



CITY OF BUNKER HILL VILLAGE

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

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

This meeting agenda, and the agenda packet, are posted online at www.bunkerhilltx.gov

NOTICE OF MEETING BY TELEPHONE AND VIDEO CONFERENCE

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

Join Zoom Meeting

<https://us06web.zoom.us/j/launch/edl?muid=961d1e8d-381c-4286-9fc4-461f23572091>

Meeting ID: 851 1400 5410

Passcode: 881115

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

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

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. CITIZENS' COMMENTS

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

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

IV. FILE THE PROPOSED 2026 ANNUAL BUDGET – Susan Grass, Finance Director

V. CONSIDERATION AND POSSIBLE ACTION TO APPROVE A RESOLUTION OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, ADOPTING THE PROPOSED TAX RATE CONTAINED IN THE CITY'S PROPOSED 2026 MUNICIPAL BUDGET AS THE CITY'S PROPOSED 2025 TAX RATE TO BE CONSIDERED FOR ADOPTION AT A PUBLIC HEARING HELD FOR THAT PURPOSE; DESIGNATING THE OFFICIAL WHO SHALL MAKE THE CALCULATIONS AND PROVIDE THE INFORMATION ASSOCIATED WITH THE CONSIDERATION AND ADOPTION OF THE CITY'S 2025 TAX RATE; AND MAKING OTHER PROVISIONS RELATED TO THE SUBJECT – Susan Grass, Finance Director

VI. ADJOURN

I, Gerardo Barrera, City Administrator/ Acting City Secretary of the City of Bunker Hill Village certify that the above notice of meeting was posted in a place convenient to the general public in compliance with Chapter 551, Texas Government Code, on August 1, 2025, by 12:00 p.m.

(SEAL)



Gerardo Barrera, City Administrator/ Acting City Secretary

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

City of BUNKER HILL VILLAGE

2026 Proposed Budget



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

Susan Grass, CFE, CGFO
Finance Director

City of Bunker Hill Village

Proposed Budget

Fiscal Year 2026

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CITY OF BUNKER HILL VILLAGE

Mission

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



CITY OF BUNKER HILL VILLAGE

City Council

Mayor

Keith Brown

Susan Schwartz

Councilmember/ Mayor Pro Tem

Eric Thode

Councilmember

Carl Moerer

Councilmember

Joshua Pratt

Councilmember

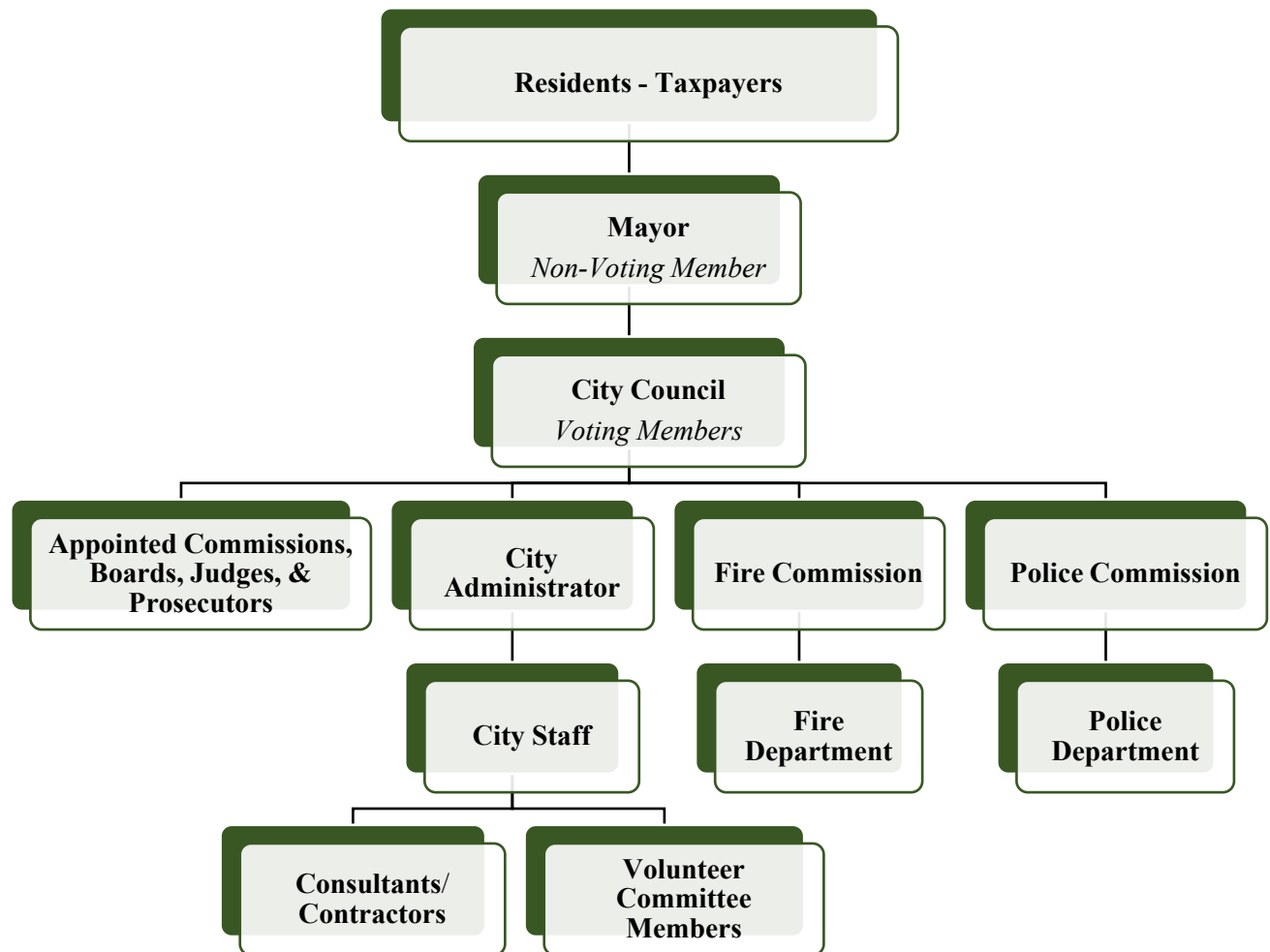
Andrew Poor

Councilmember



CITY OF BUNKER HILL VILLAGE

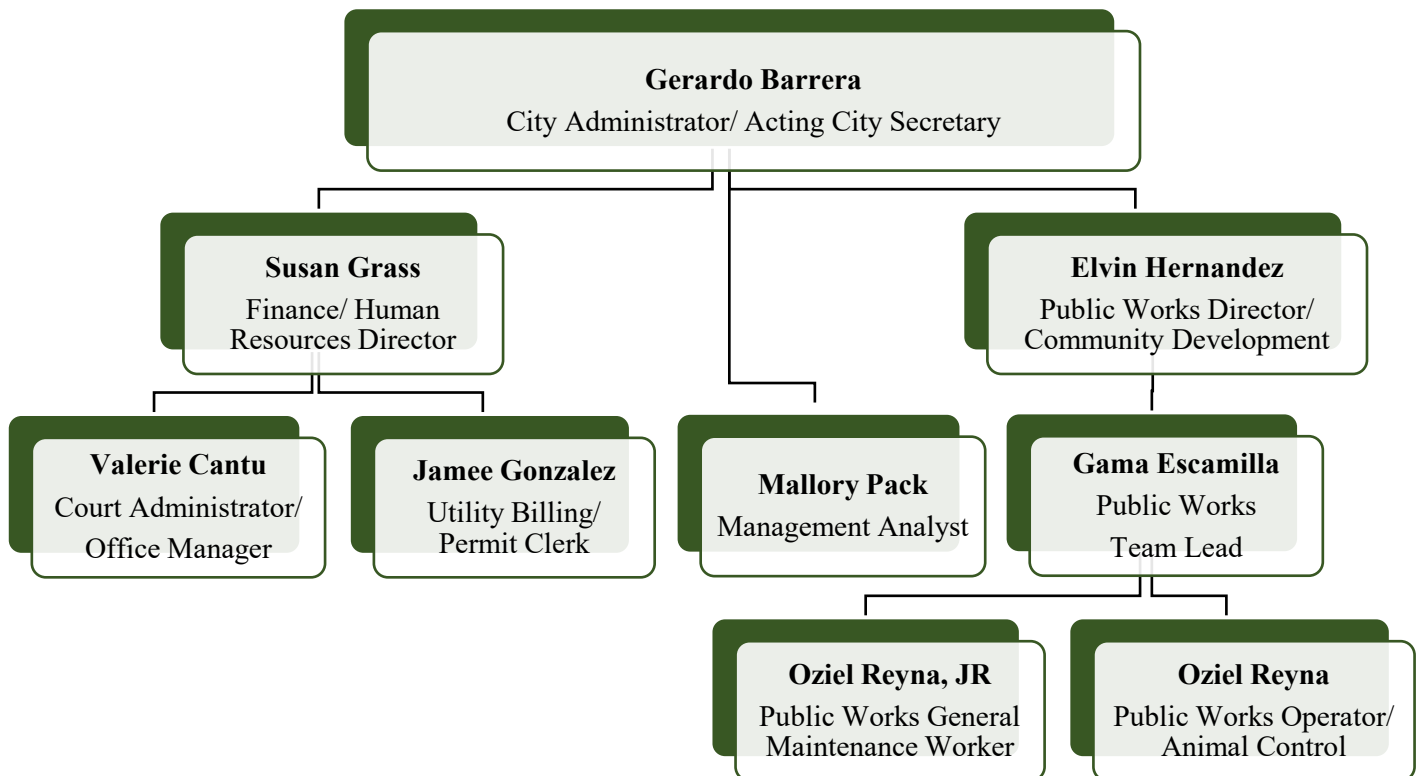
Organization





CITY OF BUNKER HILL VILLAGE

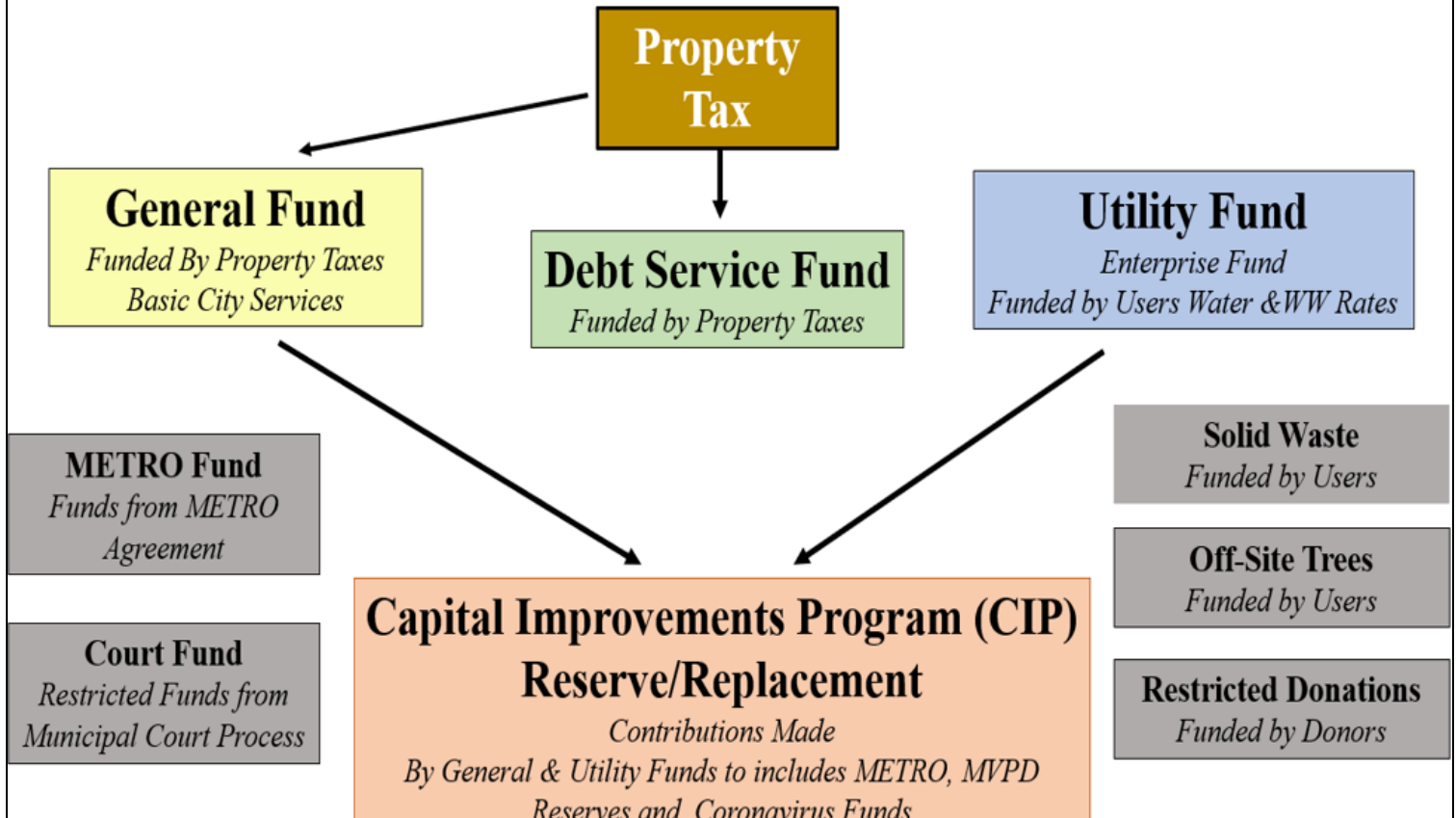
City Staff





CITY OF BUNKER HILL VILLAGE

Financial/ Budget Structure 2026



Tax Rate and Certified Roll





CITY OF BUNKER HILL VILLAGE

Tax Rate Comparison

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%

CITY OF BUNKER HILL VILLAGE 2025 ADOPTED TAX RATE	
Debt Service	0.030992
Maintenance & Operations	0.240008
Total	\$0.271000
Debt	11%
Maintenance & Operations	89%

Tax Year 2025 Truth-In-Taxation

CITY OF BUNKER HILL VILLAGE TAX RATE BASED ON CERTIFIED ROLL		TAX RATE
No New Revenue Tax Rate		0.265591
Voter Approved Tax Rate		0.287067
De Minimis Tax Rate		0.283980
Approved Tax Rate		0.271000

City of Bunker Hill Village Property Valuation

TAX YEAR	TAXABLE VALUE	ANNUAL INCREASE/DECREASE	% INCREASE	NEW VALUE
2025 Certified Estimate	\$2,972,766,624	\$233,641,482	8.53%	\$37,776,483
2025 Preliminary	\$2,856,578,615	\$117,453,473	4.29%	
2024	\$2,739,125,142	\$53,162,802	1.98%	\$35,365,396
2023	\$2,685,962,340	\$133,447,953	5.23%	\$33,172,222
2022	\$2,552,514,387	\$155,683,779	6.50%	\$29,540,181
2021	\$2,396,830,608	\$147,645,491	6.56%	\$35,615,907
2020 (COVID)	\$2,249,185,117	(\$4,350,737)	-0.19%	\$35,464,026
2019	\$2,253,535,854	\$47,682,002	2.16%	\$26,812,195
2018 (Harvey)	\$2,205,853,852	\$15,515,094	0.71%	\$22,127,477
2017 (Harvey)	\$2,190,338,758	\$79,095,926	3.75%	\$29,928,821
2016	\$2,111,242,832	\$149,882,993	7.64%	\$27,966,062
Average		\$101,140,679	4.29%	\$32,111,524

Debt Service Fund



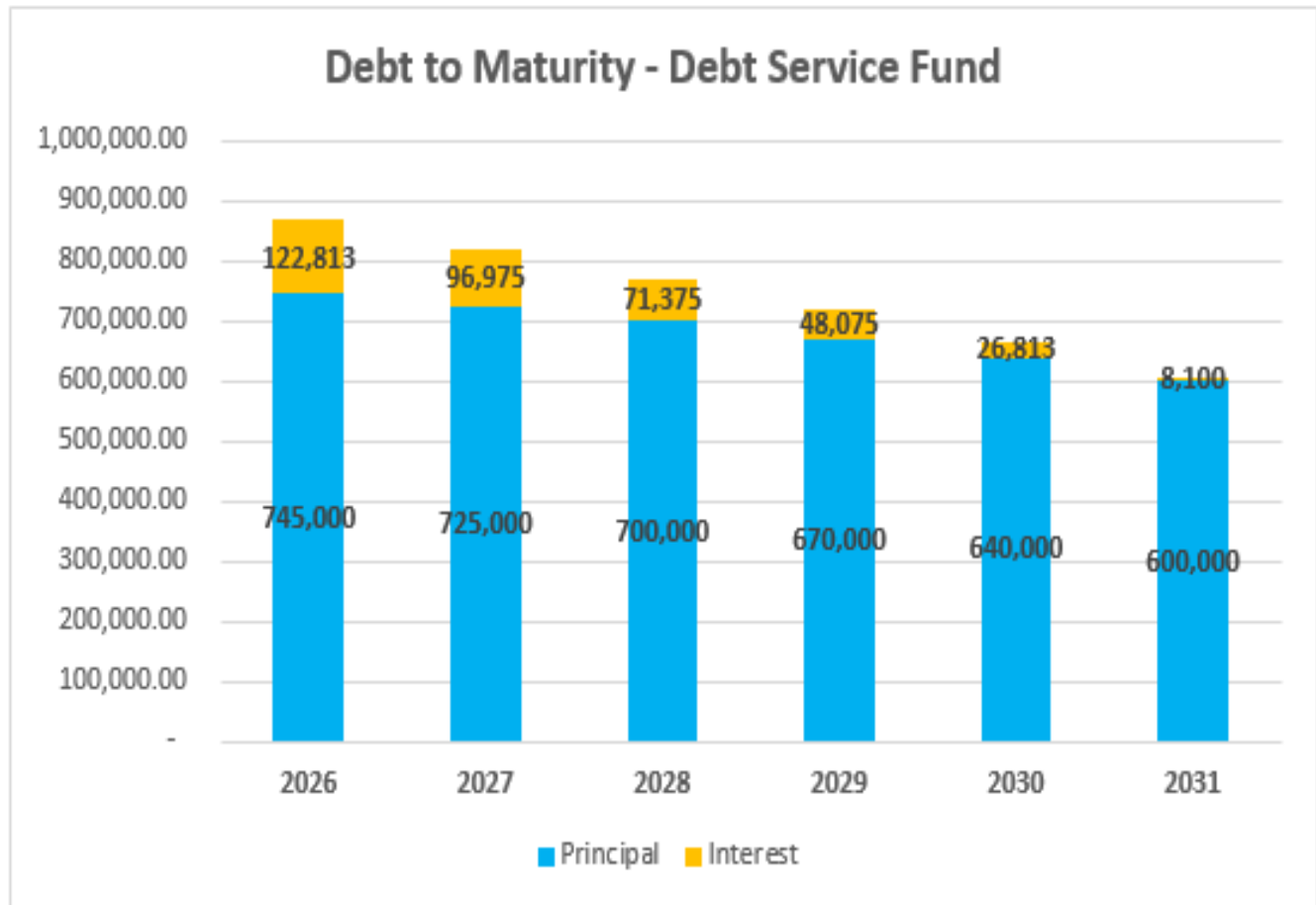
The **Debt Service Fund** is used to repay bond issues to include principal and interest payments and administrative costs.

CITY OF BUNKER HILL VILLAGE				
DEBT SERVICE FUND				
PROPOSED 2026 BUDGET				
	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
REVENUES				
PROPERTY TAX	884,202	826,738	826,738	926,320
INTEREST INCOME	18,000	18,000	18,000	18,000
TOTAL REVENUE	902,202	844,738	844,738	944,320
EXPENDITURES				
INTEREST & FEES	181,413	156,344	156,344	130,313
PRINCIPAL	780,000	765,000	765,000	745,000
TOTAL OPERATING EXPENDITURES	961,413	921,344	921,344	875,313
REVENUES OVER/(UNDER)				
EXPENDITURES	(59,211)	(76,606)	(76,606)	69,007
BEGINNING FUND BALANCE	201,599	142,388	142,388	65,782
ENDING FUND BALANCE	142,388	65,782	65,782	134,789
DS TAX RATE	0.035312	0.030000	0.030000	0.030992

CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
DEBT SERVICE

Account #	Description	2024 ACTUAL	2025	2025	2026	Increase/ Decrease	% Increase
			ADOPTED BUDGET	PROJECTIONS	RECOMMENDED BUDGET		
03 00-00-4010	Taxes - Current Year	881,261	821,738	821,738	921,320	99,582	12%
03 00-00-4020	Taxes - Prior Years	(1,689)	1,000	1,000	1,000	-	0%
03 00-00-4030	Taxes - Penalty & Interest	4,630	4,000	4,000	4,000	-	0%
03 00-00-4910	Interest Income	18,000	18,000	18,000	18,000	-	0%
	TOTAL REVENUES	902,202	844,738	844,738	944,320	99,582	12%
Debt Service Expenditures							
Support Services							
03 00-00-8490	Interest Expense	175,013	148,844	148,844	122,813	(26,032)	-17%
03 00-00-8750	Special Fees	6,400	7,500	7,500	7,500	-	0%
	TOTAL Support Services	181,413	156,344	156,344	130,313	(26,032)	-17%
Capital Outlay							
03 00-00-9697	2014 Bond Principal	200,000	205,000	205,000	210,000	5,000	2%
03 00-00-9698	2020 - Bond Principal	365,000	385,000	385,000	395,000	10,000	3%
03 00-00-9699	2021- Bond Principal	215,000	175,000	175,000	140,000	(35,000)	-20%
	TOTAL Capital Outlay	780,000	765,000	765,000	745,000	(20,000)	-3%
	TOTAL DEBT SERVICE EXPENDI	961,413	921,344	921,344	875,313	(46,032)	-5%
	REVENUE OVER/(UNDER) EXP	(59,211)	(76,606)	(76,606)	69,007	145,613	-190%

CITY OF BUNKER HILL VILLAGE



CITY OF BUNKER HILL VILLAGE

Debt Amortization Schedule

DEBT SCHEDULE						
Description of Debt		Outstanding Debt		Outstanding Debt	Paid by	Paid by Utility
		12/31/2025	2026 Principal	12/31/2026	Property Tax	Funds
Series 2014 (2.00-2.75%)	Expires 2026	210,000	210,000	-	-	
Series 2020 (3.00-4.00%)	Expires 2031	2,635,000	395,000	2,240,000	2,240,000	
Series 2021 (1.45-3.00%)	Expires 2041	5,745,000	385,000	5,360,000	1,095,000	4,265,000
TOTAL		8,590,000	990,000	7,600,000	3,335,000	4,265,000

General Fund



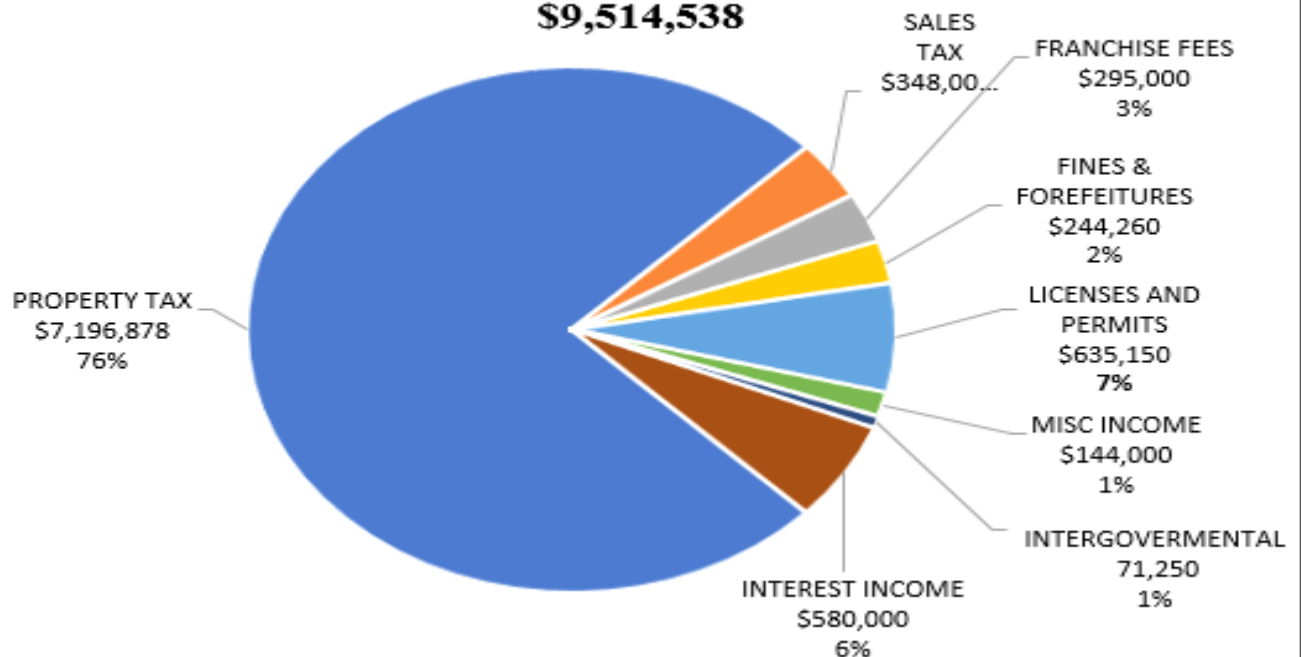
The **General Fund** is the chief operating fund of the City. The principal sources of revenue include local property taxes, franchise and sales taxes, court fees, building permits, and other miscellaneous income. Expenditures include police and fire, personnel, commodities and maintenance support, and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

GENERAL FUND 2026

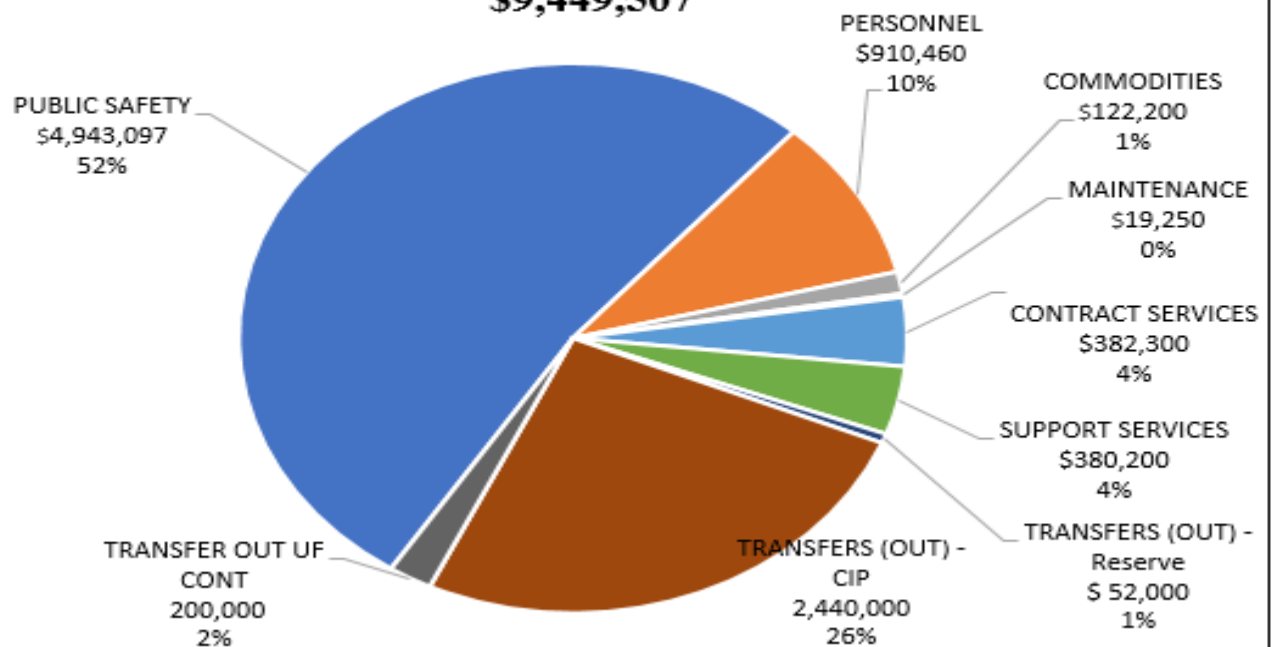
CITY OF BUNKER HILL VILLAGE
GENERAL FUND
PROPOSED 2026 BUDGET

	2024 ACTUAL	2025 ADOPTED BUDGET WITH AMENDMENTS	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
REVENUES				
PROPERTY TAX	6,323,219	6,643,292	6,741,292	7,196,878
SALES TAX	313,395	305,000	325,000	348,000
FRANCHISE FEES	290,723	285,000	295,000	295,000
FINES & FOREFEITURES	241,261	224,260	244,260	244,260
LICENSES AND PERMITS	760,389	620,380	636,150	635,150
MISC INCOME	168,792	144,000	144,000	144,000
INTERGOVERNMENTAL	261,081	-	171,900	71,250
INTEREST INCOME	769,742	600,000	580,000	580,000
TOTAL REVENUE	9,128,602	8,821,932	9,137,602	9,514,538
EXPENDITURES				
PUBLIC SAFETY	4,296,583	4,522,080	4,566,920	4,943,097
PERSONNEL	693,742	730,560	757,160	910,460
COMMODITIES	210,943	130,000	120,500	122,200
MAINTENANCE	14,404	16,000	17,000	19,250
CONTRACT SERVICES	540,372	499,500	507,500	382,300
SUPPORT SERVICES	231,018	325,400	384,400	380,200
TOTAL OPERATING EXPE	5,987,062	6,223,540	6,353,480	6,757,507
OPERATING INCOME/(LOSS)				
TRANSFERS (OUT) -Reserve		103,854	103,854	52,000
TRANSFERS (OUT) - CIP	2,756,743	2,040,000	2,040,000	2,440,000
TRANSFER OUT UF CONT	800,000	100,000	300,000	200,000
TRANSFERS IN	-	-	-	-
CHANGE IN FUND BALANCE	(415,203)	354,538	340,268	65,031
BEGINNING FUND BALANCE	4,505,761	4,090,558 ▲	4,090,558	4,430,826
ENDING FUND BALANCE	4,090,558 ▲	4,445,096	4,430,826	4,495,857
RESERVE FOR:				
VEHICLE REPLACEMENT	51,426	51,426	51,426	-
BUILDING RESERVE	155,725	255,725	170,725	206,725
POLICE RESERVE	282,247	282,247	282,247	282,247
EMERGENCY RESERVE	69,804	273,838	94,244	144,244
6 MONTHS OPERATING RESER'	2,993,531	3,111,770 ▲	3,111,770	3,378,754
TOTAL RESERVES	3,552,733	3,975,006	3,710,412	4,011,970
OVER/(UNDER) POLICY	537,825	470,090	689,007	483,887

General Fund Revenue \$9,514,538



General Fund Expenditures \$9,449,507



**CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
GENERAL FUND**

Account #	Description	2024 Actual	2025 Adopted Budget	2025 Projected Budget	2026 RECOMMEN DED	Increase/ Decrease	% Increase
01 00-00-4010	Taxes - Current Year	6,304,303	6,601,292	6,601,292	7,134,878	533,586	8%
01 00-00-4020	Taxes - Prior Years	-8,369	10,000	65,000	30,000	(35,000)	-350%
01 00-00-4030	Taxes - Penalty & Interest	27,885	32,000	75,000	32,000	(43,000)	-134%
01 00-00-4110	Franchise Fees - Electricity	178,326	180,000	180,000	180,000	-	0%
01 00-00-4111	Franchise Fees - Gas	41,381	44,000	44,000	44,000	-	0%
01 00-00-4112	Franchise Fees - Other	71,016	61,000	71,000	71,000	-	0%
01 00-00-4120	Sales Tax Revenue	313,395	305,000	325,000	348,000	23,000	8%
01 00-00-4210	Court - Fines	225,777	205,000	225,000	225,000	-	0%
01 00-00-4227	Court - Local Truancy Preventi	5,846	6,200	6,200	6,200	-	0%
01 00-00-4246	Court - Local Municipal Jury	-	60	60	60	-	0%
01 00-00-4265	Court - Local Building Security F	5,631	7,000	7,000	7,000	-	0%
01 00-00-4270	Court - Technology Fees	2,383	-	-	-	-	0%
01 00-00-4275	Court - Local Court Tech Fund	1,624	6,000	6,000	6,000	-	0%
01 00-00-4310	Permits - Animal Licenses	250	230	6,000	5,000	(1,000)	-435%
01 00-00-4315	Permits - Building	758,039	620,000	630,000	630,000	-	0%
01 00-00-4325	Permits - Miscellaneous	-	150	150	150	-	0%
01 00-00-4350	Dedication Program	2,100	4,000	4,000	4,000	-	0%
01 00-00-4310	Interest Income	763,742	600,000	580,000	580,000	-	0%
01 00-00-4320	Miscellaneous Income	80,848	110,000	110,000	110,000	-	0%
01 00-00-4330	Ambulance Fund	57,350	-	71,900	71,250	(650)	0%
01 00-00-4340	Rent Income	30,594	30,000	30,000	30,000	-	0%
01 00-00-4380	Intergovernmental Revenue	261,081	-	100,000	-	(100,000)	0%
TOTAL GF REVENUES		9,128,602	8,821,932	9,137,602	9,514,538	376,936	4%
Personnel							
01 00-00-5010	Wages	483,481	430,000	510,000	630,000	120,000	24%
01 00-00-5020	Wages - Overtime	21,087	20,140	20,140	20,140	-	0%
01 00-00-5110	Payroll Taxes - FICA Employer	36,005	41,870	41,870	50,000	8,130	19%
01 00-00-5120	Payroll Taxes - T/W/C	469	1,000	1,500	1,500	-	0%
01 00-00-5210	Retirement - TMRS Employer	85,795	92,750	92,750	110,000	17,250	19%
01 00-00-5211	RETIREMENT 457 PLAN	6,675	12,500	17,500	22,000	4,500	36%
01 00-00-5310	Insurance - Workers Comp	1,500	1,500	1,500	1,600	100	7%
01 00-00-5325	Insurance - Dental	636	1,400	1,400	1,600	200	14%
01 00-00-5330	Insurance - Disability	1,238	1,600	1,600	2,000	400	25%
01 00-00-5340	Insurance - Medical	56,087	65,550	66,550	69,000	2,450	4%
01 00-00-5341	Insurance- Vision	-	400	400	400	-	-
01 00-00-5350	Insurance - Life	248	350	450	520	70	20%
01 00-00-5510	Employee Relations	521	1,500	1,500	1,700	200	13%
TOTAL Personnel		693,742	730,560	757,160	910,460	153,300	20.98%
01 00-00-5600	Fire Department	1,770,883	1,876,425	1,921,265	2,082,932	206,507	11%
01 00-00-5602	Police Department	2,525,700	2,645,655	2,645,655	2,860,165	214,510	8%
TOTAL Public Safety		4,296,583	4,522,080	4,566,920	4,943,097	376,177	8%
Commodities							
01 00-00-6250	Fuel	246	600	600	1,800	1,200	200%
01 00-00-6410	Landscaping	32,385	55,000	55,000	55,000	-	0%
01 00-00-6411	Landscaping - Tree Maint and Removal	22,500	25,000	15,000	15,000	-	0%
01 00-00-6412	Landscaping Seasonal Planting	7,617	12,000	12,000	12,000	-	0%
01 00-00-6413	Storm Debris	74,860	-	-	-	-	0%
01 00-00-6430	Janitorial Services	8,840	12,500	12,500	12,500	-	0%
01 00-00-6431	Janitor Supplies	374	1,000	1,000	1,000	-	0%
01 00-00-6650	Postage	3,875	3,000	3,500	4,000	500	17%
01 00-00-6660	Printing & Stationary	5,379	6,000	6,000	6,000	-	0%
01 00-00-6730	Supplies - General	3,107	4,400	4,400	4,400	-	0%
01 00-00-6740	Supplies - Office	1,909	4,500	4,500	4,500	-	0%
01 00-00-6810	Tools & Equipment	500	6,000	6,000	6,000	-	0%
01 00-00-6830	Traffic Signs & Signals	49,351	-	-	-	-	0%
TOTAL Commodities		210,943	130,000	120,500	122,200	1,700	1%

**CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
GENERAL FUND**

Account #	Description	2024 Actual	2025 Adopted Budget	2025 Projected Budget	2026 RECOMMEN DED	Increase/ Decrease	% Increase
01 00-00-7110	Building Maintenance	11,903	12,250	12,250	12,250	-	0%
01 00-00-7220	Equipment - General	275	1,000	1,000	1,000	-	0%
01 00-00-7230	Equipment - Office Equip	726	1,250	2,250	4,500	2,250	180%
01 00-00-7410	Vehicle Maint	1,500	1,500	1,500	1,500	-	0%
TOTAL Maintenance		14,404	16,000	17,000	19,250	2,250	14%
Contract Services							
01 00-00-7500	HC Appraisal District	61,934	63,000	63,000	66,000	3,000	5%
01 00-00-7501	Tax Assessor - SBISD	8,000	8,000	8,000	8,800	800	10%
01 00-00-7502	Prof Fees - Accounting	16,268	30,000	38,000	46,000	8,000	27%
01 00-00-7503	Prof Fees - Eng. & Other	51,092	62,500	62,500	62,500	-	0%
01 00-00-7504	Prof Fees - LEGAL	97,975	107,000	107,000	70,000	(37,000)	-35%
01 00-00-7505	Prof Fees - INSPECTIONS/PLAN	305,103	229,000	229,000	129,000	(100,000)	-44%
01 00-00-7507	Legislative Consulting & PS	-	-	-	-	-	0%
TOTAL Contract Services		540,372	499,500	507,500	382,300	(125,200)	-25%
Support Services							
01 00-00-8010	Advertising	5,373	3,400	3,400	3,400	-	0%
01 00-00-8130	Bank & Credit Card Charges	23,602	25,000	25,000	26,000	1,000	4%
01 00-00-8150	Community Relations	31,240	30,000	30,000	30,000	-	0%
01 00-00-8170	Data Processing-IT Services	33,495	30,300	64,000	50,000	(14,000)	-46%
01 00-00-8171	Website Services	1,838	3,700	4,500	13,700	9,200	249%
01 00-00-8172	Software Subscription	13,565	13,000	14,000	14,000	-	0%
01 00-00-8210	Delivery Service	-	150	150	150	-	0%
01 00-00-8250	Dues & Subscriptions	4,662	5,300	6,300	5,300	(1,000)	-19%
01 00-00-8251	Professional Development	6,243	6,000	5,300	6,300	1,000	17%
01 00-00-8260	Elections	-	2,500	2,500	2,500	-	0%
01 00-00-8270	Electricity	20,205	8,000	25,000	25,000	-	0%
01 00-00-8290	Emergency Management	650	650	650	650	-	0%
01 00-00-8410	Animal Control	3,041	8,000	8,000	8,000	-	0%
01 00-00-8450	Insurance - General	19,800	19,800	25,000	30,000	5,000	25%
01 00-00-8530	Meetings & Seminars	4,879	7,000	7,000	7,000	-	0%
01 00-00-8610	Court - General	3,754	5,200	5,200	5,200	-	0%
01 00-00-8615	Court - Translation	6,750	7,500	7,500	7,500	-	0%
01 00-00-8750	Special Fees/Codification	229	4,000	4,000	4,000	-	0%
01 00-00-8751	Dedication Program	2,320	4,000	4,000	4,000	-	0%
01 00-00-8805	Streets - Mosquito Spraying	26,250	26,000	26,000	26,000	-	0%
01 00-00-8810	Streets - Drainage	297	40,000	40,000	40,000	-	0%
01 00-00-8830	Streets - Repairs	11,761	55,000	55,000	55,000	-	0%
01 00-00-8835	Streets - TPDES	-	2,500	2,500	2,500	-	0%
01 00-00-8890	Telephone	7,134	13,400	13,400	8,000	(5,400)	-40%
01 00-00-8930	Travel & Training	3,931	5,000	6,000	6,000	-	0%
TOTAL Support Services		231,019	325,400	384,400	380,200	(4,200)	-1%
TOTAL G & A Operating E:		5,987,063	6,223,540	6,353,480	6,757,507	404,027	6.4%
Capital Outlay							
01 00-00-9139	Capital Outlay - Server for City H	7,500	-	-	-	-	-
01 00-00-9140	Capital Outlay-Vehicle	-	-	-	52,000	52,000	-
01 00-00-9250	Police Reserves- Capital Outlay	96,567	65,854	65,854	-	(65,854)	-100%
01 00-00-9251	Fire Capital Outlay	112,676	38,000	38,000	-	(38,000)	-100%
01 00-00-9252	TRANSFER TO UTILITY CAPITAL	2,500,000	2,000,000	2,000,000	2,400,000	400,000	20%
01 00-00-9253	TRANSFER FOR BEAUTIFICATION	40,000	40,000	40,000	40,000	-	0%
01 00-00-9255	Transfer to UF Const Cares Fund	-	-	-	-	-	-
01 00-00-9256	Transfer to Utility Fund	800,000	-	300,000	200,000	(100,000)	-
TOTAL Transfers		3,556,743	2,143,854	2,443,854	2,692,000	248,146	12%
TOTAL General Fund EXPENSE		9,543,806	8,367,394	8,797,334	9,449,507	652,173	8%
REVENUE OVER/(UNDER)		(415,204)	454,538	340,268	65,031	(275,237)	(0.61)

Court Fund



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

**CITY OF BUNKER HILL VILLAGE
COURT FUND SUMMARY
PROPOSED 2026 BUDGET**

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
REVENUES				
COURT FINES	10,051	11,770	13,370	13,370
TOTAL REVENUE	10,051	11,770	13,370	13,370
EXPENDITURES				
PUBLIC SAFETY	14,725	11,300	11,300	11,300
TOTAL OPERATING EXPENDITURE	14,725	11,300	11,300	11,300
REVENUES OVER/(UNDER) EXPEN	(4,674)	470	2,070	2,070
BEGINNING BALANCE	27,724	23,050	23,050	25,120
ENDING BALANCE	23,050	23,520	25,120	27,190
RESERVE FOR:				
CHILD SAFETY	11,757	8,407	15,157	14,869
SECURITY FUND	11,940	11,560	6,940	7,940
TECHNOLOGY FUND	7,681		3,023	4,381
TOTAL RESERVES	31,378	19,967	25,120	27,190
non restricted	(8,328)	3,553	0	0

CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
COURT FUND

			2025		2026			
ACCOUNT #	DESCRIPTION	2024 ACTUAL	ADOPTED BUDGET	2025 PROJECTIONS	RECOMMENDED BUDGET	INCREASE / DECREASE	% INCREASE	
05	00-00-4215	Court - Time Pay Fees/City	1,384	1,210	1,210	1,210	-	0%
05	00-00-4216	Court - Time Pay Fees/ Effic	23	310	310	310	-	0%
05	00-00-4217	Court - OMNI	1,584	650	1,250	1,250	-	0%
05	00-00-4225	Child Safety 1015	2,461	3,000	4,000	4,000	-	0%
05	00-00-4245	Court - Judicial Support Fund	36	100	100	100	-	0%
05	00-00-4260	Security Fees	295	1,000	1,100	1,100	-	0%
05	00-00-4270	Technology Fees	829	1,000	900	900	-	0%
05	00-00-4271	CHILD SAFETY HARRIS CO	3,439	4,500	4,500	4,500	-	0%
TOTAL COURT REVENUES			10,051	11,770	13,370	13,370	-	0%
COURT FUND EXPENDITURES								
Support Services								
05	00-00-8140	Child Safety	2,084	3,500	3,500	3,500	-	0%
05	00-00-8625	Technology	4,465	6,500	6,500	6,500	-	0%
05	00-00-8626	Security	8,177	1,300	1,300	1,300	-	0%
TOTAL COURT EXPENDITURES			14,726	11,300	11,300	11,300	-	0%
REVENUE OVER/(UNDER) EXPEND			(4,675)	470	2,070	2,070	-	0%


Metro Fund



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

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

**CITY OF BUNKER HILL VILLAGE
METRO FUND SUMMARY
PROPOSED 2026 BUDGET**

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
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	116,452	134,000	114,000	134,000
TOTAL OPERATING EXPENDITURE	116,452	134,000	134,000	134,000
TRANSFER OUT	450,000			
CHANGE IN FUND BALANCE	(432,451)	-	-	-
BEGINNING BALANCE	521,539	89,088 	89,088	89,088
ENDING BALANCE	89,088	89,088	89,088	89,088

CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
METRO FUND

ACCOUNT #	DESCRIPTION	2025		2025 PROJECTIONS	2026		% INCREASE
		2024 ACTUAL	ADOPTED BUDGET		RECOMMENDED BUDGET	INCREASE/ DECREASE	
10 00-00-4810	Sales Tax Metro	134,001	134,000	134,000	134,000	-	0%
	TOTAL METRO REVENUES	134,001	134,000	134,000	134,000	-	0%
	Maintenance						
10 00-00-6890	Traffic Signs & Signals		20,000	20,000		(20,000)	
	TOTAL Commodities	-	20,000	20,000	-	(20,000)	
	Support Services						
10 00-00-8810	Streets - Right of Way	89,886	90,000	90,000	90,000	-	0%
10 00-00-8820	Streets - Lighting	26,566	24,000	24,000	24,000	-	0%
10 00-00-8830	Streets - Lights Installation	-			20,000	20,000	
	TOTAL Support Services	116,452	114,000	114,000	134,000	20,000	18%
	TOTAL EXPENDITURES	116,452	134,000	134,000	134,000	-	
	REVENUE OVER/(UNDER) E	17,549	-	-	-	-	

Off-Site Tree Program Fund



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

**CITY OF BUNKER HILL VILLAGE
OFFSITE TREE PROGRAM SUMMARY
PROPOSED 2026 BUDGET**

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
REVENUES				
OFFSITE TREE SALES	95,900	100,000	100,000	100,000
TOTAL REVENUE	95,900	100,000	100,000	100,000
EXPENDITURES				
OFFSITE TREE EXPENSES	105,571	150,000	150,000	150,000
TOTAL OPERATING EXPENDITURE	105,571	150,000	150,000	150,000
REVENUES OVER/(UNDER) EXPENSES	(9,671)	(50,000)	(50,000)	(50,000)
	-			
BEGINNING BALANCE	143,171	133,500	133,500	83,500
ENDING BALANCE	133,500	83,500	83,500	33,500

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

CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
OFFSITE TREE PROGRAM

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE	
		ACTUAL	ADOPTED BUDGET	PROJECTIONS	RECOMMENDED BUDGET	/ DECREASE	% INCREASE
Offsite Tree Program							
17 00-00-4351	Offsite Tree Program	95,900	100,000	100,000	100,000	-	0%
17 00-00-4990	Transfer In						
	TOTAL REVENUES	95,900	100,000	100,000	100,000	-	0%
Support Services							
17 00-00-8752	Offsite Tree Program	105,571	150,000	150,000	150,000	-	0%
	TOTAL Support Services	105,571	150,000	150,000	150,000	-	0%
	TOTAL SOLID WATER EXP	105,571	150,000	150,000	150,000	-	0%
	REVENUE OVER/(UNDER)						
	EXPENDITURES	(9,671)	(50,000)	(50,000)	(50,000)	-	0%

Utility Fund



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

**CITY OF BUNKER HILL VILLAGE
UTILITY FUND SUMMARY
PROPOSED 2026 BUDGET**

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
REVENUES				
WATER CHARGES	3,016,291	3,860,000	3,860,000	4,054,000
WASTEWATER CHARGES	1,230,378	1,368,000	1,568,000	1,728,000
INTEREST INCOME	65,000	65,000	65,000	65,000
MISC INCOME	27,892	43,112	43,112	74,961
TOTAL REVENUE	4,339,561	5,336,112	5,536,112	5,921,961
EXPENDITURES				
PERSONNEL	1,039,203	821,495	860,435	904,510
COMMODITIES	49,255	66,200	65,550	66,500
MAINTENANCE	80,221	192,200	193,200	175,200
CONTRACT SERVICES	2,577,808	3,147,000	3,149,000	3,053,000
SUPPORT SERVICES	448,995	512,055	552,055	553,255
TOTAL OPERATING EXP	4,195,482	4,738,950	4,820,240	4,752,465
OPERATING INCOME/(LOSS)	144,079	597,162	715,872	1,169,496
TRANSFERS IN / (OUT)	(100,000)	(600,000)	(600,000)	(1,070,000)
NET CHANGE IN POSITION	44,079	(2,838)	115,872	99,496
BEGINNING BALANCE	1,293,648	1,337,727	1,337,727	1,453,599
ENDING BALANCE	1,337,727	1,334,889	1,453,599	1,553,095
RESERVE FOR:				
VEHICLE REPLACEMENT	220,861	220,861	220,861	184,361
3 MONTHS OPERATING RE	1,048,871	1,184,738	1,205,060	1,188,116
TOTAL RESERVES	1,269,732	1,405,599	1,425,921	1,372,477
OVER/(UNDER) POLICY	67,996	(70,710)	27,678	180,617

**CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
UTILITY FUND**

Account #	Description	2025 ADOPTED BUDGET WITH AMENDMENT						Increase/ Decrease	% Increase
		2024 ACTUAL	\$	2025 PROJECTION	\$	2026 RECOMMEND ED BUDGET			
04 00-00-4410	Water Sales	2,376,891	3,800,000	3,800,000	3,800,000	3,934,000	134,000	5%	
04 00-00-4420	Water Taps	33,400	60,000	60,000	60,000	60,000	-	0%	
04 00-00-4510	Wastewater Sales	1,223,578	1,360,000	1,560,000	1,560,000	1,720,000	160,000	10%	
04 00-00-4520	Wastewater Taps	6,300	8,000	8,000	8,000	8,000	-	0%	
04 00-00-4610	Solid Waste Sales	500	-	-	-	-	-	0%	
04 00-00-4750	Late Payment Fees	22,832	23,112	23,112	23,112	24,961	1,849	8%	
04 00-00-4910	Interest Income	65,000	65,000	65,000	65,000	65,000	-	0%	
04 00-00-4920	Miscellaneous Income	5,000	20,000	20,000	20,000	50,000	30,000	150%	
TOTAL UTILITY REVENUE		4,339,561	5,336,112	5,536,112	5,921,961	385,849	7%		

Utility Fund Expenses

Personnel

04 00-00-5010	Wages	520,833	535,000	540,000	570,000	30,000	6%	
04 00-00-5020	Wages - Overtime	70,649	30,600	50,000	50,000	-	0%	
04 00-00-5110	Payroll Taxes - FICA Employer	46,300	44,500	50,000	47,500	(2,500)	-5%	
04 00-00-5120	Payroll Taxes - T/WC	469	1,630	1,630	1,630	-	0%	
04 00-00-5210	Retirement - TMRS Employer	312,663	106,000	106,000	118,000	12,000	11%	
04 00-00-5211	Retirement 457 Plan	10,116	15,000	22,000	22,000	-	0%	
04 00-00-5310	Insurance-Workers Compensation	8,993	9,500	9,500	10,500	1,000	11%	
04 00-00-5325	Insurance - Dental	1,689	2,100	2,100	2,200	100	5%	
04 00-00-5330	Insurance - Disability	2,157	2,400	2,400	2,400	-	0%	
04 00-00-5340	Insurance - Medical	79,303	92,000	92,000	97,000	5,000	5%	
04 00-00-5341	Insurance - Vision	-	310	310	310	-	0%	
04 00-00-5350	Insurance - Life	459	510	550	550	-	0%	
04 00-00-5410	Contract Labor	21,687	20,000	22,000	22,000	-	0%	
04 00-00-8990	Solid Waste Collection	(36,115)	(38,115)	(38,115)	(39,640)	(1,525)	4%	
TOTAL Personnel		1,039,203	821,495	860,435	904,510	44,075	5.12%	

Commodities

04 00-00-6090	Chemicals	7,844	10,000	10,000	10,000	-	0%	
04 00-00-6091	Lab Fees	2,639	5,000	5,000	5,000	-	0%	
04 00-00-6250	Fuel	8,679	10,000	10,000	10,000	-	0%	
04 00-00-6340	Garbage - Dumping Fees	2,000	1,500	1,500	2,000	500	33%	
04 00-00-6410	Landscaping	6,500	6,500	7,000	7,000	-	0%	
04 00-00-6411	Landscaping Seasonal Planting	-	2,000	2,000	2,000	-	0%	
04 00-00-6490	Janitorial Services	7,721	11,150	10,000	10,000	-	0%	
04 00-00-6491	Janitorial Supplies	10	1,500	1,500	1,500	-	0%	
04 00-00-6650	Postage	4,005	4,000	4,000	4,000	-	0%	
04 00-00-6660	Printing & Stationary	3,534	3,200	3,200	3,600	400	13%	
04 00-00-6730	Supplies - General	1,398	3,000	3,000	3,000	-	0%	
04 00-00-6740	Supplies - Office	524	350	350	400	50	14%	
04 00-00-6810	Tools & Equipment	1,953	4,500	4,500	4,500	-	0%	
04 00-00-6970	Uniforms	2,448	3,500	3,500	3,500	-	0%	
TOTAL Commodities		49,255	66,200	65,550	66,500	950	1%	

Maintenance

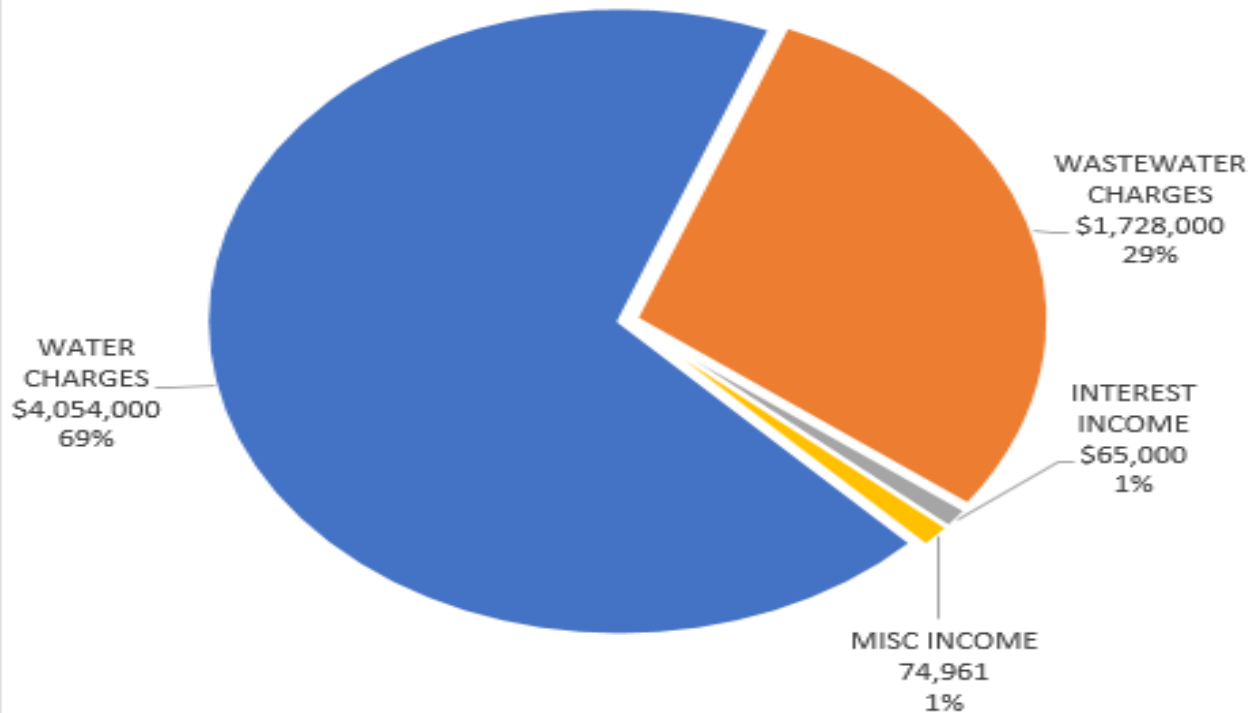
04 00-00-7110	Building Maintenance	6,555	6,700	6,700	6,700	-	0%	
04 00-00-7230	Equipment - Office Equip	1,379	2,000	2,000	2,000	-	0%	
04 00-00-7410	Vehicles Maint	11,720	6,500	7,500	10,000	2,500	33%	
04 00-00-7411	Equipment Maint	-	5,000	5,000	4,000	(1,000)		
04 00-00-7510	Water - Fire Hydrants	2,243	13,500	13,500	5,000	(8,500)	-63%	
04 00-00-7520	Water Well/Pumps	21,359	49,500	49,500	49,500	-	0%	
04 00-00-7535	Water Lines	5,267	64,000	64,000	53,000	(11,000)	-17%	
04 00-00-7540	Water - Water Meters	19,611	20,000	20,000	20,000	-	0%	
04 00-00-7610	Wastewater - Lines	12,087	25,000	25,000	25,000	-	0%	
TOTAL Maintenance		80,221	192,200	193,200	175,200	(18,000)	-9.3%	

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

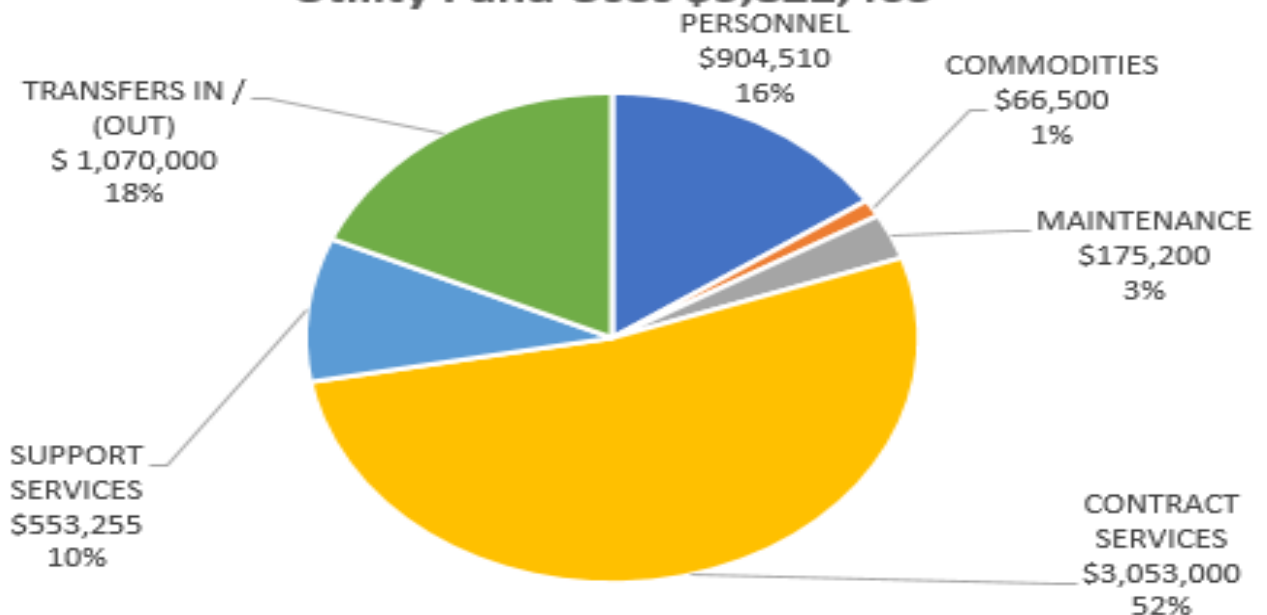
Account #	Description	2024 ACTUAL	2025 ADOPTED BUDGET WITH	2025 PROJECTION \$	2026 RECOMMEND ED BUDGET	Increase/ Decrease	% Increase
04 00-00-7502	Prof Serv - Accounting	12,103	17,000	19,000	23,000	4,000	21%
04 00-00-8001	Prof Fees - Engineering	26,315	30,000	30,000	30,000	-	0%
04 00-00-8002	Water Purchase/COH	931,672	1,000,000	1,000,000	1,000,000	-	0%
04 00-00-8003	W/W Treatment Fee	1,607,118	2,100,000	2,100,000	2,000,000	(100,000)	-5%
TOTAL Contract Services		2,577,808	3,147,000	3,149,000	3,053,000	(96,000)	-3%
Support Services							
04 00-00-8010	Advertising	-	5,000	5,000	5,000	-	
04 00-00-8130	Bank & Credit Card Charges	69,954	60,000	80,000	80,000	-	0%
04 00-00-8170	Data Processing-IT Services	30,182	35,000	45,000	45,000	-	0%
04 00-00-8171	Website Services	847	3,250	3,250	13,250	10,000	308%
04 00-00-8172	Software Subscriptions	10,023	10,000	11,000	11,000	-	0%
04 00-00-8210	Delivery Service	-	100	100	100	-	0%
04 00-00-8250	Dues & Subscriptions	1,082	2,000	2,000	2,000	-	0%
04 00-00-8251	Professional Development	161	3,500	3,500	3,500	-	0%
04 00-00-8270	Electricity	124,384	135,000	140,000	140,000	-	0%
04 00-00-8450	Insurance - General	23,000	26,000	30,000	30,000	-	0%
04 00-00-8490	Interest Expense	83,633	89,105	89,105	81,905	(7,200)	-8%
04 00-00-8630	Natural Gas	7,688	3,600	3,600	8,000	4,400	122%
04 00-00-8750	Special Fees-Subsidence	86,610	120,000	120,000	120,000	-	0%
04 00-00-8890	Telephone	3,610	16,000	16,000	10,000	(6,000)	-38%
04 00-00-8930	Travel & Training	1,155	3,500	3,500	3,500	-	0%
TOTAL Support Services		448,995	512,055	552,055	553,255	1,200	0%
TOTAL M&O UTILITY		4,195,482	4,738,950	4,820,240	4,752,465	(67,775)	-1%
Capital Outlay							
04 00-00-9250	TRANSFER TO UT CIP	900,000	900,000	900,000	1,200,000	300,000	33%
04 00-00-9251	TRANSFER FROM RESERVE	-	-	-	70,000	70,000	
04 00-00-9253	TRANSFER FROM GENERAL F	(800,000)	(300,000)	(300,000)	(200,000)	100,000	-33%
TOTAL Capital Outlay		100,000	600,000	600,000	1,070,000	470,000	78%
TOTAL UTILITIES EXPENSES		4,295,482	5,338,950	5,420,240	5,822,465	483,515	9%
REVENUE OVER/(UNDER) EX		44,079	(2,838)	115,872	99,436	(37,666)	-84%

UTILITY FUND 2026

Utility Fund Sources \$5,921,961



Utility Fund Uses \$5,822,465





CITY OF BUNKER HILL VILLAGE

Utility Fund Proposed Residential Utility Rates and Average Bill

Rate Structure for 2025 - Base Line Increase		
	06/01/2025 Adopted	2026 Proposed Increase
Water (gallons)		
Base Rate 0-4,000	124.01	148.00
4,001-10,000	3.57	3.57
10,001-20,000	3.89	3.89
20,001-30,000	6.69	6.69
30,001-40,000	7.60	7.60
40,001-60,000	8.90	8.90
60,001-70,000	10.91	10.91
70,001 & Over	13.63	13.63
Wastewater (gallons)		
0-1,000 Base Rate	61.69	88.00
1,001-10,000	2.78	2.78
10,001-20,000	3.12	3.12
20,001-30,000	6.15	6.15
30,001-40,000	7.13	7.13

Average Residential Bill - 45,000 gallons (two-month billing cycle)

Service	6/1/2025 Adopted	2026 Proposed Increase	Increase
Water	371.71	395.71	23.99
Wastewater	250.71	277.02	26.31
Total W & WW	622.42	672.73	50.30
Solid Waste	77.71	80.04	2.33
Total Bill	700.13	752.77	52.63

*Base Rate for two months (including
Solid Waste): \$316.04*



CITY OF BUNKER HILL VILLAGE

Utility Fund Proposed Non- Residential Utility Rates and Average Bill

Rate Structure for 2026 Increase		
	6/1/2025 Adopted	2026 Proposed Increase
Water (gallons)		
Base Rate 0-4,000	155.00	199.10
4,001-10,000	4.99	4.99
10,001-20,000	5.53	5.53
20,001-30,000	6.88	6.88
30,001-40,000	9.30	9.30
40,001-60,000	10.52	10.52
60,001-70,000	12.73	12.73
70,001 & Over	14.83	14.83
Wastewater (gallons)		
0-1,000 Base Rate	72.78	110.13
1,001-10,000	5.32	5.32
10,001-20,000	6.37	6.37
20,001-30,000	7.65	7.65
30,001-40,000	9.18	9.18
40,001-60,000	9.94	9.94
60,001 -148,000	11.57	11.57

Average Non-Residential Bill 148,000 gallons (two month billing cycle)			
	Current 2025 Bill	Increase in 2025	Recommended 2026 Bill
Water	1,896.48	44.10	1,940.58
Wastewater	1,569.56	37.35	1,606.91
Total W & WW	3,466.04	81.45	3,547.49

Base Rate Non-Residential Bill 4,000 gallons (two month billing cycle)			
	Current 2025 Bill	Increase in 2025	Recommended 2025 Bill
Water	155.00	44.10	199.10
Wastewater	72.78	37.35	110.13
Total W & WW	227.78	81.45	309.23



CITY OF BUNKER HILL VILLAGE

Utility Fund Proposed Non- Residential Irrigation Utility Rates

Non Residential Irrigation Bill (two month billing cycle) 8% Increase		
	Current 2025 Bill	2026 Proposed Increase
Water (gallons)		
Base Rate 0-1,000	35.88	38.75
1,001-4,000	35.88	38.75
4,001-10,000	4.62	4.99
10,001-20,000	5.12	5.53
20,001-30,000	6.37	6.88
30,001-40,000	8.61	9.30
40,001-60,000	9.74	10.52
60,001-70,000	11.79	12.73
70,001 & Over	13.73	14.83

Solid Waste Fund



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

**CITY OF BUNKER HILL VILLAGE
SOLID WASTE FUND SUMMARY
PROPOSED 2026 BUDGET**

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
REVENUES				
SOLID WASTE SALES	488,880	532,964	532,964	548,953
TOTAL REVENUE	488,880	532,964	532,964	548,953
EXPENDITURES				
CONTRACTUAL SERVICES	493,796	532,782	532,782	549,148
TOTAL OPERATING EXPENDITURES	493,796	532,782	532,782	549,148
REVENUES OVER/(UNDER) EXPENDIT	(4,916)	182	182	(195)
BEGINNING BALANCE	166,624	161,708	161,708	161,890
ENDING BALANCE	161,708	161,890	161,890	161,695
3 MONTHS RESERVE	123,449	133,196	133,196	137,287
OVER (UNDER) POLICY	38,259	28,695	28,695	24,408

CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
SOLID WASTE FUND

		2025			2026		
		2024	ADOPTED	2025	RECOMMENED	INCREASE/	%
ACCOUNT#	DESCRIPTION	ACTUAL	BUDGET	PROJECTIONS	BUDGET	DECREASE	INCREASE
Solid Waste							
09 00-00-4610	Solid Waste Sales	485,840	529,864	529,864	545,760	15,896	3.00%
09 00-00-4750	Late Fee - Penalty	3,040	3,100	3,100	3,193	93	3.00%
TOTAL REVENUES		488,880	532,964	532,964	548,953	15,989	3.00%
Support Services							
09 00-00-8130	Banking/CC Fees	5,500	5,500	5,500	5,665	165	3.00%
09 00-00-8990	Solid Waste Collection	452,181	489,000	489,000	503,670	14,670	3.00%
09 00-00-8991	Administration Fee	36,115	38,282	38,282	39,813	1,531	4.00%
TOTAL Support Services		493,796	532,782	532,782	549,148	16,366	3.07%
TOTAL SOLID WATER EXP		493,796	532,782	532,782	549,148	16,366	3.07%
REVENUE OVER/(UNDER)							
EXPENDITURES		(4,916)	182	182	(195)	(377)	-207.34%

Capital Project Fund

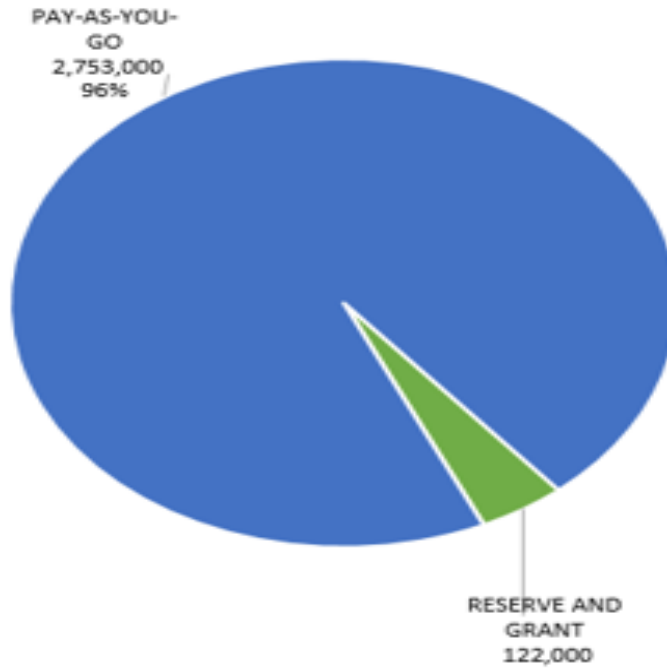


The **General Fund Capital Projects Fund** is used to account for funding sources and uses related to streets, drainage, facilities, and public safety capital infrastructure projects.

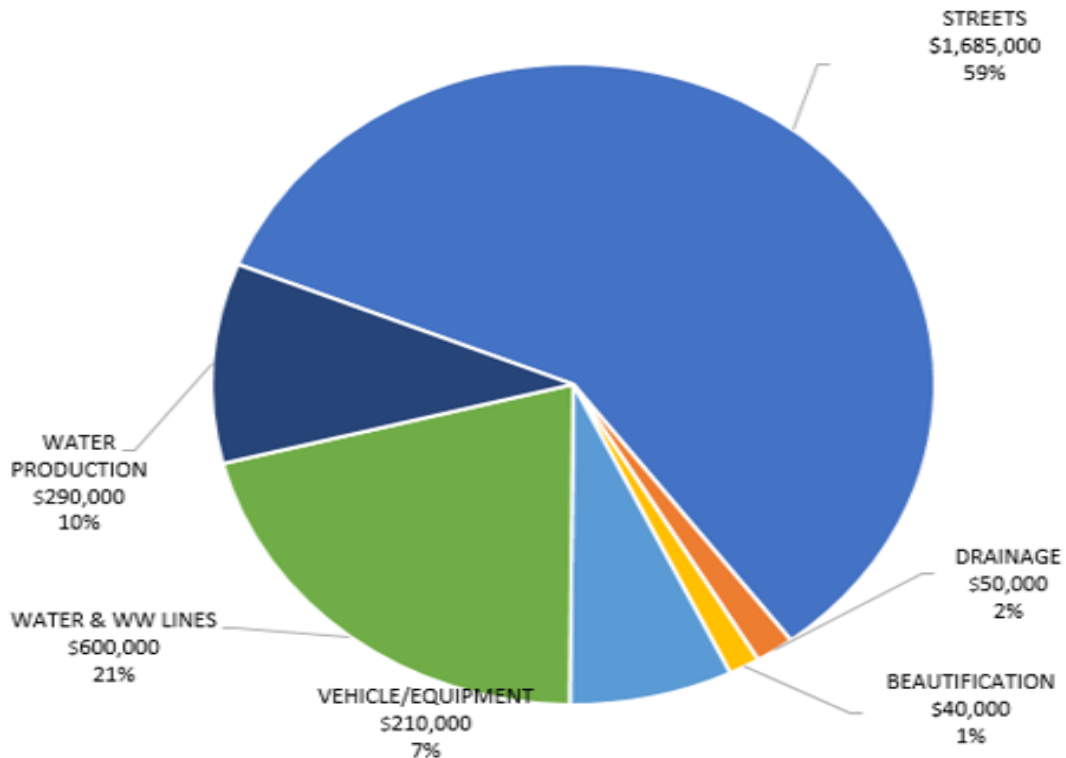
The **Utility Fund Capital Projects Fund** is used to account for funding sources and uses related to water and wastewater infrastructure capital projects.

GENERAL FUND AND UTILITY CAPITAL IMPROVEMENT PLAN 2026

CIP Fund Sources
\$2,875,000



CIP Fund Expenditures
\$2,875,000



CITY OF BUNKER HILL VILLAGE
GENERAL FUND-CAPITAL PROJECTS FUND
PROPOSED 2026 BUDGET

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
EXPENDITURES				
STREETS	353,045	3,247,000	3,015,000	1,685,000
DRAINAGE	-	150,000	150,000	50,000
FACILITIES/PARKING LOT	38,643	150,000	150,000	-
PUBLIC SAFETY	209,243	94,667	94,667	-
BEAUTIFICATION	12,938	40,000	40,000	40,000
VEHICLE/EQUIPMENT	39,000	-	-	60,000
TOTAL OPERATING EXPENDITURES	652,869	3,681,667	3,449,667	1,835,000
OPERATING INCOME/(LOSS)				
TRANSFERS IN	2,749,243	2,143,854	2,143,854	2,492,000
CHANGE IN FUND BALANCE	2,096,374	(1,537,813)	(1,305,813)	657,000
BEGINNING FUND BALANCE	2,668,048	4,764,422	4,764,422	3,458,609
ENDING FUND BALANCE	4,764,422	3,226,609	3,458,609	4,115,609

CITY OF BUNKER HILL VILLAGE
PROPOSED 2026 BUDGET
GENERAL FUND CONSTRUCTION FUND

Account #	Description	2024 ACTUAL	2025 ADOPTED BUDGET WITH AMENDMENTS	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
06 00-00-4500	Annual Contribution	2,500,000	2,000,000	2,000,000	2,400,000
06 00-00-4750	Capital Project Fire		65,854	65,854	
06 00-00-4600	Contributions from Reserves	96,567	38,000	38,000	52,000
06 00-00-4920	Intergovernmental Revenue	112,676			
06 00-00-4700	BEAUTIFICATION	40,000	40,000	40,000	40,000
06 00-00-4755	Transfer from Metro				-
TOTAL GF CONSTRUCTION FUI		2,749,243	2,143,854	2,143,854	2,492,000
Capital Outlay					
06 00-00-8832	BEAUTIFICATION	12,938	40,000	40,000	40,000
06 00-00-9183	Drainage				
06 00-00-9183	Localized Drainage	-	150,000	150,000	50,000
06 00-00-9183	Drainage Master Plan				
06 00-00-9184	Taylor Crest		425,000	425,000	
06 00-00-9184	Bunker Hill Road Overlay		2,100,000	2,100,000	
06 00-00-9184	Asphalt Rehabilitation		122,000	122,000	75,000
06 00-00-9184	Knipp Road Overlay				490,000
06 00-00-9184	Strey Ln Overlay				320,000
06 00-00-9184	Chapel Bell/Other Rates as 6		-	-	
06 00-00-9184	Gessner Northbound & Memorial	2,325	600,000	368,000	300,000
06 00-00-9184	Sidewalks	1,530			200,000
06 00-00-9184	Taylor Crest Court	-			
06 00-00-9184	Sidewalk Memorial Dr	-			
06 00-00-9184	Streets - Bunker Hill Overlay	200,000			
06 00-00-9184	Asphalt Design	141,750			300,000
06 00-00-9184	Dads Club Sidewalk - Memorial Dr				
06 00-00-9184	Street Master Plan	7,440			
06 00-00-9190	Public Safety- Police	96,557	56,667	56,667	
06 00-00-9190	Public Safety- Fire	112,686	38,000	38,000	
06 00-00-9191	Facilities	38,643	50,000	50,000	
06 00-00-9191	Parking Lot		100,000	100,000	
06 00-00-9191	Vehicle - Explorer				60,000
06 00-00-9191	City Hall / Pw Facility Generator	39,000			
TOTAL Capital Outlay		652,869	3,681,667	3,449,667	1,835,000
TOTAL EXPENDITURES		652,869	3,681,667	3,449,667	1,835,000
REVENUE OVER/(UNDER) EXP		2,096,374	(1,537,813)	(1,305,813)	657,000

DESCRIPTION	ACTUAL 2024	ADOPTED BUDGET 2025 with AMENDMENTS	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
Streets				
Asphalt Rehab -- Point Repairs and minor streets		\$122,000	\$122,000	\$75,000
Asphalt Design	\$141,750			
Streets Master Plan	\$7,440			
Taylor Crest		\$425,000	\$425,000	
Bunker Hill Road Overlay	\$200,000	\$2,100,000	\$2,100,000	
Knipp Road				\$490,000
Strey Ln				\$320,000
Other Streets Based on Rating Per Street Assessment				\$300,000
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024	\$2,325	\$600,000	\$368,000	\$300,000
Sidewalks in the City	\$1,530			\$200,000
Total Streets:	\$353,045	\$3,247,000	\$3,015,000	\$1,685,000
Special Projects - Drainage				
Localized Drainage Projects		\$150,000	\$150,000	\$50,000
Drainage Master Plan		\$50,000		
Total Drainage:	\$0	\$200,000	\$150,000	\$50,000
Facilities & Public Safety				
Public Works Facility	\$38,643			
Public Safety - MVPD/Fire	\$209,243	\$94,667	\$94,667	
City Hall Park Planning Study		\$50,000	\$50,000	
City Hall Parking Lot		\$100,000	\$100,000	
Vehicle				\$60,000
Generator Public Works/Emergency Facility	\$39,000			
Total Facilities/Public Safety Projects	\$286,886	\$244,667	\$244,667	\$60,000
Beautification				
Beautification	\$12,938	\$40,000	\$40,000	\$40,000
Total Beautification:	\$12,938	\$40,000	\$40,000	\$40,000
TOTAL GENERAL FUND PROJECTS	\$652,869	\$3,731,667	\$3,449,667	\$1,835,000

City of Bunker Hill Village

Utility Fund Capital Projects Fund

	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
EXPENDITURES				
WATER & WW LINES	820,067	2,702,703	1,784,703	600,000
WATER PRODUCTION FACILITIES	97,813	140,000	308,000	290,000
OTHER (METER REPLACEMENT)	44,224	12,000	12,000	-
VEHICLES & EQUIPMENT	388,644	107,254	107,254	-
	-			150,000
TOTAL OPERATING EXPENDITURE	1,350,748	2,961,957	2,211,957	1,040,000
OPERATING INCOME/(LOSS)				
TRANSFERS IN UTILITY FUND	900,000	900,000	900,000	1,270,000
NET CHANGE IN POSITION	(450,748)	(2,061,957)	(1,311,957)	230,000
BEGINNING FUND BALANCE	3,013,340	2,562,592	2,562,592	1,250,635
ENDING FUND BALANCE	2,562,592	500,635	1,250,635	1,480,635

City of Bunker Hill Village

Utility Fund Capital Projects Fund

ACCOUNT #	DESCRIPTION	2024 ACTUAL	2025 ADOPTED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
07 00-00-4501	ANNUAL CONTRIB - UTILITY	900,000	900,000	900,000	1,200,000
07 00-00-4600	Contributions from Reserves	-			70,000
	TOTAL UTILITY FUND CAPITAL PROJECTS RE	900,000	900,000	900,000	1,270,000
	Capital Outlay				
07 00-00-9180.02	Tele of Concrete Lines WW (other Lines)	248,083			
07 00-00-9180.04	Replace of Concrete Lines WW	105,000	200,000	200,000	
07 00-00-9182	REPLACE WATER LINES	97,813	1,001,687	1,001,687	300,000
07 00-00-9182.01	Gessner Water Lines with Roadway Design		750,000		
07 00-00-9182.03	WP #2 VFD Booster Pumps		40,000	40,000	40,000
07 00-00-9183.03	Underground Utilities - BH Road	466,984	751,016	583,016	
07 00-00-9184.01	Water Modeling Study	-	-	98,000	
07 00-00-9184.02	Scada Software	-	-	70,000	
07 00-00-9184.03	Underground Utilities Sewer Strey Rd	-	-		300,000
07 00-00-9190.03	Groundwater Storage Tank		100,000	100,000	250,000
07 00-00-9191	Facilities	44,224			
07 00-00-9192	Meter Replacement	388,644	107,254	107,254	
07 00-00-9194	Rehab Back Maint Shed	-	12,000	12,000	
07 00-00-9250	Backhoe	-			150,000
	TOTAL Capital Outlay	1,350,748	2,961,957	2,211,957	1,040,000
	TOTAL EXPENDITURES	1,350,748	2,961,957	2,211,957	1,040,000
	REVENUE OVER/(UNDER) EXPENDITURES	(450,748)	(2,061,957)	(1,311,957)	230,000

City of Bunker Hill Village

Utility Fund Projects

DESCRIPTION	ACTUAL 2024	2025 ADOPTED/ AMENDED BUDGET	2025 PROJECTIONS	2026 RECOMMENDED BUDGET
Utility Water Lines				
Replacement of Water Lines	\$97,813	\$750,000	\$1,001,687	\$300,000
Gessner Water Line with Roadway		\$750,000		
Utility Wastewater Lines				
Replacement of Waste Water Lines	\$105,000	\$350,000	\$200,000	
Televising Concrete Lines	\$248,083	\$150,000		
Underground Utilities - BH Road	\$466,984	-	\$583,016	
Underground Utilities - Strey Rd				\$300,000
Total Water & WW Lines:	\$917,880	\$2,000,000	\$1,784,703	\$600,000
Utility Water Production				
Booster Pumps		\$40,000	\$40,000	\$40,000
Groundwater Storage Tank		\$100,000	\$100,000	\$250,000
Meter Replacement	\$388,644	\$100,000	\$107,254	-
Water Modeling Study			\$98,000	
Scada Software and Upgrades			\$70,000	
Total Water Production:	\$388,644	\$240,000	\$415,254	\$290,000
Public Works Facility				
Public Works Facility	\$44,224			
Rehab PW Maint Shed		\$12,000	\$12,000	
Total Facility:	\$44,224	\$12,000	\$12,000	\$0
Vehicle and Equipment				
Backhoe				\$150,000
Total Vehicle and Equipment:	\$0	\$0	\$0	\$150,000
TOTAL UTILITY FUND	\$1,350,748	\$2,252,000	\$2,211,957	\$1,040,000

RESOLUTION NO. 08-05-2025

A RESOLUTION OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, ADOPTING THE PROPOSED TAX RATE CONTAINED IN THE CITY'S PROPOSED 2026 MUNICIPAL BUDGET AS THE CITY'S PROPOSED 2025 TAX RATE TO BE CONSIDERED FOR ADOPTION AT A PUBLIC HEARING HELD FOR THAT PURPOSE; DESIGNATING THE OFFICIAL WHO SHALL MAKE THE CALCULATIONS AND PROVIDE THE INFORMATION ASSOCIATED WITH THE CONSIDERATION AND ADOPTION OF THE CITY'S 2025 TAX RATE; AND MAKING OTHER PROVISIONS RELATED TO THE SUBJECT.

* * * * *

WHEREAS, the City has proposed a 2026 Municipal Budget;

WHEREAS, the proposed 2026 Municipal Budget contains a proposed 2025 tax rate to support the proposed budget;

WHEREAS, Section 26.17 of the Texas Tax Code makes references to "the tax rate proposed by the governing body;"

WHEREAS, the City Council is of the opinion that the proposed tax rate contained in the proposed 2026 Municipal Budget is the appropriate tax rate to be considered for adoption at a public hearing to be held for that purpose, pursuant to Section 26.05 of the Texas Tax Code; and

WHEREAS, the Texas Tax Code requires that the City Council designate a public employee or official to perform certain functions in connection with the tax rate adoption process;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Bunker Hill Village:

Section 1. The City Council adopts the proposed ad valorem tax rate of \$0.27100 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 allocated to the payment of the general and current expenses of the government of the City. The proposed tax rate will be considered for adoption at a public hearing to be held for that purpose, pursuant to Section 26.05 of the Texas Tax Code; The roll was called of the duly constituted officers and members of the City Council:

Officer		Vote
Keith Brown	Mayor	Does Not Vote
Susan B. Schwartz	Mayor Pro-Tem	<i>Draft copy</i>
Eric Thode	Councilmember	<i>Draft copy</i>
Carl Moerer	Councilmember	<i>Draft copy</i>
Josh Pratt	Councilmember	<i>Draft copy</i>
Andrew Poor	Councilmember	<i>Draft copy</i>

Section 2. The Tax Assessor Collector is designated as the public officer or employee of the City who will make the calculations required by Section 26.04 of the Texas Tax Code and will provide information to other governmental entities regarding the adoption of the City's 2025 tax rate.

Section 3. City staff is directed to provide the required notices, and publish the required information, concerning the City's proposed 2025 tax rate and the time and date for the public hearing that will be held on the proposed 2025 tax rate.

PASSED, APPROVED, AND RESOLVED this 5th day of August, 2025.

Keith Brown, Mayor

ATTEST:

Gerardo Barrera, City Administrator/ Acting City Secretary



Harris Central Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

July 25, 2025

Honorable Keith Brown
Mayor
City of Bunker Hill Village
11977 Memorial Drive
Houston, TX 77024-6231

Re: 2025 Sec. 26.01(a-1) Estimate
City of Bunker Hill Village

Board of Directors

Jim Robinson, Chairman
Martina Lemond Dixon, Secretary
Ericka McCutcheon, Assistant Secretary
Cassandra Auzenne Bandy, Director
Kathy Blueford-Daniels, Director
Melissa Noriega, Director
Annette Ramirez, Director, Tax Assessor-Collector
Kyle Scott, Director
Mike Sullivan, Director

Roland Altinger, Chief Appraiser
Jason Cunningham, Deputy Chief Appraiser
Clarette Walker, Deputy Chief Appraiser
Adam Bogard, Deputy Chief Appraiser
Teresa S. Terry, Taxpayer Liaison Officer

Dear Mayor Brown:

As required by Texas Tax Code Sec. 26.01(a-1), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2025.

While we have taken our best estimate of potential hearing loss into account, 2025 protests are still being received and formal hearings held during the next several months may cause further value reductions. Also, if fewer protests are filed, your value could possibly increase.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, immediate residential homestead exemptions granted pursuant to Tax Code Sec. 11.42(f), and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2025 taxable value for the taxing unit identified above is:

\$2,972,766,624

The enclosed worksheet also provides additional estimated values that may be useful in your tax rate calculations.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger
Chief Appraiser

2025 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	\$ 2,723,309,644
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.	\$ 2,723,309,644
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: \$ 220,866,299 B. Prior year values resulting from final court decisions: - \$ 208,641,120 C. Prior year value loss. Subtract B from A. ³	\$ 12,225,179
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 156,610,812 B. Prior year disputed value: - \$ 25,749,710 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 130,861,102
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 143,086,281

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.	\$ 2,866,395,925
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	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>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: + \$ 52,201</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 52,201
11.	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>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.	\$ 52,201
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.	\$ 2,866,343,724
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,767,791
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	\$ 26,930
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,794,721
18.	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>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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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 \$ 167,546,629 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 + \$ 2,805,219,995 C. Total value under protest or not certified. Add A and B.	\$ 2,972,766,624
20.	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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,972,766,624
22.	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	\$ 135,231
23.	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	\$ 37,776,483
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 37,911,714
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,934,854,910
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.265591 /\$100
27.	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	\$ _____ /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.241000 /\$100
29.	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> .	\$ 2,866,395,925

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.	\$ 6,908,014
31.	Adjusted prior year levy for calculating NNR M&O rate. 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 2024. This line applies only to tax years preceding the prior tax year. + \$ 23,212 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 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 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. \$ 23,212 E. Add Line 30 to 31D.	\$ 6,931,226
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,934,854,910
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.236169 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ 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 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 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ 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 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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. \$ 0 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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. \$ 0 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. 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. \$ 0 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. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.236169 /\$100
40.	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. 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. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.236169 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.244434 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	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: 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 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.000000 /\$100
42.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 921,343 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 921,343
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.	\$ 921,343
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 98.40 % C. Enter the 2023 actual collection rate. 98.20 % D. Enter the 2022 actual collection rate. 98.50 % 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	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 921,343
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,972,766,624
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.030992 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.275426 /\$100
D49.	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.	\$ 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> .	\$ 2,972,766,624
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> .	\$ 0.265591 /\$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.	\$ 0.265591 /\$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> .	\$ 0.275426 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.275426 /\$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> .	\$ 2,972,766,624
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).	\$ 0.275426 /\$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 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 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.....	 \$ 0.284070 /\$100 \$ 0.004727 /\$100 \$ 0.279343 /\$100 \$ 0.271000 /\$100 \$ 0.008343 /\$100 \$ 2,739,125,142 \$ 228,525
64.	Year 2 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
65.	Year 1 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
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 346,062 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.011641 /\$100
68.	Total 2025 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)	\$ 0.287067 /\$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 §26.04(c)(2)(B)

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.⁴⁵

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.⁴⁶

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> .	\$ 0.236169 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,972,766,624
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.016819 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.030992 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.283980 /\$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.⁴⁷

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.⁴⁸

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.271000 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 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 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,866,343,724
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,934,854,910
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.000000 /\$100

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(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).	\$ 0.287067 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.265591 /\$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. \$ 0.287067 /\$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. \$ 0.283980 /\$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.⁵¹

**print
here** ➡

J Matelske

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)