

City of
BUNKER HILL VILLAGE

2024
Adopted Budget



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

Susan Grass Engels, CFE, CGFO
Finance Director

ORDINANCE NO. 23-611

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF BUNKER HILL VILLAGE, TEXAS, ANNUAL BUDGET FOR THE YEAR 2024; 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 2024, 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 19th day of September, 2023, 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 19th day of September 2023.



Robert P. Lord, Mayor

ATTEST:



Gerardo Barrera, City Administrator/ Acting City Secretary

Adopted Annual Budget for Fiscal Year 2024 January 1, 2024 – December 31, 2024

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

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

For: Mayor Pro-Tem Susan Schwartz Councilmember Eric Thode
 Councilmember Carl Moerer Councilmember Keith Brown
 Councilmember Laurie Rosenbaum

Against:

Present and Not Voting: Mayor Robert P. Lord

Absent:

Property Tax Rate Comparison

	<u>2023-2024</u>	<u>2022-2023</u>
Adopted Property Tax Rate	\$0.271000/100	\$0.275000/100
No New Revenue Tax Rate	\$0.271726/100	\$0.264113/100
No New Revenue M&O Rate	\$0.235688/100	\$0.218342/100
Voter Approval Tax Rate	\$0.283412/100	\$0.283036/100
De Minimis Rate	\$0.285873/100	\$0.278178/100
Debt Tax Rate	\$0.035312/100	\$0.040248/100

Total outstanding debt obligations for the City of Bunker Hill Village secured by property taxes and utility revenue is \$12,159,141. Fiscal Year 2024 debt obligations secured by property taxes including fees total \$962,513.

City of Bunker Hill Village

Adopted Budget

Fiscal Year 2024

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Honorable Mayor and Members of the City Council:

In accordance with Texas Statutes, Local Government Code § Chapter 102, I am pleased to present the Adopted Budget for the fiscal year beginning January 1, 2024, and ending December 31, 2024, as approved on September 19, 2023. The City’s budget is the community’s most important policy document as it determines how municipal funds will be spent throughout the year. The annual operating and capital budget serves as a financial plan, operations guide, and a communication means for the City that allocates resources towards services, programs, and capital improvements. The adopted budget ensures the City’s continued financial strength by meeting all reserve requirements.

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

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

INTRODUCTION

The City of Bunker Hill Village, a Type A General Law City, was incorporated in 1954. The city is located in Harris County and is bound on the east by Blalock Road, the south by Memorial Drive, the north by Taylorcrest Road, and the west by a part of the Tealwood area west of Gessner Road. The City of Bunker Hill Village consists of approximately 1,250 single-family dwellings; one privately owned recreational center, two elementary schools, one classical academy, three churches, and one retreat center. The City of Bunker Hill Village currently funds nine (9) full-time positions, as well as various service providers that assist in the delivery of daily city services. Services include Emergency & Public Safety through the Memorial Villages Police Department and Village Fire Department, tax assessment and collection services through the Spring Branch Independent School District, solid waste and recycling services through Texas Pride, purchase of surface water from the City of Houston, and wastewater treatment by the Memorial Villages Water Authority. The goals for fiscal year 2024 include the following:

- To maintain a high level of Emergency and Public Safety services in partnership with the Memorial Villages Police Department and Village Fire Department for Fire and EMS by providing competitive salaries and benefits.

- To continue our high-quality City Services including Administration, Finance, Public Works (*Water, Wastewater, Streets, Drainage, Traffic, Animal Control*), Community Development Services, Municipal Court, and Customer Service while maintaining a professional and competitive work force and effective contracted services.
- To ensure the City is sustainable for the future through pro-active planning and investment in our public infrastructure systems, following our long-range plan for replacement and maintenance of our aging water and wastewater lines, water wells, street rehabilitation and drainage improvements.
- To manage increases in overall operating expenditures/expenses working toward the City Policy of 4%; however, understanding the economic realities and providing the opportunity for additional needs for the fiscal year.
- To meet reserve requirements in our operating funds. and continue to manage other designated reserves.
- To continue to maintain and enhance our City with technology and beautification improvements.
- To strengthen our community through communications, citizen committees, and events to engage all residents.
- To ensure our long-term financial health and AAA bond rating by conservative yet realistic budgeting, strong reserves, pay-as-you go capital improvement program and the issuance of debt as needed for long term benefits.
- To implement projects in the Capital Improvement Plan (CIP), including design for the Memorial Drive and Gessner Road Improvements, and continuing the City's commitment to rehabilitation of existing infrastructure focusing on asphalt roadways, water and wastewater lines, sidewalks, and the water meter replacement process.

Fiscal Year 2024 Budget

The City's adopted 2024 budget totals \$16 million; comprised of \$5.6 million in capital improvements (36% of the budget), \$9.4 million (58% for operating expenses including police, fire, water/wastewater, and solid waste). The remaining \$1 million (6% of the budget) is for the City's annual debt service payments. Public Safety accounts for 27% of the City's total operating budget (*74% of General Fund operating costs*).

The Budget includes:

- The adopted tax rate of \$0.27100/100 is lower than the current tax rate with a 5.23% increase in certified taxable value. The adopted tax rate is below the voter-approval tax rate calculations.
- Cash funding for capital projects: the budget includes just over \$4.3 million in pay-as-you go capital projects, avoiding the issuance of debt.
- The operating budgets are structurally balanced, whereby recurring revenues cover recurring expenditures/expenses.
- A 6% residential and 8% non-residential and irrigation water/wastewater fee increase for 2024. There is no increase for solid waste services.

Budget Format

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

- Debt Service Fund
- Solid Waste Fund
- Off-Site Tree Program
- Utility Fund
- Court Fund
- General Fund – *Capital Projects*
- General Fund
- Metro Fund
- Utility Fund – *Capital Program*

ECONOMIC CONDITION AND OUTLOOK

The City of Bunker Hill Village is in excellent financial health. Through the practice of pay-as-you-go for capital improvement projects, this reduces the need of debt issuance. Current maturity of debt will be reached in 2026 and 2031 in the General Fund, and 2041 in the Utility Fund. The economy continues to be a challenge, however unlike other cities, Bunker Hill Village has seen an increase in sales tax and municipal fees. In addition, construction and development has continued without any negative impact. Although the City is 100% built out, the new value for tax year 2023 is estimated at \$33.1 million due to rebuilds/redevelopment or renovations. While the City recognizes the unknown of the current economic challenges, the City's conservative forecasting, and strong reserves place the City in a unique position to endure these uncertainties.

BUDGET PREPARATION AND PROCESS

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

A budget workshop was held with the Mayor and City Council on June 29, 2023, to present and discuss the proposed budget, tax rate, and priorities for 2024. The City Council reviewed and discussed the proposed tax rate option and ultimately approved a proposed tax rate of \$0.27500/\$100 of assessed value.

On September 19, 2023, the City Council held a budget and tax rate public hearing to receive input from the public regarding the 2024 Budget and 2023 property tax rate to support the Budget. Through a roll-call vote, the Council adopted the budget as presented with a tax rate of \$0.27100/\$100 of assessed value.

FINANCIAL INFORMATION AND MAJOR FUND SUMMARIES

Certified Roll and Tax Rate

Taxable Value – Taxable Value for tax year 2023 is \$2,685,962,340, an increase of \$133.4 million or 5.23% from the 2022 taxable value of \$2,552,514,387.

Tax Rate – The adopted tax rate of \$0.27100/\$100 is a decrease from the current tax rate of \$0.27500/\$100. The adopted tax rate is shown below in comparison to the truth-in-taxation tax rates as required by state law:

No New Revenue Tax Rate	\$ 0.271726
Voter Approved Tax Rate	\$ 0.283412
De Minimis Tax Rate	\$ 0.285873
Adopted Tax Rate	\$ 0.271000

The tax rate is adopted in two parts. The Operations and Maintenance Tax Rate was adopted at \$ 0.235688 or 87% and the Debt Service component is \$ 0.035312 or 13% of the total tax rate.

Debt Service Fund

The Debt Service Fund provides the funding to make the City’s annual debt payments. The 2024 principal and interest payments are estimated to total \$1,281,093, of which \$962,513 are paid by property tax revenues. On December 31, 2024, the estimated fund balance shows an ending fund balance of \$218,483. The City’s forecast shows an increase in fund balance in 2025.

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

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

General Fund

The General Fund is the City’s main operating fund and is supported by property taxes, sales taxes, franchise fees, building permits and other revenues. The General Fund Budget accounts for core services such as police, fire and EMS protection, building permitting, code enforcement, court, and finance/administration. Revenues total \$8,835,408, which is \$1,376,613 higher than the 2023 budget. The increase in revenue can be attributed to; an increase in interest income by \$408,000, property tax revenues of \$348,412, increase in licenses and permits of \$99,700, and fine and forfeitures of \$106,300.

Expenditures in 2024 will total \$9,255,970: \$5.8 million for operations and \$3.4 million for pay-as-you-go capital projects. Operating expenditures are up \$433,737 or 8% from the 2023 budget. Capital project expenditures are up \$1,749,172 due to deferring projects to 2024. Public Safety increased \$302,437 or 8% which makes up 74% of the General Fund Budget compared to the 2023 budget. In addition, a decision was made to fund cost of living adjustments (COLA) for City Employees and implement a COLA of 50% repeating in the Texas Municipal Retirement Plan. The estimated ending fund balance on December 31, 2024, is \$3,790,162. In addition, the City holds \$3,671,250 in reserves should it be needed. This ensures funding of operations for six (6) months, including police and emergency services.

Utility Fund

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

Revenues total \$3,674,900, which is \$216,725 greater than the 2023 budget mainly due to an increase in water/sewer rates. The 2024 budget includes a 6% increase in residential and an 8% increase in non-residential utility rates. In addition, a 6% increase for "irrigation" only to the utility rate. The average residential bill based on 40,000 gallons of consumption for a two-month billing cycle will increase to \$435.67, excluding solid waste fees. This is an increase of \$24.72 compared to 2023 bill.

Total expenditures of \$3,735,395 include an increase of 10%, or \$329,565 greater than the 2023 budget. Operating expenses of \$2,835,395 are \$502,395 or 22% greater than last year's budget. Increases are seen in water and wastewater charges. The utility debt service payment is budgeted with a \$96,080 interest expense, and a transfer for pay-as-you-go capital projects totaling \$900,000.

Ending balance on December 31, 2024, is estimated at \$1,074,153, of which \$929,710 are held in reserves for a three (3) month operating reserves and vehicle replacement.

Solid Waste Fund

The Solid Waste fund is a pass-through fund whereby the fees charged by the City's provider, Texas Pride, are passed on to the resident through the utility bill, based on what the City is being charged to provide the service. When the City's contract transferred to Texas Pride in the summer of 2018, the fee was lowered at that time. The City and Texas Pride entered into a new contract in July 2022 for 6.5 years. The contract included an increase for the remaining six (6) months of 2022, and remaining flat for 2023 and 2024. The Fund Balance absorbed the increase in lieu of an increase in rates. Rates are expected to be increased in 2025.

Off-Site Tree Fund

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

Capital Improvement Program/Funds

Capital Improvements for 2024 total \$5,624,743 for both General Fund and Utility Fund Projects. Water/Wastewater accounts for \$2,097,500 or 38% of the total, followed by Streets \$2,828,000 or 51% of the total, Meter Replacement \$250,000, Drainage/Beautification/Park/Public Safety \$449,243.

Major projects for the year include:

Strey, Taylorcrest, Knipp Asphalt Rehab	\$ 860,000
Bunker Hill Asphalt Rehab	\$ 380,000
Gessner & Memorial Final Design	\$ 868,000
Drainage along Memorial Dr (Frostwood Elementary)	\$ 400,000
Water and Wastewater Rehab	\$ 2,347,500

Funding of the \$5.625 million includes \$4.949 million from cash and \$676,001 from COVID Local Grant Funds.

COMPENSATION AND BENEFITS

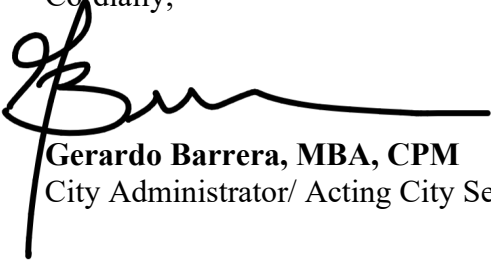
The 2024 budget includes an annual merit increase of up to 3% for General Fund/Utility Employees and a 3% cost of living increase. Evaluations are conducted annually with increases effective January 1 based on annual performance. The City employs nine (9) full-time employees. The budget also includes an 18% increase in medical insurance in both funds. This mirrors the assumptions in the Memorial Villages Police Department budget, as the City contracts with the Police Department to provide the City's insurance benefits. The new benefits contract begins each April.

The City also participates in the Texas Municipal Retirement System (TMRS) for full-time employees. TMRS calculates the City's required contribution to achieve 100% funding of the City's pension liability over time. The City's mandatory contribution rate for 2024 is 11.32%, an increase of 1.08% from the 2023 contribution rate which was 10.24%. The City's approved budget continues at 10.86 % for funding the plan. Plan funding currently stands at 97.7% of the City's pension obligation. The City Council also approved changing the TMRS retirement to include a 50% repeating Cost of Living to follow the benefits provided by the Memorial Villages Police Department.

CONCLUSION

As noted in the adopted budget for Fiscal Year 2024, funding will continue to provide cost-effective, high-quality City service levels to our residents and visitors; fully support and enhance our contracted Public Safety Departments; and commendably compensate employees. On behalf of the staff of the City of Bunker Hill Village, we uphold our pledge to continue to maintain the trust and confidence in being fiscally responsible, providing high quality level of services, and look forward to another successful fiscal year ahead.

Cordially,



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



Susan Grass Engels, CFE, CGFO
Finance Director

CITY PROFILE

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 PROFILE

City Council

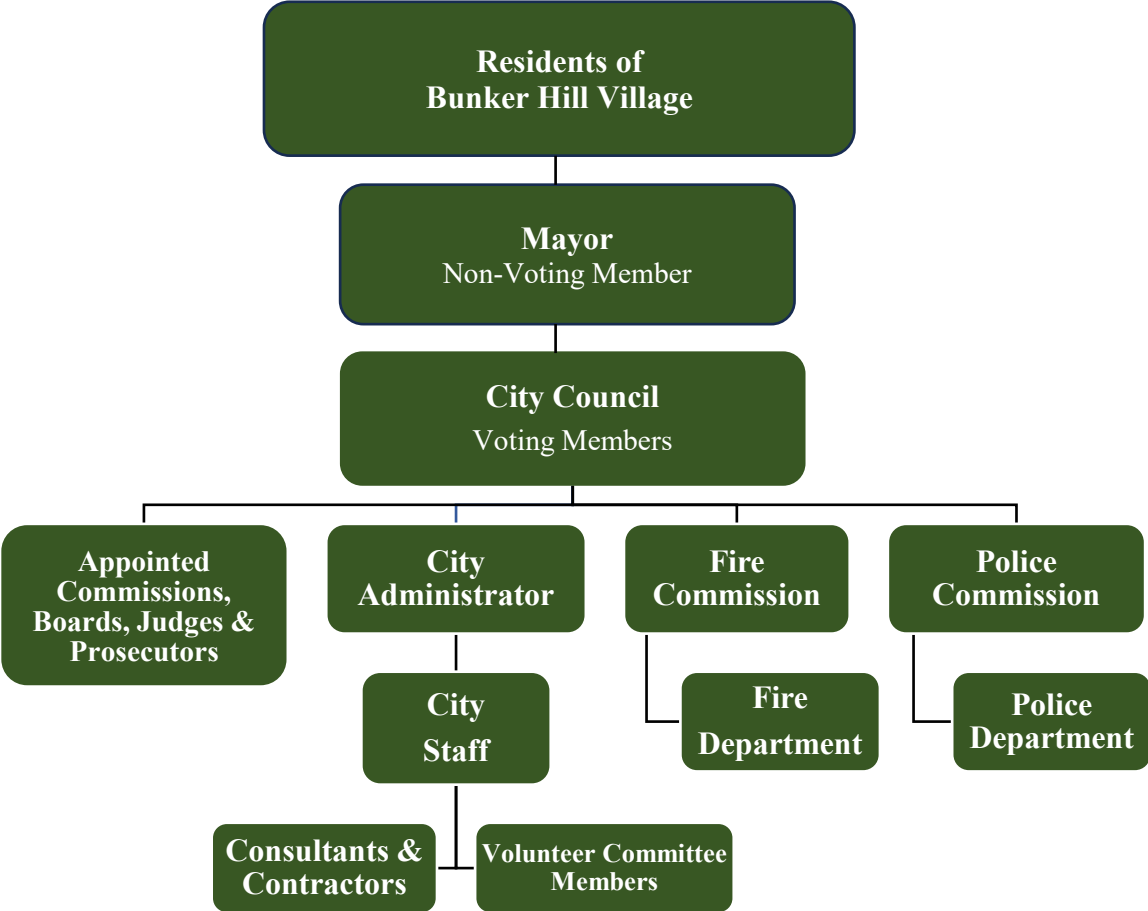
Mayor

Robert P. Lord

Susan Schwartz	Mayor Pro-Tem
Eric Thode	Councilmember
Carl Moerer	Councilmember
Keith Brown	Councilmember
Laurie Rosenbaum	Councilmember

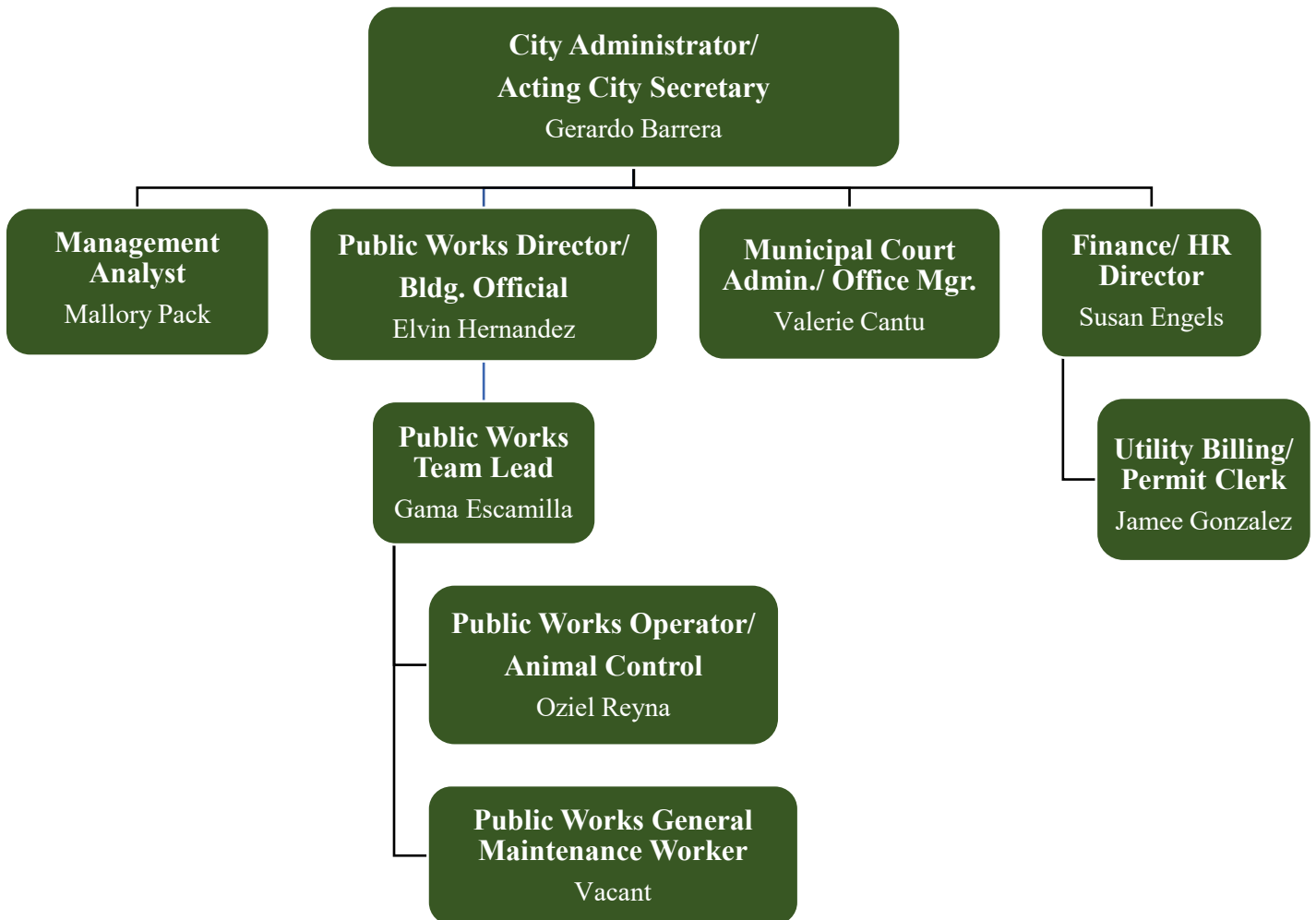
CITY PROFILE

Organizational Structure



CITY PROFILE

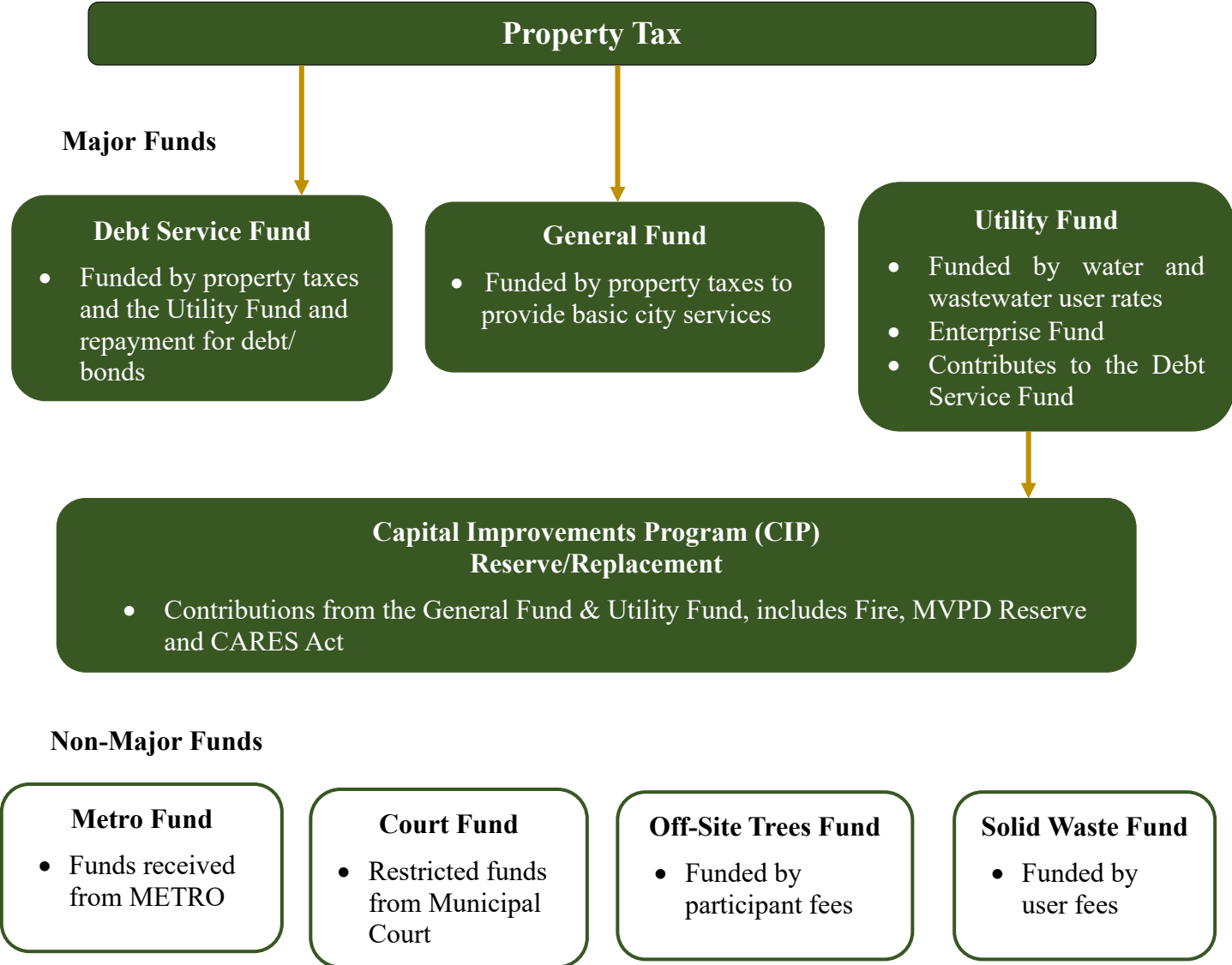
City Staff



CITY PROFILE

2024 Financial/ Budget Structure

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



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
SUMMARY OF FUNDS**

	GENERAL FUND	GENERAL FUND CAPITAL PROJECT	UTILITY FUND	UTILITY FUND CAPITAL PROJECT	DEBT SERVICE	SOLID WASTE	OFFSITE TREE	COURT FUND	METRO FUND	TOTAL
Projected Beginning Balances	\$ 4,210,725	\$ 1,879,211	\$ 1,134,648	\$ 2,795,176	\$ 209,529	\$ 162,416	\$ 155,656	\$ 37,062	\$ 71,539	\$ 10,700,347
Revenues	\$ 8,835,408	\$ -	\$ 3,674,900	\$ -	\$ 971,467	\$ 497,600	\$ 60,000	\$ 16,270	\$ 134,000	\$ 14,189,645
Total Revenues	\$ 8,835,408	\$ -	\$ 3,674,900	\$ -	\$ 971,467	\$ 497,600	\$ 60,000	\$ 16,270	\$ 134,000	\$ 14,189,645
Public Safety	\$ 4,296,586							\$ 13,950		\$ 4,310,536
Personnel	\$ 645,450		\$ 767,015							\$ 1,412,465
Commodities	\$ 117,600		\$ 56,450					\$ -		\$ 174,050
Maintenance	\$ 15,790		\$ 134,200							\$ 149,990
Contract Services	\$ 427,000		\$ 1,395,000			\$ 508,615	\$ 100,000		\$ 134,000	\$ 2,564,615
Support Services	\$ 318,800		\$ 482,730							\$ 801,530
Debt Service					\$ 962,513					\$ 962,513
Capital Outlays	\$ 9,500	\$ 3,277,243		\$ 2,347,500						\$ 5,634,243
Total M&O Expenditures	\$ 5,830,726	\$ 3,277,243	\$ 2,835,395	\$ 2,347,500	\$ 962,513	\$ 508,615	\$ 100,000	\$ 13,950	\$ 134,000	\$ 16,009,942
Revenues Over/Under Exp.	\$ 3,004,682	\$ (3,277,243)	\$ 839,505	\$ (2,347,500)	\$ 8,954	\$ (11,015)	\$ (40,000)	\$ 2,320	\$ -	\$ (1,820,297)
Transfers In/(Out)	\$ (3,425,244)	\$ 2,749,243	\$ (900,000)	\$ 1,576,001	\$ -				\$ -	\$ 0
Net Chagne in Balances	\$ (420,563)	\$ (528,000)	\$ (60,495)	\$ (771,499)	\$ 8,954	\$ (11,015)	\$ (40,000)	\$ 2,320	\$ -	\$ (1,820,297)
Ending Balance	\$ 3,790,162	\$ 1,351,211	\$ 1,074,153	\$ 2,023,678	\$ 218,483	\$ 151,401	\$ 115,656	\$ 39,382	\$ 71,539	\$ 7,700,286
Reserves:										\$ -
Emergency	\$ 204,034									\$ 204,034
Vehicles & Technology	\$ 45,326		\$ 220,861							\$ 266,187
Facilities	\$ 250,725									\$ 250,725
Police	\$ 260,552									\$ 260,552
American Protection Plan	\$ -									\$ -
Designated Reserves								\$ 19,967		\$ 19,967
3 or 6 Months Operating	\$ 2,910,613		\$ 708,849			\$ 127,154				\$ 3,746,616
Total Reserves	\$ 3,671,250		\$ 929,710	\$ -	\$ -	\$ 127,154	\$ -	\$ 19,967	\$ -	\$ 4,748,080
Over/Under Reserve Req	\$ 118,912	\$ 1,351,211	\$ 144,443	\$ 2,023,678	\$ 218,483	\$ 24,247	\$ 115,656	\$ 19,415	\$ 71,539	\$ 4,087,584

TAX RATE AND CERTIFIED ROLL

Harris County Appraisal District certified the tax roll on July 25, 2023.
On September 19, 2023, City Council set the tax rate at \$0.271.



ORDINANCE NO. 23-612

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF BUNKER HILL VILLAGE, TEXAS, FOR THE YEAR 2023 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 5312/10,000ths Cents (\$0.035312) for debt service and a tax rate of Twenty Three and 5688/10,000ths Cents (\$0.235688) 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 19th day of September 2023, 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 2023 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 2023, and for each year thereafter until otherwise provided, an ad valorem tax rate at the rate of Twenty Three and 5688/10,000ths Cents (\$0.235688) 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 1.61 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.94.

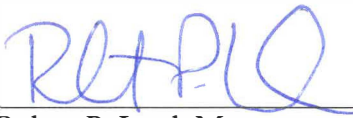
Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Bunker Hill Village, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of 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 2023, 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 2023 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 5312/10,000ths Cents (\$0.035312) on each One Hundred Dollars (\$100) of assessed valuation.

Section 5. All ad valorem taxes levied hereby, in the total amount of Twenty Seven and 1000/10,000ths Cents (\$0.271000) on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2024. All ad valorem taxes due to the City of Bunker Hill Village, Texas, and not paid on or before January 31 following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

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

PASSED, APPROVED, AND ADOPTED this 19th day of September 2023.



Robert P. Lord, Mayor

ATTEST:



Gerardo Barrera, City Administrator/ Acting City Secretary

TAX RATE AND CERTIFIED ROLL

Tax Rate Comparison

CITY OF BUNKER HILL VILLAGE	
2022 ADOPTED TAX RATE	
Debt Service	0.040248
Maintenance & Operations	0.234752
Total	\$0.27500
Debt	15%
Maintenance & Operations	85%

CITY OF BUNKER HILL VILLAGE	
2023 ADOPTED TAX RATE	
Debt Service	0.035312
Maintenance & Operations	0.235688
Total	\$0.27100
Debt	13%
Maintenance & Operations	87%

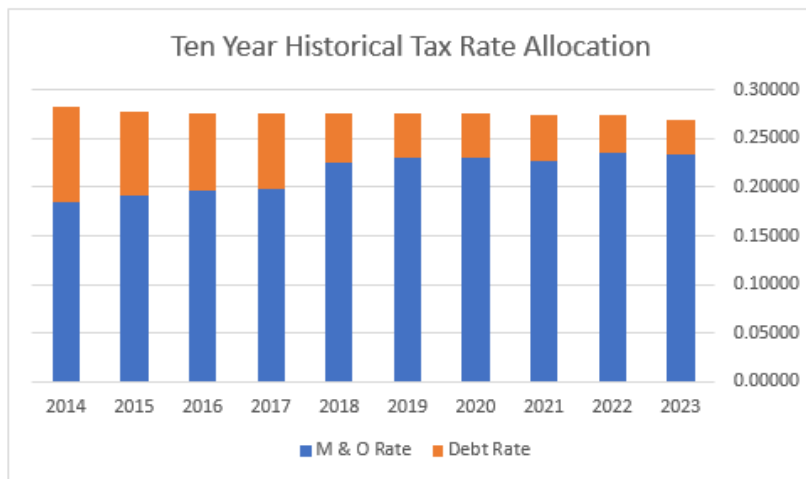
Tax Year 2023 Truth-In-Taxation

CITY OF BUNKER HILL VILLAGE	
TAX RATE BASED ON CERTIFIED ROLL	TAX RATE
No New Revenue Tax Rate	0.271726
Voter Approved Tax Rate	0.283412
De Minimis Tax Rate	0.285873
Adopted Tax Rate	0.271000

TAX RATE AND CERTIFIED ROLL

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

Ten Year Historical Certified and Tax Rate Allocation \$XX Per \$100 of Valuation									
TAX YEAR	CERTIFIED TAXABLE VALUES	M & O		DEBT		TOTAL		% INCREASE	
		RATE	REVENUE	RATE	REVENUE	RATE	REVENUE		
2023	2,685,962,340	0.23969	6,437,929	0.03531	948,467	0.270000	7,386,396	5.23%	
2022	2,552,514,381	0.23475	5,992,079	0.04025	1,027,336	0.275000	7,019,415	6.50%	
2021	2,396,830,608	0.22734	5,448,907	0.04766	1,142,377	0.275000	6,591,284	5.79%	
2020	2,249,185,117	0.23125	5,201,308	0.04575	1,028,935	0.277000	6,230,243	-0.2%	
2019	2,253,535,854	0.23000	5,183,132	0.04700	1,059,162	0.277000	6,242,294	2.16%	
2018	2,205,853,852	0.22495	4,962,068	0.05205	1,148,147	0.277000	6,110,215	0.71%	
2017	2,190,338,758	0.19911	4,361,184	0.07789	1,706,055	0.277000	6,067,238	3.75%	
2016	2,111,242,832	0.196114	4,140,443	0.080886	1,707,719	0.277000	5,848,162	7.31%	
2015	1,961,359,839	0.191076	3,747,688	0.086779	1,702,048	0.277855	5,449,736	11.15%	
2014	1,733,429,778	0.185107	3,208,700	0.097748	1,694,393	0.282855	4,903,093	8.05%	



DEBT SERVICE FUND

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



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
DEBT SERVICE FUND SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Property Tax	1,121,427	1,032,336	1,032,336	953,467
Transfer from Utility Fund	-	322,830		
Transfer from General Fund	37,873	-	-	-
Interest Income	300	300	20,000	18,000
TOTAL REVENUE	1,159,600	1,355,466	1,052,336	971,467
EXPENDITURES				
Interest & Fees	236,613	311,255	208,425	182,513
Principal	945,000	1,010,000	790,000	780,000
TOTAL OPERATING EXP	1,181,613	1,321,255	998,425	962,513
REVENUES OVER/(UNDER) EXP	(22,013.0)	34,211	53,911	8,954
BEGINNING FUND BALANCE	177,631	155,618	155,618	209,529
ENDING FUND BALANCE	155,618	189,829	209,529	218,483
DEBT SERVICE TAX RATE	0.045747	0.047662	0.047662	0.035312
10% POLICY (EXCLUDING W/S CO'S)				96,251
OVER / (UNDER) POLICY				122,232

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
DEBT SERVICE FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
03 00-00-4010	Taxes - Current Year	1,114,569	1,027,336	1,027,336	948,467
03 00-00-4020	Taxes - Prior Years	2,402	1,000	1,000	1,000
03 00-00-4030	Taxes - Penalty & Interest	4,456	4,000	4,000	4,000
03 00-00-4910	Interest Income	300	300	20,000	18,000
03 00-00-4990	Transfer from Utility Fund	-	322,830	-	-
03 00-00-4991	Transfer in General Fund	37,873	-	-	-
TOTAL REVENUE		1,159,600	1,355,466	1,052,336	971,467

Debt Service Expenditures

Support Services

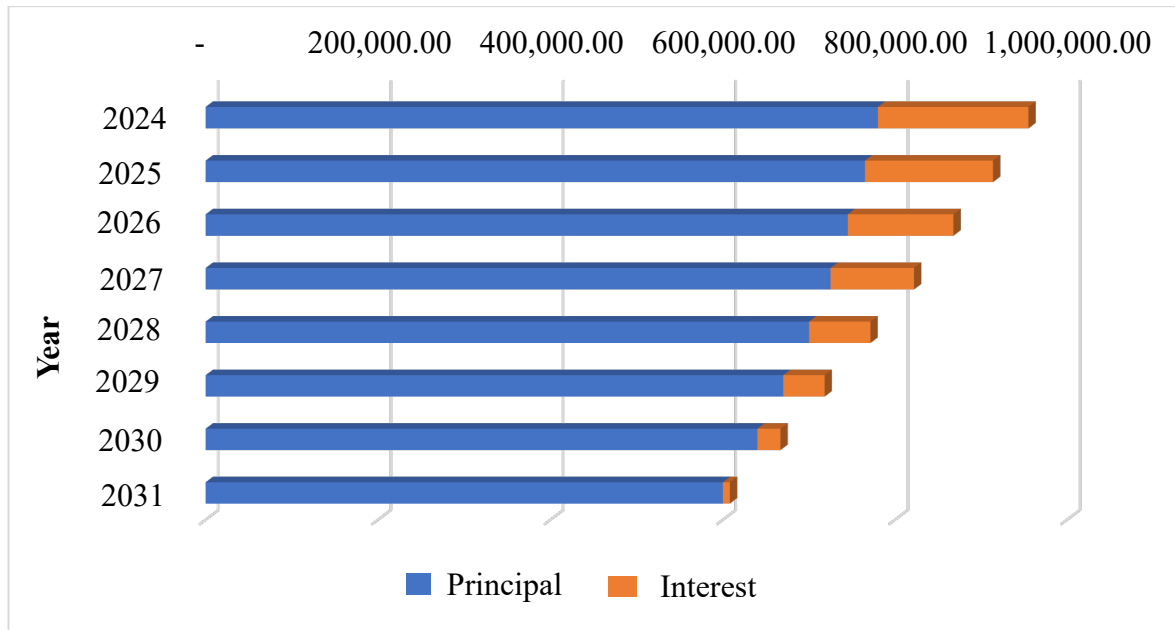
03 00-00-8490	Interest Expense	230,863	303,755	200,925	175,013
03 00-00-8750	Special Fees	5,750	7,500	7,500	7,500
TOTAL Support Services		236,613	311,255	208,425	182,513

Capital Outlay

03 00-00-9697	2014 Bond Principal	185,000	190,000	190,000	200,000
03 00-00-9698	2020 Bond Principal	760,000	350,000	350,000	365,000
03 00-00-9699	2021 Bond Principal	-	470,000	250,000	215,000
TOTAL Capital Outlay		945,000	1,010,000	790,000	780,000
TOTAL DEBT SERVICE EXP		1,181,613	1,321,255	998,425	962,513
REVENUE OVER/(UNDER) EXP		(22,013)	34,211	53,911	8,954

Debt to Maturity

Amount (\$)



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

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

CITY OF BUNKER HILL VILLAGE			
ALL DEBT SCHEDULES			
ALL BONDS			
BY YEAR	PRINCIPAL	INTEREST	TOTAL
2024	1,010,000.00	271,092.50	1,281,093.00
2025	1,000,000.00	237,948.75	1,237,949.00
2026	990,000.00	204,717.50	1,194,718.00
2027	975,000.00	171,455.00	1,146,455.00
2028	955,000.00	138,280.00	1,093,280.00
2029	935,000.00	109,167.50	1,044,167.50
2030	905,000.00	83,930.00	988,930.00
2031	870,000.00	61,205.00	931,205.00
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	10,600,000.00	1,559,141.00	12,159,141.00

CITY OF BUNKER HILL VILLAGE			
2021 BOND SERIES			
BY YEAR	PRINCIPAL	INTEREST	TOTAL
2024	445,000.00	133,880.00	578,880.00
2025	410,000.00	121,055.00	531,055.00
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	6,600,000.00	1,000,447.50	7,600,447.50

**CITY OF BUNKER HILL VILLAGE
2020 BOND SERIES**

BY YEAR	PRINCIPAL	INTEREST	TOTAL
2022	760,000.00	159,800.00	919,800.00
2023	350,000.00	137,600.00	487,600.00
2024	365,000.00	123,300.00	488,300.00
2025	385,000.00	108,300.00	493,300.00
2026	395,000.00	92,700.00	487,700.00
2027	415,000.00	76,500.00	491,500.00
2028	430,000.00	59,600.00	489,600.00
2029	450,000.00	42,000.00	492,000.00
2030	465,000.00	23,700.00	488,700.00
2031	480,000.00	7,200.00	487,200.00
TOTAL	4,495,000.00	830,700.00	5,325,700.00

**CITY OF BUNKER HILL VILLAGE
2014 BOND SERIES**

BY YEAR	PRINCIPAL	INTEREST	TOTAL
2022	185,000.00	22,537.50	207,537.50
2023	190,000.00	18,550.00	203,550.00
2024	200,000.00	13,912.50	203,912.50
2025	205,000.00	8,593.75	208,593.75
2026	210,000.00	2,887.50	207,887.50
TOTAL	990,000.00	66,481.25	1,056,481.25

GENERAL FUND

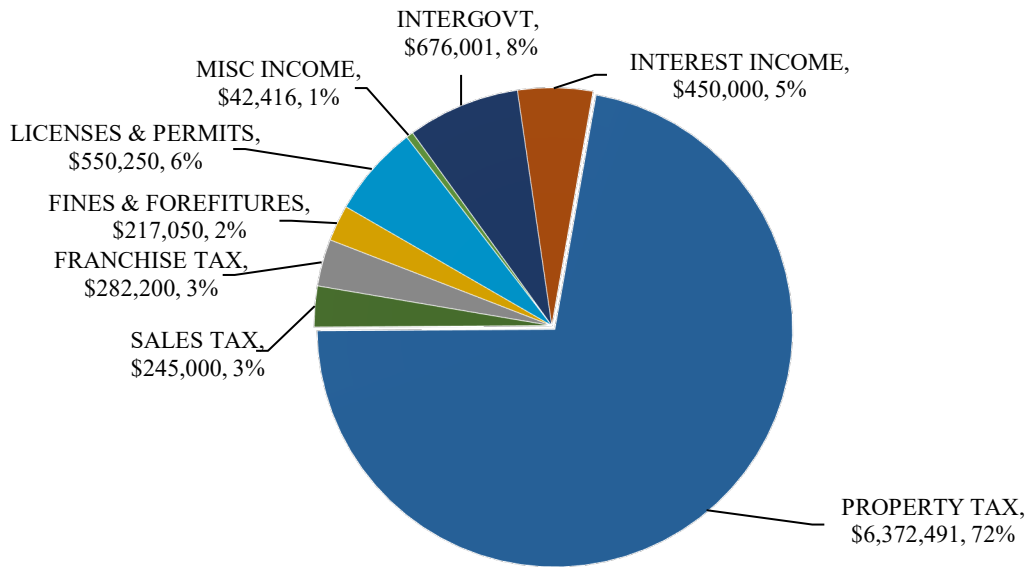
The **General Fund** is the chief operating fund of the City. The principal sources of revenue include local property taxes, franchise and sales tax, court fees, building permits, and other miscellaneous income. Expenditures include police and fire, personnel, commodities and maintenance support, and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



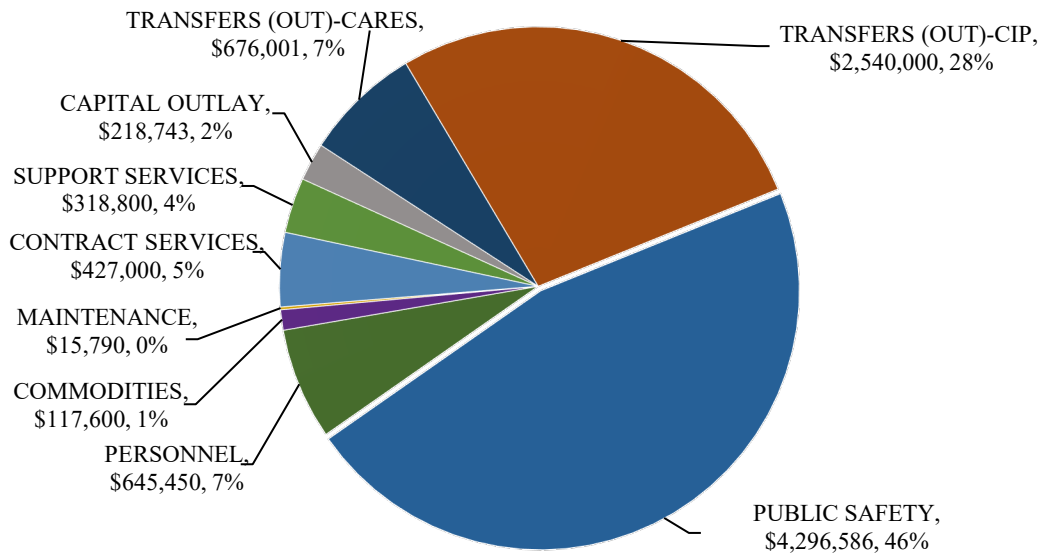
**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
GENERAL FUND SUMMARY**

	2022 ACTUAL	2023 AMENDED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Property Tax	5,351,553	6,024,079	6,034,079	6,372,491
Sales Tax	244,358	235,000	245,000	245,000
Franchise Fees	279,561	254,000	282,200	282,200
Fines & Forfeitures	92,262	110,750	217,050	217,050
Licenses & Permits	478,275	450,550	550,250	550,250
Misc. Income	281,050	42,416	131,784	42,416
Intergovernmental	4,977	300,000	300,000	676,001
Interest Income	126,723	42,000	450,000	450,000
TOTAL REVENUE	6,858,760	7,458,795	8,210,363	8,835,408
EXPENDITURES				
Public Safety	3,656,923	3,994,149	4,099,344	4,296,586
Personnel	467,387	543,100	585,950	645,450
Commodities	94,135	97,100	119,300	117,600
Maintenance	5,434	15,790	15,790	15,790
Contract Services	452,730	395,800	420,800	427,000
Support Services	278,559	341,550	316,300	318,800
TOTAL OPERATING EXP	4,955,169	5,387,489	5,553,384	5,821,226
OPERATING INCOME/(LOSS)				
Capital Outlay		96,591	94,591	218,743
Transfers Out- CARES		300,000	300,000	676,001
Transfers Out - CIP	1,672,873	1,724,719	1,724,719	2,540,000
Transfers In	-	-	-	-
CHANGE IN FUND BALANCE	230,718	(48,004.4)	488,669	(420,563)
BEGINNING FUND BALANCE	3,491,338	3,722,056	3,722,056	4,210,725
ENDING FUND BALANCE	3,722,056	3,674,052	4,210,725	3,790,162
RESERVE FOR:				
Vehicle Replacement	34,826	34,826	34,826	45,326
Building Reserve	254,725	289,725	289,725	250,725
Police Reserve	324,127	229,536	293,119	260,552
Fire Reserve	-	-	-	-
Emergency Reserve	334,034	334,034	334,034	204,034
American Protection Plan Act	-	-	-	-
6-Month Operating Reserve	2,477,584	2,693,745	2,776,692	2,910,613
TOTAL RESERVES	3,425,296	3,581,866	3,728,396	3,671,250
OVER/(UNDER) POLICY	296,760	92,186	689,007	118,912

2024 General Fund Revenues



2024 General Fund Expenditures



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
GENERAL FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 AMENDED	2023 PROJECTED	2024 ADOPTED
01 00-00-4010	Taxes - Current Year	5,316,555	5,992,079	5,992,079	6,330,491
01 00-00-4020	Taxes - Prior Years	12,285	10,000	10,000	10,000
01 00-00-4030	Taxes - Penalty & Interest	22,713	22,000	32,000	32,000
01 00-00-4110	Franchise Fees - Electricity	279,561	254,000	180,000	180,000
01 00-00-4111	Franchise Fees - Gas			50,000	50,000
01 00-00-4112	Franchise Fees - Other			52,200	52,200
01 00-00-4120	Sales Tax Revenue	244,358	235,000	245,000	245,000
01 00-00-4210	Court - Fines	83,000	110,000	200,000	200,000
01 00-00-4227	Court - Local Truancy Prev.	3,308	750	6,000	6,000
01 00-00-4246	Court - Local Municipal Jury	66	-	50	50
01 00-00-4265	Court - Local Bldg Sec. Fund	3,242	-	6,000	6,000
01 00-00-4275	Court - Local Court Tech. Fund	2,646	-	5,000	5,000
01 00-00-4310	Permits - Animal Licenses	220	400	100	100
01 00-00-4315	Permits - Building	478,030	450,000	550,000	550,000
01 00-00-4325	Permits - Misc.	25	150	150	150
01 00-00-4350	Dedication Program	2,800	4,000	4,000	4,000
01 00-00-4910	Interest Income	126,722	42,000	450,000	450,000
01 00-00-4920	Miscellaneous Income	252,920	17,632	107,000	17,632
01 00-00-4940	Rent Income	25,330	20,784	20,784	20,784
01 00-00-4980	Intergovernmental Revenue	4,977	300,000	300,000	676,001
	TOTAL REVENUE	6,858,759	7,458,795	8,210,363	8,835,408
<i>Personnel</i>					
01 00-00-5010	Wages	372,518	425,200	450,000	458,000
01 00-00-5020	Wages - Overtime	1118	2,000	2,000	2,000
01 00-00-5110	Payroll Taxes - FICA Employer	25,584	33,000	35,000	35,000
01 00-00-5120	Payroll Taxes - TWC	-1,141	1,000	1,000	1,000
01 00-00-5210	Retirement - TMRS Employer	33,053	37,500	39,500	78,000
01 00-00-5211	Retirement 457 Plan	6,146	6,300	6,600	8,000
01 00-00-5310	Insurance - Workers Comp	1,000	1,200	1,500	1,500
01 00-00-5325	Insurance - Dental	503	550	1300	1,400
01 00-00-5330	Insurance - Disability	1167.85	1,100	1,700	1,600
01 00-00-5340	Insurance - Medical	26,032	34,000	45,600	57,000
01 00-00-5341	Insurance- Vision			400	400
01 00-00-5350	Insurance - Life	230.3	250	350	350
01 00-00-5510	Employee Relations	1,176	1,000	1,000	1,200
	TOTAL Personnel	467,387	543,100	585,950	645,450
01 00-00-5600	Fire Department	1,537,173	1,651,071	1,781,266	1,770,886
01 00-00-5602	Police Department	2,119,750	2,318,078	2,318,078	2,525,700
01 00-00-5604	Public Safety Other	0	25,000	0	0
	TOTAL Public Safety	3,656,923	3,994,149	4,099,344	4,296,586
<i>Commodities 01</i>					
00-00-6250	Fuel	190	600	600	600
01 00-00-6410	Landscaping	44,225	45,000	62,000	51,000
01 00-00-6411	Removal	25,000	25,000	25,000	25,000
	Landscaping - Seasonal Planting				11,000
01 00-00-6490	Janitorial Services	7,200	7,000	7,700	7,800
01 00-00-6491	Janitor Supplies				1,000
01 00-00-6650	Postage	1,932	2,000	3,500	2,500
01 00-00-6660	Printing & Stationary	4,930	4,000	5,000	5,000
01 00-00-6730	Supplies - General	3,598	4,000	5,000	4,000
01 00-00-6740	Supplies - Office	3,873	4,000	5,000	4,200
01 00-00-6810	Tools & Equipment	196	500	500	500
01 00-00-6890	Traffic Signs & Signals	2,992	5,000	5,000	5,000
	TOTAL Commodities	94,135	97,100	119,300	117,600

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
GENERAL FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 AMENDED	2023 PROJECTED	2024 ADOPTED
01 00-00-7110	Building Maintenance	5,275	12,250	12,250	12,250
01 00-00-7220	Equipment - General	-	790	790	790
01 00-00-7230	Equipment - Office Equipment	0	1,250	1,250	1,250
01 00-00-7410	Vehicle Maintenance	160	1,500	1,500	1,500
	TOTAL Maintenance	5,434	15,790	15,790	15,790
<i>Contract Services</i>					
01 00-00-7500	HC Appraisal District	47,039	55,000	55,000	60,000
01 00-00-7501	Tax Assessor - SBISD	8,000	8,000	8,000	8,000
01 00-00-7502	Prof Fees - Accounting	24,198	22,800	22,800	24,000
01 00-00-7503	Prof Fees - Engineer & Other	85,357	55,000	60,000	60,000
01 00-00-7504	Prof Fees - Legal	69,098	55,000	55,000	55,000
01 00-00-7505	Prof Fees - Inspections/ Plan Review	219,038	200,000	220,000	220,000
	TOTAL Contract Services	452,730	395,800	420,800	427,000
<i>Support Services</i>					
01 00-00-8010	Advertising	8,927	5,000	5,000	5,000
01 00-00-8130	Bank & Credit Card Charges	20,502	25,000	25,000	25,000
01 00-00-8150	Community Relations	29,499	30,000	30,000	30,000
01 00-00-8170	Data Processing - IT Services	39,217	30,300	30,300	30,300
01 00-00-8171	Website Services		1,700	1,700	1,700
01 00-00-8172	Software Subscription		13,000	13,000	13,000
01 00-00-8210	Delivery Service	138	150	150	150
01 00-00-8250	Dues & Subscriptions	7,611	9,000	2,000	4,300
01 00-00-8251	Professional Development			10,000	6,000
01 00-00-8260	Elections	0	12,500	-	2,500
01 00-00-8270	Electricity	6,343	8,000	8,000	8,000
01 00-00-8290	Emergency Management	302	650	650	650
01 00-00-8410	Animal Control	4,993	5,500	5,500	5,500
01 00-00-8450	Insurance - General	17,640	17,350	18,000	19,800
01 00-00-8530	Meetings & Seminars	5,509	6,000	7,000	6,000
01 00-00-8610	Court - General	1,444	6,500	6,500	4,000
01 00-00-8615	Court - Translation	1,000	0	6,000	6,000
01 00-00-8750	Special Fees/Codification	3,356	4,000	4,000	4,000
01 00-00-8751	Dedication Program	6,033	4,000	4,000	4,000
01 00-00-8805	Streets - Mosquito Spraying	18,081	26,000	26,000	26,000
01 00-00-8810	Streets - Drainage	8,845	40,000	30,000	40,000
01 00-00-8830	Streets - Repairs	85,233	75,000	75,000	55,000
01 00-00-8835	Streets - TPDES	1,925	2,500	2,500	2,500
01 00-00-8890	Telephone	8,052	13,400	10,000	13,400
01 00-00-8930	Travel & Training	3,910	4,000	5,000	6,000
	TOTAL Support Services	278,559	341,550	316,300	318,800
	TOTAL G&A Operating Exp	4,955,169	5,387,489	5,553,384	5,821,226
<i>Capital Outlay</i>					
01 00-00-9139	Capital Outlay - Server for City Hall				7,500
01 00-00-9140	Capital Outlay - New Phone System 2023		2,000	-	2,000
01 00-00-9250	Police Reserves - Capital Outlay		94,591	94,591	96,567
01 00-00-9251	Fire Capital Outlay				112,676
<i>Transfers In and Out</i>					
01 00-00-9252	Transfer to Capital Projects	1,595,000	1,684,719	1,684,719	2,500,000
01 00-00-9253	Transfer to Beautification	40,000	40,000	40,000	40,000
01 00-00-9254	Transfer to Debt Service	37,873	-	-	-
01 00-00-9255	Transfer to Utility Fund Const Cares Funds		300,000	300,000	676,001
	TOTAL Transfers	1,672,873	2,121,310	2,119,310	3,434,744
	TOTAL General Fund Exp	6,628,042	7,506,799	7,672,694	9,255,971
	REVENUE OVER/(UNDER) EXP	230,717	(48,004)	488,669	(420,563)

COURT FUND

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



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
COURT FUND SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Court Fines	9,384	14,240	14,240	16,270
TOTAL REVENUE	9,384	14,240	14,240	16,270
EXPENDITURES				
Public Safety	6,142	9,950	7,950	13,950
TOTAL OPERATING EXP	6,142	9,950	7,950	13,950
REVENUES OVER/(UNDER) EXI	3,242	4,290	6,290	2,320
BEGINNING BALANCE	24,483	30,772	30,772	37,062
ENDING BALANCE	27,724	35,062	37,062	39,382
RESERVE FOR:				
Child Safety	3,242	5,500	8,407	8,407
Security Fund	14,362	12,482	11,560	11,560
Technology Fund	10,120	8,620	-	
TOTAL RESERVES	27,724	26,602	19,967	19,967
Non Restricted	0	790	790	8,407

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
COURT FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
05 00-00-4210	Court - Fines	757.9			
05 00-00-4215	Court - Time Pay Fees/ City	759	1,210	1,210	1,210
05 00-00-4216	Court - Time Pay Fees/ Effic	38	310	310	310
05 00-00-4217	Court - OMNI	615	650	650	650
05 00-00-4225	Child Safety 1015	2,339	1,650	1,650	3,000
05 00-00-4245	Court - Judicial Support Fund	65	-	-	100
05 00-00-4260	Security Fees	332	2,420	2,420	2,500
05 00-00-4270	Technology Fees	390	4,000	4,000	4,000
05 00-00-4271	Child Safety Harris County	4,090	4,000	4,000	4,500
	TOTAL REVENUE	9,384	14,240	14,240	16,270
COURT FUND EXPENDITURES					
<i>Support Services</i>					
05 00-00-8140	Child Safety	-	150	150	150
05 00-00-8610	Court- General		-	-	-
05 00-00-8615	Court - Translation		-	-	-
05 00-00-8625	Technology	6,142	5,500	3,500	5,500
05 00-00-8626	Security		4,300	4,300	8,300
	TOTAL COURT EXP	6,142	9,950	7,950	13,950
	REVENUE OVER/(UNDER) EXP	3,242	4,290	6,290	2,320

METRO FUND

The **Metro Fund** is only for Metro related revenue and expenditures. Metro 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 of \$134,000 through December 2040. These funds are allocated for street maintenance and improvements on major throughfares.



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
METRO FUND SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Intergovernmental	134,000	134,000	134,000	134,000
TOTAL REVENUE	134,000	134,000	134,000	134,000
EXPENDITURES				
Contract Services	122,041	134,000	134,000	134,000
TOTAL OPERATING EXP	122,041	134,000	134,000	134,000
Transfer Out		450,000	450,000	
CHANGE IN FUND BALANCE	11,959	(450,000)	(450,000)	-
BEGINNING BALANCE	509,580	521,539	521,539	71,539
ENDING BALANCE	521,539	71,539	71,539	71,539

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
METRO FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
10 00-00-4810	Sales Tax Metro	134,000	134,000	134,000	134,000
	TOTAL REVENUE	134,000	134,000	134,000	134,000
	<i>Support Services</i>				
10 00-00-8810	Streets - Right of Way	92,026	90,000	90,000	90,000
10 00-00-8820	Streets - Lighting	17,929	24,000	24,000	24,000
10 00-00-8830	Streets - Lights Installation	12,086	20,000	20,000	20,000
	TOTAL Support Services	122,041	134,000	134,000	134,000
	<i>Capital Outlay</i>				
10 00-00-8810	Transfer to General Fund Construction		450,000	450,000	
	TOTAL Capital Outlay	-	450,000	450,000	-
	TOTAL EXP	122,041	584,000	584,000	134,000
	REVENUE OVER/(UNDER) EXP	11,959	(450,000)	(450,000)	-

OFF-SITE TREE PROGRAM FUND

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



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
OFFSITE TREE PROGRAM SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Offsite Tree Sales	98,935	60,000	60,000	60,000
TOTAL REVENUE	98,935	60,000	60,000	60,000
EXPENDITURES				
Offsite Tree Expenses	46,450	100,000	100,000	100,000
TOTAL OPERATING EXP	46,450	100,000	100,000	100,000
REVENUES OVER/(UNDER) E	52,485	(40,000)	(40,000)	(40,000)
	-			
BEGINNING BALANCE	143,171	195,656	195,656	155,656
ENDING BALANCE	195,656	155,656	155,656	115,656

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

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
OFFSITE TREE PROGRAM**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
<i>Offsite Tree Program</i>					
17 00-00-4351	Offsite Tree Program	98,935	60,000	60,000	60,000
17 00-00-4990	Transfer In				
	TOTAL REVENUE	98,935	60,000	60,000	60,000
<i>Support Services</i>					
17 00-00-8752	Offsite Tree Program	46,450	100,000	100,000	100,000
	TOTAL Support Services	46,450	100,000	100,000	100,000
	TOTAL SOLID WATER EXP	46,450	100,000	100,000	100,000
	REVENUE OVER/(UNDER)				
	EXP	52,485	(40,000)	(40,000)	(40,000)

UTILITY FUND

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



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
UTILITY FUND SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Water Charges	2,946,463	2,642,385	2,642,385	2,760,000
Wastewater Charges	823,872	794,790	794,790	808,500
Interest Income			65,000	65,000
Misc. Income	11,214	21,000	40,000	41,400
TOTAL REVENUE	3,781,548	3,458,175	3,542,175	3,674,900
EXPENDITURES				
Personnel	601,133	725,300	782,560	767,015
Commodities	48,931	54,700	59,450	56,450
Maintenance	147,215	144,200	145,200	134,200
Contract Services	1,268,835	1,088,000	1,308,000	1,395,000
Support Services	343,181	320,800	472,980	482,730
TOTAL OPERATING EXP	2,409,295	2,333,000	2,768,190	2,835,395
OPERATING INCOME/(LOSS)	1,372,253	1,125,175	773,985	839,505
Transfers In/ (Out)	(846,130)	(1,072,830)	(797,000)	(900,000)
NET CHANGE IN POSITION	526,123	52,345	(23,015)	(60,495)
BEGINNING BALANCE	631,539	1,157,662	1,157,662	1,134,648
ENDING BALANCE	1,157,662	1,210,008	1,134,648	1,074,153
RESERVE FOR				
Vehicle Replacement	232,861	267,861	267,861	220,861
3-Months Operating Reserve	570,131	583,111	692,047	708,849
TOTAL RESERVES	802,992	850,972	959,908	929,710
OVER/(UNDER) POLICY	354,670	359,036	174,739	144,443

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
UTILITY FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 AMENDED	2023 PROJECTED	2024 ADOPTED
04 00-00-4410	Water Sales	2,850,465	2,582,385	2,582,385	2,700,000
04 00-00-4420	Water Taps	48,390	60,000	60,000	60,000
04 00-00-4510	Wastewater Sales	817,122	786,790	786,790	800,500
04 00-00-4520	Wastewater Taps	6,750	8,000	8,000	8,000
04 00-00-4610	Solid Waste Sales	-	-	-	-
04 00-00-4750	Late Payment Fees	14,848	16,000	20,000	21,400
04 00-00-4910	Interest Income			65,000	65,000
04 00-00-4920	Miscellaneous Income	11,214	5,000	20,000	20,000
	TOTAL REVENUE	3,748,788	3,458,175	3,542,175	3,674,900

Utility Fund Expenses

Personnel

04 00-00-5010	Wages	471,611	531,000	580,000	506,000
04 00-00-5020	Wages - Overtime	32,353	27,200	29,000	29,000
04 00-00-5110	Payroll Taxes - FICA Employer	36,202	43,000	45,000	42,000
04 00-00-5120	Payroll Taxes - TWC	1,620	1,620	1,620	1,620
04 00-00-5210	Retirement - TMRS Employer	8,356	60,000	36,000	100,000
04 00-00-5211	Retirement 457 Plan	9,334	9,825	11,000	11,000
04 00-00-5310	Insurance - Workers Comp.	8,191	8,400	8,400	8,400
04 00-00-5325	Insurance - Dental	1,131	1,260	1,700	2,100
04 00-00-5330	Insurance - Disability	1,923	1,875	2,400	2,400
04 00-00-5340	Insurance - Medical	46,849	54,700	70,900	80,000
04 00-00-5341	Insurance - Vision			100	100
04 00-00-5350	Insurance - Life	449	490	510	510
04 00-00-5410	Contract Labor	15,874	20,000	30,000	20,000
04 00-00-8990	Solid Waste Collection	(32,760)	(34,070)	(34,070)	(36,115)
	TOTAL Personnel	601,133	725,300	782,560	767,015

Commodities

04 00-00-6090	Chemicals	13,768	18,000	10,000	8,000
04 00-00-6091	Lab Fees			8,000	10,000
04 00-00-6250	Fuel	8,536	10,000	10,000	10,000
04 00-00-6340	Garbage - Dumping Fees	980	1,500	1,500	1,500
04 00-00-6410	Landscaping	8,435	8,250	7,000	6,500
04 00-00-6411	Landscaping Seasonal Planting			2,000	2,000
04 00-00-6490	Janitorial Services	2,697	4,600	3,600	4,600
04 00-00-6491	Janitorial Supplies			1,000	1,000
04 00-00-6650	Postage	4,214	3,000	4,000	3,000
04 00-00-6660	Printing & Stationary	4,035	2,500	4,000	3,000
04 00-00-6730	Supplies - General	2,109	2,000	3,500	2,000
04 00-00-6740	Supplies - Office	206	350	350	350
04 00-00-6810	Tools & Equipment	1,106	1,500	1,500	1,500
04 00-00-6970	Uniforms	2,845	3,000	3,000	3,000
	TOTAL Commodities	48,931	54,700	59,450	56,450

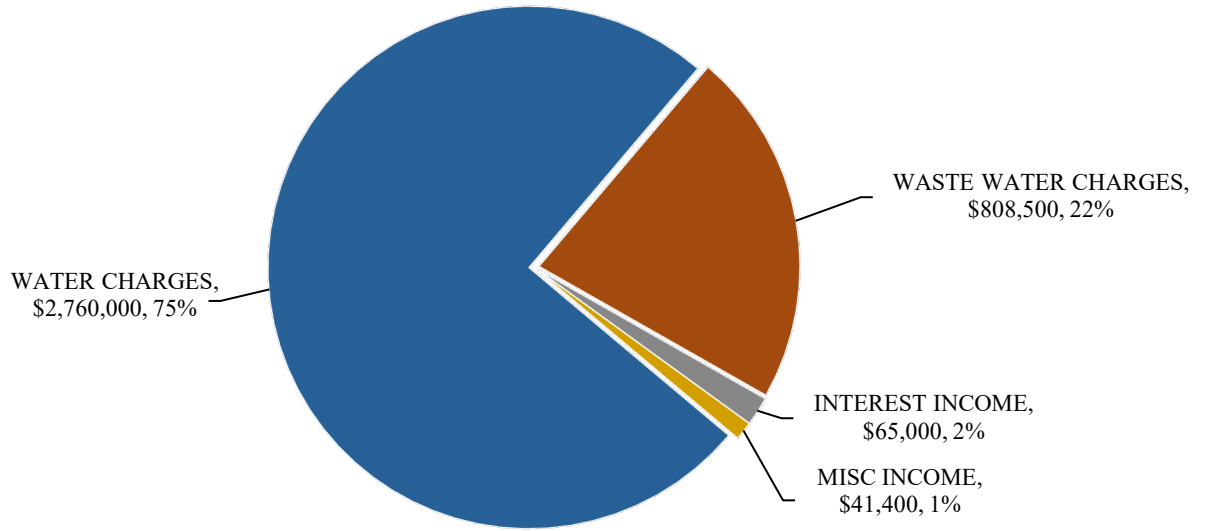
Maintenance

04 00-00-7110	Building Maintenance	2,631	6,700	6,700	6,700
04 00-00-7230	Equipment - Office Equipment	178	2,000	2,000	2,000
04 00-00-7410	Vehicles Maintenance	9,593	6,500	7,500	6,500
04 00-00-7411	Equipment Maintenance				
04 00-00-7510	Water - Fire Hydrants	9,088	13,500	13,500	13,500
04 00-00-7520	Water Well/ Pumps	35,263	49,500	49,500	49,500
04 00-00-7530	Water - Tanks	-	-	-	-
04 00-00-7535	Water Lines	7,341	11,000	11,000	11,000
04 00-00-7540	Water - Water Meters	83,019	44,000	44,000	34,000
04 00-00-7610	Wastewater - Lines	104	11,000	11,000	11,000
	TOTAL Maintenance	147,215	144,200	145,200	134,200

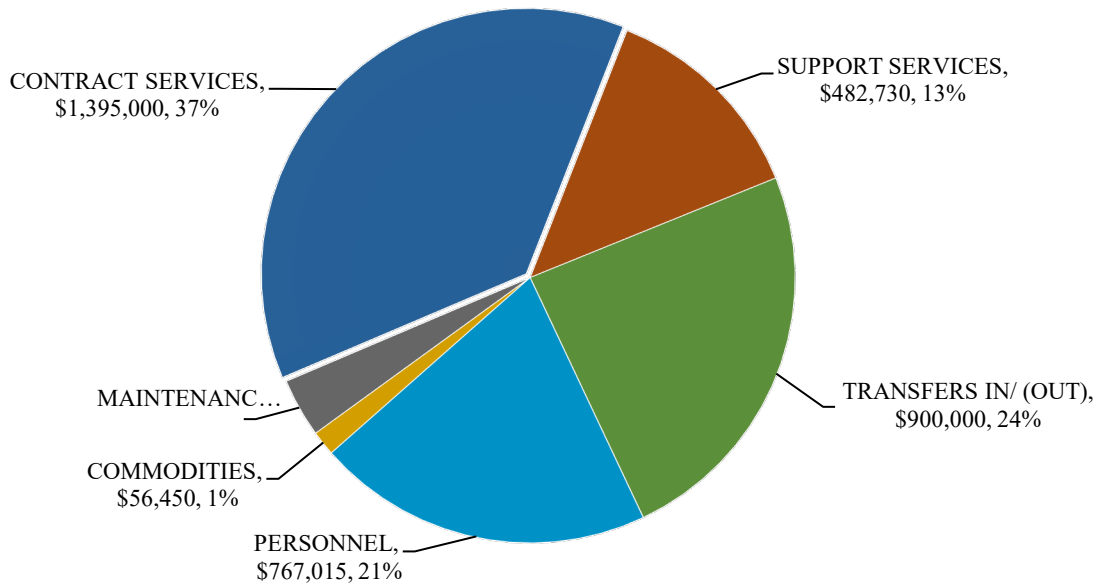
CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
UTILITY FUND

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 AMENDED	2023 PROJECTED	2024 ADOPTED
<i>Contract Services</i>					
04 00-00-7502	Prof Services - Accounting	13,379	13,000	13,000	15,000
04 00-00-8001	Prof Fees - Engineering	10,315	30,000	20,000	30,000
04 00-00-8002	Water Purchase/ COH	784,966	620,000	750,000	800,000
04 00-00-8003	Waste Water Treatment Fee	460,175	400,000	500,000	550,000
04 00-00-8004	Waste Water Treatment/ COH	-	25,000	25,000	-
TOTAL Contract Services		1,268,835	1,088,000	1,308,000	1,395,000
<i>Support Services</i>					
04 00-00-8130	Bank & Credit Card Charges	37,698	30,000	37,000	37,000
04 00-00-8170	Data Processing - IT Services	37,407	30,000	35,000	35,000
04 00-00-8171	Website Services			1,250	1,250
04 00-00-8172	Software Subscriptions			10,000	10,000
04 00-00-8210	Delivery Service	12	-	100	100
04 00-00-8250	Dues & Subscriptions	1,988	5,000	2,500	1,500
04 00-00-8251	Professional Development	-	-	-	3,500
04 00-00-8270	Electricity	108,581	95,000	121,000	125,000
04 00-00-8450	Insurance - General	20,174	22,000	23,000	25,000
04 00-00-8490	Interest Expense			102,830	96,080
04 00-00-8630	Natural Gas	1,026	1,800	1,800	1,800
04 00-00-8750	Special Fees - Subsidence	122,814	120,000	120,000	120,000
04 00-00-8890	Telephone	12,606	15,500	12,500	15,500
04 00-00-8930	Travel & Training	874	1,500	2,000	3,500
04 00-00-8931	Relocation Fee			4,000	-
04 00-00-9139	Capital Outlay - Server for City Hall				7,500
TOTAL Support Services		343,181	320,800	472,980	482,730
TOTAL M&O UTILITY		2,409,295	2,333,000	2,768,190	2,835,395
<i>Capital Outlay</i>					
04 00-00-9250	Transfer to Utility Fund CIP	740,000	750,000	797,000	900,000
04 00-00-9252	Transfer to Debt Service Fund	106,130	322,830		-
New Account	Transfer from Fuel	(722)			
TOTAL Capital Outlay		845,408	1,072,830	797,000	900,000
TOTAL UTILITIES EXP		3,254,703	3,405,830	3,565,190	3,735,395
REVENUE OVER/(UNDER) E		494,085	52,345	(23,015)	(60,495)

2024 Utility Fund Revenue



2024 Utility Fund Expenditures



UTILITY RATE STRUCTURE

2024 Adopted Residential Utility Rate Structure

CITY OF BUNKER HILL VILLAGE		
WATER (GAL.)	2023 ADOPTED	2024 ADOPTED 6% INCREASE
<i>Base Rate</i> 0-4,000	\$108.32	\$114.82
4,001-10,000	\$3.12	\$3.31
10,001-20,000	\$3.40	\$3.60
20,001-30,000	\$5.84	\$6.19
30,001-40,000	\$6.64	\$7.04
40,001-60,000	\$7.77	\$8.24
60,001-70,000	\$9.53	\$10.10
70,001 & Over	\$11.91	\$12.62
Wastewater		
01-1,000	\$49.90	\$52.89
1,001-40,000	\$1.93	\$2.05

2024 Adopted Residential Average Bill

CITY OF BUNKER HILL VILLAGE			
SERVICE	2023 BILL	INCREASE/ DECREASE	2024 BILL
Water	\$285.78	\$17.21	\$302.99
Wastewater	\$125.17	\$7.51	\$132.68
Total Water & Wastewater	\$410.95	\$24.72	\$435.67
Solid Waste	\$72.62	No Increase	\$72.62
Total Bill	\$483.57	\$24.72	\$508.29

Above is a sample bill for a residential account with averaging consumption of 40,000 gallons. A base rate for the **two-month billing cycle** (including solid waste collection) is \$240.33.

UTILITY RATE STRUCTURE

2024 Adopted Non-Residential Utility Rate Structure

CITY OF BUNKER HILL VILLAGE		
WATER (GAL.)	2023 ADOPTED	2024 ADOPTED 8% INCREASE
<i>Base Rate</i> 0-4,000	\$132.89	\$143.52
4,001-10,000	\$4.28	\$4.62
10,001-20,000	\$4.74	\$5.12
20,001-30,000	\$5.90	\$6.37
30,001-40,000	\$7.97	\$8.61
40,001-60,000	\$9.02	\$9.74
60,001-70,000	\$10.92	\$11.79
70,001 & Over	\$12.71	\$13.73
Wastewater		
01-1,000	\$57.78	\$62.40
1,001-40,000	\$4.22	\$4.56

2024 Adopted Non-Residential Average Bill (two-month billing cycle)

CITY OF BUNKER HILL VILLAGE			
SERVICE	2023 BILL	INCREASE/ DECREASE	2024 BILL
Water	\$722.01	\$57.76	\$779.77
Wastewater	\$222.36	\$17.79	\$240.15
Total Bill	\$944.37	\$75.55	\$1,019.92

Above is a sample bill for a non-residential account with averaging consumption of 73,000 gallons. **Utilities are billed every two-months.**

UTILITY RATE STRUCTURE

2024 Adopted Irrigation Rate Structure

CITY OF BUNKER HILL VILLAGE		
WATER (GAL.)	2023 ADOPTED	2024 ADOPTED 8% INCREASE
0-1000	\$33.22	\$35.88
1,001-4,000	\$33.22	\$35.88
4,001-10,000	\$4.28	\$4.62
10,001-20,000	\$4.74	\$5.12
20,001-30,000	\$5.90	\$6.37
30,001-40,000	\$7.97	\$8.61
40,001-60,000	\$9.02	\$9.74
60,001-70,000	\$10.92	\$11.79
70,001 & Over	\$12.71	\$13.73

SOLID WASTE FUND

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



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
SOLID WASTE FUND SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
REVENUES				
Solid Waste Sales	502,849	495,200	497,600	497,600
TOTAL REVENUE	502,849	495,200	497,600	497,600
EXPENDITURES				
Contract Services	489,548	501,808	501,808	508,615
TOTAL OPERATING EXP	489,548	501,808	501,808	508,615
REVENUES OVER/(UNDER) EXP	13,301	(6,608)	(4,208)	(11,015)
BEGINNING BALANCE	153,323	166,624	166,624	162,416
ENDING BALANCE	166,624	160,016	162,416	151,401
3 MONTHS RESERVE	122,387	125,452	125,452	127,154
OVER (UNDER) POLICY		34,564	36,964	24,247

CITY OF BUNKER HILL VILLAGE**2024 ADOPTED BUDGET****SOLID WASTE FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
<i>Solid Waste</i>					
09 00-00-4610	Solid Waste Sales	500,536	495,200	495,200	495,200
09 00-00-4750	Late Fee - Penalty	2,313		2,400	2,400
	TOTAL REVENUE	502,849	495,200	497,600	497,600
<i>Support Services</i>					
09 00-00-8130	Banking/ Credit Card Fees	5,185	1,500	1,500	5,500
09 00-00-8990	Solid Waste Collection	451,603	466,237	466,237	467,000
09 00-00-8991	Administration Fee	32,760	34,070	34,070	36,115
	TOTAL Support Services	489,548	501,808	501,808	508,615
	TOTAL Solid Waste EXP	489,548	501,808	501,808	508,615
	REVENUE OVER/(UNDER)				
	EXP	13,301	(6,608)	(4,208)	(11,015)

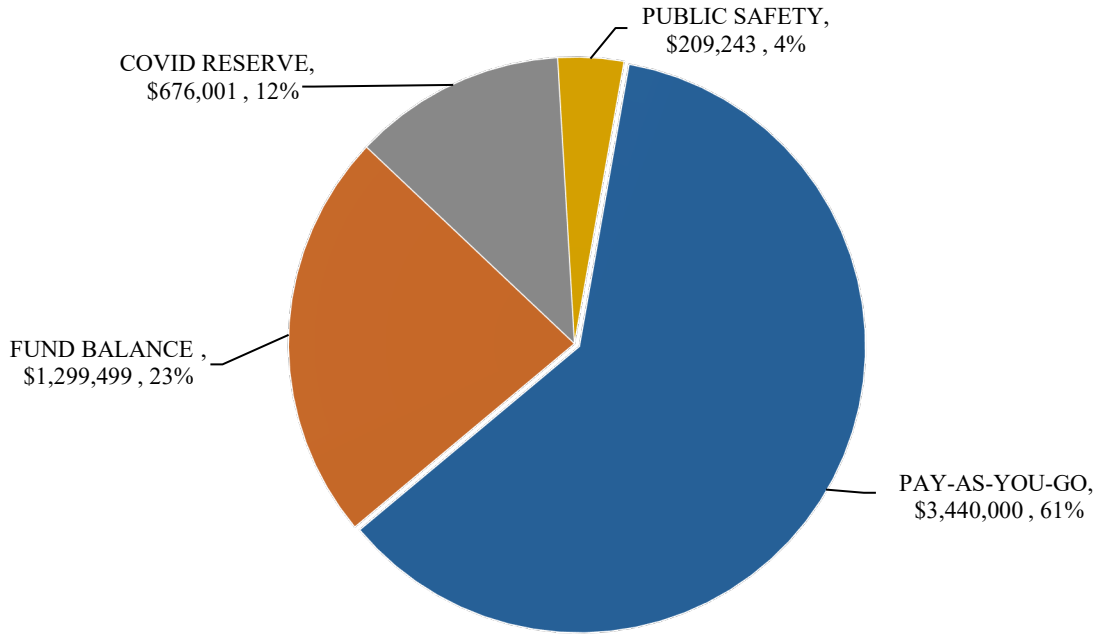
CAPITAL PROJECT FUND

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

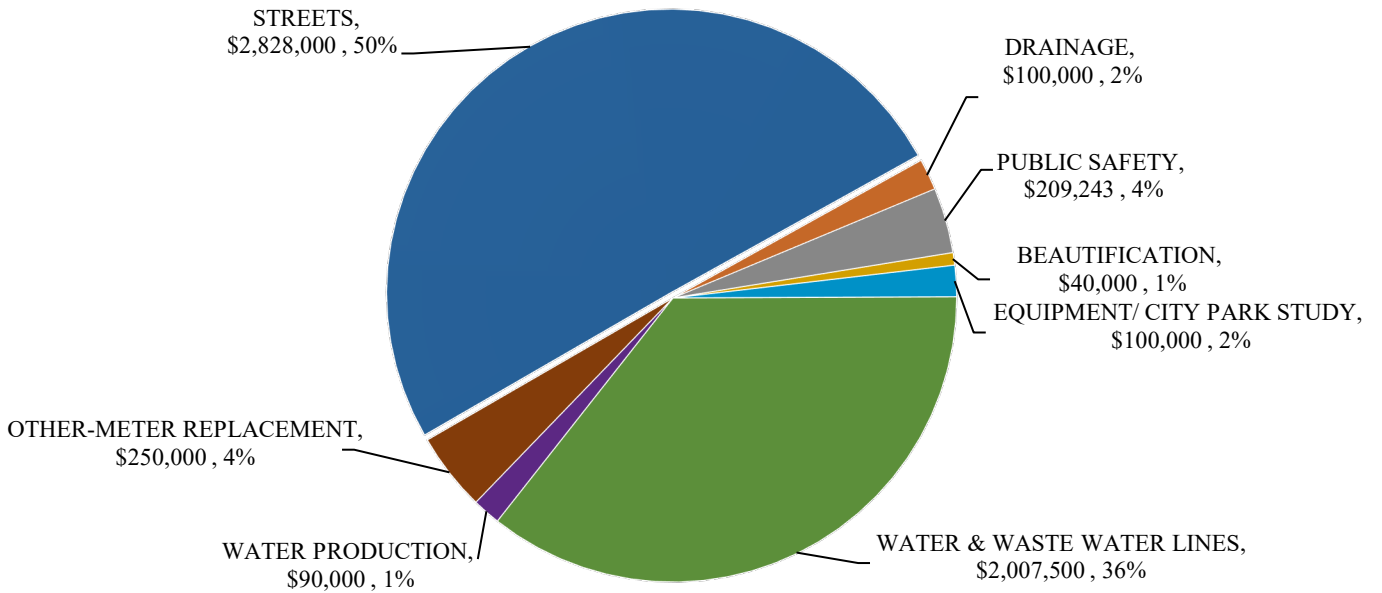
The **Utility Fund Capital Projects Fund** accounts for funding sources and uses related to water and wastewater infrastructure capital projects.



2024 CIP Fund Uses



2024 CIP Fund Uses



**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
GENERAL FUND - CAPITAL PROJECTS FUND SUMMARY**

	2022	2023	2023	2024
	ACTUAL	ADOPTED	PROJECTED	ADOPTED
EXPENDITURES				
Streets	1,263,474	2,320,000	572,290	2,828,000
Drainage	3,297,156	50,000	65,100	100,000
Facilities	320,063	137,500	412,437	-
Public Safety	-	94,591	94,591	209,243
Beautification	33,432	40,000	40,000	40,000
Equipment/ City Park Study	-	-	39,000	100,000
TOTAL OPERATING EXP	4,914,124	2,642,091	1,223,418	3,277,243
OPERATING INCOME/(LOSS)				
Transfers In	1,635,000	2,269,310	2,269,310	2,749,243
TRANSFERS (OUT)	-	-	-	-
CHANGE IN FUND BALANCE	(3,279,124)	(372,781)	1,045,892	(528,000)
BEGINNING FUND BALANCE	4,112,443	833,319	833,319	1,879,211
ENDING FUND BALANCE	833,319	460,538	1,879,211	1,351,211

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
GENERAL FUND - CAPITAL PROJECTS FUND SUMMARY**

	2022	2023	2023	2024
	ACTUAL	ADOPTED	PROJECTED	ADOPTED
EXPENDITURES				
Streets	1,263,474	2,320,000	572,290	2,828,000
Drainage	3,297,156	50,000	65,100	100,000
Facilities	320,063	137,500	412,437	-
Public Safety	-	94,591	94,591	209,243
Beautification	33,432	40,000	40,000	40,000
Equipment/ City Park Study	-	-	39,000	100,000
TOTAL OPERATING EXP	4,914,124	2,642,091	1,223,418	3,277,243
OPERATING INCOME/(LOSS)				
Transfers In	1,635,000	2,269,310	2,269,310	2,749,243
TRANSFERS (OUT)	-	-	-	-
CHANGE IN FUND BALANCE	(3,279,124)	(372,781)	1,045,892	(528,000)
BEGINNING FUND BALANCE	4,112,443	833,319	833,319	1,879,211
ENDING FUND BALANCE	833,319	460,538	1,879,211	1,351,211

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
GENERAL FUND CIP**

DESCRIPTION	2022 ACTUAL	2023 AMENDED	2023 PROJECTED	2024 ADOPTED
<i>Streets</i>				
Asphalt Rehab - Point Repairs & Minor Streets		\$50,000	\$50,000	\$75,000
Asphalt Design			\$100,000	\$100,000
Streets Master Plan				\$25,000
Strey, Taylorcrest, Knipp (every 7 years)		\$960,000		\$860,000
Bunker Hill Road Overlay (every 5 years)		\$380,000		\$380,000
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024	\$54,767	\$850,000	\$304,000	\$868,000
Taylorcrest Court Landscaping	\$21,996			
Sidewalks - City		\$80,000	\$105,000	\$120,000
Sidewalk Dads Club (partnership for drainage along Memorial for Frostwood Elem)				\$400,000
Chapel Belle - Tamerlaine Drive Design 2021; Construction 2022	\$1,186,710		\$13,290	
TOTAL Streets	\$1,263,474	\$2,320,000	\$572,290	\$2,828,000
<i>Special Projects - Drainage</i>				
Localized Drainage Projects	\$1,454,550	\$50,000	\$65,100	\$50,000
Drainage Master Plan				\$50,000
Regional Drainage Projects / Policy Projects - Bunker Hill Elem & Closing Costs	\$1,800,364			
Eaton Court Drainage	\$42,242			
TOTAL Drainage	\$3,297,156	\$50,000	\$65,100	\$100,000
<i>Facilities & Public Safety</i>				
Public Works Facility	\$320,063	\$137,500	\$412,437	
Public Safety - MVPD/ VFD		\$94,591	\$94,591	\$209,243
City Hall Park Planning Study				\$50,000
Generator Public Works Facility			\$39,000	\$50,000
TOTAL Facilities/ Public Safety	\$320,063	\$232,091	\$546,028	\$309,243
<i>Beautification</i>				
Beautification	\$33,432	\$40,000	\$40,000	\$40,000
Total Beautification	\$33,432	\$40,000	\$40,000	\$40,000
TOTAL GF PROJECTS	\$4,914,124	\$2,642,091	\$1,223,418	\$3,277,243

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
UTILITY FUND - CAPITAL PROJECTS FUND SUMMARY**

	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
EXPENDITURES				
Water & Waste Water Lines	1,104,746	655,000	367,500	2,007,500
Water Production	2,035,714	20,000	99,300	90,000
Facilities	594,424	212,500	723,076	-
Other - Meter Replacement	42,500	250,000	250,000	250,000
Vehicles & Fire Hydrants	24,654	20,000	67,000	-
TOTAL OPERATING EXP	3,802,039	1,157,500	1,506,876	2,347,500
OPERATING INCOME/(LOSS)				
Transfer In Local COVID Relief		300,000	300,000	676,001
Transfers In Utility Fund	740,000	750,000	797,000	900,000
NET CHANGE IN POSITION	(3,062,039)	(107,500)	(409,876)	(771,499)
BEGINNING FUND BALANCE	6,267,091	3,205,052	3,205,052	2,795,176
ENDING FUND BALANCE	3,205,052	3,097,552	2,795,176	2,023,678

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
UTILITY FUND CONSTRUCTION FUND**

ACCOUNT #	DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
07 00-00-4501	Annual Contribution - Utility	740,000	750,000	797,000	900,000
New account	Contribution from CARES Funds		300,000	300,000	676,001
	TOTAL REVENUE	740,000	1,050,000	1,097,000	1,576,001
<i>Contract Services</i>					
16 00-00-7503	Prof. Services - Eng. Water Well #5	107,330	-	-	
	TOTAL Contract Services	107,330	-	-	-
<i>Capital Outlay</i>					
16 00-00-9055	Transmission Line to Taylorcrest	1,044,116			
00-00-	Televising Concrete Lines - Waste				
07 9180.02	Water (Other Lines)		90,000	100,000	90,000
	Televising Concrete Lines - Waste				
07 00-00-9180.02	Water (Memorial)			90,000	90,000
07 00-00-9180.05	Generator at Taylorcrest	395,827			
07 00-00-9054	Chlorine Analyzers (All Plants)				90,000
07 00-00-9180.04	Replace Concrete Lines - Waste Water	10,213	-	-	500,000
07 00-00-9182	Replace Water Lines	50,417	400,000	100,000	400,000
00-00-	Gessner Water Lines with Roadway				
07 9182.01	Design		125,000	37,500	887,500
07 00-00-9182.03	Water Plant #2 VFD Booster Pumps		40,000	40,000	40,000
07 00-00-9188	Irrigation Systems	4,579	20,000	20,000	
07 00-00-9191	Facilities	594,424	212,500	723,076	
16 00-00-6410	Water Well #5 Landscaping	46,100		53,900	
	Drilling Design & Water Well #5				
16 00-00-9053	Construction	1,481,879		25,400	
07 00-00-9192	Meter Replacement		250,000	250,000	250,000
07 00-00-9193	Paint Fire Hydrants		20,000	20,000	
07 00-00-9250	Vehicle			47,000	
16 00-00-9700	All Terrain Vehicle (ATV)	24,654			
16 00-00-9701	Mini Excavator	42,500			
	TOTAL Capital Outlay	3,694,709	1,157,500	1,506,876	2,347,500
	TOTAL EXP	3,802,039	1,157,500	1,506,876	2,347,500
	REVENUE OVER/(UNDER) EXP	(3,062,039)	(107,500)	(409,876)	(771,499)

**CITY OF BUNKER HILL VILLAGE
2024 ADOPTED BUDGET
UTILITY FUND CIP**

DESCRIPTION	2022 ACTUAL	2023 ADOPTED	2023 PROJECTED	2024 ADOPTED
<i>Utility Water Lines</i>				
Construction of Transmission Main for Water Well #5	\$1,044,116			
Replace Water Lines	\$10,213	\$400,000	\$100,000	\$400,000
Gessner Water Line with Roadway Reconstruction		\$125,000	\$37,500	\$887,500
<i>Utility Wastewater Lines</i>				
Replacement of Waste Water Lines	\$50,417			\$500,000
Televising Concrete Lines		\$90,000	\$190,000	\$180,000
TOTAL Water & Waste Water Lines	\$1,104,746	\$615,000	\$327,500	\$1,967,500
<i>Utility Water Production</i>				
Booster Pumps		\$40,000	\$40,000	\$40,000
Engineering & Other for Water Well #5 & Transmission Line	\$107,330		\$79,300	
Construction of Water Well #5 & Landscaping	\$1,481,879			
Generator at Taylorcrest	\$395,827			
Chlorine Analyzers (All Plants)				\$90,000
Water Well #5 Landscaping	\$46,100			
Meter Replacement		\$250,000	\$250,000	\$250,000
Fire Hydrants		\$20,000	\$20,000	
Irrigation Systems at Water Wells	\$4,579	\$20,000	\$20,000	
TOTAL Water Production	\$2,035,714	\$330,000	\$409,300	\$380,000
<i>Public Works Facility</i>				
Public Works Facility	\$594,424	\$212,500	\$723,076	
TOTAL Facility	\$594,424	\$212,500	\$723,076	
<i>Vehicle & Equipment</i>				
All Terrain Vehicle (ATV)	\$24,654			
Mini Excavator - Capital Lease Vehicle	\$42,500		\$47,000	
TOTAL Vehicle & Equipment	\$67,154	\$0	\$0	\$0
TOTAL UTILITY FUND	\$3,802,038	\$1,157,500	\$1,459,876	\$2,347,500

CAPITAL IMPROVEMENT PLAN

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

The General Fund revenues and property values projected for 2024 and the out years are very conservative due to economic uncertainty and are reviewed annually.



City of Bunker Hill Village - Capital Improvements Plan		General Fund Assumptions Based on Cert Roll: Outyears 3.5% cap				
2024 Budget		UB Rate Increase 6% in 2024; Base rate achieved; Increases for well and rehab projects; PW split 35 GF : 65 UF				
Years 2024 - 2028 5 Year Capital Plan		General & UB M&O Expenditures Minus Contracts Capped - 4% in out years				
Years 2029 - 2033 10 Year Long Range Forecasting						
<i>Based on 2024 Budget Filling - August 15, 2023; 2023 Projections; & 2022 Audit for Fund Actuals</i>		5 Year Capital Plan				
	2023	2024	2025	2026	2027	2028
General Fund - Infrastructure (streets & drainage) - GF Revenues from Tax Collections (not fund balance)	\$1,724,719	\$1,686,028	\$1,708,755	\$1,722,650	\$1,729,601	\$1,733,965
Subtotal GF by Year	\$1,724,719	\$1,686,028	\$1,708,755	\$1,722,650	\$1,729,601	\$1,733,965
Total Available including Carryover	\$2,558,038	\$3,604,239	\$2,132,318	\$2,389,967	\$2,134,568	\$2,478,533
Proceeds from Other Sources: 2021 Debt Service; Metro; MVPD Reserves; etc.	\$583,591	\$96,567	\$200,000			
Total Available including Other Sources	\$3,141,629	\$3,700,806	\$2,332,318	\$2,389,967	\$2,134,568	\$2,478,533
TOTAL OF GF PROJECTS	\$1,223,418	\$3,277,243	\$1,665,000	\$1,985,000	\$1,390,000	\$2,190,000
Remaining Balance General Fund for CIP	\$1,918,211	\$423,563	\$667,318	\$404,967	\$744,568	\$288,533
		5 Year Capital Plan				
General Fund	2023	2024	2025	2026	2027	2028
Streets						
Street Rehab -- Point Repairs / minor streets	\$50,000	\$75,000	\$75,000	\$75,000	\$250,000	\$300,000
Asphalt Design	\$100,000	\$100,000				
Memorial Drive Overlay (2/3 cost BHV; CoH 1/3) (every 8 years)				\$600,000		
Flintdale Overlay (every 10 years)				\$320,000		
Strey, Taylor Crest, Knipp (every 8 years)		\$860,000				
Bunker Hill Road Overlay (every 5 years)		\$380,000				
Concrete						
Gessner Northbound & Memorial - AFA, Design & Construction *Additional Funds in Metro - Design Costs in 2023; 20% match in 2024	\$304,000	\$868,000	\$1,200,000			
Chapel Belle -- Include section of Tamerlaine Drive Design 2021; Construction 2022	\$13,290					
Other Streets Based on Rating Per Street Assessment			\$200,000	\$600,000	\$800,000	\$1,200,000
Sidewalk Construction	\$105,000	\$120,000		\$300,000		\$300,000
Dads Club Sidewalk (Partnership Project - Drainage along Memorial Dr for Frostwood Elementary)			\$400,000			
Streets Master Plan (Minor Streets)		\$25,000				
City Hall Park Planning Study		\$50,000	\$100,000			
Beautification	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Total Streets:	\$612,290	\$2,918,000	\$1,615,000	\$1,935,000	\$1,090,000	\$1,840,000
Special Projects - Drainage						
Localized Drainage Projects (Taylor Crest Ct 2022)	\$65,100	\$50,000	\$50,000	\$50,000	\$200,000	\$200,000
Drainage Eaton Court						
Regional Drainage Projects / Policy Projects - Bunker Hill Elem (includes debt issue in 2021)					\$100,000	\$150,000
Drainage Master Plan		\$50,000				
Total Drainage:	\$65,100	\$100,000	\$50,000	\$50,000	\$300,000	\$350,000
Facilities & Public Safety						
Public Works Facility (35% GF)	\$412,437					
Generator City Hall Public Works Building/Emergency Disaster Building	\$39,000	\$50,000				
Village Fire Department						
Memorial Village Fire Dept Capital Outlay		\$112,676				
Memorial Villages Police Department - Capital Projects	\$94,591	\$96,567				
Total Facilities/Public Safety Projects:	\$546,028	\$259,243	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND PROJECTS	\$1,223,418	\$3,277,243	\$1,665,000	\$1,985,000	\$1,390,000	\$2,190,000

Based on 2024 Budget Filing - August 15, 2023; 2023 Projections; & 2022 Audit for Fund Ac **5 Year Capital Plan**

	2023	2024	2025	2026	2027	2028
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5 Year Capital Plan

Utility Fund	2023 Projections	2024 Filed Budget	2025	2026	2027	2028
Utility Fund- Water Production	\$375,000	\$450,000	\$370,000	\$370,000	\$370,000	\$370,000
Utility Fund- Infrastructure (W&WW Lines)	\$375,000	\$450,000	\$477,119	\$521,319	\$567,073	\$614,338
Proceeds from Other Sources: 2021 Bonds; CARES ACT; Reserves; Etc.	\$347,000	\$676,001			\$50,000	\$175,000
Subtotal UF by Year	\$1,097,000	\$1,576,001	\$847,119	\$891,319	\$987,073	\$1,159,338
Total Available including Carryover	\$4,344,551	\$4,413,676	\$2,913,296	\$2,714,614	\$2,421,687	\$2,191,026
TOTAL OF UF PROJECTS, VEHICLES AND EQUIPMENT	\$1,506,876	\$2,347,500	\$1,090,000	\$1,280,000	\$1,390,000	\$1,915,000
Remaining Balance Utility Fund for CIP	\$2,837,675	\$2,066,176	\$1,823,296	\$1,434,614	\$1,031,687	\$276,026

5 Year Capital Plan

	2023	2024	2025	2026	2027	2028
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UTILITY FUND

Utility Water Production	2023	2024	2025	2026	2027	2028
Booster Pumps	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Ground Storage Tanks			\$100,000	\$240,000	\$600,000	\$600,000
Hydro Tanks						
Construction Water Well #5 and Transmission Line **	\$25,400					
Construction of Water Well # 5						
Construction of Water Well # 5 Site Work (includes SBISD C/O)						
Water Well #5 Landscaping and Completion with SBISD	\$53,900					
Debt Issuance Costs & Contingency -- Water Well No. 5 and Transmission Main (5% on 2022 Construction)						
Chlorine Analyzers - (All Well Sites)		\$90,000				
Replacement or New Well						\$400,000
Paint Fire Hydrants	\$20,000					
Meter Replacement Project	\$250,000	\$250,000	\$100,000			
Irrigation Systems at Water Wells	\$20,000					
Total Water Production:	\$409,300	\$380,000	\$240,000	\$280,000	\$640,000	\$1,040,000

Utility Water Lines

Construction of Transmission Main for new Water Well and Generator						
Replacement of Water Lines/ Water Rehab (spec and design 2023)	\$100,000	\$400,000	\$350,000	\$350,000	\$350,000	\$350,000
Gessner Water Line with Roadway Reconstruction (in GF)	\$37,500	\$887,500				

Utility Wastewater Lines

Replacement of Concrete Lines		\$500,000	\$500,000	\$350,000	\$350,000	\$350,000
Televising Concrete Lines (Memorial)	\$90,000					
Televising Concrete Lines (other lines)	\$100,000	\$180,000				
Total Water & WW Lines:	\$327,500	\$1,967,500	\$850,000	\$700,000	\$700,000	\$700,000

Public Works Facility (UF 65%)	\$723,076			\$300,000		
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TOTAL UTILITY FUND PROJECTS	\$1,459,876	\$2,347,500	\$1,090,000	\$1,280,000	\$1,340,000	\$1,740,000
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Vehicles and Equipment

All Terrain Vehicle (ATV) - Access to Sidewalks, Back Yards, Etc.						
Public Works Vehicle	\$47,000				\$50,000	\$175,000
Mini Excavator						
Total Capital Outlay for Vehicles & Equipment:	\$47,000	\$0	\$0	\$0	\$50,000	\$175,000

TOTAL UTILITY FUND PROJECTS, VEHICLES AND EQUIPMENT	\$1,506,876	\$2,347,500	\$1,090,000	\$1,280,000	\$1,390,000	\$1,915,000
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APPENDIX



2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 2,544,094,386
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,544,094,386
4.	2022 total adopted tax rate.	\$ 0.275000 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 194,489,841	
	B. 2022 values resulting from final court decisions: - \$ 185,877,025	
	C. 2022 value loss. Subtract B from A. ³	\$ 8,612,816
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 71,444,901	
	B. 2022 disputed value: - \$ 9,332,401	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 62,112,500
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 70,725,316

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,614,819,702
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 0</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 15,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 15,000
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 15,000
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,614,804,702
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,190,712
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 17,463
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,208,175
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 0</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 0

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>200,415,337</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>2,485,547,003</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>2,685,962,340</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,685,962,340</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>117,459</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>33,172,222</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>33,289,681</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,652,672,659</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.271732</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.234752</u> /\$100
29.	2022 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> .	\$ <u>2,614,819,702</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,138,341
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 14,434</p> <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 14,434</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,152,775
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,652,672,659
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.231946 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.231946</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.231946</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.240064</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 948,485</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. \$ 948,485</p>	\$ 948,485
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 948,485
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 97.60 %</p> <p>C. Enter the 2021 actual collection rate. 97.55 %</p> <p>D. Enter the 2020 actual collection rate. 97.88 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 948,485
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,685,962,340
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.035312 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.275376 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,685,962,340
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.271732 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.271732 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.275376 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.275376 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,685,962,340
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.275376 /\$100

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

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

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

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

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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.283036 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.016805 /\$100
	C. Subtract B from A.....	\$ 0.266231 /\$100
	D. Adopted Tax Rate.....	\$ 0.275000 /\$100
	E. Subtract D from C.....	\$ -0.008769 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.291805 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.016299 /\$100
	C. Subtract B from A.....	\$ 0.275506 /\$100
	D. Adopted Tax Rate.....	\$ 0.275000 /\$100
	E. Subtract D from C.....	\$ 0.000506 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.291299 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.291299 /\$100
	D. Adopted Tax Rate.....	\$ 0.275000 /\$100
	E. Subtract D from C.....	\$ 0.016299 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.008036 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.283412 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

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

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.231946 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,685,962,340
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.018615 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.035312 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.285873 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.275000 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,614,804,702
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,652,672,659
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.283412 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.271732 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.283412 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 0.285873 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ E. Ruiz

 Printed Name of Taxing Unit Representative

sign here ▶ *Elizabeth Ruiz*

 Taxing Unit Representative

08/18/2023

 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)