

City of
BUNKER HILL VILLAGE



2025 Adopted Budget

Gerardo Barrera, MBA, CPM
City Administrator/Acting City Secretary



Susan Grass Engels, CFE, CGFO
Finance Director

ORDINANCE NO. 24-631

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF BUNKER HILL VILLAGE, TEXAS, ANNUAL BUDGET FOR THE YEAR 2025; 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 2025, 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 17th day of September, 2024, 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 17th day of September 2024.



Robert P. Lord, Mayor

ATTEST:



Gerardo Barrera, City Administrator/ Acting City Secretary

Adopted Annual Budget for Fiscal Year 2025 January 1, 2025 – December 31, 2025

This budget will raise less revenue from property taxes than last year’s budget by an amount of \$-66,090, which is a -0.88 percent decrease from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$97,260.

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

For: Mayor Pro-Tem Susan Schwartz Councilmember Carl Moerer
 Councilmember Keith Brown Councilmember Andrew Poor

Against:

Present and Not Voting: Mayor Robert P. Lord

Absent: Councilmember Eric Thode

Property Tax Rate Comparison

	<u>2024-2025</u>	<u>2023-2024</u>
Adopted Property Tax Rate	\$0.271000/100	\$0.271000/100
No New Revenue Tax Rate	\$0.277041/100	\$0.271726/100
No New Revenue M&O Rate	\$0.240912/100	\$0.235688/100
Voter Approval Tax Rate	\$0.284070/100	\$0.283412/100
De Minimis Rate	\$0.289166/100	\$0.285873/100
Debt Tax Rate	\$0.030000/100	\$0.035312/100

Total outstanding debt obligation for the City of Bunker Hill Village secured by property taxes: \$10,553,944.

City of Bunker Hill Village

Adopted Budget

Fiscal Year 2025

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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, 2025, and ending December 31, 2025, as approved on September 17, 2024. The City's Budget is the community's most important policy document as it determines how municipal funds will be spent throughout the year. 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 nine (9) full-time positions 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 2025.

The goals for fiscal year 2025 include the following:

- To continue to preserve and protect the present residential character of Bunker Hill Village through enforcement of City Ordinances to promote and provide for the health, safety, convenience, comfort and general welfare of the residents.
- 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. 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 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 the water meter replacement process.

Fiscal Year 2025 Budget

The City's adopted 2025 budget totals \$18.7 million; comprised of \$6 million in capital improvements or 32% of the budget, \$11.7 million or 63% for operating expenses including police, fire, water/wastewater, and solid waste. Public Safety accounts for 36% of the City's total operating budget (*73% of General Fund operating costs*). The remaining \$922 thousand or 5% is for the City's annual debt service payments.

The Budget includes:

- The adopted tax rate of \$0.27100/100 is the same as the current tax rate with a 1.98% 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.
- An 8% residential and 8% non-residential water/wastewater fee increase for 2025. There is an additional 7% increase for solid waste services.

Budget Format

The complete financial plan for the City of Bunker Hill Village consists of ten (10) 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
- Restricted Donation Fund
- Off-Site Tree Program
- General Fund – *Capital Projects*
- Utility Fund – *Capital Projects*

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 continues to be a challenge; however, unlike other cities, Bunker Hill has seen an increase in sales tax and municipal fees. In addition, construction and reconstruction continued without any negative impact. Although the City is 100% built out, new value for tax year 2024 is \$35.4 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

City staff recognize that the annual budget process is the single most important fiscal responsibility of 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 July 17, 2024, to present and discuss the proposed budget, tax rate, and priorities for 2025. On July 17, 2024, the City Council reviewed and discussed the proposed tax rate option and ultimately approved a proposed tax rate of \$0.27100/\$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 17, 2024, to receive input from the public regarding the 2025 Budget and 2024 property tax rate to support the 2025 Budget. The Council voted to adopt the budget and tax rate of \$0.27100/\$100 of assessed value on September 17, 2024.

FINANCIAL INFORMATION AND MAJOR FUND SUMMARIES

Certified Roll and Tax Rate

Taxable Value – Taxable Value for tax year 2024 is \$2,739,125,142, an increase of \$53.2 million or 1.98% from the 2023 taxable value of \$2,685,962,340.

Tax Rate – The adopted tax rate of \$0.27100/\$100 is the same from the current tax rate of \$0.27100/\$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	\$ 0.277043
Voter Approved Tax Rate	\$ 0.279345
De Minimis Tax Rate	\$ 0.289168
Adopted Tax Rate	\$ 0.271000

The tax rate is adopted in two parts. The Operations and Maintenance Tax Rate was adopted at \$ 0.241000, or 89%, and the Debt Service component at \$ 0.030000, or 11% of the total tax rate.

Debt Service Fund

The Debt Service Fund provides the funding to make the City's annual debt payments. The 2025 principal and interest payments are estimated to total \$1,232,949, of which \$921,344 are paid by property tax revenues. On December 31, 2025, the estimated fund balance shows an ending fund balance of \$133,947. The City's forecast shows an increase in fund balance in 2026.

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 \$8,590,000 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 \$8,821,932. This is \$13,476 lower than the 2024 budget. A decrease in interest income by \$50,000, Intergovernmental by \$105,000 and Miscellaneous Income by \$47,000 and Franchise Fees by \$6,000. There was also an increase in property tax revenues of \$170,801, and fines and forfeitures of 7,210 is due to the decrease in revenue.

Expenditures total \$8,667,394: \$6.2 million for operations and \$2.4 million for pay-as-you go capital projects and are \$588,576 lower than 2024. Operating expenditures of \$6.2 million are up \$411,813 or 7% from the 2024 budget. Public Safety increased \$225,494 or 5% which makes up 73% of the General Fund Budget

Estimated ending fund balance on December 31, 2025, is \$3,978,870. Funds of \$3,111,770 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 \$5,336,112, which is \$1,661,212 greater than the 2024 budget, mainly due to an increase in water/sewer rates. The 2025 budget includes an 8% increase in residential and an 8% increase in non-residential utility rates. The average residential bill based on 45,000 gallons of consumption for a two-month billing cycle will increase to \$603.76 excluding solid waste fees.

Total expenditures of \$5,285,950 include an increase of 42% or \$1,550,555 greater than the 2024 budget. Operating expenses of \$4,685,950 are \$1,850,555 or 65% greater than last year's budget.

Increases are seen in water and wastewater charges. The utility debt service payment is budgeted with a \$89,105 interest expense and a transfer for pay-as-you go capital projects totaling \$900,000.

Ending balance on December 31, 2025, is estimated at \$1,445,139, of which \$1,171,488 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 residents 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 lowered at the time. The City and Texas Pride entered a new contract in July 2022 for 6.5 years. The contract included an increase for the remaining six (6) months of 2022. The Solid Waste Rate will increase by 7% for the year 2025. The Fund Balance absorbed the increase in 2022, 2023 and 2024 in lieu of an increase in rates. The ending Fund Balance as of December 31, 2025, is expected to be \$156,736.

Off-Site Tree Fund

The Off-Site Tree Fund was established in fiscal year 2022. The City established this fund to track and manage revenues (participation) and expenses as an alternative means of meeting the City’s Tree Ordinance for new development. This program was established by ordinance in 2020. Applicants can pay for trees to be planted in the City’s rights-of-way when the number of trees, over the required minimum, cannot be planted on private property. 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 2025 total \$5,983,667 for both General Fund and Utility Fund Projects. Water/Wastewater accounts for \$2,140,000 or 38% of the total, followed by Streets \$3,247,000 or 51% of the total, the remaining 11% is allocated towards Meter Replacement \$100,000, Drainage/Beautification/Parking Lot/Public Safety/Facility and Maintenance. Building \$496,667.

Main projects for the year include:

Taylorcrest Asphalt Rehab	\$ 425,000
Bunker Hill Road Overlay	\$ 2,100,000
Gessner and Memorial Final Design	\$ 600,000
Drainage along Memorial Dr (Frostwood Elementary)	\$ 400,000
Water and Wastewater Rehab	\$ 2,000,000

Funding of the \$5.984 million includes \$5.121 million from cash or cash on hand and \$862,667 from COVID Local Grant Funds, HUD Grant, and Police and Fire Funds.

COMPENSATION AND BENEFITS

The 2025 budget includes an annual merit pool of 4% for General Fund/Utility employees and a 3% cost of living increase. Evaluations are conducted annually, and increases are effective January 1 based on annual performance. The City employs nine (9) full-time employees.

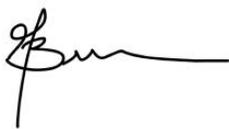
The budget also includes a 15% increase in medical insurance in both funds. This mirrors the assumptions in the Memorial Villages Police Department budget, as the City contracts with the Police Department to provide the City's insurance benefits. These increases were budgeted in 2025 as medical premiums increased in 2024 by 11%. 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 2025 is 18.39%, a decrease from the 2024 contribution rate which was 18.67%. The City's approved budget continues at 18.67 % for funding the plan. Plan funding currently stands at 97.7% of the City's pension obligation.

CONCLUSION

As noted in the adopted budget for Fiscal Year 2025, funding will continue to provide cost-effective, high-quality City service levels to our residents 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,



Gerardo Barrera, MBA, CPM.

City Administrator/Acting City Secretary



Susan Grass Engels, CFE, CGFO

Finance Director

CITY'S 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.”

CITY ORGANIZATION

City Council

Mayor

Robert P. Lord

Susan Schwartz Mayor Pro-Tem/ Position 2

Eric Thode Council Position 1

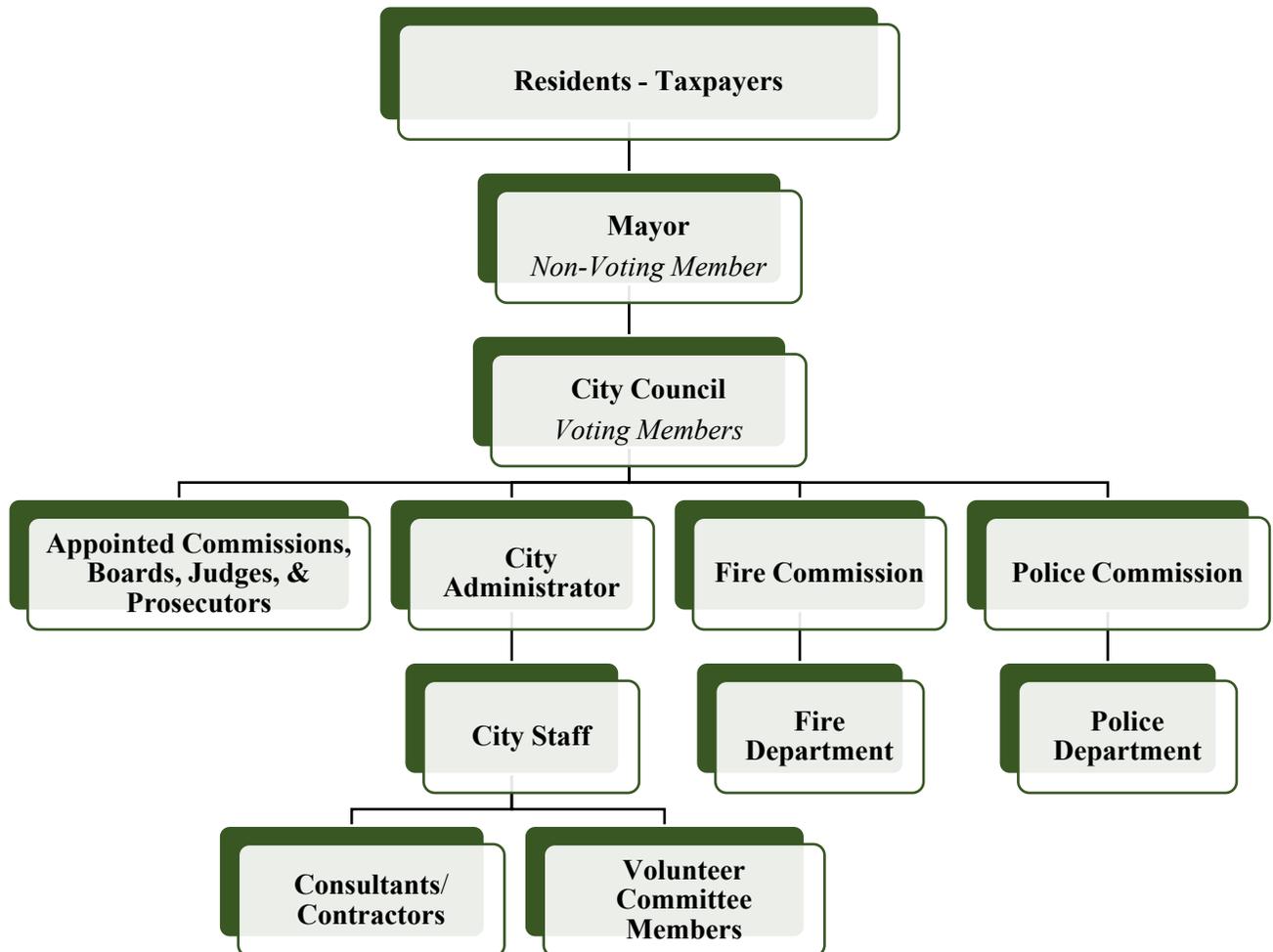
Carl Moerer Council Position 3

Keith Brown Council Position 4

Andrew Poor Council Position 5

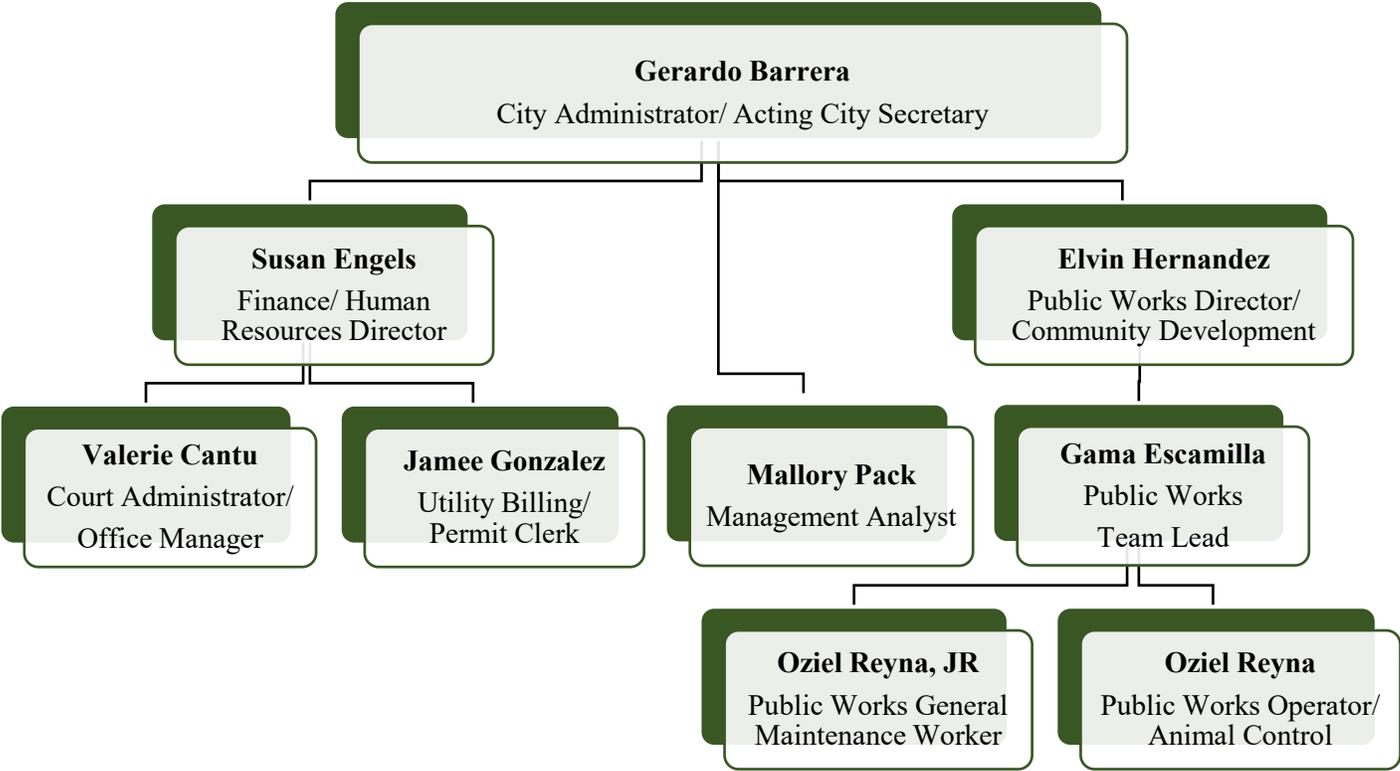
CITY ORGANIZATION

Organizational Structure



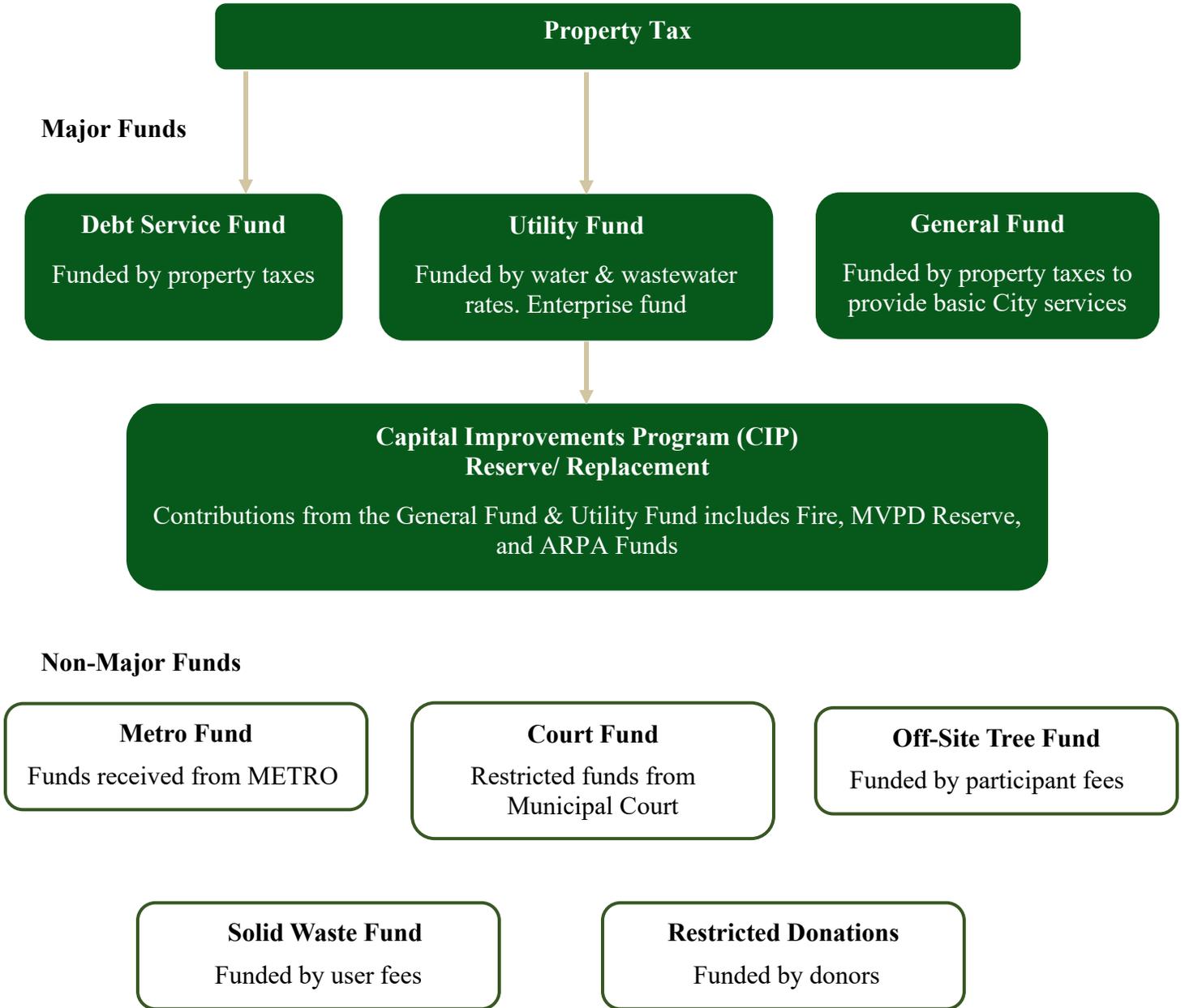
CITY ORGANIZATION

City Staff



2025 Budget Structure

The chart below shows the flow of how revenues are generated in each City fund by Major and Non-Major Funds.



**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
SUMMARY OF FUNDS**

	General Fund	General Fund Capital Project	Utility Fund	Utility Fund Capital Project	Debt Service	Solid Waste	Offsite Tree	Court Fund	Metro Fund	Restricted Donations	Total
Projected Beginning Balances	3,824,332	4,109,448	1,394,977	2,569,036	210,553	156,554	95,656	31,548	72,638	5,241	12,469,983
Revenues	8,821,932		5,336,112		844,738	532,964	100,000	11,770	134,000	5,300	15,791,815
Total Revenues	8,821,932		5,336,112		844,738	532,964	100,000	11,770	134,000	5,300	15,791,815
Public Safety	4,522,080							11,300			4,533,380
Personnel	730,560		821,495								1,552,055
Commodities	130,000		66,200						20,000		216,200
Maintenance	16,000		139,200								155,200
Contract Services	499,500		3,147,000			532,782	100,000		114,000		4,393,282
Support Services	325,400		512,055								861,455
Debt Service					921,344						921,344
Capital Outlays		3,731,667		2,252,000						5,000	5,988,667
Total M&O Expenditures	6,223,540	3,731,667	4,685,950	2,252,000	921,344	532,782	150,000	11,300	134,000	5,000	18,671,582
Revenues Over/Under Exp.	2,598,392	(3,731,667)	650,162	(2,252,000)	(76,606)	182	(50,000)	470	-	300	(2,879,767)
Transfers In/(Out)	(2,443,854)	2,143,854	(600,000)	900,000	-						-
Net Change in Balances	154,538	(1,587,813)	50,162	(1,352,000)	(76,606)	182	(50,000)	470	-	300	(2,879,767)
Ending Balance	3,790,162	2,521,635	1,445,139	1,217,036	133,947	156,736	45,656	32,018	72,638	5,541	9,590,216
Reserves:											-
Emergency	273,838										273,838
Vehicles & Tech	51,426		268,361								319,787
Facilities	255,725										255,725
Police	282,247										282,247
Fire	-										-
American Protection Plan	-										-
Designated Reserves								24,278			24,278
3 or 6 Mo. Operating	3,111,770		1,171,488			133,195				5,541	4,421,994
Total Reserves	3,975,006		1,439,849	-	-	133,195	-	24,278	-	5,541	5,577,869
Over/Under Reserve Req	3,864	2,521,635	5,291	1,217,036	133,947	23,541	45,656	7,740	72,638		4,012,347

TAX RATE & CERTIFIED ROLL

Harris County Appraisal District certified the tax roll on July 25, 2024.
On September 17, 2024, the City Council set the tax rate at \$0.271.

ORDINANCE NO. 24-632

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, FOR THE YEAR 2024 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 Three and 0000/10,000ths Cents (\$0.030000) for debt service and a tax rate of Twenty Four and 1000/10,000ths Cents (\$0.241000) 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 17th day of September 2024, 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 2024 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 2024, and for each year thereafter until otherwise provided, an ad valorem tax rate at the rate of Twenty Four and 1000/10,000ths Cents (\$0.241000) 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 0.04 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.31.

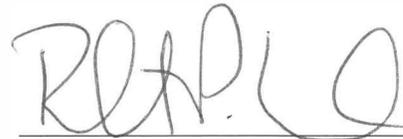
Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Bunker Hill Village, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of 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 2024, 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 2024 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 Three and 0000/10,000ths Cents (\$0.030000) 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 1000/10,000ths Cents (\$0.271000) 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, 2024. 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 17th day of September 2024.



Robert P. Lord, Mayor

ATTEST:



Gerardo Barrera, City Administrator/ Acting City Secretary

TAX RATE & CERTIFIED ROLL

Adopted Tax Rate Comparison

CITY OF BUNKER HILL VILLAGE 2023 ADOPTED TAX RATE	
Debt Service	0.035312
Maintenance & Operations	0.235688
Total	\$0.271000
Debt	13%
Maintenance & Operations	87%

CITY OF BUNKER HILL VILLAGE 2024 ADOPTED TAX RATE	
Debt Service	0.030000
Maintenance & Operations	0.241000
Total	\$0.271000
Debt	11%
Maintenance & Operations	89%

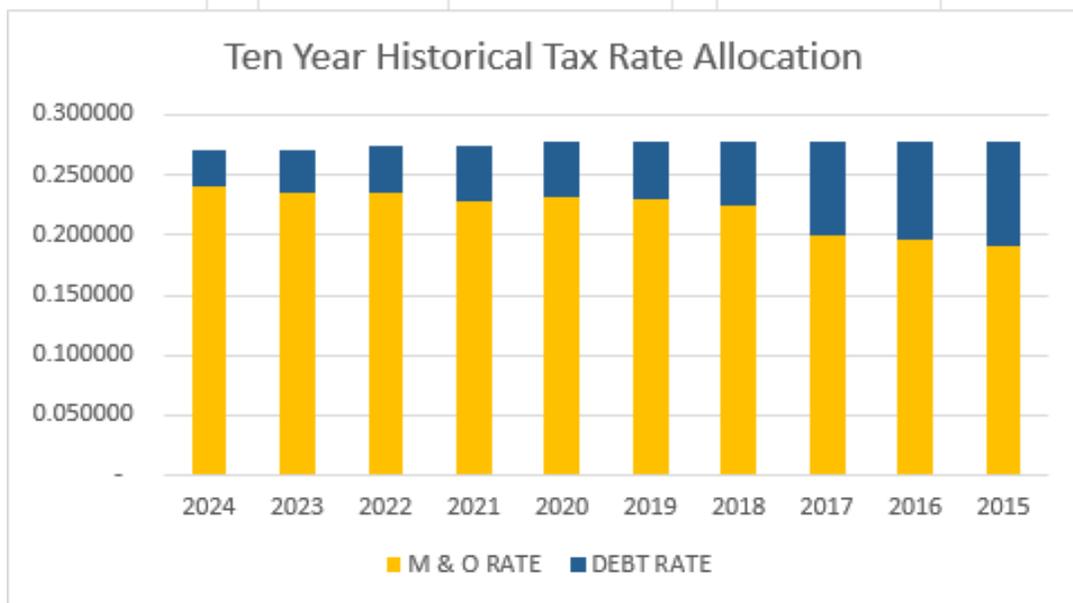
Tax Year 2024 Truth-In-Taxation

CITY OF BUNKER HILL VILLAGE TAX RATE BASED ON CERTIFIED ROLL	TAX RATE
No New Revenue Tax Rate	0.277041
Voter Approved Tax Rate	0.284070
De Minimis Tax Rate	0.289166
Approved Tax Rate	0.271000

TAX RATE & CERTIFIED ROLL

The charts below provide a ten-year history of Certified Taxable Values and tax rate breakdown between the General Fund and Debt Service Fund rates.

TAX YEAR	CERTIFIED TAXABLE VALUES	M & O		DEBT		TOTAL		% Increase
		Rate	Revenue	Rate	Revenue	Rate	Revenue	
2024	2,739,125,142	0.241000	\$ 6,601,292	0.030000	\$ 821,738	0.271000	\$7,423,029	1.98%
2023	2,685,962,340	0.235688	\$ 6,330,491	0.035312	\$ 948,467	0.271000	\$7,278,958	5.23%
2022	2,552,514,381	0.234752	\$ 5,992,079	0.040248	\$ 1,027,336	0.275000	\$7,019,415	6.50%
2021	2,396,830,608	0.227338	\$ 5,448,907	0.047662	\$ 1,142,377	0.275000	\$6,591,284	6.56%
2020	2,249,185,117	0.231253	\$ 5,201,308	0.045747	\$ 1,028,935	0.277000	\$6,230,243	-0.19%
2019	2,253,535,854	0.230000	\$ 5,183,132	0.047000	\$ 1,059,162	0.277000	\$6,242,294	2.16%
2018	2,205,853,852	0.224950	\$ 4,962,068	0.052050	\$ 1,148,147	0.277000	\$6,110,215	0.71%
2017	2,190,338,758	0.199110	\$ 4,361,184	0.077890	\$ 1,706,055	0.277000	\$6,067,238	3.75%
2016	2,111,242,832	0.196114	\$ 4,140,443	0.080886	\$ 1,707,719	0.277000	\$5,848,162	7.64%
2015	1,961,359,839	0.191076	\$ 3,747,688	0.086779	\$ 1,702,048	0.277855	\$5,449,736	13.15%



DEBT SERVICE FUND



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

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
DEBT SERVICE FUND SUMMARY**

	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
REVENUES				
PROPERTY TAX	1,022,656	953,467	953,467	826,738
INTEREST INCOME	20,000	18,000	18,000	18,000
TOTAL REVENUE	1,042,656	971,467	971,467	844,738

EXPENDITURES				
INTEREST & FEES	206,675	182,513	182,513	156,344
PRINCIPAL	790,000	780,000	780,000	765,000
TOTAL OPERATING EXPENDITURES	996,675	962,513	962,513	921,344

REVENUES OVER/(UNDER) EXPENDITURES	45,981	8,954	8,954	(76,606)
BEGINNING FUND BALANCE	155,618	201,599	201,599	210,553
ENDING FUND BALANCE	201,599	210,553	210,553	133,947

DS TAX RATE	0.040248	0.035312	0.035312	0.030000
10% POLICY (EXCLUDING W/S CO'S) OVER / (UNDER) POLICY				92,134 41,812

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
DEBT SERVICE FUND**

Account #	Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
03 00-00-4010	Taxes - Current Year	1,017,946	948,467	948,467	821,738
03 00-00-4020	Taxes - Prior Years	203	1,000	1,000	1,000
03 00-00-4030	Taxes - Penalty & Interest	4,506	4,000	4,000	4,000
03 00-00-4910	Interest Income	20,000	18,000	18,000	18,000
	TOTAL REVENUES	1,042,656	971,467	971,467	844,738
Debt Service Expenditures					
Support Services					
03 00-00-8490	Interest Expense	200,925	175,013	175,013	148,844
03 00-00-8750	Special Fees	5,750	7,500	7,500	7,500
	TOTAL SUPPORT SERVICES	206,675	182,513	182,513	156,344
Capital Outlay					
03 00-00-9697	2014 Bond Principal	190,000	200,000	200,000	205,000
03 00-00-9698	2020 - Bond Principal	350,000	365,000	365,000	385,000
03 00-00-9699	2021- Bond Principal	250,000	215,000	215,000	175,000
	TOTAL CAPITAL OUTLAY	790,000	780,000	780,000	765,000
	TOTAL DEBT SERVICE EXPENDITURES	996,675	962,513	962,513	921,344
	REVENUE OVER/(UNDER) EXPENDITURES	45,981	8,954	8,954	(76,606)

The below graph represents only Debt Service obligation. All debt obligations for Debt Service will mature in 2031.



The schedules below represent the City's total Debt Obligation. Each bond series is classified by principal and interest for each year to maturity. The 2021 bond series includes Debt Service and Utility Fund obligations for the construction of Water Well #5, transmission main and underground detention at Bunker Hill Elementary School.

DEBT SERVICE SCHEDULE			
ALL DEBT SCHEDULES			
ALL BONDS			
By Year	Principal	Interest	Total
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	9,590,000	1,288,049	10,868,049

2021 BOND SERIES			
By Year	Principal	Interest	Total
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	6,155,000	866,568	7,021,568

2020 BOND SERIES			
By Year	Principal	Interest	Total
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	3,020,000	410,000	3,430,000

2014 BOND SERIES			
By Year	Principal	Interest	Total
2025	205,000	8,594	208,594
2026	210,000	2,888	207,888
TOTAL	415,000	11,481	416,481

GENERAL FUND

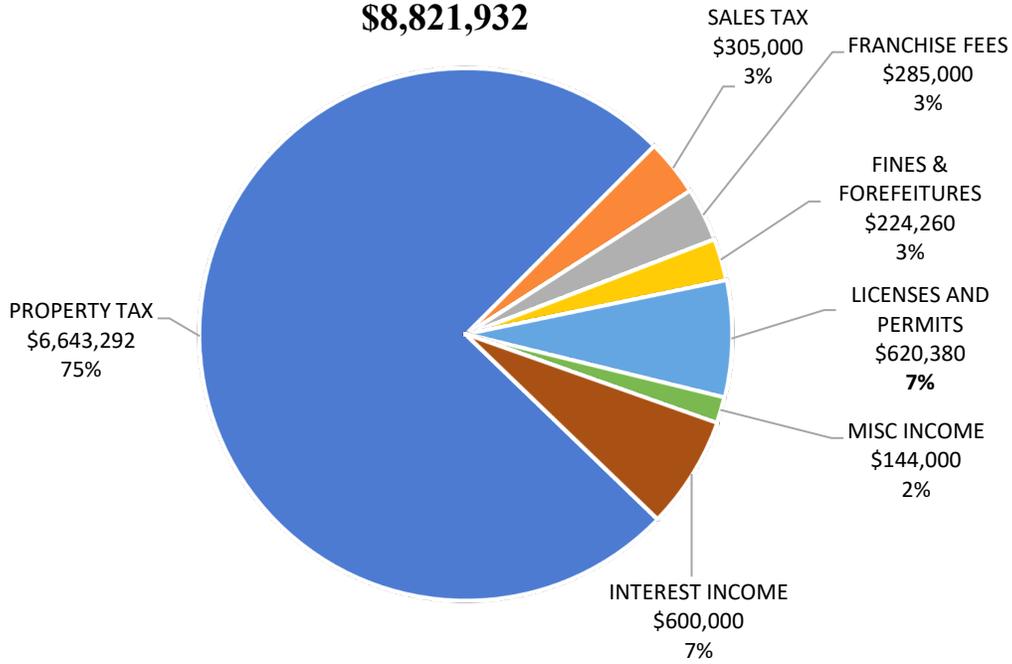


The **General Fund** is the chief operating fund of the City. The principal sources of revenue include local property taxes, franchise and sales tax, court fees, building permits, and other miscellaneous income. Expenditures include police and fire, personnel, commodities, maintenance support, and capital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

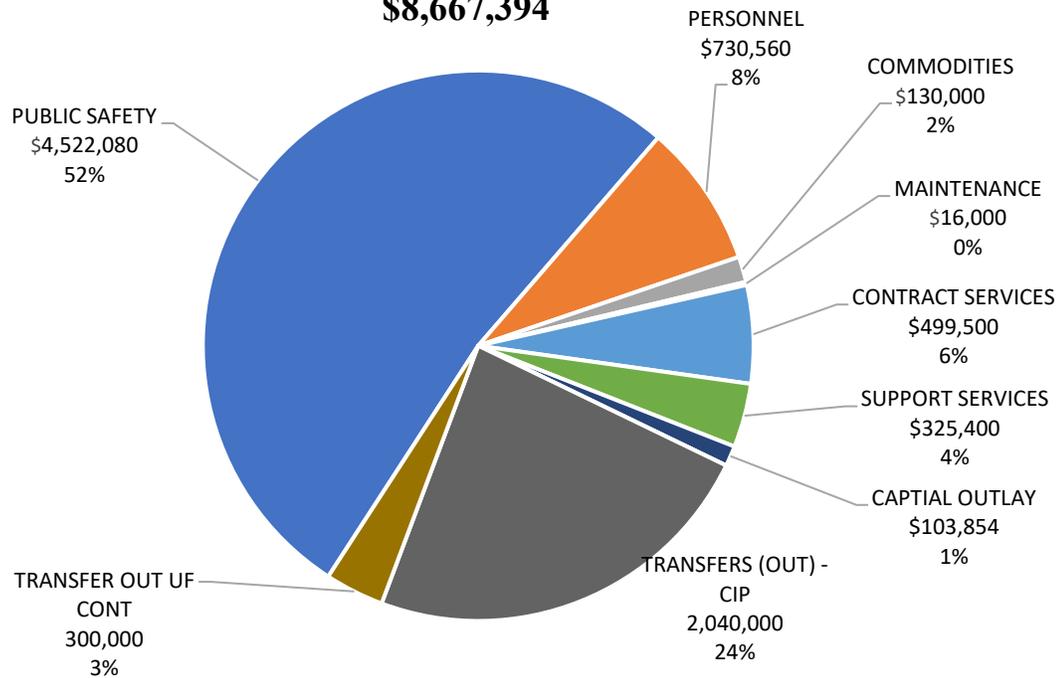
**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
GENERAL FUND SUMMARY**

	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
REVENUES				
PROPERTY TAX	5,965,644	6,372,491	6,472,491	6,643,292
SALES TAX	290,083	245,000	300,000	305,000
FRANCHISE FEES	281,486	282,200	291,000	285,000
FINES & FOREFEITURES	188,410	217,050	217,050	224,260
LICENSES AND PERMITS	616,987	550,250	620,500	620,380
MISCELLANEOUS INCOME	135,657	42,416	191,000	144,000
INTERGOVERNMENTAL	-	676,001	105,000	-
INTEREST INCOME	594,919	450,000	650,000	600,000
TOTAL REVENUE	8,073,185	8,835,408	8,847,041	8,821,932
EXPENDITURES				
PUBLIC SAFETY	4,098,607	4,296,586	4,296,586	4,522,080
PERSONNEL	554,259	645,450	699,750	730,560
COMMODITIES	96,016	117,600	159,300	130,000
MAINTENANCE	15,377	15,790	15,790	16,000
CONTRACT SERVICES	477,587	427,000	479,000	499,500
SUPPORT SERVICES	228,324	318,800	319,300	325,400
TOTAL OPERATING EXPENDITURES	5,470,170	5,821,226	5,969,726	6,223,540
OPERATING INCOME/(LOSS)				
CAPTIAL OUTLAY		218,743	218,743	103,854
TRANSFERS (OUT) - CARES		676,001	-	-
TRANSFERS (OUT) - CIP	1,819,310	2,540,000	2,540,000	2,040,000
TRANSFER OUT UF CONT			800,000	300,000
TRANSFERS IN	-	-	-	-
CHANGE IN FUND BALANCE	783,705	(420,563)	(681,429)	154,538
BEGINNING FUND BALANCE	3,722,056	4,505,761	4,505,761	3,824,332
ENDING FUND BALANCE	4,505,761	4,085,198	3,824,332	3,978,870
RESERVE FOR:				
VEHICLE REPLACEMENT	34,826	45,326	45,326	51,426
BUILDING RESERVE	289,725	250,725	250,725	255,725
POLICE RESERVE	279,536	260,552	293,634	282,247
FIRE RESERVES	-	-	-	-
EMERGENCY RESERVE	203,838	204,034	203,838	273,838
AMERICAN PROTECTION PLAN ACT	-	-	-	-
6 MONTHS OPERATING RESERVE	2,735,085	2,910,613	2,910,613	3,111,770
TOTAL RESERVES	3,543,010	3,671,250	3,704,136	3,975,006
OVER/(UNDER) POLICY	962,751	413,948	689,007	3,864

2025 General Fund Revenue \$8,821,932



2025 General Fund Expenditures \$8,667,394



**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
GENERAL FUND**

Account #	Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
01 00-00-4010	Taxes - Current Year	5,936,815	6,330,491	6,430,491	6,601,292
01 00-00-4020	Taxes - Prior Years	2,634	10,000	10,000	10,000
01 00-00-4030	Taxes - Penalty & Interest	26,195	32,000	32,000	32,000
01 00-00-4110	Franchise Fees - Electricity	178,468	180,000	180,000	180,000
01 00-00-4111	Franchise Fees - Gas	43,555	50,000	50,000	44,000
01 00-00-4112	Franchise Fees - Other	59,463	52,200	61,000	61,000
01 00-00-4120	Sales Tax Revenue	290,083	245,000	300,000	305,000
01 00-00-4210	Court - Fines	178,316	200,000	200,000	205,000
01 00-00-4227	Court - Local Truancy Prevention	5,601	6,000	6,000	6,200
01 00-00-4246	Court - Local Municipal Jury	11	50	50	60
01 00-00-4265	Court - Local Building Security Fund	5,488	6,000	6,000	7,000
01 00-00-4275	Court - Local Court Tech Fund	4,481	5,000	5,000	6,000
01 00-00-4310	Permits - Animal Licenses	230	100	350	230
01 00-00-4315	Permits - Building	513,681	550,000	620,000	620,000
01 00-00-4325	Permits - Miscellaneous	-	150	150	150
01 00-00-4350	Dedication Program	1,930	4,000	4,000	4,000
01 00-00-4910	Interest Income	594,918	450,000	650,000	600,000
01 00-00-4920	Miscellaneous Income	133,727	17,632	157,000	110,000
01 00-00-4930	Ambulance Fund	68,428	-	70,000	-
01 00-00-4940	Rent Income	29,162	20,784	30,000	30,000
01 00-00-4980	Intergovernmental Revenue	-	676,001	35,000	-
	TOTAL GENERAL FUND REVENUES	8,073,185	8,835,408	8,847,041	8,821,932
Personnel					
01 00-00-5010	Wages	437,268	458,000	481,000	490,000
01 00-00-5020	Wages - Overtime	516	2,000	19,000	20,140
01 00-00-5110	Payroll Taxes - FICA Employer	31,849	35,000	39,500	41,870
01 00-00-5120	Payroll Taxes - TWC	85	1,000	1,000	1,000
01 00-00-5210	Retirement - TMRS Employer	43,072	78,000	87,500	92,750
01 00-00-5211	RETIREMENT 457 PLAN	6,849	8,000	8,000	12,500
01 00-00-5310	Insurance - Workers Comp	1,500	1,500	1,500	1,500
01 00-00-5325	Insurance - Dental	898	1,400	1,400	1,400
01 00-00-5330	Insurance - Disability	1,225	1,600	1,600	1,600
01 00-00-5340	Insurance - Medical	29,759	57,000	57,000	65,550
01 00-00-5341	Insurance- Vision	23	400	400	400
01 00-00-5350	Insurance - Life	237	350	350	350
01 00-00-5510	Employee Relations	978	1,200	1,500	1,500
	TOTAL PERSONNEL	554,259	645,450	699,750	730,560
01 00-00-5600	Fire Department	1,780,529	1,770,886	1,770,886	1,876,425
01 00-00-5602	Police Department	2,318,078	2,525,700	2,525,700	2,645,655
01 00-00-5604	Public Safety Other	0	0	0	0
	TOTAL PUBLIC SAFETY	4,098,607	4,296,586	4,296,586	4,522,080
Commodities					
01 00-00-6250	Fuel	530	600	600	600
01 00-00-6410	Landscaping	47,403	51,000	51,000	55,000
01 00-00-6411	Landscaping - Tree Maint & Removal	20,000	25,000	25,000	25,000
01 00-00-6412	Landscaping Seasonal Planting		11,000	11,000	12,000
01 00-00-6490	Janitorial Services	6,627	7,800	9,000	12,500
01 00-00-6491	Janitor Supplies	334	1,000	1,000	1,000
01 00-00-6650	Postage	3,027	2,500	2,500	3,000
01 00-00-6660	Printing & Stationary	4,998	5,000	5,500	6,000
01 00-00-6730	Supplies - General	4,366	4,000	4,000	4,400
01 00-00-6740	Supplies - Office	4,675	4,200	4,200	4,500
01 00-00-6810	Tools & Equipment	96	500	500	6,000
01 00-00-6890	Traffic Signs & Signals	3,960	5,000	45,000	-
	TOTAL COMMODITIES	96,016	117,600	159,300	130,000

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
GENERAL FUND**

Account #	Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
01 00-00-7110	Building Maintenance	12,133	12,250	12,250	12,250
01 00-00-7220	Equipment - General	555	790	790	1,000
01 00-00-7230	Equipment - Office	1,250	1,250	1,250	1,250
01 00-00-7410	Vehicle Maintenance	1,440	1,500	1,500	1,500
	TOTAL MAINTENANCE	15,377	15,790	15,790	16,000
Contract Services					
01 00-00-7500	HC Appraisal District	52,904	60,000	60,000	63,000
01 00-00-7501	Tax Assessor - SBISD	8,000	8,000	8,000	8,000
01 00-00-7502	Prof Fees - Accounting	22,800	24,000	24,000	30,000
01 00-00-7503	Prof Fees - Eng. & Other	61,005	60,000	60,000	62,500
01 00-00-7504	Prof Fees - Legal	56,932	55,000	107,000	107,000
01 00-00-7505	Prof Fees - Inspections/ Plan Review	275,946	220,000	220,000	229,000
01 00-00-7507	Legislative Consulting & PS	-	-	-	-
	TOTAL CONTRACT SERVICES	477,587	427,000	479,000	499,500
Support Services					
01 00-00-8010	Advertising	3,259	5,000	5,000	3,400
01 00-00-8130	Bank & Credit Card Charges	25,000	25,000	25,000	25,000
01 00-00-8150	Community Relations	23,291	30,000	30,000	30,000
01 00-00-8170	Data Processing-IT Services	30,300	30,300	30,300	30,300
01 00-00-8171	Website Services	1,625	1,700	1,700	3,700
01 00-00-8172	Software Subscription	6,531	13,000	13,000	13,000
01 00-00-8210	Delivery Service	37	150	150	150
01 00-00-8250	Dues & Subscriptions	3,806	4,300	4,300	5,300
01 00-00-8251	Professional Development	10,000	6,000	6,000	6,000
01 00-00-8260	Elections	-	2,500	-	2,500
01 00-00-8270	Electricity	7,863	8,000	8,000	8,000
01 00-00-8290	Emergency Management	-	650	650	650
01 00-00-8410	Animal Control	7,571	5,500	6,000	8,000
01 00-00-8450	Insurance - General	18,006	19,800	19,800	19,800
01 00-00-8530	Meetings & Seminars	7,000	6,000	6,000	7,000
01 00-00-8610	Court - General	5,157	4,000	5,000	5,200
01 00-00-8615	Court - Translation	5,250	6,000	7,500	7,500
01 00-00-8750	Special Fees/Codification	35	4,000	4,000	4,000
01 00-00-8751	Dedication Program	1,119	4,000	4,000	4,000
01 00-00-8805	Streets - Mosquito Spraying	16,875	26,000	26,000	26,000
01 00-00-8810	Streets - Drainage	2,863	40,000	40,000	40,000
01 00-00-8830	Streets - Repairs	37,736	55,000	55,000	55,000
01 00-00-8835	Streets - TPDES	-	2,500	2,500	2,500
01 00-00-8890	Telephone	10,000	13,400	13,400	13,400
01 00-00-8930	Travel & Training	5,000	6,000	6,000	5,000
	TOTAL SUPPORT SERVICES	228,325	318,800	319,300	325,400
	TOTAL G & A OPERATING EXPENSES	5,470,171	5,821,226	5,969,726	6,223,540
Capital Outlay					
01 00-00-9139	Capital Outlay - Server for City Hall	-	7,500	7,500	-
01 00-00-9140	Capital Outlay-New Telephone System 2023	-	2,000	2,000	-
01 00-00-9250	Police Reserves- Capital Outlay	94,591	96,567	96,567	65,854
01 00-00-9251	Fire Capital Outlay	-	112,676	112,676	38,000
01 00-00-9252	TRANSFER TO CAPITAL PROJECTS	1,684,719	2,500,000	2,500,000	2,000,000
01 00-00-9253	TRANSFER FOR BEAUTIFICATION	40,000	40,000	40,000	40,000
01 00-00-9255	Transfer to UF Const Cares Funds	-	676,001	-	-
01 00-00-9256	Transfer to Utility Fund	-	-	800,000	300,000
	TOTAL TRANSFERS	1,819,310	3,434,744	3,558,743	2,443,854
	TOTAL GENERAL FUND EXPENDITURES	7,289,481	9,255,971	9,528,470	8,667,394
	REVENUE OVER/(UNDER) EXPENDITURES	783,704	(420,563)	(681,429)	154,538

COURT FUND



The **Court Fund** accounts for revenues and expenditures associated with designated court technology and security fees.

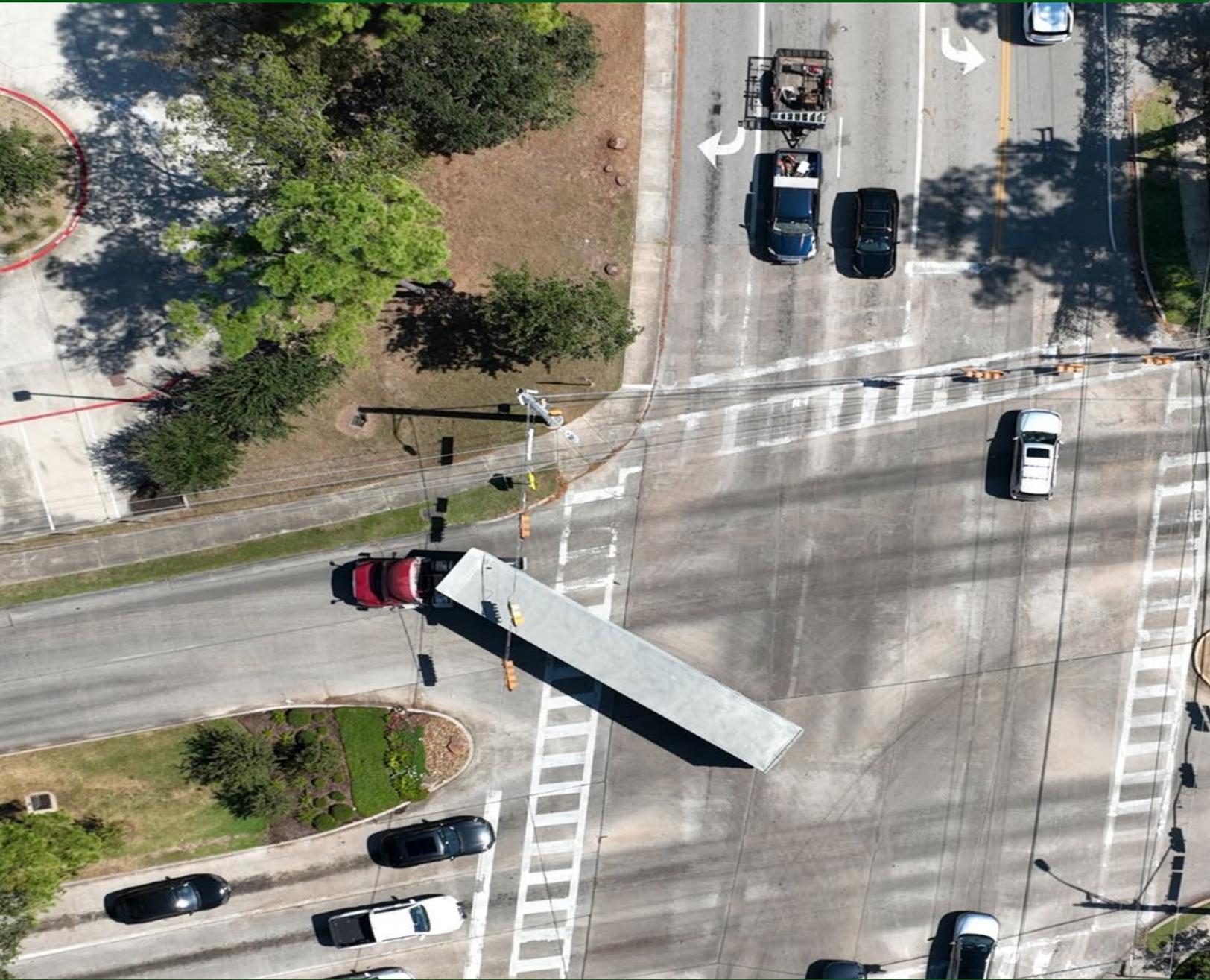
**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
COURT FUND SUMMARY**

	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
REVENUES				
COURT FINES	9,718	16,270	13,770	11,770
TOTAL REVENUE	9,718	16,270	13,770	11,770
EXPENDITURES				
PUBLIC SAFETY	6,064	13,950	13,600	11,300
TOTAL OPERATING EXPENDITURES	6,064	13,950	13,600	11,300
REVENUES OVER/(UNDER) EXPENDITURES	3,654	2,320	170	470
BEGINNING BALANCE	27,724	31,378	31,378	31,548
ENDING BALANCE	31,378	33,698	31,548	32,018
RESERVE FOR:				
CHILD SAFETY	11,757	8,407	15,157	13,157
SECURITY FUND	11,940	11,560	6,940	7,940
TECHNOLOGY FUND	7,681		3,181	3,181
TOTAL RESERVES	31,378	19,967	25,278	24,278
Non Restricted	-	13,731	6,270	7,740

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2025 BUDGET
COURT FUND**

Account #	Description	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
05 00-00-4215	Court - Time Pay Fees/City	749	1,210	1,210	1,210
05 00-00-4216	Court - Time Pay Fees/ Effic	15	310	310	310
05 00-00-4217	Court - OMNI	514	650	650	650
05 00-00-4225	Child Safety 1015	3,350	3,000	3,000	3,000
05 00-00-4245	Court - Judicial Support Fund	56	100	100	100
05 00-00-4260	Security Fees	380	2,500	2,000	1,000
05 00-00-4270	Technology Fees	372	4,000	2,000	1,000
05 00-00-4271	Child Safety Harris County	4,282	4,500	4,500	4,500
TOTAL COURT REVENUES		9,718	16,270	13,770	11,770
Court Fund Expenditures					
Support Services					
05 00-00-8140	Child Safety	-	150	2,100	3,500
05 00-00-8625	Technology	6,065	5,500	5,500	6,500
05 00-00-8626	Security		8,300	6,000	1,300
TOTAL COURT EXPENDITURES		6,065	13,950	13,600	11,300
REVENUE OVER/(UNDER) EXPENDITURES		3,653	2,320	170	470

METRO FUND



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

Pursuant to the City's Interlocal Agreement with the Metropolitan Transit Authority of Harris County (METRO), the City will receive annual payment in the amount of \$134,000 through December 2040. These funds are allocated for street maintenance and improvements on major throughfares.

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED BUDGET METRO FUND SUMMARY				
	2023	2024	2024	2025
	Actual	Adopted	Projected	Adopted
REVENUES				
INTERGOVERNMENTAL	134,001	134,000	134,000	134,000
TOTAL REVENUE	134,001	134,000	134,000	134,000
EXPENDITURES				
COMMODITIES	-	-	-	20,000
CONTRACTUAL SERVICES	132,902	134,000	134,000	114,000
TOTAL OPERATING EXPENDITURES	132,902	134,000	134,000	134,000
TRANSFER OUT	450,000			
CHANGE IN FUND BALANCE	(448,901)	-	-	-
BEGINNING BALANCE	521,539	72,638	72,638	72,638
ENDING BALANCE	72,638	72,638	72,638	72,638

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
METRO FUND**

Account #	Description	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
10 00-00-4810	Sales Tax Metro	134,001	134,000	134,000	134,000
	TOTAL METRO REVENUES	134,001	134,000	134,000	134,000
	Maintenance				
10 00-00-6890	Traffic Signs & Signals		-	-	20,000
	TOTAL COMMODITIES	-	-	-	20,000
	Support Services				
10 00-00-8810	Streets - Right of Way	90,000	90,000	90,000	90,000
10 00-00-8820	Streets - Lighting	24,000	24,000	24,000	24,000
10 00-00-8830	Streets - Lights Installation	18,902	20,000	20,000	-
	TOTAL SUPPORT SERVICES	132,902	134,000	134,000	114,000
	Capital Outlay				
10 00-00-8810	Transfer to GF Cont	450,000			
	TOTAL CAPITAL OUTLAY	450,000	-	-	-
	TOTAL EXPENDITURES	582,902	134,000	134,000	134,000
	REVENUE OVER/(UNDER) EXPENDITURES	(448,901)	-	-	-

OFF-SITE TREE PROGRAM FUND



The City's Tree Ordinance requires a minimum amount of tree density per lot area. The **Off-Site Tree Program Fund** was established in 2020 to manage revenues (participation) and expenses as an alternative for development activities to meet ordinance requirements. Participants can pay for trees to be planted in the City Right-of-Way when the number of trees, over the minimum required, cannot be planted on private property.

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
OFFSITE TREE PROGRAM SUMMARY**

	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
REVENUES				
OFFSITE TREE SALES	98,935	60,000	100,000	100,000
TOTAL REVENUE	98,935	60,000	100,000	100,000
EXPENDITURES				
OFFSITE TREE EXPENSES	46,450	100,000	200,000	150,000
TOTAL OPERATING EXPENDITURES	46,450	100,000	200,000	150,000
REVENUES OVER/(UNDER) EXPENDITURES	52,485	(40,000)	(100,000)	(50,000)
BEGINNING BALANCE	143,171	195,656	195,656	95,656
ENDING BALANCE	195,656	155,656	95,656	45,656

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

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
OFFSITE TREE PROGRAM**

Account #	Description	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted	
Offsite Tree Program						
17	00-00-4351	Offsite Tree Program	98,935	60,000	100,000	100,000
		TOTAL REVENUES	98,935	60,000	100,000	100,000
Support Services						
17	00-00-8752	Offsite Tree Program	46,450	100,000	200,000	150,000
		TOTAL SUPPORT SERVICES	46,450	100,000	200,000	150,000
		TOTAL EXPENDITURES	46,450	100,000	200,000	150,000
		REVENUE OVER/(UNDER) EXPENDITURES	52,485	(40,000)	(100,000)	(50,000)

UTILITY FUND



The **Utility Enterprise Fund** accounts for revenue and expenditures associated with the City’s water and wastewater operations. As an enterprise fund, it is designed to be financed and operated similar to a private business. Accordingly, rates should be sufficient to cover annual operating and capital costs while providing income for future capital needs. This fund is supported by user fees.

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED BUDGET UTILITY FUND SUMMARY				
	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
REVENUES				
WATER CHARGES	3,347,954	2,760,000	3,060,000	3,860,000
WASTEWATER CHARGES	848,051	808,500	1,008,500	1,368,000
INTEREST INCOME	65,000	65,000	65,000	65,000
MISC INCOME	31,590	41,400	61,400	43,112
TOTAL REVENUE	4,292,595	3,674,900	4,194,900	5,336,112
EXPENDITURES				
PERSONNEL	758,325	767,015	826,215	821,495
COMMODITIES	47,872	56,450	61,250	66,200
MAINTENANCE	72,252	134,200	134,200	139,200
CONTRACT SERVICES	1,672,638	1,395,000	2,745,000	3,147,000
SUPPORT SERVICES	537,398	482,730	498,030	512,055
TOTAL OPERATING EXPENDITURES	3,088,485	2,835,395	4,264,695	4,685,950
OPERATING INCOME/(LOSS)	1,204,110	839,505	(69,795)	650,162
TRANSFERS IN / (OUT)	(797,000)	(900,000)	(100,000)	(600,000)
NET CHANGE IN POSITION	407,110	(60,495)	(169,795)	50,162
BEGINNING BALANCE	1,157,662	1,564,772	1,564,772	1,394,977
ENDING BALANCE	1,564,772	1,504,277	1,394,977	1,445,139
RESERVE FOR:				
VEHICLE REPLACEMENT	267,861	267,861	268,361	268,361
3 MONTHS OPERATING RESERVE	772,121	708,849	1,066,174	1,171,488
TOTAL RESERVES	1,039,982	976,710	1,334,535	1,439,849
OVER/(UNDER) POLICY	524,790	527,567	60,442	5,291

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
UTILITY FUND**

Account #	Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
04 00-00-4410	Water Sales	3,315,284	2,700,000	3,000,000	3,800,000
04 00-00-4420	Water Taps	32,670	60,000	60,000	60,000
04 00-00-4510	Wastewater Sales	843,101	800,500	1,000,500	1,360,000
04 00-00-4520	Wastewater Taps	4,950	8,000	8,000	8,000
04 00-00-4750	Late Payment Fees	20,818	21,400	21,400	23,112
04 00-00-4910	Interest Income	65,000	65,000	65,000	65,000
04 00-00-4920	Miscellaneous Income	10,772	20,000	40,000	20,000
TOTAL UTILITY REVENUES		4,292,595	3,674,900	4,194,900	5,336,112

Utility Fund Expenses

Personnel					
04 00-00-5010	Wages	548,210	506,000	513,000	535,000
04 00-00-5020	Wages - Overtime	31,668	29,000	59,000	30,600
04 00-00-5110	Payroll Taxes - FICA Employer	43,418	42,000	50,500	44,500
04 00-00-5120	Payroll Taxes - TWC	85	1,620	1,620	1,690
04 00-00-5210	Retirement - TMRS Employer	42,804	100,000	107,600	106,000
04 00-00-5211	Retirement 457 Plan	9,701	11,000	11,000	15,000
04 00-00-5310	Insurance-Workers Compensation	8,400	8,400	9,500	9,500
04 00-00-5325	Insurance - Dental	1,017	2,100	2,100	2,100
04 00-00-5330	Insurance - Disability	2,042	2,400	2,400	2,400
04 00-00-5340	Insurance - Medical	75,944	80,000	85,000	92,000
04 00-00-5341	Insurance - Vision	-	100	100	310
04 00-00-5350	Insurance - Life	446	510	510	510
04 00-00-5410	Contract Labor	28,660	20,000	20,000	20,000
04 00-00-8990	Solid Waste Collection	(34,070)	(36,115)	(36,115)	(38,115)
TOTAL PERSONNEL		758,325	767,015	826,215	821,495

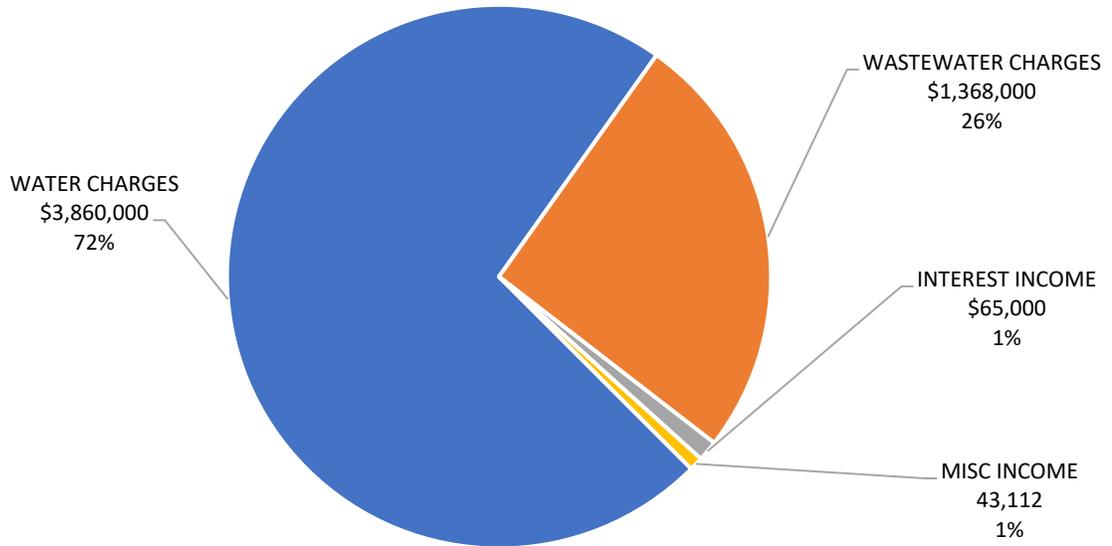
Commodities					
04 00-00-6090	Chemicals	6,681	8,000	10,000	10,000
04 00-00-6091	Lab Fees	3,974	10,000	5,000	5,000
04 00-00-6250	Fuel	9,231	10,000	11,000	10,000
04 00-00-6340	Garbage - Dumping Fees	1,500	1,500	2,000	1,500
04 00-00-6410	Landscaping	5,467	6,500	6,500	6,500
04 00-00-6411	Landscaping Seasonal Planting	2,000	2,000	2,000	2,000
04 00-00-6490	Janitorial Services	3,600	4,600	7,400	11,150
04 00-00-6491	Janitorial Supplies	658	1,000	1,000	1,500
04 00-00-6650	Postage	4,000	3,000	3,000	4,000
04 00-00-6660	Printing & Stationary	2,852	3,000	3,000	3,200
04 00-00-6730	Supplies - General	3,420	2,000	2,000	3,000
04 00-00-6740	Supplies - Office	350	350	350	350
04 00-00-6810	Tools & Equipment	1,529	1,500	4,500	4,500
04 00-00-6970	Uniforms	2,610	3,000	3,500	3,500
TOTAL COMMODITIES		47,872	56,450	61,250	66,200

Maintenance					
04 00-00-7110	Building Maintenance	1,803	6,700	6,700	6,700
04 00-00-7230	Equipment - Office	2,000	2,000	2,000	2,000
04 00-00-7410	Vehicles Maintenance	7,520	6,500	6,500	6,500
04 00-00-7411	Equipment Maintenance				5,000
04 00-00-7510	Water - Fire Hydrants	-	13,500	13,500	13,500
04 00-00-7520	Water Well/Pumps	21,251	49,500	49,500	49,500
04 00-00-7535	Water Lines	9,597	11,000	11,000	11,000
04 00-00-7540	Water - Water Meters	29,563	34,000	30,000	20,000
04 00-00-7610	Wastewater - Lines	517	11,000	15,000	25,000
TOTAL MAINTENANCE		72,252	134,200	134,200	139,200

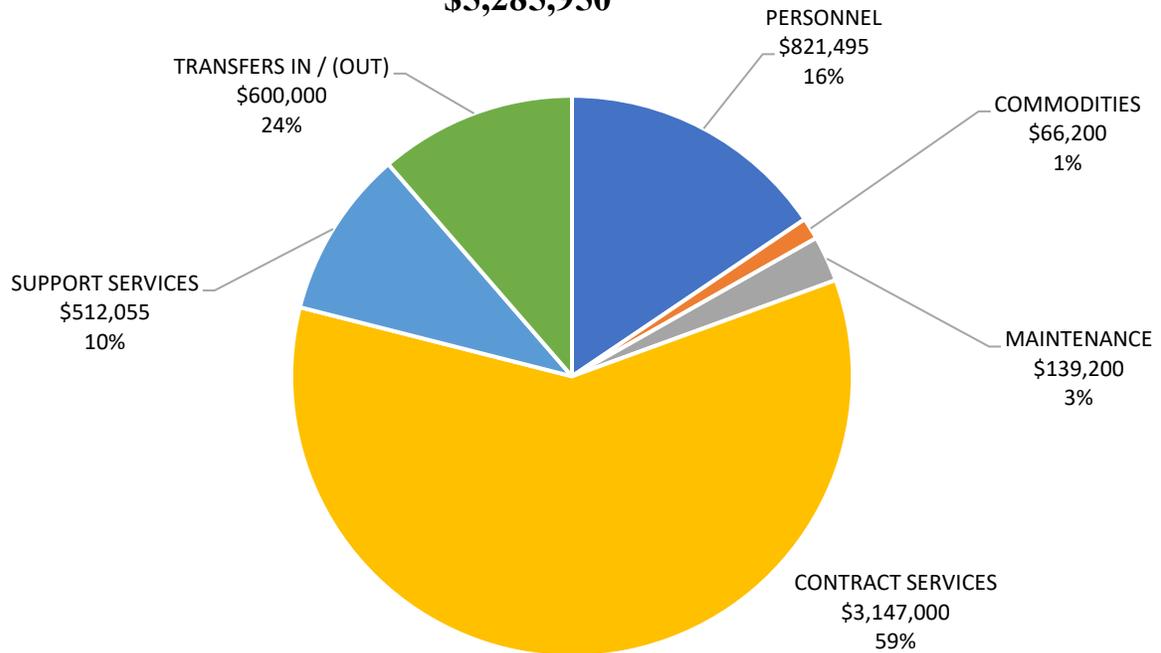
**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
UTILITY FUND**

Account #	Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
04 00-00-7502	Prof Serv - Accounting	13,000	15,000	15,000	17,000
04 00-00-8001	Prof Fees - Engineering	18,912	30,000	30,000	30,000
04 00-00-8002	Water Purchase/COH	1,057,471	800,000	900,000	1,000,000
04 00-00-8003	WW Treatment Fee	583,255	550,000	1,800,000	2,100,000
	TOTAL CONTRACT SERVICES	1,672,638	1,395,000	2,745,000	3,147,000
	Support Services				
04 00-00-8010	Advertising	4,215			5,000
04 00-00-8130	Bank & Credit Card Charges	60,002	37,000	47,000	60,000
04 00-00-8170	Data Processing-IT Services	34,888	35,000	35,000	35,000
04 00-00-8171	Website Services	1,250	1,250	1,250	3,250
04 00-00-8172	Software Subscriptions	7,119	10,000	10,000	10,000
04 00-00-8210	Delivery Service	-	100	100	100
04 00-00-8250	Dues & Subscriptions	1,652	1,500	1,500	2,000
04 00-00-8251	Professional Development	-	3,500	3,500	3,500
04 00-00-8270	Electricity	135,212	125,000	125,000	135,000
04 00-00-8450	Insurance - General	23,000	25,000	23,000	26,000
04 00-00-8490	Interest Expense	101,719	96,080	96,080	89,105
04 00-00-8630	Natural Gas	3,580	1,800	7,000	3,600
04 00-00-8750	Special Fees-Subsidence	149,100	120,000	120,000	120,000
04 00-00-8890	Telephone	10,292	15,500	15,500	16,000
04 00-00-8930	Travel & Training	1,370	3,500	3,500	3,500
04 00-00-8931	Relocation Fee	4,000	-	-	-
04 00-00-9139	Capital Outlay - Server for City Hall		7,500	7,500	-
04 00-00-9140	Capital Outlay - Vehicle Reserve			2,100	-
	TOTAL SUPPORT SERVICES	537,398	482,730	498,030	512,055
	TOTAL M&O UTILITY	3,088,485	2,835,395	4,264,695	4,685,950
	Capital Outlay				
04 00-00-9250	TRANSFER TO UT CIP	797,000	900,000	900,000	900,000
04 00-00-9253	TRANSFER FROM GENERAL FUND			(800,000)	(300,000)
	TOTAL CAPITAL OUTLAY	797,000	900,000	100,000	600,000
	TOTAL UTILITIES EXPENSES	3,885,485	3,735,395	4,364,695	5,285,950
	REVENUE OVER/(UNDER) EXP	407,110	(60,495)	(169,795)	50,162

2025 Utility Fund Revenue \$5,336,112



2025 Utility Fund Expenditures \$5,285,950



UTILITY RATE STRUCTURE

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED RESIDENTIAL UTILITY RATE STRUCTURE			
Water (gallons)	2024 Adopted January 1, 2024	2024 Adopted June 1, 2024	2025 Adopted 8% Increase
Base Rate 0-4,000	\$114.82	\$114.82	\$124.01
4,001-10,000	\$3.31	\$3.31	\$3.57
10,00-20,000	\$3.60	\$3.60	\$3.89
20,001-30,000	\$6.19	\$6.19	\$6.69
30,001-40,000	\$7.04	\$7.04	\$7.60
40,001-60,000	\$8.24	\$8.24	\$8.90
60,001-70,000	\$10.10	\$10.10	\$10.91
70,001 & Over	\$12.62	\$12.62	\$13.63
Wastewater (gallons)	2024 Adopted January 1, 2024	2024 Adopted June 1, 2024	2025 Adopted
Base Rate 0-1,000	\$52.89	\$57.12	\$57.12
1,001-40,000	\$2.05	-	-
1,001-10,000	-	\$2.57	\$2.57
10,001-20,000	-	\$2.89	\$2.89
20,001-30,000	-	\$5.69	\$5.69
30,001-45,000	-	\$6.60	\$6.60

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED RESIDENTIAL AVERAGE BILL				
Service	2024 Bill January 1, 2024	2024 Bill June 1, 2024	Increase	2025 Bill
Water	\$344.18	\$344.18	\$27.53	\$371.71
Wastewater	\$133.93	\$232.05	-	\$232.05
Total Water & Wastewater	\$478.11	\$576.23	\$27.53	\$603.76
Solid Waste	\$72.62	\$72.62	\$5.09	\$77.71
Total Bill	\$550.73	\$648.85	\$32.62	\$681.47

Above is a sample bill for a residential account with an average consumption of 45,000 gallons. A base rate for the two-month billing cycle, including solid waste, is \$258.84.

UTILITY RATE STRUCTURE

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED NON-RESIDENTIAL UTILITY RATE STRUCTURE			
Water (gallons)	2024 Adopted January 1, 2024	2024 Adopted June 1, 2024	2025 Adopted 8% Increase
Base Rate 0-4,000	\$143.52	\$143.52	\$155.00
4,001-10,000	\$4.62	\$4.62	\$4.99
10,00-20,000	\$5.12	\$5.12	\$5.53
20,001-30,000	\$6.37	\$6.37	\$6.88
30,001-40,000	\$8.61	\$8.61	\$9.30
40,001-60,000	\$9.74	\$9.74	\$10.52
60,001-70,000	\$11.79	\$11.79	\$12.73
70,001 & Over	\$13.73	\$13.73	\$14.83
WASTEWATER (gallons)	2024 Adopted January 1, 2024	2024 Adopted June 1, 2024	2025 Adopted
Base Rate 0-1,000	\$62.40	\$67.39	\$67.39
1,001 & Over	\$4.56	-	-
1,000-10,000	-	\$4.92	\$4.92
10,001-20,000	-	\$5.90	\$5.90
20,001-30,000	-	\$7.08	\$7.08
30,001-40,000	-	\$8.50	\$8.50
40,001-60,000	-	\$9.20	\$9.20
60,001-70,000	-	\$10.71	\$10.71
70,001-148,000	-	-	\$10.71

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED NON-RESIDENTIAL AVERAGE BILL				
Service	2024 Bill January 1, 2024	2024 Bill June 1, 2024	Increase	2025 Bill 8% Increase
Water	\$1,795.78	\$1,795.78	\$143.80	\$1,939.58
Wastewater	\$732.72	\$1,452.92	-	\$232.05
Total Bill	\$2,528.50	\$3,248.73	\$143.80	\$3,392.53

Above is a sample bill for a non-residential account with an average consumption of 148,000 gallons. Utilities are billed every two months.

UTILITY RATE STRUCTURE

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED IRRIGATION RATE STRUCTURE			
Water (gallons)	2024 Adopted <i>January 1, 2024</i>	2024 Adopted <i>June 1, 2024</i>	2025 Adopted
Base Rate 0-1,000	\$35.88	\$35.88	\$35.88
1,001-4,000	\$35.88	\$35.88	\$35.88
4,001-10,000	\$4.62	\$4.62	\$4.62
10,001-20,000	\$5.12	\$5.12	\$5.12
20,001-30,000	\$6.37	\$6.37	\$6.37
30,001-40,000	\$8.61	\$8.61	\$8.61
40,001-60,000	\$9.74	\$9.74	\$9.74
60,001-70,000	\$11.79	\$11.79	\$11.79
70,001 & Over	\$13.73	\$13.73	\$13.73

SOLID WASTE FUND



The **Solid Waste Enterprise Fund** accounts for solid waste operations. As an enterprise fund, it is designed to be financed and operated in a manner similar to a private business. This fund is supported by user fees.

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED BUDGET SOLID WASTE FUND SUMMARY				
	2023	2024	2024	2025
	Actual	Adopted	Projected	Adopted
REVENUES				
SOLID WASTE SALES	494,921	497,600	498,200	532,964
TOTAL REVENUE	494,921	497,600	498,200	532,964
EXPENDITURES				
CONTRACTUAL SERVICES	494,576	508,615	508,615	532,782
TOTAL OPERATING EXPENDITURES	494,576	508,615	508,615	532,782
REVENUES OVER/(UNDER) EXPENDITURES	345	(11,015)	(10,415)	182
BEGINNING BALANCE	166,624	166,969	166,969	156,554
ENDING BALANCE	166,969	155,954	156,554	156,736
3 MONTHS RESERVE	123,644	127,154	127,154	133,195
OVER (UNDER) POLICY	43,325	28,800	29,400	23,541

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
SOLID WASTE FUND**

Account #	Description	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
Solid Waste					
09 00-00-4610	Solid Waste Sales	492,058	495,200	495,200	529,864
09 00-00-4750	Late Fee - Penalty	2,863	2,400	3,000	3,100
TOTAL REVENUES		494,921	497,600	498,200	532,964
Support Services					
09 00-00-8130	Banking/CC Fees	5,693	5,500	5,500	5,500
09 00-00-8990	Solid Waste Collection	454,813	467,000	467,000	489,000
09 00-00-8991	Administration Fee	34,070	36,115	36,115	38,282
TOTAL SUPPORT SERVICES		494,576	508,615	508,615	532,782
TOTAL SOLID WASTE EXPENDITURES		494,576	508,615	508,615	532,782
REVENUE OVER/(UNDER)					
EXPENDITURES		345	(11,015)	(10,415)	182

RESTRICTED DONATION FUND



**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
RESTRICTED DONATION FUND SUMMARY**

	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
REVENUES				
Contirubution	23,941	-	5,000	5,000
TOTAL REVENUE	23,941	-	5,300	5,300
EXPENDITURES				
Bank Fees	-	-	-	-
Capital Outlay	-	-	24,000	5,000
TOTAL OPERATING EXPENDITURES	-	-	24,000	5,000
REVENUES OVER/(UNDER) EXPENDITURES	23,941	-	(18,700)	300
BEGINNING BALANCE	-	23,941	23,941	5,241
ENDING BALANCE	23,941	23,941	5,241	5,541

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
RESTRICTED DONATION FUND**

Account #	Description	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
Restricted Donation Revenue					
14	00-00-4920	23,941	-	5,000	5,000
14	00-00-4910			300	300
TOTAL REVENUES		23,941	-	5,300	5,300
Support Services/Capital Outlay					
14	00-00-8130				
14	00-00-9139			24,000	5,000
TOTAL SUPPORT SERVICES		-	-	24,000	5,000
TOTAL EXPENDITURES		-	-	24,000	5,000
REVENUE OVER/(UNDER) EXPENDITURES		23,941	-	(18,700)	300

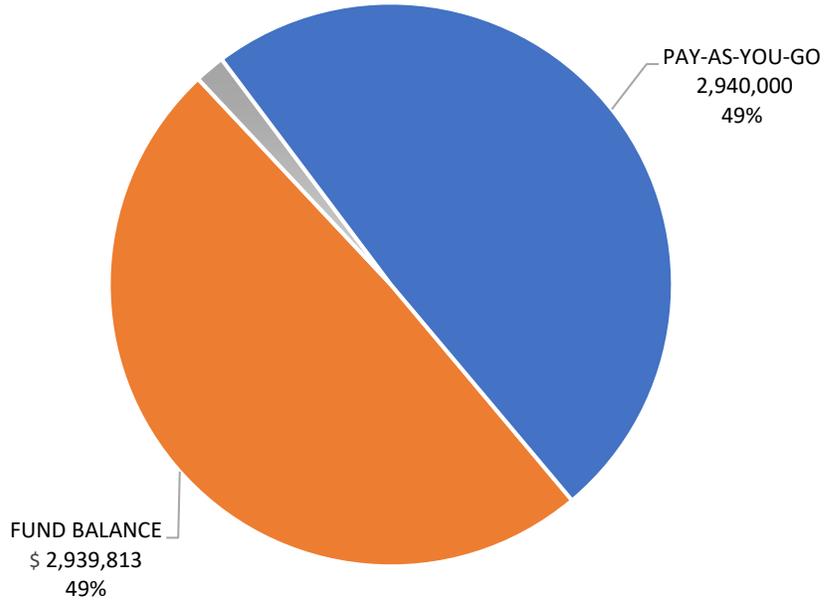
CAPITAL PROJECT FUNDS



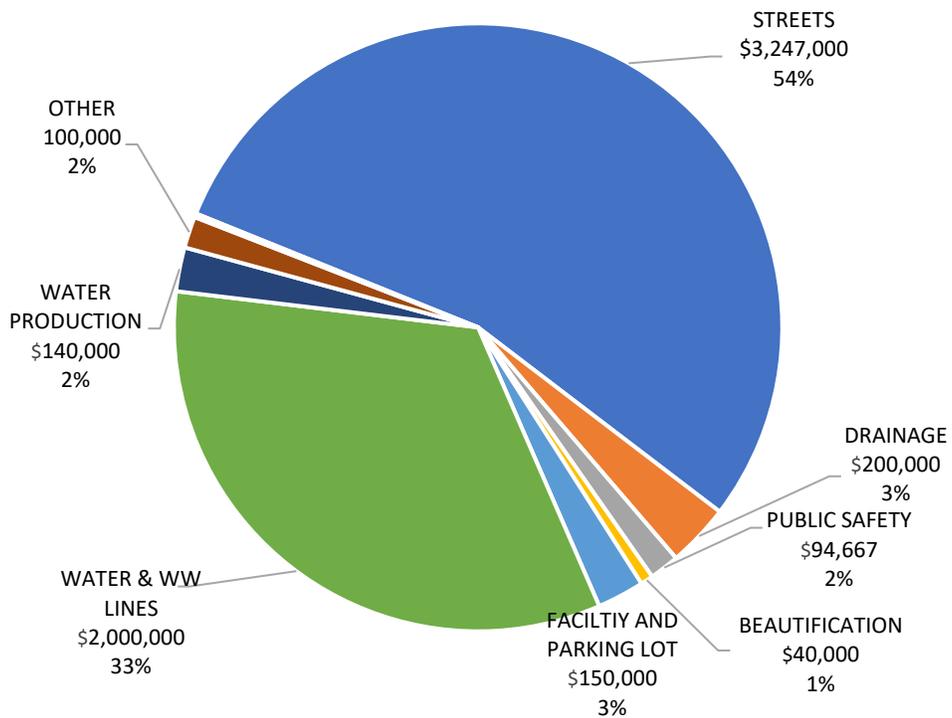
The **General Fund Capital Projects Fund** accounts for funding sources and expenditures related to streets, drainage, facilities, and public safety capital infrastructure projects.

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

2025 CIP Fund Sources \$5,983,667



CIP Fund Expenditures \$5,983,667



**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
GENERAL FUND CAPITAL PROJECTS FUND SUMMARY**

	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
EXPENDITURES				
STREETS	92,739	2,828,000	869,600	3,247,000
DRAINAGE	3,066	100,000	50,000	200,000
FACILITIES/PARKING LOT	431,035	-	50,000	150,000
PUBLIC SAFETY	94,591	209,243	209,243	94,667
BEAUTIFICATION	39,998	40,000	40,000	40,000
EQUIPMENT/CITY PARK STUDY	-	139,000	89,000	-
TOTAL OPERATING EXPENDITURES	661,428	3,316,243	1,307,843	3,731,667
OPERATING INCOME/(LOSS)				
TRANSFERS IN	2,496,157	2,749,243	2,749,243	2,143,854
CHANGE IN FUND BALANCE	1,834,729	(567,000)	1,441,400	(1,587,813)
BEGINNING FUND BALANCE	833,319	2,668,048	2,668,048	4,109,448
ENDING FUND BALANCE	2,668,048	2,101,048	4,109,448	2,521,635

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
GENERAL FUND CONSTRUCTION FUND**

Account #	Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
06 00-00-4500	Annual Contribution	1,684,719	2,500,000	2,500,000	2,000,000
06 00-00-4750	Capital Project Fire		112,676	112,676	65,854
06 00-00-4600	Contributions from Reserves	94,591	96,567	96,567	38,000
06 00-00-4920	Intergovernmental Revenue	226,847			
06 00-00-4700	Beautification	40,000	40,000	40,000	40,000
06 00-00-4755	Transfer from Metro	450,000			-
	TOTAL GF CONSTRUCTION FUND REVENUE	2,496,157	2,749,243	2,749,243	2,143,854
Capital Outlay					
06 00-00-8832	Beautification	39,998	40,000	40,000	40,000
06 00-00-9183.01	Localized Drainage	3,066	50,000	50,000	150,000
06 00-00-9183.03	Drainage Master Plan		50,000	-	50,000
06 00-00-9184	Taylorcrest		860,000		425,000
06 00-00-9184.13	Bunker Hill Road Overlay		380,000	200,000	2,100,000
06 00-00-9184.01	Asphalt Rehabilitation	711	75,000	28,000	122,000
06 00-00-9184.02	Chapel Bell/Other Rates as 6	647	-	-	
06 00-00-9184.03	Gessner Northbound & Memorial	18,501	868,000	300,000	600,000
06 00-00-9184.04	Sidewalks	21,152	120,000	100,000	
06 00-00-9184.05	Taylorcrest Court	13,448			
06 00-00-9184.06	Sidewalk Memorial Dr	38,280			
06 00-00-9184.10	Asphalt Design		100,000	196,600	
06 00-00-9184.11	Dads Club Sidewalk - Memorial Dr		400,000		
06 00-00-9184.09	Street Master Plan		25,000	45,000	
06 00-00-9190	Public Safety - Police	94,591	209,243	96,557	56,667
06 00-00-9190	Public Safety - Fire			112,686	38,000
06 00-00-9191	Facilities	431,035	-	50,000	50,000
06 00-00-9191.03	Parking Lot				100,000
06 00-00-9191.01	City Hall Park Study		50,000		
06 00-00-9191.02	City Hall / PW Facility Generator		89,000	89,000	
	TOTAL CAPITAL OUTLAY	661,428	3,316,243	1,307,843	3,731,667
	TOTAL EXPENDITURES	661,428	3,316,243	1,307,843	3,731,667
	REVENUE OVER/(UNDER) EXPENDITURES	1,834,729	(567,000)	1,441,400	(1,587,813)

CITY OF BUNKER HILL VILLAGE				
2025 ADOPTED BUDGET				
GENERAL FUND CIP				
Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
Streets				
Asphalt Rehab - Point Repairs and minor streets	711	75,000	28,000	122,000
Asphalt Design		100,000	196,600	
Streets Master Plan		25,000	45,000	
TaylorCrest		860,000		425,000
Bunker Hill Road Overlay		380,000	200,000	2,100,000
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024	18,501	868,000	300,000	600,000
Taylorcrest Court Landscaping	13,448			
Sidewalks in the City	21,152	120,000	100,000	
Sidewalk Memorial	38,280			
City Hall Parking Lot				100,000
Sidewalk Dads Club (partnership for drainage along Memorial Dr. for Frostwood Ele)		400,000		
Chapel Belle -- Include section of Tamerlaine Drive Design 2021; Construction 2022	647			
TOTAL STREETS	92,739	2,828,000	869,600	3,347,000
Special Projects - Drainage				
Localized Drainage Projects	3,066	50,000	50,000	150,000
Drainage Master Plan		50,000		50,000
TOTAL DRAINAGE	3,066	100,000	50,000	200,000
Facilities & Public Safety				
Public Works Facility	431,035		50,000	50,000
Public Safety - MVPD/Fire	94,591	209,243	209,243	94,667
City Hall Park Planning Study		50,000		
Generator Public Works/Emergency Facility		89,000	89,000	
TOTAL FACILITIES/ PUBLIC SAFETY PROJECTS	525,626	348,243	348,243	144,667
Beautification				
Beautification	39,998	40,000	40,000	40,000
TOTAL BEAUTIFICATION	39,998	40,000	40,000	40,000
TOTAL GENERAL FUND PROJECTS	661,429	3,316,243	1,307,843	3,731,667

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
UTILITY FUND CAPITAL PROJECTS FUND SUMMARY**

	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
EXPENDITURES				
WATER & WW LINES	14,953	2,145,947	1,395,947	2,000,000
WATER PRODUCTION	173,610	130,000	130,000	140,000
FACILITIES	625,653	97,423	97,423	12,000
OTHER (METER REPLACEMENT)	25,493	495,898	495,898	100,000
VEHICLES & FIRE HYDRANT	50,042	-	-	-
TOTAL OPERATING EXPENDITURES	889,749	2,869,268	2,119,268	2,252,000
OPERATING INCOME/(LOSS)				
TRANSFER IN LOCAL COVID RELIEF		676,001	676,001	-
TRANSFERS IN UTILITY FUND	797,000	900,000	900,000	900,000
NET CHANGE IN POSITION	(92,749)	(1,293,267)	(543,267)	(1,352,000)
BEGINNING FUND BALANCE	3,205,052	3,112,303	3,112,303	2,569,036
ENDING FUND BALANCE	3,112,303	1,819,036	2,569,036	1,217,036

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
UTILITY FUND CONSTRUCTION FUND**

Account #	Description	2023 Actual	2024 Adopted	2024 Projected	2025 Adopted
07 00-00-4501	Annual Contribution - Utility	797,000	900,000	900,000	900,000
06 00-00-4600	Contribution from CARES Funds		676,001	676,001	-
TOTAL UTILITY FUND CAPITAL PROJECTS REVENUES		797,000	1,576,001	1,576,001	900,000
Contract Services					
16 00-00-7503	PS -Engineering Well	107,330	-	-	
TOTAL CONTRACT SERVICES		107,330	-	-	-
Capital Outlay					
16 00-00-9055	Trans Line to Taylorcrest	3,400			
07 00-00-9180.02	Tele of Concrete Lines WW (other Lines)	11,553	253,447	253,447	150,000
07 00-00-9054	Chlorine Analyzers (All Plants)		90,000	90,000	
07 00-00-9180.04	Replace of Concrete Lines WW		105,000	105,000	350,000
07 00-00-9182	Replace Water Lines		900,000	900,000	750,000
07 00-00-9182.01	Gessner Water Lines with Roadway Design		887,500		750,000
07 00-00-9182.03	WP #2 VFD Booster Pumps	8,722	40,000	40,000	40,000
07 00-00-9180.03	Groundwater Storage Tank				100,000
07 00-00-9183.03	Underground Utilities - BH Road			137,500	
07 00-00-9184	Replace Concrete Lines	57,225	-	-	
07 00-00-9188	Irrigation Systems	333	-	-	
07 00-00-9191	Facilities	625,653	97,423	97,423	
07 00-00-9194	Rehab Back Maint Shed				12,000
16 00-00-6410	WW#5 Landscaping	21,390			
07 00-00-9192	Meter Replacement	4,103	495,898	495,898	100,000
07 00-00-9193	Paint Fire Hydrant	2,610			
07 00-00-9250	Vehicle	47,431			
TOTAL CAPITAL OUTLAY		782,419	2,869,268	2,119,268	2,252,000
TOTAL EXPENDITURES		889,749	2,869,268	2,119,268	2,252,000
REVENUE OVER/(UNDER) EXPENDITURES		(92,749)	(1,293,267)	(543,267)	(1,352,000)

**CITY OF BUNKER HILL VILLAGE
2025 ADOPTED BUDGET
UTILITY FUND CIP**

Description	2023 Actual	2024 Amended	2024 Projected	2025 Adopted
Utility Water Lines				
Construction of Transmission Main for new Water Well	3,400			
Replacement of Water Lines		900,000	900,000	750,000
Underground Utilities - BH Road			137,500	
Gessner Water Line with Roadway Reconstruction		887,500		750,000
Utility Wastewater Lines				
Replacement of Waste Water Lines	57,225	105,000	105,000	350,000
Televising Concrete Lines	11,553	253,447	253,447	150,000
TOTAL WATER & WASTEWATER LINES	72,178	2,145,947	1,395,947	2,000,000
Utility Water Production				
Booster Pumps	8,722	40,000	40,000	40,000
Engineering & Other for Water Well #5/Transmission Line **	107,330			
Groundwater Storage Tank				100,000
Chlorine Analyzers (All Plants)		90,000	90,000	
Water Well #5 Landscaping	21,390			
Meter Replacement	4,103	495,898	495,898	100,000
Fire Hydrants	2,610			
Irrigation Systems at Water Wells	333			
TOTAL WATER PRODUCTION	144,488	625,898	625,898	240,000
Public Works Facility				
Public Works Facility	625,653	97,423	97,423	
Rehab PW Maintenance Shed				12,000
TOTAL FACILITY	625,653	97,423	97,423	12,000
Vehicle and Equipment				
Vehicle	47,431			
TOTAL VEHICLE AND EQUIPMENT	47,431	-	-	-
TOTAL UTILITY FUND	889,750	2,869,268	2,119,268	2,252,000

CAPITAL IMPROVEMENT PLAN



The Five-Year **Capital Improvement Plan** is a tool to assist long-term financial forecasting and project planning. The plan is reviewed and updated during the annual budget process. The budget year is fiscally appropriated and the out years are for planning purposes.

The General Fund revenues and property values projected for 2025, and the out years are very conservative due to economic uncertainty and are reviewed annually.

City of Bunker Hill Village - Capital Improvements Plan
2025 Budget
Years 2025 - 2029 5 Year Capital Plan
Years 2030 - 2034 10 Year Long Range Forecasting

Based on 2024 Budget Filling - August 15, 2023; 2024 Projections; & 2023 Audit for Fund Actuals

	5 Year Capital Plan					
	2024	2025	2026	2027	2028	2029
Total Streets:	\$909,600	\$3,387,000	\$1,105,000	\$4,110,000	\$2,710,000	\$1,340,000

Special Projects - Drainage						
Localized Drainage Projects (Taylor Crest Ct 2022)	\$50,000	\$150,000	\$50,000	\$200,000	\$200,000	\$200,000
Regional Drainage Projects / Policy Projects -						
Drainage Master Plan		\$50,000				
Total Drainage:	\$50,000	\$200,000	\$50,000	\$200,000	\$200,000	\$200,000

Facilities & Public Safety						
Public Works Facility (35% GF)	\$50,000	\$50,000				
Generator City Hall Public Works Building/Emergency Disaster Building	\$89,000					
Memorial Village Fire Dept Capital Outlay	\$112,676	\$38,000				
Memorial Villages Police Department - Capital Projects	\$96,567	\$56,667				
Total Facilities/Public Safety Projects:	\$348,243	\$144,667	\$0	\$0	\$0	\$0

TOTAL GENERAL FUND PROJECTS	\$1,307,843	\$3,731,667	\$1,155,000	\$4,310,000	\$2,910,000	\$1,540,000
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City of Bunker Hill Village - Capital Improvements Plan
2025 Budget
Years 2025 - 2029 5 Year Capital Plan
Years 2030 - 2034 10 Year Long Range Forecasting

Based on 2024 Budget Filling - August 15, 2023; 2024 Projections; & 2023 Audit for Fund Actuals

		5 Year Capital Plan				
	2024	2025	2026	2027	2028	2029
		5 Year Capital Plan				
Utility Fund	2024 Filed Budget	2025	2026	2027	2028	2029
Utility Fund- Water Production	\$450,000	\$450,000	\$370,000	\$370,000	\$370,000	\$370,000
Utility Fund- Infrastructure (W&WW Lines)	\$450,000	\$450,000	\$521,319	\$567,073	\$614,338	\$640,959
Proceeds from Other Sources: 2021 Bonds; Other Bonds; CARES ACT; Reserves; Etc.	\$676,001			\$57,950	\$226,800	
Subtotal UF by Year	\$1,576,001	\$900,000	\$891,319	\$995,023	\$1,211,138	\$1,010,959
Total Available including Carryover	\$4,640,874	\$3,421,606	\$2,060,925	\$2,015,948	\$2,427,086	\$1,723,045
TOTAL OF UF PROJECTS, VEHICLES AND EQUIPMENT	\$2,119,268	\$2,252,000	\$1,040,000	\$800,000	\$1,715,000	\$1,560,000
Remaining Balance Utility Fund for CIP	\$2,521,606	\$1,169,606	\$1,020,925	\$1,215,948	\$712,086	\$163,045

		5 Year Capital Plan				
	2024	2025	2026	2027	2028	2029

UTILITY FUND

Utility Water Production						
Booster Pumps	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Ground Storage Tanks		\$100,000			\$240,000	\$600,000
Chlorine Analyzers - (All Well Sites)	\$90,000					
Replacement or New Well					\$400,000	\$300,000
Paint Fire Hydrants						\$20,000
Meter Replacement Project	\$495,898	\$100,000				
Total Water Production:	\$625,898	\$240,000	\$40,000	\$40,000	\$680,000	\$960,000

Utility Water Lines

Construction of Transmission Main for new Water Well and Generator						
Replacement of Water Lines/ Water Rehab (spec and design 2024)	\$900,000	\$350,000	\$500,000	\$350,000	\$350,000	\$350,000
Underground Utilities - Bunker Hill Road	\$137,500					
Gessner Water Line with Roadway Reconstruction (in GF)		\$750,000				

Utility Wastewater Lines

Replacement of Concrete Lines	\$105,000	\$750,000	\$500,000	\$350,000	\$350,000	\$250,000
Televising Concrete Lines (other lines)	\$253,447	\$150,000				
Total Water & WW Lines:	\$1,395,947	\$2,000,000	\$1,000,000	\$700,000	\$700,000	\$600,000

Public Works Facility (UF 65%)	\$97,423					
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Rehab Back Maint Shed		\$12,000				
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City of Bunker Hill Village - Capital Improvements Plan

2025 Budget

Years 2025 - 2029 5 Year Capital Plan

Years 2030 - 2034 10 Year Long Range Forecasting

Based on 2024 Budget Filling - August 15, 2023; 2024 Projections; & 2023 Audit for Fund Actuals

	5 Year Capital Plan					
	2024	2025	2026	2027	2028	2029
Motor Control Panel (MCC) Water Plant 2				\$300,000		
TOTAL UTILITY FUND PROJECTS	\$2,119,268	\$2,252,000	\$1,040,000	\$740,000	\$1,380,000	\$1,560,000
Vehicles and Equipment						
Public Works (Jet Truck & Backhoe 2028)					\$335,000	
Public Works Vehicle				\$60,000		
Total Capital Outlay for Vehicles & Equipment:	\$0	\$0	\$0	\$60,000	\$335,000	\$0
TOTAL UTILITY FUND PROJECTS, VEHICLES AND EQUIPMENT	\$2,119,268	\$2,252,000	\$1,040,000	\$800,000	\$1,715,000	\$1,560,000

APPENDIX



2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,670,925,757
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,670,925,757
4.	Prior year total adopted tax rate.	\$ 0.271000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 286,832,108
	B. Prior year values resulting from final court decisions:.....	- \$ 269,375,434
	C. Prior year value loss. Subtract B from A. ³	\$ 17,456,674
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 73,494,005
	B. Prior year disputed value:.....	- \$ 11,448,363
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 62,045,642
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 79,502,316

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,750,428,073
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 15,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 15,000
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 15,000
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,750,413,073
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,453,619
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 35,459
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,489,078
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 0</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 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(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year 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 \$ <u>222,409,779</u></p> <p>B. Current year 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 + \$ <u>2,516,715,363</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>2,739,125,142</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>2,739,125,142</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ <u>547,931</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ <u>35,341,571</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ <u>35,889,502</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>2,703,235,640</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.277041</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ <u>0.235688</u> /\$100
29.	<p>Prior year 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>.</p>	\$ <u>2,750,428,073</u>

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(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 6,482,428
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 29,995</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. Prior year 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</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 29,995</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,512,423
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,703,235,640
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.240912 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year 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</p> <p>B. Prior year 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p>B. Prior year 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$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.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u></p> <p>B. Prior year 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, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.240912</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.240912</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.249343</u> /\$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): Current year 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>	\$ 0.000000 /\$100
42.	<p>Total current year 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 \$ 962,513</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0</p> <p>D. Subtract amount paid from other resources – \$ 140,775</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 821,738
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 821,738
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.20 %</p> <p>C. Enter the 2022 actual collection rate. 98.50 %</p> <p>D. Enter the 2021 actual collection rate. 98.46 %</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>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 821,738
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,739,125,142
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.030000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.279343 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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>	\$ 0.000000 /\$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 current year county voter-approval tax rate.	\$ 0.000000 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,739,125,142
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.277041 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.277041 /\$100
57.	Current year 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> .	\$ 0.279343 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.279343 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,739,125,142
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.279343 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.283412 /\$100 \$ 0.008036 /\$100 \$ 0.275376 /\$100 \$ 0.271000 /\$100 \$ 0.004376 /\$100 \$ 2,685,962,340 \$ 117,537
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.283036 /\$100 \$ 0.016805 /\$100 \$ 0.266231 /\$100 \$ 0.275000 /\$100 \$ -0.008769 /\$100 \$ 2,552,514,387 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.291805 /\$100 \$ 0.016299 /\$100 \$ 0.275506 /\$100 \$ 0.275000 /\$100 \$ 0.000506 /\$100 \$ 2,362,018,137 \$ 11,951
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 129,488 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.004727 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.284070 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.240912 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,739,125,142
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.018254 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.030000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.289166 /\$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.⁴⁸

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.⁴⁹

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. 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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.271000 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,750,413,073
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,703,235,640
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.042(c)
⁵⁰ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>0.284070</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.277041 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.284070 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 0.289166 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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 the Tax Code.⁵²

print here → C A Porter
 Printed Name of Taxing Unit Representative

sign here → *C A Porter*
 Taxing Unit Representative

08/08/2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



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City of Bunker Hill Village
11977 Memorial Drive, Houston, TX 77024
713-467-9762
www.bunkerhilltx.gov