

City of
BUNKER HILL VILLAGE

2023
Adopted Budget

Karen H. Glynn, P.E.

City Administrator/Acting City Secretary

Susan Grass, CFE

Finance Director





Adopted Annual Budget for Fiscal Year 2023 January 1, 2023 – December 31, 2023

This budget will raise more total property taxes than last year's budget by \$356,211 or 5.35%, and of that amount, \$81,684 is tax revenue to be raised from new property added to the tax roll this year.

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

For: Councilmember Eric Thode Councilmember Susan Schwartz
 Councilmember Carl Moerer Councilmember Keith Brown
 Councilmember Laurie Rosenbaum

Against:

Present and Not Voting: Mayor Robert P. Lord

Absent:

Property Tax Rate Comparison

	<u>2022-2023</u>	<u>2021-2022</u>
Adopted Property Tax Rate	\$0.275000/100	\$0.275000/100
No New Revenue Tax Rate	\$0.264113/100	\$0.264071/100
No New Revenue M&O Rate	\$0.218342/100	\$0.227338/100
Voter Approval Tax Rate	\$0.283036/100	\$0.291805/100
De Minimis Rate	\$0.278178/100	\$0.288970/100
Debt Tax Rate	\$0.040248/100	\$0.047662/100

Total outstanding debt obligations for the City of Bunker Hill Village secured by property taxes and utility revenue is \$13,472,896. Fiscal Year 2023 debt obligations secured by property taxes including fees total \$990,925.

ORDINANCE NO. 22 – 582

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF BUNKER HILL VILLAGE, TEXAS, ANNUAL BUDGET FOR THE YEAR 2023; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; ESTABLISHING THE PROCEDURE FOR INTRA-BUDGET TRANSFERS; AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed annual budget of expenditures of the City of Bunker Hill Village for the calendar year 2023, the same being the fiscal year of the City; and

WHEREAS, pursuant to a motion of the City Council and after notice required by law, a public hearing on such annual budget was held online via Zoom and in the regular meeting place of the City Council at the City Hall of the City of Bunker Hill Village, 11977 Memorial Drive, on the 20th day of September, 2022, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed annual budget and has made such changes therein as in its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, a copy of such annual budget has been filed with the City Secretary and the City Council now desires to approve and adopt the same; now, therefore,

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

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

Section 2. The City Council hereby approves and adopts the annual budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary.

Such budget, as thus endorsed, shall be kept on file in the office of the City Secretary as a public record.

Section 3. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

Section 4. The City Council takes cognizance of the fact that in order to facilitate operations of the City and its various departments and activities and to make adjustments occasioned by events transpiring during the year, some transfer may be necessary to and from some accounts contained within the budget as originally adopted. Accordingly, should the Mayor or City Administrator, from time to time, determine that transfers are necessary from unexpended funds in one or more budget accounts to another budget account, and the same may be accomplished without creating a deficit in the requirements of any City Department or activity, he shall recommend such transfers to the City Council. Upon approval thereof by the City Council, an amendment sheet reflecting such transfer or transfers shall be attached to the budget as specifically adopted, whereupon the City Council shall treat such funds as if they had been thus budgeted in the first instance.

PASSED, APPROVED, AND ADOPTED this 20th day of September 2022.



Robert P. Lord, Mayor

ATTEST:



Karen H. Glynn
Acting City Secretary

City of Bunker Hill Village

Adopted Budget

Fiscal Year 2023

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Honorable Mayor and Members of the City Council:

In accordance with Texas Statutes, Local Government Code §102, I am pleased to present the Adopted Budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023 as approved on September 20, 2022. The annual operating and capital budget serves as a financial plan, operations guide, and a communication means for the City. It is the basis for the City's allocation of resources towards services, programs, and capital improvements. The adopted budget ensures the City's continued financial strength by meeting all reserve requirements.

Together, we have worked diligently to balance the needs of the community, prepare for the future, and sustain operating costs as low as possible considering the current economic challenges and always keeping in mind our Mission Statement:

“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.”

INTRODUCTION

The City of Bunker Hill Village, a Type A General Law City, was incorporated in 1954. The City is located in Harris County and is bound on the east by Blalock Road, the south by Memorial Drive, the north by Taylorcrest Road, and the west by a part of the Tealwood area west of Gessner Road. The City of Bunker Hill Village consists of approximately 1,250 single-family dwellings; one privately owned recreational center, two elementary schools, one classical academy, three churches, and one retreat center. The City of Bunker Hill Village currently has funding for eight (8) full-time positions and one (1) part-time position that carry out all city operations. The City contracts with the Memorial Villages Police Department and Village Fire Department for Public Safety Services. In addition, the City contracts with the Spring Branch Independent School District for tax assessment and collections, with Texas Pride for Solid Waste and Recycling, the City of Houston for surface water, and the Memorial Villages Water Authority for wastewater treatment. We also have an effective team of consultants that have assisted us over time and will continue to be key partners with us in 2023.

The goals for fiscal year 2023 include the following:

- To maintain and expand our exceptional services provided by the Memorial Villages Police Department and Village Fire Department for Fire and EMS, providing competitive salaries and benefits and adding the needed funding for a second ambulance.
- To continue our high-quality City Services including Public Works (*Water, Wastewater, Streets, Drainage, Traffic, Animal Control*), Development Services, Administration, and Customer Service while maintaining a professional and competitive work force and effective contracted services.

- To ensure the City is sustainable for the future through pro-active planning and investment in our public infrastructure systems, following our long-range plan for replacement and maintenance of our aging water and wastewater lines, water wells, street rehabilitation and drainage improvements.
- To manage increases in overall operating expenditures/expenses working toward the City Policy of 4%; however, understanding the economic realities and providing the opportunity for additional needs for the fiscal year.
- To meet reserve requirements in our operating funds and continue to manage other designated reserves.
- To continue to maintain and enhance our City with technology and beautification improvements.
- To strengthen our community through communications, citizen committees, and events to engage all residents.
- To ensure our long-term financial health and AAA bond rating by conservative yet realistic budgeting, strong reserves, pay-as-you go capital improvement program and the issuance of debt as needed for long term benefits.
- To implement projects in the Capital Improvement Plan, including the completion of the new Public Works and Disaster Operations Building, design for the Memorial Drive and Gessner Road Improvements, and continuing the City’s commitment to rehabilitation of existing infrastructure focusing on asphalt roadways, water and wastewater lines, sidewalks, and beginning a water meter replacement process.

Fiscal Year 2023 Budget

The City’s adopted 2023 budget totals \$13.6 million; comprised of \$3.8 million in capital improvements or 27% of the budget, \$8.5 million or 63% for operating expenses including police, fire, water/wastewater, and solid waste. Public Safety accounts for 47% of the City’s total operating budget (*74% of General Fund operating costs*). The remaining \$1.3 million or 10% is for the City’s annual debt service payments.

The Budget includes:

- The adopted tax rate of \$0.27500/100 is the same as the current tax rate with a 6.50% increase in certified taxable value. The adopted tax rate is below the voter-approval tax rate calculations.
- Cash funding for capital projects: the budget includes just over \$3.0 million in pay-as-you go capital projects, avoiding the issuance of debt.
- The operating budgets are structurally balanced, whereby recurring revenues cover recurring expenditures/expenses.
- A 6% residential and 8% non-residential water/wastewater fee increase for 2023. In addition, a new rate structure was approved for irrigation only. There is no increase for solid waste services.

Budget Format

The complete financial plan for the City of Bunker Hill Village consists of nine (9) funds, including Capital Improvement Funds. Each fund is a unit of the City which tracks the various sources (revenues) and uses (expenses) of specific operations. The funds are as follows:

Debt Service Fund	Utility Fund	General Fund
Solid Waste Fund	Court Fund	Metro Fund
Off-Site Tree Program	General Fund – <i>Capital Projects</i>	Utility Fund – <i>Capital Projects</i>

ECONOMIC CONDITION AND OUTLOOK

The City of Bunker Hill Village is in excellent financial health and with its practice of pay-as-you-go for capital improvements and maturity of debt in 2026 and 2031 for the General Fund and 2041 for the Utility Fund. The economy and the impacts of the COVID-19 pandemic continue to be a challenge; however, unlike other cities, Bunker Hill saw an increase in sales tax during the pandemic. In addition, construction and reconstruction continued without any negative impact. Although the City is 100% built out, new value for tax year 2022 is \$29.5 million coming from rebuilds/redevelopment or renovations. While the City recognizes the unknown of the current economic challenges, the City's conservative forecasting, and strong reserves place the City in a unique position to endure these uncertainties.

BUDGET PREPARATION AND PROCESS

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

A budget workshop was held with the Mayor and City Council on June 29, 2022, to present and discuss the proposed budget, tax rate, and priorities for 2023. On August 4, 2022, the City Council reviewed and discussed the proposed tax rate option and ultimately approved a proposed tax rate of \$0.27500/\$100 of assessed value. The City Council continued the discussions on tax rate and priorities.

The City held a tax rate and budget public hearing on September 20, 2022, to receive input from the public regarding the 2023 Budget and 2022 property tax rate to support the 2023 Budget. The Council voted to adopt the budget and tax rate on September 20, 2022.

FINANCIAL INFORMATION AND MAJOR FUND SUMMARIES

Certified Roll and Tax Rate

Taxable Value – Taxable Value for tax year 2022 is \$2,552,514,387, an increase of \$155.7 million or 6.50% from the 2021 taxable value of \$2,396,830,608.

Tax Rate – The approved tax rate of \$0.27500/\$100 is no increase or decrease from the current tax rate of \$0.27500/\$100. The adopted tax rate is shown below in comparison to the truth-in-taxation tax rates as required by state law:

No New Revenue Tax Rate	\$ 0.264113
Voter Approved Tax Rate	\$ 0.283036
De Minimis Tax Rate	\$ 0.278178
Adopted Tax Rate	\$ 0.275000
Current Tax Rate	\$ 0.275000

The tax rate was adopted in two parts. The Operations and Maintenance Tax Rate was adopted at \$.234752 or 86% and the Debt Service component is \$.040248 or 14% of the total tax rate.

Debt Service Fund

The Debt Service Fund provides the funding to make the City's annual debt payments. The 2022 principal and interest payments are estimated to total \$1,313,755, of which \$990,925 are paid by property tax revenues. On December 31, 2023, the estimated fund balance shows an ending fund balance of \$197,331. The City's forecast shows an increase in fund balance in 2024.

The City issued new debt in the amount of \$7,070,000 in 2021 for the construction of Water Well #5 to replace a 60-year-old water well that had failed. In addition, a corresponding transmission line was constructed in 2022 as well as additional Drainage Detention at Bunker Hill Elementary funded by the City. The total outstanding debt for the City with the 2021 issue is \$13,640,000 with final maturity in 2031 in the General Fund and 2041 in the Utility Fund. Approximately 70% of the debt issued in 2021 will be paid via the City's Utility Fund and not property taxes.

With the debt issue in 2021, the City's bond rating of "AAA" was affirmed. AAA is the highest possible rating that may be assigned by any of the major credit rating agencies. AAA-rated bonds have a high degree of creditworthiness because their issuers are easily able to meet financial commitments and have the lowest risk of default.

General Fund

The General Fund is the City's main operating fund and is supported by property taxes, sales taxes, franchise fees, building permits and other revenues. The General Fund Budget accounts for core services such as police, fire and EMS protection, building permitting, code enforcement, court, and finance/administration. Revenues total \$7,458,795. This is \$517,879 higher than the 2022 budget. An increase in property tax revenues of \$622,208 is due to the increase in taxable value.

Expenditures total \$7,506,799: \$5.4 million for operations and \$2.1 million for pay-as-you go capital projects and are \$1,081,297 higher than 2022. Operating expenditures of \$5.4 million are up \$634,860 or 12% from the 2022 budget. Public Safety increased \$453,244 or 13% which makes up 74% of the General Fund Budget. In addition, a decision was made to fund cost of living adjustments for City Employees as well and to increase contract services for development needs.

Estimated ending fund balance on December 31, 2023, is \$3,646,482. Funds of \$3,581,866 are held in reserves for a six (6) month operating reserve, vehicle replacements, police and emergency reserves.

Utility Fund

The Utility Fund is used to account for the operation and maintenance of the City's water and wastewater utility, supported primarily by user charges to the utility customers. Utility Rates cover not only the operational costs of the system but also cover the debt service associated with utility project bonds as well as any reserve requirements.

Revenues total \$3,458,175, which is \$348,093 greater than the 2022 budget, mainly due to an increase in water/sewer rates. The 2023 budget includes a 6% increase in residential and an 8% increase in non-residential utility rates. In addition, a new rate structure was approved for "irrigation" only to complement and promote partnerships for right-of-way beautification and maintenance. The average residential bill based on 40,000 gallons of consumption for a two-month billing cycle will increase to \$412.91, excluding solid waste fees.

Total expenditures of \$3,405,830 include an increase of 10% or \$322,078 greater than the 2022 budget. Operating expenses of \$2,333,000 are \$95,378 or 3% greater than last year's budget. Increases are seen in

wages and bank fees. The utility debt service payment is budgeted with a \$322,830 transfer for pay-as-you go capital projects totaling \$750,000.

Ending balance on December 31, 2023, is estimated at \$882,575, of which \$851,111 are held in reserves for a three (3) month operating reserve and vehicle replacement.

Solid Waste Fund

The Solid Waste fund is a pass-through fund, whereby the fees charged by the City’s provider, Texas Pride, are passed on to the resident through the utility bill, based on what the City is being charged to provide the service. When the City’s contract transferred to Texas Pride in the summer of 2018, the fee was actually lowered at the time. The City and Texas Pride entered into a new Contract in July 2022 for 6.5 years. The contract included an increase for the remaining six (6) months of 2022, staying at this increase in 2023. The Fund Balance absorbed the increase in 2022 and 2023 in lieu of an increase in rates.

Off-Site Tree Fund

The Off-Site Tree Fund was a new fund for fiscal year 2022. The City established this fund to track and manage revenues (participation) and expenses for an alternative means of meeting the City’s Tree Ordinance for new development. Applicants are able to pay for trees to be planted in the City’s rights-of-way when the number of trees, over the minimum required, cannot be planted on private property. This Program was established by Ordinance in 2020. The City has been working over the years in planting additional trees in the City’s right-of-way.

Capital Improvement Program/Funds

Capital Improvements for 2023 total \$3,799,591 for both General Fund and Utility Fund Projects. Water/Wastewater accounts for \$945,000 or 39% of the total, followed by Streets \$2.320 million, Facilities \$350,000, Drainage/Beautification/Public Safety \$185,000.

Main projects for the year include:

Strey, Taylorcrest, Knipp Asphalt Rehab	\$960,000
Bunker Hill Asphalt Rehab	\$380,000
Gessner & Memorial Final Design	\$850,000
Public Works Facility	\$350,000
Water and Wastewater Rehab	\$925,000

Funding of the \$3.799 million includes \$3.0 million from cash or cash on hand and \$500,000 from the Metro Fund and \$300,000 from Covid Local Grant Funds.

COMPENSATION AND BENEFITS

The 2023 budget includes an annual merit pool of 4% for General Fund/Utility Employees and a 6% cost of living increase. Evaluations are conducted annually, and increases are effective January 1 based on annual performance. The City employs eight (8) full-time employees and one (1) part-time employee. The budget does not include any additional employees.

The budget also includes a 12% increase in medical insurance in both funds. This mirrors the assumptions in the Memorial Villages Police Department budget, as the City contracts with the Police Department to provide the City's insurance benefits. These increases were budgeted in 2023 as medical premiums increased in 2022 by 12%. The new benefits contract begins each April.

The City also participates in the Texas Municipal Retirement System (TMRS) for full-time employees. TMRS calculates the City's required contribution to achieve 100% funding of the City's pension liability over time. The City's mandatory contribution rate for 2023 is 10.24%, a decrease from the 2022 contribution rate which was 10.86%. The City's approved budget continues at 10.86 % for funding the plan. Plan funding currently stands at 107.33% of the City's pension obligation. The City Council also approved changing the TMRS retirement from 25 years at any age to 20 years at any age to follow the benefits provided by the Memorial Villages Police Department.

CONCLUSION

As noted in the adopted budget for Fiscal Year 2023, funding will continue to provide cost-effective, high-quality City service levels to our citizenry and visitors; fully support and enhance our contracted Public Safety Departments; and commendably compensate employees. On behalf of the staff of the City of Bunker Hill Village, we uphold our pledge to continue to inspire trust and confidence in providing these services and look forward to another successful fiscal year ahead.

Cordially,



Karen H. Glynn, P.E.

City Administrator/Acting City Secretary



Susan Grass, CFE

Finance Director

CITY OF BUNKER HILL VILLAGE

Mission

“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.”



CITY OF BUNKER HILL VILLAGE

City Council

Mayor

Robert P. Lord

Susan Schwartz

Councilmember/ Mayor Pro Tem

Eric Thode

Councilmember

Carl Moerer

Councilmember

Keith Brown

Councilmember

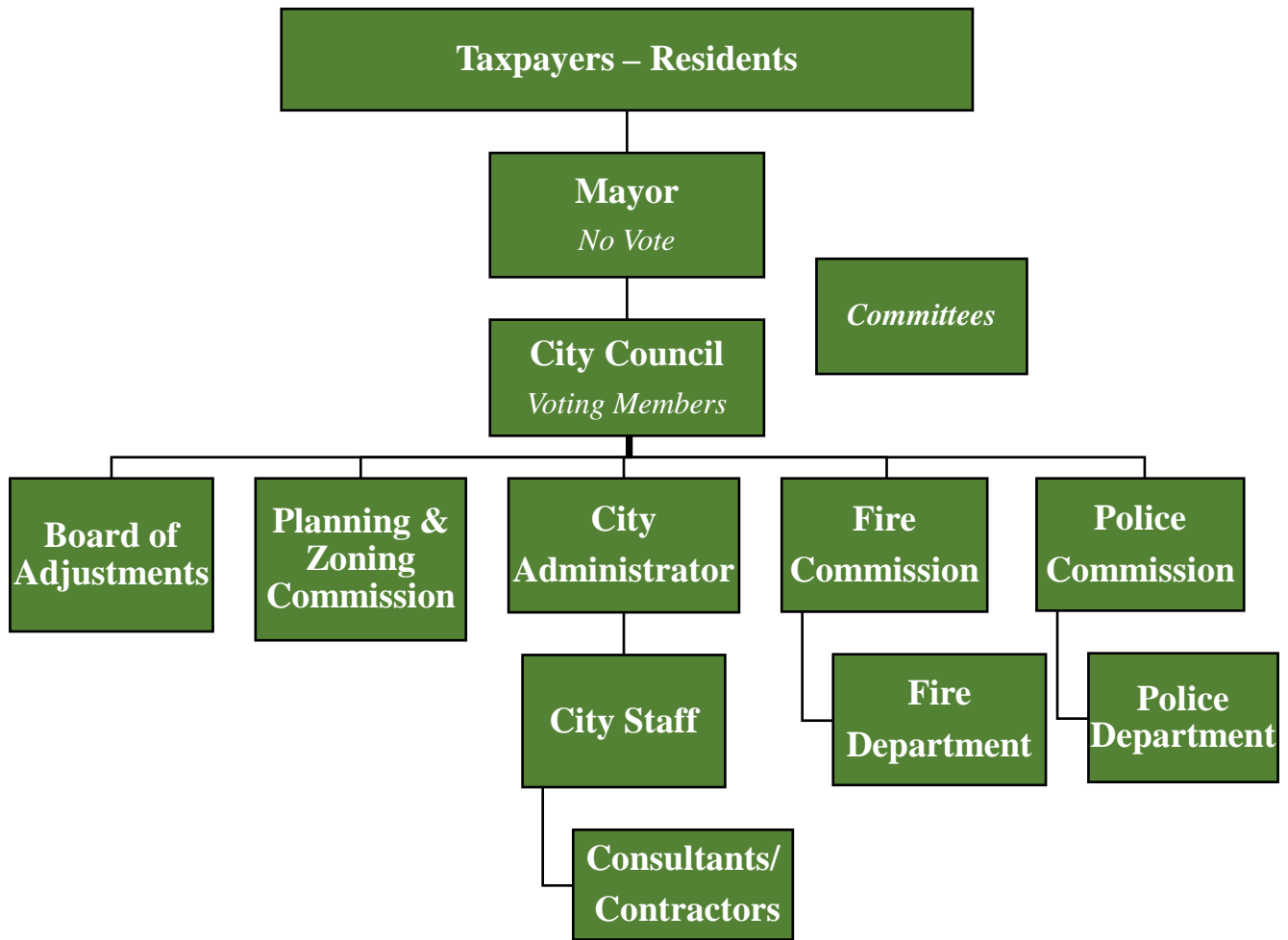
Laurie Rosenbaum

Councilmember



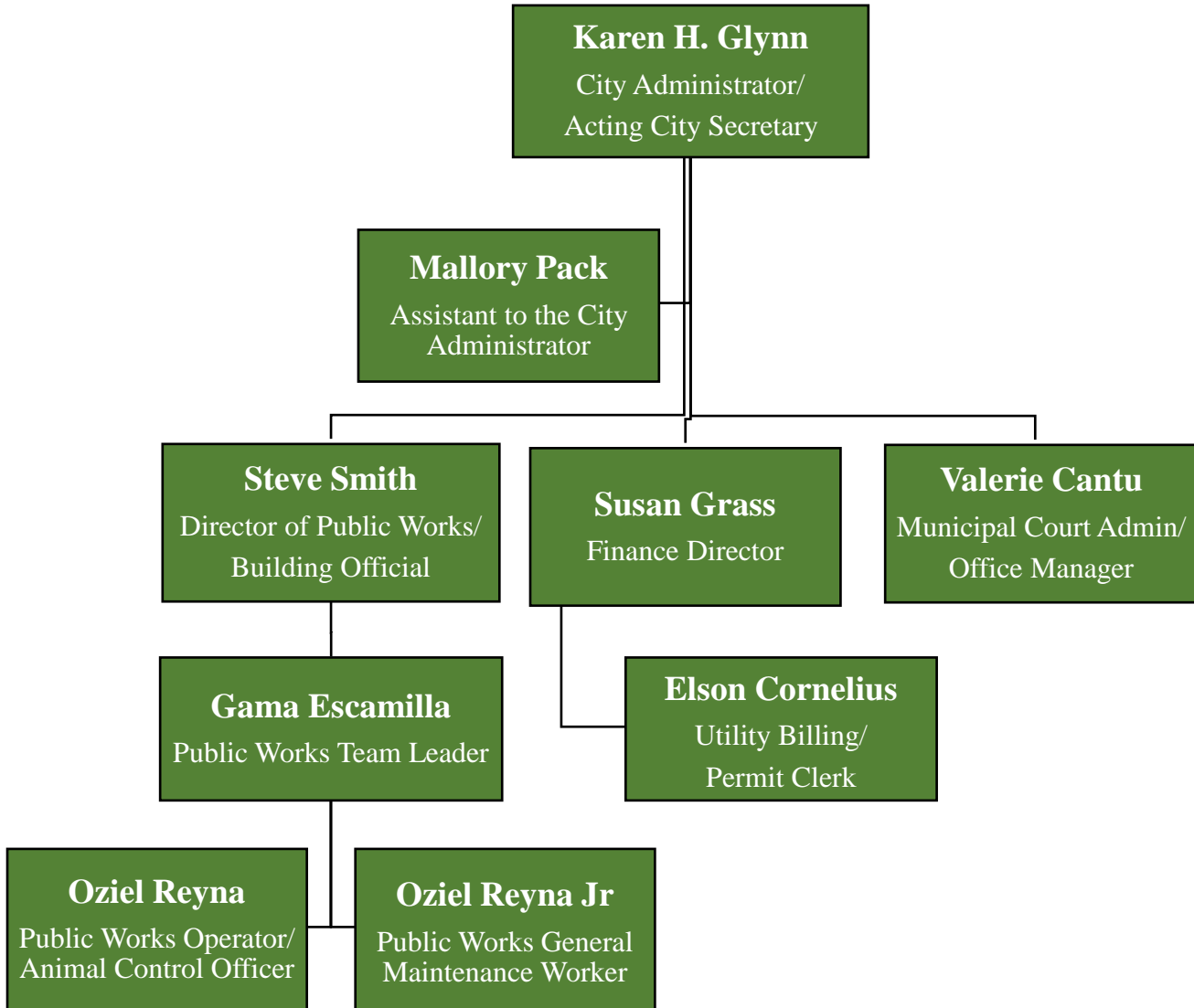
CITY OF BUNKER HILL VILLAGE

Organization



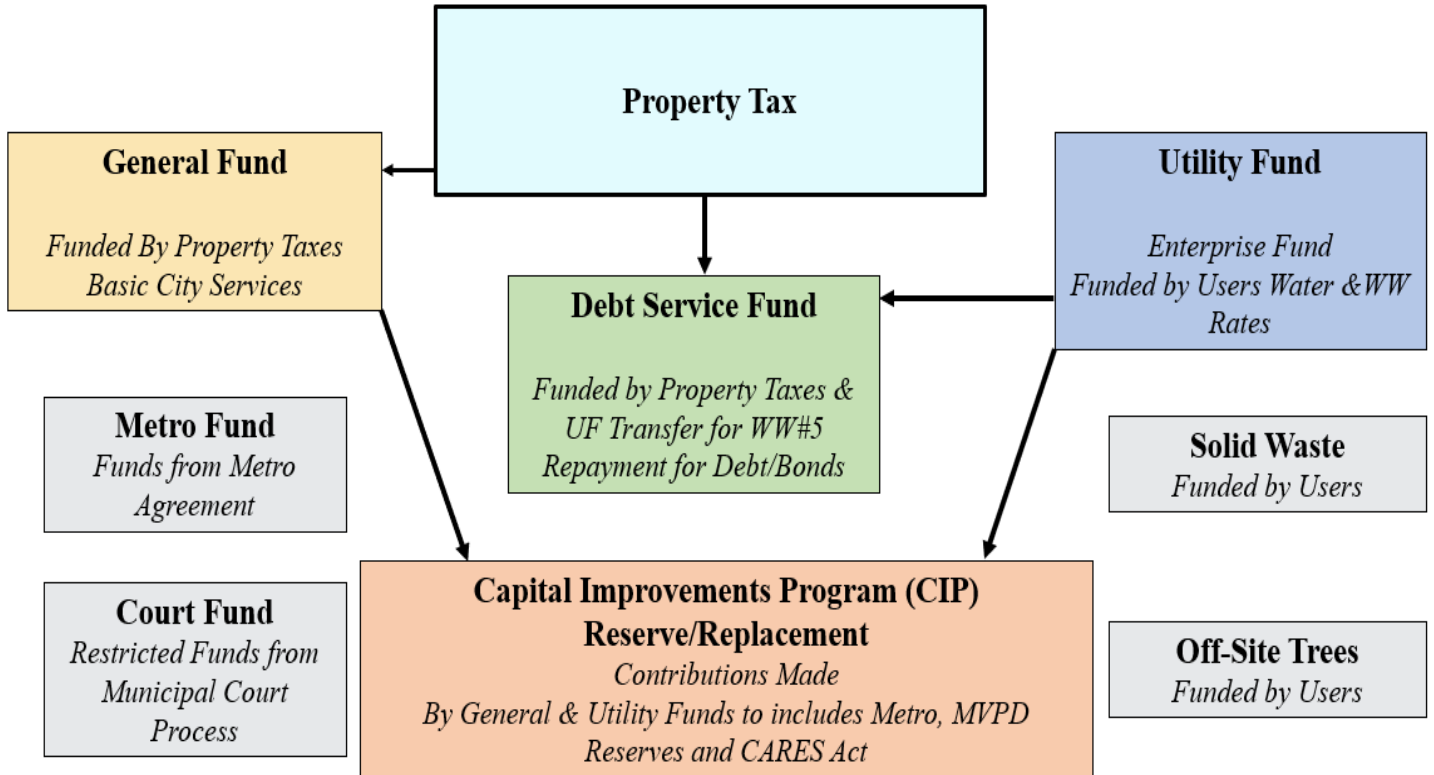
CITY OF BUNKER HILL VILLAGE

City Staff



CITY OF BUNKER HILL VILLAGE

Financial/ Budget Structure 2023



Summary of All Funds



**CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
SUMMARY OF FUNDS**

	General Fund	Cap Proj GF	Utility Fund	Cap Proj UF	Debt Srv Fund	Solid Waste	Offsite Tree	Court Fund	Metro Fund	TOTAL
Projected Beginning Balance	\$ 3,694,486	\$ 415,253	\$ 830,230	\$ 1,230,133	\$ 163,120	\$ 166,458	\$ 103,171	\$ 30,772	\$ 509,580	\$ 7,143,203
Revenues	\$ 7,458,795	\$ -	\$ 3,458,175	\$ -	\$ 1,032,636	\$ 495,200	\$ 60,000	\$ 14,240	\$ 134,000	\$ 12,653,046
Total revenues	\$ 7,458,795	\$ -	\$ 3,458,175	\$ -	\$ 1,032,636	\$ 495,200	\$ 60,000	\$ 14,240	\$ 134,000	\$ 12,653,046
Public Safety	\$ 3,994,149							\$ 9,950		\$ 4,004,099
Personnel	\$ 543,100		\$ 725,300							\$ 1,268,400
Commodities	\$ 72,100		\$ 54,700						\$ -	\$ 126,800
Maintenance	\$ 15,790		\$ 144,200							\$ 159,990
Contract Services	\$ 395,800		\$ 1,088,000			\$ 501,808	\$ 100,000		\$ 134,000	\$ 2,219,608
Support Services	\$ 366,550		\$ 320,800							\$ 687,350
Debt Service					\$ 1,321,255					\$ 1,321,255
Capital Outlays		\$ 2,642,091		\$ 1,157,500						\$ 3,799,591
Total M&O Expenditures	\$ 5,387,489	\$ 2,642,091	\$ 2,333,000	\$ 1,157,500	\$ 1,321,255	\$ 501,808	\$ 100,000	\$ 9,950	\$ 134,000	\$ 13,587,093
Revenues Over/Under Exp.	\$ 2,071,306	\$ (2,642,091)	\$ 1,125,175	\$ (1,157,500)	\$ (288,619)	\$ (6,608)	\$ (40,000)	\$ 4,290	\$ -	\$ (934,047)
Transfers In/(Out)	\$ (2,119,310)	\$ 2,269,310	\$ (1,072,830)	\$ 1,050,000	\$ 322,830				\$ (450,000)	\$ -
Net Change in Balances	\$ (48,004)	\$ (372,781)	\$ 52,345	\$ (107,500)	\$ 34,211	\$ (6,608)	\$ (40,000)	\$ 4,290	\$ (450,000)	\$ (934,047)
Ending Balance	\$ 3,646,482	\$ 42,472	\$ 882,575	\$ 1,122,633	\$ 197,331	\$ 159,851	\$ 63,171	\$ 35,062	\$ 59,580	\$ 6,209,156
Reserves:										\$ -
Emergency	\$ 334,034									\$ 334,034
Vehicles & Tech	\$ 34,826		\$ 267,861							\$ 302,687
Facilities	\$ 289,725									\$ 289,725
Police	\$ 229,536									\$ 229,536
American Protection Plan	\$ -									\$ -
Designated Reserves								\$ 26,602		\$ 26,602
3 or 6 Mo. Operating	\$ 2,693,745		\$ 583,250			\$ 125,452				\$ 3,402,447
Total Reserves	\$ 3,581,866		\$ 851,111	\$ -	\$ -	\$ 125,452	\$ -	\$ 26,602	\$ -	\$ 4,585,030
Over/Under Reserve Req	\$ 64,616	\$ 42,472	\$ 31,464	\$ 1,122,633	\$ 197,331	\$ 34,399	\$ 63,171	\$ 8,460	\$ 59,580	\$ 1,624,126

Tax Rate and Certified Roll



ORDINANCE NO. 22 – 583

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, FOR THE YEAR 2022 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that by September 30, or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City’s debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Bunker Hill Village, Texas, consists of two such components, a tax rate of Four and 0248/10,000ths Cents (\$0.040248) for debt service and a tax rate of Twenty Three and 4752/10,000ths Cents (\$0.234752) to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Bunker Hill Village, Texas, at a meeting of said City Council held on this 20th day of September 2022, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2022 tax rate ordinance for the City of Bunker Hill Village, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore

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

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. All property subject to ad valorem taxation by the City of Bunker Hill Village, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Bunker Hill Village, Texas, for the year 2022, and for each year thereafter until otherwise provided, an ad valorem tax rate at the rate of Twenty Three and 4752/10,000ths Cents (\$0.234752) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Bunker Hill Village, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.52 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 7.41.

Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Bunker Hill Village, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2022, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for

the year 2022 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax at the rate of Four and 0248/10,000ths Cents (\$0.040248) on each One Hundred Dollars (\$100) of assessed valuation.

Section 5. All ad valorem taxes levied hereby, in the total amount of Twenty Seven and 5000/10,000ths Cents (\$0.275000) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2023. All ad valorem taxes due to the City of Bunker Hill Village, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 6. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED this 20th day of September 2022.


Robert P. Lord, Mayor

ATTEST:


Karen H. Glynn
Acting City Secretary

CITY OF BUNKER HILL VILLAGE

Tax Rate Comparison

Adopted 2021 Tax Rate	
Debt Service Rate	0.047662
GF/M & O Rate	0.227338
Total	\$0.275000
Debt	17%
GF	83%

Adopted 2022 Tax Rate	
Debt Service Rate	0.040248
GF/ M & O Rate	0.234752
Total	\$0.275000
Debt	17.33%
GF	82.67%

Tax Year 2022

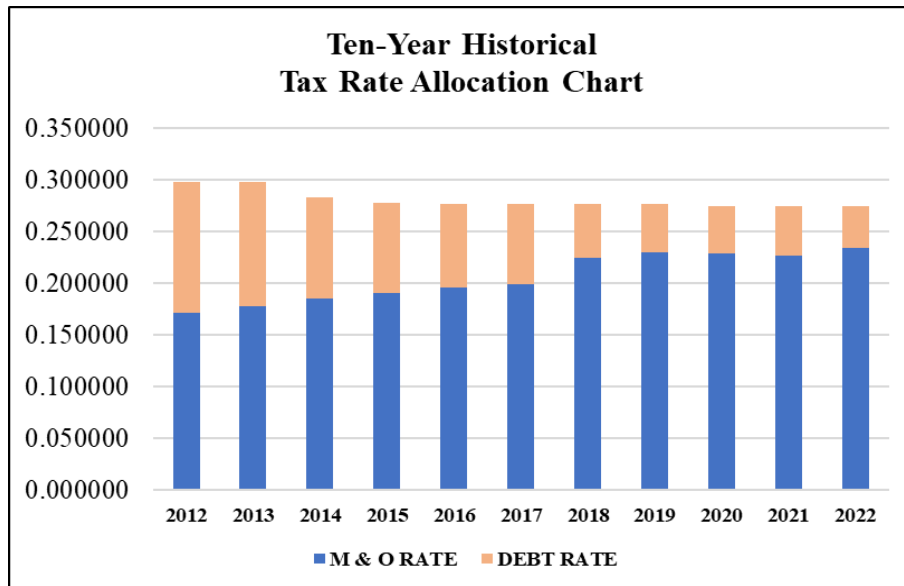
Truth-In-Taxation

Tax Rates Based on Certified Roll	Tax Rate
No New Revenue Tax Rate	\$0.264113
Voter Approved Tax Rate	\$0.283036
De Minimis Tax Rate	\$0.278178
Adopted Tax Rate	\$0.275000



CITY OF BUNKER HILL VILLAGE

Ten-Year Historical Tax Rate and Tax Rate Allocation			
XXX Per \$100 of Valuation			
Tax Year	M & O Rate	Debt Rate	Total Rate
2022	\$0.234752	\$0.040248	\$0.275000
2021	\$0.227338	\$0.047662	\$0.275000
2020	\$0.229253	\$0.045747	\$0.275000
2019	\$0.230407	\$0.046593	\$0.277000
2018	\$0.224950	\$0.052050	\$0.277000
2017	\$0.199110	\$0.077890	\$0.277000
2016	\$0.196114	\$0.080886	\$0.277000
2015	\$0.191076	\$0.086779	\$0.277855
2014	\$0.185107	\$0.097748	\$0.282855
2013	\$0.177747	\$0.120108	\$0.297855
2012	\$0.171220	\$0.126635	\$0.297855



Debt Service Fund



The **Debt Service Fund** is used to repay bond issues to include principal and interest payments and administrative costs.

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
DEBT SERVICE FUND**

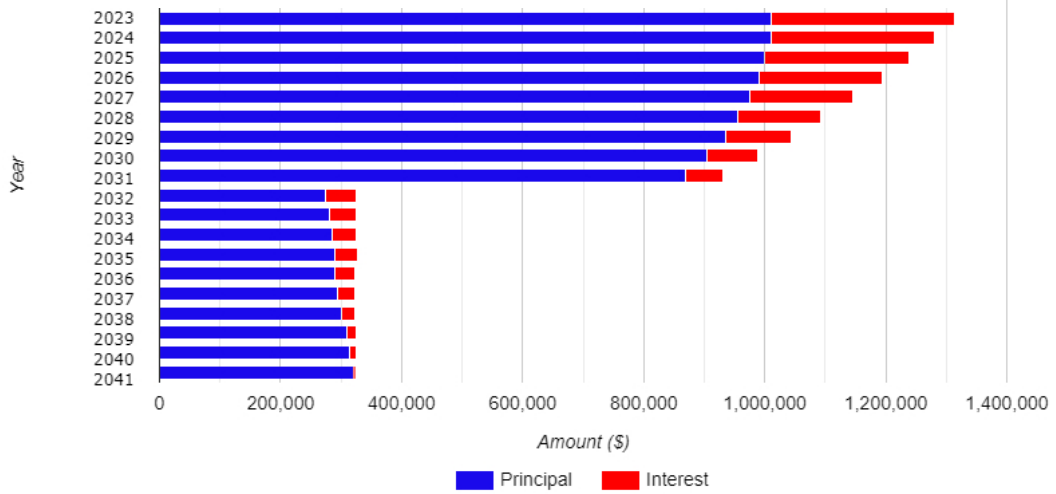
	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
PROPERTY TAX	1,039,163	1,130,679	1,130,679	1,032,336
TRANSFER FROM UTILITY FUND	49,527	106,130	106,130	322,830
TRANSFER FROM GENERAL FUND	-	37,873	37,873	-
INTEREST INCOME	300	-	300	300
TOTAL REVENUE	1,088,990	1,274,682	1,274,982	1,355,466
EXPENDITURES				
INTEREST & FEES	290,960	338,493	344,493	311,255
PRINCIPAL	910,000	945,000	945,000	1,010,000
TOTAL OPERATING EXPENDITURES	1,200,960	1,283,493	1,289,493	1,321,255
REVENUES OVER/(UNDER) EXPENDITURES	(111,970.0)	(8,811)	(14,511)	34,211
BEGINNING FUND BALANCE	289,601	177,631	177,631	163,120
ENDING FUND BALANCE	177,631	168,820	163,120	197,331
DS TAX RATE	0.045747	0.047662	0.047662	0.043840
10% POLICY (EXCLUDING W/S CO'S) OVER / (UNDER) POLICY				99,843 97,488

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
DEBT SERVICE

ACCOUNT #	DESCRIPTION	2022		2022 PROJECTIONS	2023		% INCREASE
		2021 ACTUAL	ADOPTED BUDGET		ADOPTED BUDGET	INCREASE/ DECREASE	
03	00-00-4010 Taxes - Current Year	1,027,603	1,125,679	1,125,679	1,027,336	(98,343)	-9%
03	00-00-4020 Taxes - Prior Years	6,190	1,000	1,000	1,000	-	0%
03	00-00-4030 Taxes - Penalty & Interest	5,370	4,000	4,000	4,000	-	0%
03	00-00-4910 Interest Income	300	-	300	300	300	-
03	00-00-4990 TRANSFER FROM UF	49,527	106,130	106,130	322,830	216,700	204%
03	00-00-4991 TRANSFER IN GENERAL FUND	-	37,873	37,873	-	(37,873)	-
TOTAL REVENUES		1,088,990	1,274,682	1,274,982	1,355,466	80,784	6%
Debt Service Expenditures							
Support Services							
03	00-00-8490 Interest Expense	287,960	336,993	336,993	303,755	(33,238)	-10%
03	00-00-8750 Special Fees	3,000	1,500	7,500	7,500	6,000	400%
TOTAL Support Services		290,960	338,493	344,493	311,255	(27,238)	-8%
Capital Outlay							
03	00-00-9697 2014 Bond Principal	180,000	185,000	185,000	190,000	5,000	3%
03	00-00-9698 2020 - Bond Principal	730,000	760,000	760,000	350,000	(410,000)	-54%
03	00-00-9699 20201- Bond Principal				470,000	470,000	470%
TOTAL Capital Outlay		910,000	945,000	945,000	1,010,000	65,000	7%
TOTAL DEBT SERVICE EXPENDITURES		1,200,960	1,283,493	1,289,493	1,321,255	37,762	3%
REVENUE OVER/(UNDER) EXPENDITURES		(111,970)	(8,811)	(14,511)	34,211	43,022	

CITY OF BUNKER HILL VILLAGE

Debt Service to Maturity



**CITY OF BUNKER HILL
DEBT SERVICE SCHEDULE
ALL DEBT SCHEDULES
ALL BONDS**

BY YEAR	PRINCIPAL	INTEREST	TOTAL
2023	1,010,000	303,755	1,308,755
2024	1,010,000	271,093	1,271,093
2025	1,000,000	237,949	1,232,949
2026	990,000	204,718	1,189,718
2027	975,000	171,455	1,146,455
2028	955,000	138,280	1,093,280
2029	935,000	109,168	1,044,168
2030	905,000	83,930	988,930
2031	870,000	61,205	931,205
2032	275,000	49,086	324,086
2033	280,000	45,063	325,063
2034	285,000	40,966	325,966
2035	290,000	36,580	326,580
2036	290,000	31,940	321,940
2037	295,000	27,260	322,260
2038	300,000	21,900	321,900
2039	310,000	15,800	325,800
2040	315,000	9,550	324,550
2041	320,000	3,200	323,200
TOTAL	11,610,000	1,862,896	13,447,896

2021 BOND SERIES

BY YEAR	PRINCIPAL	INTEREST	TOTAL
2023	470,000	147,605	617,605
2024	445,000	133,880	578,880
2025	410,000	121,055	531,055
2026	385,000	109,130	494,130
2027	560,000	94,955	654,955
2028	525,000	78,680	603,680
2029	485,000	67,168	552,168
2030	440,000	60,230	500,230
2031	390,000	54,005	444,005
2032	275,000	49,086	324,086
2033	280,000	45,063	325,063
2034	285,000	40,966	325,966
2035	290,000	36,580	326,580
2036	290,000	31,940	321,940
2037	295,000	27,260	322,260
2038	300,000	21,900	321,900
2039	310,000	15,800	325,800
2040	315,000	9,550	324,550
2041	320,000	3,200	323,200
TOTAL	7,070,000	1,148,053	8,218,053

**CITY OF BUNKER HILL
DEBT SERVICE SCHEDULE
ALL DEBT SCHEDULES
ALL BONDS**

2020 BOND SERIES

BY YEAR	PRINCIPAL	INTEREST	TOTAL
2023	350,000	137,600	487,600
2024	365,000	123,300	488,300
2025	385,000	108,300	493,300
2026	395,000	92,700	487,700
2027	415,000	76,500	491,500
2028	430,000	59,600	489,600
2029	450,000	42,000	492,000
2030	465,000	23,700	488,700
2031	480,000	7,200	487,200
TOTAL	3,735,000	670,900	4,405,900

2014 BOND SERIES

BY YEAR	PRINCIPAL	INTEREST	TOTAL
2023	190,000	18,550	203,550
2024	200,000	13,913	203,913
2025	205,000	8,594	208,594
2026	210,000	2,888	207,888
TOTAL	805,000	43,944	823,944

General Fund

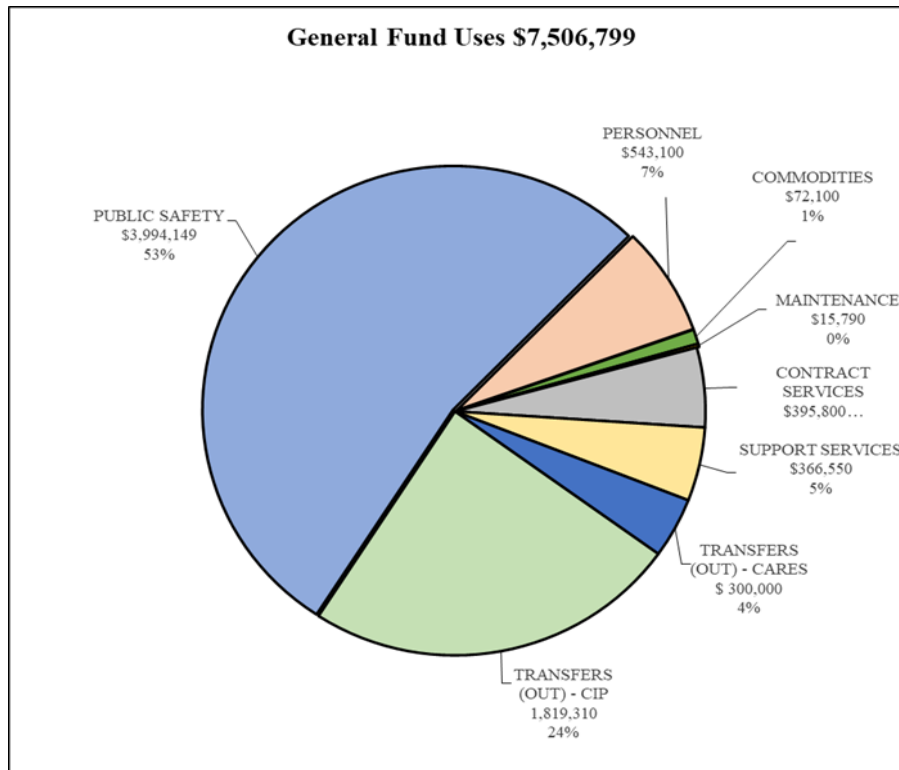
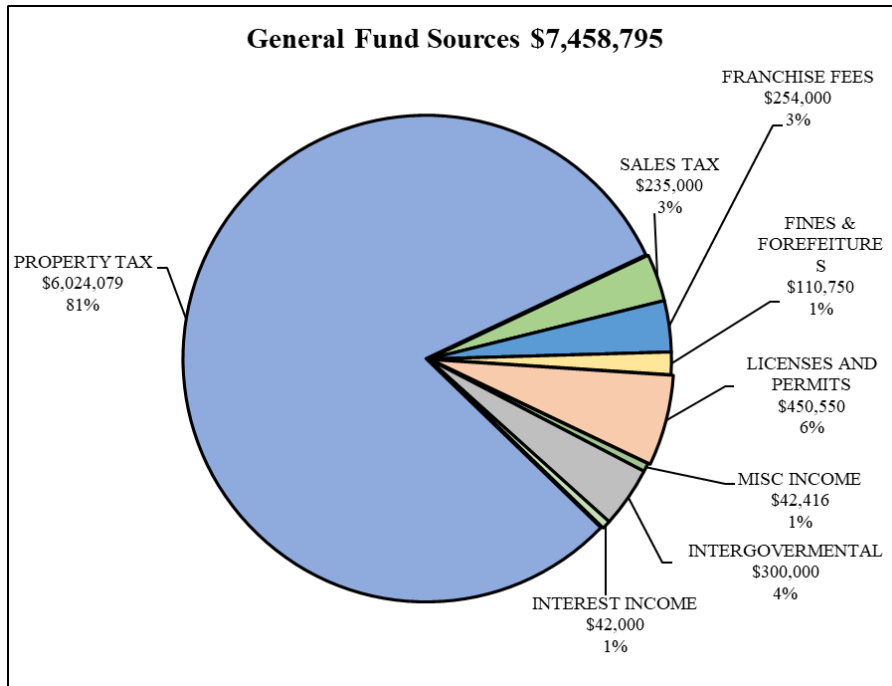


The **General Fund** is the chief operating fund of the City. The principal sources of revenue include local property taxes, franchise and sales taxes, court fees, building permits, and other miscellaneous income. Expenditures include police and fire, personnel, commodities and maintenance support, and capital outlay.

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
GENERAL FUND

	2021 ACTUAL	2022 ADOPTED BUDGET WITH AMENDMENTS	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
PROPERTY TAX	5,165,343	5,392,871	5,402,000	6,024,079
SALES TAX	222,471	225,000	235,000	235,000
FRANCHISE FEES	267,400	254,212	254,212	254,000
FINES & FOREFEITURES	60,053	110,000	110,723	110,750
LICENSES AND PERMITS	456,664	375,650	506,400	450,550
MISC INCOME	141,639	254,943	258,984	42,416
INTERGOVERNMENTAL	-	487,519		300,000
INTEREST INCOME	61,860	64,048	64,048	42,000
TOTAL REVENUE	6,375,430	7,164,243	6,831,367	7,458,795
EXPENDITURES				
PUBLIC SAFETY	3,433,687	3,540,905	3,661,872	3,994,149
PERSONNEL	439,536	496,784	496,784	543,100
COMMODITIES	55,544	66,600	74,500	72,100
MAINTENANCE	7,027	15,790	13,040	15,790
CONTRACT SERVICES	330,598	289,000	334,000	395,800
SUPPORT SERVICES	265,258	375,550	375,150	366,550
TOTAL OPERATING EXPENDITURES	4,531,649	4,784,629	4,955,346	5,387,489
OPERATING INCOME/(LOSS)				
TRANSFERS (OUT) - CARES			-	300,000
TRANSFERS (OUT) - CIP	1,886,435	1,672,873	1,672,873	1,819,310
TRANSFERS IN	-	-	-	-
CHANGE IN FUND BALANCE	(42,654)	706,741	203,148	(48,004)
BEGINNING FUND BALANCE	3,533,992	3,491,338	3,491,338	3,694,486
ENDING FUND BALANCE	3,491,338	4,198,079	3,694,486	3,646,482
RESERVE FOR:				
VEHICLE REPLACEMENT	27,156	27,441	27,441	34,826
BUILDING RESERVE	195,000	254,725	254,725	289,725
POLICE RESERVE	324,127	324,127	324,127	229,536
EMERGENCY RESERVE	305,887	305,887	334,034	334,034
AMERICAN PROTECTION PLAN ACT 6 MONTHS OPERATING RESERVE	2,265,824	975,038 2,392,315	2,477,673	2,693,745
TOTAL RESERVES	3,117,994	4,279,533	3,418,000	3,581,866
OVER/(UNDER) POLICY	373,344	(81,453)	276,487	64,616

GENERAL FUND 2023



CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
GENERAL FUND

ACCOUNT #	DESCRIPTION	2022			2023		INCREASE/ DECREASE	%
		2021 ACTUAL	2022 BUDGET WITH AMENMENTS	2022 PROJECTIONS	2023 ADOPTED BUDGET			
01 00-00-4010	Taxes - Current Year	5,114,392	5,369,871	5,370,000	5,992,079	622,208	12%	
01 00-00-4020	Taxes - Prior Years	25,789	5,000	10,000	10,000	5,000	100%	
01 00-00-4030	Taxes - Penalty & Interest	25,161	18,000	22,000	22,000	4,000	22%	
01 00-00-4110	Franchise Fees	267,400	254,212	254,212	254,000	(212)	0%	
01 00-00-4120	Sales Tax Revenue	222,471	225,000	235,000	235,000	10,000	4%	
01 00-00-4210	Court - Fines	57,896	110,000	110,000	110,000	-	0%	
01 00-00-4227	Court - Local Truancy Preventi	1,185	-	723	750	750	0%	
01 00-00-4245	Court - Judicial Support Fund	-	-	-	-	-	0%	
01 00-00-4246	Court - Local Municipal Jury	24	-	-	-	-	0%	
01 00-00-4265	Court - Local Building Security Fund	1,162	-	-	-	-	0%	
01 00-00-4275	Court - Local Court Tech Fund	948	-	-	-	-	0%	
01 00-00-4310	Permits - Animal Licenses	275	500	400	400	(100)	-20%	
01 00-00-4315	Permits - Building	454,302	375,000	505,000	450,000	75,000	20%	
01 00-00-4325	Permits - Miscellaneous	925	150	1,000	150	-	0%	
01 00-00-4350	Dedication Program	6,500	4,000	8,000	4,000	-	0%	
01 00-00-4351	Offsite Tree Program	-	-	-	-	-	-	
01 00-00-4910	Interest Income	61,860	64,048	64,048	42,000	(22,048)	-34%	
01 00-00-4920	Miscellaneous Income	119,155	234,959	235,000	17,632	(217,327)	-92%	
01 00-00-4940	Rent Income	15,984	15,984	15,984	20,784	4,800	30%	
01 00-00-4980	Intergovernmental Revenue	-	487,519	-	300,000	(187,519)	-38%	
TOTAL GENERAL FUND REVENUES		6,375,430	7,164,243	6,831,367	7,458,795	294,552	4%	

General Fund Expenditures

Personnel							
01 00-00-5010	Wages	348,174	390,194	390,194	425,200	35,006	9%
01 00-00-5020	Wages - Overtime	3184	1,000	1,000	2,000	1,000	100%
01 00-00-5110	Payroll Taxes - FICA Employer	24,515	30,000	30,000	33,000	3,000	10%
01 00-00-5120	Payroll Taxes - TWC	1,496	1,000	1,000	1,000	-	0%
01 00-00-5210	Retirement - TMRS Employer	32,899	34,500	34,500	37,500	3,000	9%
01 00-00-5211	RETIREMENT 457 PLAN	-	6,300	6,300	6,300	-	0%
01 00-00-5310	Insurance - Workers Comp	1,208	1,000	1,000	1,200	200	20%
01 00-00-5325	Insurance - Dental	385.47	440	440	550	110	25%
01 00-00-5330	Insurance - Disability	957.34	1,100	1,100	1,100	-	0%
01 00-00-5340	Insurance - Medical	25,279	30,000	30,000	34,000	4,000	13%
01 00-00-5350	Insurance - Life	219.8	250	250	250	-	0%
01 00-00-5510	Employee Relations	1,218	1,000	1,000	1,000	-	0%
TOTAL Personnel		439,536	496,784	496,784	543,100	46,316	9%

Public Safety							
01 00-00-5600	Fire Department	1,397,206	1,416,155	1,537,122	1,651,071	234,916	17%
01 00-00-5602	Police Department	2,036,481	2,119,750	2,119,750	2,318,078	198,328	9%
01 00-00-5604	Public Safety Other	0	5,000	5,000	25,000	20,000	400%
TOTAL Public Safety		3,433,687	3,540,905	3,661,872	3,994,149	453,244	13%

Commodities							
01 00-00-6250	Fuel	450	500	500	600	100	20%
01 00-00-6410	Landscaping	34,228	41,000	47,500	45,000	4,000	10%
01 00-00-6490	Janitorial	6,180	6,300	7,000	7,000	700	11%
01 00-00-6650	Postage	814	2,000	2,000	2,000	-	0%
01 00-00-6660	Printing & Stationary	6,032	3,300	4,000	4,000	700	21%
01 00-00-6730	Supplies - General	4,407	4,000	4,000	4,000	-	0%
01 00-00-6740	Supplies - Office	2,985	4,000	4,000	4,000	-	0%
01 00-00-6810	Tools & Equipment	0	500	500	500	-	0%
01 00-00-6890	Traffic Signs & Signals	448	5,000	5,000	5,000	-	0%
TOTAL Commodities		55,544	66,600	74,500	72,100	5,500	8%

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
GENERAL FUND

ACCOUNT #	DESCRIPTION	2021	2022 ADOPTED	2022	2023	INCREASE/ DECREASE	% INCREASE
		ACTUAL	BUDGET	PROJECTIONS	ADOPTED BUDGET		
01 00-00-7110	Building Maintenance	5,296	12,250	10,000	12,250	-	0%
01 00-00-7220	Equipment - General	-	790	790	790	-	0%
01 00-00-7230	Equipment - Office Equip	589	1,250	1,250	1,250	-	0%
01 00-00-7410	Vehicles	1,142	1,500	1,000	1,500	-	0%
	TOTAL Maintenance	7,027	15,790	13,040	15,790	-	0%
	Contract Services						
01 00-00-7500	HC Appraisal District	45,009	50,000	50,000	55,000	5,000	10%
01 00-00-7501	Tax Assessor - SBISD	8,000	8,000	8,000	8,000	-	0%
01 00-00-7502	Prof Fees - Accounting	19,113	16,000	16,000	22,800	6,800	43%
01 00-00-7503	Prof Fees - Eng. & Other	85,381	50,000	55,000	55,000	5,000	10%
01 00-00-7504	Prof Fees - LEGAL	60,475	50,000	55,000	55,000	5,000	10%
01 00-00-7505	Prof Fees - INSPECTIONS/PLAN REVIEW	112,545	115,000	150,000	200,000	85,000	74%
01 00-00-7506	Prof Services - Code Enforc.	75	-	-	-	-	0%
01 00-00-7507	Legislative Consulting & PS	-	-	-	-	-	0%
	TOTAL Contract Services	330,598	289,000	334,000	395,800	106,800	37%
	Support Services						
01 00-00-8010	Advertising	4,852	5,000	5,000	5,000	-	0%
01 00-00-8130	Bank & Credit Card Charges	24,774	16,000	25,000	25,000	9,000	56%
01 00-00-8150	Community Relations	15,903	30,000	30,000	30,000	-	0%
01 00-00-8170	Data Processing	35,309	45,000	40,000	45,000	-	0%
01 00-00-8210	Delivery Service	86	150	150	150	-	0%
01 00-00-8250	Dues/Tuition & Subscriptions	4,819	9,000	6,000	9,000	-	0%
01 00-00-8260	Elections	0	12,500	-	12,500	-	0%
01 00-00-8270	Electricity	5,362	5,000	6,000	8,000	3,000	60%
01 00-00-8290	Emergency Management	341	650	650	650	-	0%
01 00-00-8410	Animal Control	5,315	4,500	5,000	5,500	1,000	22%
01 00-00-8450	Insurance - General	13,916	17,350	17,350	17,350	-	0%
01 00-00-8530	Meetings & Seminars	7,277	4,000	4,000	6,000	2,000	50%
01 00-00-8610	Court - General	7,088	6,500	6,500	6,500	-	0%
01 00-00-8750	Special Fees/Codification	2,366	4,000	4,000	4,000	-	0%
01 00-00-8751	Dedication Program	10,684	4,000	8,000	4,000	-	0%
01 00-00-8805	Streets - Mosquito Spraying	24,750	25,000	26,000	26,000	1,000	4%
01 00-00-8810	Streets - Drainage	2,485	40,000	50,000	40,000	-	0%
01 00-00-8830	Streets - Repairs	75,418	132,000	122,000	100,000	(32,000)	-24%
01 00-00-8835	Streets - TPDES	1,984	2,500	2,500	2,500	-	0%
01 00-00-8890	Telephone	13,626	8,400	13,000	13,400	5,000	60%
01 00-00-8930	Travel & Subsistence	654	4,000	4,000	4,000	-	0%
01 00-00-9140	Capital Outlay-New Telephone System 2023	8,249	-	-	2,000	2,000	0%
	TOTAL Support Services	265,258	375,550	375,150	366,550	(9,000)	-2%
	TOTAL G & A Operating Expenses	4,531,649	4,784,629	4,955,346	5,387,489	602,860	12.60%
	Capital Outlay						
01 00-00-9250	Police Reserves	-	-	-	94,591	94,591	0%
01 00-00-9251	RESERVE FACILITIES	65,000	-	-	-	-	-
01 00-00-9252	TRANSFER TO CAPITL PROJECTS	1,743,000	1,595,000	1,595,000	1,684,719	89,719	6%
01 00-00-9253	TRANSFER FOR BEAUTIFICATION	35,000	40,000	40,000	40,000	-	0%
01 00-00-9254	Transfer to Debt Service	43,435	37,873	37,873	-	(37,873)	-100%
01	Transfer to UF Const Cares Funds	-	-	-	300,000	-	-
01 00-00-4990	Transfer from UF	0	-	-	-	-	-
01 00-00-9250	Transfer to Fuel Fund	0	-	-	-	-	-
	TOTAL Transfers	1,886,435	1,672,873	1,672,873	2,119,310	146,437	9%
	TOTAL General Fund EXPENDITURES	6,418,083	6,457,502	6,628,219	7,506,799	749,297	12%
	REVENUE OVER/(UNDER) EXPENDITURES	-42,654	706,741	203,148	(48,004)	(454,745)	-64%

Court Fund



The **Court Fund** is used to account for revenues and expenditures associated with designated court technology and court security fees.

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
COURT FUND SUMMARY**

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
COURT FINES	6,455	14,240	14,240	14,240
TOTAL REVENUE	6,455	14,240	14,240	14,240
EXPENDITURES				
PUBLIC SAFETY	7,754	7,950	7,950	9,950
TOTAL OPERATING EXPENDITURES	7,754	7,950	7,950	9,950
REVENUES OVER/(UNDER) EXPENDITURES	(1,299)	6,290	6,290	4,290
BEGINNING BALANCE	25,781	24,482	24,482	30,772
ENDING BALANCE	24,482	30,772	30,772	35,062
RESERVE FOR:				
CHILD SAFETY	-	5,500	5,500	5,500
SECURITY FUND	14,862	14,362	14,362	12,482
TECHNOLOGY FUND	9,620	10,120	10,120	8,620
TOTAL RESERVES	24,482	29,982	29,982	26,602

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
COURT FUND

ACCOUNT #	DESCRIPTION	2022		2022 PROJECTIONS	2023		INCREASE/ DECREASE	% INCREASE
		2021 ACTUAL	ADOPTED BUDGET		ADOPTED BUDGET			
05	00-00-4215 Court - Time Pay Fees/City	531	1,210	1,210	1,210	-	0%	
05	00-00-4216 Court - Time Pay Fees/ Effic	45	310	310	310	-	0%	
05	00-00-4217 Court - OMNI	424	650	650	650	-	0%	
05	00-00-4225 Child Safety 1015	709	1,650	1,650	1,650	-	0%	
05	00-00-4260 Security Fees	461	2,420	2,420	2,420	-	0%	
05	00-00-4270 Technology Fees	347	4,000	4,000	4,000	-	0%	
05	00-00-4271 CHILD SAFETY HARRIS CO	3,847	4,000	4,000	4,000	-	0%	
TOTAL COURT REVENUES		6,455	14,240	14,240	14,240	-	0%	
COURT FUND EXPENDITURES								
Support Services								
05	00-00-8140 Child Safety	-	150	150	150	-	0%	
05	00-00-8610 Court- General	60	-	-	-	-	0%	
05	00-00-8615 Court - Translation	104	-	-	-	-	0%	
05	00-00-8625 Technology	3,352	3,500	3,500	5,500	2,000	57%	
05	00-00-8626 Security	4,237	4,300	4,300	4,300	-	-	
TOTAL COURT EXPENDITURES		7,754	7,950	7,950	9,950	2,000	25%	
REVENUE OVER/(UNDER) EXPENDITURES		(1,299)	6,290	6,290	4,290	(2,000)	-32%	

Metro Fund



The **Metro Fund** is only for Metro related revenue and expenditures. Metro funds are kept separate for reporting requirements.

As part of the City's inter-local agreement with Metro, the City will receive \$134,000 annually through December 2040 for street maintenance and improvements on major thoroughfares.

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
METRO FUND SUMMARY**

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
INTERGOVERNMENTAL	134,000	134,000	134,000	134,000
TOTAL REVENUE	134,000	134,000	134,000	134,000
EXPENDITURES				
COMMODITIES	-	-	-	-
CONTRACTUAL SERVICES	130,670	134,000	134,000	134,000
TOTAL OPERATING EXPENDITURES	130,670	134,000	134,000	134,000
TRANSFER OUT				450,000
CHANGE IN FUND BALANCE	3,330	-	-	(450,000)
BEGINNING BALANCE	506,250	509,580	509,580	509,580
ENDING BALANCE	509,580	509,580	509,580	59,580

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
METRO FUND

ACCOUNT #	DESCRIPTION	2022		2023		INCREASE/ DECREASE	% INCREASE
		2021 ACTUAL	ADOPTED BUDGET	2022 PROJECTIONS	ADOPTED BUDGET		
10 00-00-4810	Sales Tax Metro	134,000	134,000	134,000	134,000	-	0%
	TOTAL METRO REVENUES	134,000	134,000	134,000	134,000	-	0%
	Commodities						
10 00-00-6890	Traffic Signs & Signals	21,668	-	-	-	-	-
	TOTAL Commodities	21,668	-	-	-	-	0%
	Support Services						
10 00-00-8810	Streets - Right of Way	96,286	90,000	90,000	90,000	-	0%
10 00-00-8820	Streets - Lighting	12,716	24,000	24,000	24,000	-	0%
10 00-00-8830	Streets - Lights Installation	-	20,000	20,000	20,000	-	0%
	TOTAL Support Services	109,002	134,000	134,000	134,000	-	0%
	Capital Outlay						
10 00-00-8810	Transfer to GF Cont				450,000	450,000	0%
	TOTAL Capital Outlay	-	-	-	450,000	450,000	0%
	TOTAL EXPENDITURES	109,002	134,000	134,000	584,000	450,000	336%
	REVENUE OVER/(UNDER) EXPEND	24,998	-	-	(450,000)	(450,000)	

Off-Site Tree Program Fund



The **Off-Site Tree Program Fund** was established to track and manage revenues (participation) and expenses for an alternative means of meeting the City's Tree Ordinance for New Development. Applicants are able to pay for trees to be planted in the City's rights of way when the number of trees, over the minimum required, cannot be planted on private property. This Program was established in 2020.

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
OFF-SITE TREE PROGRAM SUMMARY

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
OFF-SITE TREE SALES	168,436	60,000	60,000	60,000
TOTAL REVENUE	168,436	60,000	60,000	60,000
EXPENDITURES				
OFF-SITE TREE EXPENSES	25,265	100,000	100,000	100,000
TOTAL OPERATING EXPENDITURES	25,265	100,000	100,000	100,000
REVENUES OVER/(UNDER) EXPENDITURES	143,171	(40,000)	(40,000)	(40,000)
BEGINNING BALANCE	-	143,171	143,171	103,171
ENDING BALANCE	143,171	103,171	103,171	63,171

* Planting is limited to certain times of the year when planting trees is optimal.

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
OFF-SITE TREE PROGRAM**

ACCOUNT #	DESCRIPTION	2022		2023		INCREASE/ DECREASE	% INCREASE
		2021 ACTUAL	ADOPTED BUDGET	2022 PROJECTIONS	ADOPTED BUDGET		
	Off-site Tree Program						
17 00-00-4351	Off-Site Tree Program	125,000	60,000	60,000	60,000	-	0%
17 00-00-4990	Transfer In	43,436					
	TOTAL REVENUES	168,436	60,000	60,000	60,000	-	0%
	Support Services						
17 00-00-8752	Off-Site Tree Program	25,265	100,000	100,000	100,000	-	0%
	TOTAL Support Services	25,265	100,000	100,000	100,000	-	0%
	TOTAL SOLID WATER EXP	25,265	100,000	100,000	100,000	-	0%
	REVENUE OVER/(UNDER)						
	EXPENDITURES	143,171	(40,000)	(40,000)	(40,000)	-	.

Utility Fund



The **Utility Enterprise Fund** is used to account for Water and Sewer activities and operations. Being an enterprise fund, it is designed to be financed and operated in a manner similar to private business. Accordingly, utility charges should be sufficient to cover annual operating and capital costs while providing income for future capital needs.

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
UTILITY FUND SUMMARY**

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
WATER CHARGES	2,045,298	2,352,882	2,502,882	2,642,385
WASTEWATER CHARGES	720,105	756,200	777,000	794,790
MISC INCOME	72,094	21,000	28,000	21,000
TOTAL REVENUE	2,837,498	3,130,082	3,307,882	3,458,175
EXPENDITURES				
PERSONNEL	625,114	667,522	667,522	725,300
COMMODITIES	33,172	49,800	54,000	54,700
MAINTENANCE	142,831	157,700	159,700	144,200
CONTRACT SERVICES	1,022,411	1,088,000	1,088,000	1,088,000
SUPPORT SERVICES	266,233	303,600	311,300	320,800
TOTAL OPERATING EXP	2,089,761	2,266,622	2,280,522	2,333,000
OPERATING INCOME/(LOSS)	747,737	863,460	1,027,360	1,125,175
TRANSFERS IN / (OUT)	(2,895,699)	(846,130)	(828,669)	(1,072,830)
NET CHANGE IN POSITION	(2,147,962)	17,330	198,691	52,345
BEGINNING BALANCE	2,779,501	631,539	631,539	830,230
ENDING BALANCE	631,539	648,869	830,230	882,575
RESERVE FOR:				
VEHICLE REPLACEMENT	190,400	215,400	232,861	267,861
3 MONTHS OPERATING RESERVE	522,440	566,656	570,131	583,250
TOTAL RESERVES	712,840	782,056	802,991	851,111
OVER/(UNDER) POLICY	(81,301)	(133,187)	27,238	31,464

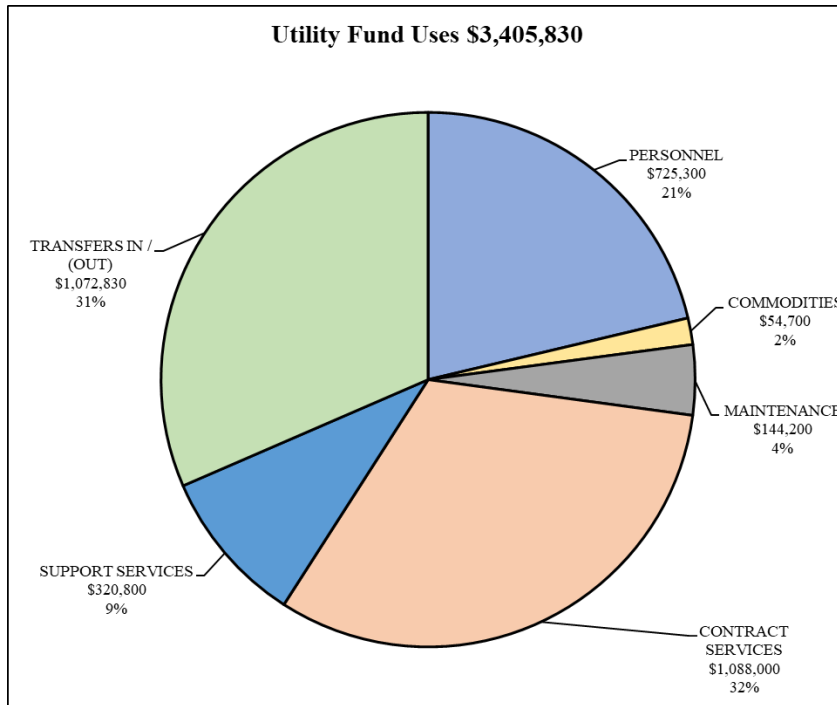
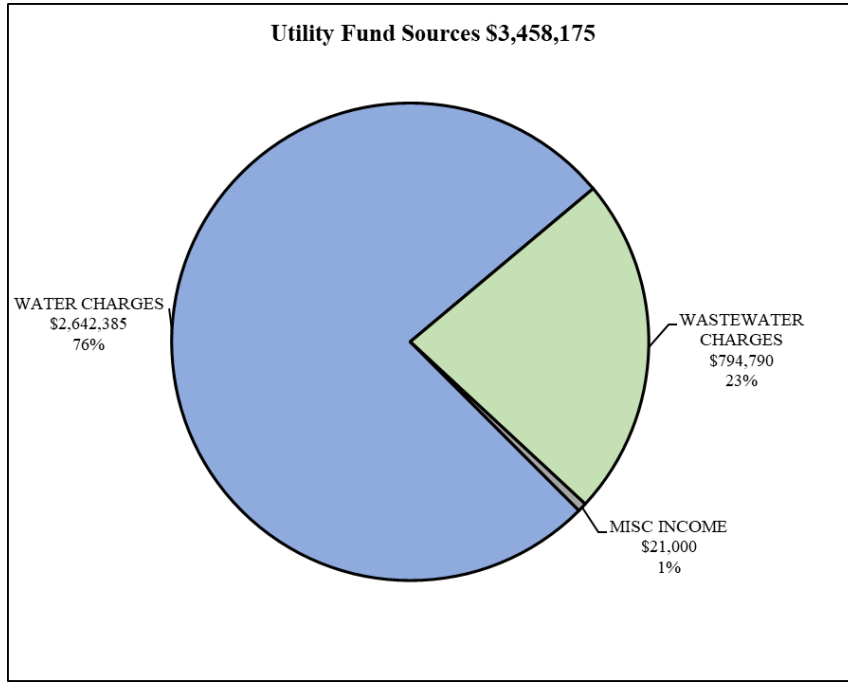
CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
UTILITY FUND

ACCOUNT #	DESCRIPTION	2022		2023		INCREASE/ DECREASE	%
		2021 ACTUAL	ADOPTED BUDGET WITH AMENDMENTS	2022 PROJECTIONS	ADOPTED BUDGET		
04 00-00-4410	Water Sales	1,967,443	2,292,882	2,442,882	2,582,385	289,503	13%
04 00-00-4420	Water Taps	37,710	60,000	60,000	60,000	-	0%
04 00-00-4510	Wastewater Sales	712,905	749,000	769,000	786,790	37,790	5%
04 00-00-4520	Wastewater Taps	7,200	7,200	8,000	8,000	800	11%
04 00-00-4750	Late Payment Fees	8,945	16,000	16,000	16,000	-	0%
04 00-00-4920	Miscellaneous Income	72,094	5,000	12,000	5,000	-	0%
TOTAL UTILITY REVENUES		2,806,298	3,130,082	3,307,882	3,458,175	328,093	10%
Utility Fund Expenses							
Personnel							
04 00-00-5010	Wages	446,487	482,612	482,612	531,000	48,388	10%
04 00-00-5020	Wages - Overtime	49,560	27,000	27,000	27,200	200	1%
04 00-00-5110	Payroll Taxes - FICA Employer	36,734	39,300	39,300	43,000	3,700	9%
04 00-00-5120	Payroll Taxes - TWC	2,298	1,620	1,620	1,620	-	0%
04 00-00-5210	Retirement - TMRS Employer	17,992	53,500	54,500	60,000	6,500	12%
04 00-00-5211	Retirement 457 Plan	-	9,825	9,825	9,825	-	0%
04 00-00-5310	Insurance-Workers Compensation	7,516	7,800	7,800	8,400	600	8%
04 00-00-5325	Insurance - Dental	1,070	1,260	1,260	1,260	-	0%
04 00-00-5330	Insurance - Disability	1,705	1,875	1,875	1,875	-	0%
04 00-00-5340	Insurance - Medical	45,068	50,000	52,000	54,700	4,700	9%
04 00-00-5350	Insurance - Life	431	490	490	490	-	0%
04 00-00-5410	Contract Labor	16,253	25,000	22,000	20,000	(5,000)	-20%
04 00-00-8990	Solid Waste Collection	(31,200)	(32,760)	(32,760)	(34,070)	(1,310)	4%
TOTAL Personnel		593,914	667,522	667,522	725,300	57,778	9%
Commodities							
04 00-00-6090	Chemicals	7,061	20,000	18,000	18,000	(2,000)	-10%
04 00-00-6250	Fuel	5,805	7,000	9,000	10,000	3,000	43%
04 00-00-6340	Garbage - Dumping Fees	2,768	1,500	1,500	1,500	-	0%
04 00-00-6410	Landscaping	1,890	8,250	8,250	8,250	-	0%
04 00-00-6490	Janitorial	1,238	1,200	4,400	4,600	3,400	283%
04 00-00-6650	Postage	2,976	3,000	3,000	3,000	-	0%
04 00-00-6660	Printing & Stationary	4,021	2,500	3,000	2,500	-	0%
04 00-00-6730	Supplies - General	1,850	1,500	2,000	2,000	500	33%
04 00-00-6740	Supplies - Office	163	350	350	350	-	0%
04 00-00-6810	Tools & Equipment	2,252	1,500	1,500	1,500	-	0%
04 00-00-6970	Uniforms	3,146	3,000	3,000	3,000	-	0%
TOTAL Commodities		33,172	49,800	54,000	54,700	4,900	10%
Maintenance							
04 00-00-7110	Building Maintenance	4,859	6,700	6,700	6,700	-	0%
04 00-00-7220	Equipment - General	2,284	-	-	-	-	0%
04 00-00-7230	Equipment - Office Equip	502	2,000	2,000	2,000	-	0%
04 00-00-7410	Vehicles	16,846	6,500	8,500	6,500	-	0%
04 00-00-7510	Water - Fire Hydrants	8,837	13,500	13,500	13,500	-	0%
04 00-00-7520	Water Well/Pumps	63,864	45,000	45,000	49,500	4,500	10%
04 00-00-7530	Water - Tanks	11,758	-	-	-	-	-
04 00-00-7535	Water Lines	7,104	10,000	10,000	11,000	1,000	10%
04 00-00-7540	Water - Water Meters	23,861	64,000	64,000	44,000	(20,000)	-31%
04 00-00-7610	Wastewater - Lines	2,914	10,000	10,000	11,000	1,000	10%
TOTAL Maintenance		142,831	157,700	159,700	144,200	(13,500)	-9%

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
UTILITY FUND

ACCOUNT #	DESCRIPTION	2022		2022 PROJECTIONS	2023		% INCREASE
		2021 ACTUAL	ADOPTED BUDGET WITH AMENDMENTS		PROPOSED BUDGET	INCREASE/ DECREASE	
Contract Services							
04	00-00-7502 Prof Serv - Accounting	8,052	13,000	13,000	13,000	-	0%
04	00-00-8001 Prof Fees - Engineering	32,638	30,000	30,000	30,000	-	0%
04	00-00-8002 Water Purchase/COH	595,585	740,000	620,000	620,000	(120,000)	-16%
04	00-00-8003 WW Treatment Fee	386,136	280,000	400,000	400,000	120,000	43%
04	00-00-8004 WW Treatment/COH	-	25,000	25,000	25,000	-	0%
TOTAL Contract Services		1,022,411	1,088,000	1,088,000	1,088,000	0	0%
Support Services							
04	00-00-8010 Advertising	(266)	-	-	-	-	0%
04	00-00-8130 Bank & Credit Card Charges	10,279	19,500	25,000	30,000	10,500	54%
04	00-00-8170 Data Processing	28,617	30,000	30,000	30,000	-	0%
04	00-00-8210 Delivery Service	12	-	-	-	-	0%
04	00-00-8250 Dues/Tuition & Subscriptions	4,197	5,000	5,000	5,000	-	0%
04	00-00-8270 Electricity	86,940	95,000	95,000	95,000	-	0%
04	00-00-8450 Insurance - General	18,724	17,800	20,000	22,000	4,200	24%
04	00-00-8630 Natural Gas	1,185	1,800	1,800	1,800	-	0%
04	00-00-8722 Gain Loss on Sale of Cap Asset	(4,770)	-	-	-	-	0%
04	00-00-8750 Special Fees	107,376	120,000	120,000	120,000	-	0%
04	00-00-8890 Telephone	13,939	13,000	13,000	15,500	2,500	19%
04	00-00-8930 Travel & Subsistence	-	1,500	1,500	1,500	-	0%
TOTAL Support Services		266,233	303,600	311,300	320,800	17,200	6%
TOTAL M&O UTILITY		2,058,561	2,266,622	2,280,522	2,333,000	66,378	3%
Capital Outlay							
04	00-00-9250 TRANSFER TO UT CIP	2,846,172	740,000	740,000	750,000	10,000	1%
04	00-00-9252 TRANSFER TO DEBT SERVICE FUND	49,527	106,130	106,130	322,830	216,700	204%
New Account	TRANSFER FROM FUEL			(17,461)			
TOTAL Capital Outlay		2,895,699	846,130	828,669	1,072,830	226,700	27%
TOTAL UTILITIES EXPENSES		4,954,260	3,112,752	3,109,191	3,405,830	293,078	9%
REVENUE OVER/(UNDER) EXP		(2,147,962)	17,330	198,691	52,345	35,015	

UTILITY FUND 2023



CITY OF BUNKER HILL VILLAGE

Adopted Residential Utility Rates & Average Bill

Rate Structure		
6% Increase in 2023		
Gallons	2022	2023
<i>Water</i>		
0-4,000	\$102.19	\$108.32
4,001-10,000	\$2.94	\$3.12
10,0001-20,000	\$3.21	\$3.40
20,001-30,000	\$5.51	\$5.84
30,001-40,000	\$6.26	\$6.64
40,001-60,000	\$7.33	\$7.77
60,001-70,000	\$8.99	\$9.53
70,001 & over	\$11.24	\$11.91
<i>Wastewater</i>		
0-1,000	\$47.08	\$49.90
1,001-40,000	\$1.82	\$1.93

Average Residential Bill			
~40,000 Gallons			
<i>(Two Month Billing Cycle)</i>			
	2022 Bill	Increase in 2023	2023 Bill
Water	\$269.63	\$16.18	\$285.81
Wastewater	\$118.06	\$9.04	\$127.10
Total W&WW	\$387.69	\$25.22	\$412.91
Solid Waste	\$72.62	<i>No Increase</i>	\$72.62
Total Bill	\$460.31	\$25.22	\$485.53

Base Rate for two months (including Solid Waste) \$230.84



CITY OF BUNKER HILL VILLAGE

Adopted Non-Residential Utility Rates & Average Bill

Rate Structure 8% Increase in 2023	
Gallons	Adopted 2023
<i>Water</i>	
Base Rate 0-4,000	\$132.89
4,001-10,000	\$4.28
10,001-20,000	\$4.74
20,001-30,000	\$5.90
30,001-40,000	\$7.97
40,001-60,000	\$9.02
60,001-70,000	\$10.92
70,001 & over	\$12.71
<i>Wastewater</i>	
0-1,000	\$57.78
1,001-40,000	\$4.22

Irrigation Rate Structure	
Gallons	Adopted 2023
<i>Water</i>	
0-1,000	\$33.22
1,001-4,000	\$33.22
4,001-10,000	\$4.28
10,001-20,000	\$4.74
20,001-30,000	\$5.90
30,001-40,000	\$7.97
40,001-60,000	\$9.02
60,001-70,000	\$10.92
70,001 & over	\$12.71

Average Non-Residential Bill	
~140,000 Gallons	
<i>(Two Month Billing Cycle)</i>	
2023 Bill	
Water	\$1,524.00
Wastewater	\$226.69
Total Bill	\$1,750.69

Non-Residential users make-up ~6%-7% of W& WW Sales



Solid Waste Fund



The **Solid Waste Enterprise Fund** is used to account for solid waste-garbage activities and operations. The fund is operated in a manner similar to private business enterprises. Accordingly, solid waste-garbage charges should be sufficient to support annual operating and operating reserves.

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
SOLID WASTE FUND SUMMARY

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
SOLID WASTE SALES	482,292	495,200	495,200	495,200
TOTAL REVENUE	482,292	495,200	495,200	495,200
EXPENDITURES				
CONTRACTUAL SERVICES	496,646	482,065	482,065	501,808
TOTAL OPERATING EXPENDITURES	496,646	482,065	482,065	501,808
REVENUES OVER/(UNDER) EXPENDITURES	(14,354)	13,135	13,135	(6,608)
BEGINNING BALANCE	167,677	153,323	153,323	166,458
ENDING BALANCE	153,323	166,458	166,458	159,851
3 MONTHS RESERVE OVER (UNDER) POLICY	124,161	120,516 45,942	120,516 45,942	125,452 34,399

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
SOLID WASTE FUND

ACCOUNT #	DESCRIPTION	2021	2022	2022	2023	INCREASE/ DECREASE	%
		ACTUAL	ADOPTED BUDGET	PROJECTIONS	ADOPTED BUDGET		
	Solid Waste						
09 00-00-4610	Solid Waste Sales	480,646	495,200	495,200	495,200	-	0.00%
09 00-00-4750	Late Fee - Penalty	1,646				-	0.00%
09 00-00-4920	Misc. Income	-	-	-	-	-	0.00%
	TOTAL REVENUES	482,292	495,200	495,200	495,200	-	0.00%
	Support Services						
09 00-00-8130	Banking/CC Fees	-	1,000	1,000	1,500	500	50.00%
09 00-00-8990	Solid Waste Collection	465,446	448,305	448,305	466,237	17,932	4.00%
09 00-00-8991	Administration Fee	31,200	32,760	32,760	34,070	1,310	4.00%
	TOTAL Support Services	496,646	482,065	482,065	501,808	19,743	4.10%
	TOTAL SOLID WATER EXP	496,646	482,065	482,065	501,808	19,743	4.10%
	REVENUE OVER/(UNDER)						
	EXPENDITURES	(14,354)	13,135	13,135	(6,608)	(19,743)	-150.31%

Capital Project Fund

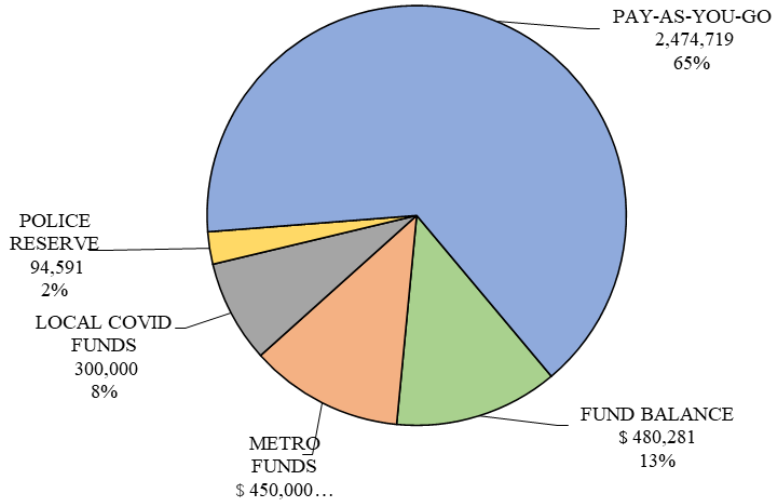


The **General Fund Capital Projects Fund** is used to account for funding sources and uses related to streets, drainage, facilities, and public safety capital infrastructure projects.

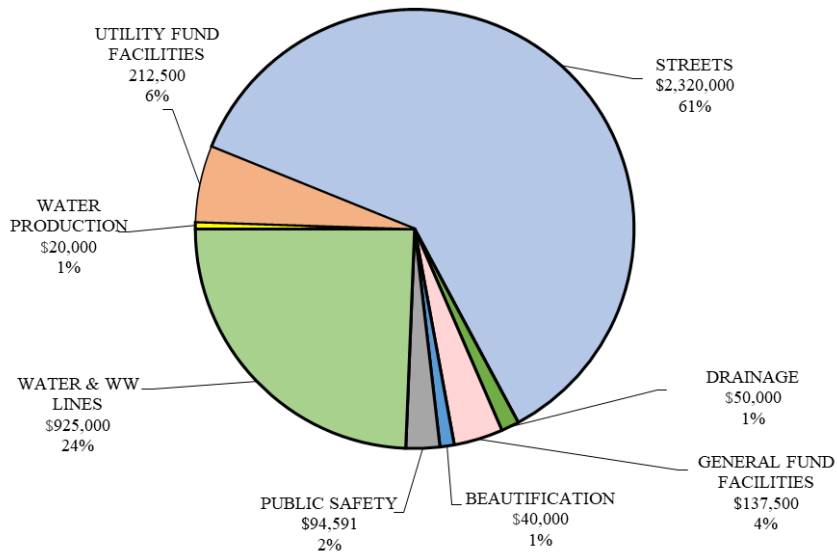
The **Utility Fund Capital Projects Fund** is used to account for funding sources and uses related to water and wastewater infrastructure capital projects.

CAPITAL IMPROVEMENT PLAN 2023

CIP Fund Sources: \$3,799,591



CIP Fund Uses: \$3,799,591



CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
GENERAL FUND-CAPITAL PROJECTS FUND

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
BOND PROCEEDS	-	-	-	-
INTEREST INCOME	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENDITURES				
STREETS	195,619	1,340,000	1,295,000	2,320,000
DRAINAGE	64,505	3,235,000	3,402,190	50,000
FACILITIES	15,060	595,000	595,000	137,500
PUBLIC SAFETY	-	-	-	94,591
BEAUTIFICATION	33,836	40,000	40,000	40,000
VEHICLE/FACILITIES	-	-	-	-
CLOSING COST	29,834	-	-	-
TOTAL OPERATING EXPENDITURE	338,853	5,210,000	5,332,190	2,642,091
OPERATING INCOME/(LOSS)				
TRANSFERS IN	3,883,725	1,635,000	1,635,000	2,269,310
TRANSFERS (OUT)	-	-	-	-
CHANGE IN FUND BALANCE	3,544,871	(3,575,000)	(3,697,190)	(372,781)
BEGINNING FUND BALANCE	567,572	4,112,443	4,112,443	415,253
ENDING FUND BALANCE	4,112,443	537,443	415,253	42,472

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
GENERAL FUND CONSTRUCTION FUND

ACCOUNT #	DESCRIPTION	2022		2022 PROJECTIONS	2023		INCREASE/ DECREASE	%
		2021 ACTUAL	ADOPTED BUDGET WITH AMENDMENTS		ADOPTED BUDGET			
06 00-00-4500	Annual Contribution	1,743,000	1,595,000	1,595,000	1,684,719	89,719	6%	
06 00-00-4600	Contributions from Reserves	74,897	-	-	94,591	94,591	-	
	Transfer from Metro				450,000			
06 00-00-4700	BEAUTIFICATION	35,000	40,000	40,000	40,000	-	0%	
15 00-00-4960	Bond Proceeds	2,030,828	-	-	-	-	-	
TOTAL GF CONSTRUCTION FUND REVENUE		3,883,725	1,635,000	1,635,000	2,269,310	184,310	11%	
Contract Services								
15 00-00-7503	PS Engineering & Other	51,204	-	-	-	-	-	
15 00-00-7504	PS - LEGAL	1,870	-	-	-	-	-	
TOTAL Contract Services		53,074	-	-	-	-	0%	
Support Services								
15 00-00-8751	Underwriter Discount	11,225	-	-	-	-	-	
15 00-00-8752	Closing Cost	18,406	-	-	-	-	-	
TOTAL Support Services		29,631	-	-	-	-	0%	
Capital Outlay								
06 00-00-8832	BEAUTIFICATION	33,836	40,000	40,000	40,000	-	0%	
06 00-00-9183	Drainage	614	1,399,636	1,464,636		(1,399,636)	120%	
06 00-00-9183.01	Localized Drainage	921	-	-	50,000	50,000	120%	
06 00-00-9183.01	Drainage Eaton Court		35,000	35,000		(35,000)	-100%	
06 00-00-9184	Streets	-	-	-	-	-	-	
06 00-00-9184	Strey Taylor Crest Knipp				960,000			
06 00-00-9184	Bunker Hill Road Overlay				380,000			
06 00-00-9184.01	Asphalt Rehabilitation	16,126	45,000	-	50,000	5,000	11%	
06 00-00-9184.02	Chapel Bell/Other Rates as 6	165,278	1,200,000	1,200,000		(1,200,000)	-100%	
06 00-00-9184.03	Gessner Northbound & Memorial	14,215	75,000	75,000	850,000	775,000	1033%	
06 00-00-9184.04	Sidewalks		20,000	20,000	80,000	60,000	300%	
06 00-00-9190	Public Safety	-	-	-	94,591	94,591	-	
06 00-00-9191	Facilities	15,060	595,000	595,000	137,500	(457,500)	-	
15 00-00-9183	Drainage at BHE	-	1,800,364	1,902,554		(1,800,364)	-	
15 00-00-9250	Transfer to General Const.	9,897	-	-	-	-	-	
15 00-00-9800	Payment to Escrow Agent	203	-	-	-	-	-	
TOTAL Capital Outlay		256,148	5,210,000	5,332,190	2,642,091	(3,907,909)	-75%	
TOTAL EXPENDITURES		338,852	5,210,000	5,332,190	2,642,091	(3,907,909)	-75%	
REVENUE OVER/(UNDER) EXPENDITURES		3,544,872	(3,575,000)	(3,697,190)	(372,781)	4,092,219	-114%	

GENERAL FUND CIP

DESCRIPTION	2022			2023
	ACTUAL 2021	ADOPTED BUDGET WITH AMENDMENTS	2022 PROJECTIONS	ADOPTED BUDGET
Streets				
Asphalt Rehab -- Point Repairs and minor streets	\$16,126	\$45,000		\$50,000
Streets General - Sidewalks		\$20,000	\$20,000	
Strey, Taylor Crest, Knipp (every 7 years)				\$960,000
Bunker Hill Road Overlay (every 5 years)				\$380,000
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024	\$14,215	\$75,000	\$75,000	\$850,000
Sidewalks in the City				\$80,000
Chapel Belle -- Include section of Tamerlaine Drive Design 2021; Construction 2022	\$165,278	\$1,200,000	\$1,200,000	
Total Streets:	\$195,619	\$1,340,000	\$1,295,000	\$2,320,000
Special Projects - Drainage				
Localized Drainage Projects		\$35,000	\$35,000	\$50,000
Regional Drainage Projects / Policy Projects - Bunker Hill Elem and closing costs	\$94,340	\$3,200,000	\$3,367,190	
Total Drainage:	\$94,340	\$3,235,000	\$3,402,190	\$50,000
Facilities & Public Safety				
Public Works Facility	\$15,060	\$595,000	\$595,000	\$137,500
Public Safety - MVPD				\$94,591
Total Facilities/Public Safety Projects	\$15,060	\$595,000	\$595,000	\$232,091
Beautification				
Beautification	\$33,836	\$40,000	\$40,000	\$40,000
Total Beautification:	\$33,836	\$40,000	\$40,000	\$40,000
TOTAL GENERAL FUND PROJECTS	\$338,855	\$5,210,000	\$5,332,190	\$2,642,091

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
UTILITY FUND-CAPITAL PROJECTS FUND

	2021 ACTUAL	2022 ADOPTED BUDGET	2022 PROJECTIONS	2023 ADOPTED BUDGET
REVENUES				
BOND PROCEEDS	5,300,000	-	-	-
TOTAL REVENUE	5,300,000	-	-	-
EXPENDITURES				
WATER & WW LINES	88,145	240,000	40,000	925,000
WATER PRODUCTION	2,645,621	3,895,000	3,875,000	20,000
FACILITIES	16,500	1,105,000	1,105,000	212,500
BOND ISSUANCE / CONTENGIENCY	98,224	-	150,000	-
VEHICLES & EQUIPMENT		64,730	67,120	-
TOTAL OPERATING EXPENDITURES	2,848,490	5,304,730	5,237,120	1,157,500
OPERATING INCOME/(LOSS)				
TRANSFERS (OUT)	-	-	-	-
TRANSFER IN LOCAL COVID RELIEF				300,000
TRANSFERS IN UTILITY FUND	2,846,172	740,000	740,000	750,000
NET CHANGE IN POSITION	5,297,683	(4,564,730)	(4,497,120)	(107,500)
BEGINNING FUND BALANCE	429,570	5,727,253	5,727,253	1,230,133
ENDING FUND BALANCE	5,727,253	1,162,523	1,230,133	1,122,633

CITY OF BUNKER HILL VILLAGE
ADOPTED 2023 BUDGET
UTILITY FUND CONSTRUCTION FUND

ACCOUNT #	DESCRIPTION	2022		2023	
		2021 ACTUAL	ADOPTED BUDGET	2022 PROJECTIONS	ADOPTED BUDGET
07 00-00-4501	ANNUAL CONTRIB - UTILITY	846,172	740,000	740,000	750,000
07 00-00-4600	Contributions from Reserves	2,000,000	-		-
New account	Contribution from CARES Funds				300,000
16 00-00-4960	Bond Proceeds	5,300,000	-		-
TOTAL UTILITY FUND CAPITAL PROJECTS REVENUES		8,146,172	740,000	740,000	1,050,000
Contract Services					
16 00-00-7503	PS -Engineering Well	92,808	265,000	265,000	
16 00-00-7504	PS- Engineering Trans Line	52,197	-	-	-
16 00-00-7505	PS-Legal Fees Well	888	-	-	-
TOTAL Contract Services		145,893	265,000	265,000	-
Support Services					
16 00-00-8010	Advertisement Well	973	-		-
16 00-00-8011	Advertisement Trans Line	3,100	-		-
16 00-00-8750	WW#5 Contengency & Debt Issuance Cost	49,764	150,000	150,000	
16 00-00-8751	Underwriter Discount	30,348	-		-
TOTAL Support Services		84,186	150,000	150,000	-
Capital Outlay					
07 00-00-9180.01	Trans Line to Taylor Crest	-	1,900,000	1,900,000	
07 00-00-9180.02	Tele of Concrete LInes WW	10,413		-	90,000
07 00-00-9180.03	Tele SCADA		150,000	150,000	
07 00-00-9180.05	Generator at TC		400,000	400,000	
07 00-00-9180.04	Replace of Concrete Lines WW	22,435	-	-	-
07 00-00-9181	TRANS LINE TO TAYLOR CREST	-	-	-	-
07 00-00-9182	REPLACE WATER LINES	-	100,000	20,000	400,000
	Gessner Water Lines with Roadway Design				125,000
07 00-00-9182.02	WP#2 Recoat Storage Tank	329,823	-	-	-
07 00-00-9182.03	WP #2 VFD Booster Pumps	-	40,000	-	40,000
07 00-00-9184	REPLACE OF WASTEWATER LINES	-	100,000	20,000	
07 00-00-9187	WP #2 VFD BOOSTER PUMPS	95,942	-	-	
07 00-00-9188	Irrigation Systems	-	30,000	10,000	20,000
07 00-00-9191	Facilities	16,500	1,105,000	1,105,000	212,500
16 00-00-6410	WW#5 Landscaping		100,000	100,000	
16 00-00-8490	Interest Expense	17,564	-		
16 00-00-9053	Drilling Design and Cont Well	1,882,886	-		
16 00-00-9054	Well Site Work	60,300	1,050,000	1,050,000	
16 00-00-9100	Contingency Well	11,119	-		-
New account	Meter Replacement				250,000
New account	Paint Fire Hydrant				20,000
16 00-00-9250	Transfer to Utility Const	170,882	-		-
16 00-00-9800	Payment to Escrow Agent	548	-		-
16 00-00-9700	All-Terraine Vehicle	-	17,610	20,000	
16 00-00-9701	Mini Excavator	-	47,120	47,120	
TOTAL Capital Outlay		2,618,410	5,039,730	4,822,120	1,157,500
TOTAL EXPENDITURES		2,848,490	5,454,730	5,237,120	1,157,500
REVENUE OVER/(UNDER) EXPENDITURES		5,297,683	(4,714,730)	(4,497,120)	(107,500)

UTILITY FUND CIP

DESCRIPTION	2021	2022	2022	2023
	ACTUAL	ADOPTED BUDGET	PROJECTIONS	ADOPTED BUDGET
Utility Water Lines				
Construction of Transmission Main for new Water Well		\$1,900,000	\$1,900,000	
Replacement of Water Lines		\$100,000	\$20,000	\$400,000
Gessner Water Line with Roadway Reconstruction				\$125,000
Utility Wastewater Lines				
Replacement of Waste Water Lines	\$22,435	\$100,000	\$20,000	
Televising Concrete Lines	\$10,413			\$90,000
Total Water & WW Lines:	\$32,848	\$2,100,000	\$1,940,000	\$615,000
Utility Water Production				
Booster Pumps	\$95,942	\$40,000		\$40,000
Recoat Storage Tanks WP #2	\$329,823			
Engineering & Other for Water Well #5 and Transmission	\$230,079	\$265,000	\$265,000	
Construction of Water Well # 5	\$2,082,999			
Construction of Water Well # 5 Site Work (includes SBISD	\$60,300	\$1,050,000	\$1,050,000	
Telecommunications for SCADA		\$150,000	\$150,000	
WW #5 and Transmission Main Contingency 5% on Construction and Issuance Costs		\$150,000	\$150,000	
Water Well #5 Landscaping		\$100,000	\$100,000	
Meter Replacement				\$250,000
Fire Hydrants				\$20,000
Replacement Generator at Taylorcrest Water Plant		\$400,000	\$400,000	
Irrigation Systems at Water Wells		\$30,000	\$10,000	\$20,000
Total Water Production:	\$2,799,143	\$2,185,000	\$2,125,000	\$330,000
Public Works Facility				
Public Works Facility	\$16,500	\$1,105,000	\$1,105,000	\$212,500
Total Facility:	\$16,500	\$1,105,000	\$1,105,000	\$212,500
Vehicle and Equipment				
All Terrain Vehicle (ATV)		\$17,610	\$20,000	
Mini Excavator- Capital Lease		\$47,120	\$47,120	
Total Vehicle and Equipment:		\$64,730	\$67,120	
TOTAL UTILITY FUND	\$2,848,491	\$5,454,730	\$5,237,120	\$1,157,500

Capital Infrastructure Management Plan



A 5-year **Capital Improvement Plan** has been developed for financial and project planning. The Plan is reviewed and updated on an annual basis. The budget year is fiscally appropriated; the outer years are for planning purposes and forecasting.

The General Fund Revenues/ Property Values projected for 2022 and the outyears are very conservative due to economic uncertainty and will be reviewed annually.

City of Bunker Hill Village - Capital Projects Plan
2023 Budget
 Years 2023 - 2027 5 Year Capital Plan

General Fund Assumptions Based on Prel & Cert Roll; Outyears 3.5% cap

UB Rate Increase 6% in 2023; Base rate achieved; Increases for well and rehab projects; PW split 35 GF : 65 UF

General & UB M&O Expenditures Capped - 4% in out years

	5 Year Capital Plan						
	2021 Actual Per Audit	2022	2023	2024	2025	2026	2027
General Fund - Infrastructure (streets & drainage)		\$1,635,000	\$1,724,719	\$1,963,578	\$2,036,326	\$2,113,918	\$2,191,253
Subtotal GF by Year		\$1,635,000	\$1,724,719	\$1,963,578	\$2,036,326	\$2,113,918	\$2,191,253
Total Available including Carryover		\$5,747,443	\$2,139,972	\$2,006,050	\$2,222,376	\$2,901,295	\$3,227,548
Proceed from Other Sources: 2021 Debt Service Cos; Metro; MVPD Reserve			\$544,591				
Total Available including Bonds		\$5,747,443	\$2,684,563				
TOTAL OF GF PROJECTS		\$5,332,190	\$2,642,091	\$1,820,000	\$1,435,000	\$1,865,000	\$790,000
Remaining Balance General Fund	\$4,112,443	\$415,253	\$42,472	\$186,050	\$787,376	\$1,036,295	\$2,437,548

	5 Year Capital Plan						
General Fund	2021	2022	2023	2024	2025	2026	2027
Streets							
Asphalt Rehab -- Point Repairs / minor streets			\$50,000	\$75,000	\$75,000	\$75,000	\$250,000
Memorial Drive Overlay (2/3 cost BHV; CoH 1/3)					\$600,000		
Flintdale Overlay (every 7 years)					\$320,000		
Strey, Taylor Crest, Knipp (every 7 years)			\$960,000				
Bunker Hill Road Overlay (every 5 years)			\$380,000				
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024		\$75,000	\$850,000	\$1,500,000			
Chapel Belle -- Include section of Tamerlaine Drive Design 2021; Construction 2022		\$1,200,000					
Other Streets Based on Rating Per Street Assessment					\$200,000	\$1,200,000	\$200,000
Sidewalk Construction		\$20,000	\$80,000	\$80,000		\$300,000	
Streets Master Plan				\$25,000			
City Hall Park Planning Study				\$50,000	\$100,000	\$100,000	
Beautification		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Total Streets:		\$1,335,000	\$2,360,000	\$1,770,000	\$1,335,000	\$1,715,000	\$490,000
Special Projects - Drainage							
Localized Drainage Projects - Eaton Court		\$35,000	\$50,000	\$50,000	\$100,000	\$150,000	\$200,000
Regional Drainage Projects / Policy Projects - Bunker Hill Elem (includes debt issue in 2021)		\$3,367,190					\$100,000
Drainage Master Plan				\$50,000			
Total Drainage:		\$3,402,190	\$50,000	\$50,000	\$100,000	\$150,000	\$300,000
Facilities & Public Safety							
Public Works Facility (35% GF)		\$595,000	\$137,500				
Village Fire Department							
Memorial Villages Police Department - Capital Projects			\$94,591				
Total Facilities/Public Safety Projects		\$595,000	\$232,091	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND		\$5,332,190	\$2,642,091	\$1,820,000	\$1,435,000	\$1,865,000	\$790,000

City of Bunker Hill Village - Capital Projects Plan

General Fund Assumptions Based on Pret & Cert Roll; Outyears 3.5% cap

2023 Budget

UB Rate Increase 6% in 2023; Base rate achieved; Increases for well and rehab projects; PW split 35 GF : 65 UF

Years 2023 - 2027 5 Year Capital Plan

General & UB M&O Expenditures Capped - 4% in out years

	5 Year Capital Plan						
	2021 Actual Per Audit	2022	2023	2024	2025	2026	2027
Utility Fund	2021 Actual per Audit	2022	2023	2024	2025	2026	2027
Utility Fund- Water Production		\$370,000	\$375,000	\$370,000	\$370,000	\$370,000	\$370,000
Utility Fund- Infrastructure (W&WW Lines)	\$2,846,172	\$370,000	\$375,000	\$306,435	\$383,809	\$461,144	\$548,718
Proceed from Other Sources: 2021 Bonds; CARES ACT; Etc.	\$5,300,000	\$0	\$300,000	\$675,000			
Subtotal UF by Year	\$8,146,172	\$740,000	\$1,050,000	\$1,351,435	\$753,809	\$831,144	\$918,718
Total Available including Carryover	\$8,575,742	\$6,467,251	\$2,280,131	\$2,474,066	\$1,812,875	\$2,104,019	\$2,142,737
TOTAL OF UF PROJECTS	\$2,848,491	\$5,237,120	\$1,157,500	\$1,415,000	\$540,000	\$880,000	\$890,000
Remaining Balance for Carryover (b-c)	\$5,727,251	\$1,230,131	\$1,122,631	\$1,059,066	\$1,272,875	\$1,224,019	\$1,252,737

	5 Year Capital Plan						
	2021 Actual	2022	2023	2024	2025	2026	2027

UTILITY FUND

Utility Water Production							
Booster Pumps	\$95,942	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Ground Storage Tanks	\$329,823				\$100,000	\$240,000	\$600,000
Engineering for Water Well #5 and Transmission Line **	\$145,893	\$265,000					
Construction of Water Well # 5	\$2,082,999						
Construction of Water Well # 5 Site Work (includes SBISD C/O)	\$60,300	\$1,050,000					
Water Well #5 Landscaping and Completion with SBISD		\$100,000					
Debt Issuance Costs & Contingency -- Water Well No. 5 and Transmission Main (5% on 2022 Construction)	\$84,186	\$150,000					
Telecommunications for SCADA		\$150,000					
Replacement of Water Wells (4 wells down to 3)							
Paint Fire Hydrants			\$20,000				
Meter Replacement Project			\$250,000	\$250,000			
Irrigation Systems at Water Wells		\$10,000	\$20,000				
Total Water Production:	\$2,799,143	\$1,725,000	\$330,000	\$40,000	\$140,000	\$280,000	\$640,000

Utility Water Lines							
Construction of Transmission Main for new Water Well and Generator		\$2,300,000					
Replacement of Water Lines/ Water Rehab		\$20,000	\$400,000	\$200,000	\$200,000	\$200,000	\$250,000
Gessner Water Line with Roadway Reconstruction			\$125,000	\$800,000			
Utility Wastewater Lines							
Replacement of Concrete Lines	\$22,435	\$20,000		\$375,000	\$200,000	\$100,000	
Televising Concrete Lines	\$10,413		\$90,000				
Total Water & WW Lines:	\$32,848	\$2,340,000	\$615,000	\$1,375,000	\$400,000	\$300,000	\$250,000
Public Works Facility (UF 65%)	\$16,500	\$1,105,000	\$212,500			\$300,000	
TOTAL UTILITY FUND PROJECTS	\$16,500	\$5,170,000	\$1,157,500	\$1,415,000	\$540,000	\$880,000	\$890,000

Vehicles and Equipment							
All Terrain Vehicle (ATV) - Access to Sidewalks, Back Yards, Etc.		\$20,000					
Mini Excavator - Capital Lease		\$47,120					
Total Capital Outlay for Vehicles & Equipment		\$67,120	\$0	\$0	\$0	\$0	\$0

TOTAL UTILITY FUND NEEDS	\$2,848,491	\$5,237,120	\$1,157,500	\$1,415,000	\$540,000	\$880,000	\$890,000
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Appendix



2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bunker Hill Village 713-467-9762
 Taxing Unit Name Phone (area code and number)
 11977 Memorial Dr, Houston, TX 77024 https://bunkerhilltx.gov/
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,347,526,754
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,347,526,754
4.	2021 total adopted tax rate.	\$ 0.275000 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 148,656,955
	B. 2021 values resulting from final court decisions:	- \$ 139,109,813
	C. 2021 value loss. Subtract B from A. ³	\$ 9,547,142
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 70,807,639
	B. 2021 disputed value:	- \$ 8,737,400
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 62,070,239
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 71,617,381

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,419,144,135
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 0 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 40,508 C. Value loss. Add A and B. ⁶	\$ 40,508
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 40,508
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,419,103,627
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,652,534
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 10,558
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,663,092
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 0 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 0

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(e-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 388,301,823
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 2,164,212,564
	C. Total value under protest or not certified. Add A and B.	\$ 2,552,514,387
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,552,514,387
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 162,988
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 29,540,181
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 29,703,169
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 2,522,811,218
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.264113/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.227338/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,419,144,135

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(a)(B)

¹⁷ Tex. Tax Code § 26.012(a)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 5,499,633
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 8,732	8,732
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	0
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	0
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 8,732	8,732
	E. Add Line 30 to 31D.	\$ 5,508,365
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,522,811,218
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.218342 / \$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	0
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 / \$100	0 / \$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 / \$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	0
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 / \$100	0.000000 / \$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 / \$100

²² (Reserved for expansion)

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	 \$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	 \$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.218342 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	 \$ _____ 0.218342 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.225983 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>1,744,942</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>100,000</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>617,605</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>1,027,337</u>
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>1,027,337</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>98.76</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>98.36</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>98.79</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>100.00</u> %
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>1,027,337</u>
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>2,552,514,387</u>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.040248</u> /\$100
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.266231</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,552,514,387
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.264113 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.264113 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.286231 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.286231 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,552,514,387
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.286231 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000506 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.016299 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.016805 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.283036 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.218342 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,552,514,387
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.019588 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.040248 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.278178 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.275000/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.275000/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,419,103,627
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 6,852,534
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,522,811,218
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.283036/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$ 0.264113/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate	\$ 0.283036/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
De minimis rate	\$ 0.278178/\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Elizabeth Ruiz
Printed Name of Taxing Unit Representative

sign here → [Signature]
Taxing Unit Representative

8/08/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §9 26.04(c-2) and (d-2)