David Dominy, Mayor
Steve Bass
John Lisenby

Allen Carpenter, Mayor Pro Tem
Joy McCormack
Mark Taylor

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 4, 2026, 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.
The video link to this meeting is: https://us02web.zoom.us/j/81766136477

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: 817 6613 6477 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.

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 2027 (October 1, 2026, through September 30, 2027) to include the proposed Capital Improvement Plan.

   2.2 **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Acceptance of the No-New-Revenue Tax Rate and the Voter Approval Tax Rate Rate for Fiscal Year 2027 (October 1, 2026 through September 30, 2027).

   2.3 **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Proposing a Tax Rate of $0.3900 per $100 Valuation for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027, and Scheduling a Public Hearing, if necessary, for September 22, 2026, to hear comments on the proposed rates.

   2.4 **CONSIDERATION AND POSSIBLE ACTION CONCERNING:** Setting the Date, Time, and Place for the Public Hearing on the Fiscal Year 2027 Proposed Budget (October 1, 2026–September 30, 2027).

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). Note: It is possible a quorum of the Spring Valley Village Planning and Zoning Commission, Parks and Greenspace Board, or Board of Adjustment Commission could be present; even though a quorum of the members of these boards may or may not be present, no official action will be taken by their members.

I certify that a copy of the August 5, 2026, agenda of items to be considered by City Council was posted on or before the 29th day of July 2026, at 6:00 p.m. pursuant to the Open Meetings Act, Chapter 551 of the Texas Government Code.

Attest:

J. Torres

Jasmin Torres, TRMC
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.

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE: August 4, 2026
SUBMITTING STAFF: Harrison Nicholson, Finance Director

SUBJECT:

PRESENTATION, DISCUSSION, AND DIRECTION CONCERNING: the Draft Budget for Fiscal Year 2027 (October 1, 2026, through September 30, 2027) to include the proposed Capital Improvement Plan.

BACKGROUND:

The Fiscal Year (FY) 2027 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.

Council held Budget Workshops on May 28, 2026 (CIP) and June 23, 2026 (Budget Policy Assumption). The FY 2027 Proposed Budget incorporates topics and items discussed in those workshops.

Personnel
The current budget includes funding for a proposed 3.5% Cost of Living Adjustment (COLA) for staff. To remain competitive, the current budget includes pay scale adjustments for Patrol, Sergeants, and Lieutenants, and supplemental pay increases within the Police and Public Works Departments.

The budget includes changing the premium split for City/employee for dependent coverage from the current split of 55%/45% to 60%/40%. 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 2027. Final rates and plan details are expected to be available closer to November 2026, and staff will provide an update to City Council at that time. While initial projections were for an approximately 11.5% 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.

FY 2027 proposes amending the employer contribution rate for the 457 Plan for all employees from the current rate of 2% to 3%.

Information Technology
City staff has 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 2027 budget. The budget includes continued funding for hardware

replacement, including replacing the camera server, upgrading wireless access points, and a computer replacement program.

In FY 2026, to ensure the continued reliability, efficiency, and security of the City's financial, Municipal Court, and utility billing systems, the City began transitioning from Incode 9 to Incode 10. The financials and utility billing modules are currently live, with Municipal Court projected to transition in FY 2027. 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

Projects that have been completed in FY 2026 include Brighton Place and Bingle Traffic Improvement projects with Home Depot Lift Station, Tamy Lane Pedestrian Bridge, Merlin Court/Spring Oaks Circle, and Water Plant Upgrade projects expected to be completed by fiscal year-end FY 2026.

Projects currently awarded construction contracts and expected to be completed in FY 2027 include:

- Croes (E&W of Fries)

Additional street and infrastructure projects are currently in the design phase and are anticipated to go out for bid during FY 2027, including:

- Wild Oak Cir/Echo Valley/Cavell
- Public Works Building

The following utility and infrastructure improvements are also scheduled to go into the design stage in FY 2027, with construction expected to begin in FY 2028:

- Mickey Way/Elizabeth/Randy/Larston/Tamy
- Waterline Replacement

Capital Replacement Fund

Fleet / Police
• 2 Patrol Vehicles (Durangos)
Fleet / Public Works
• 1 PW Pickup
Infrastructure / Technology
• Camera Server Replacement
• Upgrade Wireless Access Points
• Computer Replacement Program
• UPS Replacement

ATTACHMENTS:

4 Updated FY 2027 City Administrator Letter_Draft JMC, FY27 Proposed BUDGET_08.04.27, 5 year CIP

FUNDING:

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

RECOMMENDATION:

No action required. This is a discussion item. Staff is looking for any additional feedback before finalizing the proposed FY2027 Budget.

August 4, 2026

Honorable Mayor Dominy 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 2027 (FY2027) 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 budget will continue to deliver efficient and quality services to our community within the capacity of our financial resources.

The FY2027 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 FY2027 budget for the City of Spring Valley Village. The budget totals **$26,324,094** of which:

- $15,077,949 is for the General Fund,
- $4,048,289 for the Utilities Fund,
- $1,879,806 for the Debt Services Funds,
- $5,039,850 for the CIP Funds, and
- $278,200 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 of making decisions and taking 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 those 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 27 proposes the following construction projects:

- Croes (East and West of Fries),
- Wild Oak Circle/Echo Valley/Cavell St, and
- Public Works Building.

Projects in design for FY26/27 include: Mickey Way Area (asphalt and drainage), and Waterline Replacement.

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 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 FY2027 budget includes:

- 3.5% COLA for staff,
- Step pay adjustment for the Police Department (Patrol, Sergeants, and Lieutenants),
- Certification pay increases for Police and Public Works Departments,
- Amending the City's 457 plan from a 2% City contribution to 3%, and
- Increasing the health insurance premium split for City/employee for dependent coverage from the current split of 55%/45% to 60%/40%.

No additional positions (FTEs) are requested.

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 $0.3900 per $100 of valuation for FY2027 and ensure fiscal accountability for growth in the assessment of property valuation to create additional capacity for future debt service as needed.
- 3.5% COLA for staff, step pay adjustment for Patrol, Sergeants, and Lieutenants, and supplemental pay increases for Police and Public Works departments.
- Amend City contribution to 457 Plan from 2% to 3%.
- Adjust health insurance premium split for City/employee for dependent coverage from the current split of 55%/45% to 60%/40%.
- Continue with the Music in the Park and Movies in the Park programs and enhance the holiday tree lighting event.
- Planned capital investments in the Capital Replacement Fund:
    - Two vehicles for the Police Department,
    - One vehicle for Public Works, and
    - Information Technology infrastructure updates/ replacements, to include:
        - Replace camera server,
        - Upgrade wireless access points,
        - UPS replacements, and
        - Computer replacement program.
- Fund CIP projects:
    - Construction - Croes (East and West of Fries), PW Building, and Wild Oak Cir/Echo Valley/Cavell St.
    - In Design – Mickey Way Area (asphalt and drainage), and Waterline Replacement.
- Submit the Fiscal Year 2027 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 FY2027 budget:

- Implements the priorities and goals identified by our City Council,
- Decreases the current tax rate by $0.005,
- 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

EST. 1955

SPRING VALLEY VILLAGE

FISCAL YEAR 2026 - 2027 PROPOSED BUDGET

SPRING VALLEY VILLAGE, TEXAS

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SPRING VALLEY

VILLAGE

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
CITY-WIDE SUMMARY

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
REVENUE						
Property Tax	6,413,805	6,752,022	6,879,800	6,879,816	7,460,650	580,834
Other Taxes	2,027,967	2,054,758	2,016,000	1,955,000	2,066,000	111,000
Fees & Charges	729,177	880,002	866,950	750,150	850,100	99,950
Municipal Court	403,264	515,359	425,650	413,351	423,100	9,749
Charges for Service	3,125,938	3,343,445	3,221,000	3,276,027	3,341,000	64,973
Miscellaneous Revenue	1,739,221	1,347,330	929,350	820,250	821,250	1,000
Other Agencies	1,453,057	2,306,327	1,646,459	1,736,976	1,570,587	(166,389)
Inter - Fund Activity	1,978,099	2,010,787	2,819,396	2,483,804	6,190,150	3,706,346
TOTAL REVENUES	**$17,870,528**	**$19,210,029**	**$18,804,605**	**$18,315,374**	**$22,722,837**	**$4,407,463**
EXPENDITURES						
CITY OPERATING FUNDS						
General Fund	10,152,949	10,176,562	11,302,087	11,087,404	15,077,949	3,990,545
Debt Service Funds	1,887,556	1,925,283	1,882,406	2,039,099	1,879,806	(159,293)
Utilities Fund - Water/Sewer	3,795,257	3,376,061	2,959,103	3,411,527	4,048,289	636,762
Special Revenue Funds	-	-	6,800	10,000	18,000	8,000
Capital Replacement Fund	328,680	139,865	503,800	434,249	260,200	(174,049)
CIP Fund	1,994,062	6,648,067	3,829,950	6,219,342	5,039,850	(1,179,492)
CIP Water Fund	77,744	894,868	624,700	723,463	-	(723,463)
TOTAL CITY OPERATING FUNDS	**$18,236,247**	**$23,160,707**	**$21,108,846**	**$23,925,084**	**$26,324,094**	**$2,399,010**
TOTAL EXPENDITURES	**$18,236,247**	**$23,160,707**	**$21,108,846**	**$23,925,084**	**$26,324,094**	**$2,399,010**
REVENUE - EXPENDITURES	**($365,719)**	**($3,950,678)**	**($2,304,241)**	**($5,609,710)**	**($3,601,257)**	**$2,008,453**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 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 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
GENERAL FUND						
BEGINNING	11,502,275	12,172,856	13,535,976	13,682,749	13,634,742	(48,007)
ENDING FUND BALANCE	12,172,856	13,535,976	13,634,742	13,682,749	10,454,530	(3,228,219)
CHANGE IN FUND BALANCE	**$670,581**	**$1,363,120**	**$98,766**	**($0)**	**($3,180,212)**	**($3,180,212)**
DEBT SERVICE FUND						
BEGINNING	1,627	(16,611)	(36,058)	(33,630)	(3,848)	29,782
ENDING FUND BALANCE	(16,611)	(36,058)	(3,848)	371	47,446	47,075
CHANGE IN FUND BALANCE	**($18,238)**	**($19,447)**	**$32,210**	**$34,001**	**$51,294**	**$17,293**
UTILITIES FUND 20						
BEGINNING	1,618,857	1,199,617	1,320,384	1,284,994	1,718,031	433,037
ENDING FUND BALANCE	1,199,617	1,320,384	1,718,031	1,284,994	1,137,442	(147,552)
CHANGE IN FUND BALANCE	**($419,240)**	**$120,767**	**$397,647**	**$0**	**($580,589)**	**($580,589)**
TOTAL SPECIAL REVENUE FUNDS						
BEGINNING	168,403	197,410	231,441	220,910	255,941	35,031
ENDING FUND BALANCE	197,410	231,441	255,941	226,910	266,541	39,631
CHANGE IN FUND BALANCE	**$29,007**	**$34,031**	**$24,500**	**$6,000**	**$10,600**	**$4,600**
CAPITAL REPLACEMENT FUND						
BEGINNING	1,582,514	1,501,258	1,752,249	1,171,004	1,764,849	593,845
ENDING FUND BALANCE	1,501,258	1,752,249	1,764,849	1,165,955	1,862,249	696,294
CHANGE IN FUND BALANCE	**($81,256)**	**$250,991**	**$12,600**	**($5,049)**	**$97,400**	**$102,449**
CIP FUND						
BEGINNING	9,176,434	8,269,906	2,490,149	5,387,671	79	(5,387,592)
ENDING FUND BALANCE	8,269,906	2,490,149	79	209,649	79	(209,570)
CHANGE IN FUND BALANCE	**($906,528)**	**($5,779,757)**	**($2,490,070)**	**($5,178,022)**	**$0**	**$5,178,022**
CIP WATER FUND						
BEGINNING	57,036	416,990	380,881	466,890	737	(466,153)
ENDING FUND BALANCE	416,990	380,881	737	0	737	737
CHANGE IN FUND BALANCE	**$359,954**	**($36,109)**	**($380,144)**	**($466,890)**	**$0**	**$466,890**

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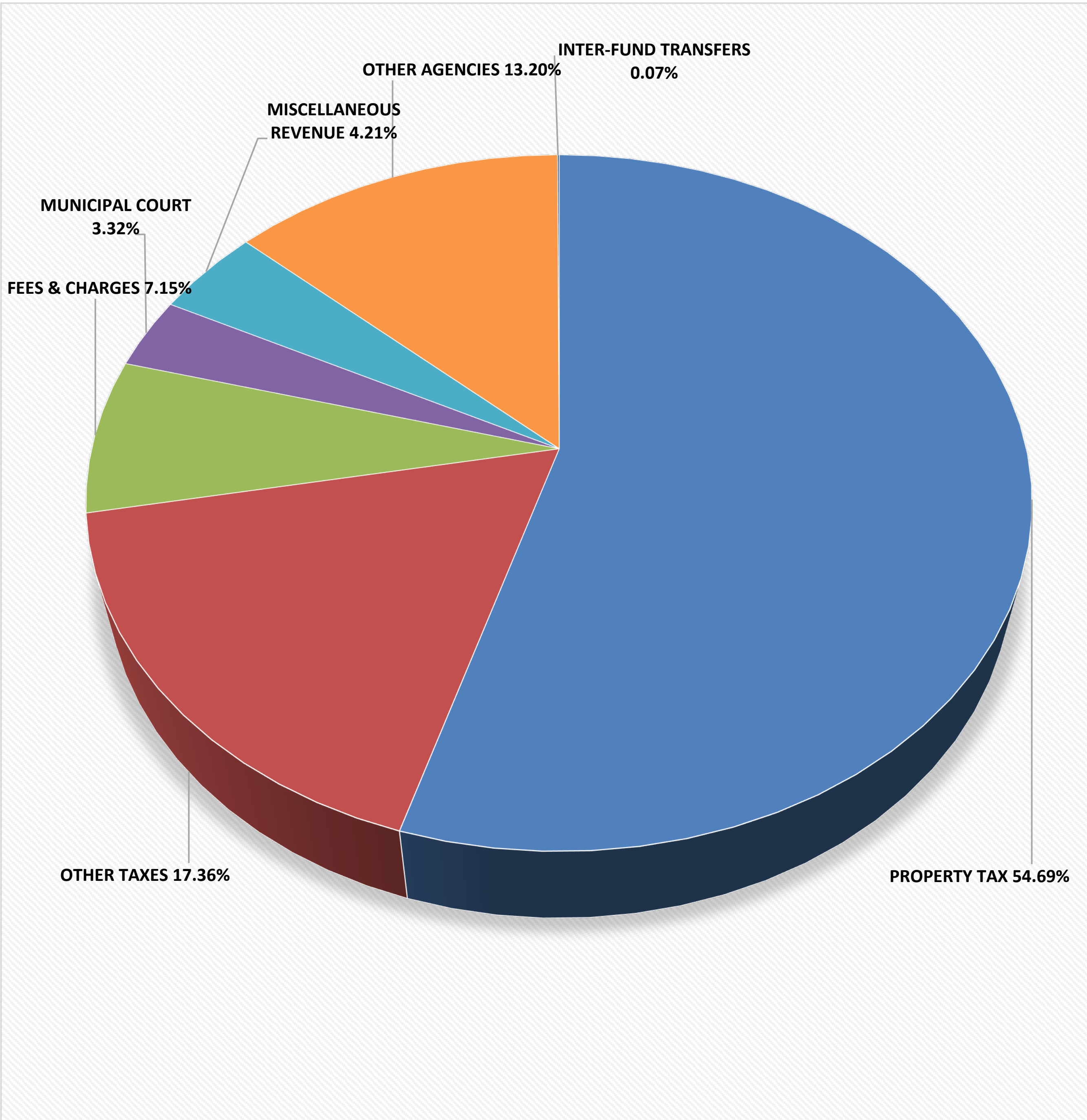
CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND SUMMARY

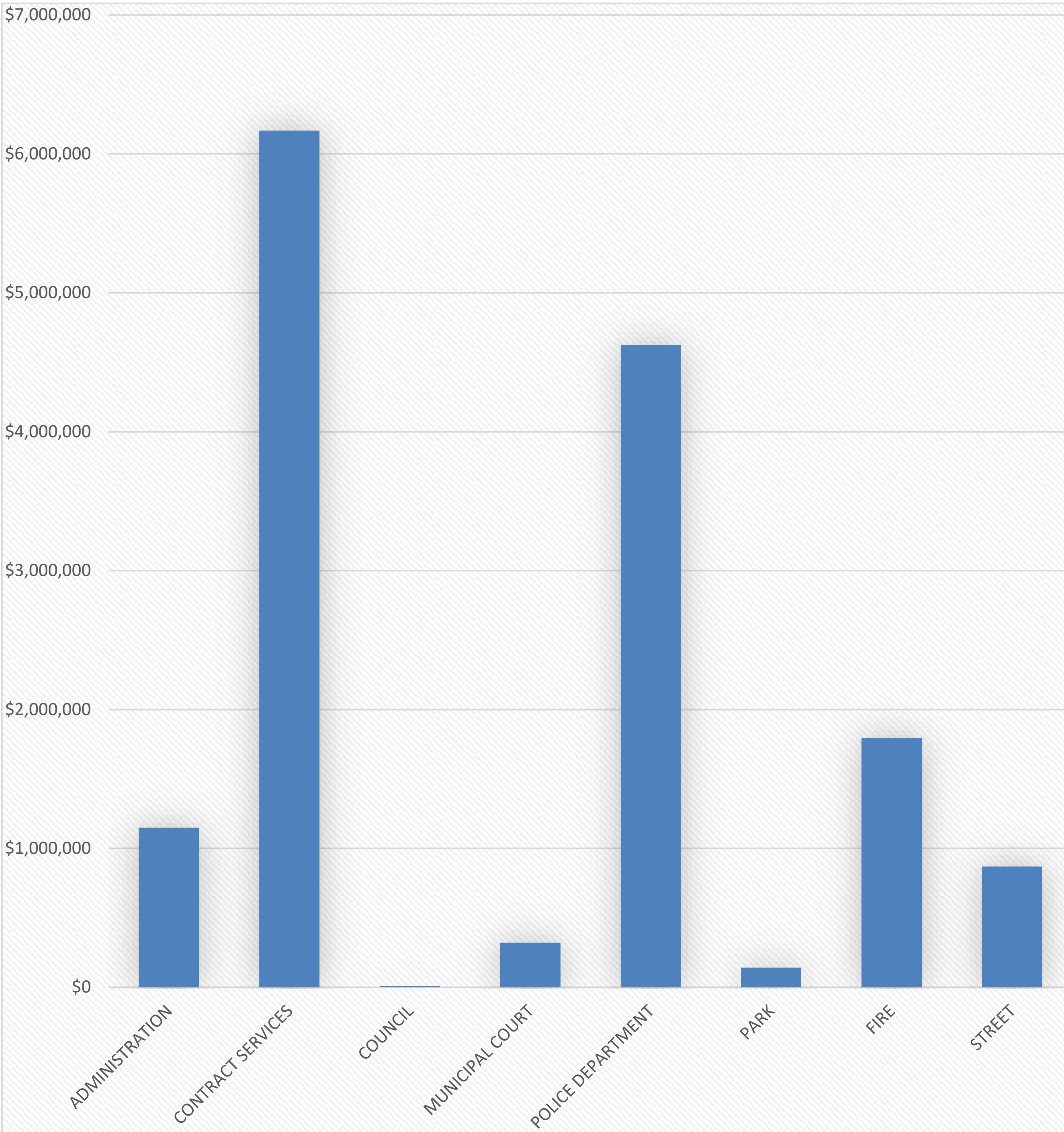
	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING UNASSIGNED FUND BALANCE	**$11,502,275**	**$12,172,856**	**$13,535,976**	**$13,682,749**	**$13,634,742**	
REVENUES						
PROPERTY TAX	5,518,950	5,857,876	6,005,000	6,005,000	6,507,250	502,250
OTHER TAXES	2,027,967	2,054,758	2,016,000	1,955,000	2,066,000	111,000
FEES & CHARGES	729,177	880,002	866,950	750,150	850,100	99,950
MUNICIPAL COURT	374,257	481,328	394,350	397,351	394,500	(2,851)
MISCELLANEOUS REVENUE	797,866	769,585	551,650	499,500	501,300	1,800
OTHER AGENCIES	1,375,313	1,496,134	1,485,403	1,480,403	1,570,587	90,184
INTER - FUND TRANSFERS	-	-	81,500	-	8,000	8,000
TOTAL REVENUES	**$10,823,530**	**$11,539,682**	**$11,400,853**	**$11,087,404**	**$11,897,737**	**$810,333**
TOTAL FUNDS AVAILABLE FOR APPROPRIATION	**$22,325,805**	**$23,712,538**	**$24,936,829**	**$24,770,153**	**$25,532,479**	
EXPENDITURES						
ADMINISTRATION	1,021,669	1,073,780	1,079,968	1,029,248	1,149,900	120,652
CONTRACT SERVICES	2,352,189	2,443,034	3,276,166	2,757,426	6,166,800	3,409,374
COUNCIL	6,400	3,900	5,400	7,500	9,700	2,200
MUNICIPAL COURT	283,136	285,123	279,060	280,052	322,000	41,948
POLICE DEPARTMENT	4,049,709	4,069,145	4,102,016	4,367,885	4,624,100	256,215
PARK	119,835	95,011	115,800	132,500	141,500	9,000
FIRE	1,815,113	1,631,838	1,720,518	1,720,518	1,793,299	72,781
STREET	504,899	574,732	723,159	792,275	870,650	78,375
TOTAL EXPENDITURES	**$10,152,949**	**$10,176,562**	**$11,302,087**	**$11,087,404**	**$15,077,949**	**$3,990,545**
REVENUE - EXPENDITURES	**$670,581**	**$1,363,120**	**$98,766**	**($0)**	**($3,180,212)**	**($3,180,212)**
ENDING FUND BALANCE	**$12,172,856**	**$13,535,976**	**$13,634,742**	**$13,682,749**	**$10,454,530**	
25% AS REQUIRED BY FINANCIAL POLICY	**$2,538,237**	**$2,544,141**	**$2,825,522**	**$2,771,851**	**$3,769,487**	
AVAILABLE FUNDS FOR APPROPRIATION	**119.9%**	**133.0%**	**120.6%**	**123.4%**	**69.3%**	

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

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND REVENUES



CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
BY DEPARTMENT



CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 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 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
Property Tax	5,518,950	5,857,876	6,005,000	6,005,000	6,507,250	502,250
Other Taxes	2,027,967	2,054,758	2,016,000	1,955,000	2,066,000	111,000
Fees & Charges	729,177	880,002	866,950	750,150	850,100	99,950
Municipal Court	374,257	481,328	394,350	397,351	394,500	(2,851)
Miscellaneous Revenue	797,866	769,585	551,650	499,500	501,300	1,800
Other Agencies	1,375,313	1,496,134	1,485,403	1,480,403	1,570,587	90,184
Inter - Fund Transfers	-	-	81,500	-	8,000	8,000
TOTAL REVENUES	**$10,823,530**	**$11,539,682**	**$11,400,853**	**$11,087,404**	**$11,897,737**	**$810,333**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND REVENUES

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
PROPERTY TAXES								
10-01-5100	Ad Valorem - Current Year	5,544,764	5,845,841	5,858,455	5,985,000	5,985,000	6,487,250	502,250
10-01-5102	Ad Valorem - Prior Years	(44,569)	(18,095)	-	-	-	-	-
10-01-5103	Ad Valorem - Penalty & Interest	18,755	30,130	11,035	20,000	20,000	20,000	-
TOTAL PROPERTY TAXES		**$5,518,950**	**$5,857,876**	**$5,869,491**	**$6,005,000**	**$6,005,000**	**$6,507,250**	**$502,250**
OTHER TAXES								
10-01-5010	Sales Tax	1,686,846	1,710,786	863,370	1,650,000	1,600,000	1,700,000	100,000
10-01-5012	Franchise Fees - Electric	195,307	225,710	109,873	219,700	200,000	219,000	19,000
10-01-5013	Franchise Fees - Gas	46,041	48,013	18,905	49,000	50,000	49,000	(1,000)
10-01-5014	Franchise Fees - Telephone	15,796	14,726	3,346	14,000	20,000	14,000	(6,000)
10-01-5015	Franchise Fees - Cable TV	49,144	44,236	25,668	50,000	50,000	50,000	-
10-01-5016	Franchise Tax - Mixed Beverage	17,581	14,526	7,212	14,500	20,000	14,500	(5,500)
10-01-5017	Franchise Tax - Solid Waste	17,252	(3,240)	(9,096)	18,800	15,000	19,500	4,500
TOTAL OTHER TAXES		**$2,027,967**	**$2,054,758**	**$1,019,277**	**$2,016,000**	**$1,955,000**	**$2,066,000**	**$111,000**
FEES & CHARGES								
10-01-5201	Other Income - Bldg Permits/Insp	336,077	447,652	217,463	434,500	350,000	450,000	100,000
10-01-5202	Other Income - Permits	65	75	35	150	150	100	(50)
10-01-5203	Garbage Service Fees	393,035	400,004	199,529	400,000	400,000	400,000	-
10-01-5209	Garbage - Unbilled Portion	-	32,271	-32,271	32,300	-	-	-
TOTAL FEES & CHARGES		**$729,177**	**$880,002**	**$384,757**	**$866,950**	**$750,150**	**$850,100**	**$99,950**
MUNICIPAL COURT								
10-01-5310	MC - Court Fines	313,746	413,394	175,967	330,500	330,500	330,500	-
10-01-5311	MC - Warrant Fees	8,983	10,531	4,193	10,000	10,000	10,000	-
10-01-5312	MC - Arrest Fees	14,311	15,682	7,200	16,000	16,000	16,000	-
10-01-5313	MC - Administrative	18,046	19,230	7,848	16,000	16,000	16,000	-
10-01-5314	MC - Officer Fees	-	-	-	-	100	100	-
10-01-5316	MC - Judicial Fees	-	-	39	50	100	100	-
10-01-5317	MC - Traffic Fees	3,538	3,690	1,825	3,500	3,351	3,500	149
10-01-5318	MC - Child Saftety	-	-	1,706	-	-	-	-
10-01-5319	MC - Time Payment	(2)	-	664	-	-	-	-
10-01-5320	MC - Time Payment	81	109	25	-	-	-	-
10-01-5322	MC - Security Fee	39	-	7,279	-	-	-	-
10-01-5323	MC - Technology Fee	32	-	6,043	-	-	-	-
10-01-5324	MC - Omni Fee	826	2,403	1,070	3,000	3,000	3,000	-
10-01-5328	LTPDF - Prevention	14,370	15,970	7,228	15,000	18,000	15,000	(3,000)
10-01-5329	LMJF - Local Municipal Jury	287	319	145	300	300	300	-
TOTAL MUNICIPAL COURT		**$374,257**	**$481,328**	**$221,229**	**$394,350**	**$397,351**	**$394,500**	**($2,851)**
MISCELLANEOUS REVENUE								
10-01-5401	Child Saftety Revenue	4,730	4,848	2,344	4,000	-	4,000	4,000
10-01-5402	COSVV Contributions	-	-	2,000	2,000	-	2,000	2,000
10-01-5406	Interest Income	627,448	512,035	248,636	413,900	390,000	375,000	(15,000)
10-01-5408	Other Income - Misc.	76,844	116,939	57,032	75,000	75,000	75,000	-
10-01-5409	Misc - Ambulance Fee	28,825	59,308	5,640	5,650	-	-	-
10-01-5412	Other Income - Insurance REI	8,200	32,641	12,559	12,600	-	7,500	7,500
10-01-5413	Credit Card Fees	25,061	33,900	15,645	29,000	25,000	29,000	4,000
10-01-5414	Sale of Capital Assets	-	-	5,000	-	-	-	-
10-01-5415	Interest Income from UF	26,758	9,914	-	9,500	9,500	8,800	(700)
TOTAL MISCELLANEOUS REVENUE		**$797,866**	**$769,585**	**$348,856**	**$551,650**	**$499,500**	**$501,300**	**$1,800**
OTHER AGENCIES								
10-01-5900	METRO - Revenue Allocation	785,508	866,990	431,685	825,000	820,000	850,000	30,000
10-01-5901	Hillshire Village PD Contract	588,803	629,144	330,202	660,403	660,403	720,587	60,184
10-01-5903	Other Income OPIOD	1,002	-	-	-	-	-	-
TOTAL OTHER AGENCIES		**$1,375,313**	**$1,496,134**	**$761,887**	**$1,485,403**	**$1,480,403**	**$1,570,587**	**$90,184**
INTER - FUND TRANSFERS								
10-01-5700	Tranfer in	-	-	74,741	81,500	-	8,000	8,000
TOTAL INTER - FUND TRANSFERS		**$0**	**$0**	**$74,741**	**$81,500**	**$0**	**$8,000**	**$8,000**
TOTAL GENERAL FUND REVENUES		**$10,823,530**	**$11,539,682**	**$8,680,237**	**$11,400,853**	**$11,087,404**	**$11,897,737**	**$810,333**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 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 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
DEPARTMENT SUMMARY						
Administration	1,021,669	1,073,780	1,079,968	1,029,248	1,149,900	120,652
Contractual Services	2,352,189	2,443,034	3,276,166	2,757,426	6,166,800	3,409,374
Council	6,400	3,900	5,400	7,500	9,700	2,200
Municipal Court	283,136	285,123	279,060	280,052	322,000	41,948
Police Department	4,049,709	4,069,145	4,102,016	4,367,885	4,624,100	256,215
Park	119,835	95,011	115,800	132,500	141,500	9,000
Fire Department	1,815,113	1,631,838	1,720,518	1,720,518	1,793,299	72,781
Street	504,899	574,732	723,159	792,275	870,650	78,375
TOTAL EXPENDITURES	**$10,152,949**	**$10,176,562**	**$11,302,087**	**$11,087,404**	**$15,077,949**	**$3,990,545**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND REVENUES AND EXPENDITURES
COUNCIL: DEPARTMENT 05

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SUPPLIES	-	-	500	1,300	3,000	1,700
MAINTENANCE	-	-	200	800	1,300	500
SERVICES	6,400	3,900	4,700	5,400	5,400	-
TOTAL EXPENDITURES	**$6,400**	**$3,900**	**$5,400**	**$7,500**	**$9,700**	**$2,200**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
COUNCIL: DEPARTMENT 05

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SUPPLIES								
10-05-4520	Dues & Subscriptions	-	-	-	-	-	1,000	1,000
10-05-4526	Mayor & Council General Exp	-	-	240	500	1,300	2,000	700
TOTAL SUPPLIES		**$0**	**$0**	**$240**	**$500**	**$1,300**	**$3,000**	**$1,700**
MAINTENANCE								
10-05-4605	Mayor & Council Software	-	-	64	200	800	1,300	500
TOTAL MAINTENANCE		**$0**	**$0**	**$64**	**$200**	**$800**	**$1,300**	**$500**
SERVICES								
10-05-4727	Mayor & Council Conf & Training	-	-	-	800	1,500	1,500	-
10-05-4902	Mayor & Council Allowance	6,400	3,900	-	3,900	3,900	3,900	-
TOTAL SERVICES		**$6,400**	**$3,900**	**$0**	**$4,700**	**$5,400**	**$5,400**	**$0**
TOTAL OTHER EXPENDITURES		**$6,400**	**$3,900**	**$304**	**$5,400**	**$7,500**	**$9,700**	**$2,200**
TOTAL DEPARTMENT EXPENDITURES		**$6,400**	**$3,900**	**$304**	**$5,400**	**$7,500**	**$9,700**	**$2,200**

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PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET
City Administrator	0.5	0.5	0.5	0.5
Assistant to the City Administrator	1.0	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0	1.0
City Treasurer / Finance Director	1.0	1.0	1.0	1.0
Assistant City Treasurer/HR Asst Finance Director	1.0	1.0	1.0	1.0
Administrative Services Coordinator - Utilities	0.3	0.3	0.3	0.3
Development Services Manager	1.0	1.0	1.0	1.0
TOTAL FTE	**5.8**	**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 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 10

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SALARY & BENEFITS	792,766	806,574	789,268	805,600	838,400	32,800
SUPPLIES	35,003	31,151	29,100	33,100	35,500	2,400
MAINTENANCE	1,868	5,100	3,800	7,000	6,000	(1,000)
SERVICES	168,276	206,200	226,300	155,048	241,500	86,452
PROFESSIONAL SERVICES	15,175	16,175	23,000	20,000	20,000	-
INTERFUND - ACTIVITY	8,581	8,581	8,500	8,500	8,500	-
TOTAL EXPENDITURES	**$1,021,669**	**$1,073,780**	**$1,079,968**	**$1,029,248**	**$1,149,900**	**$120,652**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION: DEPARTMENT 10

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
10-10-4010	SALARIES EXEMPT REGULAR	559,121	571,096	283,598	618,200	620,000	644,000	24,000
10-10-4011	SALARIES NON EXEMPT REGULAR	72,822	74,130	13,558	20,224	17,000	20,800	3,800
10-10-4014	LONGEVITY	955	1,122	560	1,300	1,300	1,550	250
10-10-4015	CERTIFICATION PAY	4,682	3,819	1,101	3,200	2,250	2,100	(150)
10-10-4016	457-PLAN	18,497	16,866	3,697	17,000	17,000	24,000	7,000
10-10-4020	CAR ALLOWANCE	7,746	12,281	3,504	6,000	6,000	6,000	-
10-10-4021	MGR PHONE ALLOWANCE	-	31	-	750	750	750	-
10-10-4030	SALARIES OVERTIME	1,039	225	-	-	1,000	1,000	-
10-10-4100	BEN-HEALTH INSURANCE	73,914	71,515	32,867	66,500	84,500	84,500	-
10-10-4110	BEN-T.M.R.S.	41,825	43,692	18,554	42,700	42,700	40,000	(2,700)
10-10-4120	FICA/MEDICADE TAX	9,894	10,013	4,180	10,700	10,700	10,700	-
10-10-4130	WORKERS COMP	1,397	1,343	1,433	1,434	1,400	1,600	200
10-10-4140	UNEMPLOYMENT INS	874	441	63	1,260	1,000	1,400	400
TOTAL SALARY & BENEFITS		**$792,766**	**$806,574**	**$363,116**	**$789,268**	**$805,600**	**$838,400**	**$32,800**
OTHER EXPENDITURES								
SUPPLIES								
10-10-4505	FUEL	-	366	-	200	500	500	-
10-10-4520	DUES & SUBSCRIPTIONS	7,784	7,445	3,727	7,800	8,200	8,500	-
10-10-4521	PRINTING COSTS	446	2,117	911	1,500	1,500	1,500	-
10-10-4525	OFFICE SUPPLIES	7,473	5,047	2,272	5,100	7,500	7,500	-
10-10-4526	GENERAL EXPENSES	19,300	16,176	3,407	4,500	4,500	5,500	1,000
10-10-4534	HOLIDAY/ EMPLOYEE APP	-	-	4,834	6,000	6,400	6,500	100
10-10-4537	COUNCIL MEETINGS	-	-	613	1,500	2,000	2,000	-
10-10-4540	HUMAN RESOURCES	-	-	1,603	2,500	2,500	3,500	1,000
TOTAL SUPPLIES		**$35,003**	**$31,151**	**$17,367**	**$29,100**	**$33,100**	**$35,500**	**2,100**
MAINTENANCE								
10-10-4600	AUTO EXPENSE-M&R	17	-	-	300	1,500	1,500	-
10-10-4604	COMPUTER COST-HARDWARE	37	810	16	500	2,500	2,500	-
10-10-4606	OFFICE EQUIP	1,814	4,290	3,330	3,000	3,000	2,000	(1,000)
TOTAL MAINTENANCE		**$1,868**	**$5,100**	**$3,346**	**$3,800**	**$7,000**	**$6,000**	**(1,000)**
SERVICES								
10-10-4700	BUILDING INSPECTION	63,350	91,899	32,790	92,500	65,000	92,500	27,500
10-10-4706	DRAINAGE	65,619	80,452	38,275	109,500	45,000	109,500	64,500
10-10-4707	MISC	5,609	7,258	(1,188)	1,500	10,000	10,000	-
10-10-4727	TRAVEL & TUITION	33,697	23,273	8,016	21,000	32,548	27,000	(5,548)
10-10-4731	MEDICAL TESTING & TRE	-	155	190	400	500	500	-
10-10-4900	RECRUITING BONUS	-	1,000	1,000	1,000	2,000	2,000	-
10-10-4901	REFUNDS PERMITS	-	2,164	318	400	-	-	-
TOTAL SERVICES		**$168,276**	**$206,200**	**$79,400**	**$226,300**	**$155,048**	**$241,500**	**$86,452**
PROFESSIONAL SERVICES								
10-10-4809	CONSULTANT	15,175	16,175	19,249	23,000	20,000	20,000	-
TOTAL PROFESSIONAL SERVICES		**$15,175**	**$16,175**	**$19,249**	**$23,000**	**$20,000**	**$20,000**	**$0**
INTERFUND - ACTIVITY								
10-10-9100	GF ADMIN CAPITAL RF	8,581	8,581	8,500	8,500	8,500	8,500	-
TOTAL INTERFUND - ACTIVITY		**$8,581**	**$8,581**	**$8,500**	**$8,500**	**$8,500**	**$8,500**	**$0**
TOTAL OTHER EXPENDITURES		**$228,903**	**$267,206**	**$127,862**	**$290,700**	**$223,648**	**$311,500**	**$87,852**
TOTAL DEPARTMENT EXPENDITURES		**$1,021,669**	**$1,073,780**	**$490,978**	**$1,079,968**	**$1,029,248**	**$1,149,900**	**$120,652**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
CONTRACTUAL SERVICES: DEPARTMENT 11

DEPARTMENT OVERVIEW

The Contractual Department determines budget and accounts for expenditures given to all departments of the City, and the overall service provision offered by the City. Expenditures of this fund include annual legal and audit services retained by the city, real and personal property insurance, transfers to the CIP and Debt Service Funds, and payments made to other units of government and outside vendors that provide services to the Spring Valley Village through an established contract.

EXPENDITURE SUMMARY	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SUPPLIES	97,505	5,591	5,500	9,000	8,500	(500)
MAINTENANCE	137,430	135,477	170,800	175,300	174,200	(1,100)
SERVICES	611,103	540,402	597,670	592,700	624,200	31,500
PROFESSIONAL SERVICES	51,947	42,167	48,200	68,000	63,000	(5,000)
OTHER SERVICES	153,751	165,262	182,300	181,530	190,700	9,170
INTERFUND - ACTIVITY	1,300,453	1,554,135	2,271,696	1,730,896	5,106,200	3,375,304
TOTAL EXPENDITURES	**$2,352,189**	**$2,443,034**	**$3,276,166**	**$2,757,426**	**$6,166,800**	**$3,409,374**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
CONTRACTUAL SERVICES: DEPARTMENT 11

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ DECREASE
SUPPLIES								
10-11-4524	EMERGENCY MANAGEMENT EXP	93,919	3,528	-	1,500	4,000	4,000	-
10-11-4532	PUBLIC RELATION	253	-	-	500	1,000	1,000	-
10-11-4536	POSTAGE	3,333	2,063	(1)	3,500	4,000	3,500	(500)
TOTAL SUPPLIES		**$97,505**	**$5,591**	**($1)**	**$5,500**	**$9,000**	**$8,500**	**($500)**
MAINTENANCE								
10-11-4602	CITY HALL BUILDING MAINTENANCE	20,897	14,054	10,303	16,000	22,000	22,000	-
10-11-4603	CITY HALL JANITORIAL & CLEANIN	19,250	19,368	10,420	20,000	20,000	21,000	1,000
10-11-4605	COMPUTER COST-SOFTWARE	86,955	97,499	98,389	123,300	123,300	121,200	(2,100)
10-11-4635	MACHINERY&EQUIP MAINTENANCE	10,328	4,556	5,409	11,500	10,000	10,000	-
TOTAL MAINTENANCE		**$137,430**	**$135,477**	**$124,522**	**$170,800**	**$175,300**	**$174,200**	**($1,100)**
SERVICES								
10-11-4701	RECORDS STORAGE	893	1,381	447	1,500	1,500	6,700	5,200
10-11-4704	TAX ASSESSING & COLLECTING	7,700	7,700	0	8,470	7,700	9,000	1,300
10-11-4705	HARRIS CTY APPRAISAL DIST	57,306	49,083	28,559	57,200	45,000	60,000	15,000
10-11-4708	COMPUTER SERVICE & MAINTENANCE	78,573	79,148	40,350	80,000	80,000	80,000	-
10-11-4712	UTILTIES -ELECTRIC/GA	35,257	50,886	14,409	46,800	40,000	48,000	8,000
10-11-4719	BANK SERVICE	50	50	2,063	4,000	500	4,500	4,000
10-11-4721	GARBAGE CONTRACT	406,116	367,102	176,504	375,000	390,000	390,000	-
10-11-4730	UTILTIES -COMMUNICATIONS	25,208	22,975	9,404	24,700	28,000	26,000	(2,000)
10-11-4799	BAD DEBT EXPENSES	-	(37,922)	-	-	-	-	-
TOTAL SERVICES		**$611,103**	**$540,402**	**$271,737**	**$597,670**	**$592,700**	**$624,200**	**$31,500**
PROFESSIONAL SERVICES								
10-11-4802	PROFESSIONAL FEES - AUDIT	16,200	16,500	7,500	15,200	18,000	18,000	-
10-11-4803	PROFESSIONAL FEES - LEGAL	35,747	25,667	14,734	33,000	50,000	45,000	(5,000)
TOTAL PROFESSIONAL SERVICES		**$51,947**	**$42,167**	**$22,234**	**$48,200**	**$68,000**	**$63,000**	**($5,000)**
OTHER SERVICES								
10-11-6000	INSURANCE - LIABILITY	25,167	23,505	24,168	24,200	24,000	25,400	1,400
10-11-6001	INSURANCE - PROPERTY	64,059	70,000	77,907	78,000	80,530	81,900	1,370
10-11-6002	INSURANCE - SURETY BONDS	-	-	-	-	500	500	-
10-11-6003	INSURANCE - VEHICLE	41,688	50,658	55,090	55,100	51,500	57,900	6,400
10-11-6011	LEGAL NOTICES	22,836	21,098	6,744	25,000	25,000	25,000	-
TOTAL OTHER SERVICES		**$153,751**	**$165,262**	**$163,908**	**$182,300**	**$181,530**	**$190,700**	**$9,170**
INTERFUND - ACTIVITY								
10-11-9000	TRANSFER TO CIP	325,990	582,822	691,080	1,231,880	691,080	4,128,500	3,437,420
10-11-9001	TRANSFER TO DEBT SERVICE	974,463	971,313	1,039,816	1,039,816	1,039,816	977,700	(62,116)
TOTAL INTERFUND - ACTVITY		**$1,300,453**	**$1,554,135**	**$1,730,896**	**$2,271,696**	**$1,730,896**	**$5,106,200**	**$3,375,304**
TOTAL DEPARTMENT EXPENDITURES		**$2,352,189**	**$2,443,034**	**$2,313,296**	**$3,276,166**	**$2,757,426**	**$6,166,800**	**$3,409,374**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT: DEPARTMENT 20

DEPARTMENT OVERVIEW

The Fire Department has a single account code line item which is the Village Fire Department (VFD) expenditure. The VFD provides both fire and emergency medical services to the six Memorial Villages. The VFD has a Class 1 Public Protection Classification rating by the Insurance Service Office (ISO). A Class 1 ISO rating is the highest possible score given to any fire department nationwide. Each fiscal year, the VFD prepares and presents their budget with the City's expenditure amount being a % of the total VFD's budget. City Council must approve the VFD's budget and the percentage allocated for the City.

EXPENDITURE SUMMARY	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SERVICES	1,815,113	1,631,838	1,720,518	1,720,518	1,793,299	72,781
TOTAL EXPENDITURES	**$1,815,113**	**$1,631,838**	**$1,720,518**	**$1,720,518**	**$1,793,299**	**$72,781**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT: DEPARTMENT 20

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SERVICES								-
10-20-4728	Fire Department Contribution	1,815,113	1,631,838	718,867	1,720,518	1,720,518	1,793,299	72,781
TOTAL SERVICES		**$1,815,113**	**$1,631,838**	**$718,867**	**$1,720,518**	**$1,720,518**	**$1,793,299**	**$72,781**
TOTAL OTHER EXPENDITURES		**$1,815,113**	**$1,631,838**	**$718,867**	**$1,720,518**	**$1,720,518**	**$1,793,299**	**$72,781**
TOTAL DEPARTMENT EXPENDITURES		**$1,815,113**	**$1,631,838**	**$718,867**	**$1,720,518**	**$1,720,518**	**$1,793,299**	**$72,781**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
MUNICIPAL COURT: DEPARTMENT 30

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTEED BUDGET	FY 26-27 PROPOSED BUDGET
Court Administrator	1.0	1.0	1.0	1.0
Administrative Services Coordinator - Courts	1.0	1.0	1.0	1.0
TOTAL FTE	**2.0**	**2.0**	**2.0**	**2.0**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT 30

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SALARY & BENEFITS	152,392	154,456	158,360	164,952	170,200	5,248
SUPPLIES	5,103	10,348	3,850	3,700	3,200	(500)
MAINTENANCE	2,400	1,935	2,000	4,400	4,900	500
SERVICES	76,088	64,737	64,850	72,000	93,700	21,700
OTHER SERVICES	47,153	53,648	50,000	35,000	50,000	15,000
TOTAL EXPENDITURES	**$283,136**	**$285,123**	**$279,060**	**$280,052**	**$322,000**	**$41,948**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
MUNICIPAL COURT: DEPARTMENT 30

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
10-30-4010	SALARIES EXEMPT REGULAR	65,340	67,497	32,550	69,331	70,000	71,800	1,800
10-30-4011	SALARIES NON EXEMPT REGULAR	51,636	52,467	26,128	55,638	55,640	57,600	1,960
10-30-4014	LONGEVITY	137	137	79	212	212	300	88
10-30-4015	CERTIFICATION PAY	763	2,694	1,671	2,640	3,800	3,800	-
10-30-4016	457-PLAN	2,322	2,156	-	2,513	2,500	3,900	1,400
10-30-4100	BEN-HEALTH INSURANCE	22,341	19,061	8,333	17,500	22,100	22,100	-
10-30-4110	BEN-T.M.R.S.	7,605	8,092	3,694	7,900	8,200	7,900	(300)
10-30-4120	FICA/MEDICADE TAX	1,640	1,852	856	1,900	1,900	2,000	100
10-30-4130	WORKERS COMP	374	359	383	384	400	400	-
10-30-4140	UNEMPLOYMENT INS	234	140	-	342	200	400	200
TOTAL SALARY & BENEFITS		**$152,392**	**$154,456**	**$73,694**	**$158,360**	**$164,952**	**$170,200**	**$5,248**
OTHER EXPENDITURES								
SUPPLIES								
10-30-4506	GENERAL EXPENSE ALLOWANCE	3,800	2,105	1,605	2,400	2,400	2,400	-
10-30-4520	DUES & SUBSCRIPTIONS	663	546	86	700	800	300	(500)
10-30-4526	GENERAL EXPENSE	640	7,696	108	750	500	500	-
TOTAL SUPPLIES		**$5,103**	**$10,348**	**$1,799**	**$3,850**	**$3,700**	**$3,200**	**($500)**
MAINTENANCE								
10-30-4605	COMPUTER SOFTWARE COST	-	-	-	-	-	500	500
10-30-4606	OFFICE EQUIP MAINT & REPAIR	2,400	1,935	-	2,000	4,400	4,400	-
TOTAL MANITENANCE		**$2,400**	**$1,935**	**$0**	**$2,000**	**$4,400**	**$4,900**	**$500**
SERVICES								
10-30-4710	MC FEES-JUDGE	25,340	22,075	9,175	22,000	34,000	34,000	-
10-30-4711	MC FEES-PROSECUTO	30,875	26,325	12,250	26,150	14,300	35,000	20,700
10-30-4714	MC FEES-WARRANT E	1,989	2,040	705	2,100	2,700	2,700	-
10-30-4718	MC INTERPRETER	15,928	13,646	4,284	13,000	18,000	18,000	-
10-30-4727	TRAVEL & TUITION	1,956	650	1,431	1,600	3,000	4,000	1,000
10-30-4731	EMPLOYEE MEDICAL TESTING & TRE	-	-	-	-	-	-	-
TOTAL SERVICES		**$76,088**	**$64,737**	**$27,845**	**$64,850**	**$72,000**	**$93,700**	**$21,700**
OTHER SERVICES								
10-30-6012	CREDIT CARD FEES	47,153	53,648	27,735	50,000	35,000	50,000	15,000
TOTAL OTHER SERVICES		**$47,153**	**$53,648**	**$27,735**	**$50,000**	**$35,000**	**$50,000**	**$15,000**
TOTAL OTHER EXPENDITURES		**$130,744**	**$130,667**	**$57,378**	**$120,700**	**$115,100**	**$151,800**	**$36,700**
TOTAL DEPARTMENT EXPENDITURES		**$283,136**	**$285,123**	**$131,072**	**$279,060**	**$280,052**	**$322,000**	**$41,948**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARK DEPARTMENT: DEPARTMENT 35

DEPARTMENT OVERVIEW

The Park Department serves to maintain and improve the City park grounds, equipment, and infrastructure. This department's expenditures also include park/community events and holiday decorations.

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SUPPLIES	9,456	21,955	17,300	21,000	31,000	10,000
MAINTENANCE	33,969	16,456	33,000	39,500	41,500	2,000
SERVICES	54,112	56,600	58,500	62,000	59,000	(3,000)
CAPITAL OUTLAY	22,298	-	7,000	10,000	10,000	-
TOTAL EXPENDITURES	**$119,835**	**$95,011**	**$115,800**	**$132,500**	**$141,500**	**$9,000**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
PARK DEPARTMENT: DEPARTMENT 35

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SUPPLIES								
10-35-4510	PARK-COMMUNITY EVENTS	8,012	19,971	10,493	17,000	20,000	30,000	10,000
10-35-4526	GENERAL EXPENSES	1,444	1,984	(50)	300	1,000	1,000	-
TOTAL SUPPLIES		**$9,456**	**$21,955**	**$10,443**	**$17,300**	**$21,000**	**$31,000**	**$10,000**
MAINTENANCE								
10-35-4611	PARK MAINT - MATERIALS	21,842	7,336	6,236	15,000	20,000	20,000	-
10-35-4612	GS/COMMUNITY ENHANCEMENT	6,527	3,519	2,844	3,500	6,000	6,000	-
10-35-4614	HOLIDAY DECORATION	5,600	5,600	14,436	14,500	13,000	15,500	2,500
10-35-4615	PARK MAINT- SUPPLIES	-	-	-	-	500	-	(500)
TOTAL MAINTENANCE		**$33,969**	**$16,456**	**$23,516**	**$33,000**	**$39,500**	**$41,500**	**$2,000**
SERVICES								
10-35-4712	UTILTIES -ELECTRIC/GA	-	-	718	1,500	2,000	2,000	-
10-35-4722	MOWING & LANDSCAPING	54,112	56,600	23,175	57,000	60,000	57,000	(3,000)
TOTAL SERVICES		**$54,112**	**$56,600**	**$23,893**	**$58,500**	**$62,000**	**$59,000**	**($3,000)**
CAPITAL OUTLAY								
10-35-7002	CAPITAL-MATERIALS & EQUIP	22,298	-	-	-	-	-	-
10-35-7003	CAPITAL EQUIPMENT - NON-CAP	-	-	-	7,000	10,000	10,000	-
TOTAL CAPITAL OUTLAY		**$22,298**	**$0**	**$0**	**$7,000**	**$10,000**	**$10,000**	**$0**
TOTAL DEPARTMENT EXPENDITURES		**$119,835**	**$95,011**	**$57,852**	**$115,800**	**$132,500**	**$141,500**	**$9,000**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 40

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET
Chief of Police	1.0	1.0	1.0	1.0
Assistant Chief of Police	1.0	1.0	1.0	1.0
Captain	1.0	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0	1.0
Sergeants	5.0	5.0	5.0	5.0
Patrol Officers	11.0	11.0	11.0	11.0
Administrative Assistant	1.0	1.0	1.0	1.0
Dispatch Supvervisor	1.0	1.0	1.0	1.0
Dispatcher	4.5	4.5	4.5	4.5
TOTAL FTE	**26.5**	**26.5**	**26.5**	**26.5**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 40

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURE SUMMARY						
SALARY & BENEFITS	2,895,358	3,007,682	2,992,266	3,233,000	3,418,250	185,250
SUPPLIES	141,982	124,707	140,650	153,500	160,000	6,500
MAINTENANCE	406,289	331,208	543,300	547,785	704,850	157,065
SERVICES	182,543	179,423	171,800	179,600	192,600	13,000
LEASE DEBT SERVICE	-	142,377	-	-	-	-
CAPITAL OUTLAY	385,846	246,057	-	-	-	-
INTERFUND - ACTIVITY	37,691	37,691	254,000	254,000	148,400	(105,600)
TOTAL EXPENDITURES	**$4,049,709**	**$4,069,145**	**$4,102,016**	**$4,367,885**	**$4,624,100**	**$256,215**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT: DEPARTMENT 40

ACCOUNT	ACOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ DECREASE
SALARY & BENEFITS								
10-40-4010	SALARIES EXEMPT REGULAR	180,338	216,071	205,111	436,904	438,000	452,300	14,300
10-40-4011	SALARIES NON EXEMPT REGULAR	1,928,916	1,977,136	856,635	1,787,369	1,886,500	2,011,500	125,000
10-40-4014	LONGEVITY	6,378	7,182	4,109	8,300	9,000	9,100	100
10-40-4015	CERTIFICATION PAY	69,097	70,682	34,272	71,300	81,000	96,000	15,000
10-40-4016	457-PLAN	38,084	41,736	-	44,500	47,000	78,850	31,850
10-40-4023	ON-CALL	5,243	8,871	5,186	10,400	10,400	10,400	-
10-40-4024	FTO ALLOWANCE	915	2,586	600	1,000	6,000	4,000	(2,000)
10-40-4030	SALARIES OVERTIME	101,801	106,897	46,337	110,000	140,000	140,000	-
10-40-4100	BEN-HEALTH INSURANCE	337,170	337,316	140,817	300,000	373,500	373,500	-
10-40-4110	BEN-T.M.R.S.	148,639	157,367	70,681	140,000	150,000	150,000	-
10-40-4120	FICA/MEDICADE TAX	32,411	35,217	15,872	33,000	41,600	41,600	-
10-40-4130	WORKERS COMP	43,375	44,556	44,493	44,493	45,000	46,000	1,000
10-40-4140	UNEMPLOYMENT INS	2,991	2,066	88	5,000	5,000	5,000	-
TOTAL SALARY & BENEFITS		**$2,895,358**	**$3,007,682**	**$1,424,200**	**$2,992,266**	**$3,233,000**	**$3,418,250**	**$185,250**
OTHER EXPENDITURES								
SUPPLIES								
10-40-4505	FUEL	79,358	86,543	37,912	77,000	80,000	80,000	-
10-40-4508	PD-CRIME CONTROL SUPPLIES	11,553	9,303	1,904	11,000	12,500	12,500	-
10-40-4509	PD-PP&E	1,230	2,460	-	11,200	12,000	18,000	6,000
10-40-4511	PD-UNIFORMS	20,043	10,996	7,779	20,000	20,000	20,000	-
10-40-4520	DUES & SUBSCRIPTIONS	2,035	4,842	794	2,950	3,000	3,500	500
10-40-4521	PRINTING COSTS	1,808	603	809	2,500	3,000	3,000	-
10-40-4525	OFFICE SUPPLIES	10,274	3,952	1,957	8,500	10,000	10,000	-
10-40-4526	GENERAL EXPENSES	12,470	6,008	2,595	7,500	8,000	8,000	-
10-40-4530	DISASTER EXPENSES	3,211	-	-	-	5,000	5,000	-
TOTAL SUPPLIES		**$141,982**	**$124,707**	**$53,751**	**$140,650**	**$153,500**	**$160,000**	**$6,500**
MAINTENANCE								
10-40-4600	AUTO EXPENSES-MAINT & REPAIR	79,367	87,526	28,273	65,000	65,000	65,000	-
10-40-4603	JANITORIAL & CLEANING	16,850	17,322	8,043	17,500	24,000	25,000	1,000
10-40-4604	COMPUTER COST-HARDWARE	18,169	22,352	9,150	41,000	41,685	182,950	141,265
10-40-4605	COMPUTER COST-SOFTWARE	52,196	57,812	74,877	125,000	129,400	129,400	-
10-40-4606	OFFICE EQUIP. & REPAIRS	7,736	8,612	3,346	8,000	10,000	10,000	-
10-40-4607	BUILDING MAINTENANCE	24,209	37,204	9,368	30,000	30,000	30,000	-
10-40-4620	PD-RADIO & RADAR REPAIRS	27,370	52,054	51,657	73,500	74,500	74,500	-
10-40-4621	LEASE CONTRACTS	179,462	18,851	161,436	168,200	168,200	183,000	14,800
10-40-4633	AUTO EXPENSE - AUTO COLLISION	805	28,318	13,559	13,600	3,000	3,000	-
10-40-4635	MACH & EQUIP-MAINT & REPAIRS	125	1,156	-	1,500	2,000	2,000	-
TOTAL MAINTENANCE		**$406,289**	**$331,208**	**$359,707**	**$543,300**	**$547,785**	**$704,850**	**$157,065**
SERVICES								
10-40-4708	COMPUTER SERVICE & MAINTENANCE	84,278	87,092	40,350	88,300	77,000	90,000	13,000
10-40-4727	TRAVEL & TUITION	45,984	38,871	17,074	40,000	45,000	45,000	-
10-40-4730	UTILTIES-COMMUNICATIONS	47,281	53,180	19,140	43,000	45,600	45,600	-
10-40-4731	EMPLOYEE MEDICAL TESTING & TRE	-	280	-	500	4,000	4,000	-
10-40-4732	PD-ANIMAL CONTROL	-	-	-	-	1,000	1,000	-
10-40-4900	RECRUITING	5,000	-	-	-	7,000	7,000	-
TOTAL SERVICES		**$182,543**	**$179,423**	**$76,564**	**$171,800**	**$179,600**	**$192,600**	**$13,000**
LEASE DEBT SERVICE								
10-40-6522	LEASE PRINCIPAL	-	127,927	-	-	-	-	-
10-40-6525	LEASE INTEREST	-	14,450	-	-	-	-	-
TOTAL LEASE DEBT SERVICE		**$0**	**$142,377**	**$0**	**$0**	**$0**	**$0**	**$0**
CAPITAL OUTLAY								
10-40-7002	CAPITAL - MATERIALS & EQUIP	385,846	246,057	-	-	-	-	-
TOTAL CAPITAL OUTLAY		**$385,846**	**$246,057**	**$0**	**$0**	**$0**	**$0**	**$0**
INTERFUND - ACTIVITY								
10-40-9100	PD - CAPITAL REPLACEMENT	37,691	37,691	254,000	254,000	254,000	148,400	(105,600)
TOTAL INTERFUND ACTIVITY		**$37,691**	**$37,691**	**$254,000**	**$254,000**	**$254,000**	**$148,400**	**($105,600)**
TOTAL OTHER EXPENDITURES		**$1,154,351**	**$1,061,463**	**$744,022**	**$1,109,750**	**$1,134,885**	**$1,205,850**	**$70,965**
TOTAL		**$4,049,709**	**$4,069,145**	**$2,168,222**	**$4,102,016**	**$4,367,885**	**$4,624,100**	**$256,215**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
STREET DEPARTMENT: DEPARTMENT 50

PERSONNEL COUNTS	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET
Public Works Director	0.5	0.5	0.5	0.5
Public Works Superintendent - Streets	1.0	1.0	1.0	1.0
Heavy Equipment Operator/Crew Leader	1.0	1.0	1.0	1.0
Heavy Equipment Operator	1.0	1.0	1.0	1.0
Maintenance Worker	1.0	1.0	1.0	1.0
TOTAL FTE	**4.5**	**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 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
STREET DEPARTMENT: DEPARTMENT 50

	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURES						
SALARY & BENEFITS	228,157	270,216	376,359	436,375	475,250	38,875
SUPPLIES	14,726	28,236	25,500	31,200	31,700	500
MAINTENANCE	45,291	15,919	76,500	84,000	85,000	1,000
SERVICES	107,262	142,624	135,600	85,000	138,000	53,000
PROFESSIONAL SERVICES	90,807	99,247	90,500	137,000	122,000	(15,000)
INTERFUND - ACTIVITY	18,656	18,490	18,700	18,700	18,700	-
TOTAL EXPENDITURES	**$504,899**	**$574,732**	**$723,159**	**$792,275**	**$870,650**	**$78,375**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES
STREET DEPARTMENT: DEPARTMENT 50

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
10-50-4010	SALARIES EXEMPT REGULAR	50,426	56,776	30,888	65,873	66,000	68,200	2,200
10-50-4011	SALARIES NON EXEMPT REGULAR	103,210	136,323	104,068	213,302	275,000	288,000	13,000
10-50-4014	LONGEVITY	1,373	2,608	1,893	4,300	4,300	4,400	100
10-50-4015	CERTIFICATION PAY	2,282	1,292	603	1,398	1,300	2,500	1,200
10-50-4016	457-PLAN	2,500	5,083	-	5,600	7,100	10,700	3,600
10-50-4030	SALARIES OVERTIME	12,603	11,244	9,851	12,000	7,000	15,000	8,000
10-50-4100	BEN-HEALTH INSURANCE	39,200	40,053	23,031	48,000	45,500	55,000	9,500
10-50-4110	BEN-T.M.R.S.	11,064	13,717	9,004	18,000	23,000	22,000	(1,000)
10-50-4120	FICA/MEDICADE TAX	2,241	2,952	1,970	4,100	3,500	5,200	1,700
10-50-4130	WORKERS COMP	3,024	43	3,101	3,102	3,000	3,500	500
10-50-4140	UNEMPLOYMENT INS	234	126	-	684	675	750	75
TOTAL SALARY & BENEFITS		**$228,157**	**$270,216**	**$184,409**	**$376,359**	**$436,375**	**$475,250**	**$38,875**
OTHER EXPENDITURES								
SUPPLIES								
10-50-4505	FUEL	6,629	11,024	5,035	8,500	7,700	9,000	-
10-50-4511	UNIFORMS	1,935	1,690	2,009	3,000	3,000	3,700	700
10-50-4520	DUES & SUBSCRIPTIONS	-	375	-	-	500	-	(500)
10-50-4526	GENERAL EXPENSES	1,074	1,413	142	1,500	2,000	1,500	(500)
10-50-4528	TOOLS, EQUIPMENT	188	167	1,312	2,500	3,000	2,500	(500)
10-50-4529	STREET - MATERIAL & SUPPLIES	4,900	13,567	5,209	10,000	15,000	15,000	-
SUBTOTAL SUPPLIES		**$14,726**	**$28,236**	**$13,707**	**$25,500**	**$31,200**	**$31,700**	**$500**
MAINTENANCE								
10-50-4600	AUTO EXP-MAINT & REPAIR	7,319	6,633	4,767	8,000	9,000	9,000	-
10-50-4609	STREET SYSTEM	16,172	-	9,246	25,000	30,000	25,000	(5,000)
10-50-4630	TRAFFIC CONTROL	6,691	9,286	8,262	10,000	10,000	11,000	1,000
10-50-4631	STREET MATERIALS & SUPPLIES	14,847	-	376	33,000	30,000	35,000	5,000
10-50-4637	EQUIPMENT RENTAL	262	-	-	500	5,000	5,000	-
SUBTOTAL MAINTENANCE		**$45,291**	**$15,919**	**$22,651**	**$76,500**	**$84,000**	**$85,000**	**$1,000**
SERVICES								
10-50-4712	UTILTIES -ELECTRIC/GA	106,169	142,624	46,181	135,600	85,000	138,000	53,000
10-50-4727	TRAVEL & TUITION	1,093	-	769	-	-	-	-
TOTAL SERVICES		**$107,262**	**$142,624**	**$46,949**	**$135,600**	**$85,000**	**$138,000**	**$53,000**
PROFESSIONAL SERVICES								
10-50-4801	STREET SWEEPING	-	-	-	6,000	6,000	6,000	-
10-50-4806	PROF FEES - ENGINEERING	30,791	37,120	476	30,000	50,000	45,000	(5,000)
10-50-4812	ROW - MOWING & MAINT	54,269	54,535	23,175	50,000	75,000	65,000	(10,000)
10-50-4813	NUISANCE CONTROL	5,747	7,592	2,072	4,500	6,000	6,000	-
TOTAL PROFESSIONAL SERVICES		**$90,807**	**$99,247**	**$25,722**	**$90,500**	**$137,000**	**$122,000**	**($15,000)**
INTERFUND - ACTIVITY								
10-50-9100	STREETS CAPITAL RF	18,656	18,490	18,700	18,700	18,700	18,700	-
TOTAL INTERFUND - ACTIVITY		**$18,656**	**$18,490**	**$18,700**	**$18,700**	**$18,700**	**$18,700**	**-**
TOTAL OTHER EXPENDITURES		**$276,742**	**$304,516**	**$127,729**	**$346,800**	**$355,900**	**$395,400**	**$39,500**
DEPARTMENT TOTAL		**$504,899**	**$574,732**	**$312,139**	**$723,159**	**$792,275**	**$870,650**	**$78,375**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
CAPITAL REPLACEMENT FUND: FUND 15

FUND OVERVIEW

The purpose of the Capital Replacement Fund is to ensure sufficient funding for the orderly replacement of worn out or obsolete vehicles and equipment. The premise is to provide an internal financing mechanism to provide cash funding for equipment replacement on a consistent basis. Each participating deparment is charged an annual expense amount, based on their equipemnt holdings, to replace scheduled equipment at the end of its useful life.

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING UNRESTRICTED FUND BALANCE		**$1,582,514**	**$1,501,258**	**$1,752,249**	**$1,752,249**	**$1,171,004**	**$1,764,849**	
REVENUE								
15-01-5406	INTEREST INCOME	69,778	58,985	27,773	55,300	35,000	50,000	15,000
15-01-5414	SALE OF CAPITAL ASSETS	-	30,596	-	65,900	-	18,000	18,000
TOTAL REVENUE		**$69,778**	**$89,581**	**$27,773**	**$121,200**	**$35,000**	**$68,000**	**$33,000**
TRANSFERS								
15-01-5700	TRANSFER IN	-	123,629	-	-	-	-	-
15-01-5710	ADMINISTRATION	8,581	8,581	8,500	8,500	8,500	8,500	-
15-01-5740	POLICE	37,691	37,691	254,000	254,000	254,000	148,400	(105,600)
15-01-5750	STREET	18,656	18,656	18,700	18,700	18,700	18,700	-
15-01-5760	WATER	94,835	94,835	95,000	95,000	95,000	95,000	-
15-01-5761	UTILITY ADMIN	12,451	12,451	12,500	12,500	12,500	12,500	-
15-01-5770	WASTEWATER	5,432	5,432	6,500	6,500	5,500	6,500	1,000
TOTAL TRANSFERS		**$177,646**	**$301,275**	**$395,200**	**$395,200**	**$394,200**	**$289,600**	**-$104,600**
TOTAL REVENUE & TRANSFERS		**$247,424**	**$390,856**	**$422,973**	**$516,400**	**$429,200**	**$357,600**	**-$71,600**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$1,829,938**	**$1,892,114**	**$2,175,222**	**$2,268,649**	**$1,600,204**	**$2,122,449**	
EXPENDITURES								
CAPITAL OUTLAY								
15-10-7000	GF VEHICLES	51,189	9,027	223,849	223,900	224,249	191,600	(32,649)
15-10-7001	EQUIPMENT	157,162	21,327	36,980	-	-	-	-
15-10-7005	CONSTRUCTION	120,329	9,175	-	-	-	-	-
15-10-7006	IT INFRASTRUCTURE/EQUIP	-	29,854	22,265	160,000	160,000	68,600	(91,400)
15-10-7700	DEPRECIATION EXPENSE	-	70,482	-	-	-	-	-
15-20-7001	UF EQUIPMENT	-	-	-	45,100	50,000	-	(50,000)
TOTAL CAPITAL OUTLAY		**$328,680**	**$139,865**	**$283,094**	**$429,000**	**$434,249**	**$260,200**	**(174,049)**
INTERFUND - ACTIVITY								
15-10-9000	TRANSFER OUT	-	-	74,741	74,800	-	-	-
TOTAL INTERFUND ACTIVITY		**$0**	**$0**	**$74,741**	**$74,800**	**$0**	**$0**	**$0**
TOTAL EXPENDITURES		**$328,680**	**$139,865**	**$357,835**	**$503,800**	**$434,249**	**$260,200**	**($174,049)**
ENDING FUND BALNCE		**$1,501,258**	**$1,752,249**	**$1,817,387**	**$1,764,849**	**$1,165,955**	**$1,862,249**	

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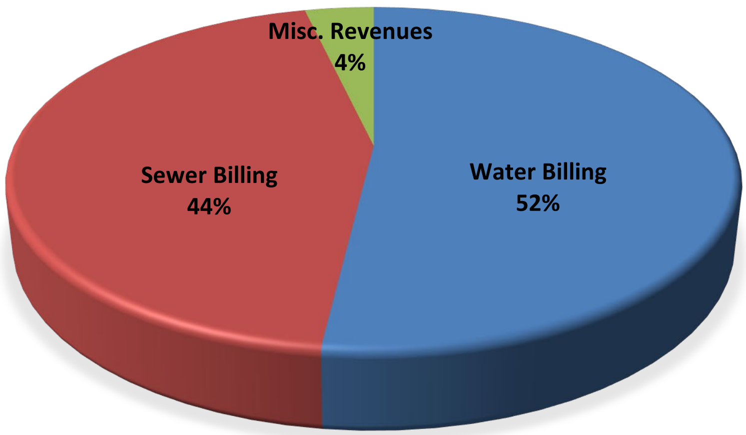
CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND: FUND 20

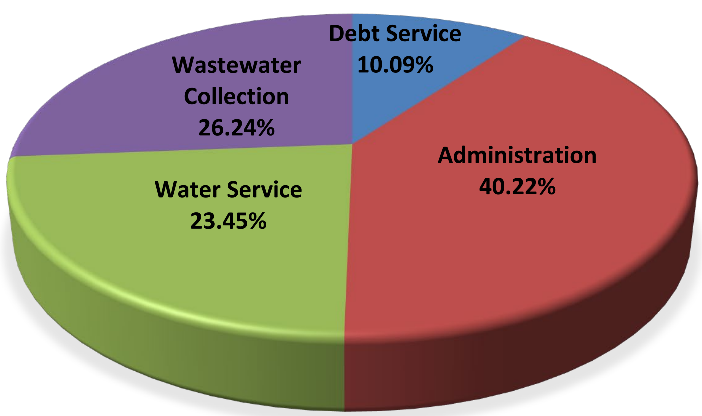
PERSONNEL COUNT	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET
City Administrator	0.5	0.5	0.5	0.5
Public Works Director	0.5	0.5	0.5	0.5
Administrative Services Coordinator - Utilities	0.7	0.7	0.7	0.7
Public Works Superintendent - Utilities	1.0	1.0	1.0	1.0
System Operator II	1.0	1.0	1.0	1.0
System Operator I	1.0	1.0	1.0	1.0
TOTAL FTE	**4.7**	**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 is split 30/70 between General Fund Administration and Utilities Fund Administration.

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND



UTILITY FUND REVENUE



UTILITY FUND EXPENDITURES

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND 20 REVENUES AND EXPENDITURES
PUBLIC WORKS DEPARTMENTS 10, 15, 60, & 70

		FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING UNRESTRICTED FUND BALANCE		**$1,618,857**	**$1,199,617**	**$1,320,384**	**$1,320,384**	**$1,284,994**	**$1,718,031**	
FEES & CHARGES								
20-01-5201	OTHER INCOME - UT PERMIT/INSP	40	86	171	200	-	-	-
20-01-5260	BILLING FOR SERV - WATER	1,664,245	1,687,778	811,769	1,739,000	1,827,928	1,799,900	(28,028)
20-01-5269	WATER - UNBILLED PORTION	-	153,645	(153,645)	-	-	-	-
20-01-5270	BILLING FOR SERV - SEWER	1,461,653	1,387,932	690,359	1,481,800	1,448,099	1,541,100	93,001
20-01-5279	SEWER - UNBILLED PORTION	-	114,005	(114,005)	-	-	-	0
TOTAL FEES & CHARGES		**$3,125,938**	**$3,343,445**	**$1,234,650**	**$3,221,000**	**$3,276,027**	**$3,341,000**	**$64,973**
OTHER REVENUE								
20-01-5400	OTHER INCOME	19,127	13,851	8,263	20,000	20,000	20,000	-
20-01-5403	CUSTOMER CURB INLET PAYABLE	-	-	2,120	2,200	-	2,200	2,200
20-01-5405	CONTRIBUTIONS	70,404	-	-	-	-	-	-
20-01-5406	INTEREST INCOME	84,910	60,422	26,709	56,700	60,000	48,000	(12,000)
20-01-5413	CREDIT CARD FEES	21,164	22,984	11,739	21,000	20,000	21,000	1,000
20-01-5460	OTHER INCOME - WATER TAPS	54,064	55,717	21,613	35,000	35,000	35,000	-
20-01-5470	OTHER INCOME - SEWER TAPS	410	410	810	850	500	500	-
TOTAL OTHER REVENUE		**$250,079**	**$153,383**	**$71,254**	**$135,750**	**$135,500**	**$126,700**	**-$8,800**
TOTAL REVENUES		**$3,376,017**	**$3,496,828**	**$1,305,904**	**$3,356,750**	**$3,411,527**	**$3,467,700**	**$56,173**
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		**$4,994,874**	**$4,696,445**	**$2,626,288**	**$4,677,134**	**$4,696,521**	**$5,185,731**	
EXPENDITURE SUMMARY								
SALARY & BENEFITS		533,747	515,908	284,491	560,377	606,750	646,350	39,600
SUPPLIES		43,146	43,937	22,777	50,600	57,900	55,000	(2,900)
MAINTENANCE		179,210	210,625	143,173	226,000	362,000	347,700	(14,300)
SERVICES		93,630	159,775	43,933	121,100	127,000	127,300	300
PROFESSIONAL SERVICES		28,627	117,024	25,171	81,200	132,000	132,000	-
OTHER SERVICES		1,398,237	1,246,976	433,562	1,296,800	1,551,100	1,386,200	(164,900)
INTERFUND - ACTIVITY		612,718	268,095	114,000	185,000	272,468	900,350	627,882
DEBT SERVICE		126,810	39,808	32,026	412,026	252,309	408,389	156,080
CAPTIAL OUTLAY/INFRASTRUCTURE		779,132	773,912	8,635	26,000	50,000	45,000	(5,000)
TOTAL EXPENDITURES		**$3,795,257**	**$3,376,061**	**$1,107,767**	**$2,959,103**	**$3,411,527**	**$ 4,048,289**	**$636,762**
ENDING FUND BALANCE		**$1,199,617**	**$1,320,384**	**$1,518,521**	**$1,718,031**	**$ 1,284,994**	**$ 1,137,442**	**($147,552)**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND 20 EXPENDITURES
ADMINISTRATION: DEPARTMENT 10

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
SALARY & BENEFITS								
20-10-4010	SALARIES EXEMPT REGULAR	47,551	94,128	83,809	167,000	168,000	176,800	8,800
20-10-4011	SALARIES NON EXEMPT REGULAR	314,478	281,094	119,717	224,502	247,000	261,100	14,100
20-10-4014	LONGEVITY	4,265	1,839	183	700	700	700	-
20-10-4015	CERTIFICATION PAY	7,822	8,603	4,338	10,550	10,000	19,500	9,500
20-10-4016	457-PLAN	6,548	6,662	-	12,300	12,300	17,350	5,050
20-10-4020	MGR CAR ALLOWANCE	3,000	1,196	2,804	6,000	6,000	6,000	-
20-10-4021	MGR PHONE ALLOWANCE	-	31	-	750	750	750	-
20-10-4023	ON-CALL ALLOWANCE	14,655	12,186	5,786	15,600	15,600	15,600	-
20-10-4030	SALARIES OVERTIME	31,581	28,776	13,482	23,000	30,000	30,000	-
20-10-4100	BEN-HEALTH INSURANCE	77,287	66,523	28,018	59,313	74,400	74,400	-
20-10-4110	BEN-T.M.R.S.	27,354	(4,137)	13,686	24,550	26,500	27,000	500
20-10-4115	PENSION EXP - GASB 68	(16,421)	-	-	-	-	-	-
20-10-4120	FICA/MEDICADE TAX	5,730	6,206	3,071	6,000	6,000	6,500	500
20-10-4130	WORKERS COMP	9,312	8,951	9,552	9,552	9,000	10,000	1,000
20-10-4140	UNEMPLOYMENT INS	585	312	46	560	500	650	150
20-10-4199	CHANGE IN COMP ABS	-	3,538	-	-	-	-	-
TOTAL SALARY & BENEFITS		**$533,747**	**$515,908**	**$284,491**	**$560,377**	**$606,750**	**$646,350**	**$39,600**
OTHER EXPENDITURES								
SUPPLIES								
20-10-4505	FUEL	10,039	7,537	2,880	8,000	12,000	11,000	(1,000)
20-10-4511	UNIFORMS	3,596	3,325	1,606	4,000	5,000	5,000	-
20-10-4520	DUES & SUBSCRIPTIONS	1,542	528	441	900	900	1,300	400
20-10-4521	PRINTING COSTS	4,474	5,726	2,664	5,400	6,000	6,000	-
20-10-4526	GENERAL EXPENSES	6,122	5,971	4,490	7,500	8,000	6,500	(1,500)
20-10-4536	POSTAGE	5,670	5,783	3,839	7,800	8,000	8,000	-
SUBTOTAL SUPPLIES		**$31,443**	**$28,869**	**$15,921**	**$33,600**	**$39,900**	**$37,800**	**($2,100)**
MAINTENANCE								
20-10-4600	AUTO EXP- MAINT & REPAIR	6,415	6,759	309	5,000	6,000	6,000	-
20-10-4605	COMPUTER COS - SOFTWARE & MAINT	24,309	40,942	51,279	77,000	77,000	52,200	(24,800)
20-10-4635	MACH & EQUIP - MAINT & REPAIR	22,023	25,345	3,626	20,000	25,000	25,000	-
SUBTOTAL MAINTENANCE		**$52,747**	**$73,046**	**$55,213**	**$102,000**	**$108,000**	**$83,200**	**($24,800)**
SERVICES								
20-10-4727	TRAVEL & TUITION	4,348	19,402	2,731	6,000	20,000	10,000	(10,000)
20-10-4730	UTILITIES - COMMUNICATIONS	9,071	14,369	9,232	18,500	20,000	20,000	-
TOTAL SERVICES		**$13,419**	**$33,771**	**$11,963**	**$24,500**	**$40,000**	**$30,000**	**($10,000)**
PROFESSIONAL SERVICES								
20-10-4802	PROFESS. FEES - AUDIT	16,200	16,500	-	15,200	17,000	17,000	-
20-10-4815	PROFESS. SERVICE FEES	12,427	16,589	1,491	6,000	15,000	15,000	-
TOTAL PROFESSIONAL SERVICES		**$28,627**	**$33,089**	**$1,491**	**$21,200**	**$32,000**	**$32,000**	**$0**
INFRASTRUCTURE								
20-10-7700	UTILITY - DEP EXP	742,007	752,435	-	-	-	-	-
TOTAL INFRASTRUCTURE		**$742,007**	**$752,435**	**$0**	**$0**	**$0**	**$0**	**$0**
INTERFUND - ACTIVITY								
20-10-9000	TRANSFER OUT	500,000	-	-	71,000	-	786,350	786,350
20-10-9100	UTILITIES ADMIN CAP REPL	12,451	12,451	12,500	12,500	12,500	12,500	-
TOTAL INTERFUND - ACTIVITY		**$512,451**	**$12,451**	**$12,500**	**$83,500**	**$12,500**	**$798,850**	**$786,350**
TOTAL OTHER EXPENDITURES		**$1,380,694**	**$933,661**	**$97,089**	**$264,800**	**$232,400**	**$981,850**	**$749,450**
DEPARTMENT TOTAL		**$1,914,441**	**$1,449,569**	**$381,579**	**$825,177**	**$839,150**	**$1,628,200**	**$789,050**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND DEBT SERVICE: FUND 20

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
EXPENDITURES								
DEBT SERVICE								
20-15-6523	INTEREST PAYMENT TO GF	26,758	9,914	-	8,800	7,526	8,000	474
20-15-6700	MAINT FEE/DEBT SERVICE	1,650	-	825	825	850	850	-
20-15-6701	PRINCIPAL/DEBT SERVICE	-	-	-	340,000	220,000	345,000	125,000
20-15-6702	INTEREST/DEBT SERVICE	98,402	29,894	31,201	62,401	23,933	54,539	30,606
TOTAL DEBT SERVICE		**$126,810**	**$39,808**	**$32,026**	**$412,026**	**$252,309**	**$408,389**	**$156,080**
INTERFUND - ACTIVITY								
20-15-9000	TRANSFER OUT	-	155,377	-	-	158,468	-	(158,468)
TOTAL INTERFUND - ACTIVITY		**$0**	**$155,377**	**$0**	**$0**	**$158,468**	**$0**	**($158,468)**
TOTAL EXPENDITURES		**$126,810**	**$195,185**	**$32,026**	**$412,026**	**$410,777**	**$408,389**	**($2,388)**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND 20 EXPENDITURES
WATER SERVICE: DEPARTMENT 60

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
OTHER EXPENDITURES								
SUPPLIES								
20-60-4501	CUSTOMER CURB INLET	-	-	-	2,200	-	2,200	2,200
20-60-4526	GENERAL EXPENSES	6,856	8,830	5,543	7,000	7,000	5,000	(2,000)
20-60-4527	TOOLS AND EQUIPMENT	4,278	6,238	1,313	7,000	8,000	7,000	(1,000)
20-60-4533	WATER SUPPLIES	569	-	-	800	3,000	3,000	-
SUBTOTAL SUPPLIES		**$11,703**	**$15,068**	**$6,856**	**$17,000**	**$18,000**	**$17,200**	**($800)**
MAINTENANCE								
20-60-4636	REPAIRS & MAINT	66,495	46,630	9,129	15,000	65,000	65,000	-
20-60-4638	PREVENTATIVE MAINT	15,463	43,868	28,009	30,000	80,000	80,000	-
SUBTOTAL MAINTENANCE		**$81,958**	**$90,497**	**$37,138**	**$45,000**	**$145,000**	**$145,000**	**$0**
SERVICES								
20-60-4712	UTILTIES -ELECTRIC/GA	78,666	106,246	30,976	93,600	85,000	94,000	9,000
20-60-4799	BAD DEBT EXPENSE	-	9,054	-	-	-	-	-
TOTAL SERVICES		**$78,666**	**$115,300**	**$30,976**	**$93,600**	**$85,000**	**$94,000**	**$9,000**
PROFESSIONAL SERVICES								
20-60-4800	CONTRACT LABOR	-	83,935	23,680	60,000	100,000	100,000	-
PROFESSIONAL SERVICES SERVICES		**$0**	**$83,935**	**$23,680**	**$60,000**	**$100,000**	**$100,000**	**$0**
OTHER SERVICES								
20-60-6021	COH - GROUND WATER CHARGE	501,108	352,009	99,072	352,800	432,600	376,100	(56,500)
20-60-6022	WATER SAMPLES	5,671	8,332	3,379	9,000	10,000	10,000	-
20-60-6023	WATER TREATMENT	52,653	59,838	18,857	60,000	60,000	65,000	5,000
20-60-6024	COH EMERGENCY INERCONNECT	2,425	24,434	-	-	2,000	2,000	-
TOTAL OTHER SERVICES		**$561,857**	**$444,613**	**$121,307**	**$421,800**	**$504,600**	**$453,100**	**($51,500)**
CAPITAL OUTLAY/INFRASTRUCTURE								
20-60-7004	WATER METERS	16,332	9,822	4,247	10,000	15,000	15,000	-
20-60-7101	WATER SYSTEM	8,367	3,896	192	6,000	20,000	15,000	(5,000)
20-60-7102	NEW WATER SERVICE MAT	12,426	7,760	4,196	10,000	15,000	15,000	-
TOTAL INFRASTRUCTURE		**$37,125**	**$21,478**	**$8,635**	**$26,000**	**$50,000**	**$45,000**	**($5,000)**
INTERFUND - ACTIVITY								
20-60-9100	WATER CAPITAL RF	94,835	94,835	95,000	95,000	95,000	95,000	-
TOTAL INTERFUND - ACTIVITY		**$94,835**	**$94,835**	**$95,000**	**$95,000**	**$95,000**	**$95,000**	**$0**
DEPARTMENT TOTAL		**$866,144**	**$865,725**	**$323,591**	**$758,400**	**$997,600**	**$949,300**	**($48,300)**

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
UTILITIES FUND 20 EXPENDITURES
SEWER DEPARTMENT: DEPARTMENT 70

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
OTHER EXPENDITURES								
MAINTENANCE								
20-70-4608	SEWER DEPT - MATERIAL & LABOR	906	1,071	810	3,000	8,000	6,000	(2,000)
20-70-4632	LIFTSTATION REPAIR-MAINT	25,359	24,056	22,990	40,000	65,000	65,000	-
20-70-4634	SEWER MAINT-REPAIR	17,267	21,050	26,742	30,000	30,000	35,000	5,000
20-70-4638	PREVENTATIVE MAINT	973	905	281	6,000	6,000	13,500	7,500
TOTAL MAINTENANCE		**$44,505**	**$47,082**	**$50,822**	**$79,000**	**$109,000**	**$119,500**	**$10,500**
SERVICES								
20-70-4712	UTILTIES -ELECTRIC/GA	1,545	2,753	994	3,000	2,000	3,300	1,300
20-70-4799	BAD DEBT EXPENSE	-	7,951	-	-	-	-	-
TOTAL SERVICES		**$1,545**	**$10,705**	**$994**	**$3,000**	**$2,000**	**$3,300**	**$1,300**
OTHER SERVICES								
20-70-6020	COH - SEWER	836,380	802,364	312,255	875,000	1,046,500	933,100	(113,400)
TOTAL OTHER SERVICES		**$836,380**	**$802,364**	**$312,255**	**$875,000**	**$1,046,500**	**$933,100**	**($113,400)**
INTERFUND - ACTIVITY								
20-70-9100	SEWER CAPITAL RF	5,432	5,432	6,500	6,500	6,500	6,500	-
TOTAL INTERFUND - ACTIVITY		**$5,432**	**$5,432**	**$6,500**	**$6,500**	**$6,500**	**$6,500**	**$0**
TOTAL OTHER EXPENDITURES		**$887,862**	**$865,582**	**$370,571**	**$963,500**	**$1,164,000**	**$1,062,400**	**($101,600)**
DEPARTMENT TOTAL		**$887,862**	**$865,582**	**$370,571**	**$963,500**	**$1,164,000**	**$1,062,400**	**($101,600)**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
CIP FUND: FUND 25

FUND OVERVIEW

The Capital Improvement Plan (CIP) Fund represents the City's plan for development. The CIP is reviewed each year to update project cost and changing priorities.

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 ADOPTED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$9,176,434**	**$8,269,906**	**$2,490,149**	**$2,490,149**	**$5,387,671**	**$79**	
REVENUE								
25-01-5406	INTEREST INCOME	561,544	285,488	63,793	108,000	150,000	125,000	(25,000)
TOTAL REVENUE		**$561,544**	**$285,488**	**$63,793**	**$108,000**	**$150,000**	**$125,000**	**-$25,000**
TRANSFERS								
25-01-5700	TRANSFERS IN	525,990	582,822	691,080	1,231,880	891,320	4,914,850	4,023,530
TOTAL TRANSFERS		**$525,990**	**$582,822**	**$691,080**	**$1,231,880**	**$891,320**	**$4,914,850**	**$4,023,530**
TOTAL REVENUE & TRANSFERS		**$1,087,534**	**$868,310**	**$754,873**	**$1,339,880**	**$1,041,320**	**$5,039,850**	**$3,998,530**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$10,263,968**	**$9,138,216**	**$3,245,023**	**$3,830,029**	**$6,428,991**	**$5,039,929**	
EXPENDITURES								
MAINTENANCE								
25-50-4639	PED BRIDGE BRIAR BRANCH	945	21,950	12,000	203,325	88,237	-	(88,237)
TOTAL MAINTENANCE		**$945**	**$21,950**	**$12,000**	**$203,325**	**$88,237**	**$0**	**($88,237)**
OTHER SERVICES								
25-50-6944	BINGLE TRAFFIC IMPV	2,000	43,570	-	115,000	40,000	-	(40,000)
TOTAL OTHER SERVICES		**$2,000**	**$43,570**	**$0**	**$115,000**	**$40,000**	**$0**	**-$40,000**
INFRASTRUCTURE								
25-50-7501	CROES PROJECT	-	132,979	69,724	575,000	2,180,100	1,725,000	(455,100)
25-50-7502	HOME DEPOT LIFT STATION	-	47,370	43,983	522,475	568,700	-	(568,700)
25-50-7503	PW- BUILDING AND REMODEL	-	27,069	45,531	382,100	1,032,822	1,500,000	467,178
25-50-7510	MERLIN CT/OAK CIR	-	141,896	23,237	1,196,900	1,199,550	-	(1,199,550)
25-50-7516	WILD OAK, ECHO VALLEY, CAVEL	-	-	-	262,925	229,500	1,585,625	1,356,125
25-50-7518	BRIGHTON PLACE ROADS	1,232,211	4,584,091	1,172,314	572,225	636,933	-	(636,933)
25-50-7519	CEDARSPUR-BURK	758,906	1,649,141	-	-	-	-	-
25-50-7521	MIKEY WAY, ELIZ, RANDY, LARSTON, TAMY	-	-	-	-	80,000	80,000	-
25-50-7522	WATERLINE REPLACEMENT	-	-	-	-	163,500	149,225	(14,275)
TOTAL INFRASTRUCTURE		**$1,991,117**	**$6,582,546**	**$1,354,790**	**$3,511,625**	**$6,091,105**	**$5,039,850**	**($1,051,255)**
TOTAL EXPENDITURES		**$1,994,062**	**$6,648,067**	**$1,366,790**	**$3,829,950**	**$6,219,342**	**$5,039,850**	**($1,091,255)**
ENDING FUND BALNCE		**$8,269,906**	**$2,490,149**	**$1,878,233**	**$79**	**$209,649**	**$79**	

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
CAPITAL PROJECTS WATER: FUND 26

FUND OVERVIEW

The Capital Projects Water Fund is utilized to account, track, and report grant revenue received via ARPA funding and the related expenditures (Water Plant Upgrade). Once the Water Plant Upgrade project is completed, projected early FY26, this fund would have a zero ending fund balance.

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$57,036**	**$416,990**	**$380,881**	**$380,881**	**$466,890**	**$737**	
REVENUE								
26-01-5406	INTEREST INCOME	59,954	48,566	10,124	12,500	-	-	-
26-01-5902	OTHER AGENCIES - GRANT	77,744	810,193	-	161,056	256,573	-	(256,573)
TOTAL REVENUE		**$137,698**	**$858,759**	**$10,124**	**$173,556**	**$256,573**	**$0**	**-$256,573**
TRANSFERS								
26-01-5700	TRANSFERS IN	300,000	-	-	71,000	-	-	-
TOTAL TRANSFERS		**$300,000**	**$0**	**$0**	**$71,000**	**$0**	**$0**	**$0**
TOTAL REVENUE & TRANSFERS		**$437,698**	**$858,759**	**$10,124**	**$244,556**	**$256,573**	**$0**	**-$256,573**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$494,734**	**$1,275,749**	**$391,006**	**$625,437**	**$723,463**	**$737**	
EXPENDITURES								
CAPITAL OUTLAY								
26-60-7007	WATER PLANT UPGRADE	77,744	894,868	317,952	624,700	523,223	-	(523,223)
TOTAL CAPITAL OUTLAY		**$77,744**	**$894,868**	**$317,952**	**$624,700**	**$523,223**	**$0**	**-$523,223**
INTERFUND - ACTIVITY								
26-60-9000	TRANSFER OUT	-	-	-	-	200,240	-	(200,240)
TOTAL INTERFUND - ACTIVITY		**$0**	**$0**	**$0**	**$0**	**$200,240**	**$0**	**($200,240)**
TOTAL EXPENDITURES		**$77,744**	**$894,868**	**$317,952**	**$624,700**	**$723,463**	**$0**	**($723,463)**
ENDING FUND BALNCE		**$416,990**	**$380,881**	**$73,054**	**$737**	**$0**	**$737**	

CITY OF SPRING VALLEY VILLAGE CAPITAL IMPROVEMENT PLAN

GENERAL/UTILITY FUND LIST

Updated: May 2026

STATUS KEY
- In Design (1)
- In Progress (2)
- Future (3)
- Complete (4)

STATUS	PROJECT NAME	FUND SOURCE	YEAR (BUDGET AMOUNT)						TOTAL COST
			Previous Costs	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
PAVEMENT & UTILITY IMPROVEMENTS									
	Croes (E&W of Fries)	80% General / 20% Utility	$276,530	$575,000	$1,725,000	-	-	-	$2,576,530
	Merlin Ct. /Spring Oak Circle	80% General / 20% Utility	$174,158	$1,196,895	-	-	-	-	$1,371,053
	Wild Oak Cir, Echo Valley (W of Fries), Echo Valley (E of Fries), & Cavell St.	80% General / 20% Utility	-	$262,925	$1,585,611	$1,585,611	-	-	$3,434,147
	Mickey Way, Elizabeth, Randy, Larston St., Larston Dr., Tamy	100% General	-	-	$80,000	$714,876	-	-	$794,876
	Cedarbrake (E&W of Bingle)	80% General / 20% Utility	-	-	-	$307,555	$2,658,480	-	$2,966,035
	Raylin Dr & Cam Ct.	100% General	-	-	-	-	$178,487	$1,299,855	$1,478,342
	PAVEMENT & UTILITY IMPROVEMENTS TOTAL		**$450,688**	**$2,034,820**	**$3,390,611**	**$2,608,042**	**$2,836,967**	**$1,299,855**	**$12,620,983**
PUBLIC FACILITIES									
	Renovation of Public Works Building	50% General / 50% Utility	-	$382,100	$1,500,000	$1,500,000	-	-	$3,382,100
	PUBLIC FACILITIES TOTAL		**$ -**	**$382,100**	**$1,500,000**	**$1,500,000**	**$ -**	**$ -**	**$3,382,100**
COMMUNITY IMPROVEMENTS									
	Repair/Replacement of Bridge Over Briar Branch Creek at Tamy Ln. & Randy Dr.	100% General	$100,000	$203,325	-	-	-	-	$303,325
	COMMUNITY IMPROVEMENTS TOTAL		**$100,000**	**$203,325**	**$ -**	**$ -**	**$ -**	**$ -**	**$303,325**
UTILITY INFRASTRUCTURE IMPROVEMENTS									
	Home Depot Lift Station Refurbishment	100% Utility	$130,000	$522,469	-	-	-	-	$652,469
	Waterline Replacement P	100% Utility	-	-	$149,224	$1,202,360	-	-	$1,351,584
	UTILITY INFRASTRUCTURE IMPROVEMENTS TOTAL		**$130,000**	**$522,469**	**$149,224**	**$1,202,360**	**$ -**	**$ -**	**$2,004,053**
CIP FUND 25 TOTAL			**$680,688**	**$3,142,714**	**$5,039,835**	**$5,310,402**	**$2,836,967**	**$1,299,855**	**$18,310,461**
ARPA-CLFRF									
	Water Plant Upgrades (ARPA-CLFRF)	ARPA Grant	$911,246	$161,056	-	-	-	-	$1,072,302
	Water Plant Upgrades (City Portion)	Utility Fund	$61,366	$463,644	-	-	-	-	$525,010
ARPA-CLFRF FUND 26 TOTAL			**$972,612**	**$624,700**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,597,312**
	GRAND TOTAL		**$1,653,300**	**$3,767,414**	**$5,039,835**	**$5,310,402**	**$2,836,967**	**$1,299,855**	**$19,907,773**

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 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
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
	$18,285,000	$3,063,522	$21,348,522

Waterworks and Sewer System Debt Service Payments by Fiscal Year

FY	Principal	Interest	Total
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
	$2,295,000	$296,758	$2,591,758

City of Spring Valley Village
Summary of Outstanding Revenue Bonds
As of September 30, 2026

	Waterworks and Sewer System Revenue Bonds Series 2014				Waterworks and Sewer System Revenue Bonds Series 2018				Total Debt Service for Revenue Bonds		
FYE	Principal	Cpn	Interest	Debt Service	Principal	Cpn	Interest	Debt Service	Principal	Interest	Total Debt Service
2027	$ 225,000	2.630%	$ 18,147	$ 243,147	$ 120,000	1.800%	$ 36,392	$ 156,392	$ 345,000	$ 54,539	$ 399,539
2028	230,000	2.630%	12,230	242,230	120,000	1.840%	34,232	154,232	350,000	46,462	396,462
2029	235,000	2.630%	6,181	241,181	125,000	1.950%	32,024	157,024	360,000	38,205	398,205
2030					125,000	2.070%	29,587	154,587	125,000	29,587	154,587
2031					130,000	2.190%	26,999	156,999	130,000	26,999	156,999
2032					130,000	2.290%	24,152	154,152	130,000	24,152	154,152
2033					135,000	2.360%	21,175	156,175	135,000	21,175	156,175
2034					135,000	2.410%	17,989	152,989	135,000	17,989	152,989
2035					140,000	2.450%	14,736	154,736	140,000	14,736	154,736
2036					145,000	2.490%	11,306	156,306	145,000	11,306	156,306
2037					150,000	2.520%	7,695	157,695	150,000	7,695	157,695
2038					150,000	2.610%	3,915	153,915	150,000	3,915	153,915
2039											
2040											
	690,000		36,557	726,557	1,605,000		260,201	1,865,201	2,295,000	296,758	2,591,758

	Series 2014	Series 2018
Call Date	8/15/2024	8/15/2028
Original TIC		2.2019%
Underwriter	JPMorgan Chase Bank	TWDB
Sale Type	Private Placement	Private Placement

Notes:

Callable

City of Spring Valley Village

Summary of Outstanding General Obligation Bonds

As of September 30, 2026

	General Obligation Bonds Series 2015				Combination Tax & Revenue Certificates of Obligation Series 2019				Combination Tax & Revenue Certificates of Obligation Series 2020			
FYE	Principal	Cpn	Interest	Debt Service	Principal	Cpn	Interest	Debt Service	Principal	Cpn	Interest	Debt Service
2027	$ 700,000	3.000%	$ 210,019	$ 910,019	$ 300,000	4.000%	$ 146,513	$ 446,513	$ 385,000	4.000%	$ 135,500	$ 520,500
2028	720,000	3.000%	188,719	908,719	315,000	3.000%	135,788	450,788	405,000	4.000%	119,700	524,700
2029	745,000	3.000%	166,744	911,744	325,000	3.000%	126,188	451,188	415,000	2.000%	107,450	522,450
2030	765,000	3.000%	144,094	909,094	330,000	3.000%	116,363	446,363	425,000	2.000%	99,050	524,050
2031	790,000	3.000%	120,769	910,769	345,000	3.000%	106,238	451,238	430,000	2.000%	90,500	520,500
2032	815,000	3.125%	96,184	911,184	355,000	3.000%	95,738	450,738	440,000	2.000%	81,800	521,800
2033	840,000	3.125%	70,325	910,325	365,000	3.000%	84,938	449,938	450,000	2.000%	72,900	522,900
2034	865,000	3.250%	43,144	908,144	375,000	3.250%	73,369	448,369	460,000	2.000%	63,800	523,800
2035	895,000	3.250%	14,544	909,544	390,000	3.250%	60,938	450,938	470,000	2.000%	54,500	524,500
2036					400,000	3.250%	48,100	448,100	480,000	2.000%	45,000	525,000
2037					415,000	3.250%	34,856	449,856	490,000	2.000%	35,300	525,300
2038					425,000	3.250%	21,206	446,206	495,000	2.000%	25,450	520,450
2039					440,000	3.250%	7,150	447,150	505,000	2.000%	15,450	520,450
2040									520,000	2.000%	5,200	525,200
	7,135,000		1,054,541	8,189,541	4,780,000		1,057,381	5,837,381	6,370,000		951,600	7,321,600

	Series 2015	Series 2019	Series 2020
Call Date	2/15/2024	2/15/2027	2/15/2028
Original TIC	3.0136%	2.9409%	1.5676%
Underwriter	Coastal Securities, Inc.	Raymond James & Associates, Inc.	FHN Financial
Sale Type	Competitive	Competitive	Competitive

Notes:

Callable

City of Spring Valley Village

Summary of Outstanding General Obligation Bonds

As of September 30, 2026

Total Debt Service for General Obligation Bonds			
FYE	Principal	Interest	Total Debt Service
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
	18,285,000	3,063,522	21,348,522

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
DEBT SERVICE FUND: FUND 30

FUND OVERVIEW

The Debt Service Fund is used for the accumulation of resources for the payment of the City's long term debt issued via General Obligation or Certificates of Obligation bonds. The City's bond rating is AAA from Standard and Poors.

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$1,627**	**($16,611)**	**($36,058)**	**($36,058)**	**($33,630)**	**($3,848)**	
REVENUE								
PROPERTY TAXES								
30-01-5100	AD VALOREM - CURRENT YEAR	900,169	892,881	850,586	871,800	871,816	950,400	78,584
30-01-5102	AD VALOREM - PRIOR YEARS	(8,389)	(3,406)	-	-	-	-	
30-01-5103	AD VALOREM - PEN & INT	3,075	4,672	1,617	3,000	3,000	3,000	-
TOTAL PROPERTY TAXES		**$894,855**	**$894,147**	**$852,204**	**$874,800**	**$874,816**	**$953,400**	**$78,584**
FINANCING AND INETEREST INCOME								
30-01-5406	Interest Income	-	-	-	0	-	-	-
TOTAL FINANCING & INTEREST INCOME		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
INTER-FUND TRANSFERS								
30-01-5700	TRANSFER IN FROM GF	974,463	971,313	1,039,816	1,039,816	1,039,816	977,700	(62,116)
TOTAL INTER-FUND TRANSFERS		**$974,463**	**$971,313**	**$1,039,816**	**$1,039,816**	**$1,039,816**	**$977,700**	**($62,116)**
TOTAL REVENUE		**$1,869,318**	**$1,865,460**	**$1,892,020**	**$1,914,616**	**$1,914,632**	**$1,931,100**	**$16,468**
TOTAL FUNDS AVAILABLE FOR APPROPRIATION		**$1,870,945**	**$1,848,849**	**$1,855,962**	**$1,878,558**	**$1,881,002**	**$1,927,252**	
EXPENDITURES								
DEBT SERVICE								
30-15-6520	BOND - PRINCIPAL	1,265,000	1,300,000	1,340,000	1,340,000	1,340,000	1,385,000	45,000
30-15-6521	BOND - INTEREST	619,781	582,131	281,516	539,631	539,631	492,031	(47,600)
30-15-6700	MAINT FEE/DEBT SERVICE	2,775	2,775	1,125	2,775	1,000	2,775	1,775
TOTAL DEBT SERVICE		**$1,887,556**	**$1,884,906**	**$1,622,641**	**$1,882,406**	**$1,880,631**	**$1,879,806**	**($825)**
TOTAL EXPENDITURES		**$1,887,556**	**$1,884,906**	**$1,622,641**	**$1,882,406**	**$1,880,631**	**$1,879,806**	**($825)**
ENDING FUND BALANCE		**($16,611)**	**($36,058)**	**$233,321**	**($3,848)**	**$371**	**$47,446**	

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
TWDB I&S FUND: FUND 31

FUND OVERVIEW

The TWDB I&S Debt Service Fund is used for the accumulation of resources for the payment of the City's Texas Water Development Board long term debt.

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
REVENUE								
FINANCING AND INETEREST INCOME								
31-01-5406	Interest Income	-	726	110	250	250	250	-
TOTAL FINANCING & INTEREST INCOME		**$0**	**$726**	**$110**	**$250**	**$250**	**$250**	**$0**
INTER-FUND TRANSFERS								
31-01-5700	TRANSFER IN FROM UF	-	155,377	-	-	158,468	-	(158,468)
TOTAL INTER-FUND TRANSFERS		**$0**	**$155,377**	**$0**	**$0**	**$158,468**	**$0**	**($158,468)**
TOTAL REVENUE		**$0**	**$156,103**	**$110**	**$250**	**$158,718**	**$250**	**($158,468)**
EXPENDITURES								
DEBT SERVICE								
31-15-6520	BOND - PRINCIPAL	-	-	-	-	120,000	-	(120,000)
31-15-6521	BOND - INTEREST	-	40,377	-	-	38,468	-	(38,468)
TOTAL DEBT SERVICE		**$0**	**$40,377**	**$0**	**$0**	**$158,468**	**$0**	**($158,468)**
TOTAL EXPENDITURES		**$0**	**$40,377**	**$0**	**$0**	**$158,468**	**$0**	**($158,468)**

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VILLAGE

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CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
COURT RESTRICTED: FUND 35

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$149,349**	**$178,356**	**$212,387**	**$212,387**	**$201,856**	**$236,887**	
REVENUE								
35-01-5316	JUDICIAL FEES	65	76	-	100	100	100	-
35-01-5318	MUNICIPAL COURT - CHILD SAFE	2,181	3,453	-	3,400	1,900	3,000	1,100
35-01-5320	TIME PAYMENT (TPLC)	403	1,118	-	1,300	5,000	1,000	(4,000)
35-01-5322	MUNICIPAL COURT - SECURITY FEE	14,416	16,065	-	14,500	9,000	13,500	4,500
35-01-5323	MUNICIPAL COURT-TECHNOLOGY FEE	11,942	13,319	-	12,000	-	11,000	11,000
TOTAL REVENUE		**$29,007**	**$34,031**	**$0**	**$31,300**	**$16,000**	**$28,600**	**$12,600**
TOTAL REVENUE		**$29,007**	**$34,031**	**$0**	**$31,300**	**$16,000**	**$28,600**	**$12,600**
TOTAL AVAILABLE FUND FOR APPROPRIATION		**$178,356**	**$212,387**	**$212,387**	**$243,687**	**$217,856**	**$265,487**	
EXPENDITURES								
SERVICES								
35-30-4715	COURT SECURITY EXPENSE	-	-	-	-	5,000	5,000	-
35-30-4717	COURT TECHNOLOGY EXPENSE	-	-	-	-	5,000	5,000	-
35-30-4850	MUNICIPAL COURT BAILIFF	-	-	-	-	-	-	-
TOTAL SERVICES		**$0**	**$0**	**$0**	**$0**	**$10,000**	**$10,000**	**$0**
INTERFUND - ACTIVITY								
35-30-9000	TRANSFER OUT	-	-	-	6,800	-	8,000	8,000
TOTAL INTERFUND - ACTIVITY		**$0**	**$0**	**$0**	**$6,800**	**$0**	**$8,000**	**$8,000**
TOTAL EXPENDITURES		**$0**	**$0**	**$0**	**$6,800**	**$10,000**	**$18,000**	**$8,000**
ENDING FUND BALNCE		**$178,356**	**$212,387**	**$212,387**	**$236,887**	**$207,856**	**$247,487**	

CITY OF SPRING VALLEY VILLAGE
FY 2026-2027 PROPOSED BUDGET
ASSET FORFEITURE: FUND 36

ACCOUNT	ACCOUNT NAME	FY 23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 Year to Date 3/31/26	FY 25-26 PROJECTION	FY 25-26 ADOPTED BUDGET	FY 26-27 PROPOSED BUDGET	INCREASE/ (DECREASE)
BEGINNING FUND BALANCE		**$19,054**	**$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**	**$19,054**	**$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**	**$19,054**	

CITY OF SPRING VALLEY VILLAGE CAPITAL IMPROVEMENT PLAN

GENERAL/UTILITY FUND LIST

Updated: May 2026

STATUS KEY

- In Design (1)
- In Progress (2)
- Future (3)
- Complete (4)

STATUS	PROJECT NAME	FUND SOURCE	YEAR (BUDGET AMOUNT) Previous Costs	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	TOTAL COST
PAVEMENT & UTILITY IMPROVEMENTS									
●	Croes (E&W of Fries)	80% General / 20% Utility	$276,530	$575,000	$1,725,000	-	-	-	$2,576,530
●	Merlin Ct. /Spring Oak Circle	80% General / 20% Utility	$174,158	$1,196,895	-	-	-	-	$1,371,053
●	Wild Oak Cir, Echo Valley (W of Fries), Echo Valley (E of Fries), & Cavell St.	80% General / 20% Utility	-	$262,925	$1,585,611	$1,585,611	-	-	$3,434,147
●	Mickey Way, Elizabeth, Randy, Larston St., Larston Dr., Tamy	100% General	-	-	$80,000	$714,876	-	-	$794,876
●	Cedarbrake (E&W of Bingle)	80% General / 20% Utility	-	-	-	$307,555	$2,658,480	-	$2,966,035
●	Raylin Dr & Cam Ct.	100% General	-	-	-	-	$178,487	$1,299,855	$1,478,342
	PAVEMENT & UTILITY IMPROVEMENTS TOTAL		**$450,688**	**$2,034,820**	**$3,390,611**	**$2,608,042**	**$2,836,967**	**$1,299,855**	**$12,620,983**
PUBLIC FACILITIES									
●	Renovation of Public Works Building	50% General / 50% Utility	-	$382,100	$1,500,000	$1,500,000	-	-	$3,382,100
	PUBLIC FACILITIES TOTAL		**$ -**	**$382,100**	**$1,500,000**	**$1,500,000**	**$ -**	**$ -**	**$3,382,100**
COMMUNITY IMPROVEMENTS									
●	Repair/Replacement of Bridge Over Briar Branch Creek at Tamy Ln. & Randy Dr.	100% General	$100,000	$203,325	-	-	-	-	$303,325
	COMMUNITY IMPROVEMENTS TOTAL		**$100,000**	**$203,325**	**$ -**	**$ -**	**$ -**	**$ -**	**$303,325**
UTILITY INFRASTRUCTURE IMPROVEMENTS									
●	Home Depot Lift Station Refurbishment	100% Utility	$130,000	$522,469	-	-	-	-	$652,469
●	Waterline Replacement P	100% Utility	-	-	$149,224	$1,202,360	-	-	$1,351,584
	UTILITY INFRASTRUCTURE IMPROVEMENTS TOTAL		**$130,000**	**$522,469**	**$149,224**	**$1,202,360**	**$ -**	**$ -**	**$2,004,053**
CIP FUND 25 TOTAL			**$680,688**	**$3,142,714**	**$5,039,835**	**$5,310,402**	**$2,836,967**	**$1,299,855**	**$18,310,461**
ARPA-CLFRF									
●	Water Plant Upgrades (ARPA-CLFRF)	ARPA Grant	$911,246	$161,056	-	-	-	-	$1,072,302
	Water Plant Upgrades (City Portion)	Utility Fund	$61,366	$463,644	-	-	-	-	$525,010
ARPA-CLFRF FUND 26 TOTAL			**$972,612**	**$624,700**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,597,312**
	GRAND TOTAL		**$1,653,300**	**$3,767,414**	**$5,039,835**	**$5,310,402**	**$2,836,967**	**$1,299,855**	**$19,907,773**

Spring Valley Village City Council
Agenda Item Data Sheet

EST. 1955
SPRING VALLEY
VILLAGE

MEETING DATE: August 4, 2026
SUBMITTING STAFF: Harrison Nicholson, Finance Director

SUBJECT:

CONSIDERATION AND POSSIBLE ACTION CONCERNING: Acceptance of the No-New-Revenue Tax Rate and the Voter Approval Tax Rate Rate for Fiscal Year 2027 (October 1, 2026 through September 30, 2027).

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 2026-2027 No-New Revenue Tax Rate is $0.394434 Per $100 Valuation and the Voter-Approval Tax Rate is $0.472124.

A taxing unit is required to 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. <u>For Fiscal Year 2027, the City's current rate of $0.3900 does not exceed the no-new revenue rate; therefore, should Council move forward with the current rate, a public hearing will not be required this year</u>.

ATTACHMENTS:

FUNDING:

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

RECOMMENDATION:

Staff recommends acceptance of the tax year FY 2027 No-New Revenue and Voter-Approval Rates.

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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).[2]	$ 1,824,271,068
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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,824,271,068
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:** $ 258,656,059	
	B. **Prior year values resulting from final court decisions:** - $ 232,669,231	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 25,986,828

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 132,328,816 **B. Prior year disputed value:** .... - $ 31,186,964 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 101,141,852
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 127,128,680
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,951,399,748
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory**.** [6]	$ 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: .... + $ 19,790,518 **C. Value loss.** Add A and B. [7]	$ 19,790,518
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 19,790,518
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. [9] 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.	$ 1,931,609,230
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,629,856
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. [10]	$ 198,353
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 7,828,209

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: .... $ 0	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 0
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] .... $ 235,852,375	
	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. [17] .... + $ 1,791,059,448	
	C. Total value under protest or not certified. Add A and B.	$ 2,026,911,823
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.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]	$ 2,026,911,823
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. [23]	$ 319,732
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. [24]	$ 41,926,913

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 42,246,645
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,984,665,178
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.394434 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.344820 /$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.*	$ 1,951,399,748
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,728,816
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 2025. This line applies only to tax years preceding the prior tax year.......... + $ 171,189	
	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.......... $ 171,189	
	E. Add Line 31 to 32D.	$ 6,900,005
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,984,665,178
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.347665 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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.		$ 0.347665/$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.		$ 0.347665/$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.		$ 0.359833/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000/$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000/$100	
	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.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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. [36] Enter debt amount .... $ 1,879,807 **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 .... – $ 951,406 **E. Adjusted debt.** Subtract B, C and D from A.	$ 928,401
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 928,401
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 96.96 % **C.** Enter the 2024 actual collection rate. .... 98.01 % **D.** Enter the 2023 actual collection rate. .... 98.85 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 928,401
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,026,911,823
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.045803 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.405636 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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.[41] **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.[42] **- 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.*	$ 2,026,911,823
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.394434/$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.	$ 0.394434/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.405636/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.405636/$100

SECTION 4: 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	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.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,026,911,823
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000/$100
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).	$ 0.405636/$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.485948/$100
	B. Unused increment rate (Line 68)	$ 0.059300/$100
	C. Subtract B from A	$ 0.426648/$100
	D. Adopted Tax Rate	$ 0.395000/$100
	E. Subtract D from C	$ 0.031648/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,854,948,756
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 587,054
65.	**Year 2 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
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,347,660
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.066488/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.472124/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.347665 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,026,911,823
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.024668 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.045803 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.418136 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.395000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,931,609,230
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,984,665,178
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.472124 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. . . . . $ 0.394434 /$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. . . . . $ 0.472124 /$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. . . . . $ 0.418136 /$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. [59]

print here J Matelske
Printed Name of Taxing Unit Representative

sign here ______________________ ______________________
Taxing Unit Representative Date

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

Spring Valley Village City Council
Agenda Item Data Sheet

MEETING DATE: August 4, 2026
SUBMITTING STAFF: Harrison Nicholson, Finance Director

SUBJECT:

CONSIDERATION AND POSSIBLE ACTION CONCERNING: Proposing a Tax Rate of $0.3900 per $100 Valuation for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027, and Scheduling a Public Hearing, if necessary, for September 22, 2026, to hear comments on the proposed rates.

BACKGROUND:

As discussed during the Budget Workshops over the last couple of 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 2027 Tax Rate to Calculated TNT FY 2027 Tax Rates</u>

The City Council is anticipated to propose a tax rate of $0.3900 for Fiscal Year 2027 (a $0.005 reduction from the current tax rate), and the FY 2027 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 2027 Tax Rate is lower than NNR Tax Rate. Based on the Proposed Rate being lower than the NNR Rate, no Public Hearing on the Tax Rate is required.

Total Certified Estimate Taxable Value	Tax Rate	M&O Rate	Total GF Property Tax Revenue (100%)
$2,026,911,823	0.39000	0.344197	$ 6,976,569

NNR (No-New-Revenue Tax Rate)	0.394434	0.348631	$ 7,066,443
VAR (Voter-Approval Tax Rate)	0.472124	0.426321	$ 8,641,151
DMR (De Minimis Rate)	0.418136	0.372333	$ 7,546,862

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

ATTACHMENTS:

HCAD Appraisal Rolls_Estimate Files_07.29.26, TNT Worksheet 2026

FUNDING:

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

RECOMMENDATION:

Staff recommends proposing a tax rate of $0.3900 per $100 Valuation for the Fiscal Year Beginning October 1, 2026 and ending September 30, 2027.

Harris Central Appraisal District

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

P.O. Box 924208
Houston TX 77292-4208
Information Center: (713) 957-7800

CEAA
IAAO
CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

Office of Chief Appraiser

July 24, 2026

HONORABLE MARCUS VAJDOS
MAYOR - CITY OF SPRING VALLEY
1025 CAMPBELL ROAD
HOUSTON TX 77055-7495

Re: 2026 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 2026.

While we have taken our best estimate of potential hearing loss into account, 2026 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 2026 taxable value for the taxing unit identified above is:

$2,026,911,823

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,

Adam Bogard
Chief Appraiser

1. Real Property New Improvements Value...........................		$41,926,913
2. Personal Property New Improvements Value.......................		$0
3. Last Year Taxable Value Becoming Exempt This Year.............		$19,790,518
A. Totally Exempt..........	$0	
B. Partially Exempt........	$19,790,518	
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.....		$947,649
6. Current Year Taxable Value Added by Annexations Last Year *		$319,732
7. Value Loss From Prior Year Lawsuits ****		$47,920,602
A. Initial Value..........	$280,589,833	
B. Final Value............	$232,669,231	
8. TNRCC Pollution Control Exemption..............................		$0
9. Last Year Losses Due To Substantial Error Corrections.........		$20,533
10. Current Year Appraised Value Loss Due to Homestead Capped Accounts......		$109,404,567
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......................................		$2,145,852,318
B. Current Year Estimated..............................		$2,417,309,904
13. Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year......................................		$2,115,657,984
B. Current Year Estimated..............................		$2,331,087,358
14. Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
A. Preceding Year......................................		$494,520,164
B. Current Year Estimated..............................		$537,889,048
15. Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification		
A. Preceding Year......................................		$1,621,137,820
B. Current Year Estimated..............................		$1,791,059,448
16. Last year taxable value subject to an appeal under Chapter 42		
Last year ARB certified value...................		$132,328,816
Last year disputed value........................		$31,186,964
Last year undisputed value......................		$101,141,852
17. Current Year Appraised Value Loss Due to Non Homestead Capped Accounts		$3,638,692

* 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 2026 Tool

Comptroller Worksheet Line	Description	Location
1.	2025 Total Taxable Value	Last Certified-to-Date Roll Recap
	Losses due to 2025 Sec. 25.25(d) hearings	Tax Rate Worksheet Line 9
2.	2025 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.	2025 Taxable value lost because court appeals of ARB decisions reduced 2025 appraised value.	Tax Rate Worksheet Line 7
6.	2025 Taxable value subject to appeal under Chapter 42, as of July 25	Tax Rate Worksheet Line 16
10.	2025 Taxable value lost because property first qualified for an exemption in 2026. (Value includes VTX)	Tax Rate Worksheet Line 3
11.	2025 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 2026.	Tax Rate Worksheet Line 4
17A. ISD's 18A. Other districts	Total 2026 taxable value on the 2026 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	2026 Taxable value of properties under protest ***	Uncertified Roll Summary HTS
18B. ISD's 19B. Other districts	2026 Estimated value of properties neither under protest nor included on certified appraisal roll ****	Uncertified Roll Summary OTHER & PTS
19. ISD's 20. Other districts	2026 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	2026 Taxable value of properties in territory annexed since January 1, 2025	Tax Rate Worksheet Line 6
22. ISD's 23. Other districts	2026 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, 2025, 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 $125,000 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	1,274	1,876,961,175	1,797,887,532	1,797,887,532	1,458,401,224
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	39	10,311,789	10,224,964	10,224,964	10,080,375
C2	Real, Vacant Commercial	3	275,607	275,607	275,607	275,607
C3	Real, Vacant	1	1,789,100	1,789,100	1,789,100	1,789,100
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	19	243,174,331	241,208,802	241,208,802	241,208,802
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
H	Tangible, Vehicles Not Used for Business Purposes	0	0	0	0	0
I1	Real, Banks	0	0	0	0	0
J1	Real & Tangible Personal, Utility Water	0	0	0	0	0
J2	Gas Companies	1	2,125,730	2,125,730	1,593,543	1,468,543

PROPERTY USE CATEGORY		UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J3	Electric Companies	1	3,141,740	3,141,740	2,339,299	2,214,299
J4	Telephone Companies	7	5,344,619	5,344,619	5,344,619	5,008,329
J5	Railroads	0	0	0	0	0
J6	Pipelines	2	125,452	125,452	125,452	125,452
J7	Major Cable Television Systems	2	1,412,710	1,412,710	1,349,176	1,223,626
L1	Tangible, Commercial	271	36,888,611	36,888,611	36,537,105	23,839,153
L2	Tangible, Industrial	8	1,486,631	1,486,631	1,459,931	1,031,279
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
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
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

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
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	170,837,515	170,837,515	170,837,515	0
TOTAL UNCERTIFIED	1,776	$2,353,875,010	$2,272,749,013	$2,270,972,645	$1,746,665,789

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	191	307,117,088	280,842,571	273,757,137	223,518,974
A2 Real, Residential, Mobile Homes	0	0	0	0	0
B1 Real, Residential, Multi-Family	1	1,607,384	1,560,000	1,402,110	1,402,110
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	7	4,868,826	4,507,527	3,974,783	3,974,783
C2 Real, Vacant Commercial	6	361,171	361,171	326,349	326,349
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	4	6,707,409	6,707,409	6,510,603	6,510,603
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
H Tangible, Vehicles Not Used for Business Purposes	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0
J2 Gas Companies	0	0	0	0	0

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON HTS
UNCERTIFIED ROLL

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J3 Electric Companies	0	0	0	0	0
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	0	0	0	0	0
L1 Tangible, Commercial	6	574,164	574,164	563,755	119,556
L2 Tangible, Industrial	1	48,979	48,979	48,979	0
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
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
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

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
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	216	$321,285,021	$294,601,821	$286,583,716	$235,852,375

080 CITY OF SPRING VALLEY
TAX YEAR: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY
ACCOUNTS ON PTS
UNCERTIFIED ROLL

LAST UPDATED: 07/17/2026
DELV DATE: 07/24/2026

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
A1 Real, Residential, Single-Family	31	49,610,083	44,513,534	44,175,359	36,176,168
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	0	0	0	0	0
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	0	0	0	0	0
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
H Tangible, Vehicles Not Used for Business Purposes	0	0	0	0	0
I1 Real, Banks	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0	0	0	0
J2 Gas Companies	0	0	0	0	0

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
J3 Electric Companies	0	0	0	0	0
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	0	0	0	0	0
L1 Tangible, Commercial	115	13,689,699	13,689,699	13,665,380	8,217,491
L2 Tangible, Industrial	3	135,112	135,112	135,112	0
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
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
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

PROPERTY USE CATEGORY	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE (WITH HEARING LOSS)
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	149	$63,434,894	$58,338,345	$57,975,851	$44,393,659

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
ABT ABATEMENT	0	0.0000	0	0
AFE ANIMAL FEED HELD FOR SALE	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
D61 TROPICAL STORM ARTHUR TIER 1	0	0.0000	0	0
D62 TROPICAL STORM ARTHUR TIER 2	0	0.0000	0	0
D63 TROPICAL STORM ARTHUR TIER 3	0	0.0000	0	0
D64 TROPICAL STORM ARTHUR TIER 4	0	0.0000	0	0
DIS DISABILITY	5	0.9482	9,377,111	100,000
ERE EMERGENCY RESPONSE EQUIPMENT	0	0.0000	0	0
ESP ENERGY STORAGE PROPERTIES	0	0.0000	0	0
FIR FIRE DESTROYED HOMESTEAD	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	3	0.5122	5,882,847	978,665
JET JOBS ENERGY TECHNOLOGY AND INNOVATION ACT	0	0.0000	0	0
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
MIN MINIMUM TAXABLE VALUE	413	0.0000	61,469,436	12,902,163

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
MVL MINIMUM TAXABLE VALUE PER LOCATION	0	0.0000	0	0
ODR STORED OFFSHORE DRILLING RIG	0	0.0000	0	0
OVR OVER-65	448	101.8698	534,886,880	8,870,000
PAR PARTIAL RESIDENTIAL HOMESTEAD	2	0.2586	722,943	144,589
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	722,943	0
PRO PRORATED	0	0.0000	0	0
PUV PERSONAL USE VEHICLE (LEASED)	20	0.0000	7,012,460	7,012,460
RES RESIDENTIAL HOMESTEAD	1,351	313.1216	1,922,872,856	382,773,407
SFT SURVIVING SPOUSE FIRST RESPONDER TRANSFER	0	0.0000	0	0
SOL SOLAR	16	4.0053	27,081,408	397,224
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
SSP SURVIVING SPOUSE PACT VET (985)	0	0.0000	0	0
SST SURVIVING SPOUSE TRANSFER PACT VET (986)	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	22	7.1557	27,217,617	440,000
TOT TOTAL	165	163.7645	170,837,515	170,837,515
UND UNDER $MIN TAXABLE VALUE	0	0.0000	0	0
V11 VET DISABILITY #1 10-29 PCT	1	0.2298	962,500	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

080 CITY OF SPRING VALLEY	HARRIS CENTRAL APPRAISAL DISTRICT	Page 3 of 3
TAX YEAR: 2026	EXEMPTION RECAP	LAST UPDATED: 07/17/2026
	UNCERTIFIED ROLL	DELV DATE: 07/24/2026

EXEMPTION TYPE	UNITS	ACREAGE	APPRAISED	EXEMPTIONS
V14 VET DISABILITY #1 70-100 PCT	3	0.9232	4,101,243	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	5,234,207	4,123,366
JURISDICTION TOTALS	2,454	593.9054	$2,778,381,966	$588,620,389

UNITS	MARKET	CAPPED	LOSS
931	$1,500,628,310	$1,391,223,743	$109,404,567

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	1,496	TOTAL	$2,233,688,346	$2,123,243,637	$1,725,519,975
		AVERAGE	$1,493,107	$1,419,280	$1,153,422
HOMESTEAD RESIDENCES	1,354	TOTAL	$2,038,108,812	$1,928,755,703	$1,531,038,191
		AVERAGE	$1,505,250	$1,424,487	$1,130,751

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: 2026

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY

LAST UPDATED: 07/17/2026
DELV DATE: 07/24/2026

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	216	321,285,021	294,601,821	286,583,716	235,852,375
ACCOUNTS ON PTS	149	63,434,894	58,338,345	57,975,851	44,393,659
OTHER ACCOUNTS	1,776	2,353,875,010	2,272,749,013	2,270,972,645	1,746,665,789
TOTAL UNCERTIFIED	2,141	$2,738,594,925	$2,625,689,179	$2,615,532,212	$2,026,911,823

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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).[2]	$ 1,824,271,068
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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,824,271,068
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:** $ 258,656,059	
	B. **Prior year values resulting from final court decisions:** - $ 232,669,231	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 25,986,828

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 132,328,816 **B. Prior year disputed value:** .... - $ 31,186,964 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 101,141,852
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 127,128,680
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,951,399,748
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... + $ 19,790,518 **C. Value loss.** Add A and B. [7]	$ 19,790,518
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 19,790,518
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. [9] 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.	$ 1,931,609,230
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,629,856
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. [10]	$ 198,353
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 7,828,209

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: .... $ 0	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 0
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] .... $ 235,852,375	
	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. [17] .... + $ 1,791,059,448	
	C. Total value under protest or not certified. Add A and B.	$ 2,026,911,823
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.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]	$ 2,026,911,823
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. [23]	$ 319,732
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. [24]	$ 41,926,913

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 42,246,645
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,984,665,178
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.394434 /$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. [26]	$ ______ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

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 minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.344820 /$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.*		$ 1,951,399,748
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 6,728,816
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 2025. This line applies only to tax years preceding the prior tax year.	+ $ 171,189	
	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.	$ 171,189	
	E. Add Line 31 to 32D.		$ 6,900,005
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,984,665,178
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.347665 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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.	$ 0.347665/$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.	$ 0.347665/$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.	$ 0.359833/$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . $ 0.000000/$100 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. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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. [36] Enter debt amount	$ 1,879,807	
	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	– $ 951,406	
	E. Adjusted debt. Subtract B, C and D from A.		$ 928,401
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]		$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 928,401
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [38]	100.00 %	
	B. Enter the prior year actual collection rate.	96.96 %	
	C. Enter the 2024 actual collection rate.	98.01 %	
	D. Enter the 2023 actual collection rate.	98.85 %	
	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%. [39]		100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 928,401
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 2,026,911,823
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.045803 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.405636 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.		$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.		$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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. [41] **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. [42] **- 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.*	$ 2,026,911,823
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.394434 /$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.	$ 0.394434 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.405636 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.405636 /$100

SECTION 4: 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	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. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,026,911,823
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.405636 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.485948 /$100
	B. Unused increment rate (Line 68)	$ 0.059300 /$100
	C. Subtract B from A	$ 0.426648 /$100
	D. Adopted Tax Rate	$ 0.395000 /$100
	E. Subtract D from C	$ 0.031648 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,854,948,756
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 587,054
65.	**Year 2 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
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,347,660
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.066488 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.472124 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.347665 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,026,911,823
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.024668 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.045803 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.418136 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.395000 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,931,609,230
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,984,665,178
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.472124 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.394434 /$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 .... $ 0.472124 /$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. .... $ 0.418136 /$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. [59]

print here J Matelske
Printed Name of Taxing Unit Representative

sign here ______________________ ______________________
Taxing Unit Representative Date

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

Spring Valley Village City Council
Agenda Item Data Sheet

EST. 1955
SPRING VALLEY
VILLAGE

MEETING DATE: August 4, 2026
SUBMITTING STAFF: Harrison Nicholson, Finance Director

SUBJECT:

CONSIDERATION AND POSSIBLE ACTION CONCERNING: Setting the Date, Time, and Place for the Public Hearing on the Fiscal Year 2027 Proposed Budget (October 1, 2026–September 30, 2027).

BACKGROUND:

The City Council is required to fix 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 web page from the date the notice is first published until the public hearing is concluded.

Staff recommends holding the Public Hearing for the FY 2027 Budget on September 22, 2026 at 6:00 pm; with such meeting to be held at Spring Valley Village City Hall, located at 1025 Campbell Road, Houston, Texas.

ATTACHMENTS:

None

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 FY2027 Budget for September 22, 2026 at 6:00 pm located at Spring Valley Village City Hall.