughout the Houston area

As a standalone agency, MVPD is not eligible to apply for the grant directly. Instead, one of the three cities must sponsor the application (Hunters Creek sponsored the previous MVPD grant, and Bunker Hill Village is next on the rotation). MVPD will prepare and submit the application and, if awarded, administer the grant. The City of Bunker Hill Village will be listed as the grantee. A resolution is required to be signed by the City to apply for the grant.

**A motion was made by Councilmember Pratt and seconded by Councilmember Schwartz to approve Resolution No. 05-20-2025, authorizing the Memorial Villages Police Department to Apply For and Receive Grants From the Motor Vehicle Crime Prevention Authority.**

**The motion carried 4-0**

C. Consideration and Possible Action to Approve Budget Amendment 2025.01 to the Fiscal Year 2025 Budget for the Memorial Villages Police Department



<p style="text-align: center;"><b>MEMORIAL VILLAGES POLICE DEPARTMENT</b>  <b>BUDGET AMENDMENT</b>  <b>FISCAL YEAR ENDING DECEMBER 31, 2025</b>  <b>AMENDMENT NUMBER 2025.01</b></p>
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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.
Totals:	7,936,966.00	100,000.00	8,036,966.00		

Each city will receive a refund in the amount of \$100,000.00 (for \$300,000.00 total) that will be kept in reserves.

Chief Schultz proposed that the refund be used to replace 21 Automated External Defibrillators (AEDs) that are currently carried in vehicles and have reached the end of useful service life (12-15 years). Although the AED replacements were originally planned to be phased in over multiple budget cycles, the Police Commission recommended that all units be replaced at once due to the critical nature of the equipment. The expected replacement cost is \$50,000.00.

Additionally, the funds will cover the replacement of the call logger system used in the dispatch center. This system records 911 calls and radio traffic across all channels but is currently not operating correctly, resulting in partial or missing recordings. The projected cost for a new call logger system is \$50,000.00.

**A motion was made by Councilmember Pratt and seconded by Councilmember Schwartz to approve Budget Amendment 2025.01 to the Fiscal Year 2025 Budget for the Memorial Villages Police Department.**

**The motion carried 4-0**

- D. Consideration and Possible Action to Approve the Fiscal Year 2026 Budget for the Memorial Villages Police Department as Recommended by the Police Commission

Chief Schutlz presented the FY 2026 Budget, highlighting key priorities of personnel, operations, and capital improvements.

*Councilmember Poor arrived at 5:29 p.m. Mayor Brown requested Chief Schultz pause the budget presentation and directed City Attorney Smith to administer the Statement of Appointed Office and Oath of Office to Councilmember Poor for City Council Position No. 5.*

The total FY 2026 budget request is \$8,680,494.00, with each city’s share amounting to \$2,860.165.00.

Chief Schultz noted that the budget was presented to Hunters Creek and Piney Point during their April meetings, and both Villages are expected to approve the budget at their respective May meetings. (The budget was not presented to Bunker Hill Village in advance due to Chief Schultz's absence during the April 15, 2025, City Council meeting and the Police Commission meeting occurring afterward on April 21, 2025.)

Mayor Brown thanked Chief Schultz for his efforts in preparing the budget and expressed concern that a nearly 6% increase over the 2025 budget is excessive.

Councilmember Moerer noted the budget prioritizes attracting and retaining high-quality personnel and investing in advanced technology, as residents expect high-quality police services.

**A motion was made by Councilmember Pratt and seconded by Councilmember Moerer to approve the Fiscal Year 2026 Budget for the Memorial Villages Police Department as recommended by the Police Commission.**

**The motion carried 5-0**

## **VII. VILLAGE FIRE DEPARTMENT REPORT**

- A. Update on Activities – Chief Miller and Commissioner Brown reported on activities, staffing, calls for service, and response times.
- Average response time for Bunker Hill Village was 5:05 in April.
  - One (1) firefighter is on injury leave.
  - The Department is in the process of leasing a ladder truck until the new vehicle – replacing the truck that was involved in a traffic accident – is delivered. Chief Miller and Deputy Chief Witt will inspect/ confirm the condition of the truck before approving the lease agreement.
  - The 2026 budget is expected to be presented at the June 17, 2025, City Council meeting.
  - Fire hydrant inspections within the City have been completed.
  - The Department is working with Harris County to complete the Multi-Jurisdiction Hazard Mitigation Plan.
  - The Department is scheduled to conduct boat rescue and live fire training exercises.
  - Chief Miller spoke regarding the FIFA World Cup games that will be hosted in Houston in 2026. Additional staffing and resources will be needed to support the expected increased public safety response for the event.
  - Chief Miller presented a VFD Badge to Mayor Brown in recognition of his service and leadership as Chair of the Fire Commission.

## **VIII. MAYOR'S REPORT**

- A. Report on Activities and Upcoming Events
- Mayors' Meetings – *This item was not discussed.*
  - Legislative Update – Mayor Pro-Tem Schwartz reported that the Legislative Committee continues to monitor bills that could negatively impact the Villages. The Committee met with Senator Gates, author of SB 673 ("ADU Bill"), to express

concerns about the bill's provision exempting accessory dwelling units from City Zoning requirements.

*City Administrator Barrera reported that he traveled to Austin to testify against SB 673, however, the meeting was rescheduled to a later time and could not stay. The position of being against the bill was recorded on the official witness list.*

## **IX. CITY ADMINISTRATOR'S REPORT**

### **A. Report on Activities and Upcoming Events**

- Zoning Board of Adjustment Meeting – *April 30, 2025* – The Board approved a variance request to allow the placement of a generator in the required front yard.

*City Administrator Barrera addressed Council that decisions made by ZBOA do not set precedent and each case is evaluated individually. It is the responsibility of City staff to enforce ordinances as written.*

*City Attorney Smith concurred that ZBOA decisions are not legal precedent.*

- City Hall Office Closure – *May 26, 2025* – In observance of Memorial Day, City offices will be closed on Monday, May 26, 2025.
- Villages Independence Day Parade – *July 4, 2025* – Bunker Hill Village will coordinate this year's parade.
- Board and Commission Appointments – Letters of interest have been sent to current members of the Planning and Zoning Commission, Zoning Board of Adjustment, Police Commission, and Fire Commission to confirm their intent to serve for the next two-year term (July 2025 - July 2027). Formal appointments will be made at the City Council meeting on June 17, 2025.

### **B. Public Works Director Report**

- Development Report – Director Hernandez presented the permits issued in the month of April and the average change for each type/ category of permit issued each month between 2024 and 2025 as requested by Council at the February 18, 2025, meeting.
- CIP Project Update – Director Hernandez reported on the status of the underground utility work on Bunker Hill Rd. and Greenbay, the Waterline Replacement Project, and the Road Improvements on Bunker Hill Rd. & Taylorcrest Rd.
  - The underground utility work on Bunker Hill Rd. and Greenbay has been completed. Cost savings are expected.
  - The Waterline Replacement project is ongoing through phases:
    - Phase 1 (replacement on Mayerling) has been completed.

- Phase 2 (water main replacement on the 200 block of Plantation) is 65% complete. Water line testing and service connections are expected to be finished in June.
  - Phase 3 (replacement on Rhett and Tara) is scheduled to begin following the completion of Phase 2.
- Bunker Hill Rd. & Taylorcrest Rd. Improvement Project – Construction on the southbound lane of Bunker Hill Rd. continues to progress. Crews have laid the black base, however, the final 2-inch surface layer has not yet been applied. The black base is not the final product. The final surface layer will be installed after the base layer is completed on the northbound lane. Crews are expected to transition construction to the northbound lane of Bunker Hill Rd. the week of May 19, 2025.

Construction on Taylorcrest Rd. is tentatively scheduled to start in June after the school year.

*Director Hernandez reported that the water tank and well inspections have been completed. City staff will meet with the City Engineer, IDS Engineering Group, to review the inspection findings and evaluate the current performance and condition of the water system. City Administrator Barrera stated this review will help guide future CIP schedules and budgeting.*

*Councilmember Pratt inquired whether Bunker Hill Rd. construction could damage underground cable lines and cause Internet disruptions, similar to what was experienced during the Bunker Hill Rd. and Greenbay underground utility project. Director Hernandez stated that based on the depth and scope of the road construction work, cable lines should be buried deep enough to avoid any issues. Project staff are in communication with AT&T but cannot guarantee their cooperation or response.*

*City Administrator Barrera announced that the week of May 18 is National Public Works Week and expressed his appreciation for the City's dedicated Public Works team.*

#### C. Finance Director Report

- 2026 Budget Update – Staff have started to work on the 2026 Budget.
- Preliminary Estimated Tax Roll – The preliminary values show a 6.35% increase in taxes from last year. The final certified tax roll will be released on July 25, 2025.
- Investments and Opportunities – The City continues to take advantage of favorable interest rates. 97% of property taxes have been collected.

*Mayor Brown recognized Director Grass for her diligent work on completing the FY 2024 audit.*

**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**

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 recommended 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 recommended an effective date of June 1, 2025, for the new sewer rates.

**A motion was made by Councilmember Thode and seconded by Councilmember Pratt to approve Ordinance No. 25-651 for FY 2025 wastewater rates effective June 1, 2025.**

**The motion carried 5-0**

**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**

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 recommended 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. This project was delayed by a year.

- Water Plant No. 1 (Taylorcrest Rd.)
  - Due to the poor condition of the pavers in the parking area at Water Plant No. 1, staff recommend that 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 recommended 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.

**A motion was made by Councilmember Pratt and seconded by Councilmember Poor to approve a services agreement with SAS Concrete, LLC in the amount of \$70,491.75 for parking lot improvements at City Hall and City Water Plants.**

**The motion carried 5-0**

## **XII. CONSIDERATION AND POSSIBLE ACTION TO RATIFY PAYMENTS 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.

*Item A – City Administrator Barrera clarified that the City of Houston water bill is for water purchase in the months of February and March.*

**A motion was made by Councilmember Poor and seconded by Councilmember Thode to ratify payments that exceed \$50,000.**

**The motion carried 5-0**

### **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.

**A motion was made by Councilmember Thode and seconded by Councilmember Schwartz to approve the Consent Agenda.**

**The motion carried 5-0**

**XIV. ADJOURN**

**Mayor Brown adjourned the meeting at 7:05 p.m.**

Approved and accepted on June 17, 2025.

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Keith Brown, Mayor

ATTEST:

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Gerardo Barrera, City Administrator/ Acting City Secretary



**MAY**

**2025**

*Financial Report*



**CITY OF BUNKER HILL, TEXAS  
INVESTMENT REPORT  
5/31/2025**

1,690.21

INVESTMENT TYPE	BEGINNING BALANCE	ADDITIONS	WITH DRAWALS	INTEREST	ENDING BALANCE/ BOOK VALUE	FACE VALUE	MARKET VALUE	Rate Coupon	Purchase Yield	MATURITY DATE/TERM	PERCENTAGE OF PORTFOLIO	INVESTMENT SECURITY	INTEREST EARNED YTD
<b>Cash Accounts</b>													
CASH - STELLAR GL BALANCE	654,870.39	2,990,268.34	3,136,828.34	3,347.72	511,658.11	511,658.11	511,658.11	2.58%	2.58%	Upon Demand	3%	of Credit	11,585.17
Sub-Total	654,870.39	2,990,268.34	3,136,828.34	3,347.72	511,658.11	511,658.11	511,658.11						
<b>Investment Pools</b>													
Texas CLASS	2,046.23			7.33	2,053.56	2,053.56	2,053.56	4.31%	4.27%	Upon Demand	0%	Invest Pool	36.00
Sub-Total	2,046.23			7.33	2,053.56	2,053.56	2,053.56						-
<b>Index Fund</b>													
CASH- INDEPENDENT FINANCIAL	16,495,155.98			50,285.84	16,545,441.82	16,545,441.82	16,545,441.82	4.60%	4.60%	Upon Demand	97%	Various	317,968.88
Sub-Total	16,495,155.98	-	-	50,285.84	16,545,441.82	16,545,441.82	16,545,441.82						
<b>BHV Inc Restricted Donation</b>													
Restricted Donation (BHV Inc.)	6,768.12			25.05	6,793.17	6,793.17	6,793.17	4.60%	4.60%	Upon Demand	0%	Various	124.26
Sub-Total	6,768.12	-	-	25.05	6,793.17	6,793.17	6,793.17						
<b>TOTAL INVESTMENTS</b>	<b>\$ 17,158,840.72</b>	<b>\$ 2,990,268.34</b>	<b>\$ 3,136,828.34</b>	<b>\$ 53,665.94</b>	<b>\$ 17,065,946.66</b>	<b>\$ 17,065,946.66</b>	<b>\$ 17,065,946.66</b>				<b>100%</b>		<b>\$ 329,714.31</b>
unrestricted	\$ 17,138,640.72				\$ 17,045,746.66								
restricted*	\$ 20,200.00				\$ 20,200.00								
<b>TOTAL</b>	<b>\$ 17,158,840.72</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 17,065,946.66</b>								

\* The City held restricted cash and cash equivalent of \$20,200 in the enterprise fund for the customer deposits.  
The City of Bunker Hill Village's investment portfolio is in compliance with state law and the investment strategy and policy approved by the City Council.

  
Investment Officer, Finance Director

  
Date: 6-5-2025

STELLAR BANK BALANCE AT 5/31/2025	<u>\$ 2,061,019.87</u>
FDIC Insurance	250,000.00
FHL Dallas Letter of Credit	5,000,000.00
Total Collateral - STELLAR BANK	<u>\$ 5,250,000.00</u>
Over-Collateralized - STELLAR BANK	\$ 3,188,980.13
INDEPENDENT FINANCIAL BANK BALANCE AT 5/31/2025	<u>\$ 15,545,441.82</u>
INDEPENDENT BANK TOTAL	<u>\$ 15,545,441.82</u>
FDIC Insurance	250,000.00
Various- pledged securities	18,681,730.40
Total Collateral	<u>\$ 16,245,155.98</u>
Over-Collateralized	\$ 699,714.16

**City of Bunker Hill Village**  
**Monthly Tax Office Report**  
**May 31, 2025**

Prepared by: Jamie Matelske, Tax Assessor/Collector

A. Current Taxable Value    \$ 2,724,447,022

B. Summary Status of Tax Levy and Current Receivable Balance:

	Current 2024 Tax Year	Delinquent 2023 & Prior Tax Years	Total
Original Levy 0.271	\$ 7,134,262.81	\$ -	\$ 7,134,262.81
Carryover Balance	-	228,975.31	228,975.31
Adjustments	248,988.65	(2,823.83)	246,164.82
Adjusted Levy	7,383,251.46	226,151.48	7,609,402.94
Less Collections Y-T-D	7,221,390.95	85,371.64	7,306,762.59
Receivable Balance	<u>\$ 161,860.51</u>	<u>\$ 140,779.84</u>	<u>\$ 302,640.35</u>

C. COLLECTION RECAP:

Current Month:	Current 2024 Tax Year	Delinquent 2023 & Prior Tax Years	Total
Base Tax	\$ 63,084.84	\$ 292.94	\$ 63,377.78
Penalty & Interest	2,620.77	79.09	2,699.86
Attorney Fees	-	55.80	55.80
Other Fees	0.80	-	0.80
Total Collections	<u>\$ 65,706.41</u>	<u>\$ 427.83</u>	<u>\$ 66,134.24</u>

Year-To-Date:	Current 2024 Tax Year	Delinquent 2023 & Prior Tax Years	Total
Base Tax:	\$ 7,221,390.95	\$ 85,371.64	\$ 7,306,762.59
Penalty & Interest	32,042.90	66,816.24	98,859.14
Attorney Fees	471.32	2,982.54	3,453.86
Other Fees	1,384.33	-	1,384.33
Total Collections	<u>\$ 7,255,289.50</u>	<u>155,170.42</u>	<u>\$ 7,410,459.92</u>

Percent of Adjusted Levy	<u>98.27%</u>	<u>100.37%</u>
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City of Bunker Hill Village  
A/R Summary by Year  
May 31, 2025

YEAR	BEGINNING BALANCE AS OF 12/31/2024	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS OF 05/31/2025
2023	\$ 41,712.60	\$ (2,328.57)	\$ 11,048.01	\$ 28,336.02
22	24,102.09	(448.37)	8,328.53	15,325.19
21	18,876.49	-	7,941.40	10,935.09
20	13,637.06	-	6,461.92	7,175.14
19	5,651.13	-	2,944.16	2,706.97
18	10,186.24	-	2,949.35	7,236.89
17	10,027.07	-	2,768.24	7,258.83
16	9,497.82	-	2,512.80	6,985.02
15	8,686.65	-	2,287.63	6,399.02
14	8,023.94	(46.89)	2,113.23	5,863.82
13	7,624.24	-	2,018.94	5,605.30
12	7,254.91	-	2,018.94	5,235.97
11	7,191.96	-	2,081.75	5,110.21
10	6,146.99	-	1,847.19	4,299.80
09	5,580.44	-	1,791.86	3,788.58
08	5,486.97	-	1,880.33	3,606.64
07	3,672.70	-	1,782.69	1,890.01
06	3,530.50	-	1,718.50	1,812.00
05	3,201.15	-	1,558.07	1,643.08
04	3,233.44	-	1,426.92	1,806.52
03	3,175.04	-	1,349.77	1,825.27
02	3,078.00	-	1,379.06	1,698.94
01	2,896.81	-	1,342.34	1,554.47
00	2,734.20	-	1,266.59	1,467.61
1999	2,397.18	-	1,183.73	1,213.45
98	1,247.22	-	1,247.22	-
97	1,132.43	-	1,132.43	-
96	1,076.37	-	1,076.37	-
95	1,378.45	-	1,378.45	-
94	1,342.46	-	1,342.46	-
93	1,342.46	-	1,342.46	-
92	949.90	-	949.90	-
91	905.10	-	905.10	-
90	715.68	-	715.68	-
89	628.56	-	628.56	-
88	651.06	-	651.06	-
	<u>\$ 228,975.31</u>	<u>\$ (2,823.83)</u>	<u>\$ 85,371.64</u>	<u>\$ 140,779.84</u>

**CITY OF BUNKER HILL VILLAGE, TX**  
**GENERAL FUND CAPITAL PROJECTS - FUND 06**  
**2025 BUDGET - ACTUALS THRU MAY**

TYPE	CURRENT BUDGET	YTD ACTUAL	BUDGET BALANCE
<b>DRAINAGE</b>			
Locallized Drainage	150,000.00		150,000.00
Drainage Master Plan	50,000.00		50,000.00
<b>Sub Total</b>	<b>200,000.00</b>	<b>-</b>	<b>200,000.00</b>
<b>STREETS</b>			
Streets-Taylorcrest	425,000.00		425,000.00
Asphalt Rehabilitation	122,000.00	-	122,000.00
Gessner Northbound & Memorial	600,000.00		600,000.00
Bunker Hill Road Overlay	2,100,000.00	11,451.99	2,088,548.01
<b>Sub Total</b>	<b>3,247,000.00</b>	<b>11,451.99</b>	<b>3,235,548.01</b>
<b>FACILITY</b>			
City Hall	50,000.00		50,000.00
City Parking Lot	100,000.00		100,000.00
<b>Sub Total</b>	<b>150,000.00</b>	<b>-</b>	<b>150,000.00</b>
<b>PUBLIC SAFETY</b>			
MVPD PUBLIC SAFETY	56,667.00	56,664.26	2.74
VILLAGE FIRE DEPT	38,000.00		38,000.00
<b>Sub Total</b>	<b>94,667.00</b>	<b>56,664.26</b>	<b>38,002.74</b>
<b>BEAUTIFICATION</b>			
	40,000.00		40,000.00
<b>GRAND TOTAL</b>	<b>3,731,667.00</b>	<b>68,116.25</b>	<b>3,663,550.75</b>

CITY OF BUNKER HILL VILLAGE, TX  
UTILITY FUND CAPITAL PROJECTS - FUND 07  
2025 BUDGET - ACTUALS THRU MAY

TYPE	CURRENT BUDGET	YTD ACTUAL	BUDGET BALANCE
<b>Water and Wastewater</b>			
Televise of Concrete Lines			-
Replacement of Concrete Lines	200,000.00		200,000.00
Underground Utilities Bunker Hill	1,001,687.00	287,009.17	714,677.83
Gessner Water Lines and Roadway Desigr	750,000.00		750,000.00
Groundwater Storage Tank Analysis	100,000.00	48,481.97	51,518.03
Underground Utilites- Sewer	751,016.00	247,086.67	503,929.33
<b>Sub Total</b>	<b>2,802,703.00</b>	<b>582,577.81</b>	<b>2,220,125.19</b>
<b>Water Production</b>			
WP #2 VFD Booster Pumps	40,000.00		40,000.00
Meter Replacement	107,254.00	61,002.41	46,251.59
<b>Sub Total</b>	<b>147,254.00</b>	<b>61,002.41</b>	<b>86,251.59</b>
<b>FACILITY</b>			
Rehab Main Shed	12,000.00		12,000.00
<b>Sub Total</b>	<b>12,000.00</b>	<b>-</b>	<b>12,000.00</b>
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>2,961,957.00</b>	<b>643,580.22</b>	<b>2,318,376.78</b>

## BALANCE SHEET

AS OF: MAY 31ST, 2025

## 01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<hr/>		
ASSETS		
=====		
01-00-00-1001	Cash in Bank	( 3,015,367.86)
01-00-00-1011	INDEPENDENT FINANCIAL 180 CD	0.00
01-00-00-1012	INDEPENDENT FINANCIAL 90 CD	0.00
01-00-00-1013	INDEPENDENT FIN 180 DAYS 1 M	0.00
01-00-00-1014	INDEPENDENT FIN 180 DAYS 1M CD	0.00
01-00-00-1016	Allegiance Bank	0.00
01-00-00-1017	INDEPENDENT FINANCIAL	8,995,155.98
01-00-00-1018	TEXAS CLASS	0.00
01-00-00-1022	TEXAS CLASS	2,053.56
01-00-00-1039	Cash Held by Tax Assessor	0.00
01-00-00-1050	Reserve -Vehicles & Technology	45,326.00
01-00-00-1053	Reserves - Facilities	150,725.00
01-00-00-1055	Reserve -Emergency Management	0.00
01-00-00-1060	Reserve -Infrastructure Mngmt	0.00
01-00-00-1065	Reserve- Police Department	260,552.00
01-00-00-1066	FIRE DEPT RESERVE	0.00
01-00-00-1068	Reserve- Beautification	0.00
01-00-00-1069	Reserve - American Protection	0.00
01-00-00-1070	Certificates of Deposit	0.00
01-00-00-1080	Petty Cash - Court	100.00
01-00-00-1081	Petty Cash - G&A	200.00
01-00-00-1082	Petty Cash - Admin Assist	0.00
01-00-00-1090	Cash in Transit	4,002.35
01-00-00-1091	Prepaid Payroll	0.00
01-00-00-1092	PREPAID MVPD CAPITAL ASSETS	0.00
01-00-00-1210	A/R - Property Taxes	352,983.86
01-00-00-1220	A/R - Franchise	43,271.61
01-00-00-1221	A/R - MISC.	0.00
01-00-00-1222	A/R Interest Income	0.00
01-00-00-1223	AR FEMA	6,581.75
01-00-00-1225	A/R - Sales Tax	71,640.64
01-00-00-1240	A/R - Return Items	0.00
01-00-00-1260	LEASE RECEIVABLE	349,779.00
01-00-00-1310	Inventory	0.00
01-00-00-1820	Provided To Long Term Debt	0.00
01-00-03-1990	DueTo/From Debt Service Fund	0.00
01-00-04-1990	DueTo/From Utility Fund	0.00
01-00-09-1990	Created by Posting	0.00
01-00-14-1990	Due from Fuel Acct	0.00
		<hr/>
		7,267,003.89
TOTAL ASSETS		7,267,003.89
		=====
LIABILITIES		
=====		
01-00-00-2010	Accounts Payable	0.00
01-00-00-2011	Accounts Payable - Court	0.00
01-00-00-2013	Accounts Payable - Other	0.00
01-00-00-2020	Wages Payable	0.00
01-00-00-2051	DUE TO BHV INC	0.00

## BALANCE SHEET

AS OF: MAY 31ST, 2025

01 -GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
01-00-00-2110	Taxes Payable - Payroll	0.00
01-00-00-2130	Taxes Payable - Court	0.00
01-00-00-2220	Retirement Payable - Employee	( 7,220.98)
01-00-00-2230	Voluntary Deferred Comp.	( 2,282.42)
01-00-00-2235	CHILD SUPPORT	0.00
01-00-00-2240	Court Taxes - Payable to State	20,716.38
01-00-00-2241	Court Taxes - IDF	162.80
01-00-00-2242	Court Taxes -Child Safety Seat	0.00
01-00-00-2243	Court Taxes - CJFS	0.70
01-00-00-2244	Court Taxes - CSS	0.00
01-00-00-2245	Court Taxes - Time Pay Fee	50.00
01-00-00-2246	Court Taxes - State OMNI	- 874.76
01-00-00-2247	Court Taxes - OMNI	0.00
01-00-00-2248	Court Taxes - Linebarger	8,204.81
01-00-00-2249	Court Taxes - Truancy Prevent	110.00
01-00-00-2250	Insurance Payable - Employee	0.00
01-00-00-2310	Deposits - Court Bonds	0.00
01-00-00-2322	UNCLAIMED PROPERTY	10.00
01-00-00-2650	General Obligation Bonds	0.00
01-00-00-2660	Certificates of Oblig-1999	0.00
01-00-00-2810	Accrued Payroll	0.00
01-00-00-2815	Accrued Vac Liability (Yr End)	0.00
01-00-00-2820	Unearned Income	1,283,446.30
01-00-00-2823	DEFERRED REVENUE	0.20
01-00-00-2860	DEFERRED INFLOWS LEASES	327,444.00
01-00-00-2930	Brown Subdivison Escrow	0.00
01-00-00-2940	Williamsburg Drainage Escrow	0.00
01-00-00-2945	Wood Lane Repaving Escrow	0.00
TOTAL LIABILITIES		<u>1,631,516.55</u>
EQUITY		
=====		
01-00-00-3010	Fund Balance - G & A	3,633,954.63
01-00-00-3012	Fund Balance - Child Safety	0.00
01-00-00-3013	Fund Balance - Formal Reserves	<u>456,603.00</u>
TOTAL BEGINNING EQUITY		4,090,557.63
TOTAL REVENUE		6,714,410.01
TOTAL EXPENDITURES		<u>5,169,480.30</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		1,544,929.71
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>5,635,487.34</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		7,267,003.89
=====		



CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

## 01 -GENERAL FUND

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Taxes</u>					
01-00-00-4010 Taxes - Current Year	6,601,292.00	34,979.68	5,443,615.00	82.46	1,157,677.00
01-00-00-4020 Taxes - Prior Years	10,000.00	2,605.42	63,234.62	632.35 (	53,234.62)
01-00-00-4030 Taxes - Penalty & Interes	32,000.00	3,415.20	72,267.19	225.83 (	40,267.19)
TOTAL Taxes	6,643,292.00	41,000.30	5,579,116.81	83.98	1,064,175.19
<u>Franchise Fees</u>					
01-00-00-4110 FRANCHISE FEE ELECTRICITY	180,000.00	29,761.46	74,403.65	41.34	105,596.35
01-00-00-4111 FRANCHISE FEE GAS	44,000.00	20,132.50	27,999.27	63.63	16,000.73
01-00-00-4112 FRANCHISE FEE OTHER	61,000.00	12,884.64	25,226.88	41.36	35,773.12
01-00-00-4120 Sales Tax Revenue	305,000.00	31,461.11	155,006.75	50.82	149,993.25
TOTAL Franchise Fees	590,000.00	94,239.71	282,636.55	47.90	307,363.45
<u>Mun. Court Fines &amp; Fees</u>					
01-00-00-4210 Court - Fines	205,000.00	22,030.15	107,812.76	52.59	97,187.24
01-00-00-4215 Court - Time Pay Fees/Cit	0.00	0.00	0.00	0.00	0.00
01-00-00-4216 Court - Time Pay Fees/Eff	0.00	0.00	0.00	0.00	0.00
01-00-00-4217 Court - OMNI	0.00	0.00	0.00	0.00	0.00
01-00-00-4220 Court - State Taxes	0.00	0.00	0.00	0.00	0.00
01-00-00-4225 Court - Child Safety 1015	0.00	0.00	0.00	0.00	0.00
01-00-00-4226 Court - CJFC	0.00	0.00	0.00	0.00	0.00
01-00-00-4227 Court - Local Truancy Pre	6,200.00	590.94	2,736.10	44.13	3,463.90
01-00-00-4228 COURT- YOUTH DIVERSION FE	0.00	0.00	0.00	0.00	0.00
01-00-00-4245 Court - Judicial Support	0.00	0.00	0.00	0.00	0.00
01-00-00-4246 Court - Local Municipal J	60.00	0.00	0.00	0.00	60.00
01-00-00-4260 Court - Security Fees	0.00	0.00	309.11	0.00 (	309.11)
01-00-00-4265 Local Building Security F	7,000.00	579.14	2,681.36	38.31	4,318.64
01-00-00-4270 Court - Technology Fees	0.00	0.00	0.00	0.00	0.00
01-00-00-4271 CHILD SAFETY HARRIS CO	0.00	0.00	0.00	0.00	0.00
01-00-00-4275 Court - Local Court Tech	6,000.00	472.75	2,188.88	36.48	3,811.12
TOTAL Mun. Court Fines & Fees	224,260.00	23,672.98	115,728.21	51.60	108,531.79
<u>Licenses &amp; Permits</u>					
01-00-00-4310 Permits - Animal Licenses	230.00	0.00	5,900.00	2,565.22 (	5,670.00)
01-00-00-4315 Permits - Building	620,000.00	68,302.08	365,320.63	58.92	254,679.37
01-00-00-4325 Permits - Miscellaneous	150.00	25.00	50.00	33.33	100.00
01-00-00-4350 Dedication Program	4,000.00	1,200.00	1,200.00	30.00	2,800.00
01-00-00-4351 Offsite Tree Program	0.00	0.00	0.00	0.00	0.00
TOTAL Licenses & Permits	624,380.00	69,527.08	372,470.63	59.65	251,909.37
<u>Interest Income</u>					
01-00-00-4910 Interest Income	600,000.00	53,640.89	246,590.05	41.10	353,409.95
TOTAL Interest Income	600,000.00	53,640.89	246,590.05	41.10	353,409.95
<u>Miscellaneous</u>					
01-00-00-4920 Miscellaneous Income	110,000.00	2,250.00	51,612.78	46.92	58,387.22
TOTAL Miscellaneous	110,000.00	2,250.00	51,612.78	46.92	58,387.22

AS OF: MAY 31ST, 2025

01 -GENERAL FUND

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Ambulance Fees</u>					
01-00-00-4930 Ambulance Fees	0.00	0.00	24,440.18	0.00 (	24,440.18)
TOTAL Ambulance Fees	0.00	0.00	24,440.18	0.00 (	24,440.18)
<u>Rent Income</u>					
01-00-00-4940 Rent Income	30,000.00	0.00	22,736.26	75.79	7,263.74
TOTAL Rent Income	30,000.00	0.00	22,736.26	75.79	7,263.74
<u>Intergovernmental/Transfer</u>					
01-00-00-4980 Intergovernmental Revenue	0.00	0.00	19,078.54	0.00 (	19,078.54)
01-00-00-4990 Transfers In	0.00	0.00	0.00	0.00	0.00
TOTAL Intergovernmental/Transfer	0.00	0.00	19,078.54	0.00 (	19,078.54)
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TOTAL REVENUES	8,821,932.00	284,330.96	6,714,410.01	76.11	2,107,521.99
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AS OF: MAY 31ST, 2025

01 -GENERAL FUND

Non Departmental

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Personnel</u>					
01-00-00-5010 Wages	490,000.00	32,825.08	176,477.20	36.02	313,522.80
01-00-00-5020 Wages - Overtime	20,140.00	0.00	0.00	0.00	20,140.00
01-00-00-5110 Payroll Taxes - FICA E	41,870.00	2,543.10	13,752.12	32.84	28,117.88
01-00-00-5120 Payroll Taxes - TWC	1,000.00	16.58	648.00	64.80	352.00
01-00-00-5210 Retirement - TMRS Empl	92,750.00	1,634.82	26,321.89	28.38	66,428.11
01-00-00-5211 RETIREMENT 457 PLAN	12,500.00 (	525.00)	3,922.32	31.38	8,577.68
01-00-00-5310 Insurance - Workers Co	1,500.00	0.00	0.00	0.00	1,500.00
01-00-00-5325 Insurance - Dental	1,400.00	37.38	308.58	22.04	1,091.42
01-00-00-5330 Insurance - Disability	1,600.00	52.55	466.23	29.14	1,133.77
01-00-00-5340 Insurance - Medical	65,550.00	1,954.38	22,195.29	33.86	43,354.71
01-00-00-5341 INSURANCE VISION	400.00	0.00	0.00	0.00	400.00
01-00-00-5350 Insurance - Life	350.00	10.33	103.30	29.51	246.70
01-00-00-5410 Contract Labor	0.00	0.00	0.00	0.00	0.00
01-00-00-5510 Employee Relations	1,500.00	27.06	145.99	9.73	1,354.01
TOTAL Personnel	730,560.00	38,576.28	244,340.92	33.45	486,219.08
<u>Public Safety</u>					
01-00-00-5600 Fire Department	1,876,425.00	159,535.40	877,444.70	46.76	998,980.30
01-00-00-5602 Police Department	2,645,655.00	220,471.28	1,322,827.66	50.00	1,322,827.34
01-00-00-5604 Public Safety Other	0.00	0.00	0.00	0.00	0.00
TOTAL Public Safety	4,522,080.00	380,006.68	2,200,272.36	48.66	2,321,807.64
<u>Commodities</u>					
01-00-00-6250 Fuel	600.00	0.00	0.00	0.00	600.00
01-00-00-6410 Landscaping	55,000.00	2,250.00	7,580.00	13.78	47,420.00
01-00-00-6411 LANDSCAPING TREE MAINT	25,000.00	750.00	5,870.16	23.48	19,129.84
01-00-00-6412 LANDSCAPING SEASONAL P	12,000.00	0.00	0.00	0.00	12,000.00
01-00-00-6413 STORM DEBRIS	0.00	0.00	0.00	0.00	0.00
01-00-00-6490 JANITORIAL SERVICES	12,500.00	711.00	4,427.00	35.42	8,073.00
01-00-00-6491 JANITORIAL SUPPLIES	1,000.00	69.14	165.71	16.57	834.29
01-00-00-6650 Postage	3,000.00	9.96	617.69	20.59	2,382.31
01-00-00-6660 Printing & Stationary	6,000.00	577.23	1,317.44	21.96	4,682.56
01-00-00-6730 Supplies - General	4,400.00	184.85	1,129.98	25.68	3,270.02
01-00-00-6740 Supplies - Office	4,500.00	150.56	1,240.73	27.57	3,259.27
01-00-00-6810 Tools & Equipment	6,000.00	998.99	1,696.99	28.28	4,303.01
01-00-00-6890 Traffic Signs & Signal	0.00	0.00	0.00	0.00	0.00
TOTAL Commodities	130,000.00	5,701.73	24,045.70	18.50	105,954.30
<u>Maintenance</u>					
01-00-00-7110 Building Maintenance	12,250.00	908.64	3,779.78	30.86	8,470.22
01-00-00-7210 Equipment - Communicat	0.00	0.00	0.00	0.00	0.00
01-00-00-7220 Equipment - General	1,000.00	0.00	0.00	0.00	1,000.00
01-00-00-7230 Equipment - Office Equ	1,250.00	0.00	0.00	0.00	1,250.00
01-00-00-7410 Vehicles	1,500.00	75.00	75.00	5.00	1,425.00
TOTAL Maintenance	16,000.00	983.64	3,854.78	24.09	12,145.22

AS OF: MAY 31ST, 2025

01 -GENERAL FUND

Non Departmental

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Contract Services</u>					
01-00-00-7500 HC Appraisal District	63,000.00	14,062.00	24,482.00	38.86	38,518.00
01-00-00-7501 Tax Assessor - SBISD	8,000.00	0.00	8,000.00	100.00	0.00
01-00-00-7502 Prof Fees - Accounting	30,000.00	11,868.45	21,311.84	71.04	8,688.16
01-00-00-7503 Prof Fees - Eng. & Oth	62,500.00	1,915.00	20,512.36	32.82	41,987.64
01-00-00-7504 Prof Fees - LEGAL	107,000.00	6,632.00	34,478.00	32.22	72,522.00
01-00-00-7505 Prof Fees - INSPECTION	229,000.00	22,871.80	76,669.30	33.48	152,330.70
01-00-00-7506 Prof Services - Code E	0.00	0.00	0.00	0.00	0.00
01-00-00-7507 Legislative Consulting	0.00	0.00	0.00	0.00	0.00
TOTAL Contract Services	499,500.00	57,349.25	185,453.50	37.13	314,046.50
<u>Support Services</u>					
01-00-00-8010 Advertising	3,400.00	865.84	1,622.04	47.71	1,777.96
01-00-00-8090 Bad Debts	0.00	0.00	0.00	0.00	0.00
01-00-00-8130 Bank & Credit Card Cha	25,000.00	551.87	8,990.36	35.96	16,009.64
01-00-00-8140 Child Safety	0.00	0.00	0.00	0.00	0.00
01-00-00-8150 Community Relations	30,000.00	1,149.31	5,381.10	17.94	24,618.90
01-00-00-8170 DATA PROCESSING - IT S	30,300.00	3,770.55	22,200.68	73.27	8,099.32
01-00-00-8171 WEBSITE SERVICES	3,700.00	137.50	687.50	18.58	3,012.50
01-00-00-8172 SOFTWARE SUBSCRIPTIONS	13,000.00	0.00	1,440.43	11.08	11,559.57
01-00-00-8210 Delivery Service	150.00	0.00	0.00	0.00	150.00
01-00-00-8250 Dues & Subscriptions	5,300.00	305.76	2,950.89	55.68	2,349.11
01-00-00-8251 PROFESSIONAL DEVELOPME	6,000.00	625.00	1,453.75	24.23	4,546.25
01-00-00-8260 Elections	2,500.00	0.00	93.76	3.75	2,406.24
01-00-00-8270 Electricity	8,000.00	1,352.11	10,942.44	136.78 (	2,942.44)
01-00-00-8290 Emergency Management	650.00	0.00	345.55	53.16	304.45
01-00-00-8410 Animal Control	8,000.00	0.00	80.36	1.00	7,919.64
01-00-00-8450 Insurance - General	19,800.00	0.00	0.00	0.00	19,800.00
01-00-00-8530 Meetings & Seminars	7,000.00	477.87	1,008.87	14.41	5,991.13
01-00-00-8610 Court - General	5,200.00	154.05	1,289.61	24.80	3,910.39
01-00-00-8615 Court - Translation	7,500.00	1,000.00	2,250.00	30.00	5,250.00
01-00-00-8625 Court - Technology	0.00	0.00	0.00	0.00	0.00
01-00-00-8626 Court - Security	0.00	0.00	0.00	0.00	0.00
01-00-00-8750 Special Fees/Codificat	4,000.00	0.00	0.00	0.00	4,000.00
01-00-00-8751 Dedication Program	4,000.00	0.00	0.00	0.00	4,000.00
01-00-00-8752 Off-Site Tree Program	0.00	0.00	0.00	0.00	0.00
01-00-00-8805 Streets - Mosquito Spr	26,000.00	1,406.25	2,156.25	8.29	23,843.75
01-00-00-8810 Streets - Drainage	40,000.00	0.00	0.00	0.00	40,000.00
01-00-00-8830 Streets - Repairs	55,000.00	140.97	1,841.35	3.35	53,158.65
01-00-00-8835 Streets - TPDES	2,500.00	0.00	0.00	0.00	2,500.00
01-00-00-8890 Telephone	13,400.00	0.00	1,412.50	10.54	11,987.50
01-00-00-8930 TRAVEL & TRAINING	5,000.00	701.10	1,511.60	30.23	3,488.40
TOTAL Support Services	325,400.00	12,638.18	67,659.04	20.79	257,740.96
<u>Capital Outlay</u>					
01-00-00-9139 CAPITAL OUTLAY SERVER	0.00	0.00	0.00	0.00	0.00
01-00-00-9140 Capital - Equip / Bld	0.00	0.00	0.00	0.00	0.00
01-00-00-9250 Capital Reserves	65,854.00	0.00	65,854.00	100.00	0.00
01-00-00-9251 RESERVE FACILITIES	38,000.00	0.00	38,000.00	100.00	0.00

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

01 -GENERAL FUND  
Non Departmental

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-00-00-9252    TRANSFER TO CAPITL PRO	2,000,000.00	0.00	2,000,000.00	100.00	0.00
01-00-00-9253    TRANSFER FOR BEAUTIFIC	40,000.00	0.00	40,000.00	100.00	0.00
01-00-00-9254    Transfer to Debt Servi	0.00	0.00	0.00	0.00	0.00
01-00-00-9255    TRANSFER TO UF CONST F	0.00	0.00	0.00	0.00	0.00
01-00-00-9256    TRANSFER TO UTILITY FU	300,000.00	0.00	300,000.00	100.00	0.00
TOTAL Capital Outlay	2,443,854.00	0.00	2,443,854.00	100.00	0.00
<hr/>					
TOTAL Non Departmental	8,667,394.00	495,255.76	5,169,480.30	59.64	3,497,913.70
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TOTAL EXPENDITURES	8,667,394.00	495,255.76	5,169,480.30	59.64	3,497,913.70
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REVENUES OVER/(UNDER) EXPENDITURES	154,538.00 (	210,924.80)	1,544,929.71		( 1,390,391.71)

## BALANCE SHEET

AS OF: MAY 31ST, 2025

03 -DEBT SERVICE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
03-00-00-1001	Cash in Bank	152,614.01	
03-00-00-1039	Cash Held by Tax Assessor	0.00	
03-00-00-1053	Reserves - Facilities	0.00	
03-00-00-1070	Certificates of Deposit	0.00	
03-00-00-1090	Cash in Transit	0.00	
03-00-00-1210	A/R - Property Taxes	0.00	
03-00-00-1215	Allow. for Uncollected Taxes	0.00	
03-00-00-1222	A/R Interest Income	0.00	
03-00-01-1990	DueTo/From G & A Fund	0.00	
03-00-10-1990	DueTo/From METRO	0.00	
03-00-11-1990	DueTo/From 2005 Bond Fund	0.00	
			<u>152,614.01</u>
	TOTAL ASSETS		152,614.01
			=====
LIABILITIES			
=====			
03-00-00-2010	Accounts Payable	0.00	
03-00-00-2012	Accounts Payable - Other	0.00	
03-00-00-2013	Accounts Payable - Other	0.00	
03-00-00-2820	Unearned Income	0.00	
	TOTAL LIABILITIES		<u>0.00</u>
EQUITY			
=====			
03-00-00-3010	Fund Balance	142,388.89	
	TOTAL BEGINNING EQUITY	142,388.89	
	TOTAL REVENUE	857,806.37	
	TOTAL EXPENDITURES	847,581.25	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	10,225.12	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>152,614.01</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		152,614.01
			=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

## 03 -DEBT SERVICE

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Taxes</u>					
03-00-00-4010 Taxes - Current Year	821,738.00	4,354.22	793,290.15	96.54	28,447.85
03-00-00-4020 Taxes - Prior Years	1,000.00	391.13	22,185.26	2,218.53 (	21,185.26)
03-00-00-4030 Taxes - Penalty & Interes	4,000.00	440.35	24,330.96	608.27 (	20,330.96)
TOTAL Taxes	826,738.00	5,185.70	839,806.37	101.58 (	13,068.37)
<u>Interest Income</u>					
03-00-00-4910 Interest Income	18,000.00	0.00	18,000.00	100.00	0.00
TOTAL Interest Income	18,000.00	0.00	18,000.00	100.00	0.00
<u>Intergovernmental/Transfer</u>					
03-00-00-4960 Bond Proceeds	0.00	0.00	0.00	0.00	0.00
03-00-00-4961 Bond Premium	0.00	0.00	0.00	0.00	0.00
03-00-00-4990 TRANSFER FROM UF	0.00	0.00	0.00	0.00	0.00
03-00-00-4991 TRANSFER FROM GF	0.00	0.00	0.00	0.00	0.00
TOTAL Intergovernmental/Transfer	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	844,738.00	5,185.70	857,806.37	101.55 (	13,068.37)
	=====	=====	=====	=====	=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

## 03 -DEBT SERVICE

## DEBT SERVICE

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Public Safety</u>					
03-00-00-5910 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL Public Safety	0.00	0.00	0.00	0.00	0.00
<u>Support Services</u>					
03-00-00-8490 Interest Expense	148,844.00	0.00	79,681.25	53.53	69,162.75
03-00-00-8750 Special Fees	7,500.00	0.00	2,900.00	38.67	4,600.00
03-00-00-8752 Bond Closing Costs	0.00	0.00	0.00	0.00	0.00
TOTAL Support Services	156,344.00	0.00	82,581.25	52.82	73,762.75
<u>Capital Outlay</u>					
03-00-00-9690 2011 Bond Principal	0.00	0.00	0.00	0.00	0.00
03-00-00-9695 2012 Bond Principal	0.00	0.00	0.00	0.00	0.00
03-00-00-9697 2014 Bond Principal	205,000.00	0.00	205,000.00	100.00	0.00
03-00-00-9698 2020 - Bond Principal	385,000.00	0.00	385,000.00	100.00	0.00
03-00-00-9699 2022 BOND PRINCIPAL	175,000.00	0.00	175,000.00	100.00	0.00
03-00-00-9800 Payment to Escrow Agen	0.00	0.00	0.00	0.00	0.00
TOTAL Capital Outlay	765,000.00	0.00	765,000.00	100.00	0.00
TOTAL DEBT SERVICE	921,344.00	0.00	847,581.25	91.99	73,762.75
TOTAL EXPENDITURES	921,344.00	0.00	847,581.25	91.99	73,762.75
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 76,606.00)	5,185.70	10,225.12	( 86,831.12)	



## BALANCE SHEET

AS OF: MAY 31ST, 2025

04 -UTILITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
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ASSETS		
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04-00-00-1001	Cash in Bank	( 4,387,208.74)
04-00-00-1017	INDEPENDENT FINANCIAL	2,500,000.00
04-00-00-1022	TEXAS CLASS	0.00
04-00-00-1050	Reserve -Vehicles & Technology	220,861.00
04-00-00-1053	Reserves - Facilities	0.00
04-00-00-1060	Reserve -Infrastructure Mngmt	0.00
04-00-00-1070	Certificates of Deposit	0.00
04-00-00-1080	Petty Cash	100.00
04-00-00-1090	Cash in Transit	0.00
04-00-00-1091	Prepaid Payroll	0.00
04-00-00-1092	Prepaid Water Credits	0.00
04-00-00-1221	A/R - MISC.	0.00
04-00-00-1222	A/R Interest Income	0.00
04-00-00-1230	A/R - Utilities	19,009.26
04-00-00-1231	A/R - Unbilled Utilites	138,600.95
04-00-00-1235	A/R - Doubtful Acct	( 7,386.96)
04-00-00-1240	A/R - BAD DEBT WRITE OFF	14,083.51
04-00-00-1310	Inventory	0.00
04-00-00-1610	Land	144,163.19
04-00-00-1620	Buildings & Improvements	3,419,938.42
04-00-00-1625	Construction in Progress	957,543.80
04-00-00-1650	Machinery & Equipment	553,997.68
04-00-00-1660	Automotive Equipment	267,095.42
04-00-00-1670	Furniture & Fixtures	52,832.14
04-00-00-1695	Accumulated Depreciation	0.00
04-00-00-1710	Treatment Rights	446,889.76
04-00-00-1715	Accumulated Amortization	0.00
04-00-00-1830	Capital Improvements	18,447,285.59
04-00-00-1900	DEF. OUTFLOWS-CONTR SUBSEQ.	( 0.01)
04-00-00-1901	DEF. OUTFLOWS-DIFF. IN EXPER	0.00
04-00-00-1902	DEF. OUTFLOWS- DIFF. IN EARN	0.00
04-00-00-1903	NET PENSION ASSET	0.00
04-00-00-1904	DEF. OUTFLOWS- DIFF IN ASSUMPT	173,683.00
04-00-00-1905	NET PENSION LIABILITY	( 311,870.00)
04-00-00-1909	Def Inf- Def in Exp and Act Ex	( 13,378.00)
04-00-01-1620	Accum Depr - Building & Improv	( 1,166,406.94)
04-00-01-1650	Accum Depr - Mach & Equip	( 128,487.86)
04-00-01-1660	Accum Depr - Automotive Equip	( 173,492.17)
04-00-01-1670	Accum Depr - Furniture & Fix	( 42,400.94)
04-00-01-1830	Accum Depr-Infras-Utility	( 8,512,724.93)
04-00-01-1840	Accum Depr-Intangible-Utility	( 446,889.76)
04-00-01-1990	DueTo/From G & A Fund	0.00
04-00-07-1990	DUE TO FROM UTILITY CONSTRUCTI	0.00
04-00-10-1990	DueTo/From Metro Fund	0.00
04-00-11-1990	DueTo/From 2005 Bond Fund	0.00
04-00-16-1990	DUE TO/FROM UTILITY WELL PROJE	0.00
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		12,165,837.41
TOTAL ASSETS		12,165,837.41
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## BALANCE SHEET

AS OF: MAY 31ST, 2025

04 -UTILITY FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
<hr/>		
LIABILITIES		
=====		
04-00-00-2010	Accounts Payable	0.00
04-00-00-2012	Retainage Payable	0.00
04-00-00-2013	Accounts Payable - Other	0.00
04-00-00-2110	Taxes Payable - Payroll	0.03
04-00-00-2120	Taxes Payable - Sales Tax	0.00
04-00-00-2220	Retirement Payable - Employee	0.00
04-00-00-2230	Voluntary Deferred Comp	0.00
04-00-00-2235	CHILD SUPPORT	0.00
04-00-00-2250	Insurance Payable - Employee	0.00
04-00-00-2320	Deposits - Utilities	20,200.00
04-00-00-2321	Deposits - Utilities Refunds	0.00
04-00-00-2322	UNCLAIMED PROPERTY	0.00
04-00-00-2710	Treatment Obligation	0.00
04-00-00-2800	ACCRUED INTEREST	21,184.63
04-00-00-2810	Accrued Payroll	0.00
04-00-00-2815	Accured Vac Liability (Yr End)	19,967.71
04-00-00-2823	DEFERRED REV COVID	976,001.00
04-00-00-2900	BONDS PAYABLE	<u>4,662,474.00</u>
TOTAL LIABILITIES		<u>5,699,827.37</u>
EQUITY		
=====		
04-00-00-3010	Fund Balance	460,058.11
04-00-00-3013	Fund Balance - Formal Reserves	13,399.00
04-00-00-3030	Contributed Capital	<u>7,363,044.00</u>
TOTAL BEGINNING EQUITY		7,836,501.11
TOTAL REVENUE		1,285,799.01
TOTAL EXPENDITURES		<u>2,656,290.08</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 1,370,491.07)
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>6,466,010.04</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		12,165,837.41
=====		

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

## 04 -UTILITY FUND

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Water</u>					
04-00-00-4410 Water Sales	3,800,000.00 (	45,090.84)	792,894.50	20.87	3,007,105.50
04-00-00-4420 Water Taps	<u>60,000.00</u>	<u>6,990.00</u>	<u>28,830.00</u>	<u>48.05</u>	<u>31,170.00</u>
TOTAL Water	3,860,000.00 (	38,100.84)	821,724.50	21.29	3,038,275.50
<u>WASTE WATER</u>					
04-00-00-4510 Waste Water Sales	1,360,000.00	0.00	376,051.47	27.65	983,948.53
04-00-00-4520 Waste Water Taps	8,000.00	900.00	5,400.00	67.50	2,600.00
04-00-00-4610 Solid Waste Sales	0.00	0.00	0.00	0.00	0.00
04-00-00-4750 Late Payment Fees	<u>23,112.00</u>	<u>4,055.71</u>	<u>10,750.44</u>	<u>46.51</u>	<u>12,361.56</u>
TOTAL WASTE WATER	1,391,112.00	4,955.71	392,201.91	28.19	998,910.09
<u>Interest Income</u>					
04-00-00-4910 Interest Income	<u>65,000.00</u>	<u>0.00</u>	<u>65,000.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL Interest Income	65,000.00	0.00	65,000.00	100.00	0.00
<u>Miscellaneous</u>					
04-00-00-4920 Miscellaneous Income	<u>20,000.00</u>	<u>0.00</u>	<u>6,872.60</u>	<u>34.36</u>	<u>13,127.40</u>
TOTAL Miscellaneous	20,000.00	0.00	6,872.60	34.36	13,127.40
<u>Intergovernmental/Transfer</u>					
04-00-00-4960 Contributed Capital	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Intergovernmental/Transfer	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	5,336,112.00 (	33,145.13)	1,285,799.01	24.10	4,050,312.99
	=====	=====	=====	=====	=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

## 04 -UTILITY FUND

## UTILITIES

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Personnel</u>					
04-00-00-5010 Wages	535,000.00	44,595.05	238,959.80	44.67	296,040.20
04-00-00-5020 Wages - Overtime	30,600.00	3,272.91	25,802.88	84.32	4,797.12
04-00-00-5110 Payroll Taxes - FICA E	44,500.00	3,807.41	20,759.29	46.65	23,740.71
04-00-00-5120 Payroll Taxes - TWC	1,690.00	16.58	648.14	38.35	1,041.86
04-00-00-5210 Retirement - TMRS Empl	106,000.00	3,639.90	43,468.39	41.01	62,531.61
04-00-00-5211 Retirement 457 Plan	15,000.00	2,085.38	9,565.32	63.77	5,434.68
04-00-00-5310 Insurance-Workers Comp	9,500.00	0.00	931.00	9.80	8,569.00
04-00-00-5325 Insurance - Dental	2,100.00	83.90	726.20	34.58	1,373.80
04-00-00-5330 Insurance - Disability	2,400.00	97.80	976.56	40.69	1,423.44
04-00-00-5340 Insurance - Medical	92,000.00	5,997.92	31,705.54	34.46	60,294.46
04-00-00-5341 INSURANCE VISION	310.00	0.00	0.00	0.00	310.00
04-00-00-5350 Insurance - Life	510.00	21.18	211.80	41.53	298.20
04-00-00-5410 Contract Labor	20,000.00	1,185.86	9,973.14	49.87	10,026.86
TOTAL Personnel	859,610.00	64,803.89	383,728.06	44.64	475,881.94

Commodities

04-00-00-6090 Chemicals	10,000.00	323.85	1,509.21	15.09	8,490.79
04-00-00-6091 LAB FEES	5,000.00	466.32	780.69	15.61	4,219.31
04-00-00-6250 Fuel	10,000.00	266.89	2,001.62	20.02	7,998.38
04-00-00-6340 Garbage - Dumping Fees	1,500.00	0.00	444.60	29.64	1,055.40
04-00-00-6410 Landscaping	6,500.00	825.00	3,030.00	46.62	3,470.00
04-00-00-6411 LANDSCAPING SEASONAL P	2,000.00	0.00	0.00	0.00	2,000.00
04-00-00-6490 JANITORIAL SERVICES	11,150.00	929.00	3,773.00	33.84	7,377.00
04-00-00-6491 JANITORIAL SUPPLIES	1,500.00	0.00	0.00	0.00	1,500.00
04-00-00-6650 Postage	4,000.00	795.50	2,156.94	53.92	1,843.06
04-00-00-6660 Printing & Stationary	3,200.00	419.04	998.03	31.19	2,201.97
04-00-00-6730 Supplies - General	3,000.00	0.00	462.07	15.40	2,537.93
04-00-00-6740 Supplies - Office	350.00	0.00	350.00	100.00	0.00
04-00-00-6810 Tools & Equipment	4,500.00	0.00	1,216.27	27.03	3,283.73
04-00-00-6970 Uniforms	3,500.00	114.48	801.36	22.90	2,698.64
TOTAL Commodities	66,200.00	4,140.08	17,523.79	26.47	48,676.21

Maintenance

04-00-00-7110 Building Maintenance	6,700.00	759.64	2,186.97	32.64	4,513.03
04-00-00-7220 Equipment - General	0.00	0.00	0.00	0.00	0.00
04-00-00-7230 Equipment - Office Equ	2,000.00	0.00	412.51	20.63	1,587.49
04-00-00-7410 Vehicles	6,500.00	341.21	3,511.35	54.02	2,988.65
04-00-00-7411 EQUIPMENT MAINTENANCE	5,000.00	0.00	156.41	3.13	4,843.59
TOTAL Maintenance	20,200.00	1,100.85	6,267.24	31.03	13,932.76

Contract Services

04-00-00-7502 Prof Serv - Accounting	17,000.00	8,245.05	17,414.26	102.44 (	414.26)
04-00-00-7504 LEGAL	0.00	0.00	0.00	0.00	0.00
04-00-00-7510 Water - Fire Hydrants	13,500.00	0.00	3,305.61	24.49	10,194.39
04-00-00-7520 Water Well/Pumps	49,500.00	107.54	3,797.33	7.67	45,702.67
04-00-00-7530 Water - Tanks	0.00	0.00	0.00	0.00	0.00
04-00-00-7535 Water Lines	64,000.00	203.56	5,115.10	7.99	58,884.90

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

## 04 -UTILITY FUND

## UTILITIES

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
04-00-00-7540 Water - Water Meters	20,000.00	0.00	0.00	0.00	20,000.00
04-00-00-7610 Waste Water - Lines	25,000.00	0.00	13,002.59	52.01	11,997.41
04-00-00-7620 Waste Water - Manholes	0.00	0.00	0.00	0.00	0.00
TOTAL Contract Services	189,000.00	8,556.15	42,634.89	22.56	146,365.11
<u>Support Services</u>					
04-00-00-8001 Prof Fees - Engineerin	30,000.00	0.00	763.03	2.54	29,236.97
04-00-00-8002 Water Purchase/COH	1,000,000.00	0.00	219,393.66	21.94	780,606.34
04-00-00-8003 WW Treatment Fee	2,100,000.00	39,636.82	1,202,658.27	57.27	897,341.73
04-00-00-8004 WW Treatment/COH	0.00	0.00	0.00	0.00	0.00
04-00-00-8010 Advertising	5,000.00	0.00	0.00	0.00	5,000.00
04-00-00-8090 Bad Debts	0.00	0.00	0.00	0.00	0.00
04-00-00-8130 Bank & Credit Card Cha	60,000.00	4,138.53	30,082.88	50.14	29,917.12
04-00-00-8170 Data Processing	35,000.00	5,045.32	18,840.21	53.83	16,159.79
04-00-00-8171 WEBSITE SERVICES	3,250.00	137.50	687.50	21.15	2,562.50
04-00-00-8172 SOFTWARE SUBSCRIPTIONS	10,000.00	0.00	2,332.15	23.32	7,667.85
04-00-00-8210 Delivery Service	100.00	0.00	0.00	0.00	100.00
04-00-00-8250 Dues & Subscriptions	2,000.00	0.00	90.00	4.50	1,910.00
04-00-00-8251 PROFESSIONAL DEVELOPME	3,500.00	275.00	543.00	15.51	2,957.00
04-00-00-8270 Electricity	135,000.00	12,255.67	37,360.68	27.67	97,639.32
04-00-00-8450 Insurance - General	26,000.00	0.00	0.00	0.00	26,000.00
04-00-00-8490 Interest Expense	89,105.00	0.00	47,627.50	53.45	41,477.50
04-00-00-8630 Natural Gas	3,600.00	157.13	1,290.93	35.86	2,309.07
04-00-00-8722 Gain Loss on Sale of C	0.00	0.00	0.00	0.00	0.00
04-00-00-8750 SPECIAL FEES - SUBSIDE	120,000.00	0.00	57,796.00	48.16	62,204.00
04-00-00-8890 Telephone	16,000.00	0.00	2,513.58	15.71	13,486.42
04-00-00-8930 TRAVEL & TRAINING	3,500.00	107.50	107.50	3.07	3,392.50
04-00-00-8931 RELOCATION FEES	0.00	0.00	0.00	0.00	0.00
04-00-00-8990 Solid Waste Collectio	( 38,115.00)	( 3,190.16)	( 15,950.79)	41.85	( 22,164.21)
TOTAL Support Services	3,603,940.00	58,563.31	1,606,136.10	44.57	1,997,803.90
<u>Capital Outlay</u>					
04-00-00-9139 CAPITAL OUTLAY SERVER	0.00	0.00	0.00	0.00	0.00
04-00-00-9140 VEHICILE RESERVE	0.00	0.00	0.00	0.00	0.00
04-00-00-9200 Depreciation & Amortiz	0.00	0.00	0.00	0.00	0.00
04-00-00-9250 TRANSFER TO UT CIP	900,000.00	0.00	900,000.00	100.00	0.00
04-00-00-9251 TRANSFER TO DEBT SERVI	0.00	0.00	0.00	0.00	0.00
04-00-00-9252 TRANSFER TO DEBT SERVI	0.00	0.00	0.00	0.00	0.00
04-00-00-9253 TRANSFER TO GENERAL F	( 300,000.00)	0.00	( 300,000.00)	100.00	0.00
04-00-00-9400 Transfers Out	0.00	0.00	0.00	0.00	0.00
TOTAL Capital Outlay	600,000.00	0.00	600,000.00	100.00	0.00
TOTAL UTILITIES	5,338,950.00	137,164.28	2,656,290.08	49.75	2,682,659.92
TOTAL EXPENDITURES	5,338,950.00	137,164.28	2,656,290.08	49.75	2,682,659.92
=====					
REVENUES OVER/ (UNDER) EXPENDITURES	( 2,838.00)	( 170,309.41)	( 1,370,491.07)		1,367,653.07

## BALANCE SHEET

AS OF: MAY 31ST, 2025

05 -COURT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<b>ASSETS</b>			
=====			
05-00-00-1001	Cash in Bank	20,823.10	
05-00-00-1018	Child Safety	11,756.87	
05-00-00-1019	Security Fund	3.00	
05-00-00-1020	Technology	0.00	
05-00-00-1053	Reserves - Facilities	0.00	
05-00-00-1222	A/R Interest Income	0.00	
			<u>32,582.97</u>
TOTAL ASSETS			32,582.97
=====			
<b>LIABILITIES</b>			
=====			
05-00-00-2010	Accounts Payable	0.00	
05-00-00-2011	Accounts Payable - Court	0.00	
05-00-00-2012	Accounts Payable - Other	0.00	
05-00-00-2013	Accounts Payable - Other	0.00	
05-00-00-2240	Court Taxes-Payable to State	0.00	
05-00-00-2241	Court Taxes- IDF	0.00	
05-00-00-2242	Court Taxes- Child Safety Seat	0.00	
05-00-00-2243	Court Taxes- CJFS	0.00	
05-00-00-2244	Court Taxes- CSS	0.00	
05-00-00-2245	Court Taxes- Time Pay Fee	0.00	
05-00-00-2246	Court Taxes- State OMNI	0.00	
05-00-00-2248	Court Taxes- Linebarger	0.00	
05-00-00-2249	Court Taxes- Truancy Prevent	0.00	
05-00-00-2310	Deposits- Court Bonds	3,011.50	
TOTAL LIABILITIES			<u>3,011.50</u>
<b>EQUITY</b>			
=====			
05-00-00-3010	FUND BALANCE	3,006.07	
05-00-00-3012	Child Safety	11,756.87	
05-00-00-3016	Security Fund	11,939.79	
TOTAL BEGINNING EQUITY		26,702.73	
TOTAL REVENUE		2,868.74	
TOTAL EXPENDITURES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		2,868.74	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>29,571.47</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			32,582.97
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CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

05 -COURT FUND

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>Mun. Court Fines &amp; Fees</u>					
05-00-00-4210 Court- Fines	0.00	0.00 (	1,352.50)	0.00	1,352.50
05-00-00-4215 Court - Time Pay Fees/Cit	1,210.00	90.00	363.98	30.08	846.02
05-00-00-4216 Court - Time Pay Fees/ E	310.00	7.50	7.50	2.42	302.50
05-00-00-4217 Court - OMNI	650.00	92.00	613.84	94.44	36.16
05-00-00-4220 Court - State Taxes	0.00	0.00	0.00	0.00	0.00
05-00-00-4225 Child Safety 1015	3,000.00	250.00	1,344.64	44.82	1,655.36
05-00-00-4226 Court - CJFC	0.00	0.00	0.00	0.00	0.00
05-00-00-4245 Court - Judicial Support	100.00	8.40	29.40	29.40	70.60
05-00-00-4260 Security Fees	1,000.00	53.83	201.72	20.17	798.28
05-00-00-4270 Technology Fees	1,000.00	56.00	196.00	19.60	804.00
05-00-00-4271 CHILD SAFETY HARRIS CO	<u>4,500.00</u>	<u>379.52</u>	<u>1,464.16</u>	<u>32.54</u>	<u>3,035.84</u>
TOTAL Mun. Court Fines & Fees	11,770.00	937.25	2,868.74	24.37	8,901.26
 <u>Interest Income</u>					
05-00-00-4910 Interest Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Interest Income	0.00	0.00	0.00	0.00	0.00
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TOTAL REVENUES	11,770.00	937.25	2,868.74	24.37	8,901.26
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CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

05 -COURT FUND  
COURT RESERVES

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>Support Services</u>					
05-00-00-8140 Child Safety	3,500.00	0.00	0.00	0.00	3,500.00
05-00-00-8610 Court- General	0.00	0.00	0.00	0.00	0.00
05-00-00-8615 Court - Translation	0.00	0.00	0.00	0.00	0.00
05-00-00-8625 Technology	6,500.00	0.00	0.00	0.00	6,500.00
05-00-00-8626 Security	<u>1,300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,300.00</u>
TOTAL Support Services	11,300.00	0.00	0.00	0.00	11,300.00
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TOTAL COURT RESERVES	11,300.00	0.00	0.00	0.00	11,300.00
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TOTAL EXPENDITURES	11,300.00	0.00	0.00	0.00	11,300.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	470.00	937.25	2,868.74	(	2,398.74)



## BALANCE SHEET

AS OF: MAY 31ST, 2025

06 -GF CAPITAL PROJECTS

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
06-00-00-1001	Cash in Bank	6,827,425.92
06-00-00-1050	Signals	0.00
06-00-00-1053	Reserves - Facilities	0.00
06-00-00-1060	Infra -Streets & Drainage	0.00
06-00-00-1068	BEAUTIFICATION	12,734.32
06-00-00-1092	PREPAID MVPD CAPITAL ASSET	0.00
06-00-00-1222	A/R Interest Income	0.00
06-00-00-1990	DUE TO AND FROM	0.00
		<u>6,840,160.24</u>
TOTAL ASSETS		6,840,160.24
=====		
LIABILITIES		
=====		
06-00-00-2010	Accounts Payable	0.00
06-00-00-2012	Retainage Payable	0.00
06-00-00-2013	Accounts Payable - Other	0.00
TOTAL LIABILITIES		<u>0.00</u>
EQUITY		
=====		
06-00-00-3010	Fund Balance- Capital	4,594,133.29
06-00-00-3013	Fund Balance - Formal Reserves	<u>170,289.20</u>
TOTAL BEGINNING EQUITY		4,764,422.49
TOTAL REVENUE		2,143,854.00
TOTAL EXPENDITURES		<u>68,116.25</u>
TOTAL REVENUE OVER/(UNDER) EXPENSES		2,075,737.75
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>6,840,160.24</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		6,840,160.24
=====		

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

06 -GF CAPITAL PROJECTS

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>WASTE WATER</u>					
06-00-00-4500 Annual Contribution	2,000,000.00	0.00	2,000,000.00	100.00	0.00
06-00-00-4600 Contributions from Reserv	38,000.00	0.00	38,000.00	100.00	0.00
06-00-00-4700 BEAUTIFICATION	40,000.00	0.00	40,000.00	100.00	0.00
06-00-00-4750 CAPITAL PROJECTS FIRE	65,854.00	0.00	65,854.00	100.00	0.00
06-00-00-4755 TRANSFER FROM METRO	0.00	0.00	0.00	0.00	0.00
06-00-00-4800 FACILITIES	0.00	0.00	0.00	0.00	0.00
06-00-00-4850 Vehicles & Technology	0.00	0.00	0.00	0.00	0.00
TOTAL WASTE WATER	2,143,854.00	0.00	2,143,854.00	100.00	0.00
<u>Interest Income</u>					
06-00-00-4910 Interest Income	0.00	0.00	0.00	0.00	0.00
TOTAL Interest Income	0.00	0.00	0.00	0.00	0.00
<u>Miscellaneous</u>					
06-00-00-4920 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
TOTAL Miscellaneous	0.00	0.00	0.00	0.00	0.00
<u>Intergovernmental/Transfer</u>					
06-00-00-4990 Transfer In	0.00	0.00	0.00	0.00	0.00
TOTAL Intergovernmental/Transfer	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	2,143,854.00	0.00	2,143,854.00	100.00	0.00
	=====	=====	=====	=====	=====

AS OF: MAY 31ST, 2025

## 06 -GF CAPITAL PROJECTS

## GENERAL CAPITAL

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Support Services</u>					
06-00-00-8832 BEAUTIFICATION	40,000.00	0.00	0.00	0.00	40,000.00
TOTAL Support Services	40,000.00	0.00	0.00	0.00	40,000.00
<u>Capital Outlay</u>					
06-00-00-9180 Infrastructure	0.00	0.00	0.00	0.00	0.00
06-00-00-9183 Drainage	0.00	0.00	0.00	0.00	0.00
06-00-00-9183.01 Localized Drainage	150,000.00	0.00	0.00	0.00	150,000.00
06-00-00-9183.02 Regional Drainage / Po	0.00	0.00	0.00	0.00	0.00
06-00-00-9183.03 DRAINAGE MASTER PLAN	50,000.00	0.00	0.00	0.00	50,000.00
06-00-00-9183.06 DRAINAGE EATON COURT	0.00	0.00	0.00	0.00	0.00
06-00-00-9184 Streets	425,000.00	0.00	0.00	0.00	425,000.00
06-00-00-9184.01 Asphalt Rehabilitation	122,000.00	0.00	0.00	0.00	122,000.00
06-00-00-9184.02 Chapel Bell/Other Rate	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.03 Gessner Northbound & M	600,000.00	0.00	0.00	0.00	600,000.00
06-00-00-9184.04 SIDEWALK	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.05 TAYLOR CREST CT LAWN/F	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.06 SIDEWALK 11646 MEMORIA	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.07 STREETS-STREY TAYLORCR	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.08 STREETS BUNKER HILL OV	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.09 STREET MASTER PLAN	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.10 ASPHALT DESIGN	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.11 DADS CLUB SIDEWALK MEM	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.12 POINT REPAIRS AND MINO	0.00	0.00	0.00	0.00	0.00
06-00-00-9184.13 BUNKERHILL ROAD OVERLA	2,100,000.00	7,451.99	11,451.99	0.55	2,088,548.01
06-00-00-9190 Public Safety	56,667.00	0.00	56,664.26	100.00	2.74
06-00-00-9190.01 Village Fire Departmen	38,000.00	0.00	0.00	0.00	38,000.00
06-00-00-9191 Facilities	50,000.00	0.00	0.00	0.00	50,000.00
06-00-00-9191.01 PW BUILDING GENERATOR	0.00	0.00	0.00	0.00	0.00
06-00-00-9191.02 CITY HALL PARK STUDY	0.00	0.00	0.00	0.00	0.00
06-00-00-9191.03 CITY PARKING LOT	100,000.00	0.00	0.00	0.00	100,000.00
TOTAL Capital Outlay	3,691,667.00	7,451.99	68,116.25	1.85	3,623,550.75
TOTAL GENERAL CAPITAL	3,731,667.00	7,451.99	68,116.25	1.83	3,663,550.75
TOTAL EXPENDITURES	3,731,667.00	7,451.99	68,116.25	1.83	3,663,550.75
=====					
REVENUES OVER/(UNDER) EXPENDITURES	( 1,587,813.00)	( 7,451.99)	2,075,737.75		( 3,663,550.75)

## BALANCE SHEET

AS OF: MAY 31ST, 2025

## 07 -UTILITY CAPITAL

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
07-00-00-1001	Cash in Bank	1,241,441.29	
07-00-00-1017	INDEPENDENT FINANCIAL	4,000,000.00	
07-00-00-1022	TEXAS CLASS	0.00	
07-00-00-1050	Reserve- Water Production	0.00	
07-00-00-1053	Reserves - Facilities	0.00	
07-00-00-1060	Infr- Water & Wastewater Lines	0.00	
07-00-00-1222	A/R Interest Income	0.00	
07-00-00-1620	BUILDING & IMPROVEMENTS	0.00	
07-00-00-1620	Accum Dep - Buildings & Imp	0.00	
07-00-00-1625	Construction in Progress	0.00	
07-00-00-1985	WATER WELL #5	0.00	
07-00-00-1990	DUE TO/ FROM UTILITY	0.00	
		<u>5,241,441.29</u>	
	TOTAL ASSETS		5,241,441.29
			=====
LIABILITIES			
=====			
07-00-00-2010	Accounts Payable	0.00	
07-00-00-2012	Retainage Payable	43,413.25	
07-00-00-2013	Accounts Payable - Other	0.00	
	TOTAL LIABILITIES	<u>43,413.25</u>	
EQUITY			
=====			
07-00-00-3010	FUND BALANCE	4,941,607.98	
07-00-00-3013	Fund Balance - Formal Reserves	0.28	
07-00-00-3030	Contributed Capital	0.00	
	TOTAL BEGINNING EQUITY	4,941,608.26	
	TOTAL REVENUE	900,000.00	
	TOTAL EXPENDITURES	<u>643,580.22</u>	
	TOTAL REVENUE OVER/ (UNDER) EXPENSES	256,419.78	
	TOTAL EQUITY & REV. OVER/ (UNDER) EXP.	<u>5,198,028.04</u>	
	TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.		5,241,441.29
			=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

07 -UTILITY CAPITAL

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>WASTE WATER</u>					
07-00-00-4501 ANNUAL CONTRIB - UTILITY	900,000.00	0.00	900,000.00	100.00	0.00
07-00-00-4600 Contributions from Reserv	0.00	0.00	0.00	0.00	0.00
07-00-00-4850 Vehicles & Technology	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL WASTE WATER	900,000.00	0.00	900,000.00	100.00	0.00
 <u>Interest Income</u>					
07-00-00-4910 Interest Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Interest Income	0.00	0.00	0.00	0.00	0.00
 <u>Intergovernmental/Transfer</u>					
07-00-00-4960 Bond Proceeds	0.00	0.00	0.00	0.00	0.00
07-00-00-4990 Transfer In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Intergovernmental/Transfer	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	900,000.00	0.00	900,000.00	100.00	0.00
	=====	=====	=====	=====	=====

AS OF: MAY 31ST, 2025

## 07 -UTILITY CAPITAL

DEPARTMENT 00

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Contract Services</u>					
07-00-00-7503 Professional Services	0.00	0.00	0.00	0.00	0.00
07-00-00-7504 Professional Services	0.00	0.00	0.00	0.00	0.00
07-00-00-7871 BOND ISSUANCE COST	0.00	0.00	0.00	0.00	0.00
TOTAL Contract Services	0.00	0.00	0.00	0.00	0.00
<u>Support Services</u>					
07-00-00-8100 Bond Proceeds	0.00	0.00	0.00	0.00	0.00
TOTAL Support Services	0.00	0.00	0.00	0.00	0.00
<u>Capital Outlay</u>					
07-00-00-9053 WATER WELL #5	0.00	0.00	0.00	0.00	0.00
07-00-00-9054 CHLORINE ANALYZER	0.00	0.00	0.00	0.00	0.00
07-00-00-9055 TRANSMISSION LINE TAYL	0.00	0.00	0.00	0.00	0.00
07-00-00-9180 Water & Wastewater	0.00	0.00	0.00	0.00	0.00
07-00-00-9180.01 Trans Line to Taylor	0.00	0.00	0.00	0.00	0.00
07-00-00-9180.02 Tele of Concrete Lines	0.00	0.00	0.00	0.00	0.00
07-00-00-9180.03 TELEVISION SCADA	0.00	0.00	0.00	0.00	0.00
07-00-00-9180.04 Replace of Concrete Li	200,000.00	0.00	0.00	0.00	200,000.00
07-00-00-9180.05 GENERATOR AT TAYLORCRE	0.00	0.00	0.00	0.00	0.00
07-00-00-9181 TRANS LINE TO TAYLOR C	0.00	0.00	0.00	0.00	0.00
07-00-00-9182 REPLACE CAST IRON LINE	1,001,687.00	44,903.27	287,009.17	28.65	714,677.83
07-00-00-9182.01 GESSNER W LINES WITH R	750,000.00	0.00	0.00	0.00	750,000.00
07-00-00-9182.02 WP#2 Recoat Storage Ta	0.00	0.00	0.00	0.00	0.00
07-00-00-9182.03 WP #2 VFD Booster Pump	40,000.00	0.00	0.00	0.00	40,000.00
07-00-00-9183 TELE OF CONCRETE LINE	0.00	0.00	0.00	0.00	0.00
07-00-00-9183.03 UNDERGROUND UTILITIES	751,016.00	2,065.92	247,086.67	32.90	503,929.33
07-00-00-9184 REPLACE OF CONCRETE LI	0.00	0.00	0.00	0.00	0.00
07-00-00-9185 WATER WELL #5	0.00	0.00	0.00	0.00	0.00
07-00-00-9186 WP#2 RECOAT STORAGE TA	0.00	0.00	0.00	0.00	0.00
07-00-00-9187 WP #2 VFD BOOSTER PUMP	0.00	0.00	0.00	0.00	0.00
07-00-00-9188 Irrigation Systems	0.00	0.00	0.00	0.00	0.00
07-00-00-9190.03 GROUNDWATER STORAGE TA	100,000.00	47,269.71	48,481.97	48.48	51,518.03
07-00-00-9191 Facilities	0.00	0.00	0.00	0.00	0.00
07-00-00-9192 METER REPLACEMENT	107,254.00	0.00	61,002.41	56.88	46,251.59
07-00-00-9193 PAINT FIRE HYDRANT	0.00	0.00	0.00	0.00	0.00
07-00-00-9194 REHAB BACK MAINT SHED	12,000.00	0.00	0.00	0.00	12,000.00
07-00-00-9200 Depreciation & Amortiz	0.00	0.00	0.00	0.00	0.00
07-00-00-9201.01 CONTRA EXPENSE	0.00	0.00	0.00	0.00	0.00
07-00-00-9210.01 CONTRA EXPENSE ACCT	0.00	0.00	0.00	0.00	0.00
07-00-00-9210.04 Transfer to Utility Fu	0.00	0.00	0.00	0.00	0.00
07-00-00-9250 VEHICLE	0.00	0.00	0.00	0.00	0.00
07-00-00-9700 VEHICLES	0.00	0.00	0.00	0.00	0.00
07-00-00-9701 EQUIPMENT	0.00	0.00	0.00	0.00	0.00
TOTAL Capital Outlay	2,961,957.00	94,238.90	643,580.22	21.73	2,318,376.78

TOTAL DEPARTMENT 00	2,961,957.00	94,238.90	643,580.22	21.73	2,318,376.78
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CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

07 -UTILITY CAPITAL  
DEPARTMENT 00

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	2,961,957.00	94,238.90	643,580.22	21.73	2,318,376.78
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 2,061,957.00)	( 94,238.90)	256,419.78		( 2,318,376.78)

## BALANCE SHEET

AS OF: MAY 31ST, 2025

09 -SOLID WASTE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
09-00-00-1001	Cash In Bank	89,268.41	
09-00-00-1053	Reserves - Facilities	0.00	
09-00-00-1090	CASH IN TRANSIT	0.00	
09-00-00-1222	A/R Interest Income	0.00	
09-00-00-1230	A/R - Utilities	4,104.69	
09-00-00-1231	A/R - Unbilled Utilities	24,512.44	
09-00-00-1235	A/R - Doubtful Accounts	( 1,432.91)	
09-00-00-1240	A/R - BAD DEBT WRITE OFF	<u>2,572.65</u>	
			<u>119,025.28</u>
TOTAL ASSETS			119,025.28
=====			
LIABILITIES			
=====			
09-00-00-2010	Accounts Payable	0.00	
09-00-00-2012	Accounts Payable - Other	0.00	
09-00-00-2013	Accounts Payable - Other	0.00	
09-00-00-2120	Taxes Payable - Sales Tax	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
09-00-00-3010	FUND BALANCE	162,053.80	
09-00-00-3030	Contributed Capital	( <u>11.11</u> )	
TOTAL BEGINNING EQUITY		162,042.69	
TOTAL REVENUE		166,313.29	
TOTAL EXPENDITURES		<u>209,330.70</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 43,017.41)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>119,025.28</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			119,025.28
=====			



CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

09 -SOLID WASTE

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>WASTE WATER</u>					
09-00-00-4610 Solid Waste Sales	529,864.00 (	66.53)	164,927.32	31.13	364,936.68
09-00-00-4750 Late Fee - Penalty	<u>3,100.00</u>	<u>460.15</u>	<u>1,385.97</u>	<u>44.71</u>	<u>1,714.03</u>
TOTAL WASTE WATER	532,964.00	393.62	166,313.29	31.21	366,650.71
<u>Miscellaneous</u>					
09-00-00-4920 Misc. Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Miscellaneous	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	532,964.00	393.62	166,313.29	31.21	366,650.71
	=====	=====	=====	=====	=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

09 -SOLID WASTE  
SOLID WASTE

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Support Services</u>					
09-00-00-8130 Banking/CC Fees	5,500.00	0.00	0.00	0.00	5,500.00
09-00-00-8990 Solid Waste Collection	489,000.00	77,259.07	193,379.91	39.55	295,620.09
09-00-00-8991 Administration Fee	<u>38,282.00</u>	<u>3,190.16</u>	<u>15,950.79</u>	<u>41.67</u>	<u>22,331.21</u>
TOTAL Support Services	532,782.00	80,449.23	209,330.70	39.29	323,451.30
<hr/>					
TOTAL SOLID WASTE	532,782.00	80,449.23	209,330.70	39.29	323,451.30
<hr/>					
TOTAL EXPENDITURES	532,782.00	80,449.23	209,330.70	39.29	323,451.30
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	182.00 (	80,055.61) (	43,017.41)		43,199.41

## BALANCE SHEET

AS OF: MAY 31ST, 2025

## 10 -METRO FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
10-00-00-1001	Cash in Bank	55,486.31	
10-00-00-1053	Reserves - Facilities	0.00	
10-00-00-1090	Cash in Transit	0.00	
10-00-00-1221	A/R - Interest	0.00	
10-00-00-1222	A/R Interest Income	0.00	
10-00-01-1990	DueTo/From G & A Fund	0.00	
10-00-03-1990	DueTo/From Debt Service Fund	0.00	
10-00-04-1990	DueTo/From Utility Fund	<u>0.00</u>	
			<u>55,486.31</u>
TOTAL ASSETS			55,486.31
			=====
LIABILITIES			
=====			
10-00-00-2010	Accounts Payable	0.00	
10-00-00-2012	Accounts Payable - Other	0.00	
10-00-00-2013	Accounts Payable - Other	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
10-00-00-3010	Fund Balance	<u>90,186.64</u>	
TOTAL BEGINNING EQUITY		90,186.64	
TOTAL REVENUE		0.00	
TOTAL EXPENDITURES		<u>34,700.33</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		( 34,700.33)	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.			<u>55,486.31</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			55,486.31
			=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

10 -METRO FUND

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>WASTE WATER</u>					
10-00-00-4810 Sales Tax Metro	<u>134,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>134,000.00</u>
TOTAL WASTE WATER	134,000.00	0.00	0.00	0.00	134,000.00
<u>Interest Income</u>					
10-00-00-4910 Interest Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Interest Income	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	134,000.00	0.00	0.00	0.00	134,000.00
	=====	=====	=====	=====	=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

10 -METRO FUND  
METRO

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Commodities</u>					
10-00-00-6890 Traffic Signs & Signal	20,000.00	0.00	0.00	0.00	20,000.00
TOTAL Commodities	20,000.00	0.00	0.00	0.00	20,000.00
<u>Support Services</u>					
10-00-00-8130 Bank Charges	0.00	0.00	0.00	0.00	0.00
10-00-00-8720 Prof Fees - Eng. / Oth	0.00	0.00	0.00	0.00	0.00
10-00-00-8721 Prof Fees - Eng Mem/Ge	0.00	0.00	0.00	0.00	0.00
10-00-00-8770 Administrative Costs	0.00	0.00	0.00	0.00	0.00
10-00-00-8810 Streets - Right of Way	90,000.00	7,470.00	28,540.00	31.71	61,460.00
10-00-00-8820 Streets - Lighting	24,000.00	1,429.40	6,160.33	25.67	17,839.67
10-00-00-8830 Streets - Repairs	0.00	0.00	0.00	0.00	0.00
TOTAL Support Services	114,000.00	8,899.40	34,700.33	30.44	79,299.67
<u>Capital Outlay</u>					
10-00-00-9180 Capital Infrastructure	0.00	0.00	0.00	0.00	0.00
10-00-00-9810 TRANSFER TO GF CONSTRU	0.00	0.00	0.00	0.00	0.00
TOTAL Capital Outlay	0.00	0.00	0.00	0.00	0.00
TOTAL METRO	134,000.00	8,899.40	34,700.33	25.90	99,299.67
TOTAL EXPENDITURES	134,000.00	8,899.40	34,700.33	25.90	99,299.67
=====					
REVENUES OVER/(UNDER) EXPENDITURES	0.00	( 8,899.40)	( 34,700.33)		34,700.33

## BALANCE SHEET

AS OF: MAY 31ST, 2025

## 14 -RESTRICTED DONATION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
14-00-00-1001	Cash	0.00	
14-00-00-1017	INDEPENDENT FINANCIAL	6,719.52	
14-00-00-1221	A/R - Misc.	0.00	
14-00-00-1310	Inventory	0.00	
14-00-01-1990	Due tofrom General Fund	<u>0.00</u>	
			<u>6,719.52</u>
TOTAL ASSETS			6,719.52
			=====
LIABILITIES			
=====			
14-00-00-2010	Accounts Payable	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
14-00-00-3010	Fund Balance	<u>6,668.91</u>	
TOTAL BEGINNING EQUITY		6,668.91	
TOTAL REVENUE		50.61	
TOTAL EXPENDITURES		<u>0.00</u>	
TOTAL REVENUE OVER/(UNDER) EXPENSES		50.61	
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>6,719.52</u>	
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			6,719.52
			=====

## 14 -RESTRICTED DONATION FUND

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Interest Income</u>					
14-00-00-4910 INTEREST INCOME	300.00	0.00	50.61	16.87	249.39
TOTAL Interest Income	300.00	0.00	50.61	16.87	249.39
<u>Miscellaneous</u>					
14-00-00-4920 CONTRIBUTIONS	5,000.00	0.00	0.00	0.00	5,000.00
14-00-00-4921 City of Bunker Hill	0.00	0.00	0.00	0.00	0.00
14-00-00-4922 City of Hunters Creek	0.00	0.00	0.00	0.00	0.00
14-00-00-4923 MVPD	0.00	0.00	0.00	0.00	0.00
14-00-00-4924 Hedwig Village	0.00	0.00	0.00	0.00	0.00
14-00-00-4925 Village Fire Department	0.00	0.00	0.00	0.00	0.00
14-00-00-4926 ADMIN FEE	0.00	0.00	0.00	0.00	0.00
TOTAL Miscellaneous	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL REVENUES	5,300.00	0.00	50.61	0.95	5,249.39
	=====	=====	=====	=====	=====

14 -RESTRICTED DONATION FUND

G & A

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>Commodities</u>					
14-00-00-6250 Fuel	0.00	0.00	0.00	0.00	0.00
TOTAL Commodities	0.00	0.00	0.00	0.00	0.00
<u>Maintenance</u>					
14-00-00-7110 Building Maintenance	0.00	0.00	0.00	0.00	0.00
TOTAL Maintenance	0.00	0.00	0.00	0.00	0.00
<u>Support Services</u>					
14-00-00-8130 BANK FEE	0.00	0.00	0.00	0.00	0.00
14-00-00-8450 General Insurance	0.00	0.00	0.00	0.00	0.00
14-00-00-8991 Admin Fee to GF	0.00	0.00	0.00	0.00	0.00
TOTAL Support Services	0.00	0.00	0.00	0.00	0.00
<u>Capital Outlay</u>					
14-00-00-9139 CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	5,000.00
14-00-00-9400 TRANSFER TO UTILITY	0.00	0.00	0.00	0.00	0.00
TOTAL Capital Outlay	5,000.00	0.00	0.00	0.00	5,000.00
<hr/>					
TOTAL G & A	5,000.00	0.00	0.00	0.00	5,000.00
<hr/>					
TOTAL EXPENDITURES	5,000.00	0.00	0.00	0.00	5,000.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	300.00	0.00	50.61		249.39



BALANCE SHEET

AS OF: MAY 31ST, 2025

17 -Offsite Tree Program

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
<hr/>			
ASSETS			
=====			
17-00-00-1000	POOLED CASH	0.04	
17-00-00-1001	Cash in Bank	<u>201,185.98</u>	
			<u>201,186.02</u>
TOTAL ASSETS			201,186.02
			=====
LIABILITIES			
=====			
17-00-00-2010	Accounts Payable	<u>0.00</u>	
TOTAL LIABILITIES			<u>0.00</u>
EQUITY			
=====			
17-00-00-3010	FUND BALANCE	<u>221,293.02</u>	
TOTAL BEGINNING EQUITY		221,293.02	
TOTAL REVENUE		32,000.00	
TOTAL EXPENDITURES		<u>52,107.00</u>	
TOTAL REVENUE OVER/ (UNDER) EXPENSES		( 20,107.00)	
TOTAL EQUITY & REV. OVER/ (UNDER) EXP.			<u>201,186.02</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/ (UNDER) EXP.			201,186.02
=====			

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

17 -Offsite Tree Program

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>Licenses &amp; Permits</u>					
17-00-00-4351 Offsite Tree Program Rev	100,000.00	11,000.00	32,000.00	32.00	68,000.00
TOTAL Licenses & Permits	100,000.00	11,000.00	32,000.00	32.00	68,000.00
 <u>Intergovernmental/Transfer</u>					
17-00-00-4990 Transfer In	0.00	0.00	0.00	0.00	0.00
TOTAL Intergovernmental/Transfer	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTAL REVENUES	100,000.00	11,000.00	32,000.00	32.00	68,000.00
	=====	=====	=====	=====	=====

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

17 -Offsite Tree Program  
NON-DEPARTMENTAL

41.67% OF YEAR COMP.

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>Support Services</u>					
17-00-00-8752 Offsite Tree Program E	150,000.00	11,000.00	52,107.00	34.74	97,893.00
TOTAL Support Services	150,000.00	11,000.00	52,107.00	34.74	97,893.00
<hr/>					
TOTAL NON-DEPARTMENTAL	150,000.00	11,000.00	52,107.00	34.74	97,893.00
<hr/>					
TOTAL EXPENDITURES	150,000.00	11,000.00	52,107.00	34.74	97,893.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	( 50,000.00)	0.00	( 20,107.00)		( 29,893.00)

BALANCE SHEET

AS OF: MAY 31ST, 2025

99 -POOLED CASH

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE
ASSETS		
=====		
99-00-00-1000	Pooled Cash	1,887,626.61
99-00-00-1053	Reserves - Facilities	0.00
99-00-00-1222	A/R Interest Income	0.00
99-00-00-1350	ADVANCES	0.00
99-00-99-1900	Due From Other Funds	0.00
		<u>1,887,626.61</u>
TOTAL ASSETS		1,887,626.61
=====		
LIABILITIES		
=====		
99-00-00-2010	Accounts Payable	0.00
99-00-00-2012	Accounts Payable - Other	0.00
99-00-00-2013	Accounts Payable - Other	0.00
99-00-00-2020	Wages Payable	0.00
99-00-99-2900	Due to Other Funds	1,887,626.61
TOTAL LIABILITIES		<u>1,887,626.61</u>
EQUITY		
=====		
99-00-00-3010	Fund Balance - G & A	0.00
TOTAL BEGINNING EQUITY		0.00
TOTAL REVENUE		0.00
TOTAL EXPENDITURES		0.00
TOTAL REVENUE OVER/(UNDER) EXPENSES		0.00
TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>0.00</u>
TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		1,887,626.61
=====		

CITY OF BUNKER HILL VILLAGE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: MAY 31ST, 2025

99 -POOLED CASH

41.67% OF YEAR COMP.

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<hr/>					
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====
<hr/>					
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
	=====	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

**City of Bunker Hill Village**  
**Check Register**  
**May 10, 2025 to June 9, 2025**

Check Date	Name	Check #	Check Amount	Description
5/28/2025	ALSCO LINEN & UNIFORM SERVICE	29675	76.32	UNIFORM SERVICE
5/28/2025	CITY OF HOUSTON HEALTH DEPARTMENT	29676	189.87	LAB FEES
5/28/2025	HARRIS COUNTY APPRAISAL DISTRICT	29677	14,062.00	1ST QUARTER FEES
5/28/2025	OLSON & OLSON	29678	6,632.00	GENERAL LEGAL SERVICES
5/28/2025	COWBOY TRUCKING INC.	29679	105.00	SUPPLIES FOR REPAIR WORK
5/28/2025	HOME DEPOT CREDIT SERVICES	29680	1,756.38	SUPPLIES FOR PUBLIC WORKS
5/28/2025	ABC PEST POOL & LAWN SERVICES	29681	1,519.28	PEST CONTROL QUARTERLY
5/28/2025	OFFICE DEPOT	29682	184.85	SUPPLIES
5/28/2025	O'REILLY AUTO PARTS	29683	301.21	VEHICLE SUPPLIES
5/28/2025	LINEBARGER GOGGAN BLAIR & SAMPSON LLP	29684	1,703.56	COLLECTION FOR COURTS
5/28/2025	DATAPROSE LLC	29685	1,130.49	UTILITY MAILING AND NEWSLETTER
5/28/2025	PREMIER TREE SERVICE	29686	750.00	CUT DOWN TREE
5/28/2025	AIR-TON HEATING & A/C	29687	149.00	AC REPAIR
5/28/2025	MUNICIPAL OPERATIONS & CONSULTING INC.	29688	1,185.86	ON CALL CONTRACT WORK
5/28/2025	THE GOODMAN CORPORATION	29689	155.00	GRANT WORK
5/28/2025	CORE & MAIN LP	29690	25.56	PUBLIC WORKS SUPPLIES
5/28/2025	TEXAS PRIDE DISPOSAL SOLUTIONS LLC	29691	38,851.47	GARBAGE COLLECTION
5/28/2025	UNDERGROUND CONSTRUCTION SOLUTIONS LLC	29692	33,768.00	CONSTRUCTION WORK
5/28/2025	MANUEL BARRIOS	29693	500.00	TRANSLATOR
5/28/2025	SHELL ENERGY SOLUTIONS	29694	15,037.18	ELECTRICITY
5/28/2025	TETRA TECH INC	29695	6,800.00	ENGINEERING SERVICES
5/28/2025	IDS ENGINEERING GROUP	29696	47,269.71	ENGINEER SERVICE ON BUNKER HILL RD
5/28/2025	CROWE LLP	29697	19,285.00	AUDIT SERVICES
6/9/2025	ALSCO LINEN & UNIFORM SERVICE	29698	114.48	UNIFORM SERVICE
6/9/2025	CITY OF HOUSTON HEALTH DEPARTMENT	29699	165.87	LAB FEES
6/9/2025	MEMORIAL VILLAGES WATER AUTHORITY	29700	42,802.31	WATERWATER TREATMENT
6/9/2025	OLSON & OLSON	29701	1,519.00	GENERAL LEGAL SERVICES
6/9/2025	LANGFORD ENGINEERING INC.	29702	8,486.75	ENGINEERING SERVICES
6/9/2025	HOME DEPOT CREDIT SERVICES	29703	356.12	PUBLIC WORKS SUPPLIES
6/9/2025	AZTEC RENTAL SERVICES INC.	29704	182.28	RENTAL FOR REPAIR WORK
6/9/2025	KONICA MINOLTA BUSINESS SOLUTIONS	29705	317.45	COPIER MAINT AGREEMENT
6/9/2025	OFFICE DEPOT	29706	298.89	TONER AND PAPER
6/9/2025	COVERALL NORTH AMERICA INC.	29707	929.00	CITY HALL JANITORIAL SERVICE
6/9/2025	YARDWORKS	29708	2,580.00	FLOWER BED CLEANUP
6/9/2025	RICHMOND AUTO REPAIR & FLEET SERVICE	29709	195.98	PW TRUCKS OIL CHANGE
6/9/2025	PREMIER TREE SERVICE	29710	750.00	TREE REMOVAL
6/9/2025	PROBSTFELD & ASSOCIATES	29711	725.00	DRAINAGE PLAN REVIEW
6/9/2025	BLUE ATLAS MARKETING	29712	275.00	WEBSITE MANAGEMENT
6/9/2025	ROBERT BALDWIN	29713	7,500.00	INSPECTION IN MAY
6/9/2025	VICTOR INSURANCE MANAGERS INC.	29714	200.00	BOND
6/9/2025	BBG CONSULTING INC	29715	700.00	PLAN REVIEW
6/9/2025	WATERLOGIC INC	29716	135.00	WATER MANAGEMENT
6/9/2025	PVS DX INC.	29717	110.00	CHEMICALS
6/9/2025	JASON BIENEK	29718	10,300.00	INSPECTION IN MAY
6/9/2025	IDS ENGINEERING GROUP	29719	11,090.98	WATER TANK ANALYSIS
6/9/2025	IOSO LLC	29720	7,036.91	MONTHLY TECH FEE
6/9/2025	CYPRESS CREEK MOSQUITO CONTROL LLC	29721	1,875.00	MOSIQUITO FEE FOR MAY 2025
6/9/2025	BRIGHTVIEW HOLDINGS INC	29722	15,241.08	LAWN CARE FOR MAY 2025

01-7503



Connecting Capital to Communities Since 1980  
TBPE NO. F-19990

## PROGRESS REPORT

Houston + Austin, TX  
www.thegoodmancorp.com  
Phone: (713) 951-7951

**To:** Gerardo Barrera  
**From:** Jim Webb, AICP, ENV SP  
**Project Name:** Bunker Hill Village H-GAC TIP Call for Projects Funding Pursuit Assistance  
**Project Code:** BHV100  
**Billing Period:** Feb-25

### Progress Complete

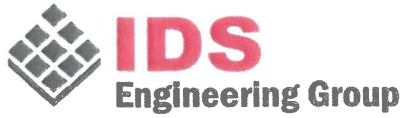
Task	Prior Percent	Current Percent
1	99%	100%

### Progress Details

#### 1 – Memorial Drive PH 2 Project Funding Pursuit

- Monitor H-GAC activity and provide update to Bunker Hill staff.
- Engage City/TIRZ/public to attend meeting and provide public comment.
- Draft public comment for consideration.





13430 Northwest Freeway, Suite 700, Houston, Texas 77040  
TxEng Firm 2726 | TxSurv Firm 10110700  
t 713.462.3178 | idseg.com

City of Bunker Hill Village  
Elvin Hernandez  
ehernandez@bunkerhilltx.gov  
invoice@bunkerhilltx.gov

April 26, 2025  
Project No: 051700400  
Invoice No: 0177246

City of Bunker Hill Village Water Storage Tank Well Inspection  
**Professional Services from March 26, 2025 to April 25, 2025**

	Proposed Fee	% Complete	Total Amt Complete	Previously Invoiced	This Invoice
Tank Inspection & Prelim Engineering Report	48,636.00	21.26	10,339.97	1,212.26	9,127.71
Tank Interior Cleaning	35,667.00	100.00	35,667.00	0.00	35,667.00
Tank Disinfection Services	2,475.00	100.00	2,475.00	0.00	2,475.00
Water Well Performance Testing	2,475.00	0.00	0.00	0.00	0.00
<b>Total Fee</b>	<b>89,253.00</b>		<b>48,481.97</b>	<b>1,212.26</b>	<b>47,269.71</b>

**TOTAL THIS INVOICE** \$47,269.71

# Monthly Work Completed

Invoice No. IDS012025b

PROJECT: GST and HPT PRESSURE WASHING

CONTRACTOR: Pardalis Industrial Enterprises, Inc.

OWNER: City of Bunker Hill Villages

ATTN: Mr. John Hale P.E. IDS

Date: 04/28/25

ITEM	UNITS	Plan	Quantity	Unit Price	TOTAL contract amount	Quantity Prev. Billed	Quantity This Period	Amt Due this Estimate	Total quantity to date	Total Due To Date
<b>CoBHV Water Plant No. 1</b>										
1	SQFT	6993		\$1.25	\$8,741.25	0	6993	\$8,741.25	6993	\$8,741.25
2	L.S.	1		\$500.00	\$500.00	0	1	\$500.00	1	\$500.00
3	SQFT	6993		\$1.25	\$8,741.25	0	6993	\$8,741.25	6993	\$8,741.25
4	L.S.	1		\$500.00	\$500.00	0	1	\$500.00	1	\$500.00
5	SQFT	1500		\$1.25	\$1,875.00	0	1500	\$1,875.00	1500	\$1,875.00
6	L.S.	1		\$250.00	\$250.00	0	1	\$250.00	1	\$250.00
7	SQFT	1500		\$1.25	\$1,875.00	0	1500	\$1,875.00	1500	\$1,875.00
8	L.S.	1		\$250.00	\$250.00	0	1	\$250.00	1	\$250.00
<b>CoBHV Water Plant No. 2</b>										
10	SQFT	8953		\$1.25	\$11,191.25	0	8953	\$11,191.25	8953	\$11,191.25
11	L.S.	1		\$750	\$750.00	0	1	\$750.00	1	\$750.00
					contract total	\$34,673.75	Subtotal this estimate	\$34,673.75	Total Work to Date	34,673.75
							Subtotal	\$34,673.75	Sub-Total	\$34,673.75
							Total amount due	34,673.75	Total Amount Due	34,673.75



13430 Northwest Freeway, Suite 700, Houston, Texas 77040  
TxEng Firm 2726 | TxSurv Firm 10110700  
t 713.462.3178 | idseg.com

City of Bunker Hill Village  
Elvin Hernandez  
ehernandez@bunkerhilltx.gov  
invoice@bunkerhilltx.gov

May 26, 2025  
Project No: 051700400  
Invoice No: 0177738

City of Bunker Hill Village Water Storage Tank Well Inspection  
**Professional Services from April 26, 2025 to May 25, 2025**

	Proposed Fee	% Complete	Total Amt Complete	Previously Invoiced	This Invoice
Tank Inspection & Prelim Engineering Report	48,636.00	44.06	21,430.95	10,339.97	11,090.98
Tank Interior Cleaning	35,667.00	100.00	35,667.00	35,667.00	0.00
Tank Disinfection Services	2,475.00	100.00	2,475.00	2,475.00	0.00
Water Well Performance Testing	2,475.00	0.00	0.00	0.00	0.00
<b>Total Fee</b>	<b>89,253.00</b>		<b>59,572.95</b>	<b>48,481.97</b>	<b>11,090.98</b>

**TOTAL THIS INVOICE** \$11,090.98

# Monthly Work Completed

Invoice No. IDS012025b

PROJECT: GST and HPT PRESSURE WASHING

CONTRACTOR: Pardalis Industrial Enterprises, Inc.

OWNER: City of Bunker Hill Villages

ATTN: Mr. John Hale P.E. IDS

Date: 04/28/25

ITEM	UNITS	Plan Quantity	Unit Price	TOTAL contract amount	Quantity Prev. Billed	Quantity This Period	Amt Due this Estimate	Total quantity to date	Total Due To Date
<b>CoBHV Water Plant No. 1</b>									
1	SQFT	6993	\$1.25	\$8,741.25	0	6993	\$8,741.25	6993	\$8,741.25
	L.S.	1	\$500.00	\$500.00	0	1	\$500.00	1	\$500.00
2	SQFT	6993	\$1.25	\$8,741.25	0	6993	\$8,741.25	6993	\$8,741.25
3	L.S.	1	\$500.00	\$500.00	0	1	\$500.00	1	\$500.00
4	SQFT	1500	\$1.25	\$1,875.00	0	1500	\$1,875.00	1500	\$1,875.00
5	L.S.	1	\$250.00	\$250.00	0	1	\$250.00	1	\$250.00
6	SQFT	1500	\$1.25	\$1,875.00	0	1500	\$1,875.00	1500	\$1,875.00
7	L.S.	1	\$250.00	\$250.00	0	1	\$250.00	1	\$250.00
8									
<b>CoBHV Water Plant No. 2</b>									
10	SQFT	8953	\$1.25	\$11,191.25	0	8953	\$11,191.25	8953	\$11,191.25
11	L.S.	1	\$750.00	\$750.00	0	1	\$750.00	1	\$750.00
contract total				\$34,673.75	Subtotal this estimate		\$34,673.75	Total Work to Date	34,673.75
					Subtotal		\$34,673.75	Sub-Total	\$34,673.75
					Total amount due		34,673.75	Total Amount Due	34,673.75

# Statement

Langford Engineering, Inc.  
1080 W. Sam Houston Pkwy. N.  
Suite 200  
Houston, TX 77043  
713-461-3530

City of Bunker Hill Village  
11977 Memorial Drive  
Houston, TX 77024

Statement date: 6/5/2025

	Invoice Number	Invoice Date	Amount			
City of Bunker Hill Village						
200-009 Bunker Hill General Engineering Services						
	28925	5/30/2025	<u>625.92</u>			
	Project Outstanding		625.92			
200-029 2024 Waterline Rehab						
	28927	5/30/2025	<u>6,226.36</u>			
	Project Outstanding		6,226.36			
200-031 Cleaning and Televising along Bunker Hill Road						
	28926	5/30/2025	<u>1,634.47</u>			
	Project Outstanding		<u>1,634.47</u>			
	Client Outstanding		8,486.75			
City of Bunker Hill Village						
Outstanding	Current	31-60 Days	61-90 Days	91-120 Days	121+ Days	Prepayment
8,486.75	8,486.75	0.00	0.00	0.00	0.00	0.00

**Langford Engineering, Inc.**  
1080 W. Sam Houston Pkwy. N.  
Suite 200  
Houston, TX 77043  
713-461-3530

City of Bunker Hill Village  
11977 Memorial Drive  
Houston, TX 77024

Invoice number 28925  
Date 05/30/2025

Project **200-009 Bunker Hill General  
Engineering Services**

Engineering Services through May 30,2025

**Invoice Summary**

Description	Current Billed
101 - 2025 Misc Assignments	625.92
Total	625.92

**101 - 2025 Misc Assignments**

**Professional Fees**

	Hours	Billed Amount
Project Designer <i>GIS file updates and prep for IDS Engineering</i> 01- 2503	3.00	429.09
Senior Project Manager <i>Well Items to IDS</i> 04- 8001	1.00	196.83
Professional Fees subtotal	4.00	625.92
Phase subtotal		625.92
Invoice total		<b>625.92</b>

Approved by:

Timothy B. Hardin  
Vice President

*For questions regarding this invoice, please call Sonya Castro at 713-461-3530 or email Sonya.C@langfordeng.com. Thank you.*

Langford Engineering, Inc.  
1080 W. Sam Houston Pkwy. N.  
Suite 200  
Houston, TX 77043  
713-461-3530

City of Bunker Hill Village  
11977 Memorial Drive  
Houston, TX 77024

Invoice number 28926  
Date 05/30/2025

Project **200-031 Cleaning and Televising along  
Bunker Hill Road**

Engineering Services through May 30, 2025

Sanitary Sewer Rehab along Bunker Hill Road and Greenbay Drive 07-918303

**Invoice Summary**

Description	Contract Amount	Total Billed	Current Billed
023 - CONSTRUCTION PHASES SERVICES	6,500.00	6,494.96	453.47
024 - OBSERVATION OF CONSTRUCTION	38,900.00	13,547.68	1,181.00
026 - RECORD DRAWING	2,100.00	0.00	0.00
029 - REIMBURSABLE EXPENSE	1,000.00	8,171.09	0.00
Total	48,500.00	28,213.73	1,634.47

Invoice total **1,634.47**

Approved by:

Timothy B. Hardin  
Vice President

For questions regarding this invoice, please call Sonya Castro at 713-461-3530 or email Sonya.C@langfordeng.com. Thank you.

Langford Engineering, Inc.  
1080 W. Sam Houston Pkwy. N.  
Suite 200  
Houston, TX 77043  
713-461-3530

City of Bunker Hill Village  
11977 Memorial Drive  
Houston, TX 77024

Invoice number 28927  
Date 05/30/2025

Project **200-029 2024 Waterline Rehab**

Engineering Services through May 30, 2025

2024 Waterline Rehab at Mayerline and Tara

07-9182

**Invoice Summary**

Description	Contract Amount	Total Billed	Prior Billed	Current Billed
010 - Design Surveys, Geotech, Etc	20,000.00	20,000.00	20,000.00	0.00
012 - Design Phase Services	43,120.00	43,120.00	43,120.00	0.00
013 - Construction Phase Services	16,300.00	11,000.00	10,000.00	1,000.00
014 - Observation of Construction	49,400.00	25,400.00	20,500.00	4,900.00
016 - Record Drawings	3,500.00	0.00	0.00	0.00
017 - Construction Materials Testing	20,000.00	0.00	0.00	0.00
019 - Reimbursable Expenses	2,000.00	1,814.19	1,487.83	326.36
Total	154,320.00	101,334.19	95,107.83	6,226.36

**Reimbursables**

	Units	Rate	Billed Amount
Mileages	487.10	0.67	326.36

Invoice total **6,226.36**

Approved by:

Timothy B. Hardin  
Vice President

For questions regarding this invoice, please call Sonya Castro at 713-461-3530 or email Sonya.C@langfordeng.com. Thank you.



# PROBSTFELD & ASSOCIATES

PROFESSIONAL LAND SURVEYORS | PROFESSIONAL CIVIL ENGINEERS

515 PARK GROVE DRIVE ▲ SUITE 102 ▲ KATY, TEXAS 77450

## Invoice

DATE	INVOICE NO.
3/26/2025	71330

### BILL TO:

City of Bunker Hill Village  
Attn: Jason Bienek  
11977 Memorial Drive  
Houston, TX 77024

<b>Balance Due</b>	<b>\$180.00</b>
<b>DUE DATE</b>	<b>3/26/2025</b>
<b>PAYMENT TERMS</b>	<b>Due on recpt</b>

DESCRIPTION	P.O. NO.		STATUS	JOB NO.
	QTY	RATE	JOB COMPLETION	AMOUNT
DRAINAGE PLAN REVIEW & LETTER #3 ~ For City of Bunker Hill Village	1	175.00	3/26/2025	175.00
• Grading & Drainage Plans				
• Detention Worksheet				
EMAIL PDF OF MARKUPS & LETTER TO CITY	1	5.00	3/26/2025	5.00
FOR: STEPHEN RINEY				
AT: 523 Bunker Hill Road ~ City of Bunker Hill Village				
LGL: Lot 1, Gaynum Manor (.68 ACRE)				
ORDERED BY: JASON BIENEK				
<p>Acct. 01.7503 (FOR ALL INV.) ✓</p> <p>Thank you</p>				
Thank you for the privilege to serve you!			<b>Subtotal</b>	\$180.00
			<b>Sales Tax (8.25%)</b>	\$0.00
			<b>Total</b>	<b>\$180.00</b>
			<b>Payments/Credits</b>	\$0.00

**PROFESSIONAL LAND SURVEYING  
CIVIL ENGINEERING • PLATTING SERVICES**

PHONE: 281.829.0034

FAX: 281.829.0233

LandSurveys@Probstfeld.com

www.probstfeld.com

# PROBSTFELD & ASSOCIATES

PROFESSIONAL LAND SURVEYORS | PROFESSIONAL CIVIL ENGINEERS

515 PARK GROVE DRIVE ▲ SUITE 102 ▲ KATY, TEXAS 77450

## Invoice

DATE	INVOICE NO.
3/25/2025	71331

**BILL TO:**

City of Bunker Hill Village  
Attn: Jason Bienek  
11977 Memorial Drive  
Houston, TX 77024

<b>Balance Due</b>	<b>\$92.50</b>
<b>DUE DATE</b>	<b>3/25/2025</b>
<b>PAYMENT TERMS</b>	<b>Due on recpt</b>

DESCRIPTION	P.O. NO.		STATUS	JOB NO.
	QTY	RATE	JOB COMPLETION	AMOUNT
DRAINAGE PLAN REVIEW & LETTER #2 ~ For City of Bunker Hill Village	0.5	175.00	3/25/2025	87.50
• Grading & Drainage Plans				
• Detention Worksheet				
EMAIL PDF OF MARKUPS & LETTER TO CITY	1	5.00	3/25/2025	5.00
FOR: TIMOTHY MICHAEL BRANTLEY				
AT: 230 Stoney Creek Drive ~ City of Bunker Hill Village				
LGL: Lot 12, Block 3, Whispering Oaks				
ORDERED BY: JASON BIENEK				
Thank you for the privilege to serve you!				<b>Subtotal</b> \$92.50
				<b>Sales Tax (8.25%)</b> \$0.00
				<b>Total</b> \$92.50
				<b>Payments/Credits</b> \$0.00

**PROFESSIONAL LAND SURVEYING  
CIVIL ENGINEERING • PLATTING SERVICES**

PHONE: 281.829.0034

FAX: 281.829.0233

LandSurveys@Probstfeld.com

www.probstfeld.com

# PROBSTFELD & ASSOCIATES

PROFESSIONAL LAND SURVEYORS | PROFESSIONAL CIVIL ENGINEERS

515 PARK GROVE DRIVE ▲ SUITE 102 ▲ KATY, TEXAS 77450

## Invoice

DATE	INVOICE NO.
3/26/2025	71332

**BILL TO:**

City of Bunker Hill Village  
Attn: Jason Bienek  
11977 Memorial Drive  
Houston, TX 77024

<b>Balance Due</b>	<b>\$180.00</b>
<b>DUE DATE</b>	<b>3/26/2025</b>
<b>PAYMENT TERMS</b>	<b>Due on recpt</b>

DESCRIPTION	P.O. NO.		STATUS	JOB NO.
	QTY	RATE	JOB COMPLETION	AMOUNT
DRAINAGE PLAN REVIEW & LETTER #2 ~ For City of Bunker Hill Village • Grading & Drainage Plans • Detention Worksheet	1	175.00	3/26/2025	175.00
EMAIL PDF OF MARKUPS & LETTER TO CITY	1	5.00	3/26/2025	5.00
FOR: BRENT ARRIAGA & AMY AHRENS AT: 238 Warrenton Drive ~ City of Bunker Hill Village LGL: Lot 5, Block C, Warrenton				
ORDERED BY: JASON BIENEK				

Thank you for the privilege to serve you!

**PROFESSIONAL LAND SURVEYING  
CIVIL ENGINEERING • PLATTING SERVICES**

<b>Subtotal</b>	<b>\$180.00</b>
<b>Sales Tax (8.25%)</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$180.00</b>
<b>Payments/Credits</b>	<b>\$0.00</b>

PHONE: 281.829.0034

FAX: 281.829.0233

LandSurveys@Probstfeld.com

www.probstfeld.com

# PROBSTFELD & ASSOCIATES

PROFESSIONAL LAND SURVEYORS | PROFESSIONAL CIVIL ENGINEERS

515 PARK GROVE DRIVE ▲ SUITE 102 ▲ KATY, TEXAS 77450

## Invoice

DATE	INVOICE NO.
3/26/2025	71333

**BILL TO:**

City of Bunker Hill Village  
Attn: Jason Bienek  
11977 Memorial Drive  
Houston, TX 77024

<b>Balance Due</b>	<b>\$180.00</b>
<b>DUE DATE</b>	<b>3/26/2025</b>
<b>PAYMENT TERMS</b>	<b>Due on recpt</b>

P.O. NO.	STATUS	JOB NO.
	Completed	1901-101

DESCRIPTION	QTY	RATE	JOB COMPLETION	AMOUNT
DRAINAGE PLAN REVIEW & LETTER #2 ~ For City of Bunker Hill Village • Grading & Drainage Plans • Detention Worksheet	1	175.00	3/26/2025	175.00
EMAIL PDF OF MARKUPS & LETTER TO CITY	1	5.00	3/26/2025	5.00

FOR: BENJAMIN FRANKLIN STANLEY  
AT: 11715 Winshire Drive ~ City of Bunker Hill Village  
LGL: Lot 13, Winshire (.47 ACRE)

ORDERED BY: JASON BIENEK

*Thank you for the privilege to serve you!*

**PROFESSIONAL LAND SURVEYING  
CIVIL ENGINEERING • PLATTING SERVICES**

<b>Subtotal</b>	<b>\$180.00</b>
<b>Sales Tax (8.25%)</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$180.00</b>
<b>Payments/Credits</b>	<b>\$0.00</b>



# PROBSTFELD & ASSOCIATES

PROFESSIONAL LAND SURVEYORS | PROFESSIONAL CIVIL ENGINEERS

515 PARK GROVE DRIVE ▲ SUITE 102 ▲ KATY, TEXAS 77450

## Invoice

DATE	INVOICE NO.
4/7/2025	71410

**BILL TO:**

City of Bunker Hill Village  
Attn: Jason Bienek  
11977 Memorial Drive  
Houston, TX 77024

<b>Balance Due</b>	<b>\$92.50</b>
<b>DUE DATE</b>	<b>4/7/2025</b>
<b>PAYMENT TERMS</b>	<b>Due on recpt</b>

DESCRIPTION	P.O. NO.		STATUS	JOB NO.
	QTY	RATE	JOB COMPLETION	AMOUNT
DRAINAGE PLAN REVIEW & LETTER #3 ~ For City of Bunker Hill Village • Grading & Drainage Plans • Detention Worksheet • NO OBJECTIONS	0.5	175.00	4/7/2025	87.50
EMAIL PDF OF MARKUPS & LETTER TO CITY	1	5.00	4/7/2025	5.00

FOR: BENJAMIN FRANKLIN STANLEY  
AT: 11715 Winshire Drive ~ City of Bunker Hill Village  
LGL: Lot 13, Winshire (.47 ACRE)

ORDERED BY: JASON BIENEK

Thank you for the privilege to serve you!

**PROFESSIONAL LAND SURVEYING  
CIVIL ENGINEERING • PLATTING SERVICES**

<b>Subtotal</b>	<b>\$92.50</b>
<b>Sales Tax (8.25%)</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$92.50</b>
<b>Payments/Credits</b>	<b>\$0.00</b>

PHONE: 281.829.0034

FAX: 281.829.0233

LandSurveys@Probstfeld.com

www.probstfeld.com



**Tetra Tech, Inc.**  
 575 North Dairy Ashford  
 Houston, TX 77079  
 (281) 589-7257

**BILL TO:** CITY OF BUNKER HILL VILLAGE  
**ATTN:** GERARDO BARRERA MBA CPM  
 11977 MEMORIAL DRIVE  
 HOUSTON, TX 77024

**INVOICE NUMBER:** 52422919  
**INVOICE DATE:** 05/12/2025  
**SERVICES THROUGH:** 04/25/2025  
**FEDERAL TAX ID#:** 95-4148514  
**TERMS:** NET 30

**PROFESSIONAL SERVICES:**

Project Number	200-646973-24004	City of Bunker Hill Village - Design of Asphalt Mill & Overlay Improvements for				
TASK NAME	BUDGET AMOUNT	BUDGET PERCENT COMPLETE	INVOICE TO DATE	PREVIOUSLY INVOICED	AMOUNT DUE THIS INVOICE	
Task 1 - Project Management and Design Coordination	\$8,000.00	100.00%	\$8,000.00	\$8,000.00	\$0.00	
Task 2 - 60% Design	\$64,000.00	100.00%	\$64,000.00	\$64,000.00	\$0.00	
Task 3 - 90% Design	\$17,700.00	100.00%	\$17,700.00	\$17,700.00	\$0.00	
Task 4 - 100% Design	\$14,900.00	100.00%	\$14,900.00	\$14,900.00	\$0.00	
Task 5 - Public Outreach and Meetings	\$8,000.00	100.00%	\$8,000.00	\$4,000.00	\$4,000.00	
Task 6 - Bid Phase	\$6,000.00	100.00%	\$6,000.00	\$6,000.00	\$0.00	
Task 7 - Limited Construction Phase Services	\$28,000.00	10.00%	\$2,800.00	\$0.00	\$2,800.00	
Task 8 - Materials Testing	\$50,000.00	0.00%	\$0.00	\$0.00	\$0.00	
<b>TOTAL</b>	<b>\$196,600.00</b>	<b>61.75%</b>	<b>\$121,400.00</b>	<b>\$114,600.00</b>	<b>\$6,800.00</b>	

**TOTAL AMOUNT DUE THIS INVOICE:** **\$6,800.00**

Net Contract Summary	
Contract Amount	\$196,600.00
Previously Billed	\$114,600.00
Current Billing	\$6,800.00
Total Billed to Date	\$121,400.00
Contract Balance Remaining	\$75,200.00

**REMIT PAYMENT TO:**

**Tetra Tech, Inc.**  
**PO Box 911967**  
**DALLAS, TX 80291-1967**

To ensure accurate posting, please note the invoice number on your check. Interest will be charged on all past-due amounts per contract terms and conditions.



TX BBG CONSULTING, INC.  
A SAFEbuilt COMPANY

Bunker Hill, TX, Village  
Attn: Accounting, BBG  
11977 Memorial Dr  
Bunker Hill Village, TX 77024  
accounting@bbgcode.com

## Invoice

Invoice Number: 1976669

Invoice Date: 5/31/2025

Terms: Net 30 Days

Due Date: 6/30/2025

Customer #: 23-BUNKERH

Customer PO #:

Fee Type	Amt Paid	Paid Date	% Due to 3rd Party	Amt Due to 3rd Party
<b>Permit # 24BHV-00020   11923 Homewood Lane, Bunker Hill Village, TX 77024   Single Family Addition/Remodel</b>				
Additional after 2 Plan Review - remodels and additions	\$50.00	5/5/2025	100.00%	\$50.00
<b>24BHV-00020 Subtotal</b>				<b>\$50.00</b>
<b>Permit # 25BHV-00005   11730 Wood Lane, Bunker Hill Village, TX 77024   New Single Family Dwelling</b>				
Additional after 2 Plan Review - New Residential	\$100.00	5/6/2025	100.00%	\$100.00
<b>25BHV-00005 Subtotal</b>				<b>\$100.00</b>
<b>Permit # 25BHV-00007   251 Plantation Road, Bunker Hill Village, TX 77024   New Single Family Dwelling</b>				
Plan Review - New Residential	\$550.00	5/30/2025	100.00%	\$550.00
<b>25BHV-00007 Subtotal</b>				<b>\$550.00</b>

<b>Summary by Fee Type</b>	
<b>Item Code</b>	<b>Amount</b>
Additional after 2 Plan Review - New Residential	\$100.00
Additional after 2 Plan Review - remodels and additions	\$50.00
Plan Review - New Residential	\$550.00
<b>Total</b>	<b>\$700.00</b>

Please remit to: SAFEbuilt LLC Lockbox #88135  
PO Box 88135, Chicago, IL 60680-1135

Net Invoice:	\$700.00
Freight:	\$0.00
Sales Tax:	\$0.00
<b>Invoice Total:</b>	<b>\$700.00</b>



City of Bunker Hill Villages  
ATTN: Gerardo Barrera  
11977 Memorial DR.,  
Houston, TX 77024  
gbarrera@bunkerhilltx.gov

May 23, 2025

Dear Gerardo,

Thank you for supporting the Harris-Galveston Subsidence District's ("District") Water Conservation School Program. 2024-2025 sponsorships provided our award-winning school program to over 25,000 elementary students in Harris and Galveston counties! This program promoted water and subsidence education as well as water conservation through direct water conservation tools and resources. For more information, please visit [www.hgsubsidence.org](http://www.hgsubsidence.org).

Enclosed is the 2025-2026 interlocal agreement. Please sign the interlocal agreement, and return via email by July 31, 2025.

A typical elementary class in this program includes 100 students. To ensure the entire class can participate in the full program, the interlocal agreement requires sponsorship of a minimum of 50 students. If a sponsor requires a specific school or co-sponsors with another entity for a specific school, a minimum commitment of 100 students is required.

As an alternative option, if the preferred school does not enroll for the program by January 9th, 2026, interlocal agreements sponsoring 50 or more students will be honored with the understanding that they may support any school within the District or the Water Conservation Program.

In addition to the School Program, the District maintains the [SmarterAboutWater.org](http://SmarterAboutWater.org) website as a water conservation resource for our region. Please share this resource with your community to help our region be smarter about water.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Denise Ma'.

Denise Ma  
Water Conservation Program Coordinator  
dma@subsidence.org





STATE OF TEXAS           §  
                                     §  
COUNTY OF HARRIS       §

### **INTERLOCAL AGREEMENT**

This Interlocal Agreement ("Agreement") entered into by and between the Harris-Galveston Subsidence District, a body corporate and politic under the laws of the State of Texas ("Subsidence District") and City of Bunker Hill Villages, also a body corporate and politic under the laws of the State of Texas ("Sponsor").

### **WITNESSETH:**

**WHEREAS**, the Subsidence District is the regulatory agency responsible for preventing subsidence through reduction of groundwater withdrawals governed by Chapter 8801, Special District Local Laws Code, which specifically provides that the Subsidence District may cooperate with "any local government to establish water conservation goals, guidelines, and plans to be used within the district"; and

**WHEREAS**, the Subsidence District cannot achieve water conservation goals without the cooperation and assistance of the public water supply systems; and

**WHEREAS**, the Subsidence District has designed a Water Conservation Education Program to increase water conservation awareness and activity primarily through education of elementary and intermediate students along with other water conservation program objectives and initiatives; and

**WHEREAS**, education in water conservation methods and technology has been demonstrated as an effective means of reducing water demand in households and businesses; and

**WHEREAS**, the education of elementary and intermediate students in the District's Water Conservation Education Program has been tested in area schools; and

**WHEREAS**, the plumbing retrofit devices used as part of the elementary and intermediate school education program have been tested in the Harris County Municipal Utility District No. 55,

jointly sponsored by that district, the Texas Water Development Board, and the Subsidence District, and have demonstrated an average savings of 1,400 gallons of water per month per kit utilized and properly installed; and

**WHEREAS**, the Sponsor is also dedicated to conserving water supplies and providing outstanding service to their customers and taxpayers; and

**WHEREAS**, the governing bodies of the Subsidence District and the Sponsor have duly authorized this Agreement; and

**WHEREAS**, this Agreement is made pursuant to Chapter 791, Tex. Gov. Code, the Interlocal Cooperation Act.

**NOW THEREFORE**, for and in consideration of the mutual promises and representations herein contained, the parties hereby agree as follows:

## **I.**

### **PROGRAM ADMINISTRATION**

**1.01** The Subsidence District will coordinate the Program by establishing and maintaining programs designed to achieve reductions in water demand in municipal, industrial, commercial, educational, agricultural, recreational, and household use. In-school water conservation education programs may include:

- (A) providing school curriculum and home retrofit kits, including the teacher's guide, teaching aids, internet supporting materials, and web-based applications, to area schools.
- (B) providing training to teachers and all support functions such as slide presentations, video presentations, publications, and program outlines;
- (C) conducting an evaluation of the program, collecting and analyzing voluntarily provided evaluation forms from teachers, students, administrators, and parents, and provide the evaluation results to the Sponsor; and
- (D) providing information related to other water conservation program objectives and initiatives.

**1.02** The Subsidence District shall provide water conservation credits as follows:

- (A) The Sponsor shall receive a Certificate of Deposit water conservation credit equal to 84,000 gallons of groundwater for each Program sponsorship.
- (B) The Sponsor may hold, transfer, sell, or redeem the Certificates of Deposit at any time, provided, however, that the Certificates of Deposit will be honored by the Subsidence District for no longer than 20 years after the date the Certificate of Deposit is issued.
- (C) Redemption of the Certificate of Deposit requires the Subsidence District to increase the redeemer's permitted groundwater allocation by the amount of the water conservation credit by a maximum of 30% of the permittee's total water demand. This absolute right to increase the groundwater allocation by up to 30% of the permittee's total water demand does not in any way affect the other terms and conditions of the groundwater permit and all groundwater withdrawals will be subject to the permit fees and other rules of the Subsidence District in effect at the time of the permit.

**1.03** The Subsidence District shall perform all coordination activities without additional charge to the Sponsor.

## **II. PAYMENT**

**2.01** The Sponsor agrees to 2,750 sponsorships for the Program for one year from the date of the execution of this Agreement.

The Subsidence District agrees to pursue sponsorships at any school.

**2.02** The Sponsor hereby agrees to pay to the Subsidence District, promptly upon receipt of an invoice from the Subsidence District, the total amount due, which is equal to \$38.00 per sponsorship. The above payment shall provide sponsorship for one year.

**2.03** Upon renewal of this Agreement, the Sponsor may seek to adjust the number of sponsorships by providing a written request to the Subsidence District.

**2.04** The Sponsor warrants that funds to support this program have been budgeted for the current fiscal year and will continue to be budgeted each year this Agreement is renewed.

**2.05** This cost represents the sole monetary obligation of the Sponsor in exchange for and in consideration of the Subsidence District's obligations hereunder.

### **III. TERM AND TERMINATION**

**3.01** The term of this Agreement shall be from the effective date hereof for the 2025-2026 academic year until termination by non-renewal by the Sponsor or termination of the program by the Subsidence District. This Agreement may be renewed annually with written authorization of the Sponsor and approval of that authorization by the General Manager of the Subsidence District.

**3.02** The Certificates of Deposit in the Groundwater Bank shall be transferred to the custody of the Sponsor upon receipt of payment from Sponsor, and shall be honored by the Subsidence District for no longer than 20 years after the date the Certificate of Deposit is issued.

### **IV. MISCELLANEOUS**

**4.01** Subsidence District is engaged as an independent contractor, and all of the services provided for herein shall be accomplished by Subsidence District in such capacity. The Sponsor will have no control or supervisory powers as to the detailed manner or method of the Subsidence District's performance of the subject matter of this Agreement. All personnel supplied or used by the Subsidence District shall be deemed employees or subcontractors of the Subsidence District and will not be considered employees, agents or subcontractors of the Sponsor for any purpose whatsoever.

**4.02** Each party to the contract is paying for the performance of the contract from current revenues and will pay for each subsequent year this Agreement continues from the revenues budget for that year. The parties agree that each party is paying fair compensation for the services or products rendered.

**4.03** This Agreement merges the prior negotiations and understandings of the parties hereto and embodies the entire agreement of the parties, and there are no other agreements, assurances, conditions, covenants (expressed or implied) or other terms with respect to the Project, whether written or verbal, antecedent or contemporaneous with the execution hereof.

**4.04** The Subsidence District may not assign or delegate any portion of its performance under this Agreement without the written consent of the Sponsor.

**4.05** The Subsidence District shall remain obligated under all clauses of this Agreement that expressly or by their nature extend beyond the expiration or termination of this Agreement, including the obligation to honor Certificates of Deposit in the Groundwater Bank as provided in Section 1.02.

**IN WITNESS WHEREOF**, the parties put their hands to this Agreement on the dates indicated below. This Agreement shall be effective on the date of the last signature hereto.

**SPONSOR**

City of Bunker Hill Village

By: \_\_\_\_\_  
Keith Brown, Mayor

ATTEST:

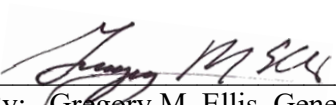
By: \_\_\_\_\_  
Gerardo Barrera, City Administrator/ Acting City Secretary

Date: June 17, 2025

**HARRIS-GALVESTON SUBSIDENCE DISTRICT**

  
By: \_\_\_\_\_  
Michael J. Turco, General Manager

ATTEST:

  
By: \_\_\_\_\_  
Gregory M. Ellis, General Counsel



**Spring Branch ISD Tax Office**

8880 Westview Road, Houston, Texas 77055

713-251-7968

Jamie.Matelske@springbranchisd.com

**Jamie Matelske**, Tax Assessor/Collector

May 09, 2025

Honorable Susan Schwartz  
Mayor Pro Tem  
City of Bunker Hill Village  
11977 Memorial Drive  
Houston, Texas 77024

**SUBJECT:** Tax Collection contract between Spring Branch Independent School District  
Tax Office and City of Bunker Hill Village

Dear Madam:

Enclosed please find the above-referenced contract for consideration. Upon execution by the City Council, please print three copies and return all three signed contracts by August 11, 2025. An original will be returned to the City after SBISD Board Meeting on August 25, 2025.

Please note that within the contract, Spring Branch ISD has increased their fees related to the collection of taxes by 10%. This fee has not increased in several years and is necessary to account for inflationary pressures.

The revised fee structure is as follows:

- **New Jurisdiction Fee:** \$8,800.00

If you have any questions, please do not hesitate to contact me at (713) 251-7968.

Sincerely,

Jamie Matelske  
Tax Assessor/Collector

**Spring Branch Independent School District**

Jennifer Blaine, Ed.D., Superintendent of Schools

*Inspiring minds. Shaping lives.*

THE STATE OF TEXAS

KNOW ALL MEN BY THESE PRESENTS:

COUNTY OF HARRIS

This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Bunker Hill Village, Texas, a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

FOR AND IN CONSIDERATION of the premises and benefits described below, City and District hereby enter into the following agreement:

1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.

2. This contract shall be for a period of two (2) years-, beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.

3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September. In the interim, the District will deposit collected taxes in an account with District's depository which is secured in accordance with applicable law.



4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of \$8,800.00 for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.

5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City or District, shall not be binding on the other.

6. District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect taxes results from the failure of the Tax Assessor-Collector to perform its tax assessment and collection duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of statutory minimum payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.

7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.

8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.

9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.

10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District agrees to coordinate with the City's delinquent tax attorney and to collect delinquent taxes, penalties and interest due, including any additional penalties and interest due on personal property delinquencies which may be due prior to July 1<sup>st</sup>. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the Appraisal District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.

11. This instrument contains the entire Agreement between the parties, and shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto. Any modifications of this instrument shall be of no force and effect except by a subsequent modification, in writing, signed by all parties hereto. The Agreement shall bind and be for the sole and exclusive benefit of the respective parties and their legal successors.

*Signatures on following page.*

Approved by entity on June 17, 2025

ATTEST:

CITY OF BUNKER HILL VILLAGE, TEXAS

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Gerardo Barrera  
City Administrator/  
Acting City Secretary

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Keith Brown  
Mayor

Approved by Spring Branch ISD Board on \_\_\_\_\_, 2025

ATTEST:

SPRING BRANCH INDEPENDENT  
SCHOOL DISTRICT

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Secretary  
Board of Trustees

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President  
Board of Trustees