Marcus Vajdos, Mayor
Steve Bass
David Dominy

Allen Carpenter, Mayor Pro Tem
John Lisenby
Joy McCormack

EST. 1955
SPRING VALLEY
VILLAGE

Notice is Hereby Given of a Special Meeting of the City Council City of Spring Valley Village, Texas, 1025 Campbell Road, Spring Valley Village, Texas, in the Council Chambers, August 18, 2025, beginning at 6:00 PM. For the Purpose of Considering and Acting upon the Following Items of Business:

A quorum of the Mayor and Council Members will be physically present. Some Council Members may participate by videoconference in accordance with the provisions of Section 551.127 of the Texas Government Code.

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

The video link to this meeting is: https://us02web.zoom.us/j/88595459307

The public toll-free dial-in numbers to participate in the telephonic meeting are 1-346-248-7799 (Houston), 1-253-215-8782 (US), and 1-301-715-8592 (US); enter the Meeting ID: 885 9545 9307 and #.

The public will be permitted to offer public comments telephonically as provided by the agenda and as permitted by the presiding officer during the meeting.

A recording of the telephonic meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request.

1. **CALL THE ROLL AND ANNOUNCE A QUORUM IS PRESENT**

2. **NEW BUSINESS**

   2.1 **PRESENTATION, DISCUSSION, AND DIRECTION CONCERNING**: the Draft Budget for Fiscal Year 2026 (October 1, 2025, through September 30, 2026) to include the proposed Capital Improvement Plan.

   2.2 **CONSIDERATION AND POSSIBLE ACTION CONCERNING**: Acceptance of the No-New-Revenue Tax Rate (NNR).

   2.3 **CONSIDERATION AND POSSIBLE ACTION CONCERNING**: Proposing a Tax Rate of $0.39500 per $100 Valuation for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2025, and Scheduling a Public Hearing, if necessary, for

September 23, 2025, to hear comments on the proposed rates.

2.4 **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Setting date, time, and place for Public Hearing on the Fiscal Year 2025-2026 Proposed Budget.

3. ADJOURNMENT

Agenda items may not necessarily be considered in the order that they appear. With regard to any item, Council may take various actions, including but not limited to rescheduling an item in its entirety or for particular action at a future date or time.

The City Council reserves the right to convene in executive session from time to time as deemed necessary during this meeting to discuss any of the matters listed in the agenda, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts & Donations), 551.074 (Personnel Matters), 551.076 (Deliberations Regarding Security Devices) or 551.087 (Deliberations Regarding Economic Development Negotiations).

I certify that a copy of the August 18, 2025, agenda of items to be considered by City Council was posted on or before the 14th day of August 2025, at 6:00 p.m. pursuant to the Open Meetings Act, Chapter 551 of the Texas Government Code.

Attest:

J. Torres

Jasmin Torres
City Secretary

CITY OF SPRING VALLEY VILLAGE
HARRIS COUNTY, TEXAS

In compliance with the Americans with Disabilities Act, this facility is wheelchair accessible and accessible parking spaces are available. To better serve attendees, requests for accommodations or interpretive services should be made 48 hours prior to this meeting. Please contact the City Secretary's office at 713-465-8308, Fax 713-461-7969, or [Email Jasmin Torres] for further information.

EST. 1955
SPRING VALLEY
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Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	August 18, 2025
SUBMITTING STAFF:	John McDonald, City Administrator
SUBJECT:	**PRESENTATION, DISCUSSION, AND DIRECTION CONCERNING**: the Draft Budget for Fiscal Year 2026 (October 1, 2025, through September 30, 2026) to include the proposed Capital Improvement Plan.

BACKGROUND:

The Fiscal Year (FY) 2026 Proposed Budget reflects the City's ongoing fiscal discipline and dedication to preserving a high quality of life for residents. The budget maintains core services, supports infrastructure, and provides strategic investments to ensure the City's long-term sustainability.

Personnel

Based on feedback from the City Council at the Budget Workshop held on May 27, 2025, staff revised the recommended Classification and Compensation Study. These changes resulted in a 16.81% reduction in the overall personnel cost associated with the implementation. The current budget includes funding for the revised Comp Study, as well as a proposed 3% Cost of Living Adjustment (COLA) for staff who were already appropriately placed within the recommended pay ranges and step structure.

Health insurance rates are still an unknown variable. The Villages Mutual Insurance Group board members will continue to meet regularly to evaluate and select the most cost-effective and comprehensive health, vision, dental, and life insurance plans for calendar year 2026. Final rates and plan details are expected to be available closer to November 2025, and staff will provide an update to City Council at that time. While initial projections were for an approximately 20% increase, our group is shopping for a better price and has been effective in the past in helping to control spiraling healthcare costs. As actual expenses for health benefits have come in under budget, this allows us to absorb some of the expected increase.

Staff will bring forward an ordinance to Council in November to approve a change to its Texas Municipal Retirement System (TMRS) plan—reducing retirement eligibility from 25 years of service to 20 years. The 20-year retirement option improves retirement benefits for eligible employees, supports employee retention, and will assist in future recruiting. This is the only option under TMRS that is proposed as an amendment to our plan. The increase in TMRS costs is included in the FY 2026 budget.

Information Technology

City staff worked closely with our technology services contractor, BEMA, to develop a long-term Infrastructure Replacement Plan. This plan allows the City to address all current critical technology needs within the proposed FY 2026 budget. The budget includes continued funding for hardware replacement, including an important upgrade to the MAX Dispatch system which ensures continued support for public safety operations.

To ensure the continued reliability, efficiency, and security of the City's financial, Municipal Court, and utility billing systems, the City is in the early stages of transitioning from Incode 9 to Incode 10. This upgrade will modernize the City's software infrastructure and provide enhanced functionality across departments. The associated costs are included in the FY 2026 budget and are treated as a one-time expense.

Capital Improvement Projects

The Brighton Place project is in its final stages and is currently projected for completion in September 2025, though it may extend into the beginning of FY 2026.

Additional street and infrastructure projects are currently in the design phase and are anticipated to go out for bid during FY 2026, including:

- Croes (East/West Fries)
- Merlin Court / Spring Oaks Circle

The following utility and pedestrian improvements are also scheduled to go out for bid in FY 2026, with construction expected to be completed within the fiscal year:

- Home Depot Lift Station
- Tamy Lane Pedestrian Bridge

At the May 27, 2025, CIP Workshop, City Council directed staff to evaluate a maintenance-focused approach for the asphalt on Mickey Way, which reduces the original cost estimate by 89%. This revised project is now expected to be in the design phase during FY 2026. An updated CIP five-year schedule is attached.

Additional projects scheduled for design in FY 2026 include:

- Wild Oak Circle, Echo Valley, and Cavell Street
- Public Works Building

The ARPA-funded project is currently underway and remains on track for completion in February 2026.

<u>Capital Replacement Fund</u>
Fleet / Police

- 2 Administration Vehicles
- 1 Patrol Vehicle

Equipment / Public Works

- Bobcat Mini-Excavator

Infrastructure / Technology

- Network Switches and Camera Server Replacement
- Upgrade Wireless Access Points
- Computer Replacement Program
- System Upgrades and Cloud Migration
- MAX Dispatch Update

ATTACHMENTS:	FY2026 Transmittal Letter, 2026 Proposed BUDGET, Capital Improvement Plan - revised, CIP Cost Estimates 2025

FUNDING:

Amount Available	Account No.	Additional Appropriation Required	Project No.	Amount Budgeted	Account Description

RECOMMENDATION: No actions required. This is a discussion item. Staff is looking for any additional feedback before finalizing the proposed FY2026 Budget.

August 5, 2025

Honorable Mayor Vajdos and Members of the City Council:

One of the duties of the City Administrator is to assist in the preparation of a budget for each year of proposed revenues and expenditures. I respectfully submit the Fiscal Year 2026 (FY2026) Budget for the City of Spring Valley Village. The development of this budget results from countless hours of input from our staff to best meet the needs of the residents and the goal of fiscal responsibility. This balanced budget will continue to deliver efficient and quality services to our community within the capacity of our financial resources.

The FY2026 Budget continues to build upon the previous work, with a focus on:

- Delivering superior services to our residents,
- Upholding public safety,
- Investing in our City staff,
- Reinvesting in our infrastructure, and
- Enhancing our community.

Transmitted herewith is the proposed FY2026 budget for the City of Spring Valley Village. The budget totals **$23,900,104** of which:

- $11,062,424 is for the General Fund,
- $3,411,527 for the Utilities Fund,
- $2,039,099 for the Debt Services Funds,
- $6,942,805 for the CIP Funds, and
- $444,249 for the Capital Replacement and Special Revenue Funds.

MAJOR PROGRAM INITIATIVES

Financially Sound City

The most important goal is to instill confidence in the integrity of City government. Council, Boards and Commissions, and staff accept the responsibility to make decisions and take actions to ensure that the City is financially sound. This is evidenced by the City's AAA bond rating, a thorough budget process, on time annual audits, and financial transparency. A financially sound city allows for the goal of superior services offered to the community.

City Infrastructure and Facilities
The City's five-year Capital Improvement Plan (CIP) is the primary tool to ensure that infrastructure and facility goals become reality. Note that the 5-year CIP plan is solely a planning document and only projects listed in the current year's budget are to be approved by Council to move forward. Projects in years 2-5 may be adjusted on the schedule depending on market conditions, inflation, new information, etc. FY 25/26 proposes construction projects: Croes (East and West of Fries) and Merlin Ct./Springs Oaks Circle. Projects in design for FY25/26 include: Mickey Way Area (asphalt and drainage), Wild Oak Circle/Echo Valley/Cavell St, and the Public Works Building.

Quality of Life
Our primary responsibility to those who live, work, and visit our city is the commitment to enhance their quality of life by providing exemplary services which are respected by all and reflective of our community's desires. The City continually reviews our ordinances, practices, policies, and community enhancements to ensure they are addressing the needs of Spring Valley. We consistently work together in an effort to provide and maintain a dynamic and quality community in which to live, work, and play.

High Performing City Team
As a people organization, a large portion of our budget is dedicated to our highly skilled and dedicated staff. We must take care of our employees while competing for new talent with other public entities and the private sector. Investing in our people is not a luxury, as they are our greatest asset.

The City strives to hire and retain high quality employees. To achieve this, marketable wages and benefits are regularly reviewed, training and continuous learning are actively encouraged, and we strive to provide a workplace environment that employees desire. The FY2026 budget includes the implementation of the recent Compensation and Class Study along with a 3% COLA for staff currently placed correctly at market salary ranges. This proposal also includes amending the City's TMRS plan from the current 25-year requirement to 20-years.

No additional FTE's are proposed.

A Truly Great Residential Suburban City
Achieving the previous four program initiatives helps the City to achieve the result of being a truly great residential suburban city in the Houston metro area. The geographical area of which the City is located is a highly desirable area to live, work, and play. Efforts by Council, Boards, and staff demonstrate the uniqueness of the community to its residents, businesses, and guests.

Recommendations

- Adopt a tax rate of $0.39500 per $100 of valuation for FY2025-2026 and ensure fiscal accountability for growth in the assessment of property valuation to create additional capacity for future debt service as needed.
- Implementation of Compensation and Class Study plus 3% COLA for staff currently correctly placed at market ranges.
- Amend City TMRS from 25 years requirement to 20 years.
- Continue with the Music in the Park and Movies in the Park programs. A new program proposed for FY 2025-2026 will be a holiday tree lighting event.
- Planned capital investments in the Capital Replacement Fund: Three vehicles for the Police Department, a Mini-Excavator for Public Works, and Information Technology infrastructure updates/ replacements, to include
    - Migration from Incode 9 to Incode 10 for Finance, Utility Billing and Courts.
- Fund CIP projects: Construction - Croes (East and West of Fries) and Merlin Ct./Springs Oaks Circle, In Design – Mickey Way Area (asphalt and drainage), Wild Oak Circle/Echo Valley/Cavell St., and the Public Works Building.
- Submit the Fiscal Year 2025-2026 Adopted Budget to the GFOA to determine its eligibility for the Distinguished Budget Presentation Award.

These recommendations will assist the City of Spring Valley Village in meeting the service needs of the community, remaining on a fiscally sound basis, and preparing for the future.

In summary, the FY2026 budget:

- Implements the priorities and goals identified by our City Council,
- Maintains the current tax rate,
- Focuses on employee retention and recruitment through a competitive compensation package,
- Continues funding the Capital Improvement and Capital Replacement Plans,
- Supports updating our technology to improve service delivery and customer reach,
- Preserves healthy City reserves to maintain the City's financial standing and AAA bond rating, and
- Maintains a financially sound City that continues to prepare us for a fiscally stable future.

I want to thank our department Directors and the Finance Team for being creative within existing budget constraints and understanding that fiduciary responsibilities that we all face. The budget process is a long one, and I am fortunate for all their support and for the dedicated team we have working together in Spring Valley.

I would also like to acknowledge the diligent efforts of our City Council in spending the time and effort through the CIP and Budget workshops and in reviewing and discussing this budget. Your guidance and feedback served as the foundation in preparing this budget that reflects our community's priorities.

Respectfully Submitted,

John McDonald
City Administrator

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SPRING VALLEY VILLAGE, TEXAS

FISCAL YEAR 2025 - 2026 PROPOSED BUDGET

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
CITY-WIDE SUMMARY

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
REVENUE						
Property Tax	5,907,654	6,413,805	6,744,100	6,533,819	6,879,474	345,655
Other Taxes	1,944,021	2,027,967	2,068,900	1,851,000	1,955,000	104,000
Fees & Charges	697,329	729,177	764,200	637,399	750,150	112,751
Municipal Court	440,286	403,264	425,400	398,900	413,351	14,451
Charges for Service	3,465,572	3,125,938	3,116,283	3,317,684	3,272,027	(45,657)
Miscellaneous Revenue	1,561,062	1,739,221	1,544,800	1,061,100	820,250	(240,850)
Other Agencies	1,456,502	1,453,057	2,212,852	1,500,290	1,711,996	211,706
TOTAL REVENUES	**$15,472,426**	**$15,892,429**	**$16,876,535**	**$15,300,192**	**$15,802,248**	**$502,056**
EXPENDITURES						
CITY OPERATING FUNDS						
General Fund	7,521,633	10,152,948	10,032,897	10,580,389	11,062,424	482,035
Debt Service Funds	1,886,981	1,887,556	1,906,321	1,886,132	2,039,099	152,967
Utilities Fund - Water/Sewer	3,686,576	3,182,539	3,006,797	3,352,217	3,293,527	(58,690)
Special Revenue Funds	-	-	9,600	9,600	10,000	400
Capital Replacement Fund	79,026	328,680	595,000	532,000	434,249	(97,751)
CIP Fund	55,267	1,994,062	6,335,334	11,182,822	6,219,342	(4,963,480)
CIP Water Fund	23,309	77,744	712,562	1,263,513	723,463	(540,050)
TOTAL CITY OPERATING FUNDS	**$13,252,792**	**$17,623,529**	**$22,598,511**	**$28,806,673**	**$23,782,104**	**($5,024,569)**
TOTAL EXPENDITURES	**$13,252,792**	**$17,623,529**	**$22,598,511**	**$28,806,673**	**$23,782,104**	**($5,024,569)**
REVENUE - EXPENDITURES	**$2,219,634**	**($1,731,100)**	**($5,721,976)**	**($13,506,481)**	**($7,979,856)**	**$5,526,625**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
FUND BALANCE SUMMARY

Fund balance measures the net financial resources available to finance expenditures of future periods. The City has the policy to maintain an undesignated General fund balance equal to 25% to 33% of budgeted expenditures for the General Operating Fund. In other operating funds, the City strives to maintain a positive unassigned fund balance (working capital) position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the City seeks to maintain a working capital (current assets minus current liabilities) balance equal to 25% to 33% of budgeted expenditures for the Utilities fund. The Fund balance is defined by the following categories:

Nonspendable Fund Balance is the portion of fund balance that is inherently nonspendable such as assets that will never convert to cash, assets that will not convert to cash soon enough to affect the current period, and resources that must be maintained intact pursuant to legal or contractual requirements.
Restricted Fund Balance is the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions.
Committed Fund Balance is the portion of fund balance that represents resources whose use is constrained by limitations that the City Council has imposed upon itself and that remain binding unless removed by the same action with which the limitations were imposed.
Assigned Fund Balance is the portion of fund balance that reflects the City Council's intended use of resources.
Unassigned Fund Balance is the portion of fund balance that is not categorized into one of the other categories of fund balance.

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
GENERAL FUND						
BEGINNING	6,422,522	7,732,973	8,403,555		9,913,448	9,913,448
ENDING FUND BALANCE	7,732,973	8,403,555	9,913,448		9,913,448	9,913,448
CHANGE IN FUND BALANCE	**$1,310,451**	**$670,582**	**$1,509,893**		**($0)**	**($0)**
DEBT SERVICE FUND						
BEGINNING	3,242	1,627	(16,611)		(33,630)	(33,630)
ENDING FUND BALANCE	1,627	(16,611)	(33,630)		29	29
CHANGE IN FUND BALANCE	**($1,615)**	**($18,238)**	**($17,019)**		**$33,659**	**$33,659**
UTILITIES FUND 79						
BEGINNING	8,124,956	8,022,298	7,603,058		7,742,977	7,742,977
ENDING FUND BALANCE	8,022,298	7,603,058	7,742,977		7,742,977	7,742,977
CHANGE IN FUND BALANCE	**($102,658)**	**($419,240)**	**$139,919**		**$0**	**$0**
TOTAL SPECIAL REVENUE FUNDS						
BEGINNING	19,054	47,861	76,868		100,368	100,368
ENDING FUND BALANCE	47,861	76,868	100,368		106,368	106,368
CHANGE IN FUND BALANCE	**$28,807**	**$29,007**	**$23,500**		**$6,000**	**$6,000**
CAPITAL REPLACEMENT FUND						
BEGINNING	1,322,420	1,552,245	1,470,989		1,140,735	1,140,735
ENDING FUND BALANCE	1,552,245	1,470,989	1,140,735		1,135,686	1,135,686
CHANGE IN FUND BALANCE	**$229,825**	**($81,256)**	**($330,254)**		**($5,049)**	**($5,049)**
CIP FUND						
BEGINNING	11,012,918	11,753,311	10,846,783		5,387,671	5,387,671
ENDING FUND BALANCE	11,753,311	10,846,783	5,387,671		297,417	297,417
CHANGE IN FUND BALANCE	**$740,393**	**($906,528)**	**($5,459,112)**		**($5,090,254)**	**($5,090,254)**
CIP WATER FUND						
BEGINNING	4,508	57,036	416,990		466,890	466,890
ENDING FUND BALANCE	57,036	416,990	466,890		0	0
CHANGE IN FUND BALANCE	**$52,528**	**$359,954**	**$49,900**		**($466,890)**	**($466,890)**

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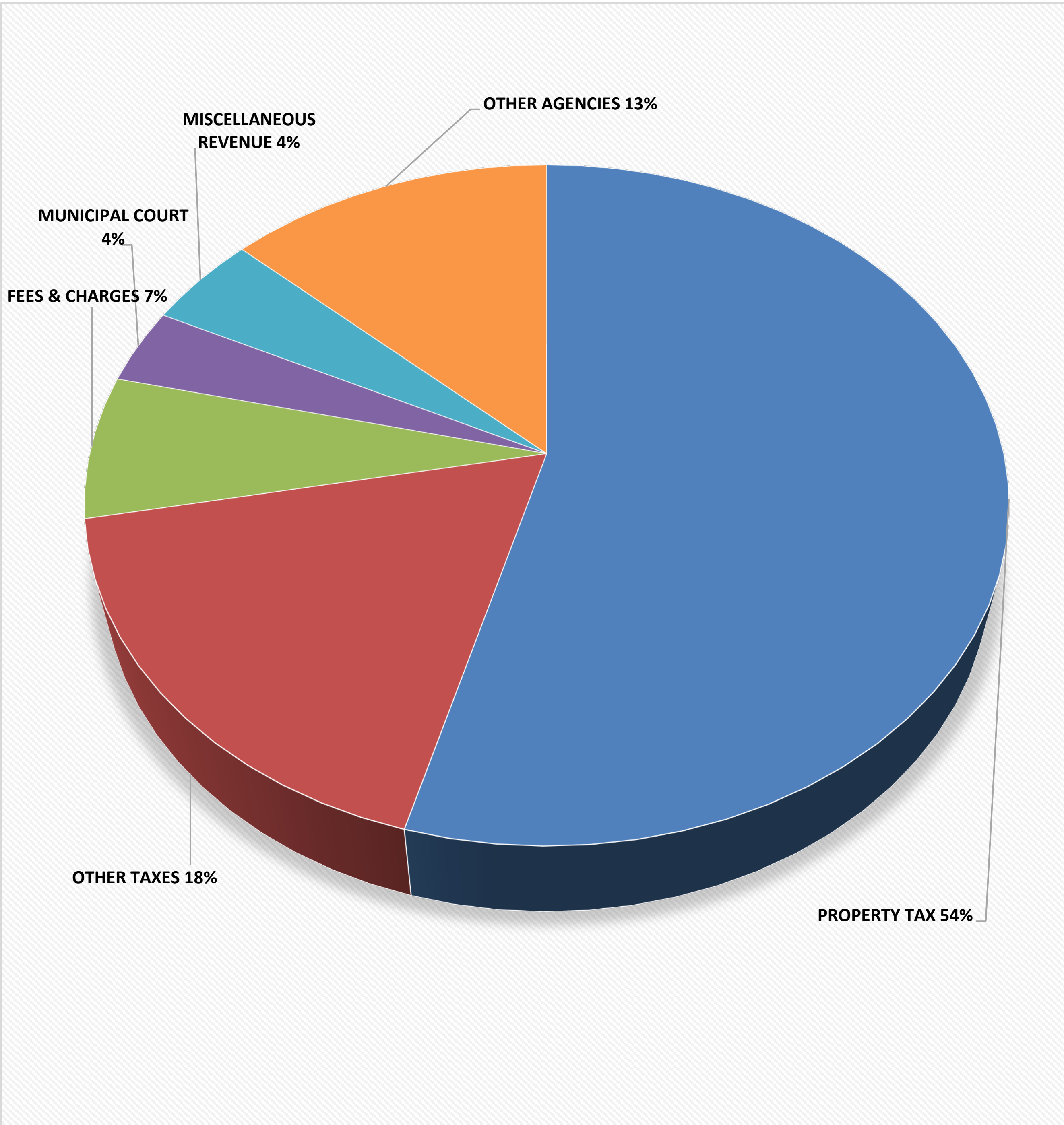
CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND SUMMARY

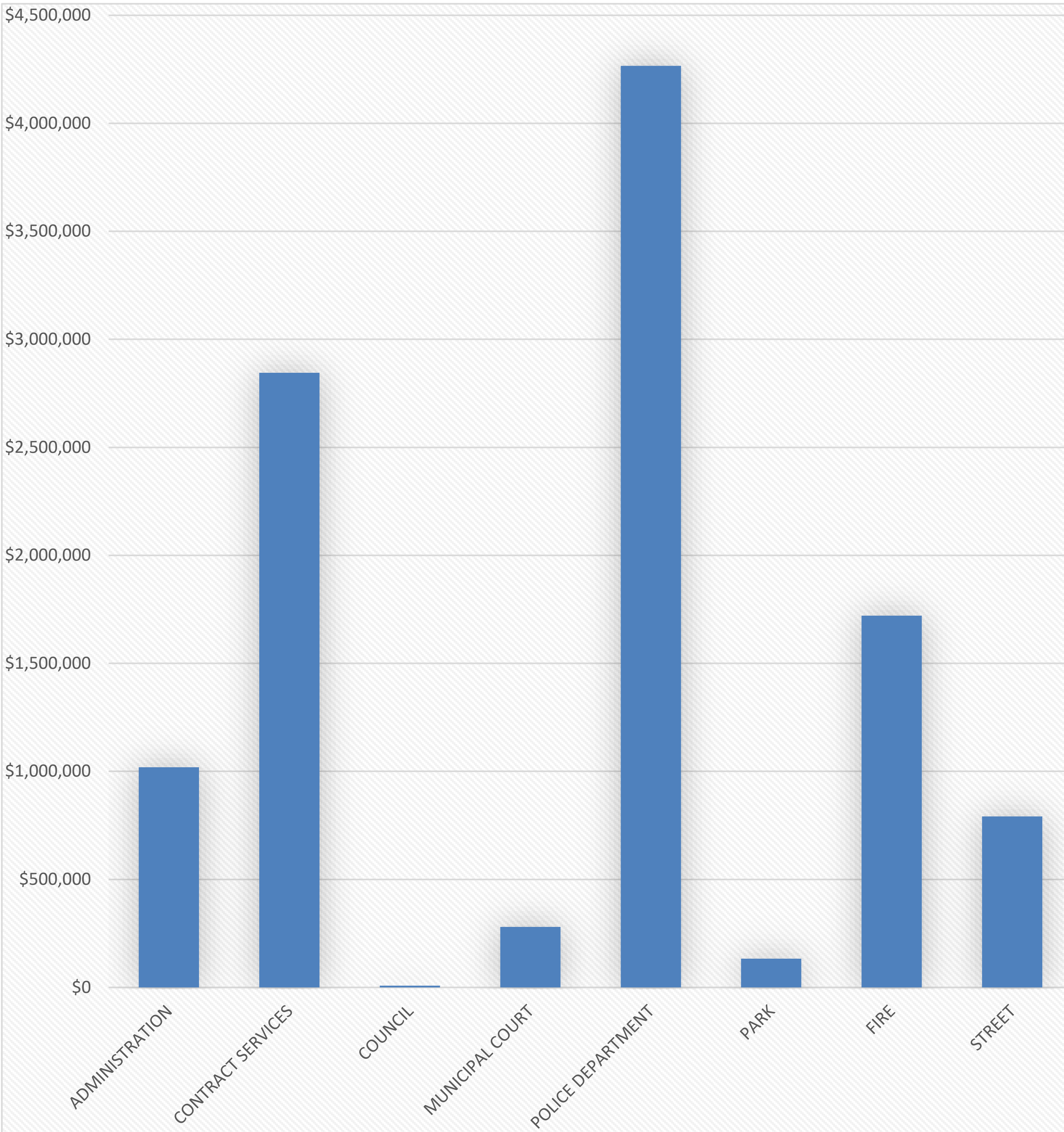
	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING UNASSIGNED FUND BALANCE	**$6,422,522**	**$7,732,973**	**$8,403,555**		**$9,913,448**	
REVENUES						
PROPERTY TAX	5,017,382	5,518,950	5,846,700	5,620,000	6,005,000	385,000
OTHER TAXES	1,944,021	2,027,967	2,068,900	1,851,000	1,955,000	104,000
FEES & CHARGES	697,329	729,177	764,200	637,399	750,150	112,751
MUNICIPAL COURT	411,479	374,257	392,300	375,400	397,351	21,951
MISCELLANEOUS REVENUE	667,101	797,866	970,400	596,300	499,500	(96,800)
OTHER AGENCIES	1,433,193	1,375,313	1,500,290	1,500,290	1,455,423	(44,867)
INTER - FUND TRANSFERS	38,097	-	-	-	-	-
TOTAL REVENUES	**$10,208,602**	**$10,823,530**	**$11,542,790**	**$10,580,389**	**$11,062,424**	**$482,035**
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	**$16,631,124**	**$18,556,503**	**$19,946,345**	**$10,580,389**	**$20,975,872**	
EXPENDITURES						
ADMINISTRATION	988,499	1,021,668	1,060,781	1,081,137	1,019,050	(62,087)
CONTRACT SERVICES	2,198,058	2,352,188	2,466,617	2,505,771	2,845,194	339,423
COUNCIL	1,763	6,400	4,700	6,900	7,500	600
MUNICIPAL COURT	271,963	283,136	283,925	311,715	279,652	(32,063)
POLICE DEPARTMENT	3,496,266	4,049,709	3,922,881	4,200,416	4,266,285	65,869
PARK	81,190	119,835	102,300	115,700	132,500	16,800
FIRE	1,404,773	1,815,113	1,637,337	1,637,337	1,720,518	83,181
STREET	455,639	504,899	554,356	721,413	791,725	70,312
TOTAL EXPENDITURES	**$8,898,151**	**$10,152,948**	**$10,032,897**	**$10,580,389**	**$11,062,424**	**$482,035**
REVENUE - EXPENDITURES	**$1,310,451**	**$670,582**	**$1,509,893**		**($0)**	**($0)**
ENDING FUND BALANCE	**$7,732,973**	**$8,403,555**	**$9,913,448**		**$9,913,448**	
25% AS REQUIRED BY FINANCIAL POLICY	**$2,224,538**	**$2,538,237**	**$2,508,224**	**$2,645,097**	**$2,765,606**	
AVAILABLE FUNDS FOR APPROPRIATION	**86.9%**	**82.8%**	**98.8%**		**89.6%**	

*** ALL CAPITAL PROJECTS WILL BE BROUGHT BACK TO COUNCIL PRIOR TO IMPLEMENTATION

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND REVENUES



CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
BY DEPARTMENT



CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES SUMMARY

OVERVIEW

The General Fund accounts for the major City departments: Council, Administration, Contract Services, Fire, Municipal Court, Park, Police Department, and Streets. The difference between the General Fund and other governmental funds is that the revenues in the General Fund are not earmarked for a specific operation or function. Instead, the funds can be used to carry out any of the general governmental functions of the City. Major expenditures from the General Fund include salaries and benefits and various operation expenditures.

EXPENDITURES	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
DEPARTMENT SUMMARY						
Administration	988,499	1,021,668	1,060,781	1,081,137	1,019,050	(62,087)
Contractual Services	2,198,058	2,352,188	2,466,617	2,505,771	2,845,194	339,423
Council	1,763	6,400	4,700	6,900	7,500	600
Municipal Court	271,963	283,136	283,925	311,715	279,652	(32,063)
Police Department	3,496,266	4,049,709	3,922,881	4,200,416	4,266,285	65,869
Park	81,190	119,835	102,300	115,700	132,500	16,800
Fire Department	1,404,773	1,815,113	1,637,337	1,637,337	1,720,518	83,181
Street	455,639	504,899	554,356	721,413	791,725	70,312
TOTAL EXPENDITURES	**$8,898,151**	**$10,152,948**	**$10,032,897**	**$10,580,389**	**$11,062,424**	**$482,035**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND REVENUE SUMMARY

OVERVIEW

The General Fund revenues account for all of the funds coming into the General Fund from a variety of sources. General Fund revenues include Property Taxes, Other Taxes, Fees & Charges, Municipal Court, Miscellaneous Revenue, Other Agencies, and Inter - Fund Transfers. These revenues flow into the General Fund because they are not designated for a specific purpose, but instead can be used for the general operations of the City.

SUMMARY	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
Property Tax	5,017,382	5,518,950	5,846,700	5,620,000	6,005,000	385,000
Other Taxes	1,944,021	2,027,967	2,068,900	1,851,000	1,955,000	104,000
Fees & Charges	697,329	729,177	764,200	637,399	750,150	112,751
Municipal Court	411,479	374,257	392,300	375,400	397,351	21,951
Miscellaneous Revenue	667,101	797,866	970,400	596,300	499,500	(96,800)
Other Agencies	1,433,193	1,375,313	1,500,290	1,500,290	1,455,423	(44,867)
Inter - Fund Transfers	38,097	-	-	-	-	-
TOTAL REVENUES	**$10,208,602**	**$10,823,530**	**$11,542,790**	**$10,580,389**	**$11,062,424**	**$482,035**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND REVENUES

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
PROPERTY TAXES								
10-01-5100	Ad Valorem - Current Year	5,041,013	5,544,764	5,819,089	5,820,000	5,600,000	5,985,000	385,000
10-01-5102	Ad Valorem - Prior Years	(45,088)	(44,569)	-	-	-	-	-
10-01-5103	Ad Valorem - Penalty & Interest	21,457	18,755	26,710	26,700	20,000	20,000	-
TOTAL PROPERTY TAXES		**$5,017,382**	**$5,518,950**	**$5,845,799**	**$5,846,700**	**$5,620,000**	**$6,005,000**	**$385,000**
OTHER TAXES								
10-01-5010	Sales Tax	1,557,995	1,686,846	1,309,569	1,735,000	1,496,000	1,600,000	104,000
10-01-5012	Franchise Fees - Electric	207,023	195,307	169,774	200,000	200,000	200,000	-
10-01-5013	Franchise Fees - Gas	54,697	46,041	38,222	49,000	50,000	50,000	-
10-01-5014	Franchise Fees - Telephone	40,786	15,796	8,001	12,500	20,000	20,000	-
10-01-5015	Franchise Fees - Cable TV	51,188	49,144	33,208	43,300	50,000	50,000	-
10-01-5016	Franchise Tax - Mixed Beverage	17,539	17,581	10,943	14,100	20,000	20,000	-
10-01-5017	Franchise Tax - Solid Waste	14,793	17,252	1,544	15,000	15,000	15,000	-
TOTAL OTHER TAXES		**$1,944,021**	**$2,027,967**	**$1,571,261**	**$2,068,900**	**$1,851,000**	**$1,955,000**	**$104,000**
FEES & CHARGES								
10-01-5201	Other Income - Bldg Permits/Insp	343,761	336,077	329,035	365,000	300,000	350,000	50,000
10-01-5202	Other Income - Permits	95	65	60	100	150	150	-
10-01-5203	Garbage Service Fees	353,473	393,035	300,058	399,100	337,249	400,000	62,751
TOTAL FEES & CHARGES		**$697,329**	**$729,177**	**$629,153**	**$764,200**	**$637,399**	**$750,150**	**$112,751**
MUNICIPAL COURT								
10-01-5310	MC - Court Fines	347,789	313,746	310,809	330,000	320,000	330,500	10,500
10-01-5311	MC - Warrant Fees	12,659	8,983	7,884	10,000	10,000	10,000	-
10-01-5312	MC - Arrest Fees	14,625	14,311	12,390	15,000	15,000	16,000	1,000
10-01-5313	MC - Administrative	17,487	18,046	14,392	15,500	15,500	16,000	500
10-01-5314	MC - Officer Fees	-	-	-	-	300	100	(200)
10-01-5316	MC - Judicial Fees	-	-	22	100	100	100	-
10-01-5317	MC - Traffic Fees	3,850	3,538	2,946	4,000	4,000	3,351	(649)
10-01-5318	MC - Child Saftety	-	-	179	200	-	-	-
10-01-5319	MC - Time Payment	-	(2)	130	200	-	-	-
10-01-5320	MC - Time Payment	121	81	92	100	-	-	-
10-01-5322	MC - Security Fee	-	39	1,055	1,000	-	-	-
10-01-5323	MC - Technology Fee	-	32	872	900	-	-	-
10-01-5324	MC - Omni Fee	948	826	1,872	2,000	500	3,000	2,500
10-01-5328	LTPDF - Prevention	13,726	14,370	12,618	13,000	10,000	18,000	8,000
10-01-5329	LMJF - Local Municipal Jury	274	287	252	300	-	300	300
TOTAL MUNICIPAL COURT		**$411,479**	**$374,257**	**$365,513**	**$392,300**	**$375,400**	**$397,351**	**$21,951**
MISCELLANEOUS REVENUE								
10-01-5401	Child Saftety Revenue	4,717	4,730	3,573	3,600	-	-	-
10-01-5406	Interest Income	516,699	627,448	377,156	512,000	460,300	390,000	(70,300)
10-01-5408	Other Income - Misc.	78,388	76,844	317,252	325,000	75,000	75,000	-
10-01-5409	Misc - Ambulance Fee	40,344	28,825	59,308	60,000	-	-	-
10-01-5412	Other Income - Insurance REI	959	8,200	29,714	29,800	9,000	-	(9,000)
10-01-5413	Credit Card Fees	25,994	25,061	25,845	30,000	25,000	25,000	-
10-01-5415	Interest Income from UF	-	26,758	9,914	10,000	27,000	9,500	(17,500)
TOTAL MISCELLANEOUS REVENUE		**$667,101**	**$797,866**	**$822,762**	**$970,400**	**$596,300**	**$499,500**	**($96,800)**
OTHER AGENCIES								
10-01-5900	METRO - Revenue Allocation	819,202	785,508	654,784	875,000	875,000	820,000	(55,000)
10-01-5901	Hillshire Village PD Contract	608,841	588,803	471,858	625,290	625,290	635,423	10,133
10-01-5903	Other Income OPIOD	5,150	1,002	-	-	-	-	-
TOTAL OTHER AGENCIES		**$1,433,193**	**$1,375,313**	**$1,126,642**	**$1,500,290**	**$1,500,290**	**$1,455,423**	**($44,867)**
INTER - FUND TRANSFERS								
10-01-5704	Transfer In - Legacy Fund	38,097	-	-	-	-	-	-
TOTAL INTER - FUND TRANSFERS		**$38,097**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL GENERAL FUND REVENUES		**$10,208,602**	**$10,823,530**	**$10,361,130**	**$11,542,790**	**$10,580,389**	**$11,062,424**	**$482,035**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND REVENUES AND EXPENDITURES
COUNCIL: DEPARTMENT 05

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
COUNCIL ALLOWANCE	1,400	6,400	3,900	3,900	3,900	-
SUPPLIES	308	-	300	1,500	1,300	(200)
MAINTENANCE	-	-	-	-	800	800
SERVICES	55	-	500	1,500	1,500	-
TOTAL EXPENDITURES	**$1,763**	**$6,400**	**$4,700**	**$6,900**	**$7,500**	**$600**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
COUNCIL: DEPARTMENT 05

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
COUNCIL ALLOWANCE								
10-05-5610	Mayor & Council Allowance	1,400	6,400	-	3,900	3,900	3,900	-
TOTAL COUNCIL ALLOWANCE		**$1,400**	**$6,400**	**$0**	**$3,900**	**$3,900**	**$3,900**	**$0**
OTHER EXPENDITURES								
SUPPLIES								
10-05-4526	Mayor & Council General Exp	308	-	-	300	1,500	1,300	(200)
TOTAL SUPPLIES		**$308**	**$0**	**$0**	**$300**	**$1,500**	**$1,300**	**($200)**
MAINTENANCE								
10-05-4605	Mayor & Council Software	-	-	-	-	-	800	800
TOTAL MAINTENANCE		**$0**	**$0**	**$0**	**$0**	**$0**	**$800**	**$800**
SERVICES								
10-05-5027	Mayor & Council Conf & Training	55	-	-	500	1,500	1,500	-
TOTAL SERVICES		**$55**	**$0**	**$0**	**$500**	**$1,500**	**$1,500**	**$0**
TOTAL OTHER EXPENDITURES		**$363**	**$0**	**$0**	**$800**	**$3,000**	**$3,600**	**$600**
TOTAL DEPARTMENT EXPENDITURES		**$1,763**	**$6,400**	**$0**	**$4,700**	**$6,900**	**$7,500**	**$600**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
ADMINISTRATION: DEPARTMENT 10

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET
City Administrator	0.5	0.5	0.5
Assistant to the City Administrator	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0
City Treasurer / Finance Director	1.0	1.0	1.0
Assistant City Treasurer/HR Asst Finance Director	1.0	1.0	1.0
Administrative Services Coordinator - Utilities	0.3	0.3	0.3
Development Services Manager	1.0	1.0	1.0
TOTAL FTE	**5.8**	**5.8**	**5.8**

Note: City Administrator salary is split 50/50 between General Fund Administration and Utilities Fund Administration. Administrative Services Coordinator - Utilities salary is split 30/70 between General Fund Administration and Utilities Fund Administration.

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 10

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SALARY & BENEFITS	737,142	792,766	823,100	816,056	799,950	-16,106
SUPPLIES	31,028	35,003	31,900	33,200	33,100	(100)
MAINTENANCE	6,765	1,868	4,500	7,000	7,000	-
SERVICES	25,040	33,697	26,700	30,500	30,500	-
PROFESSIONAL SERVICES	179,943	149,753	166,000	185,800	140,000	(45,800)
INTERFUND - ACTIVITY	8,581	8,581	8,581	8,581	8,500	(81)
TOTAL EXPENDITURES	**$988,499**	**$1,021,668**	**$1,060,781**	**$1,081,137**	**$1,019,050**	**($62,087)**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 10

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
10-10-4010	SALARIES EXEMPT REGULAR	474,923	559,121	451,430	562,800	495,000	610,000	115,000
10-10-4011	SALARIES NON EXEMPT REGULAR	89,402	72,822	64,417	82,500	100,000	17,000	(83,000)
10-10-4014	LONGEVITY	1,082	955	824	1,200	1,680	1,300	(380)
10-10-4015	CERTIFICATION PAY	3,370	4,682	3,479	4,300	4,590	3,450	(1,140)
10-10-4016	457-PLAN	28,929	18,497	5,748	32,500	32,500	21,000	(11,500)
10-10-4020	CAR ALLOWANCE	2,094	7,746	10,125	13,500	12,000	6,800	(5,200)
10-10-4030	SALARIES OVERTIME	704	1,039	225	300	4,500	1,000	(3,500)
10-10-4100	BEN-HEALTH INSURANCE	83,293	73,914	50,816	70,400	105,786	84,500	(21,286)
10-10-4110	BEN-T.M.R.S.	43,500	41,825	33,390	43,000	50,000	42,000	(8,000)
10-10-4120	FICA/MEDICADE TAX	8,156	9,894	7,704	10,700	8,600	10,500	1,900
10-10-4130	WORKERS COMP	1,614	1,397	1,343	1,400	1,400	1,400	-
10-10-4140	UNEMPLOYMENT INS	75	874	441	500	-	1,000	1,000
TOTAL SALARY & BENEFITS		**$737,142**	**$792,766**	**$629,942**	**$823,100**	**$816,056**	**$799,950**	**($16,106)**
OTHER EXPENDITURES								
SUPPLIES								
10-10-4505	FUEL	-	-	366	400	500	500	-
10-10-4520	DUES & SUBSCRIPTIONS	10,006	7,784	4,021	7,800	8,200	8,200	-
10-10-4521	PRINTING COSTS	223	446	2,117	2,500	1,500	1,500	-
10-10-4525	OFFICE SUPPLIES	5,536	7,473	3,237	6,000	7,500	7,500	
10-10-4526	GENERAL EXPENSES	15,263	19,300	14,005	15,000	15,000	4,500	(10,500)
10-10-4528	HOLIDAY/ EMPLOYEE APP	-	-	-	200	500	6,400	5,900
10-10-4530	COUNCIL MEETINGS	-	-	-	-	-	2,000	2,000
10-10-4540	HUMAN RESOURCES	-	-	-	-	-	2,500	2,500
TOTAL SUPPLIES		**$31,028**	**$35,003**	**$23,746**	**$31,900**	**$33,200**	**$33,100**	**(100)**
MAINTENANCE								
10-10-4600	AUTO EXPENSE-M&R	600	17	-	-	1,500	1,500	-
10-10-4604	COMPUTER COST-HARDWARE	2,286	37	794	1,500	2,500	2,500	-
10-10-4606	OFFICE EQUIP	2,971	1,814	2,399	3,000	3,000	3,000	-
TOTAL MAINTENANCE		**$6,765**	**$1,868**	**$3,193**	**$4,500**	**$7,000**	**$7,000**	**$0**
SERVICES								
10-10-5027	TRAVEL & TUITION	17,771	33,697	19,996	25,000	28,000	28,000	-
10-10-5031	MEDICAL TESTING & TREAT	-	-	155	300	500	500	-
10-10-5032	RECRUITING BONUS	2,000	-	-	-	2,000	2,000	-
10-10-5035	BAD DEBT	5,269	-	-	-	-	-	-
10-10-5040	REFUNDS PERMITS	-	-	1,325	1,400	-	-	-
TOTAL SERVICES		**$25,040**	**$33,697**	**$21,476**	**$26,700**	**$30,500**	**$30,500**	**$0**
PROFESSIONAL SERVICES								
10-10-5500	BUILDING INSPECTION	61,285	63,350	56,739	78,000	65,000	65,000	-
10-10-5506	DRAINAGE	65,178	65,619	44,310	60,000	65,000	45,000	(20,000)
10-10-5507	MISC	19,800	5,609	758	5,000	20,000	10,000	(10,000)
10-10-5509	CONSULTANT	33,680	15,175	15,653	23,000	35,800	20,000	(15,800)
TOTAL PROFESSIONAL SERVICES		**$179,943**	**$149,753**	**$117,460**	**$166,000**	**$185,800**	**$140,000**	**($45,800)**
INTERFUND - ACTIVITY								
10-10-9100	GF ADMIN CAPITAL RF	8,581	8,581	8,581	8,581	8,581	8,500	(81)
TOTAL INTERFUND - ACTIVITY		**$8,581**	**$8,581**	**$8,581**	**$8,581**	**$8,581**	**$8,500**	**($81)**
TOTAL OTHER EXPENDITURES		**$251,357**	**$228,902**	**$174,456**	**$237,681**	**$265,081**	**$219,100**	**($45,981)**
TOTAL DEPARTMENT EXPENDITURES		**$988,499**	**$1,021,668**	**$804,398**	**$1,060,781**	**$1,081,137**	**$1,019,050**	**($62,087)**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
CONTRACTUAL SERVICES: DEPARTMENT 11

EXPENDITURE SUMMARY	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SUPPLIES	4,061	97,505	8,000	11,000	9,000	(2,000)
MAINTENANCE	161,486	137,430	121,500	129,000	175,300	46,300
SERVICES	561,492	698,904	680,282	663,036	719,530	56,494
PROFESSIONAL SERVICES	159,429	117,896	102,700	148,600	122,700	(25,900)
INTERFUND - ACTIVITY	1,311,590	1,300,453	1,554,135	1,554,135	1,818,664	264,529
TOTAL EXPENDITURES	**$2,198,058**	**$2,352,188**	**$2,466,617**	**$2,505,771**	**$2,845,194**	**$339,423**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
CONTRACTUAL SERVICES: DEPARTMENT 11

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ DECREASE
SUPPLIES								
10-11-4524	EMERGENCY MANAGEMENT EXP	-	93,919	3,528	4,000	4,000	4,000	-
10-11-4526	PUBLIC RELATION	-	253	-	500	1,000	1,000	-
10-11-4527	POSTAGE	4,061	3,333	2,064	3,500	6,000	4,000	(2,000)
TOTAL SUPPLIES		**$4,061**	**$97,505**	**$5,592**	**$8,000**	**$11,000**	**$9,000**	**($2,000)**
MAINTENANCE								
10-11-4601	MACHINERY & EQUIP MAINT	10,095	10,328	2,421	5,000	10,000	10,000	-
10-11-4602	CITY HALL BLDG MAINT	26,575	20,897	12,071	15,000	22,000	22,000	-
10-11-4603	CITY HALL JANITORAL & CLNING	18,211	19,250	13,039	19,500	25,000	20,000	(5,000)
10-11-4605	COMPUTER COST - SOFTWARE	106,605	86,955	73,855	82,000	72,000	123,300	51,300
TOTAL MAINTENANCE		**$161,486**	**$137,430**	**$101,386**	**$121,500**	**$129,000**	**$175,300**	**$46,300**
SERVICES								
10-11-5600	COMPUTER SERV & MAINT	68,699	78,573	59,473	79,000	75,000	80,000	5,000
10-11-5621	GARBAGE CONTRACT	286,423	406,116	279,300	369,300	355,000	390,000	35,000
10-11-5627	UTILTIES CITY HALL- ELEC/GAS	30,615	35,257	30,792	38,000	25,000	40,000	15,000
10-11-5630	UTILTIES-COMMUNICATIONS	26,919	25,208	17,454	25,000	28,000	28,000	-
10-11-6000	INSURANCE - LIABILITY	23,732	25,167	23,505	23,505	23,505	24,000	495
10-11-6001	INSURANCE - PROPERTY	53,285	64,059	70,000	73,221	73,221	80,530	7,309
10-11-6002	INSURANCE - SURETY BONDS	660	-	-	500	500	500	-
10-11-6003	INSURANCE - VEHICLE	37,869	41,688	50,658	50,658	50,658	51,500	842
10-11-6011	LEGAL NOTICES	16,214	22,836	21,098	21,098	21,098	25,000	3,902
10-11-6228	ECONOMIC INCENTIVE PAYMENTS	17,076	-	-	-	11,054	-	(11,054)
TOTAL SERVICES		**$561,492**	**$698,904**	**$552,280**	**$680,282**	**$663,036**	**$719,530**	**$56,494**
PROFESSIONAL SERVICES								
10-11-5501	RECORDS STORAGE	827	893	1,006	1,400	1,500	1,500	-
10-11-5502	PROFESSIONAL FEES - AUDIT	59,916	16,200	16,500	16,500	17,000	18,000	1,000
10-11-5503	PROFESSIONAL FEES - LEGAL	47,798	35,747	18,076	33,100	70,000	50,000	(20,000)
10-11-5504	TAX ASSESSING & COLLECTING	7,700	7,700	7,700	7,700	7,700	7,700	-
10-11-5505	HARRIS CTY APPRAISAL DIST	43,188	57,306	35,749	44,000	44,000	45,000	1,000
10-11-5511	BANK SERVICE	-	50	-	-	8,400	500	(7,900)
TOTAL PROFESSIONAL SERVICES		**$159,429**	**$117,896**	**$79,031**	**$102,700**	**$148,600**	**$122,700**	**($25,900)**
INTERFUND - ACTIVITY								
10-11-9000	TRANSFER TO CIP	316,496	325,990	582,822	582,822	582,822	778,848	196,026
10-11-9001	TRANSFER TO DEBT SERVICE	995,094	974,463	971,313	971,313	971,313	1,039,816	68,503
TOTAL INTERFUND - ACTVITY		**$1,311,590**	**$1,300,453**	**$1,554,135**	**$1,554,135**	**$1,554,135**	**$1,818,664**	**$264,529**
TOTAL OTHER EXPENDITURES		**$2,198,058**	**$2,352,188**	**$2,292,424**	**$2,466,617**	**$2,505,771**	**$2,845,194**	**($339,423)**
TOTAL DEPARTMENT EXPENDITURES		**$2,198,058**	**$2,352,188**	**$2,292,424**	**$2,466,617**	**$2,505,771**	**$2,845,194**	**$339,423**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT: DEPARTMENT 20

EXPENDITURE SUMMARY	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SERVICES	1,404,773	1,815,113	1,637,337	1,637,337	1,720,518	83,181
TOTAL EXPENDITURES	**$1,404,773**	**$1,815,113**	**$1,637,337**	**$1,637,337**	**$1,720,518**	**$83,181**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT: DEPARTMENT 20

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SERVICES								-
10-20-5628	Fire Department Contribution	1,404,773	1,815,113	1,088,259	1,637,337	1,637,337	1,720,518	83,181
TOTAL SERVICES		**$1,404,773**	**$1,815,113**	**$1,088,259**	**$1,637,337**	**$1,637,337**	**$1,720,518**	**$83,181**
TOTAL OTHER EXPENDITURES		**$1,404,773**	**$1,815,113**	**$1,088,259**	**$1,637,337**	**$1,637,337**	**$1,720,518**	**$83,181**
TOTAL DEPARTMENT EXPENDITURES		**$1,404,773**	**$1,815,113**	**$1,088,259**	**$1,637,337**	**$1,637,337**	**$1,720,518**	**$83,181**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
MUNICIPAL COURT: DEPARTMENT 30

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ADOPTEED BUDGET	FY 25-26 PROPOSED BUDGET
Court Administrator	1.0	1.0	1.0
Administrative Services Coordinator - Courts	1.0	1.0	1.0
TOTAL FTE	**2.0**	**2.0**	**2.0**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT 30

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SALARY & BENEFITS	150,958	152,392	152,825	168,915	164,552	(4,363)
SUPPLIES	3,046	5,103	3,000	3,100	3,700	600
MAINTENANCE	230	2,400	500	4,900	4,400	(500)
SERVICES	117,729	123,241	127,600	134,800	107,000	(27,800)
TOTAL EXPENDITURES	**$271,963**	**$283,136**	**$283,925**	**$311,715**	**$279,652**	**($32,063)**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT 30

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
10-30-4010	SALARIES EXEMPT REGULAR	62,731	65,340	51,719	67,300	67,350	70,000	2,650
10-30-4011	SALARIES NON EXEMPT REGULAR	49,651	51,636	39,794	52,300	53,920	55,640	1,720
10-30-4014	LONGEVITY	36	137	102	140	105	212	107
10-30-4015	CERTIFICATION PAY	756	763	1,646	2,650	3,150	3,400	250
10-30-4016	457-PLAN	2,254	2,322	-	2,256	2,256	2,500	244
10-30-4100	BEN-HEALTH INSURANCE	26,026	22,341	13,882	18,400	32,500	22,100	(10,400)
10-30-4110	BEN-T.M.R.S.	7,444	7,605	5,860	7,580	7,580	8,200	620
10-30-4120	FICA/MEDICADE TAX	1,603	1,640	1,334	1,700	1,700	1,900	200
10-30-4130	WORKERS COMP	432	374	359	359	354	400	46
10-30-4140	UNEMPLOYMENT INS	25	234	140	140	-	200	200
TOTAL SALARY & BENEFITS		**$150,958**	**$152,392**	**$114,836**	**$152,825**	**$168,915**	**$164,552**	**-$4,363**
OTHER EXPENDITURES								
SUPPLIES								
10-30-4506	GENERAL EXPENSE ALLOWANCE	1,800	3,800	1,505	1,900	1,800	2,400	600
10-30-4520	DUES & SUBSCRIPTIONS	322	663	347	600	800	800	-
10-30-4526	GENERAL EXPENSE	465	640	376	500	500	500	-
TOTAL SUPPLIES		**$3,046**	**$5,103**	**$2,228**	**$3,000**	**$3,100**	**$3,700**	**$600**
MAINTENANCE								
10-30-4606	OFFICE EQUIP MAINT & REPAIR	230	2,400	-	500	4,900	4,400	(500)
TOTAL MANITENANCE		**$230**	**$2,400**	**$0**	**$500**	**$4,900**	**$4,400**	**($500)**
SERVICES								
10-30-5027	MUNICIPAL COURT-TRAINING	3,216	1,956	650	1,200	3,000	3,000	-
10-30-5031	EMPLOYEE MEDICAL TESTING	-	-	-	-	200	-	(200)
10-30-5610	MC FEES-JUDGE	25,850	25,340	16,850	23,850	35,000	34,000	(1,000)
10-30-5611	MC FEES-PROSECUTOR	30,225	30,875	20,150	27,050	38,900	14,300	(24,600)
10-30-5614	MC FEES-WARRANT	2,838	1,989	1,677	2,200	2,700	2,700	-
10-30-5618	MC INTERPRETER	14,721	15,928	11,893	17,100	20,000	18,000	(2,000)
10-30-6012	CREDIT CARD FEES	40,879	47,153	42,651	56,200	35,000	35,000	-
TOTAL SERVICES		**$117,729**	**$123,241**	**$93,871**	**$127,600**	**$134,800**	**$107,000**	**($27,800)**
TOTAL OTHER EXPENDITURES		**$121,005**	**$130,744**	**$96,099**	**$131,100**	**$142,800**	**$115,100**	**($27,700)**
TOTAL DEPARTMENT EXPENDITURES		**$271,963**	**$283,136**	**$210,935**	**$283,925**	**$311,715**	**$279,652**	**($32,063)**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARK DEPARTMENT: DEPARTMENT 35

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SUPPLIES	3,427	9,456	22,500	22,200	26,000	3,800
MAINTENANCE	19,162	33,969	19,800	33,500	34,500	1,000
SERVICES	-	-	-	-	2,000	2,000
PROFESSIONAL SERVICES	58,601	54,112	60,000	60,000	60,000	-
CAPITAL OUTLAY	-	22,298	-	-	10,000	10,000
TOTAL EXPENDITURES	**$81,190**	**$119,835**	**$102,300**	**$115,700**	**$132,500**	**$16,800**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARK DEPARTMENT: DEPARTMENT 35

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SUPPLIES								
10-35-4510	PARK-COMMUNITY EVENTS	2,000	8,012	18,685	21,000	21,000	25,000	4,000
10-35-4526	GENERAL EXPENSES	1,427	1,444	1,355	1,500	1,200	1,000	(200)
TOTAL SUPPLIES		**$3,427**	**$9,456**	**$20,040**	**$22,500**	**$22,200**	**$26,000**	**$3,800**
MAINTENANCE								
10-35-4611	PARK MAINT - MATERIALS	13,022	21,842	5,376	12,000	20,000	20,000	-
10-35-4612	GS/COMMUNITY ENHANCEMENT	118	6,527	743	2,000	7,000	1,000	(6,000)
10-35-4614	HOLIDAY DECORATION	5,600	5,600	5,600	5,600	6,000	13,000	7,000
10-35-4615	PARK MAINT- SUPPLIES	422	-	-	200	500	500	-
TOTAL MAINTENANCE		**$19,162**	**$33,969**	**$11,719**	**$19,800**	**$33,500**	**$34,500**	**$1,000**
SERVICES								
10-35-5627	UTILITIES PARK- ELECTRIC	-	-	-	-	-	2,000	2,000
TOTAL SERVICES		**$0**	**$0**	**$0**	**$0**	**$0**	**$2,000**	**$2,000**
PROFESSIONAL SERVICES								
10-35-5511	MOWING & LANDSCAPING	58,601	54,112	45,950	60,000	60,000	60,000	-
TOTAL PROFESSIONAL SERVICES		**$58,601**	**$54,112**	**$45,950**	**$60,000**	**$60,000**	**$60,000**	**$0**
CAPITAL OUTLAY								
10-35-7002	CAPITAL-MATERIALS & EQUIP	-	22,298	-	-	-	-	-
10-35-7003	CAPITAL EQUIPMENT - NON-CAP	-	-	-	-	-	10,000	10,000
TOTAL CAPITAL OUTLAY		**$0**	**$22,298**	**$0**	**$0**	**$0**	**$10,000**	**$10,000**
TOTAL OTHER EXPENDITURES		**$81,190**	**$119,835**	**$77,709**	**$102,300**	**$115,700**	**$132,500**	**$16,800**
TOTAL DEPARTMENT EXPENDITURES		**$81,190**	**$119,835**	**$77,709**	**$102,300**	**$115,700**	**$132,500**	**$16,800**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 40

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET
Chief of Police	1.0	1.0	1.0
Assistant Chief of Police	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0
Sergeants	5.0	5.0	5.0
Patrol Officers	11.0	11.0	11.0
Administrative Assistant	1.0	1.0	1.0
Dispatch Supvervisor	1.0	1.0	1.0
Dispatcher	4.5	4.5	4.5
TOTAL FTE	**26.5**	**26.5**	**26.5**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 40

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SALARY & BENEFITS	2,760,276	2,895,358	2,963,000	3,186,435	3,210,400	23,965
SUPPLIES	150,548	140,752	127,100	143,000	141,500	(1,500)
MAINTENANCE	222,266	406,289	424,990	408,690	468,785	60,095
SERVICES	170,940	182,543	167,100	169,600	179,600	10,000
CAPITAL OUTLAY	154,545	387,076	203,000	255,000	12,000	(243,000)
INTERFUND - ACTIVITY	37,691	37,691	37,691	37,691	254,000	216,309
TOTAL EXPENDITURES	**$3,496,266**	**$4,049,709**	**$3,922,881**	**$4,200,416**	**$4,266,285**	**$65,869**

CITY OF SPRING VALLEY VILLAGE
FY 2025- 2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 40

ACCOUNT	ACOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ DECREASE
SALARY & BENEFITS								
10-40-4010	SALARIES EXEMPT REGULAR	148,467	180,338	131,193	170,900	425,000	438,000	13,000
10-40-4011	SALARIES NON EXEMPT REGULAR	1,786,490	1,928,916	1,537,231	2,012,100	1,741,668	1,866,500	124,832
10-40-4014	LONGEVITY	5,478	6,378	5,240	6,500	6,500	9,000	2,500
10-40-4015	CERTIFICATION PAY	37,387	69,097	52,525	66,500	66,500	80,000	13,500
10-40-4016	457-PLAN	36,055	38,084	-	43,000	43,000	47,000	4,000
10-40-4023	ON-CALL	5,200	5,243	6,300	9,100	10,400	10,400	-
10-40-4024	FTO ALLOWANCE	1,800	915	2,500	3,200	13,360	6,000	(7,360)
10-40-4030	SALARIES OVERTIME	130,952	101,801	91,752	105,300	140,000	140,000	-
10-40-4100	BEN-HEALTH INSURANCE	385,263	337,170	244,106	311,200	493,238	373,500	(119,738)
10-40-4110	BEN-T.M.R.S.	138,625	148,639	114,965	154,100	156,196	150,000	(6,196)
10-40-4120	FICA/MEDICADE TAX	29,644	32,411	25,461	34,500	42,000	40,000	(2,000)
10-40-4130	WORKERS COMP	54,663	43,375	44,556	44,600	41,073	45,000	3,927
10-40-4140	UNEMPLOYMENT INS	252	2,991	1,945	2,000	7,500	5,000	
TOTAL SALARY & BENEFITS		**$2,760,276**	**$2,895,358**	**$2,257,774**	**$2,963,000**	**$3,186,435**	**$3,210,400**	**$23,965**
OTHER EXPENDITURES								
SUPPLIES								
10-40-4505	FUEL	99,377	79,358	58,980	78,500	82,000	80,000	(2,000)
10-40-4508	PD-CRIME CONTROL SUPPLIES	10,179	11,553	6,612	9,600	11,500	12,500	1,000
10-40-4511	PD-UNIFORMS	20,124	20,043	8,845	20,000	20,000	20,000	-
10-40-4520	DUES & SUBSCRIPTIONS	2,085	2,035	4,842	6,000	3,500	3,000	(500)
10-40-4521	PRINTING COSTS	2,239	1,808	441	1,000	3,000	3,000	-
10-40-4524	DISASTER EXPENSES	1,199	3,211	-	1,000	5,000	5,000	-
10-40-4525	OFFICE SUPPLIES	4,520	10,274	2,612	5,000	10,000	10,000	-
10-40-4526	GENERAL EXPENSES	10,825	12,470	3,852	6,000	8,000	8,000	-
TOTAL SUPPLIES		**$150,548**	**$140,752**	**$86,184**	**$127,100**	**$143,000**	**$141,500**	**($1,500)**
MAINTENANCE								
10-40-4600	AUTO EXPENSES-MAINT & REPAIR	59,235	79,367	62,635	80,000	85,000	65,000	(20,000)
10-40-4601	AUTO EXPENSE - AUTO COLLISION	-	805	28,318	30,000	3,000	3,000	
10-40-4602	MACH & EQUIP-MAINT & REPAIRS	1,255	125	1,156	1,500	2,000	2,000	
10-40-4603	JANITORIAL & CLEANING	18,005	16,850	11,897	17,500	24,000	24,000	-
10-40-4604	COMPUTER COST-HARDWARE	8,866	18,169	22,352	23,500	23,500	41,685	18,185
10-40-4605	COMPUTER COST-SOFTWARE	64,036	52,196	56,235	56,500	56,500	118,400	61,900
10-40-4606	OFFICE EQUIP. & REPAIRS	5,797	7,736	6,258	7,800	10,000	10,000	-
10-40-4607	BUILDING MAINTENANCE	10,297	24,209	34,425	38,000	30,000	30,000	-
10-40-4620	PD-RADIO & RADAR REPAIRS	35,924	27,370	52,054	70,000	74,500	74,500	-
10-40-4621	LEASE CONTRACTS	18,851	179,462	98,728	100,190	100,190	100,200	10
TOTAL MAINTENANCE		**$222,266**	**$406,289**	**$374,058**	**$424,990**	**$408,690**	**$468,785**	**$60,095**
SERVICES								
10-40-5027	PD-TRAINING	45,340	45,984	33,201	40,000	40,000	45,000	5,000
10-40-5029	PD-ANIMAL CONTROL	-	-	-	-	1,000	1,000	-
10-40-5031	EMPLOYEE MEDICAL TESTING	820	-	280	500	4,000	4,000	-
10-40-5032	RECRUITING BONUS	4,000	5,000	-	-	2,000	7,000	5,000
10-40-5600	COMPUTER SERVICE & MAINT	67,850	84,278	63,592	81,000	77,000	77,000	-
10-40-5630	UTILITIES - COMMUNICATIONS	52,930	47,281	39,602	45,600	45,600	45,600	-
TOTAL SERVICES		**$170,940**	**$182,543**	**$136,675**	**$167,100**	**$169,600**	**$179,600**	**$10,000**
CAPITAL OUTLAY								
10-40-7001	PD - PP&E	40,732	1,230	2,460	3,000	5,000	12,000	7,000
10-40-7002	CAPITAL - MATERIALS & EQUIP	113,813	385,846	128,231	200,000	250,000	-	(250,000)
TOTAL CAPITAL OUTLAY		**$154,545**	**$387,076**	**$130,691**	**$203,000**	**$255,000**	**$12,000**	**($243,000)**
INTERFUND - ACTIVITY								
10-40-9100	PD - CAPITAL REPLACEMENT	37691	37,691	37,691	37,691	37,691	254,000	216,309
TOTAL INTERFUND ACTIVITY		**$37,691**	**$37,691**	**$37,691**	**$37,691**	**$37,691**	**$254,000**	**$216,309**
TOTAL OTHER EXPENDITURES		**$735,990**	**$1,154,351**	**$765,299**	**$959,881**	**$1,013,981**	**$1,055,885**	**$41,904**
TOTAL		**$3,496,266**	**$4,049,709**	**$3,023,073**	**$3,922,881**	**$4,200,416**	**$4,266,285**	**$65,869**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
STREET DEPARTMENT: DEPARTMENT 50

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET
Public Works Director	0.5	0.5	0.5
Public Works Superintendent - Streets	1.0	1.0	1.0
Heavy Equipment Operator/Crew Leader	1.0	1.0	1.0
Heavy Equipment Operator	1.0	1.0	1.0
Maintenance Worker	1.0	1.0	1.0
TOTAL FTE	**4.5**	**4.5**	**4.5**

Note: Public Works Director salary is split 50/50 between General Fund Street Department and Utilities Fund Administration.

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
STREET DEPARTMENT: DEPARTMENT 50

	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURES						
SALARY & BENEFITS	223,700	228,157	263,100	375,057	435,825	60,768
SUPPLIES	31,173	14,726	26,900	31,200	31,200	-
MAINTENANCE	12,929	45,291	33,000	76,500	84,000	7,500
SERVICES	103,596	113,009	118,100	94,000	91,000	(3,000)
PROFESSIONAL SERVICES	65,585	85,060	94,600	126,000	131,000	5,000
INTERFUND - ACTIVITY	18,656	18,656	18,656	18,656	18,700	44
TOTAL EXPENDITURES	**$455,639**	**$504,899**	**$554,356**	**$721,413**	**$791,725**	**$70,312**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
STREET DEPARTMENT: DEPARTMENT 50

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
10-50-4010	SALARIES EXEMPT REGULAR	44,261	50,426	43,469	56,400	52,000	66,000	14,000
10-50-4011	SALARIES NON EXEMPT REGULAR	102,166	103,210	83,773	131,600	220,500	275,000	54,500
10-50-4014	LONGEVITY	1,306	1,373	1,533	2,600	1,752	4,300	2,548
10-50-4015	CERTIFICATION PAY	388	2,282	976	1,350	2,330	750	(1,580)
10-50-4016	457-PLAN	2,581	2,500	-	3,800	3,800	7,100	3,300
10-50-4030	SALARIES OVERTIME	9,084	12,603	6,933	10,700	7,000	7,000	-
10-50-4100	BEN-HEALTH INSURANCE	48,142	39,200	25,270	37,900	66,500	45,500	(21,000)
10-50-4110	BEN-T.M.R.S.	10,247	11,064	8,570	12,800	14,000	23,000	9,000
10-50-4120	FICA/MEDICADE TAX	2,005	2,241	1,835	2,750	3,500	3,500	-
10-50-4130	WORKERS COMP	3,493	3,024	43	3,000	3,000	3,000	-
10-50-4140	UNEMPLOYMENT INS	27	234	126	200	675	675	-
TOTAL SALARY & BENEFITS		**$223,700**	**$228,157**	**$172,528**	**$263,100**	**$375,057**	**$435,825**	**$60,768**
OTHER EXPENDITURES								
SUPPLIES								
10-50-4505	FUEL	6,697	6,629	6,646	7,700	7,700	7,700	-
10-50-4511	UNIFORMS	2,232	1,935	1,090	1,900	3,000	3,000	-
10-50-4520	DUES & SUBSCRIPTIONS	-	-	375	500	500	500	-
10-50-4526	GENERAL EXPENSES	1,040	1,074	38	800	2,000	2,000	-
10-50-4528	TOOLS, EQUIPMENT	5,735	188	136	1,000	3,000	3,000	-
10-50-4529	STREET - MATERIAL & SUPPLIES	15,469	4,900	12,390	15,000	15,000	15,000	-
SUBTOTAL SUPPLIES		**$31,173**	**$14,726**	**$20,675**	**$26,900**	**$31,200**	**$31,200**	**$0**
MAINTENANCE								
10-50-4600	AUTO EXP-MAINT & REPAIR	1,361	7,319	3,685	5,500	7,500	9,000	1,500
10-50-4608	EQUIPMENT RENTAL	-	262	-	1,200	5,000	5,000	-
10-50-4609	STREET SYSTEM	98	16,172	-	5,000	24,000	30,000	6,000
10-50-4630	TRAFFIC CONTROL	5,948	6,691	9,040	11,300	10,000	10,000	-
10-50-4631	STREET MATERIALS & SUPPLIES	5,522	14,847	-	10,000	30,000	30,000	-
SUBTOTAL MAINTENANCE		**$12,929**	**$45,291**	**$12,725**	**$33,000**	**$76,500**	**$84,000**	**$7,500**
SERVICES								
10-50-5027	TRAVEL & TUITION	775	1,093	-	-	3,000	-	(3,000)
10-50-5620	NUISANCE CONTROL	3,773	5,747	4,083	6,000	6,000	6,000	-
10-50-5625	UTILITIES-ST & TRAFFIC LIGHTS	99,048	106,169	91,621	112,100	85,000	85,000	-
TOTAL SERVICES		**$103,596**	**$113,009**	**$95,704**	**$118,100**	**$94,000**	**$91,000**	**($3,000)**
PROFESSIONAL SERVICES								
10-50-5501	STREET SWEEPING	1,000	-	-	2,000	6,000	6,000	-
10-50-5506	PROF FEES - ENGINEERING	4,267	30,791	37,120	45,000	45,000	50,000	5,000
10-50-5511	ROW - MOWING & MAINT	60,318	54,269	40,335	47,600	75,000	75,000	-
TOTAL PROFESSIONAL SERVICES		**$65,585**	**$85,060**	**$77,455**	**$94,600**	**$126,000**	**$131,000**	**$5,000**
INTERFUND - ACTIVITY								
10-50-9100	STREETS CAPITAL RF	18,656	18,656	18,656	18,656	18,656	18,700	44
TOTAL INTERFUND - ACTIVITY		**$18,656**	**$18,656**	**$18,656**	**$18,656**	**$18,656**	**$18,700**	**44**
TOTAL OTHER EXPENDITURES		**$231,939**	**$276,742**	**$225,215**	**$291,256**	**$346,356**	**$355,900**	**$9,544**
DEPARTMENT TOTAL		**$455,639**	**$504,899**	**$397,743**	**$554,356**	**$721,413**	**$791,725**	**$70,312**

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SPRING VALLEY

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 BUDGET
CAPITAL REPLACEMENT FUND: FUND 15

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$1,322,420**	**$1,552,245**	**$1,470,989**	**$1,470,989**		**$1,140,735**	
REVENUE								
15-01-5406	INTEREST INCOME	56,558	69,778	43,894	56,500	35,000	35,000	-
15-01-5414	SALE OF CAPITAL ASSETS	74,647	-	30,596	30,600	-	-	-
TOTAL REVENUE		**$131,205**	**$69,778**	**$74,490**	**$87,100**	**$35,000**	**$35,000**	**$0**
TRANSFERS								
15-01-5710	ADMINISTRATION	8,581	8,581	8,581	8,581	8,581	8,500	(81)
15-01-5740	POLICE	37,691	37,691	37,691	37,691	37,691	254,000	216,309
15-01-5750	STREET	18,656	18,656	18,656	18,656	18,656	18,700	44
15-01-5760	WATER	94,835	94,835	94,835	94,835	94,835	95,000	165
15-01-5761	UTILITY ADMIN	12,451	12,451	12,451	12,451	12,451	12,500	49
15-01-5770	WASTEWATER	5,432	5,432	5,432	5,432	5,432	5,500	68
TOTAL TRANSFERS		**$177,646**	**$177,646**	**$177,646**	**$177,646**	**$177,646**	**$394,200**	**$216,554**
TOTAL REVENUE & TRANSFERS		**$308,851**	**$247,424**	**$252,136**	**$264,746**	**$212,646**	**$429,200**	**$216,554**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$1,631,271**	**$1,799,669**	**$1,723,125**	**$1,735,735**	**$212,646**	**$1,569,935**	
EXPENDITURES								
CAPITAL OUTLAY								
15-10-7000	GF VEHICLES	60,158	51,189	192,741	200,000	200,000	224,249	24,249
15-10-7001	EQUIPMENT	18,868	157,162	290,084	300,000	135,000	-	(135,000)
15-10-7002	CONSTRUCTION	-	120,329	-	30,000	100,000	-	(100,000)
15-10-7003	IT INFRASTRUCTURE/EQUIP	-	-	25,609	65,000	97,000	160,000	63,000
15-20-7001	UF EQUIPMENT	-	-	-	-	-	50,000	50,000
TOTAL CAPITAL OUTLAY		**$79,026**	**$328,680**	**$508,434**	**$595,000**	**$532,000**	**$434,249**	**(97,751)**
TOTAL EXPENDITURES		**$79,026**	**$328,680**	**$508,434**	**$595,000**	**$532,000**	**$434,249**	**($97,751)**
ENDING FUND BALNCE		**$1,552,245**	**$1,470,989**	**$1,214,691**	**$1,140,735**		**$1,135,686**	

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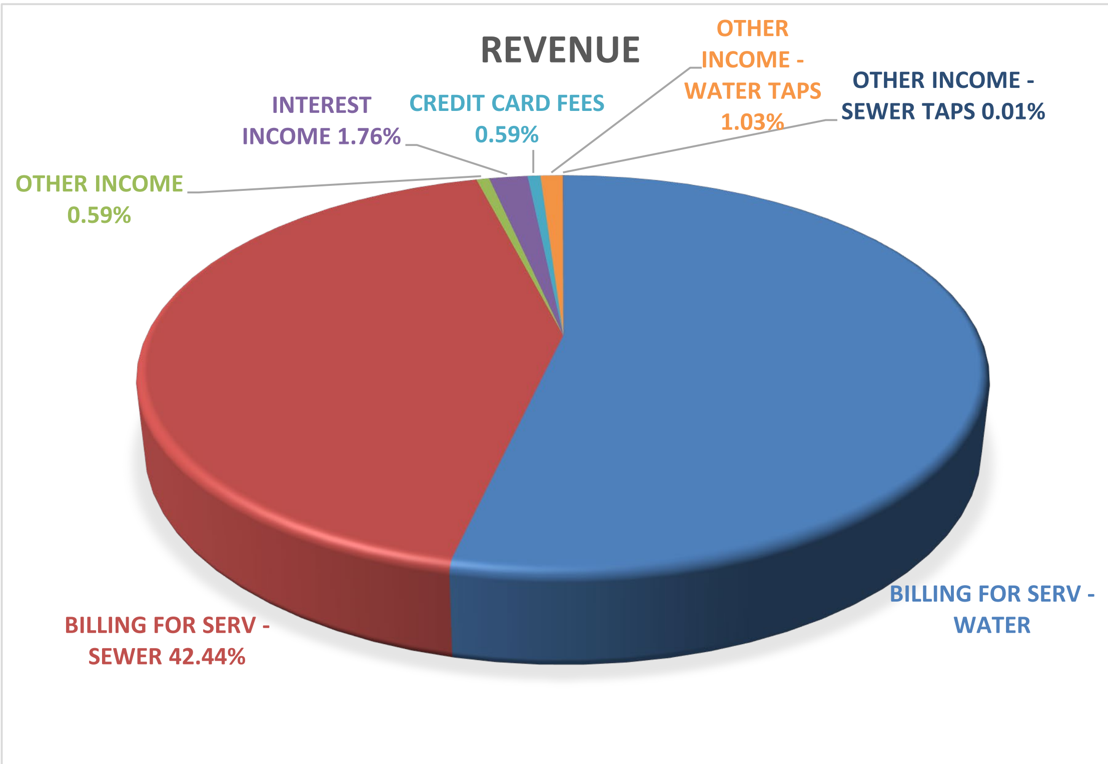
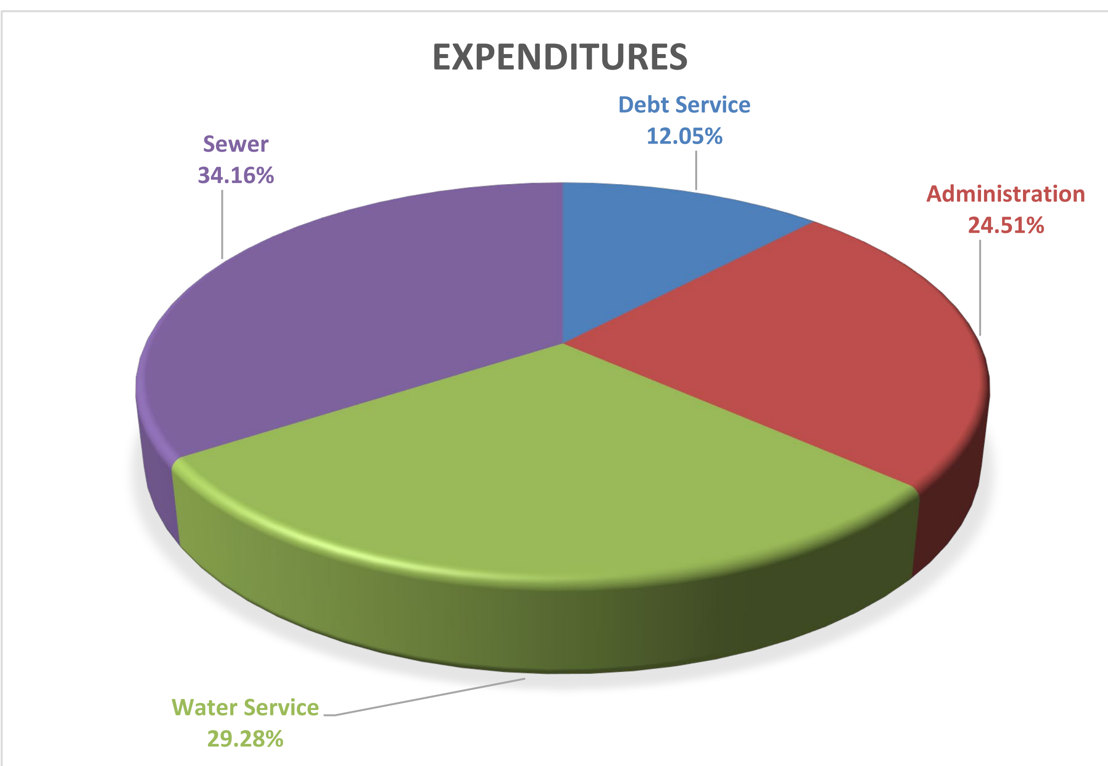
CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND: FUND 20

PERSONNEL COUNT	FY 23-24 ACTUAL	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET
City Administrator	0.5	0.5	0.5
Public Works Director	0.5	0.5	0.5
Administrative Services Coordinator - Utilities	0.7	0.7	0.7
Public Works Superintendent - Utilities	1.0	1.0	1.0
System Operator II	1.0	1.0	1.0
System Operator I	1.0	1.0	1.0
TOTAL FTE	**4.7**	**4.7**	**4.7**

Note: City Administrator salary is split 50/50 between General Fund Administration and Utilities Fund Administration. Public Works Director salary is split 50/50 between General Fund Street Department and Utilities Fund Administration. Administrative Services Coordinator - Utilities salary issplit 30/70 between General Fund Administration and Utilities Fund Administration.

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND





CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND 20 REVENUES AND EXPENDITURES
PUBLIC WORKS DEPARTMENTS 10, 15, 60, & 70

		FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$8,124,956**	**$8,022,298**	**$7,603,058**	**$7,603,058**		**$7,742,977**	
FEES & CHARGES								
20-01-5201	OTHER INCOME - UT PERMIT/INSP	80	40	86	100	80	-	(80)
20-01-5260	BILLING FOR SERV - WATER	1,913,713	1,664,245	1,217,602	1,738,979	1,875,000	1,825,928	(49,072)
20-01-5270	BILLING FOR SERV - SEWER	1,551,779	1,461,653	1,032,903	1,377,204	1,442,604	1,446,099	3,495
TOTAL FEES & CHARGES		**$3,465,572**	**$3,125,938**	**$2,250,591**	**$3,116,283**	**$3,317,684**	**$3,272,027**	**-$45,657**
OTHER REVENUE								
20-01-5400	OTHER INCOME	21,451	19,127	14,601	20,000	20,000	20,000	-
20-01-5406	INTEREST INCOME	68,824	84,910	45,995	60,000	60,000	60,000	-
20-01-5413	CREDIT CARD FEES	18,626	21,164	17,289	22,200	19,000	20,000	1,000
20-01-5460	OTHER INCOME - WATER TAPS	35,271	54,064	34,525	40,500	35,000	35,000	-
20-01-5470	OTHER INCOME - SEWER TAPS	820	410	410	500	800	500	(300)
20-01-5500	CAPITAL CONTRIBUTIONS	86,072	70,404	-	-	-	-	-
TOTAL OTHER REVENUE		**$231,064**	**$250,079**	**$112,820**	**$143,200**	**$134,800**	**$135,500**	**$700**
TOTAL REVENUES		**$3,696,636**	**$3,376,017**	**$2,363,411**	**$3,259,483**	**$3,452,484**	**$3,407,527**	**-$44,957**
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		**$11,821,592**	**$11,398,315**	**$9,966,469**	**$10,862,541**	**$3,452,484**	**$11,150,504**	
EXPENDITURE SUMMARY								
SALARY & BENEFITS		621,435	533,747	406,749	545,800	683,088	602,750	(80,338)
SUPPLIES		43,772	43,146	30,799	46,700	57,400	57,900	500
MAINTENANCE		84,075	179,210	146,598	233,300	302,000	362,000	60,000
SERVICES		1,988,590	1,491,867	1,015,210	1,634,700	1,720,000	1,678,100	(41,900)
PROFESSIONAL SERVICES		11,291	28,627	60,618	102,500	129,000	132,000	3,000
INTERFUND - ACTIVITY		112,718	612,718	112,718	112,767	100,267	114,000	13,733
DEBT SERVICE		85,120	126,810	407,947	413,797	410,729	410,777	48
CAPITAL OUTLAY		11,038	16,332	9,636	15,000	15,000	15,000	-
INFRASTRUCTURE		841,255	762,800	7,345	15,000	35,000	35,000	-
TOTAL EXPENDITURES		**$3,799,294**	**$3,795,257**	**$2,197,620**	**$3,119,564**	**$3,452,484**	**$ 3,407,527**	**($44,957)**
ENDING FUND BALANCE		**$8,022,298**	**$7,603,058**	**$7,768,849**	**$7,742,977**		**$ 7,742,977**	**$7,742,977**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND 20 EXPENDITURES
ADMINISTRATION: DEPARTMENT 10

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
20-10-4010	SALARIES EXEMPT REGULAR	93,007	47,551	43,469	80,200	144,650	168,000	23,350
20-10-4011	SALARIES NON EXEMPT REGULAR	296,101	314,478	227,296	284,700	280,500	247,000	(33,500)
20-10-4014	LONGEVITY	4,016	4,265	1,878	2,400	4,258	700	(3,558)
20-10-4015	CERTIFICATION PAY	4,407	7,822	6,147	8,600	6,630	10,000	3,370
20-10-4016	457-PLAN	5,661	6,548	-	7,300	10,226	8,300	(1,926)
20-10-4020	MGR CAR ALLOWANCE	1,313	3,000	-	3,000	3,000	6,750	3,750
20-10-4023	ON-CALL ALLOWANCE	13,900	14,655	9,600	12,500	15,600	15,600	-
20-10-4030	SALARIES OVERTIME	24,444	31,581	23,171	29,400	30,000	30,000	-
20-10-4100	BEN-HEALTH INSURANCE	93,461	77,287	49,757	62,100	129,075	74,400	(54,675)
20-10-4110	BEN-T.M.R.S.	28,628	27,354	31,732	40,400	42,153	26,500	(15,653)
20-10-4115	PENSION EXP - GASB 68	39,746	(16,421)	-	-	-	-	-
20-10-4120	FICA/MEDICADE TAX	5,949	5,730	4,436	5,800	8,178	6,000	(2,178)
20-10-4130	WORKERS COMP	10,757	9,312	8,951	9,000	8,818	9,000	182
20-10-4140	UNEMPLOYMENT INS	45	585	312	400	-	500	500
TOTAL SALARY & BENEFITS		**$621,435**	**$533,747**	**$406,749**	**$545,800**	**$683,088**	**$602,750**	**($80,338)**
OTHER EXPENDITURES								
SUPPLIES								
20-10-4505	FUEL	15,780	10,039	4,863	7,500	13,000	12,000	(1,000)
20-10-4511	UNIFORMS	4,956	3,596	2,575	4,200	4,500	5,000	500
20-10-4520	DUES & SUBSCRIPTIONS	709	1,542	528	700	900	900	-
20-10-4521	PRINTING COSTS	491	4,474	3,494	5,000	5,000	6,000	1,000
20-10-4526	GENERAL EXPENSES	6,540	6,122	5,735	7,500	8,000	8,000	-
20-10-4527	POSTAGE	4,000	5,670	4,624	6,800	8,000	8,000	-
SUBTOTAL SUPPLIES		**$32,476**	**$31,443**	**$21,819**	**$31,700**	**$39,400**	**$39,900**	**$500**
MAINTENANCE								
20-10-4600	AUTO EXP- MAINT & REPAIR	3,717	6,415	3,037	5,800	8,000	6,000	(2,000)
20-10-4601	MACH & EQUIP - MAINT & REPAIR	16,481	22,023	16,817	20,000	20,000	25,000	5,000
20-10-4605	COMPUTER COST - SOFTWARE & MAINT	30,209	24,309	40,942	47,000	30,000	77,000	47,000
SUBTOTAL MAINTENANCE		**$50,407**	**$52,747**	**$60,796**	**$72,800**	**$58,000**	**$108,000**	**$50,000**
SERVICES								
20-10-5027	TRAVEL & TUITION	9,356	4,348	13,492	19,000	20,000	20,000	-
20-10-5630	UTILITIES - COMMUNICATIONS	29,975	9,071	12,105	16,700	20,000	20,000	-
TOTAL SERVICES		**$39,331**	**$13,419**	**$25,597**	**$35,700**	**$40,000**	**$40,000**	**$0**
PROFESSIONAL SERVICES								
20-10-5502	PROFESS. FEES - AUDIT	10,416	16,200	16,500	16,500	17,000	17,000	-
20-10-5506	PROFESS. SERVICE FEES	-	12,427	14,873	17,000	12,000	15,000	3,000
20-10-5507	PROFESS. FEES - MISC	875	-	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES		**$11,291**	**$28,627**	**$31,373**	**$33,500**	**$29,000**	**$32,000**	**$3,000**
INFRASTRUCTURE								
20-10-7700	UTILITY - DEP EXP	841,255	742,007	-	-	-	-	0
TOTAL INFRASTRUCTURE		**$841,255**	**$742,007**	**$0**	**$0**	**$0**	**$0**	**$0**
INTERFUND - ACTIVITY								
20-10-9000	TRANSFER OUT	-	500,000	-	-	-	-	-
20-10-9100	UTILITIES ADMIN CAP REPL	12,451	12,451	12,451	12,500	-	12,500	
TOTAL INTERFUND - ACTIVITY		**$12,451**	**$512,451**	**$12,451**	**$12,500**	**$0**	**$12,500**	**$12,500**
TOTAL OTHER EXPENDITURES		**$987,211**	**$1,380,694**	**$152,036**	**$186,200**	**$166,400**	**$232,400**	**$66,000**
DEPARTMENT TOTAL		**1,608,646**	**1,914,441**	**$558,785**	**$732,000**	**$849,488**	**$835,150**	**($14,338)**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND DEBT SERVICE: FUND 20

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURES								
DEBT SERVICE								
20-15-6520	PRINCIPAL/DEBT SERVICE	-	-	325,000	330,000	330,000	340,000	10,000
20-15-6520	INTEREST/DEBT SERVICE	84,345	98,402	73,033	73,033	69,965	62,401	(7,564)
20-15-6523	INTEREST PAYMENT TO GF	-	26,758	9,914	9,914	9,914	7,526	(2,388)
20-15-6526	BOND ISSUANCE COST	-	-	-	-	-	-	-
20-15-6700	MAINT FEE/DEBT SERVICE	775	1,650	-	850	850	850	-
TOTAL DEBT SERVICE		**$85,120**	**$126,810**	**$407,947**	**$413,797**	**$410,729**	**$410,777**	**$48**
TOTAL EXPENDITURES		**$85,120**	**$126,810**	**$407,947**	**$413,797**	**$410,729**	**$410,777**	**$48**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND 20 EXPENDITURES
WATER SERVICE: DEPARTMENT 60

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
OTHER EXPENDITURES								
SUPPLIES								
20-60-4525	WATER SUPPLIES	2,557	569	-	2,000	3,000	3,000	-
20-60-4526	GENERAL EXPENSES	8,739	6,856	3,470	6,000	7,000	7,000	-
20-60-4527	TOOLS & EQUIPMENT	-	4,278	5,510	7,000	8,000	8,000	-
SUBTOTAL SUPPLIES		**$11,296**	**$11,703**	**$8,980**	**$15,000**	**$18,000**	**$18,000**	**$0**
MAINTENANCE								
20-60-4607	REPAIRS & MAINT	12,348	66,495	25,979	45,000	60,000	65,000	5,000
20-60-4609	PREVENTATIVE MAINT	1,170	15,463	16,779	40,000	80,000	80,000	-
SUBTOTAL MAINTENANCE		**$13,518**	**$81,958**	**$42,758**	**$85,000**	**$140,000**	**$145,000**	**$5,000**
SERVICES								
20-60-5628	ELECTRICAL POWER - WP	70,498	78,666	66,928	85,000	85,000	85,000	-
20-60-6020	COH EMERGENCY INERCONNECT	1,516	2,425	24,434	35,000	2,000	2,000	-
20-60-6021	COH - GROUND WATER CHARGE	729,742	501,108	345,916	412,000	371,000	432,600	61,600
20-60-6022	WATER SAMPLES	8,766	5,671	6,085	8,600	10,000	10,000	-
20-60-6023	WATER TREATMENT	68,230	52,653	43,104	60,000	60,000	60,000	-
TOTAL SERVICES		**$878,752**	**$640,523**	**$486,467**	**$600,600**	**$528,000**	**$589,600**	**$61,600**
PROFESSIONAL SERVICES								
20-60-5500	CONTRACT LABOR	-	-	29,245	69,000	100,000	100,000	-
PROFESSIONAL SERVICES SERVICES		**$0**	**$0**	**$29,245**	**$69,000**	**$100,000**	**$100,000**	**$0**
INFRASTRUCTURE								
20-60-7101	WATER SYSTEM	-	8,367	1,533	5,000	20,000	20,000	0
20-60-7102	NEW WATER SERVICE MAT	-	12,426	5,812	10,000	15,000	15,000	-
TOTAL INFRASTRUCTURE		**$0**	**$20,793**	**$7,345**	**$15,000**	**$35,000**	**$35,000**	**$0**
CAPITAL OUTLAY								
20-60-7004	WATER METERS	11,038	16,332	9,636	15,000	15,000	15,000	-
TOTAL CAPITAL OUTLAY		**$11,038**	**$16,332**	**$9,636**	**$15,000**	**$15,000**	**$15,000**	**$0**
INTERFUND - ACTIVITY								
20-60-9100	WATER CAPITAL RF	94,835	94,835	94,835	94,835	94,835	95,000	165
TOTAL INTERFUND - ACTIVITY		**$94,835**	**$94,835**	**$94,835**	**$94,835**	**$94,835**	**$95,000**	**$165**
TOTAL OTHER EXPENDITURES		**$1,009,439**	**$866,144**	**$679,266**	**$894,435**	**$930,835**	**$997,600**	**$66,765**
DEPARTMENT TOTAL		**$1,009,439**	**$866,144**	**$679,266**	**$894,435**	**$930,835**	**$997,600**	**$66,765**

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
UTILITIES FUND 20 EXPENDITURES
SEWER DEPARTMENT: DEPARTMENT 70

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
OTHER EXPENDITURES								
MAINTENANCE								
20-70-4601	LIFTSTATION REPAIR-MAINT	-	25,359	21,660	40,000	60,000	65,000	5,000
20-70-4602	SEWER MAINT-REPAIR	17,125	17,267	20,479	30,000	30,000	30,000	-
20-70-4608	SEWER DEPT - MATERIAL & LABOR	3,025	906	-	2,500	8,000	8,000	-
20-70-4610	PREVENTATIVE MAINT	-	973	905	3,000	6,000	6,000	-
SUBTOTAL MAINTENANCE		**$20,150**	**$44,505**	**$43,044**	**$75,500**	**$104,000**	**$109,000**	**$5,000**
SERVICES								
20-70-5627	ELECTRICAL POWER - SEWER PLT	1,419	1,545	1,657	2,000	2,000	2,000	-
20-70-6020	COH - SEWER	1,069,088	836,380	501,489	996,400	1,150,000	1,046,500	(103,500)
TOTAL SERVICES		**$1,070,507**	**$837,925**	**$503,146**	**$998,400**	**$1,152,000**	**$1,048,500**	**($103,500)**
INTERFUND - ACTIVITY								
20-70-9100	SEWER CAPITAL RF	5,432	5,432	5,432	5,432	5,432	6,500	1,068
TOTAL INTERFUND - ACTIVITY		**$5,432**	**$5,432**	**$5,432**	**$5,432**	**$5,432**	**$6,500**	**$1,068**
TOTAL OTHER EXPENDITURES		**$1,096,089**	**$887,862**	**$551,622**	**$1,079,332**	**$1,261,432**	**$1,164,000**	**($97,432)**
DEPARTMENT TOTAL		**$1,096,089**	**$887,862**	**$551,622**	**$1,079,332**	**$1,261,432**	**$1,164,000**	**($97,432)**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 BUDGET
CIP FUND: FUND 25

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$11,012,918**	**$11,753,311**	**$10,846,783**	**$10,846,783**		**$5,387,671**	
REVENUE								
25-01-5406	INTEREST INCOME	479,164	561,544	239,316	293,400	250,000	150,000	(100,000)
TOTAL REVENUE		**$479,164**	**$561,544**	**$239,316**	**$293,400**	**$250,000**	**$150,000**	**-$100,000**
TRANSFERS								
25-01-5710	TRANSFERS IN	316,496	525,990	582,822	582,822	582,822	979,088	396,266
TOTAL TRANSFERS		**$316,496**	**$525,990**	**$582,822**	**$582,822**	**$582,822**	**$979,088**	**$396,266**
TOTAL REVENUE & TRANSFERS		**$795,660**	**$1,087,534**	**$822,138**	**$876,222**	**$832,822**	**$1,129,088**	**$296,266**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$11,808,578**	**$12,840,845**	**$11,668,921**	**$11,723,005**	**$832,822**	**$6,516,759**	
EXPENDITURES								
MAINTENANCE								
25-50-4631	PED BRIDGE BRIAR BRANCH	-	945	-	28,000	100,000	88,237	(11,763)
TOTAL MAINTENANCE		**$0**	**$945**	**$0**	**$28,000**	**$100,000**	**$88,237**	**($11,763)**
SERVICES								
25-50-6944	BINGLE TRAFFIC IMPV	-	2,000	27,650	35,000	-	40,000	40,000
25-50-8000	WATERLINE REPLACEMENT	-	-	-	-	-	163,500	163,500
TOTAL SERVICES		**$0**	**$2,000**	**$27,650**	**$35,000**	**$0**	**$203,500**	**$203,500**
INFRASTRUCTURE								
25-50-7501	CROES PROJECT	-	-	89,125	276,530	-	2,180,100	2,180,100
25-50-7502	HOME DEPOT LIFT STATION	-	-	5,449	130,000	540,000	568,700	28,700
25-50-7503	PW- BUILDING AND REMODEL	-	-	-	-	1,032,822	1,032,822	-
25-50-7510	MERLIN CT/OAK CIR	-	-	70,185	174,158	-	1,199,550	1,199,550
25-50-7516	WILD OAK, ECHO VALLEY, CAVEL	-	-	-	-	-	229,500	229,500
	MIKEY WAY, ELIZ, RANDY, LARSTON, TAMY	-	-	-	-	-	80,000	80,000
25-50-7518	BRIGHTON PLACE ROADS	-	1,232,211	3,636,807	3,588,013	6,700,000	636,933	(6,063,067)
25-50-7519	CEDARSPUR-BURK	55,267	758,906	2,103,633	2,103,633	2,810,000	-	(2,810,000)
TOTAL INFRASTRUCTURE		**$55,267**	**$1,991,117**	**$5,905,199**	**$6,272,334**	**$11,082,822**	**$5,927,605**	**-$5,155,217**
TOTAL EXPENDITURES		**$55,267**	**$1,994,062**	**$5,932,849**	**$6,335,334**	**$11,182,822**	**$6,219,342**	**($4,951,717)**
ENDING FUND BALNCE		**$11,753,311**	**$10,846,783**	**$5,736,072**	**$5,387,671**		**$297,417**	

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 BUDGET
CAPITAL PROJECTS WATER: FUND 26

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$4,508**	**$57,036**	**$416,990**	**$416,990**		**$466,890**	
REVENUE								
26-01-5406	INTEREST INCOME	52,528	59,954	38,206	49,900	45,000	-	(45,000)
26-01-5902	OTHER AGENCIES - GRANT	23,309	77,744	-	712,562	-	256,573	256,573
TOTAL REVENUE		**$75,837**	**$137,698**	**$38,206**	**$762,462**	**$45,000**	**$256,573**	**$211,573**
TRANSFERS								
26-01-5700	TRANSFERS IN	-	300,000	-	-	-	-	-
TOTAL TRANSFERS		**$0**	**$300,000**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL REVENUE & TRANSFERS		**$75,837**	**$437,698**	**$38,206**	**$762,462**	**$45,000**	**$256,573**	**$211,573**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$80,345**	**$494,734**	**$455,196**	**$1,179,452**	**$45,000**	**$723,463**	
EXPENDITURES								
CAPITAL OUTLAY								
26-60-7001	WATER PLANT UPGRADE	23,309	77,744	346,610	712,562	1,263,513	523,223	(740,290)
TOTAL CAPITAL OUTLAY		**$23,309**	**$77,744**	**$346,610**	**$712,562**	**$1,263,513**	**$523,223**	**-$740,290**
INTERFUND - ACTIVITY								
20-10-9000	TRANSFER OUT	-	-	-	-	-	200,240	200,240
TOTAL INTERFUND - ACTIVITY		**$0**	**$0**	**$0**	**$0**	**$0**	**$200,240**	**$200,240**
TOTAL EXPENDITURES		**$23,309**	**$77,744**	**$346,610**	**$712,562**	**$1,263,513**	**$723,463**	**($540,050)**
ENDING FUND BALNCE		**$57,036**	**$416,990**	**$108,586**	**$466,890**		**$0**	

CITY OF SPRING VALLEY VILLAGE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND/UTILITY FUND CIP LIST

	Item No.	Projects by Type	2024-2025	Year 1 2025 -2026	Year 2 2026 -2027	Year 3 2027 -2028	Year 4 2028 -2029	Year 5 2029 -2030	Greater than 5 Years	Total	Funding Source
		PAVEMENT & UTILITY IMPROVEMENTS									
BOND 2	1	Cedarspur, West of Bingle Burkhart, East of Bingle	$ 1,400,000							$ 1,400,000	Bond
BOND 2	2	Brighton Place Streets * Cedarspur Street * Pech Road between Cedarspur St. & Winningham Ln. * Burkhart Cir. * Burkhart Ct. * Winningham Ln. - East of Bingle	$ 3,588,013	$ 636,933						$ 4,224,946	Bond
		BOND 2 TOTAL	$ 4,988,013	$ 636,933	$ -	$ -	$ -	$ -	$ -	**$ 5,624,946**	
		CUMULATIVE BOND TOTAL									
		OTHER PAVEMENT & UTILITY IMPROVEMENTS									
CASH FUND	A	Croes (E & W of Fries)	$ 276,530	$ 2,180,100						$ 2,456,630	20% Utility/80% General
CASH FUND	A	Merlin Ct./Spring Oak Cirlcle	$ 174,158	$ 1,199,550						$ 1,373,708	20% Utility/80% General
CASH FUND	A	Wild Oak Cir, Echo Valley (West of Fries), Echo Valley (E of Fries) & Cavell St.		$ 229,500	$ 2,870,993					$ 3,100,493	20% Utility/80% General
CASH FUND	A	Mikey Way, Elizabeth, Randy, Larston St. Larston Dr., Tamy		$ 80,000	$ 687,381					$ 767,381	100% General
CASH FUND	B	Cedarbrake (E&W of Bingle)				$ 160,000	$ 1,929,354			$ 2,089,354	20% Utility/80% General
CASH FUND	C	Raylin Dr & Cam Ct.					$ 153,400	$ 1,406,025		$ 1,559,425	100% General
CASH FUND	D									$ -	
		OTHER PAVEMENT & UTILITY IMPROVEMENTS TOTAL	$ 450,688	$ 3,689,150	$ 3,558,374	$ 160,000	$ 2,082,754	$ 1,406,025	$ -	**$ 11,346,991**	20% Utility/80% General
		PUBLIC FACILITIES									
CASH FUND	A	Renovation of Public Works Building		$ 1,032,822						$ 1,032,822	CIP Fund 25
CASH FUND		**PUBLIC FACILITIES TOTAL**	$ -	$ 1,032,822	$ -	$ -	$ -	$ -	$ -	**$ 1,032,822**	
		COMMUNITY IMPROVEMENTS									
CASH FUND	A	Repair/Replacement of Bridge Over Briar Branch Creek at Tamy Ln. & Randy Dr.	28000	$ 88,237						$ 116,237 $ -	CIP Fund 25
		COMMUNITY IMPROVEMENTS TOTAL	$ 28,000	$ 88,237	$ -	$ -	$ -	$ -	$ -	**$ 116,237**	

	Item No.	Projects by Type	Start 2023 -2024	Year 1 2024 -2025	Year 2 2025 -2026	Year 3 2026 -2027	Year 4 2027 -2028	Year 4 2028 -2029	Greater than 5 Years	Total	
		UTILITY INFRASTRUCTURE IMPROVEMENTS									
	A	Home Depot Lift Station Refurbishment		$ 130,000	568700					$ 698,700	Utility Fund
	B	Waterline Replacement Project			$ 163,500	$ 1,196,820				$ 1,360,320	Utility Fund
		UTILITY INFRASTRUCTURE IMPROVEMENTS TOTAL	$ -	$ 130,000	$ 732,200	$ 1,196,820	$ -	$ -	$ -	**$ 2,059,020**	
		ARPA-CLFRF									
	A	Water Plant Upgrades (ARPA-CLFRF)	$ 178,364	$ 445,912	$ 445,912					$ 1,070,188	ARPA Grant
	A	Water Plant Upgrades (City Portion)		$ 266,650						$ 266,650	Utility Fund
		ARPA-CLFRF TOTAL	$ 178,364	$ 712,562	$ 445,912	$ -	$ -	$ -	$ -	**$ 1,336,838**	

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
DEBT SERVICE FUNDS: FUNDS 30 & 31

The Debt Service Fund is the mechanism through which the Spring Valley Village accumulates resources for the payment of interest and principal on its long-term debts.

The Debt Service Fund receives the majority of its revenues through current property tax assessments collected through the Interest and Sinking (I&S) tax rate. This portion of the tax rate is typically equal to the tax rate that, when applied to total assessed value, provides revenue equal to the debt service payment. The City has no legal debt limits.

In addition to current property tax revenues, the Debt Service Fund also receives delinquent tax payments and penalties and interest on those delinquent payments.

General Obligation Debt Service Payments by Fiscal Year

FY	Principal	Interest	Total
2026	1,340,000	539,631	1,879,631
2027	1,385,000	492,031	1,877,031
2028	1,440,000	444,206	1,884,206
2029	1,485,000	400,381	1,885,381
2030	1,520,000	359,506	1,879,506
2031	1,565,000	317,506	1,882,506
2032	1,610,000	273,722	1,883,722
2033	1,655,000	228,163	1,883,163
2034	1,700,000	180,313	1,880,313
2035	1,755,000	129,981	1,884,981
2036	880,000	93,100	973,100
2037	905,000	70,156	975,156
2038	920,000	46,656	966,656
2039	945,000	22,600	967,600
2040	520,000	5,200	525,200
	$19,625,000	$3,603,153	$23,228,153

Waterworks and Sewer System Debt Service Payments by Fiscal Year

FY	Principal	Interest	Total
2026	340,000	62,401	402,401
2027	345,000	54,539	399,539
2028	350,000	46,462	396,462
2029	360,000	38,205	398,205
2030	125,000	29,587	154,587
2031	130,000	26,999	156,999
2032	130,000	24,152	154,152
2033	135,000	21,175	156,175
2034	135,000	17,989	152,989
2035	140,000	14,736	154,736
2036	145,000	11,306	156,306
2037	150,000	7,695	157,695
2038	150,000	3,915	153,915
	$2,635,000	$359,159	$2,994,159

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
DEBT SERVICE FUND: FUND 30

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$3,242**	**$1,627**	**($16,611)**	**($16,611)**		**($33,630)**	
REVENUE								
PROPERTY TAXES								
30-01-5100	AD VALOREM - CURRENT YEAR	895,040	900,169	888,062	893,100	910,819	871,474	(39,345)
30-01-5101	AD VALOREM - PRIOR YEARS	(8,583)	(8,389)	-	-	-	-	
30-01-5102	AD VALOREM - PEN & INT	3,815	3,075	4,141	4,300	3,000	3,000	-
TOTAL PROPERTY TAXES		**$890,272**	**$894,855**	**$892,203**	**$897,400**	**$913,819**	**$874,474**	**($39,345)**
FINANCING AND INETEREST INCOME								
30-01-5406	Interest Income	-	-	308	400	-	-	-
TOTAL FINANCING & INTEREST INCOME		**$0**	**$0**	**$308**	**$400**	**$0**	**$0**	**$0**
INTER-FUND TRANSFERS								
30-01-5700	TRANSFER IN FROM GF	995,094	974,463	971,313	971,313	971,313	1,039,816	68,503
TOTAL INTER-FUND TRANSFERS		**$995,094**	**$974,463**	**$971,313**	**$971,313**	**$971,313**	**$1,039,816**	**$68,503**
TOTAL REVENUE		**$1,885,366**	**$1,869,318**	**$1,863,824**	**$1,869,113**	**$1,885,132**	**$1,914,290**	**$29,158**
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		**$1,888,608**	**$1,870,945**	**$1,847,213**	**$1,852,502**	**$1,885,132**	**$1,880,660**	
EXPENDITURES								
DEBT SERVICE								
30-15-6520	BOND - PRINCIPAL	1,225,000	1,265,000	1,300,000	1,300,000	1,300,000	1,340,000	40,000
30-15-6521	BOND - INTEREST	659,731	619,781	300,616	582,132	582,132	539,631	(42,501)
30-15-6700	MAINT FEE/DEBT SERVICE	2,250	2,775	1,950	4,000	4,000	1,000	(3,000)
TOTAL DEBT SERVICE		**$1,886,981**	**$1,887,556**	**$1,602,566**	**$1,886,132**	**$1,886,132**	**$1,880,631**	**($5,501)**
TOTAL EXPENDITURES		**$1,886,981**	**$1,887,556**	**$1,602,566**	**$1,886,132**	**$1,886,132**	**$1,880,631**	**($5,501)**
ENDING FUND BALANCE		**$1,627**	**($16,611)**	**$244,647**	**($33,630)**		**$29**	

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 PROPOSED BUDGET
TWDB I&S FUND: FUND 31

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 PROPOSED BUDGET	INCREASE/ (DECREASE)
REVENUE								
FINANCING AND INETEREST INCOME								
31-01-5406	Interest Income	-	-	309	400	-	250	250
TOTAL FINANCING & INTEREST INCOME		**$0**	**$0**	**$309**	**$400**	**$0**	**$250**	**$250**
INTER-FUND TRANSFERS								
31-01-5700	TRANSFER IN FROM GF	-	-	155,377	155,377	-	158,468	158,468
TOTAL INTER-FUND TRANSFERS		**$0**	**$0**	**$155,377**	**$155,377**	**$0**	**$158,468**	**$158,468**
TOTAL REVENUE		**$0**	**$0**	**$155,686**	**$155,777**	**$0**	**$158,718**	**$158,718**
EXPENDITURES								
DEBT SERVICE								
31-15-6520	BOND - PRINCIPAL	-	-	-	-	-	120,000	120,000
31-15-6521	BOND - INTEREST	-	-	20,189	20,189	-	38,468	38,468
TOTAL DEBT SERVICE		**$0**	**$0**	**$20,189**	**$20,189**	**$0**	**$158,468**	**$158,468**
TOTAL EXPENDITURES		**$0**	**$0**	**$20,189**	**$20,189**	**$0**	**$158,468**	**$158,468**

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CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 BUDGET
COURT RESTRICTED: FUND 35

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$0**	**$28,807**	**$57,814**	**$57,814**		**$81,314**	
REVENUE								
35-01-5316	JUDICIAL FEES	122	65	35	100	100	100	-
35-01-5318	MUNICIPAL COURT - CHILD SAFE	1,955	2,181	2,553	3,600	1,900	1,900	-
35-01-5320	TIME PAYMENT (TPLC)	852	403	642	900	500	5,000	4,500
35-01-5322	MUNICIPAL COURT - SECURITY FEE	14,083	14,416	11,625	15,000	12,000	9,000	(3,000)
35-01-5323	MUNICIPAL COURT-TECHNOLOGY FEE	11,795	11,942	9,636	13,500	9,000	-	(9,000)
TOTAL REVENUE		**$28,807**	**$29,007**	**$24,491**	**$33,100**	**$23,500**	**$16,000**	**-$7,500**
TOTAL REVENUE		**$28,807**	**$29,007**	**$24,491**	**$33,100**	**$23,500**	**$16,000**	**-$7,500**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$28,807**	**$57,814**	**$82,305**	**$90,914**	**$23,500**	**$97,314**	
EXPENDITURES								
SERVICES								
35-30-5005	MUNICIPAL COURT BAILIFF	-	-	-	3,600	3,600	-	(3,600)
35-30-5016	COURT SECURITY EXPENSE	-	-	-	1,000	1,000	5,000	4,000
35-30-5017	COURT TECH EXPENSE	-	-	-	5,000	5,000	5,000	-
TOTAL SERVICES		**$0**	**$0**	**$0**	**$9,600**	**$9,600**	**$10,000**	**$400**
TOTAL EXPENDITURES		**$0**	**$0**	**$0**	**$9,600**	**$9,600**	**$10,000**	**$400**
ENDING FUND BALNCE		**$28,807**	**$57,814**	**$82,305**	**$81,314**		**$87,314**	

CITY OF SPRING VALLEY VILLAGE
FY 2025-2026 BUDGET
ASSET FORFEITURE: FUND 36

ACCOUNT	ACCOUNT NAME	FY 22-23 ACTUAL	FY 23-24 ACTUAL	FY 24-25 Year to Date 6/30/25	FY 24-25 PROJECTION	FY 24-25 ADOPTED BUDGET	FY 25-26 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$19,054**	**$19,054**	**$19,054**	**$19,054**		**$19,054**	
REVENUE								
36-01-5401	ASSET FORFEITURE REV	-	-	-	-	-	-	-
TOTAL REVENUE		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL REVENUE		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$19,054**	**$19,054**	**$19,054**	**$19,054**	**$0**	**$19,054**	
EXPENDITURES								
TOTAL EXPENDITURES		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
ENDING FUND BALNCE		**$19,054**	**$19,054**	**$19,054**	**$19,054**		**$19,054**	

CITY OF SPRING VALLEY VILLAGE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND/UTILITY FUND CIP LIST

	Item No.	Projects by Type	2024-2025	Year 1 2025 -2026	Year 2 2026 -2027	Year 3 2027 -2028	Year 4 2028 -2029	Year 5 2029 -2030	Greater than 5 Years	Total	Funding Source
		PAVEMENT & UTILITY IMPROVEMENTS									
BOND 2	1	Cedarspur, West of Bingle Burkhart, East of Bingle	$ 1,400,000							$ 1,400,000	Bond
BOND 2	2	Brighton Place Streets * Cedarspur Street * Pech Road between Cedarspur St. & Winningham Ln. * Burkhart Cir. * Burkhart Ct. * Winningham Ln., East of Bingle	$ 3,588,013	$ 636,933						$ 4,224,946	Bond
		BOND 2 TOTAL	$ 4,988,013	$ 636,933	$ -	$ -	$ -	$ -	$ -	**$ 5,624,946**	
		CUMULATIVE BOND TOTAL									
		OTHER PAVEMENT & UTILITY IMPROVEMENTS									
CASH FUND	A	Croes (E & W of Fries)	$ 276,530	$ 2,180,100						$ 2,456,630	20% Utility/80% General
CASH FUND	A	Merlin Ct./Spring Oak Cirlcle	$ 174,158	$ 1,199,550						$ 1,373,708	20% Utility/80% General
CASH FUND	A	Wild Oak Cir, Echo Valley (West of Fries), Echo Valley (E of Fries) & Cavell St.		$ 229,500	$ 2,870,993					$ 3,100,493	20% Utility/80% General
CASH FUND	A	Mikey Way, Elizabeth, Randy, Larston St. Larston Dr., Tamy		$ 80,000	$ 687,381					$ 767,381	100% General
CASH FUND	B	Cedarbrake (E&W of Bingle)				$ 160,000	$ 1,929,354			$ 2,089,354	20% Utility/80% General
CASH FUND	C	Raylin Dr & Cam Ct.					$ 153,400	$ 1,406,025		$ 1,559,425	100% General
CASH FUND	D									$ -	
		OTHER PAVEMENT & UTILITY IMPROVEMENTS TOTAL	$ 450,688	$ 3,689,150	$ 3,558,374	$ 160,000	$ 2,082,754	$ 1,406,025	$ -	**$ 11,346,991**	20% Utility/80% General
		PUBLIC FACILITIES									
CASH FUND	A	Renovation of Public Works Building		$ 1,032,822						$ 1,032,822	CIP Fund 25
CASH FUND		**PUBLIC FACILITIES TOTAL**	$ -	$ 1,032,822	$ -	$ -	$ -	$ -	$ -	$ 1,032,822	
		COMMUNITY IMPROVEMENTS									
CASH FUND	A	Repair/Replacement of Bridge Over Briar Branch Creek at Tamy Ln. & Randy Dr.	28000	$ 88,237						$ 116,237 $ -	CIP Fund 25
		COMMUNITY IMPROVEMENTS TOTAL	$ 28,000	$ 88,237	$ -	$ -	$ -	$ -	$ -	**$ 116,237**	

CITY OF SPRING VALLEY VILLAGE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND/UTILITY FUND CIP LIST

	Item No.	Projects by Type	Start 2024 -2025	Year 1 2025 -2026	Year 2 2026 -2027	Year 3 2027 -2028	Year 4 2028 -2029	Year 5 2029 -2030	Greater than 5 Years	Total	
		UTILITY INFRASTRUCTURE IMPROVEMENTS									
	A	Home Depot Lift Station Refurbishment	$ 130,000	$ 568,700						$ 698,700	Utility Fund
	B	Waterline Replacement Project			$ 163,500	$ 1,196,820				$ 1,360,320	Utility Fund
		UTILITY INFRASTRUCTURE IMPROVEMENTS TOTAL	$ 130,000	$ 568,700	$ 163,500	$ 1,196,820	$ -	$ -	$ -	$ 2,059,020	

		ARPA-CLFRF									
	A	Water Plant Upgrades (ARPA-CLFRF)	$ 178,364	$ 445,912	$ 445,912					$ 1,070,188	ARPA Grant
		Water Plant Upgrades (City Portion)		$ 266,650						$ 266,650	Utility Fund
		ARPA-CLFRF TOTAL	$ 178,364	$ 712,562	$ 445,912	$ -	$ -	$ -	$ -	**$ 1,336,838**	

City of Spring Valley Village CIP Project Cost Estimates 2025

Project Area	Details	Est. Design Cost	Est. Construction Cost		Utility Fund cost Design	General Fund cost Design	Utility Fund Cost Construction	General Fund Cost Construction	Total Cost Utility Fund	Total Cost General Fund
Croes (E &W of Fries)	Water/Sanitary Sewer Line Replacement, Pavement & Storm Sewer	$248,100.00	$2,180,100.00		$49,620.00	$198,480.00	$436,020.00	$1,744,080.00	$485,640.00	$1,942,560.00
Merlin Ct./Spring Oak Cir	Water/Sanitary Sewer Line Replacement, Pavement & Storm Sewer	$168,800.00	$1,199,550.00		$33,760.00	$135,040.00	$300,000.00	$959,640.00	$333,760.00	$1,094,680.00
Mickey Way, Elizabeth, Randy, Larston St., Larston Dr. & Tamy	Mill & Overlay Asphalt	$80,000.00	$687,381.05		$0.00	$64,000.00	$0.00	$549,904.84	$0.00	$613,904.84
Cedarbrake (E&W of Bingle)	Pavement and Utility	$160,000.00	$1,929,354.00		$32,000.00	$128,000.00	$385,870.80	$1,543,483.20	$417,870.80	$1,671,483.20
Raylin Drive and Cam Ct.	Mill & Overlay Asphalt, storms sewer, utility	$153,400.00	$1,405,025.00		$0.00	$153,400.00	$0.00	$1,405,025.00	$0.00	$1,558,425.00
Wild Oak Cir, Echo Valley (W of Fries), Cavell St, Echo Valley (E of Fries)	Wild Oak, Echo Valley (W of Fries) & Cavell pavement & utility Echo Valley (E of Fries) Utility only	$229,500.00	$2,870,992.69		$45,900.00	$183,600.00	$574,198.54	$2,296,794.15	$620,098.54	$2,480,394.15
Est. Totals		**$1,039,800.00**	**$10,272,402.74**		**$161,280.00**	**$862,520.00**	**$1,696,089.34**	**$8,498,927.19**	**$1,857,369.34**	**$9,361,447.19**

EST. 1955
SPRING VALLEY
VILLAGE

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	August 18, 2025
SUBMITTING STAFF:	John McDonald, City Administrator
SUBJECT:	**CONSIDERATION AND POSSIBLE ACTION CONCERNING**: Acceptance of the No-New-Revenue Tax Rate (NNR).

BACKGROUND:

Chapter 26 of the Property Tax Code requires municipalities to comply with truth-in-taxation laws in adopting their tax rates. The laws are designed to make taxpayers aware of tax rate proposals and to allow taxpayers, in certain cases, to "voter approve" or limit a tax increase. There are four principles to truth-in-taxation:

1. Property owners have the right to know of increases in their property's appraised value and to be notified of the taxes that could result from the new value.

2. A municipality must calculate and publish its no-new revenue and voter-approval tax rates before adopting an actual tax rate.

3. A municipality must publish special notices and hold a public hearing before adopting a tax rate that exceeds the lower of the voter-approval rate or the no-new revenue tax rate.

4. If the municipality adopts a rate that exceeds the voter-approval rate, voters may petition for an election to limit the rate to the voter-approval rate.

Although the actual calculation can become more complicated, a municipality's no-new revenue tax rate is generally equal to the prior year's taxes divided by the current taxable value of properties that were also on the tax roll in the prior year. The resulting tax rate, used for comparison purposes only, shows the relationship between the prior year's revenue and the current year's values.

According to these calculations, the City's Fiscal Year 2025-2026 No-New Revenue Tax Rate is $0.417906 Per $100 Valuation, the Voter-Approval Tax Rate is $0.4855948, and the De Minimis Rate is $0.440872.

A taxing unit is required to hold a public hearing and publish a newspaper ad before adopting a tax rate that exceeds the lower of the voter-approval rate or the no-new revenue tax rate. For Fiscal Year 2025-2026, the City's current rate of $0.3950 does not exceed the no-new revenue rate; therefore, should Council move forward with the current rate, a public hearing is not required this year.

ATTACHMENTS: 2025 NNR Worksheet

FUNDING:

Amount Available	Account No.	Additional Appropriation Required	Project No.	Amount Budgeted	Account Description

RECOMMENDATION: Staff recommends acceptance of the tax year 2025 No-New Revenue, Voter-Approval, and De Minimis Rates calculations.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Spring Valley Village	713-465-8308
Taxing Unit Name	Phone *(area code and number)*
1025 Campbell Road Houston, TX 77055	https://www.springvalleytx.com/
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 1,731,000,754
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,731,000,754
4.	**Prior year total adopted tax rate.**		$ 0.395000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 100,743,985	
	B. **Prior year values resulting from final court decisions:**	- $ 95,211,731	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 5,532,254
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 263,589,543	
	B. **Prior year disputed value:**	- $ 74,695,119	
	C. **Prior year undisputed value.** Subtract B from A. [4]		$ 188,894,424
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 194,426,678

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,925,427,432
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory.[5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 6,614,384 **C. Value loss.** Add A and B.[6]	$ 6,614,384
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A.[7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 6,614,384
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,918,813,048
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,579,311
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[9]	$ 60,446
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 7,639,757
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11] **A. Certified values:** .... $ 0 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 143,705,153 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 1,711,243,603 **C. Total value under protest or not certified.** Add A and B.	$ 1,854,948,756
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 1,854,948,756
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 479,970
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 26,367,806
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 26,847,776
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,828,100,980
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.417906 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

1. **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.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.342678 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,925,427,432
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,598,016
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.. + $ 51,500	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 51,500	
	E. Add Line 31 to 32D.	$ 6,649,516
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,828,100,980
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.363738 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.. – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.363738 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.363738 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.376468 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		$ 0.000000/$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses.		
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount	$ 1,899,732	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 0	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0	
	D. Subtract **amount paid** from other resources	– $ 968,913	
	E. Adjusted debt. Subtract B, C and D from A.		$ 930,819
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]		$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 930,819
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [33]	100.00 %	
	B. Enter the prior year actual collection rate.	98.17 %	
	C. Enter the 2023 actual collection rate.	98.53 %	
	D. Enter the 2022 actual collection rate.	98.21 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]		100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 930,819
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,854,948,756
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.050180/$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.426648/$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.		$ 0.000000/$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.417906 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.417906 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.426648 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.426648 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.426648 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.462493 /$100
	B. Unused increment rate (Line 67)	$ 0.040399 /$100
	C. Subtract B from A	$ 0.422094 /$100
	D. Adopted Tax Rate	$ 0.395000 /$100
	E. Subtract D from C	$ 0.027094 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,740,794,064
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 471,650
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.458831 /$100
	B. Unused increment rate (Line 66)	$ 0.046336 /$100
	C. Subtract B from A	$ 0.412495 /$100
	D. Adopted Tax Rate	$ 0.395000 /$100
	E. Subtract D from C	$ 0.017495 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,651,653,613
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 288,956
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.451336 /$100
	B. Unused increment rate (Line 66)	$ 0.023591 /$100
	C. Subtract B from A	$ 0.427745 /$100
	D. Adopted Tax Rate	$ 0.405000 /$100
	E. Subtract D from C	$ 0.022745 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,492,170,456
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 339,394
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,100,000 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.059300 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.485948 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.363738 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.026954 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.050180 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.440872 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.395000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,918,813,048
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,828,100,980
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.485948 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.417906 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.485948 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.440872 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here J Matelske
Printed Name of Taxing Unit Representative

sign here ______________________
Taxing Unit Representative

____
Date

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

EST. 1955
SPRING VALLEY
VILLAGE

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	August 18, 2025
SUBMITTING STAFF:	John McDonald, City Administrator
SUBJECT:	**CONSIDERATION AND POSSIBLE ACTION CONCERNING**: Proposing a Tax Rate of $0.39500 per $100 Valuation for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2025, and Scheduling a Public Hearing, if necessary, for September 23, 2025, to hear comments on the proposed rates.

BACKGROUND:

As discussed during the Budget Workshops over the last couple years, Senate Bill 2 (Texas Property Tax Reform and Transparency Act of 2019) changed the names of the previous Truth-In-Taxation ("TNT") tax rates and created a new tax rate.

- The No-New-Revenue Rate (NNR) is the 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. This was previously the Effective Tax Rate.
- The Voter-Approval Rate (VAR) is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The VAR was reduced from 8% to 3.5% for most cities; however, there was also a provision for cities to calculate the VAR at 8% in the event of a disaster. This was previously the Rollback Tax Rate. Last year, the City's direction to the City's Tax Assessor/Collector was to utilize the 3.5% for calculation of the VAR, and this direction remained the same for this year.
- The new tax rate created by Senate Bill 2 is the De Minimis Rate (DMR). The DMR was designed and added to allow smaller cities (those with a population of less than 30,000) some flexibility to adopt a tax rate that generates $500,000 more in property tax revenue than the previous year. The thinking was that applying

a 3.5% VAR in some very small communities would unnecessarily restrict revenue growth to sometimes just a nominal amount, and the application of the lowered voter-approval rate created an unfair result for small cities. The cities to which the DMR applies must calculate the DMR regardless of whether they intend to utilize it.

<u>Comparison of Proposed FY 2026 Tax Rate to Calculated TNT FY 2026 Tax Rates</u>

The City Council is anticipated to propose a tax rate of $0.3950 for Fiscal Year 2026 (same as current tax rate), and the FY 2026 Proposed Budget has been developed using the anticipated Proposed Tax Rate. Based on the Truth-In-Taxation Worksheets provided by the Tax Assessor/Collector, the proposed FY 2026 Tax Rate is lower than NNR Tax Rate.

Total Certified Estimate Taxable Value	Tax Rate	M&O Rate	Total General Fund Property Tax Revenue
$1,854,948,756	0.395000	0.34482	$ 6,396,234
NNR (No-New-Revenue Tax Rate)	0.417906	0.367726	$ 6,821,129
VAR (Voter-Approval Tax Rate)	0.485948	0.435768	$ 8,083,273
DMR (De Minimis Rate)	0.440872	0.390692	$ 7,247,136

As a reminder, while the City is utilizing a lower taxable value of $1,828,100,980 for purposes of developing the FY 2026 Proposed Budget, the TNT FY 2026 Tax Rate calculations must, by law, be based on HCAD's Certified Estimated 2025 Taxable Value, a copy of which is also provided with this agenda item.

When Council proposes the tax rate, it must be a record vote.

ATTACHMENTS: 2025 NNR Worksheet, HCAD Appraisal Rolls: Estimate

FUNDING:

Amount Available	Account No.	Additional Appropriation Required	Project No.	Amount Budgeted	Account Description

RECOMMENDATION:	Staff recommends proposing at tax rate of $0.3950 per $100 Valuation for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Spring Valley Village
Taxing Unit Name

713-465-8308
Phone *(area code and number)*

1025 Campbell Road Houston, TX 77055
Taxing Unit's Address, City, State, ZIP Code

https://www.springvalleytx.com/
Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 1,731,000,754
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,731,000,754
4.	**Prior year total adopted tax rate.**		$ 0.395000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 100,743,985	
	B. **Prior year values resulting from final court decisions:**	- $ 95,211,731	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 5,532,254
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 263,589,543	
	B. **Prior year disputed value:**	- $ 74,695,119	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 188,894,424
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 194,426,678

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,925,427,432
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 6,614,384 **C. Value loss.** Add A and B. [6]	$ 6,614,384
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 6,614,384
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,918,813,048
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,579,311
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 60,446
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 7,639,757
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 0 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 143,705,153 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 1,711,243,603 **C. Total value under protest or not certified.** Add A and B.	$ 1,854,948,756
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 1,854,948,756
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 479,970
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 26,367,806
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 26,847,776
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,828,100,980
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.417906 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

1. **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.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.342678 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,925,427,432
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,598,016
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.......... + $ 51,500	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 51,500	
	E. Add Line 31 to 32D.	$ 6,649,516
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,828,100,980
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.363738 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.......... – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.......... $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.......... – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28] **A. Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0 **B. Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose......................... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.. $ 0.000000 /$100 **D.** Multiply B by 0.05 and divide by Line 33 and multiply by $100.. $ 0.000000 /$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29] **A. Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.. $ 0 **B. Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.. $ 0.000000 /$100 **D.** Multiply B by 0.08 and divide by Line 33 and multiply by $100.. $ 0.000000 /$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..................... $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.363738 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 .... $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.363738 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.376468 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 1,899,732 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 968,913 **E. Adjusted debt.** Subtract B, C and D from A.	$ 930,819
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 930,819
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 98.17 % **C.** Enter the 2023 actual collection rate. .... 98.53 % **D.** Enter the 2022 actual collection rate. .... 98.21 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 930,819
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.050180 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.426648 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.417906 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.417906 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.426648 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.426648 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.426648 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.462493 /$100
	B. Unused increment rate (Line 67)	$ 0.040399 /$100
	C. Subtract B from A	$ 0.422094 /$100
	D. Adopted Tax Rate	$ 0.395000 /$100
	E. Subtract D from C	$ 0.027094 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,740,794,064
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 471,650
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.458831 /$100
	B. Unused increment rate (Line 66)	$ 0.046336 /$100
	C. Subtract B from A	$ 0.412495 /$100
	D. Adopted Tax Rate	$ 0.395000 /$100
	E. Subtract D from C	$ 0.017495 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,651,653,613
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 288,956
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.451336 /$100
	B. Unused increment rate (Line 66)	$ 0.023591 /$100
	C. Subtract B from A	$ 0.427745 /$100
	D. Adopted Tax Rate	$ 0.405000 /$100
	E. Subtract D from C	$ 0.022745 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,492,170,456
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 339,394
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,100,000 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.059300 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.485948 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.363738 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,854,948,756
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.026954 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.050180 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.440872 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.395000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,918,813,048
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,828,100,980
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.485948/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.417906/$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate.......... $ 0.485948/$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate........... $ 0.440872/$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here J Matelske
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

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

Harris Central Appraisal District

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

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

CEAA IAAO CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

Office of Chief Appraiser

July 25, 2025

Honorable Marcus Vajdos
Mayor
City of Spring Valley
1025 Campbell Road
Houston, TX 77055-7495

Re: 2025 Sec. 26.01(a-1) Estimate
City of Spring Valley

Dear Mayor Vajdos:

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

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

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

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

$1,854,948,756

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

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

Sincerely,

Roland Altinger

Roland Altinger
Chief Appraiser

Data Summary For Jurisdiction 080 CITY OF SPRING VALLEY For Tax Year 2025

****

1. Real Property New Improvements Value..........................		$26,367,806
2. Personal Property New Improvements Value......................		$0
3. Last Year Taxable Value Becoming Exempt This Year.............		$6,614,384
A. Totally Exempt..........	$0	
B. Partially Exempt........	$6,614,384	
4. Last Year Taxable Value Lost Due To New AG Use This Year.......		$0
A. Taxable Value..........	$0	
B. Productivity Value.....	$0	
5. Current Year Taxable Value of Over-65 Homesteads Transferred to Surviving Spouse.....		$0
6. Current Year Taxable Value Added by Annexations Last Year *		$479,970
7. Value Loss From Prior Year Lawsuits ****		$10,170,223
A. Initial Value..........	$105,381,954	
B. Final Value...........	$95,211,731	
8. TNRCC Pollution Control Exemption.............................		$0
9. Last Year Losses Due To Substantial Error Corrections.........		$0
10. Current Year Appraised Value Loss Due to Homestead Capped Accounts......		$37,275,771
11. New Improvements to the Land ***		$0
12. Market Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year......................................		$2,101,571,803
B. Current Year Estimated..............................		$2,255,645,440
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year......................................		$2,090,358,776
B. Current Year Estimated..............................		$2,225,225,302
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year......................................		$495,127,265
B. Current Year Estimated..............................		$513,117,333
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification		
A. Preceding Year......................................		$1,595,231,511
B. Current Year Estimated..............................		$1,711,243,603
16. Last year taxable value subject to an appeal under Chapter 42		
Last year ARB certified value..................		$263,589,543
Last year disputed value.......................		$74,695,119
Last year undisputed value.....................		$188,894,424
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts		$1,777,761

* Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

** Does Not Include Hearing Loss

*** Applies to MUD Districts only

**** Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values.

Where to Find 2025 Tool

Comptroller Worksheet Line	Description	Location
1.	2024 Total Taxable Value	Last Certified-to-Date Roll Recap
	Losses due to 2024 Sec. 25.25(d) hearings	Tax Rate Worksheet Line 9
2.	2024 Taxable value of over-65 and disability homesteads with tax ceilings (school districts, counties, cities, and junior college districts)*	Last Certified-to-Date Exemption Recap
5.	2024 Taxable value lost because court appeals of ARB decisions reduced 2024 appraised value.	Tax Rate Worksheet Line 7
6.	2024 Taxable value subject to appeal under Chapter 42, as of July 25	Tax Rate Worksheet Line 16
10.	2024 Taxable value lost because property first qualified for an exemption in 2025. (Value includes VTX)	Tax Rate Worksheet Line 3
11.	2024 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 2025.	Tax Rate Worksheet Line 4
17A. ISD's 18A. Other districts	Total 2025 taxable value on the 2025 certified appraisal roll today **	26.01(a-1) Estimate Letter
17B. ISD's 18C. Other districts	Pollution control value and energy storage systems value exempted	Tax Rate Worksheet Line 8
18A. ISD's 19A. Other districts	2025 Taxable value of properties under protest ***	Uncertified Roll Summary HTS
18B. ISD's 19B. Other districts	2025 Estimated value of properties neither under protest nor included on certified appraisal roll ****	Uncertified Roll Summary OTHER & PTS
19. ISD's 20. Other districts	2025 Taxable value of over-65 and disability homesteads with tax ceilings (school districts, counties, cities, and junior college districts) *	Uncertified Exemption Recap
21. ISD's 22. Other districts	2025 Taxable value of properties in territory annexed since January 1, 2024	Tax Rate Worksheet Line 6
22. ISD's 23. Other districts	2025 Taxable value of new improvements, new personal property located in new improvements, and new improvements to land	Tax Rate Worksheet Lines 1,2 & 11

Note: If your unit deannexed property after January 1, 2024, your assessor will need to determine the value lost due to deannexation. Our computer system is unable to calculate deannexation value. We have reported the amount exempted as a result of the $2500 personal property and $500 mineral exemptions under line 3A of the Tax Rate Worksheet report.

You will find calculations of the average appraised and market values of homesteads on your roll recap.

*HCAD's estimate of accounts with tax ceilings.

**The taxable value on the certified estimate letter is comprised of the taxable value of properties under protest as well as the taxable value properties neither under protest nor included on the certified appraisal roll.

***This value is a subset of the value on the 26.01(a-1) Estimate Letter.

****This value is a subset of the value on the 26.01(a-1) Estimate Letter.

PROPERTY USE CATEGORY		UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1	Real, Residential, Single-Family	1,375	1,794,812,049	1,764,661,730	1,764,761,961	1,432,065,538
A2	Real, Residential, Mobile Homes	0	0	0	0	0
B1	Real, Residential, Multi-Family	0	0	0	0	0
B2	Real, Residential, Two-Family	0	0	0	0	0
B3	Real, Residential, Three-Family	0	0	0	0	0
B4	Real, Residential, Four- or More-Family	0	0	0	0	0
C1	Real, Vacant Lots/Tracts	37	9,256,596	9,256,596	9,256,596	9,122,335
C2	Real, Vacant Commercial	2	228,885	228,885	228,885	228,885
C3	Real, Vacant	0	0	0	0	0
D1	Real, Qualified Agricultural Land	0	0	0	0	0
D2	Real, Unqualified Agricultural Land	0	0	0	0	0
E1	Real, Farm & Ranch Improved	0	0	0	0	0
F1	Real, Commercial	17	209,726,525	209,726,525	209,726,525	209,726,525
F2	Real, Industrial	0	0	0	0	0
G1	Oil and Mineral Gas Reserves	0	0	0	0	0
G2	Real Property Other Mineral Reserves	0	0	0	0	0
H1	Tangible, Vehicles	0	0	0	0	0
H2	Tangible, Goods In Transit	0	0	0	0	0
I1	Real, Banks	0	0	0	0	0
J1	Real & Tangible Personal, Utility Water	0	0	0	0	0

PROPERTY USE CATEGORY		UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J2	Gas Companies	1	1,417,150	1,417,150	1,417,150	1,417,150
J3	Electric Companies	0	0	0	0	0
J4	Telephone Companies	6	5,490,818	5,490,818	5,476,040	5,476,040
J5	Railroads	0	0	0	0	0
J6	Pipelines	2	125,452	125,452	125,452	125,452
J7	Major Cable Television Systems	1	1,363,160	1,363,160	1,363,160	1,363,160
L1	Tangible, Commercial	311	40,553,646	40,553,646	40,437,220	33,982,610
L2	Tangible, Industrial	8	1,197,043	1,197,043	1,197,043	1,196,854
M1	Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2	Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3	Tangible, Mobile Homes	0	0	0	0	0
M4	Tangible, Miscellaneous	0	0	0	0	0
N1	Intangibles	0	0	0	0	0
O1	Inventory	0	0	0	0	0
O2	Inventory	1	1,021,352	1,021,352	1,021,352	1,021,352
S1	Dealer Inventory	0	0	0	0	0
U0	Unknown	0	0	0	0	0
XA	Public Property for Housing Indigent Persons	0	0	0	0	0
XB	Income Producing Personal Property (<$2500)	0	0	0	0	0
XC	Mineral Interest (<$500)	0	0	0	0	0

PROPERTY USE CATEGORY		UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XD	Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE	Community Housing Development Organizations	0	0	0	0	0
XF	Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG	Primarily Performing Charitable Functions	0	0	0	0	0
XH	Developing Model Colonia Subdivisions	0	0	0	0	0
XI	Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ	Private Schools	0	0	0	0	0
XL	Economic Development Services to Local Community	0	0	0	0	0
XM	Marine Cargo Containers	0	0	0	0	0
XN	Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO	Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP	Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ	Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR	Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS	Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT	Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU	Miscellaneous Exemptions	0	0	0	0	0
XV	Other Exempt (Incl Public, Religious, Charitable)	148	171,001,348	170,962,030	170,962,030	0
TOTAL UNCERTIFIED		1,909	$2,236,194,024	$2,206,004,387	$2,205,973,414	$1,695,725,901

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	8	12,776,613	12,546,112	12,375,860	9,894,378
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	0	0	0	0	0
B2 Real, Residential, Two-Family	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	2	1,430,000	1,430,000	768,755	462,755
C2 Real, Vacant Commercial	0	0	0	0	0
C3 Real, Vacant	0	0	0	0	0
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	1	446,436	446,436	446,436	446,436
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H1 Tangible, Vehicles	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J2 Gas Companies	0	0	0	0	0
J3 Electric Companies	1	2,094,450	2,094,450	2,094,450	2,094,450
J4 Telephone Companies	0	0	0	0	0
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	1	510	510	510	510
L1 Tangible, Commercial	51	2,652,496	2,652,496	2,650,600	2,568,558
L2 Tangible, Industrial	2	50,911	50,911	50,911	50,615
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0	0	0	0
N1 Intangibles	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	0	0	0	0	0
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XB Income Producing Personal Property (<$2500)	0	0	0	0	0
XC Mineral Interest (<$500)	0	0	0	0	0

PROPERTY USE CATEGORY		UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XD	Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE	Community Housing Development Organizations	0	0	0	0	0
XF	Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG	Primarily Performing Charitable Functions	0	0	0	0	0
XH	Developing Model Colonia Subdivisions	0	0	0	0	0
XI	Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ	Private Schools	0	0	0	0	0
XL	Economic Development Services to Local Community	0	0	0	0	0
XM	Marine Cargo Containers	0	0	0	0	0
XN	Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO	Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP	Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ	Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR	Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS	Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT	Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU	Miscellaneous Exemptions	0	0	0	0	0
XV	Other Exempt (Incl Public, Religious, Charitable)	0	0	0	0	0
TOTAL UNCERTIFIED		66	$19,451,416	$19,220,915	$18,387,522	$15,517,702

UNITS	MARKET	CAPPED	LOSS
466	$616,008,467	$578,732,696	$37,275,771

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	1,494	TOTAL	$1,938,500,583	$1,900,551,921	$1,543,152,037
		AVERAGE	$1,297,523	$1,272,123	$1,032,899
HOMESTEAD RESIDENCES	1,353	TOTAL	$1,771,078,920	$1,733,803,149	$1,376,403,265
		AVERAGE	$1,309,001	$1,281,450	$1,017,297

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (M3 Mobile Homes)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	0	TOTAL	$0	$0	$0
		AVERAGE	$0	$0	$0
HOMESTEAD RESIDENCES	0	TOTAL	$0	$0	$0
		AVERAGE	$0	$0	$0

080 CITY OF SPRING VALLEY
TAX YEAR: 2025

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY

LAST UPDATED: 07/18/2025
DELV DATE: 07/25/2025

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	148	180,601,152	171,967,758	165,951,418	143,705,153
ACCOUNTS ON PTS	66	19,451,416	19,220,915	18,387,522	15,517,702
OTHER ACCOUNTS	1,909	2,236,194,024	2,206,004,387	2,205,973,414	1,695,725,901
TOTAL UNCERTIFIED	2,123	$2,436,246,592	$2,397,193,060	$2,390,312,354	$1,854,948,756

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	111	130,911,921	123,344,079	120,107,776	97,885,797
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	1	1,605,309	1,541,002	1,480,514	1,480,514
B2 Real, Residential, Two-Family	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	9	5,960,425	4,959,180	4,652,326	4,652,326
C2 Real, Vacant Commercial	6	361,171	361,171	335,634	335,634
C3 Real, Vacant	0	0	0	0	0
D1 Real, Qualified Agricultural Land	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0	0	0	0
F1 Real, Commercial	6	32,662,456	32,662,456	31,211,641	31,211,641
F2 Real, Industrial	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0	0	0	0
H1 Tangible, Vehicles	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J2 Gas Companies	0	0	0	0	0
J3 Electric Companies	0	0	0	0	0
J4 Telephone Companies	1	3,310	3,310	3,310	3,310
J5 Railroads	0	0	0	0	0
J6 Pipelines	0	0	0	0	0
J7 Major Cable Television Systems	0	0	0	0	0
L1 Tangible, Commercial	11	8,154,566	8,154,566	7,329,140	7,304,854
L2 Tangible, Industrial	3	941,994	941,994	831,077	831,077
M1 Tangible, Nonbusiness Watercraft	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0	0	0	0
N1 Intangibles	0	0	0	0	0
O1 Inventory	0	0	0	0	0
O2 Inventory	0	0	0	0	0
S1 Dealer Inventory	0	0	0	0	0
U0 Unknown	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0	0	0	0
XB Income Producing Personal Property (<$2500)	0	0	0	0	0
XC Mineral Interest (<$500)	0	0	0	0	0

PROPERTY USE CATEGORY		UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
XD	Improving Property for Housing w/ Volunteer Labor	0	0	0	0	0
XE	Community Housing Development Organizations	0	0	0	0	0
XF	Assisting Ambulatory Health Care Centers	0	0	0	0	0
XG	Primarily Performing Charitable Functions	0	0	0	0	0
XH	Developing Model Colonia Subdivisions	0	0	0	0	0
XI	Youth Spiritual, Mental and Physical Development	0	0	0	0	0
XJ	Private Schools	0	0	0	0	0
XL	Economic Development Services to Local Community	0	0	0	0	0
XM	Marine Cargo Containers	0	0	0	0	0
XN	Motor Vehicles Leased for Personal Use	0	0	0	0	0
XO	Motor Vehicles (Income Production & Personal Use)	0	0	0	0	0
XP	Offshore Drilling Equipment Not In Use	0	0	0	0	0
XQ	Intracoastal Waterway Dredge Disposal Site	0	0	0	0	0
XR	Nonprofit Water or Wastewater Corporations	0	0	0	0	0
XS	Raw Cocoa and Green Coffee Held in Harris County	0	0	0	0	0
XT	Limitation on Taxes in Certain Municipalities	0	0	0	0	0
XU	Miscellaneous Exemptions	0	0	0	0	0
XV	Other Exempt (Incl Public, Religious, Charitable)	0	0	0	0	0
TOTAL UNCERTIFIED		148	$180,601,152	$171,967,758	$165,951,418	$143,705,153

080 CITY OF SPRING VALLEY
TAX YEAR: 2025
LAST UPDATED: 07/18/2025
DELV DATE: 07/25/2025

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
APD APPORTIONED PARTIAL DISABILITY	0	0.0000	0	0
APO APPORTIONED PARTIAL OVER-65	0	0.0000	0	0
APR APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
APS APPORTIONED PARTIAL SURVIVING SPOUSE	0	0.0000	0	0
CBD CUSTOM BONDS	0	0.0000	0	0
CCF CHILD CARE FACILITY	0	0.0000	0	0
DIS DISABILITY	6	1.1778	9,354,450	120,000
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FPT FREEPORT	0	0.0000	0	0
FTZ FOREIGN TRADE ZONE	0	0.0000	0	0
GCC GREEN COFFEE OR COCOA	0	0.0000	0	0
GIT GOODS IN TRANSIT	0	0.0000	0	0
HIS HISTORICAL	0	0.0000	0	0
IAP IMMEDIATE APPORTIONED PARTIAL RESIDENTIAL	0	0.0000	0	0
IFC INTERSTATE OR FOREIGN COMMERCE	0	0.0000	0	0
IPA IMMEDIATE PARTIAL RESIDENTIAL HOMESTEAD	0	0.0000	0	0
IRE IMMEDIATE RESIDENTIAL HOMESTEAD	2	0.5559	4,003,365	192,321
LIH LOW INCOME HOUSING	0	0.0000	0	0
MBP MEDICAL OR BIOMEDICAL PROPERTY	0	0.0000	0	0
MCL METHANE CAPTURE AT LANDFILL	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0
OVR OVER-65	442	100.5831	477,199,906	8,740,000
PAR PARTIAL RESIDENTIAL HOMESTEAD	2	0.2586	671,304	134,261
PDS PARTIAL DISABILITY	0	0.0000	0	0
PEX PARTIAL TOTAL	0	0.0000	0	0
PMD PRECIOUS METALS IN DEPOSITORY	0	0.0000	0	0
POL POLLUTION CONTROL	0	0.0000	0	0
POV PARTIAL OVER-65	2	0.2586	671,304	0

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
PRO PRORATED	0	0.0000	0	0
PUV PERSONAL USE VEHICLE (LEASED)	19	0.0000	6,420,614	6,420,614
RES RESIDENTIAL HOMESTEAD	1,352	313.4263	1,730,029,784	343,995,252
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	13	2.8782	17,393,837	294,169
SPE SELF PROVIDED EMERGENCY SERVICES (TOTAL EXEMPTIOI	0	0.0000	0	0
SPV SOLE PROPRIETORSHIP VEHICLE	0	0.0000	0	0
SPX SPACEPORT EXEMPTION (TOTAL EXEMPTION)	0	0.0000	0	0
SSA SURVIVING SPOUSE ACTIVE DUTY	0	0.0000	0	0
SSD SURVIVING SPOUSE DISABILITY	0	0.0000	0	0
SSF SURVIVING SPOUSE FIRST RESPONDER	0	0.0000	0	0
STT SURVIVING SPOUSE TOTAL TRANSFER	0	0.0000	0	0
STX SURVIVING SPOUSE VET DISABILITY TOTAL EXEMPTION	0	0.0000	0	0
SUR SURVIVING SPOUSE OVER-65	29	9.6117	32,344,229	580,000
TOT TOTAL	167	163.7645	170,976,604	170,976,604
UND UNDER $MIN TAXABLE VALUE	68	0.0000	118,521	118,521
V11 VET DISABILITY #1 10-29 PCT	1	0.2298	875,000	5,000
V12 VET DISABILITY #1 30-49 PCT	0	0.0000	0	0
V13 VET DISABILITY #1 50-69 PCT	0	0.0000	0	0
V14 VET DISABILITY #1 70-100 PCT	3	0.9232	3,738,604	36,000
V21 VET DISABILITY #2 10-29 PCT	0	0.0000	0	0
V22 VET DISABILITY #2 30-49 PCT	0	0.0000	0	0
V23 VET DISABILITY #2 50-69 PCT	0	0.0000	0	0
V24 VET DISABILITY #2 70-100 PCT	0	0.0000	0	0
VCH VET CHARITABLE DISABILITY	0	0.0000	0	0
VS1 VET SURVIVOR 10-29 PCT	0	0.0000	0	0
VS2 VET SURVIVOR 30-49 PCT	0	0.0000	0	0
VS3 VET SURVIVOR 50-69 PCT	0	0.0000	0	0
VS4 VET SURVIVOR 70-100 PCT	0	0.0000	0	0
VTX VET DISABILITY TOTAL EXEMPTION	3	0.8579	4,768,571	3,750,856

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
JURISDICTION TOTALS	2,109	594.5256	$2,458,566,093	$535,363,598

EST. 1955
SPRING VALLEY
VILLAGE

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE:	August 18, 2025
SUBMITTING STAFF:	Harrison Nicholson, City Treasurer
SUBJECT:	**CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Setting date, time, and place for Public Hearing on the Fiscal Year 2025-2026 Proposed Budget.

BACKGROUND:

The City Council is required to set the time and place for a public hearing on the budget and to publish a notice in the official newspaper of the City, as required by law. Sections 102.006(c) and 102.0065(a) of the Local Government Code establish the publication requirements for the hearing's notice by requiring that it state the date, time, and location of the hearing and be published no earlier than the 30th or later than the 10th day before the date of the hearing.

Municipalities that own, operate, or control an Internet website must publish the Notice of Public Hearing on the approval of the Budget and the setting of the tax rate on their website from the date the notice is first published until the public hearing is concluded.

The public hearing will be held during City Council's regularly schedule meeting on September 23, 2025.

ATTACHMENTS: Draft Public Notice on Budget PH FY26 09.23.25

FUNDING:

Amount Available	Account No.	Additional Appropriation Required	Project No.	Amount Budgeted	Account Description

RECOMMENDATION: Staff recommends setting the date for the Public Hearing on the Fiscal Year 2026 Budget for September 23, 2025, at 6:00 p.m. at Spring Valley Village City Hall.

SPRING VALLEY VILLAGE, TEXAS
NOTICE OF PUBLIC HEARING

Notice is hereby given that the City of Spring Valley Village will hold a public hearing on **Tuesday, September 23, 2025,** at 6:00 PM at the City of Spring Valley Village Council Chambers located at 1025 Campbell Road, Houston, TX 77055 for the purpose of a public hearing for the Fiscal Year 2025-2026 Annual Budget. Copies of the proposed Fiscal Year 2025-2026 Budget can be found at the office of the City Secretary at 1025 Campbell Road, Houston, Texas 77055 or online at Adopted Budgets | Spring Valley, TX - Official Website.

DRAFT

The following language is required by the State of Texas Budget Law, Section 102.005 of the Local Government Code.

This budget will raise more total property taxes than last year's budget by $XXXX or X.X% and of that amount $XXX is tax revenue to be raised from new property added to the tax roll this year.