

City of
BUNKER HILL VILLAGE



2026 Adopted Budget

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



Susan Grass, CFE, CGFO
Finance Director

ORDINANCE NO. 25-654

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF BUNKER HILL VILLAGE, TEXAS, ANNUAL BUDGET FOR THE YEAR 2026; 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 2026, 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 16th day of September, 2025, 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 16th day of September 2025.



Keith Brown, Mayor

ATTEST:



Gerardo Barrera, City Administrator/ Acting City Secretary

Adopted Annual Budget for Fiscal Year 2026

January 1, 2026 – December 31, 2026

This budget will raise more total property taxes than last year's budget by \$261,336 or 3.35%, and of that amount, \$102,741 is tax revenue to be raised from new property added to the tax roll this year.

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

For: Mayor Pro-Tem Susan Schwartz Councilmember Andrew Poor
Councilmember Carl Moerer Councilmember Josh Pratt

Against:

Present and Not Voting: Mayor Keith Brown

Absent: Councilmember Eric Thode

Property Tax Rate Comparison

	<u>2025-2026</u>	<u>2024-2025</u>
Adopted Property Tax Rate	\$0.271000/100	\$0.271000/100
No New Revenue Tax Rate	\$0.265591/100	\$0.277043/100
No New Revenue M&O Rate	\$0.236169/100	\$0.240914/100
Voter Approval Tax Rate	\$0.287067/100	\$0.279345/100
De Minimis Rate	\$0.283980/100	\$0.289168/100
Debt Tax Rate	\$0.030992/100	\$0.030000/100

Total outstanding debt obligations for the City of Bunker Hill Village secured by property taxes and utility revenue is \$9,635,100. Fiscal Year 2026 debt obligations secured by property taxes including fees total \$4,449,150.

City of Bunker Hill Village
Fiscal Year 2026 Adopted Budget
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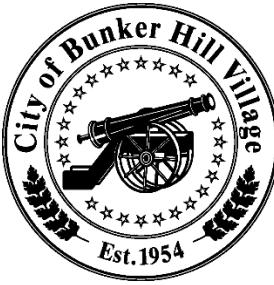
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Honorable Mayor and Members of the City Council:

In accordance with Texas Statutes, Local Government Code §102, I am pleased to present the Adopted Budget for the fiscal year beginning January 1, 2026, and ending December 31, 2026, as officially approved on September 16, 2025. The City's budget is the most significant policy document that outlines how municipal funds will be allocated and services as a comprehensive financial plan, an operational guide and a key communication tool for residents. It directs the City's investment in essential services, community programs, and capital improvements.

This adopted budget reflects our commitment to maintaining the City's strong financial position by meeting all reserve requirements. Throughout the budget development process, we worked collaboratively to balance the needs of the community, plan for the future, and manage operating costs as efficiently as possible considering today's economic challenges, all while staying true to 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. Located in Harris County, the City is bordered by Blalock Road to the east, Memorial Drive to the south, Taylorcrest Road to the north, and the Tealwood area west of Gessner Road to the west. Bunker Hill Village is a primarily residential community with approximately 1,250 single-family homes with a population of 3,800. Within the City limits, there is one (1) privately owned recreational center, two (2) elementary schools, one (1) University-Model, Classical School, three (3) churches and one (1) retreat center. The City operates with funding for nine (9) full-time employees responsible for day-to-day operations. Public safety/emergency services are provided through interlocal agreements with the Memorial Villages Police Department and the Village Fire Department.

Additional contracted services include:

- City Attorney legal services through Olson and Olson
- Tax assessment and collection through Spring Branch Independent School District
- City Engineer services through IDS Engineering Group
- Solid Waste and recycling through Texas Pride
- Surface Water through the City of Houston
- Wastewater Treatment through the Memorial Villages Water Authority

The City also benefits from a dedicated team of consultants and contractors who have provided support over the years and will continue to play a key role in 2026.

The goals for fiscal year 2026 include:

- 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 residents.
- To maintain and expand our exceptional public safety and emergency services provided by the Memorial Villages Police Department (MVPD) and Village Fire Department (VFD) by offering competitive salaries and benefits.
- To continue our high-quality delivery of City Services, including Public Works, Development Services, Administration, and Customer Service, while maintaining a professional and competitive workforce and effective contracted services.
- To continue to outline and implement a capital improvement program for the replacement and maintenance of the City's infrastructure systems (water, wastewater, streets, and drainage).
- To manage increases in overall operating expenditures in alignment with the City's policy target of a 4% cap, while remaining responsive to economic conditions and accommodating additional needs identified for the fiscal year.
- To meet reserve requirements within our operating funds and continue prudent management of all designated reserve accounts.
- To continue to maintain and enhance our City with technology and beautification improvements.
- To foster a stronger community by enhancing communication with residents, supporting citizen committees, and promoting events that engage all residents.
- To ensure the City's long-term financial health and maintain a AAA bond rating through conservative yet realistic budgeting, maintain strong reserves, continue implementing pay-as-you-go capital improvement program, and issue debt strategically for long-term benefits.

Fiscal Year 2026 Budget

The City's adopted 2026 budget totals \$16.1 million; comprised of \$2.875 million in capital improvements (18% of the total budget), \$12.359 million (77% of the total budget) for operating expenses, including police, fire, water/wastewater, and solid waste. The remaining \$875,000 (5% of the total budget) is allocated for the City's annual debt obligations. Public Safety accounts for 31% of the City's total operating budget (73% of General Fund operating costs).

The Budget includes:

- The 2025 adopted tax rate of \$0.27100/100 is the same as the 2024 tax rate with an 8.53% increase in certified taxable value. The adopted tax rate is below the voter-approval tax rate calculations.
- Cash funding for capital projects: approximately \$3.782 million in pay-as-you-go capital projects, avoiding the issuance of debt this fiscal year.
- Structurally balanced operating budgets, whereby recurring revenues cover recurring expenditures/expenses.
- An 8% increase to:
 - Residential water and wastewater rates
 - Non-residential waste and wastewater rates
 - Solid waste service fees

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 that tracks the various sources (revenues) and uses (expenses) of specific operations. The funds are as follows:

<ul style="list-style-type: none">• Debt Service Fund• General Fund• Court Fund• Restricted Donation Fund• General Fund – Capital Projects	<ul style="list-style-type: none">• Utility Fund• Solid Waste Fund• Metro Fund• Off-Site Tree Program• Utility Fund – Capital Projects
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ECONOMIC CONDITION AND OUTLOOK

The City of Bunker Hill Village remains in excellent financial health, supported by its pay-as-you-go approach to capital improvements and the scheduled maturity of existing debt in 2026 and 2031 for the General Fund, and in 2041 for the Utility Fund.

While the broader economy continues to present challenges, Bunker Hill Village has experienced growth in both sales tax revenue and municipal fees, setting it apart from other neighboring cities. Construction and redevelopment have continued steadily without negative impact.

Although the City is fully built out, it continues to generate new taxable value through rebuilds, redevelopment, and renovations. For Tax Year 2025, the new value totals \$37.8 million.

Despite ongoing economic uncertainty, the City's conservative financial forecasting and strong reserve levels position it well to weather future challenges and maintain long-term fiscal stability.

BUDGET PREPARATION AND PROCESS

City staff recognize that the annual budget process is the most important fiscal responsibility of local government. Under Texas Tax Code, any city that levies a property tax must adopt its annual

budget by September 30 or within 60 days of receiving the certified tax roll, whichever is later regardless of the start date of its fiscal year.

To support this process, the City held a budget workshop on July 23, 2025, with the Mayor and City Council to present and discuss the proposed FY 2026 budget, tax rate options, and City priorities.

On August 5, 2025, the City Council reviewed the proposed tax rate options and approved the proposed tax rate of \$0.271000 per \$100 of assessed value for consideration. Discussions around the tax rate and budget priorities continued in the following weeks.

A public hearing on both the proposed FY 2026 budget and the 2025 property tax rate (to support the 2026 Budget) was held on September 26, 2025, to receive community input. The same day, the City Council voted to formally adopt the FY 2026 Budget and set the property tax rate at \$0.271000 per \$100 of assessed value.

FINANCIAL INFORMATION AND MAJOR FUND SUMMARIES

Certified Roll and Tax Rate

Taxable Value – Taxable Value for tax year 2025 is \$2,972,766,624, an increase of \$233.6 million (or 8.53%) from the 2024 taxable value of \$2,739,125,142.

Tax Rate – The 2025 adopted tax rate of \$0.27100/\$100 is the same as the 2024 tax rate. 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	\$ 0.265591
Voter Approved Tax Rate	\$ 0.287067
De Minimis Tax Rate	\$ 0.283980
Adopted Tax Rate	\$ 0.271000

The tax rate is adopted in two parts:

- Maintenance and Operation (M&O) Tax Rate = \$ 0.240008 (89% of the total tax rate)
- Debt Service Tax Rate = \$ 0.030992 (11% of the total tax rate)

Debt Service Fund

The Debt Service Fund is used to fund the City's annual principal and interest payments on outstanding debt. For 2026, total debt service payments are estimated at \$1,194,718, with \$875,313 funded through property tax revenues. The projected fund ending balance on December 31, 2026, is \$134,789, with an increase anticipated in 2027 based on current forecasts.

In 2021, the City issued \$7,0700,000 in new debt to construct Water Well #5, replacing a 60-year-old well that had failed. The project also included a new transmission line completed in 2022 and the construction of additional drainage detention at Bunker Hill Elementary.

Currently, the City's total debt is \$8,590,000, with final maturities in 2031 for the General Fund and 2041 for the Utility Fund. Approximately 70% of the 2021 debt issuance is repaid through the Utility Fund, rather than through property taxes.

Following the 2021 debt issuance, the City's "AAA" bond rating, the highest rating assigned by major credit rating agencies, was reaffirmed. This rating reflects the City's exceptional creditworthiness, strong financial management, and low risk of default.

General Fund

The General Fund is the City's primary operating fund, supported by revenues such as property taxes, sales taxes, franchise fees, building permits, and various other sources. It finances the City's core services including:

- Police, Fire and EMS
- Community Development (building permits, code enforcement, animal control)
- Streets and Drainage
- Municipal Court
- Finance and Administration

2026 General Fund Budget Summary

- Total Revenues: \$9,514,538

This represents an increase of \$692,606 compared to the 2025 Budget driven by the following changes:

- Property Tax Revenue: (↑) \$533,568
- Sales Tax Revenue: (↑) \$43,000
- Franchise Fees: (↑) \$10,000
- Building Permit Fees: (↑) \$10,000
- Ambulance Fund Revenue: (↑) \$71,250
- Court Fines: (↑) \$20,000
- Interest Income (↓) \$20,000

- Total Expenditures: \$9,449,507

This is an increase of \$782,113 from the 2025 budget and includes:

- Operating Expenses: \$6.8 Million
 - Up \$533,967 or 8% from 2025
 - Public Safety: (↑) \$421,017 (9% increase), accounting for 73% of total operating costs
- Pay-as-you-go Capital Projects: \$2.7 million

Fund Balance and Reserves

- Estimated Ending Fund Balance (Dec 31, 2025): \$4,495,587
- Designated Reserves: \$4,011,970

- This includes a six (6) month operating reserve, along with set-asides for vehicle replacement, police and emergency reserves.

Utility Fund

The Utility Fund accounts for the operation and maintenance of the City's water and wastewater systems. It is funded primarily through user charges to residential, non-residential, and irrigation customers. Utility rates are structured to cover operational costs, debt service payments on utility-related bonds, and required reserve contributions.

2026 Utility Fund Budget Overview

- Total Revenues: \$5,921,961

This reflects an increase of \$585,849 compared to the 2025 Budget, primarily due to an 8% increase in residential, non-residential, and irrigation rates.

- For reference, the average residential utility bill (based on 45,000 gallons over a two-month billing cycle) will increase to \$672.73, excluding solid waste service fees.
- Total Expenditures: \$5,285,950

This is an increase of \$1,550,555 (or 42%) compared to the 2025 Budget, and includes:

- Operating Expenses: \$4,752,465
 - Up \$66,515 (1%) over the previous year
 - Notable increases in wage and Texas Municipal Retirement System (TMRS) contributions.
- Debt Service: \$81,905 (interest expense)
- Capital Projects: \$1,270,000 (pay-as-you-go transfer)

Fund Balance and Reserves

- Estimated Ending Fund Balance (Dec 31, 2026): \$1,553,095
- Designated Reserves: \$1,372,477, set aside for a three (3) month operating reserve and vehicle replacement needs.

Solid Waste Fund

The Solid Waste Fund functions as a pass-through fund, meaning the fees charged by the City's waste service provider, Texas Pride, are billed directly to residents through their utility bills based on actual costs charged to the City.

When the City transitioned its solid waste contract to Texas Pride in the summer of 2018, residents saw a reduction in rates at that time. A new 6.5-year contract was executed in July 2022, continuing service through 2029.

For 2026, the solid waste service fee will increase by 8%, reflecting adjustments in the provider's fees.

The projected ending fund balance for the Solid Waste Fund as of December 31, 2026, is \$161,695.

Off-Site Tree Fund

The Off-Site Tree Fund was established in 2022 to manage the revenues and expenses associated with an alternative compliance option under the City's Tree Ordinance, adopted in 2020. This program allows applicants to contribute funds to the City in lieu of planting all required trees on private property when site limitations prevent full compliance. These contributions are then used by the City to plant trees in the public right-of-way (ROW). Over the years, the City has continued its efforts to enhance landscaping by planting additional trees throughout public spaces.

Capital Improvement Program/Funds

Capital Improvements for 2026 total \$2,875,000 for both General Fund and Utility Fund Projects. Water/Wastewater accounts for \$1,040,000 or 36% of the total, followed by Streets \$1,685,000 or 59% of the total. The remaining \$150,000 or 5% of the total is allocated towards Drainage, Beautification, and Vehicles.

Main projects for the year include:

Knipp Road Mill and Overlay	\$ 490,000
Strey Lane Mill and Overlay	\$ 320,000
Gessner and Memorial Final Design	\$ 300,000
Asphalt Design – Other Minor Streets	\$ 300,000
Sidewalks	\$ 200,000
Groundwater Storage Tanks Design	\$ 250,000
Underground Utilities Strey Lane	\$ 300,000
Water and Wastewater Rehab	\$ 300,000

Funding of the \$2.875 million includes \$2.453 million from cash (or cash on hand), \$122,000 from Reserve Funds, and \$300,000 from a United States Department of Housing and Urban Development (HUD) grant.

COMPENSATION AND BENEFITS

The 2026 Budget includes up to a 3% merit and a 3% cost-of-living (COLA) adjustment for General Fund and Utility Fund employees. Merit increases are based on annual performance evaluations and become effective January 1. The City currently employs nine (9) full-time employees.

Additionally, the City Council approved two new positions in 2026:

- One (1) full-time inspector, replacing the current contracted inspector role
- One (1) part-time administrative assistant to support City operations

The budget also accounts for a 15% increase in medical insurance premiums for both funds. This increase aligns with assumptions in the Memorial Villages Police Department's budget, as the City participates in the same employee benefits plan through its interlocal with the department. The adjustment reflects rising healthcare costs, including an 8% increase in 2025, and is based on the new benefits contract that takes effect each April.

The City also participates in the Texas Municipal Retirement System (TMRS) for all full-time employees. TMRS sets the required contribution rate to ensure 100% funding of the City's pension obligations over time. For 2026, the City's required contribution rate is 19.65%, up from 18.67% in 2025. The approved budget reflects this increase. Currently, the City's pension plan is 97.7% funded, demonstrating strong long-term financial responsibility.

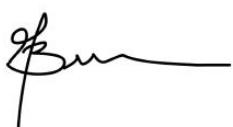
CONCLUSION

As outlined in the adopted Fiscal Year 2026 Budget, the City will continue to deliver cost-effective, high-quality services to our residents. The budget also provides full-time support for our contracted Public Safety departments and ensures competitive compensation for our dedicated employees.

On behalf of staff and the City of Bunker Hill Village, we reaffirm our commitment to earning the trust and confidence of the community through the consistent delivery of exceptional public services. We look forward to a productive and successful fiscal year ahead.

Lastly, special thanks to our staff for assisting with efforts to submit a fiscally responsible budget.

Cordially,



Gerardo Barrera, MBA, CPM

City Administrator/Acting City Secretary



Susan Grass, CFE, CGFO

Finance Director

CITY 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 COUNCIL

Keith Brown

Mayor

Susan Schwartz

Mayor Pro-Tem/ Position 2

Eric Thode

Council Position 1

Carl Moerer

Council Position 3

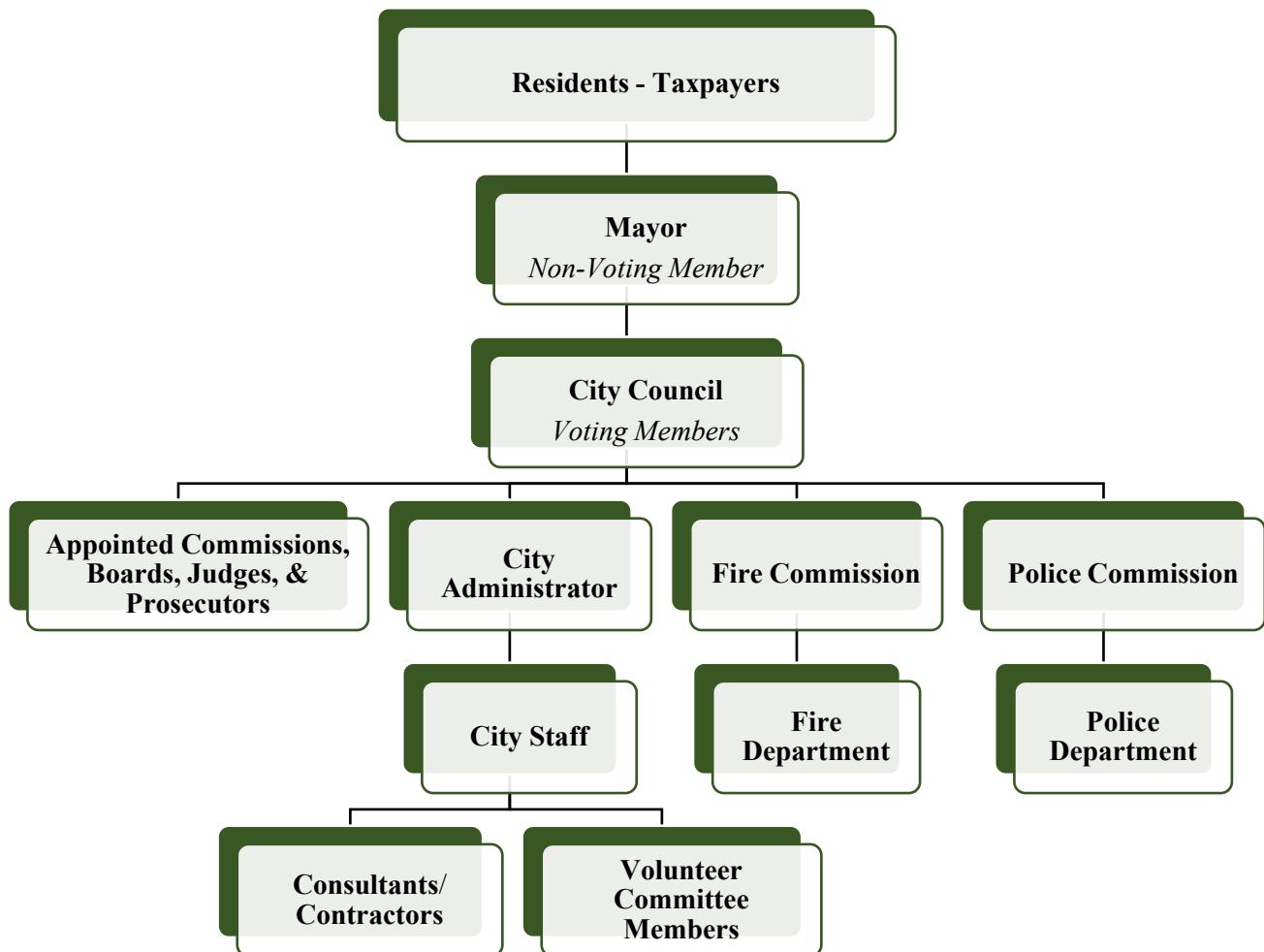
Josh Pratt

Council Position 4

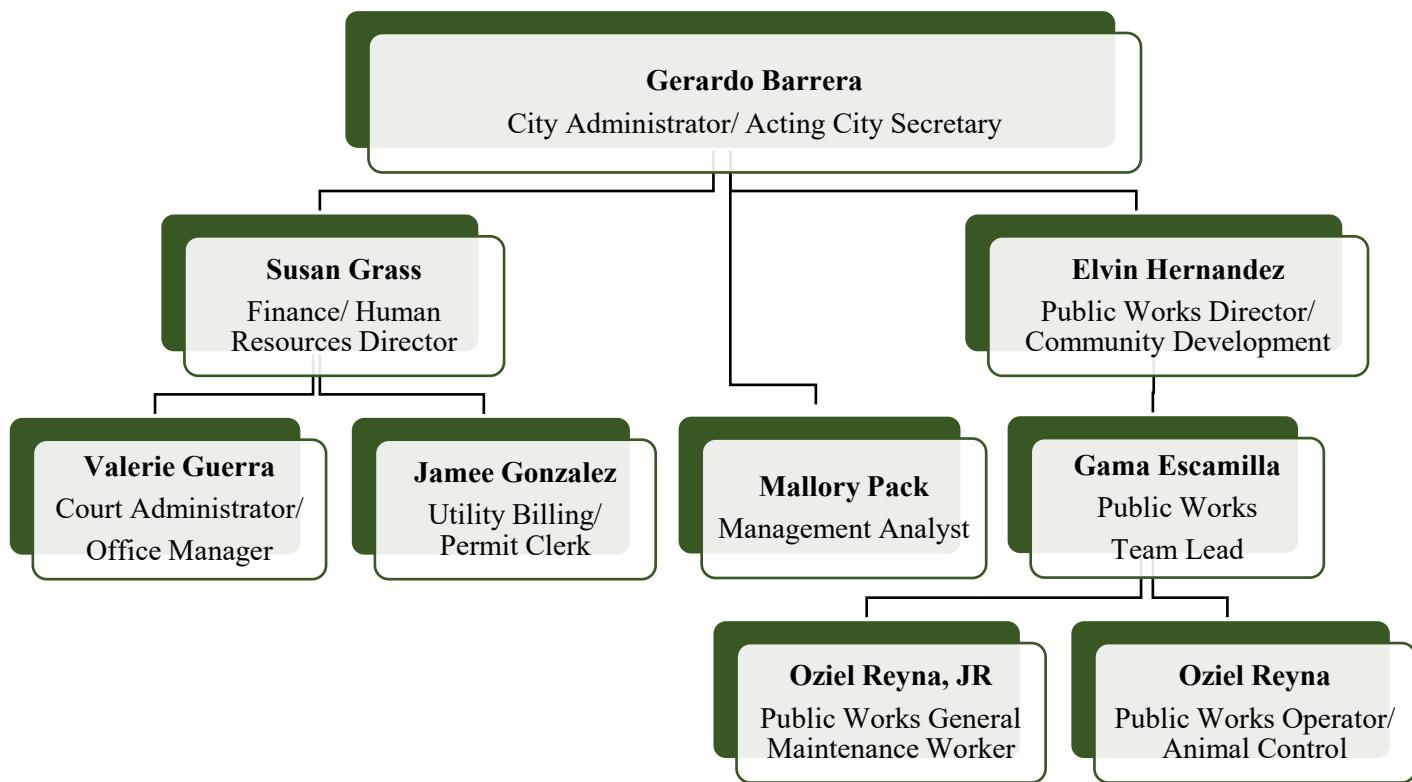
Andrew Poor

Council Position 5

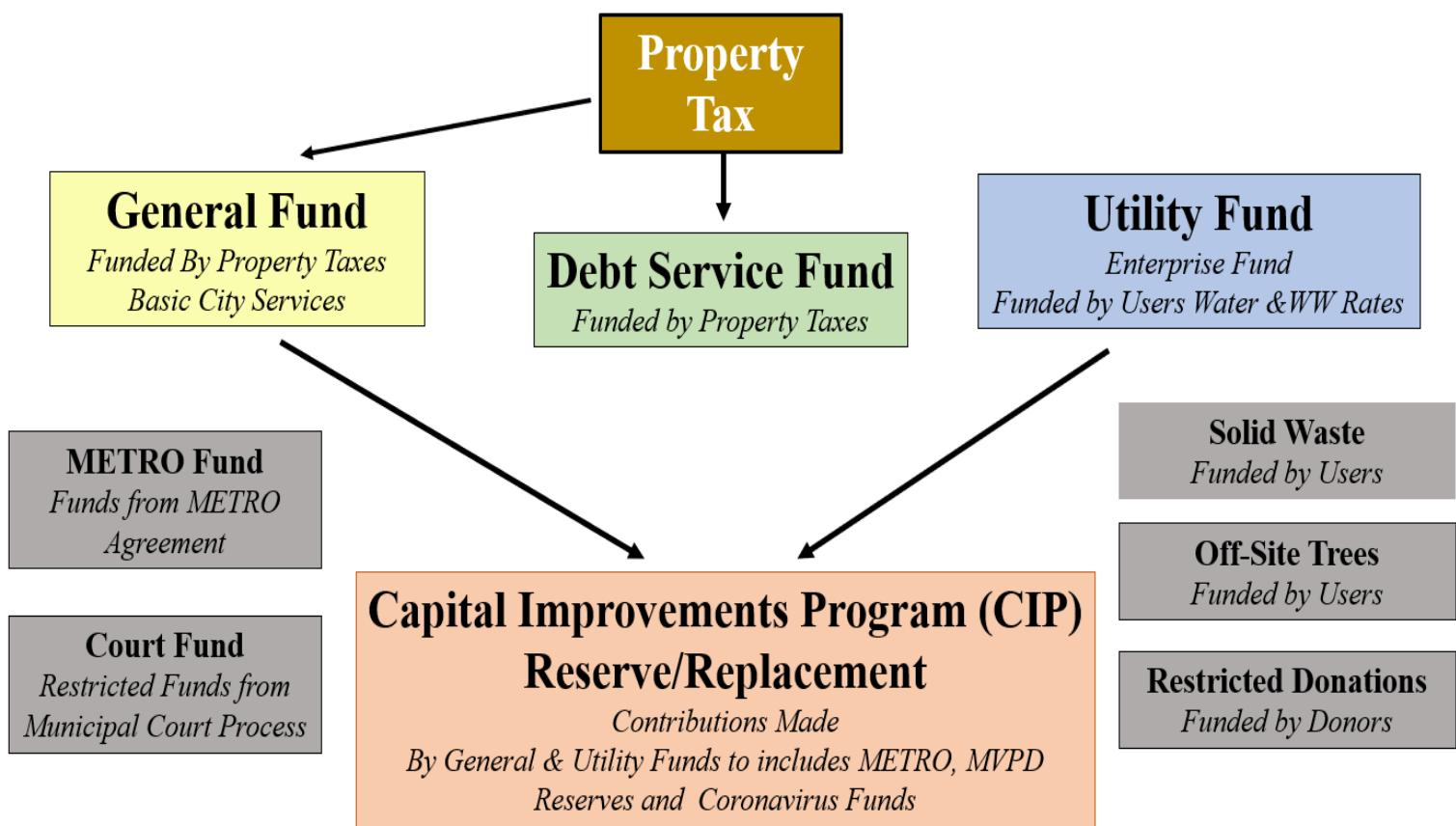
CITY ORGANIZATIONAL STRUCTURE



CITY STAFF



2026 FINANCIAL/ BUDGET STRUCTURE



CITY OF BUNKER HILL VILLAGE

ADOPTED 2026 BUDGET

SUMMARY OF FUNDS

	General Fund	Capital Projects General Fund	Utility Fund	Capital Projects Utility Fund	Debt Service Fund	Solid Waste Fund	Offsite Tree Fund	Court Fund	Metro Fund	Restricted Donations Fund	
											TOTAL
Projected Beginning Balances	\$ 4,430,826	\$ 3,458,609	\$ 1,453,599	\$ 1,250,635	\$ 65,782	\$ 161,890	\$ 83,500	\$ 25,120	\$ 89,088	\$ 17,586	\$ 11,036,635
Revenues	\$ 9,514,538	\$ -	\$ 5,921,961	\$ -	\$ 944,320	\$ 548,953	\$ 100,000	\$ 13,370	\$ 134,000	\$ 5,300	\$ 17,187,441
Total revenues	\$ 9,514,538	\$ -	\$ 5,921,961	\$ -	\$ 944,320	\$ 548,953	\$ 100,000	\$ 13,370	\$ 134,000	\$ 5,300	\$ 17,187,441
Public Safety	\$ 4,943,097							\$ 11,300			\$ 4,954,397
Personnel	\$ 910,460			\$ 904,510							\$ 1,814,970
Commodities	\$ 122,200			\$ 66,500							\$ 188,700
Maintenance	\$ 19,250			\$ 175,200							\$ 194,450
Contract Services	\$ 382,300			\$ 3,053,000			\$ 549,148	\$ 150,000			\$ 4,268,448
Support Services	\$ 380,200			\$ 553,255							\$ 938,455
Debt Service					\$ 875,313						\$ 875,313
Capital Outlays		\$ 1,835,000			\$ 1,040,000					\$ 5,000	\$ 2,880,000
Total M&O Expenditures	\$ 6,757,507	\$ 1,835,000	\$ 4,752,465	\$ 1,040,000	\$ 875,313	\$ 549,148	\$ 150,000	\$ 11,300	\$ 134,000	\$ 5,000	\$ 16,114,733
Revenues Over/Under Exp.	\$ 2,757,031	\$ (1,835,000)	\$ 1,169,496	\$ (1,040,000)	\$ 69,007	\$ (195)	\$ (50,000)	\$ 2,070		\$ 300	\$ 1,072,708
Transfers In/(Out)	\$ (2,692,000)	\$ 2,492,000	\$ (1,070,000)	\$ 1,270,000							
Net Change in Balances	\$ 65,031	\$ 657,000	\$ 99,496	\$ 230,000	\$ 69,007	\$ (195)	\$ (50,000)	\$ 2,070		\$ 300	\$ 1,072,708
Ending Balance	\$ 4,495,857	\$ 4,115,609	\$ 1,553,095	\$ 1,480,635	\$ 134,789	\$ 161,695	\$ 33,500	\$ 27,190	\$ 89,088	\$ 17,886	\$ 12,109,343
Reserves:											
Emergency	\$ 144,244										\$ 144,244
Vehicles & Tech			\$ 184,361								\$ 184,361
Facilities	\$ 206,725										\$ 206,725
Police	\$ 282,247										\$ 282,247
Fire											
Designated Reserves		\$ 3,915,609		\$ 1,480,635		\$ 33,500	\$ 27,190		\$ 5,541	\$ 27,190	
3 or 6 Mo. Operating	\$ 3,378,754		\$ 1,188,116		\$ 137,287						\$ 4,704,157
Total Reserves	\$ 4,011,970	\$ 3,915,609	\$ 1,372,477	\$ 1,480,635	\$ 137,287	\$ 33,500	\$ 27,190		\$ 5,541	\$ 10,984,209	
Over/Under Reserve Req	\$ 483,887	\$ 200,000	\$ 180,617		\$ 134,789	\$ 24,408			\$ 89,088	\$ 12,345	\$ 1,125,134

ORDINANCE NO. 25-655

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, FOR THE YEAR 2025 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 0992/10,000ths Cents (\$0.030992) for debt service and a tax rate of Twenty Four and 0008/10,000ths Cents (\$0.240008) 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 16th day of September 2025, 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 2025 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 2025, and for each year thereafter until otherwise provided, an ad valorem tax rate at the rate of Twenty Four and 0008/10,000ths Cents (\$0.240008) 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 1.66 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$0.92.

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 2025, 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 2025 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 0992/10,000ths Cents (\$0.030992) 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, 2026. 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 16th day of September 2025.


Keith Brown, Mayor

ATTEST:


Gerardo Barrera, City Administrator/ Acting City Secretary

TAX RATE & CERTIFIED ROLL

Harris County Appraisal District certified the tax roll on July 25, 2025.
On September 16, 2025, the City Council set the tax rate at \$0.271.

Adopted 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

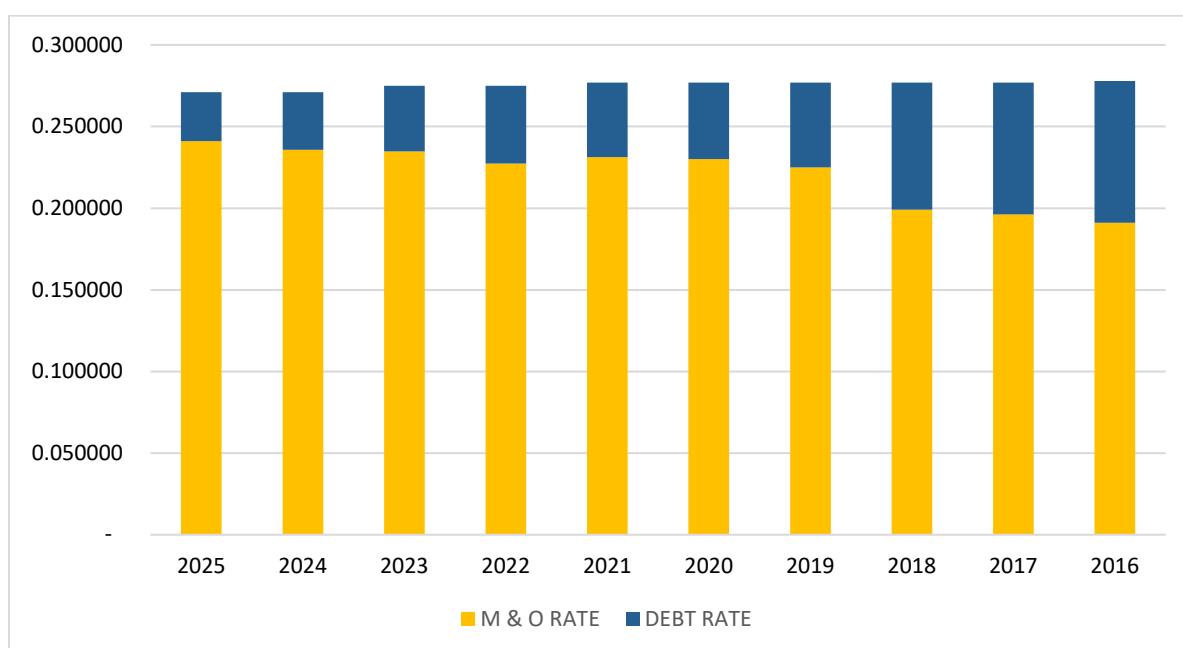
TAX RATE & CERTIFIED ROLL

The charts below provide a 10-year history of Certified Taxable Values and tax rate breakdown between the General Fund and Debt Service Fund rates.

10-Year 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

10-Year Historical Tax Rate Allocation



DEBT SERVICE FUND



The **Debt Service Fund** accounts for resources and payments of principal, interest and administrative costs related to the City's general obligation and a portion of the City's certificate of obligation debt. Revenues come directly from a dedicated ad valorem tax levy and are restricted to debt service.

CITY OF BUNKER HILL VILLAGE ADOPTED 2026 BUDGET DEBT SERVICE FUND SUMMARY				
	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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
10% POLICY (EXCLUDING W/S CO'S) OVER / (UNDER) POLICY				87,531 47,258

CITY OF BUNKER HILL VILLAGE**ADOPTED 2026 BUDGET****DEBT SERVICE**

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
03 00-00-4010	Taxes - Current Year	881,261	821,738	821,738	921,320	99,582
03 00-00-4020	Taxes - Prior Years	(1,689)	1,000	1,000	1,000	-
03 00-00-4030	Taxes - Penalty & Interest	4,630	4,000	4,000	4,000	-
03 00-00-4910	Interest Income	18,000	18,000	18,000	18,000	-
TOTAL REVENUES		902,202	844,738	844,738	944,320	99,582

Debt Service Expenditures

Support Services

03 00-00-8490	Interest Expense	175,013	148,844	148,844	122,813	(26,032)
03 00-00-8750	Special Fees	6,400	7,500	7,500	7,500	-
TOTAL Support Services		181,413	156,344	156,344	130,313	(26,032)

Capital Outlay

03 00-00-9697	2014 Bond Principal	200,000	205,000	205,000	210,000	5,000
03 00-00-9698	2020 - Bond Principal	365,000	385,000	385,000	395,000	10,000
03 00-00-9699	2021- Bond Principal	215,000	175,000	175,000	140,000	(35,000)
TOTAL Capital Outlay		780,000	765,000	765,000	745,000	(20,000)
TOTAL DEBT SERVICE EXPENDITURES		961,413	921,344	921,344	875,313	(46,032)
REVENUE OVER/(UNDER) EXPENDITURES		(59,211)	(76,606)	(76,606)	69,007	145,613

CITYWIDE AMORTIZATION SCHEDULES

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 No. 5, transmission main, and underground detention at Bunker Hill Elementary School.

CITY OF BUNKER HILL VILLAGE			
CITYWIDE DEBT SCHEDULES			
By Year	Principal	Interest	Total
2026	990,000	204,718	1,194,718
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	8,590,000	1,050,100	9,640,100

CITYWIDE AMORTIZATION SCHEDULES

COMBINATION TAX & REVENUE CERTIFICATE OF OBLIGATION SERIES, 2021			
By Year	Principal	Interest	Total
2026	385,000.00	109,130.00	494,130.00
2027	560,000.00	94,955.00	654,955.00
2028	525,000.00	78,680.00	603,680.00
2029	485,000.00	67,167.50	552,167.50
2030	440,000.00	60,230.00	500,230.00
2031	390,000.00	54,005.00	444,005.00
2032	275,000.00	49,086.25	324,086.25
2033	280,000.00	45,062.50	325,062.50
2034	285,000.00	40,966.25	325,966.25
2035	290,000.00	36,580.00	326,580.00
2036	290,000.00	31,940.00	321,940.00
2037	295,000.00	27,260.00	322,260.00
2038	300,000.00	21,900.00	321,900.00
2039	310,000.00	15,800.00	325,800.00
2040	315,000.00	9,550.00	324,550.00
2041	320,000.00	3,200.00	323,200.00
Total	5,745,000.00	745,512.50	6,490,512.50

GENERAL OBLIGATION REFUNDING BOND SERIES, 2020			
By Year	Principal	Interest	Total
2026	395,000	92,700.00	487,700.00
2027	415,000	76,500.00	491,500.00
2028	430,000	59,600.00	489,600.00
2029	450,000	42,000.00	492,000.00
2030	465,000	23,700.00	488,700.00
2031	480,000	7,200.00	487,200.00
Total	2,635,000	301,700.00	2,936,700.00

GENERAL OBLIGATION REFUNDING BOND SERIES, 2014			
By Year	Principal	Interest	Total
2026	210,000	2,887.50	212,887.50
Total	210,000	2,887.50	212,887.50

GENERAL FUND



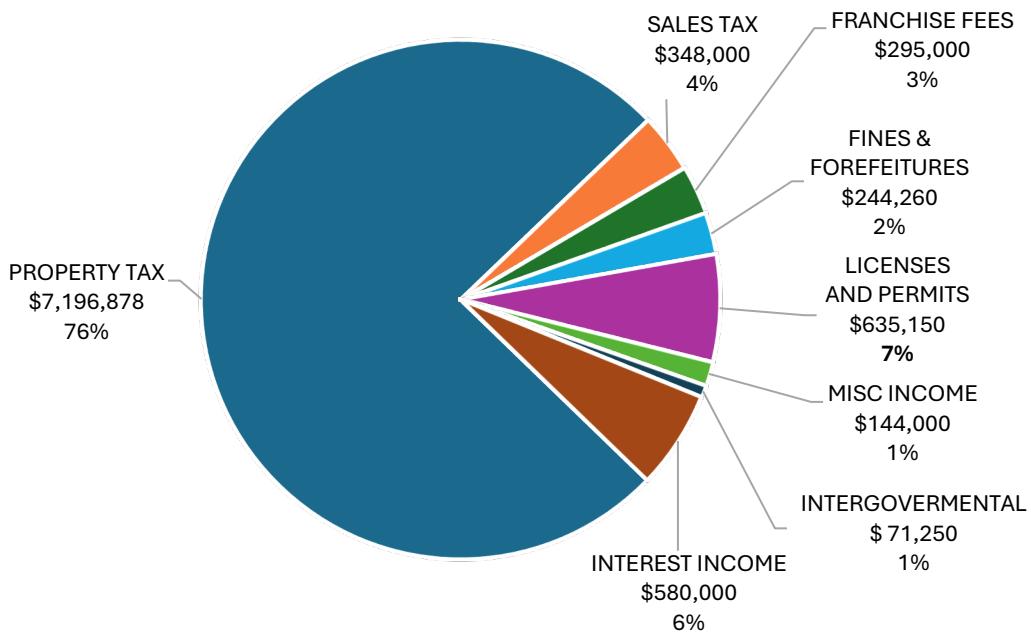
The **General Fund** is the chief operating fund of the City. Revenues include local property taxes, franchise and sales tax, court fees and fines, building permits, and other miscellaneous income. Expenditures support general governmental operations such as administration, public safety, personnel, commodities, maintenance support.

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
GENERAL FUND SUMMARY**

	2024 ACTUAL BUDGET	2025 AMENDED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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
INTERGOVERMENTAL	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 EXPENDITURES	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 RESERVE	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

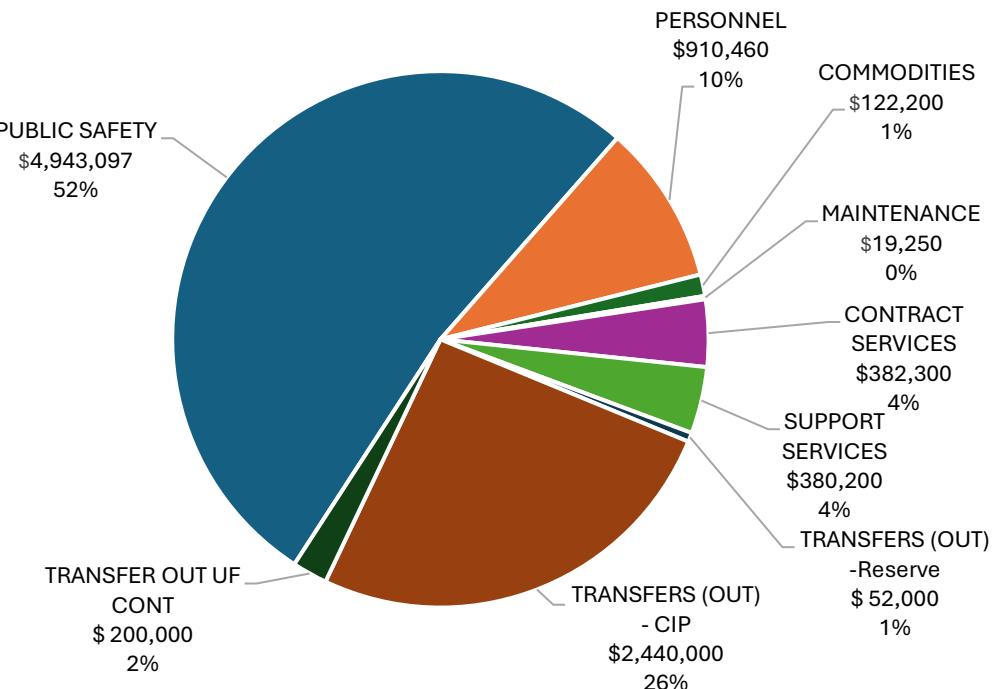
General Fund Revenue

\$9,514,538



General Fund Expenditures

\$9,449,507



CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
GENERAL FUND

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
01 00-00-4010	Taxes - Current Year	6,304,303	6,601,292	6,601,292	7,134,878	533,586
01 00-00-4020	Taxes - Prior Years	-8,969	10,000	65,000	30,000	(35,000)
01 00-00-4030	Taxes - Penalty & Interest	27,885	32,000	75,000	32,000	(43,000)
01 00-00-4110	Franchise Fees - Electricity	178,326	180,000	180,000	180,000	-
01 00-00-4111	Franchise Fees - Gas	41,381	44,000	44,000	44,000	-
01 00-00-4112	Franchise Fees - Other	71,016	61,000	71,000	71,000	-
01 00-00-4120	Sales Tax Revenue	313,395	305,000	325,000	348,000	23,000
01 00-00-4210	Court - Fines	225,777	205,000	225,000	225,000	-
01 00-00-4227	Court - Local Truancy Prevention	5,846	6,200	6,200	6,200	-
01 00-00-4246	Court - Local Municipal Jury	-	60	60	60	-
01 00-00-4265	Court - Local Building Security Fund	5,631	7,000	7,000	7,000	-
01 00-00-4270	Court - Technology Fees	2,383	-	-	-	-
01 00-00-4275	Court - Local Court Tech Fund	1,624	6,000	6,000	6,000	-
01 00-00-4310	Permits - Animal Licenses	250	230	6,000	5,000	(1,000)
01 00-00-4315	Permits - Building	758,039	620,000	630,000	630,000	-
01 00-00-4325	Permits - Miscellaneous	-	150	150	150	-
01 00-00-4350	Dedication Program	2,100	4,000	4,000	4,000	-
01 00-00-4910	Interest Income	769,742	600,000	580,000	580,000	-
01 00-00-4920	Miscellaneous Income	80,848	110,000	110,000	110,000	-
01 00-00-4930	Ambulance Fund	57,350	-	71,900	71,250	(650)
01 00-00-4940	Rent Income	30,594	30,000	30,000	30,000	-
01 00-00-4980	Intergovernmental Revenue	261,081	-	100,000	-	(100,000)
TOTAL GF REVENUES		9,128,602	8,821,932	9,137,602	9,514,538	376,936
Personnel						
01 00-00-5010	Wages	483,481	490,000	510,000	630,000	120,000
01 00-00-5020	Wages - Overtime	21,087	20,140	20,140	20,140	-
01 00-00-5110	Payroll Taxes - FICA Employer	36,005	41,870	41,870	50,000	8,130
01 00-00-5120	Payroll Taxes - TWC	469	1,000	1,500	1,500	-
01 00-00-5210	Retirement - TMRS Employer	85,795	92,750	92,750	110,000	17,250
01 00-00-5211	RETIREMENT 457 PLAN	6,675	12,500	17,500	22,000	4,500
01 00-00-5310	Insurance - Workers Comp	1,500	1,500	1,500	1,600	100
01 00-00-5325	Insurance - Dental	636	1,400	1,400	1,600	200
01 00-00-5330	Insurance - Disability	1,238	1,600	1,600	2,000	400
01 00-00-5340	Insurance - Medical	56,087	65,550	66,550	69,000	2,450
01 00-00-5341	Insurance- Vision	-	400	400	400	-
01 00-00-5350	Insurance - Life	248	350	450	520	70
01 00-00-5510	Employee Relations	521	1,500	1,500	1,700	200
TOTAL Personnel		693,742	730,560	757,160	910,460	153,300
01 00-00-5600	Fire Department	1,770,883	1,876,425	1,921,265	2,082,932	206,507
01 00-00-5602	Police Department	2,525,700	2,645,655	2,645,655	2,860,165	214,510
TOTAL Public Safety		4,296,583	4,522,080	4,566,920	4,943,097	376,177
Commodities						
01 00-00-6250	Fuel	246	600	600	1,800	1,200
01 00-00-6410	Landscaping	32,385	55,000	55,000	55,000	-
01 00-00-6411	Landscaping - Tree Maint and Removal	22,500	25,000	15,000	15,000	-
01 00-00-6412	Landscaping Seasonal Planting	7,617	12,000	12,000	12,000	-
01 00-00-6413	Storm Debris	74,860	-	-	-	-
01 00-00-6490	Janitorial Services	8,840	12,500	12,500	12,500	-
01 00-00-6491	Janitor Supplies	374	1,000	1,000	1,000	-
01 00-00-6650	Postage	3,875	3,000	3,500	4,000	500
01 00-00-6660	Printing & Stationary	5,379	6,000	6,000	6,000	-
01 00-00-6730	Supplies - General	3,107	4,400	4,400	4,400	-
01 00-00-6740	Supplies - Office	1,909	4,500	4,500	4,500	-
01 00-00-6810	Tools & Equipment	500	6,000	6,000	6,000	-
01 00-00-6890	Traffic Signs & Signals	49,351	-	-	-	-
TOTAL Commodities		210,943	130,000	120,500	122,200	1,700

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

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
01 00-00-7110	Building Maintenance	11,903	12,250	12,250	12,250	-
01 00-00-7220	Equipment - General	275	1,000	1,000	1,000	-
01 00-00-7230	Equipment - Office Equipment	726	1,250	2,250	4,500	2,250
01 00-00-7410	Vehicle Maintenance	1,500	1,500	1,500	1,500	-
	TOTAL Maintenance	14,404	16,000	17,000	19,250	2,250
Contract Services						
01 00-00-7500	HC Appraisal District	61,934	63,000	63,000	66,000	3,000
01 00-00-7501	Tax Assessor - SBISD	8,000	8,000	8,000	8,800	800
01 00-00-7502	Prof Fees - Accounting	16,268	30,000	38,000	46,000	8,000
01 00-00-7503	Prof Fees - Eng. & Other	51,092	62,500	62,500	62,500	-
01 00-00-7504	Prof Fees - LEGAL	97,975	107,000	107,000	70,000	(37,000)
01 00-00-7505	Prof Fees - Inspections/ Plan Review	305,103	229,000	229,000	129,000	(100,000)
01 00-00-7507	Legislative Consulting & PS	-	-	-	-	-
	TOTAL Contract Services	540,372	499,500	507,500	382,300	(125,200)
Support Services						
01 00-00-8010	Advertising	5,373	3,400	3,400	3,400	-
01 00-00-8130	Bank & Credit Card Charges	23,602	25,000	25,000	26,000	1,000
01 00-00-8150	Community Relations	31,240	30,000	30,000	30,000	-
01 00-00-8170	Data Processing - IT Services	33,495	30,300	64,000	50,000	(14,000)
01 00-00-8171	Website Services	1,838	3,700	4,500	13,700	9,200
01 00-00-8172	Software Subscription	13,565	13,000	14,000	14,000	-
01 00-00-8210	Delivery Service	-	150	150	150	-
01 00-00-8250	Dues & Subscriptions	4,662	5,300	6,300	5,300	(1,000)
01 00-00-8251	Professional Development	6,243	6,000	5,300	6,300	1,000
01 00-00-8260	Elections	-	2,500	2,500	2,500	-
01 00-00-8270	Electricity	20,205	8,000	25,000	25,000	-
01 00-00-8290	Emergency Management	650	650	650	650	-
01 00-00-8410	Animal Control	3,041	8,000	8,000	8,000	-
01 00-00-8450	Insurance - General	19,800	19,800	25,000	30,000	5,000
01 00-00-8530	Meetings & Seminars	4,879	7,000	7,000	7,000	-
01 00-00-8610	Court - General	3,754	5,200	5,200	5,200	-
01 00-00-8615	Court - Translation	6,750	7,500	7,500	7,500	-
01 00-00-8750	Special Fees/Codification	229	4,000	4,000	4,000	-
01 00-00-8751	Dedication Program	2,320	4,000	4,000	4,000	-
01 00-00-8805	Streets - Mosquito Spraying	26,250	26,000	26,000	26,000	-
01 00-00-8810	Streets - Drainage	297	40,000	40,000	40,000	-
01 00-00-8830	Streets - Repairs	11,761	55,000	55,000	55,000	-
01 00-00-8835	Streets - TPDES	-	2,500	2,500	2,500	-
01 00-00-8890	Telephone	7,134	13,400	13,400	8,000	(5,400)
01 00-00-8930	Travel & Training	3,931	5,000	6,000	6,000	-
	TOTAL Support Services	231,019	325,400	384,400	380,200	(4,200)
	TOTAL G & A Operating Expenses	5,987,063	6,223,540	6,353,480	6,757,507	404,027
Capital Outlay						
01 00-00-9139	Capital Outlay - Server for City Hall	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)	
01 00-00-9251	Fire Capital Outlay	112,676	38,000	38,000	(38,000)	
01 00-00-9252	TRANSFER TO UTILITY CAPITAL PROJECTS	2,500,000	2,000,000	2,000,000	2,400,000	400,000
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	-	-	-	-	-
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
	TOTAL General Fund EXPENDITURES	9,543,806	8,367,394	8,797,334	9,449,507	652,173
	REVENUE OVER/(UNDER) EXPENDITURES	(415,204)	454,538	340,268	65,031	(275,237)

COURT FUND



The **Court Fund** accounts for revenues associated with designated court technology, security fees, and child safety. Expenditures are restricted to court-related expenditures outlined in the Texas Code of Criminal Procedures.

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

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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 EXPENDITURES	14,725	11,300	11,300	11,300
REVENUES OVER/(UNDER) EXPENDITURES	(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**ADOPTED 2026 BUDGET****COURT FUND**

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

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
ADOPTED 2026 BUDGET
METRO FUND SUMMARY**

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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 EXPENDITURES	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
ADOPTED 2026 BUDGET
METRO FUND

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
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	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	-
10 00-00-8820	Streets - Lighting	26,566	24,000	24,000	24,000	-
10 00-00-8830	Streets - Lights Installation	-		20,000	20,000	
	TOTAL Support Services	116,452	114,000	114,000	134,000	20,000
	TOTAL EXPENDITURES	116,452	134,000	134,000	134,000	-
	REVENUE OVER/(UNDER)					
	EXPENDITURES	17,549	-	-	-	-

OFF-SITE TREE PROGRAM FUND



The **Off-Site Tree Fund** accounts for revenues and expenditures related to compliance with the City's Tree Ordinance. This fund was established as an alternative for development activities to ensure the minimum amount of tree density in the city is maintained when a resident chooses not to plant on their lot. When required trees cannot be planted on private property, participants may contribute to fund tree planting in the City Right-of-Way, in compliance with the City Tree Ordinance.

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

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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 EXPENDITURES	105,571	150,000	150,000	150,000
REVENUES OVER/(UNDER)				
EXPENDITURES	(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
ADOPTED 2026 BUDGET
OFFSITE TREE PROGRAM**

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

UTILITY FUND

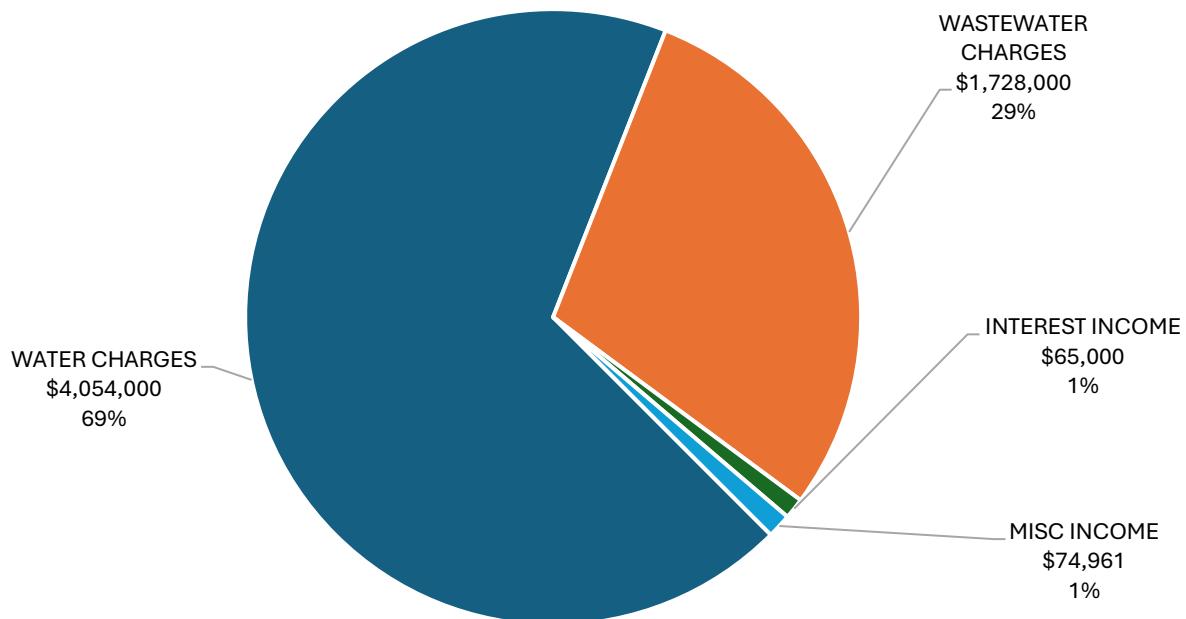


The **Utility Enterprise Fund** accounts for the provision, operation, and maintenance of water and wastewater operations. As an enterprise fund, it is designed to be financed and operated similar to a private business. Revenues come primarily from user fees. For this reason, rates should be sufficient to cover annual operating and capital costs while providing income for future capital needs. Expenses are limited to the costs of operating, maintaining, and improving the infrastructure of the city utility system.

CITY OF BUNKER HILL VILLAGE ADOPTED 2026 BUDGET UTILITY FUND SUMMARY				
	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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 EXPENDITURES	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 RESERVE	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

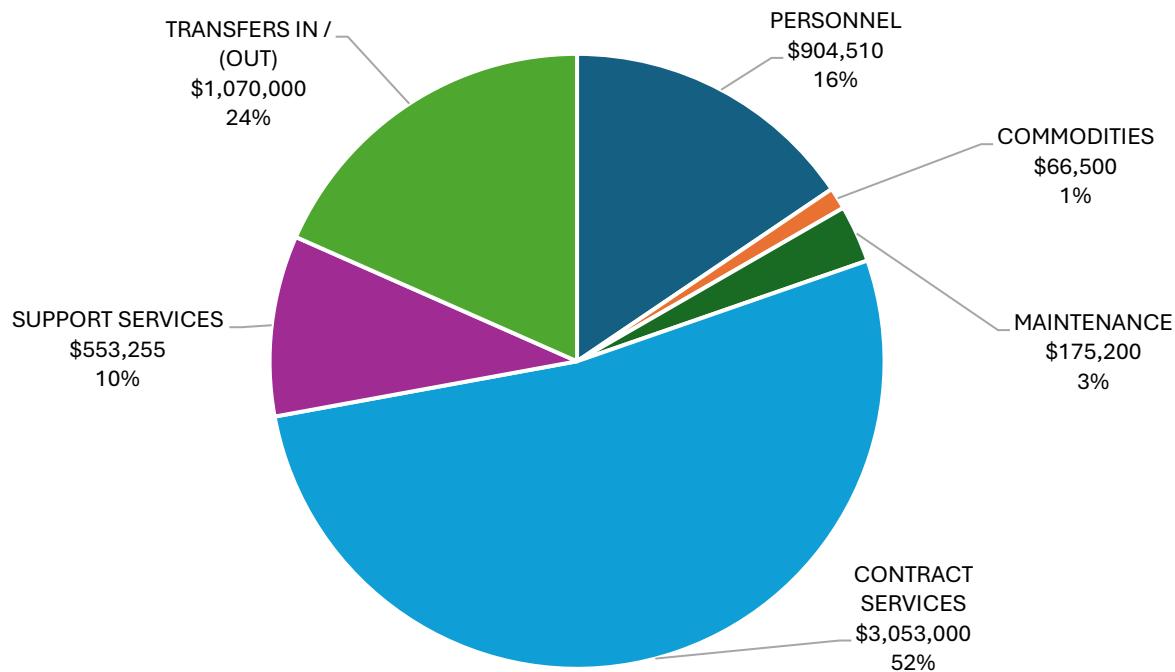
Utility Fund Revenue

\$5,921,961



Utility Fund Expenditures

\$5,824,465



CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
UTILITY FUND

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
04 00-00-4410	Water Sales	2,976,891	3,800,000	3,800,000	3,994,000	194,000
04 00-00-4420	Water Taps	39,400	60,000	60,000	60,000	-
04 00-00-4510	Wastewater Sales	1,223,578	1,360,000	1,560,000	1,720,000	160,000
04 00-00-4520	Wastewater Taps	6,300	8,000	8,000	8,000	-
04 00-00-4610	Solid Waste Sales	500	-	-	-	-
04 00-00-4750	Late Payment Fees	22,892	23,112	23,112	24,961	1,849
04 00-00-4910	Interest Income	65,000	65,000	65,000	65,000	-
04 00-00-4920	Miscellaneous Income	5,000	20,000	20,000	50,000	30,000
TOTAL UTILITY REVENUES		4,339,561	5,336,112	5,536,112	5,921,961	385,849

Utility Fund Expenses
Personnel

04 00-00-5010	Wages	520,833	535,000	540,000	570,000	30,000
04 00-00-5020	Wages - Overtime	70,649	30,600	50,000	50,000	-
04 00-00-5110	Payroll Taxes - FICA Employer	46,300	44,500	50,000	47,500	(2,500)
04 00-00-5120	Payroll Taxes - TWC	469	1,690	1,690	1,690	-
04 00-00-5210	Retirement - TMRS Employer	312,663	106,000	106,000	118,000	12,000
04 00-00-5211	Retirement 457 Plan	10,116	15,000	22,000	22,000	-
04 00-00-5310	Insurance-Workers Compensation	8,993	9,500	9,500	10,500	1,000
04 00-00-5325	Insurance - Dental	1,689	2,100	2,100	2,200	100
04 00-00-5330	Insurance - Disability	2,157	2,400	2,400	2,400	-
04 00-00-5340	Insurance - Medical	79,303	92,000	92,000	97,000	5,000
04 00-00-5341	Insurance - Vision	-	310	310	310	-
04 00-00-5350	Insurance - Life	459	510	550	550	-
04 00-00-5410	Contract Labor	21,687	20,000	22,000	22,000	-
04 00-00-8990	Solid Waste Collection	(36,115)	(38,115)	(38,115)	(39,640)	(1,525)
TOTAL Personnel		1,039,203	821,495	860,435	904,510	44,075

Commodities

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

Maintenance

04 00-00-7110	Building Maintenance	6,555	6,700	6,700	6,700	-
04 00-00-7230	Equipment - Office Equipment	1,379	2,000	2,000	2,000	-
04 00-00-7410	Vehicle Maintenance	11,720	6,500	7,500	10,000	2,500
04 00-00-7411	Equipment Maintenance		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)
04 00-00-7520	Water Well/Pumps	21,359	49,500	49,500	49,500	-
04 00-00-7535	Water Lines	5,267	64,000	64,000	53,000	(11,000)
04 00-00-7540	Water - Water Meters	19,611	20,000	20,000	20,000	-
04 00-00-7610	Wastewater - Lines	12,087	25,000	25,000	25,000	-
TOTAL Maintenance		80,221	192,200	193,200	175,200	(18,000)

CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
UTILITY FUND

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
04 00-00-7502	Prof Serv - Accounting	12,103	17,000	19,000	23,000	4,000
04 00-00-8001	Prof Fees - Engineering	26,915	30,000	30,000	30,000	-
04 00-00-8002	Water Purchase/COH	931,672	1,000,000	1,000,000	1,000,000	-
04 00-00-8003	WW Treatment Fee	1,607,118	2,100,000	2,100,000	2,000,000	(100,000)
	TOTAL Contract Services	2,577,808	3,147,000	3,149,000	3,053,000	(96,000)
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	-
04 00-00-8170	Data Processing-IT Services	30,182	35,000	45,000	45,000	-
04 00-00-8171	Website Services	847	3,250	3,250	13,250	10,000
04 00-00-8172	Software Subscriptions	10,023	10,000	11,000	11,000	-
04 00-00-8210	Delivery Service	-	100	100	100	-
04 00-00-8250	Dues & Subscriptions	1,082	2,000	2,000	2,000	-
04 00-00-8251	Professional Development	161	3,500	3,500	3,500	-
04 00-00-8270	Electricity	124,984	135,000	140,000	140,000	-
04 00-00-8450	Insurance - General	23,000	26,000	30,000	30,000	-
04 00-00-8490	Interest Expense	83,699	89,105	89,105	81,905	(7,200)
04 00-00-8630	Natural Gas	7,688	3,600	3,600	8,000	4,400
04 00-00-8750	Special Fees-Subsidence	86,610	120,000	120,000	120,000	-
04 00-00-8890	Telephone	9,610	16,000	16,000	10,000	(6,000)
04 00-00-8930	Travel & Training	1,155	3,500	3,500	3,500	-
	TOTAL Support Services	448,995	512,055	552,055	553,255	1,200
	TOTAL M&O UTILITY	4,195,482	4,738,950	4,820,240	4,752,465	(67,775)
Capital Outlay						
04 00-00-9250	TRANSFER TO UT CIP	900,000	900,000	900,000	1,200,000	300,000
04 00-00-9251	TRANSFER FROM RESERVE	-	-	-	70,000	70,000
04 00-00-9253	TRANSFER FROM GENERAL FUND	(800,000)	(300,000)	(300,000)	(200,000)	100,000
	TOTAL Capital Outlay	100,000	600,000	600,000	1,070,000	470,000
	TOTAL UTILITIES EXPENSES	4,295,482	5,338,950	5,420,240	5,822,465	483,515
	REVENUE OVER/(UNDER) EXP	44,079	(2,838)	115,872	99,496	(97,666)

RESIDENTIAL UTILITY RATE STRUCTURE

CITY OF BUNKER HILL VILLAGE 2026 ADOPTED RESIDENTIAL UTILITY RATE STRUCTURE		
Water (gallons)	2025 Adopted <i>June 1, 2025</i>	2026 Adopted
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)	2025 Adopted <i>June 1, 2025</i>	2026 Adopted
Base Rate 0-1,000	\$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

The sample bill below is for a residential account with an average monthly consumption of 45,000 gallons. A base rate for the two-month billing cycle, including solid waste, is \$316.04.

CITY OF BUNKER HILL VILLAGE 2026 ADOPTED RESIDENTIAL AVERAGE BILL			
Service	2025 Adopted Bill <i>June 1, 2025</i>	2026 Adopted Bill	Increase
Water	\$371.71	\$395.71	\$23.99
Wastewater	\$250.71	\$277.02	\$26.31
Total Water & Wastewater	\$622.42	\$672.73	\$50.30
Solid Waste	\$77.71	\$80.04	\$2.33
Total Bill	\$700.13	\$752.77	\$52.63

NON-RESIDENTIAL UTILITY RATE STRUCTURE

CITY OF BUNKER HILL VILLAGE 2026 ADOPTED NON-RESIDENTIAL UTILITY RATE STRUCTURE		
Water (gallons)	2025 Adopted June 1, 2025	2026 Adopted
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)	2025 Adopted June 1, 2025	2026 Adopted
Base Rate 0-1,000	\$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

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

CITY OF BUNKER HILL VILLAGE 2026 ADOPTED NON-RESIDENTIAL AVERAGE BILL			
Service	2025 Bill June 1, 2025	2025 Increase	2026 Bill
Water	\$1,896.48	\$44.10	\$1,940.606
Wastewater	\$1,569.56	\$37.35	\$1,606.91
Total Bill	\$3,466.04	\$81.45	\$3,547.49

IRRIGATION RATE STRUCTURE

CITY OF BUNKER HILL VILLAGE 2026 ADOPTED IRRIGATION RATE STRUCTURE		
Water (gallons)	2025 Adopted	2026 Adopted
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 Fund** accounts for revenues and expenses related to solid waste management, collection, and disposal. Revenues come primarily from user fees, while expenses are restricted to operating and improving the solid waste program.

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

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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)				
EXPENDITURES	(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 OVER (UNDER) POLICY				
	123,449	133,196	133,196	137,287
	38,259	28,695	28,695	24,408

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
SOLID WASTE FUND**

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

RESTRICTED DONATION FUND



In 2023, the City established BHV Inc., a non-profit corporation, to allow residents and the public-at-large to make tax deductible donations to fund enhancements to the City's Public Works building. All donations to the **Restricted Donation Fund** support the Public Works Department to better serve the City and its residents during emergencies.

CITY OF BUNKER HILL VILLAGE**ADOPTED 2026 BUDGET****RESTRICTED DONATION FUND SUMMARY**

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED BUDGET
REVENUES				
Contirubution	1,152	5,000	5,000	5,000
Interest Income	618	300	300	300
TOTAL REVENUE	1,152	5,300	5,300	5,300
EXPENDITURES				
Capital Outlay	19,038	5,000	5,000	5,000
TOTAL OPERATING EXPENDITURES	19,038	5,000	5,000	5,000
REVENUES OVER/(UNDER) EXPENDITURES	(17,886)	300	300	300
BEGINNING BALANCE	-	(17,886)	(17,886)	17,586
ENDING BALANCE	(17,886)	(17,586)	(17,586)	17,886

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
RESTRICTED DONATION FUND**

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026	INCREASE/ DECREASE
		ACTUAL BUDGET	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED BUDGET	
Restricted Donation Revenue						
14 00-00-4920	Contirbutions	1,152	5,000	5,000	5,000	-
14 00-00-4910	Interest Income	618	300	300	300	
	TOTAL REVENUES	1,770	5,300	5,300	5,300	-
Support Services/Capital Outlay						
14 00-00-8130	Bank Fee					
14 00-00-9139	Capital Outlay	19,038	5,000	5,000	5,000	-
	TOTAL Support Services	19,038	5,000	5,000	5,000	-
	TOTAL SOLID WATER EXPENDITURES	19,038	5,000	5,000	5,000	-
	REVENUE OVER/(UNDER)					
	EXPENDITURES	(17,268)	300	300	300	-

CAPITAL PROJECTS FUND

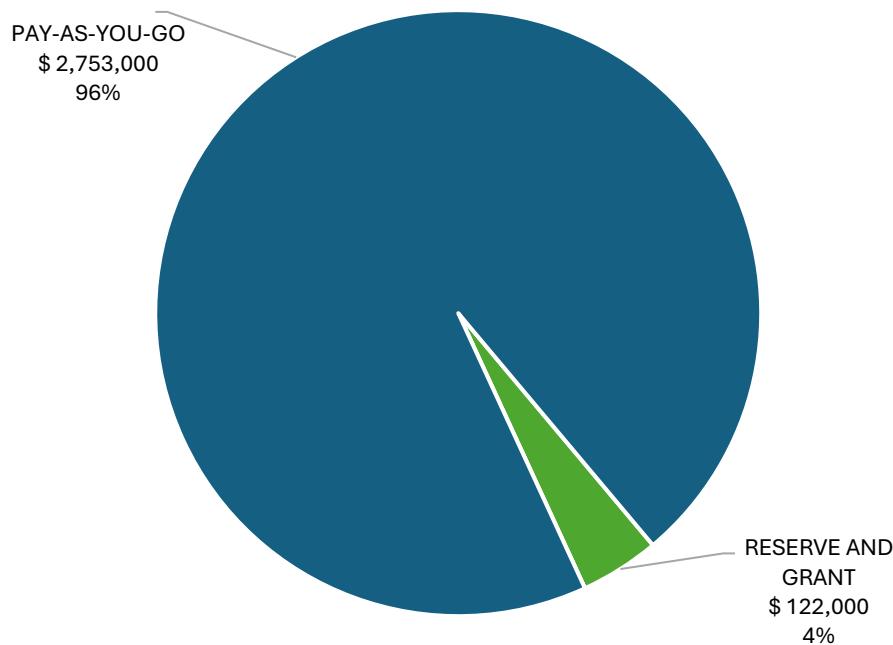


The **General Fund Capital Projects Fund** is a major fund for the City and accounts for financial resources used to acquire, construct, or improve major capital assets, including facilities and infrastructure. Revenues may include transfers from the General Fund. Expenditures are related to streets, 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, as well as capital projects.

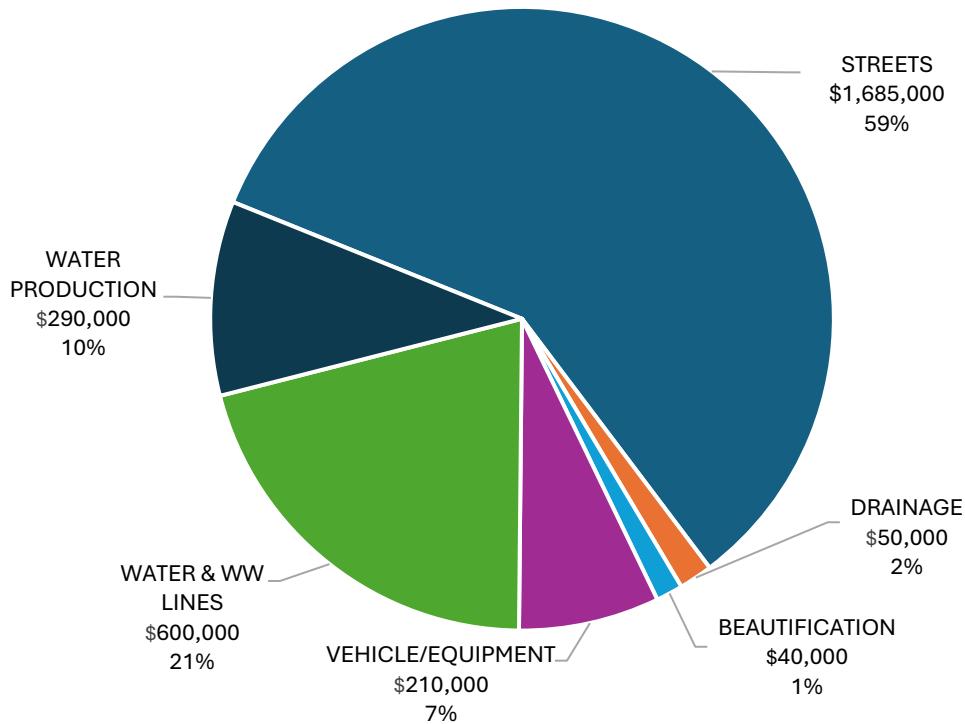
CIP Fund Sources

\$2,875,000



CIP Fund Expenditures

\$2,875,000



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

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED 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
ADOPTED 2026 BUDGET
GENERAL FUND CONSTRUCTION FUND

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026
		ACTUAL BUDGET	AMENDED BUDGET	PROJECTED BUDGET	ADOPTED 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
TOTAL GF CONSTRUCTION FUND					
	REVENUE	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 00-00-9183.01	Localized Drainage	-	150,000	150,000	50,000
06 00-00-9184	Taylorcrest		425,000	425,000	
06 00-00-9184.13	Bunker Hill Road Overlay		2,100,000	2,100,000	
06 00-00-9184.01	Asphalt Rehabilitation		122,000	122,000	75,000
06 00-00-9184.14	Knipp Road Overlay				490,000
06 00-00-9184.15	Strey Ln Overlay				320,000
06 00-00-9184.03	Gessner Northbound & Memorial	2,325	600,000	368,000	300,000
06 00-00-9184.04	Sidewalks	1,530			200,000
06 00-00-9184.08	Streets - Bunker Hill Overlay	200,000			
06 00-00-9184.10	Asphalt Design	141,750			300,000
06 00-00-9184.09	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 00-00-9191.03	Parking Lot		100,000	100,000	
06 00-00-9191.10	Vehicle - Explorer				60,000
06 00-00-9191.02	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)				
	EXPENDITURES	2,096,374	(1,537,813)	(1,305,813)	657,000

**CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
GENERAL FUND CIP**

DESCRIPTION	2024 ACTUAL BUDGET	2025 AMENDED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED BUDGET
Streets				
Asphalt Rehab -- Point Repairs and minor streets		122,000	122,000	75,000
Asphalt Design	141,750			
Streets Master Plan	7,440			
Taylorcrest		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:	-	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**ADOPTED 2026 BUDGET****UTILITY FUND-CAPITAL PROJECTS FUND**

	2024 ACTUAL BUDGET	2025 ADOPTED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED BUDGET
EXPENDITURES				
WATER & WW LINES	820,067	2,702,703	1,784,703	600,000
WATER PRODUCTION	97,813	140,000	308,000	290,000
FACILITIES	44,224	12,000	12,000	-
OTHER (METER REPLACEMENT)	388,644	107,254	107,254	-
VEHICLES & EQUIPMENT	-			150,000
TOTAL OPERATING EXPENDITURES	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
ADOPTED 2026 BUDGET
UTILITY FUND CONSTRUCTION FUND**

ACCOUNT #	DESCRIPTION	2024	2025	2025	2026
		ACTUAL BUDGET	ADOPTED BUDGET	PROJECTED BUDGET	ADOPTED 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				
	REVENUES	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
ADOPTED 2026 BUDGET
UTILITY FUND CIP

DESCRIPTION	2024 ACTUAL BUDGET	2025 AMENDED BUDGET	2025 PROJECTED BUDGET	2026 ADOPTED BUDGET
Utility Water Lines				
Replacement of Water Lines	97,813	750,000	1,001,687	300,000
Gessner Water Line with Roadway		750,000		
Reconstruction				
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	-
Vehicle and Equipment				
Backhoe				150,000
Total Vehicle and Equipment	-	-	-	150,000
TOTAL UTILITY FUND	1,350,748	2,252,000	2,211,957	1,040,000

CAPITAL IMPROVEMENT PLAN



The **Capital Improvement Plan** (CIP) is a five (5) year plan identifying proposed capital projects, including acquisition, construction, and major improvements. The CIP prioritizes projects, estimates costs, identifies funding sources, and guides expenditures to support long-term planning. The current budget year is fiscally appropriated, while the out years are for planning purposes.

CITY OF BUNKER HILL VILLAGE
ADOPTED 2026 BUDGET
CAPITAL IMPROVEMENT PLAN
5-Year Capital Plan: 2026-2030

	5-Year Capital Plan				
GENERAL FUND	2026	2027	2028	2029	2030
General Fund - Infrastructure (streets & drainage) - GF	\$2,492,000	\$2,542,366	\$2,543,981	\$2,540,140	\$2,525,406
Revenues from Tax Collections (not fund balance)					
Subtotal GF by Year	\$2,492,000	\$2,542,366	\$2,543,981	\$2,540,140	\$2,525,406
Total Available including Carryover	\$6,256,755	\$7,316,120	\$3,470,101	\$3,700,241	\$5,185,647
Proceeds from Other Sources: 2021 Debt Service; Metro; MVPD Reserves; etc.	\$352,000				
Total Available including Other Sources	\$6,608,755	\$7,316,120	\$3,470,101	\$3,700,241	\$5,185,647
TOTAL OF GF PROJECTS	\$1,835,000	\$6,390,000	\$2,310,000	\$1,040,000	\$2,440,000
Remaining Balance General Fund for CIP	\$4,773,755	\$926,120	\$1,160,101	\$2,660,241	\$2,745,647
	5-Year Capital Plan				
GENERAL FUND	2026	2027	2028	2029	2030
Streets					
Street Rehab - Point Repairs / Minor Streets	\$75,000	\$250,000	\$300,000	\$200,000	\$200,000
Asphalt Design		\$100,000			
Memorial Drive Overlay (2/3 cost BHV; CoH 1/3) (every 8 years)		\$800,000			
Flintdale Overlay (every 12 years)			\$320,000		
Knipp (every 12 years)	\$490,000				
Strey (every 12 years)	\$320,000				
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024	\$300,000	\$3,500,000			
Traffic Signal Gessner/Memorial and Plantation/ Memorial		\$750,000	\$350,000		
Other Streets Based on Rating Per Street Assessment	\$300,000	\$700,000	\$800,000	\$200,000	\$2,000,000
Sidewalk Construction	\$200,000		\$300,000		
Dads Club Sidewalk (Partnership Project - Drainage along Memorial Dr for Frostwood Elementary)				\$400,000	
Beautification	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Total Streets	\$1,725,000	\$6,140,000	\$2,110,000	\$840,000	\$2,240,000
Special Projects - Drainage					
Localized Drainage Projects	\$50,000	\$200,000	\$200,000	\$200,000	\$200,000
Drainage Master Plan		\$50,000			
Total Drainage	\$50,000	\$250,000	\$200,000	\$200,000	\$200,000
Facilities & Public Safety					
Vehicle for Inspector/Code Enforcement	\$60,000				
Total Facilities/Public Safety Projects:	\$60,000	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND PROJECTS	\$1,835,000	\$6,390,000	\$2,310,000	\$1,040,000	\$2,440,000

CITY OF BUNKER HILL VILLAGE

ADOPTED 2026 BUDGET

CAPITAL IMPROVEMENT PLAN

5-Year Capital Plan: 2026-2030

	5-Year Capital Plan				
UTILITY FUND	2026	2027	2028	2029	2030
Utility Fund- Available for CIP	\$1,000,000	\$949,728	\$1,077,156	\$1,214,705	\$1,363,090
Proceeds from Other Sources: <i>2021 Bonds; Other Bonds; CARES ACT; Reserves; Etc.</i>	\$70,000	\$3,500,000			\$7,500,000
Transfer from General Fund	\$200,000.0				
Subtotal UF by Year	\$1,270,000	\$4,449,728	\$1,077,156	\$1,214,705	\$8,863,090
Total Available including Carryover	\$2,520,635	\$5,930,363	\$1,317,519	\$1,472,224	\$9,375,315
TOTAL OF UF PROJECTS, VEHICLES AND EQUIPMENT	\$1,040,000	\$5,690,000	\$1,060,000	\$960,000	\$8,690,000
Remaining Balance Utility Fund for CIP	\$1,480,635	\$240,363	\$257,519	\$512,224	\$685,315
	5-Year Capital Plan				
UTILITY FUND	2026	2027	2028	2029	2030
Utility Water Production					
Booster Pumps	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Ground Storage Tanks	\$250,000	\$1,400,000			\$1,600,000
Replacement or New Well			\$400,000	\$300,000	\$5,500,000
Paint Fire Hydrants				\$20,000	
Hydro Pneumatic System at Both Water Plants			\$120,000		
Total Water Production	\$290,000	\$1,440,000	\$560,000	\$360,000	\$7,140,000
Utility Water Lines					
Replacement of Water Lines/ Water Rehab	\$300,000	\$2,000,000	\$250,000	\$350,000	\$350,000
Gessner Water Line with Roadway Reconstruction (in GF)		\$750,000			
Utility Wastewater Lines					
Replacement of Concrete Lines	\$300,000	\$1,200,000	\$250,000	\$250,000	\$1,000,000
Total Water & Wastewater Lines	\$600,000	\$3,950,000	\$500,000	\$600,000	\$1,350,000
Motor Control Panel (MCC) Water Plant 2		\$300,000			
TOTAL UTILITY FUND PROJECTS	\$890,000	\$5,690,000	\$1,060,000	\$960,000	\$8,490,000
Vehicles & Equipment					
Public Works Backhoe	\$150,000				
Public Works Jet Truck					\$200,000
Total Capital Outlay for Vehicles & Equipment	\$150,000	\$0	\$0	\$0	\$200,000
TOTAL UTILITY FUND PROJECTS, VEHICLES & EQUIPMENT	\$1,040,000	\$5,690,000	\$1,060,000	\$960,000	\$8,690,000

APPENDIX



2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bunker Hill Village

Taxing Unit Name

11977 Memorial Dr, Houston, TX 77024

Taxing Unit's Address, City, State, ZIP Code

713-467-9762

Phone (area code and number)

<https://bunkerhilltx.gov/>

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. <ul style="list-style-type: none"> 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. <ul style="list-style-type: none"> 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. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 52,201 C. Value loss. Add A and B. ⁶	\$ 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. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 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 A. Certified values: \$ 0 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 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 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 0

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(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.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,972,766,624
23.	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. ²¹	\$ 135,231
24.	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. ²²	\$ 37,776,483
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 37,911,714
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,934,854,910
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.265591 /\$100
28.	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. ²⁴	\$ /\$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.

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)(C) and 26.012(1-b).

¹⁸ Tex. Tax Code §26.012(1-a)

³⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

City of

City of

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.241000 /\$100
30.	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
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 6,908,014
32.	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 31 to 32D.	\$ 6,931,226
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,934,854,910
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.236169 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶	
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 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷	
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 33 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ <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..... \$ 0 _____</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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ <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..... \$ 0 _____</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, 2023 and ending on June 30, 2024. \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	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>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 _____</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 \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 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
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.236169 /\$100
41.	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>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 _____</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.236169 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C 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 41C by 1.035.</p>	\$ 0.244434 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): 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> <ol style="list-style-type: none"> 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. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<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> <ol style="list-style-type: none"> (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. <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.³¹</p> <p>Enter debt amount \$ 921,343</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 – \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 921,343
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 921,343
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate. 98.98 %</p> <p>C. Enter the 2023 actual collection rate. 97.01 %</p> <p>D. Enter the 2022 actual collection rate. 97.95 %</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%.³⁴</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 921,343
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,972,766,624
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.030992 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.275426 /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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.	
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,972,766,624
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.265591 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.265591 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.275426 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,972,766,624
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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
65.	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
66.	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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 346,062 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.011641 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.287067 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.236169 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,972,766,624
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.016819 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.030992 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.271000 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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. ⁵³ 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,866,343,724
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,934,854,910
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (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 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.287067 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (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 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

print here J Matelske

Printed Name of Taxing Unit Representative

sign here *Jamie Matelske*

Taxing Unit Representative

08/28/2025

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)



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