

**ORDINANCE NO. 0296**

**BUDGET FOR FISCAL YEAR 2023-0224**

**AN ORDINANCE OF THE TOWN OF HORIZON CITY, TEXAS  
ENACTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2023-  
2024; FUNDING MUNICIPAL PURPOSES; AUTHORIZING  
EXPENDITURES; AND PROVIDING FOR REPEALER AND  
SEVERABILITY CLAUSES**

**WHEREAS**, the City Council of the Town of Horizon City ("City Council") seeks to enact and otherwise approve the Town of Horizon City ("City") budget for Fiscal Year 2023-2024 to cover proposed expenditures for the succeeding fiscal year;

**WHEREAS**, the succeeding fiscal year commences October 1, 2023;

**WHEREAS**, the City Council finds that the proposed budget is for legitimate municipal purposes, and thus is statutorily authorized by Texas Local Government Code Chapter 102 and is further authorized by Sections 5.04 and 5.05 of the Town of Horizon City Charter;

**WHEREAS**, pursuant to Texas Local Government Code Section 51.00, the City has general authority to adopt an ordinance that is for the good government, peace, or order of the City and is necessary or proper for carrying out a power granted by law to the City;

**WHEREAS**, pursuant to Texas Local Government Code Chapter 101.002, the City Council may manage and control the finances of the municipality;

**WHEREAS**, the City Council finds that it is necessary and proper for the good government, peace, or order of the Town of Horizon City to adopt an ordinance establishing a budget for the upcoming fiscal year;

**WHEREAS**, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF HORIZON CITY, as follows:**

### **1. FINDINGS OF FACT**

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

### **2. ENACTMENT**

- A. The Town of Horizon City's budget for Fiscal Year 2023-2024, is attached hereto as *Attachment "A"* and incorporated into this Ordinance for all intents and purposes.
- B. The Street Fund, effective October 1, 2013, and reauthorized on November 7, 2017, and May 2, 2021, is derived from sales tax revenue designated for making repairs and accomplishing maintenance and repair of streets existing within the Town of Horizon City as of November 2, 2010. Such funding shall be allocated and expended as provided by applicable state statutes.
- C. The Economic Development Fund, effective October 1, 2013, is derived from sales tax revenue designated for use by the Horizon City Type 4B Economic Development Corporation ("EDC") in accordance with Chapter 505 of the Local Government Code. The Mayor of the City is authorized to transfer funds in the Economic Development Fund to the Horizon City Type 4B Economic Development Corporation for the use by the EDC as necessary and appropriate, or to direct the expenditure of the funds on behalf of the EDC in accordance with directives approved by the EDC Board of Directors.
- D. The Mayor is hereby authorized to administratively make all necessary budget and fund transfers in conjunction with reimbursements made to the City by the Horizon City Type 4B Economic Development Corporation for the provision of City services to the EDC.



E. Department heads are hereby authorized to make administrative budget transfers not to exceed ten thousand dollars (\$10,000) each, provided that each transfer is within the same department. Budget transfers for personal services appropriations, capital acquisition appropriations, or impacting revenue accounts require the written approval of the Mayor.

F. The Mayor is authorized to make administrative budget transfers not to exceed twenty-five thousand dollars (\$25,000) each between departments and/or funds, to the extent permitted by law.

G. Budget transfers not exceeding one hundred thousand dollars (\$100,000) each may be authorized by a motion or resolution of the City Council at the same time as, and in conjunction with the approval of any expenditure to include a contract, purchase order or other authorization to procure goods or services; provided that each transfer is within the same department.

H. The Mayor or his designee is hereby authorized to administratively establish budgets for grants and similar awards when the applications or agreements relating to the grant or award have been approved by the City Council.

I. The Mayor is hereby authorized to accept, and appropriate funds associated with donations made to the City in the amount of one thousand dollars (\$1,000) or less; the City Council may by motion or resolution establish budgets for any other donations at the same time and in conjunction with accepting such donations.

J. The Mayor or designee is authorized to continue the Building Services Technology Fund by depositing into a separate fund in the city treasury the technology fee surcharge added to all building permits that are assessed and collected, which fee was authorized by the City Council Resolution on June 12, 2018 to enable the Building Services Department to collect a specified amount for the purpose of maintaining and upgrading their technology for the issues of permits and related building services, administered by or under the direction of the City Council.

### **3. FILING OF THE BUDGET**

The City Clerk shall attach any required cover page to the adopted budget, file the budget in her office, and post a copy of the budget, including the cover page, on the website of the Town of Horizon City. The City Clerk shall post the record vote on the budget on the website until September 15, 2024, or the date the budget for the next fiscal year has been approved by the City Council.

### **4. REPEALER**

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

### **5. SEVERABILITY**

Should any of the clauses, sentences, paragraphs, sections, or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

### **6. EFFECTIVE DATE**

This Ordinance shall be effective upon passage as provided for by law to adopt the budget for the Town of Horizon City for the fiscal year starting October 1, 2023.

### **7. PROPER NOTICE & MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of the meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Section 52.011 and Section



102.0065 of the Texas Local Government Code.

PASSED & APPROVED this, the <sup>4th</sup> 12 day of September 2023, by a vote of 7 (ayes) to 0 (nays) to 0 (abstentions) of the City Council of Horizon City, Texas. (A record vote, if required, shall be recorded in the minutes of the Town of Horizon City.)

(Signatures on next page)

**TOWN OF HORIZON CITY**

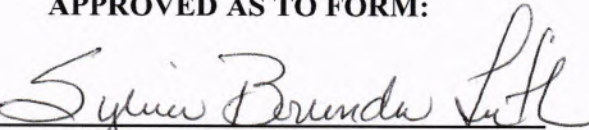
By:   
Andres Renteria, Mayor

**ATTEST:**

By:   
Elvia Schuller, City Clerk



**APPROVED AS TO FORM:**

By:   
Sylvia Borunda Firth  
City Attorney

*Attachment “A”*

**Town of Horizon City  
Fiscal year 2023-2024 Budget**



# TOWN OF HORIZON CITY

## OPERATING BUDGET

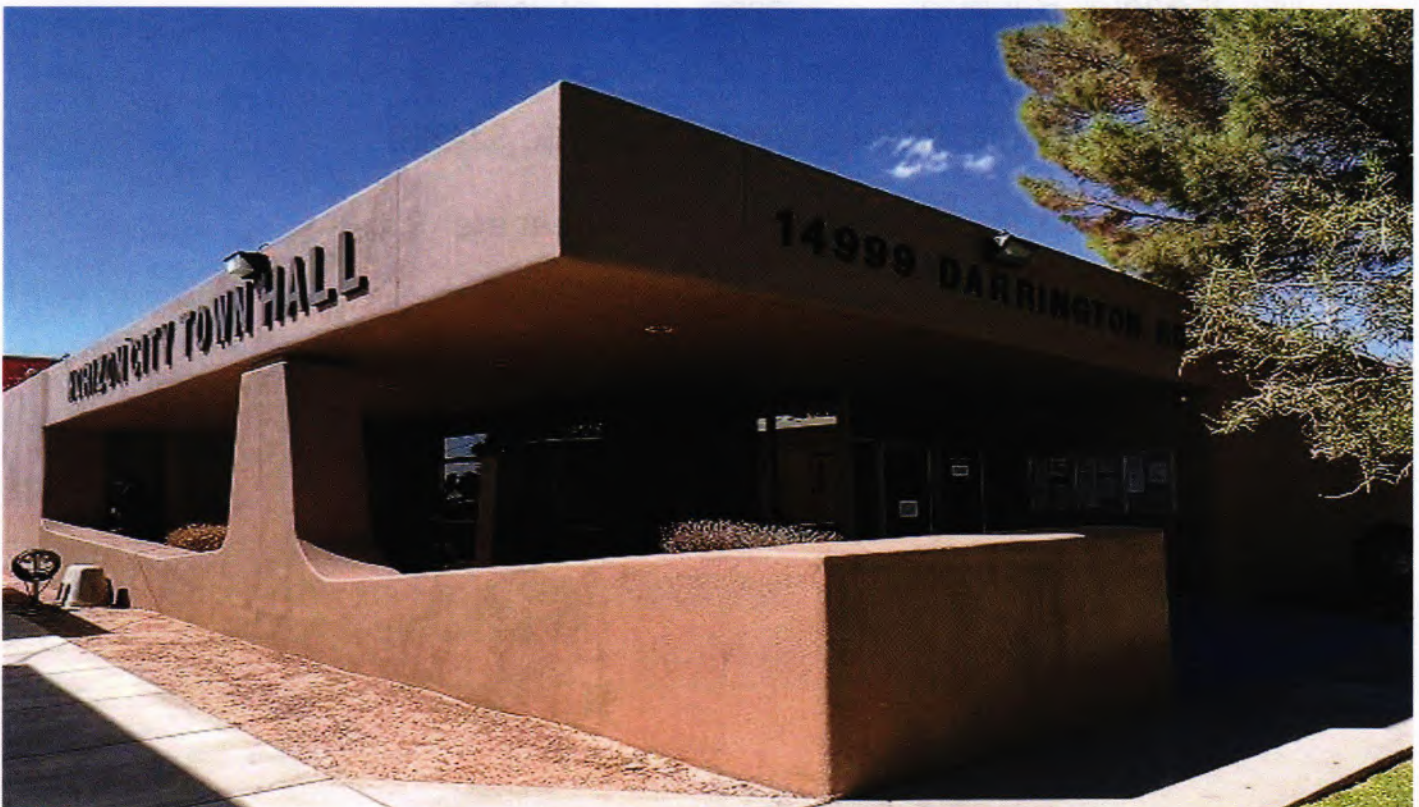
# 2024

Revenues and Expenditures  
October 2023 through September 2024

*Debra Brund*  
COUNTY CLERK  
EL PASO COUNTY, TEXAS

2023 OCT -2 AM 10:13

FILED FOR RECORD  
IN MY OFFICE



APPROVED  
SEPTEMBER 12, 2023  
ANDRES RENTERIA, MAYOR

## **Town of Horizon City Budget for Fiscal Year 2023-2024**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,700,357 which is a 25.93 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$393,495.

The record vote of each member of the Town Council voting on the budget is:

Walter Miller:	Aye
Scott Quiroz:	Absent
Rocio Ortega:	Aye
Pat Randleel:	Aye
Laura Urrutia:	Aye
Rafael Padilla:	Aye
Ruben Mendoza :	Aye
Mayor Andres Renteria:	Present and not voting

The property tax rate for the preceding year: \$0.524390

The property tax rates for the current fiscal year are:

Property tax rate: \$0.574491

No New Revenue tax rate: \$0.488579

No New Revenue maintenance and operations tax rate: \$0.347805

Voter Approved tax rate: \$0.574491

The debt rate: \$0.214513

The total amount of municipal debt obligations: \$47,690,000



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## 2024 OPERATING BUDGET

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The 2024 Operating Budget reflects the City Council's goal to continue to provide for the consistent improvement of services to the people of Horizon City. The budget reflects efficiency in providing for the health, safety, and well-being of the City's citizens. City operations continue to reflect the necessary expenditures for a growing community while focusing on productivity, safety, and customer service.

There continues to be a need for additional employees to fill gaps in the expertise needed to serve a diverse population and diverse needs. Three FTE's (Full Time Equivalents) are additions to the staffing levels. The FTEs include one Police Officer, one Police Lieutenant, and one Human Resources Staffing Coordinator. Continuing to look to the future, if the City continues to grow, needs can be seen for additional Police Officers, a Facilities/Fleet Manager and additional clerical support.

The budget includes an across the board 5.00% increase in salaries for all administrative employees and a \$2.29 per hour increase for Public Safety Dispatch employees. The Collective Bargaining Agreement includes a \$2.50 per hour increase for all employees covered by the agreement and it is incorporated in the budget. The City continues total funding all health benefits for its employees and continues its contribution to the Texas Municipal Retirement System (TMRS) at 5.75% for the first quarter and 5.60% for the rest of the year. The TMRS rate is determined for each entity based on actuarial studies.

The City will complete Phase 5 of the five-year phase-in process of converting its owned fleet to a leased fleet. Vehicles that were on the schedule to be replaced in FY2022, due to supply chain issues, will be replaced in FY2024. Currently there are 27 under lease. The plan calls for replacement of seven vehicles in Phase 5 along with those deferred from FY2022. This process began in FY2018 as a way to maximize the use of what would normally be capital funds.

The budget considers that the City will continue to sponsor the July holiday event and some small clean up events. These costs are captured in the Special Events Fund.

The City's Debt Service expenditures include principal and interest payments for the 2023 Certificates of Obligation, 2019 Certificates of Obligation, the 2014 Certificates of Obligation, and the 2005 Bond issue. Outstanding principal as of October 1, 2023, will be \$47,690,000.

The Street Maintenance Fund expenditures include plans to resurface portions of several of the older streets, while the Transportation Reinvestment Zone Fund expenditures are dedicated to repaying the City's portion of the costs for Eastlake Phase 2 construction.

Included in this document, although not part of the Operating Budget, are the anticipated Grant Funding, the Economic Development Corporation's approved budget for FY2024, the Tax Increment Reinvestment Zone budget and the Capital Improvement Program through 2026.





## OPERATING BUDGET

### REVENUES AND EXPENDITURES BY FUND

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
General Fund	\$ 8,825,841	\$ 9,523,798	\$ 10,422,240	\$ 898,442	9.4 %
Debt Service Fund	1,841,037	1,865,294	2,953,123	1,087,829	58.3 %
Street Maintenance Fund	619,775	1,219,510	1,256,097	36,587	3.0 %
Transportation Reinvestment Zone Fund	346,478	548,403	770,612	222,209	40.5 %
Special Events Fund	25,530	30,510	30,700	190	0.6 %
<b>Revenues Total</b>	<b>\$ 11,658,661</b>	<b>\$ 13,187,515</b>	<b>\$ 15,432,772</b>	<b>\$ 2,245,257</b>	<b>17.0 %</b>
<b>Expenditures</b>					
General Fund	8,434,225	9,523,798	10,422,240	898,442	9.4 %
Debt Service Fund	1,867,475	1,865,294	2,953,123	1,087,829	58.3 %
Street Maintenance Fund	918,778	1,219,510	1,256,097	36,587	3.0 %
Transportation Reinvestment Zone Fund	360,553	548,403	770,612	222,209	40.5 %
Special Events Fund	20,000	30,510	30,700	190	0.6 %
<b>Expenditures Total</b>	<b>\$ 11,601,031</b>	<b>\$ 13,187,515</b>	<b>\$ 15,432,772</b>	<b>\$ 2,245,257</b>	<b>17.0 %</b>
<b>Excess Revenue</b>	<b>\$ 57,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

**TOWN OF HORIZON CITY  
PROPERTY VALUATION AND TAX RATES**

Description	2023	2024	Increase	Percent
<b>Property Valuation</b>	1,250,341,248	1,437,275,977	186,934,729	14.95%
<b><u>Property Tax Rates</u></b>				
Maintenance & Operation	0.371331	0.359978	(0.011353)	-3.06%
Debt Service	0.153059	0.214513	0.061454	40.15%
Total	0.524390	0.574491	0.050101	9.55%
Total Property Taxes	6,556,664	8,257,021	1,700,357	25.93%
No New Revenue Rate	0.519470	0.488579	-0.030891	-5.95%
Voter Approved Rate	0.524390	0.574491	0.050101	9.55%
Proposed Rate over No New Revenue Rate				17.58%
Proposed Rate over Voter Approved Rate				0.00%
 <u>Average Home</u>	 \$ 158,064	 \$ 175,906	 \$ 17,842	
	\$ 828.87	\$ 1,010.56	\$ 181.69	
 <u>Low</u>				
\$70,000	\$ 367.07	\$ 402.14	\$ 35.07	
 <u>High</u>				
\$300,000	\$ 1,573.17	\$ 1,723.47	\$ 150.30	
 <b>Taxes received from new property:</b>				
All added property	\$ 68,494,525			
Taxes on all added property	\$393,495			



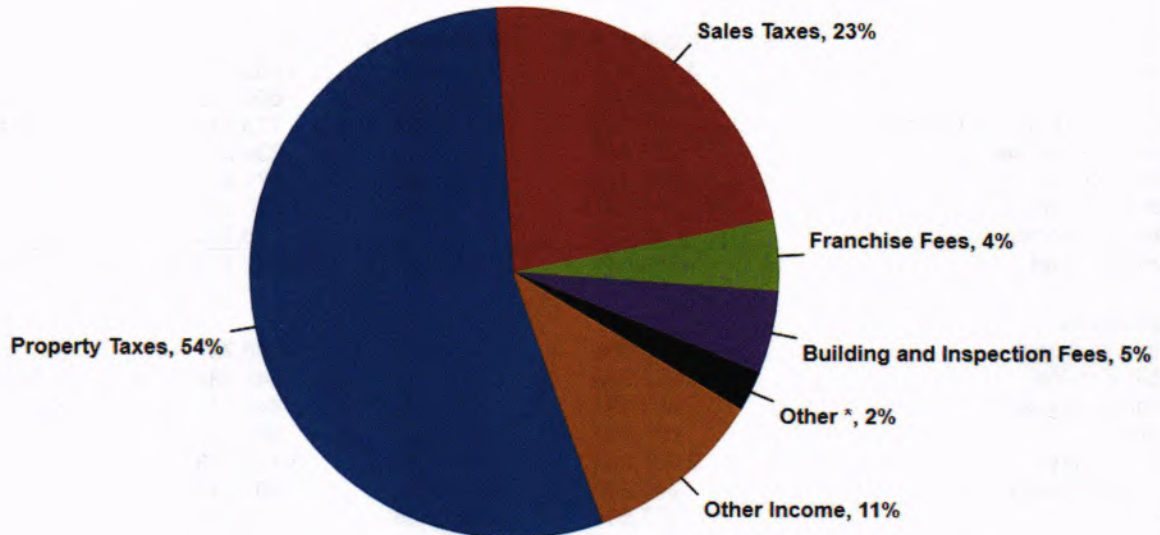
## OPERATING BUDGET

### TOTAL REVENUES AND EXPENDITURES BY TYPE

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Property Taxes	\$ 6,268,435	\$ 6,662,925	\$ 8,407,708	\$ 1,744,783	26.2 %
Sales Taxes	3,145,461	3,444,373	3,532,234	87,861	2.6 %
Franchise Fees	600,601	601,860	664,989	63,129	10.5 %
Building and Inspection Fees	754,785	833,326	773,512	(59,814)	(7.2)%
Citations and Fees	223,966	212,723	234,380	21,657	10.2 %
Other Income	688,275	1,391,386	1,677,905	286,519	20.6 %
Interest Income	(48,362)	10,412	116,344	105,932	1,017.4 %
Transfer Income	25,500	30,510	25,700	(4,810)	(15.8)%
<b>Revenues Total</b>	<b>\$ 11,658,661</b>	<b>\$ 13,187,515</b>	<b>\$ 15,432,772</b>	<b>\$ 2,245,257</b>	<b>17.0 %</b>
<b>Expenditures</b>					
Administration	628,065	873,519	908,797	35,278	4.0 %
Public Service	432,339	502,100	549,784	47,684	9.5 %
Building Services	401,424	462,573	440,118	(22,455)	(4.9)%
Streets	521,043	652,891	669,192	16,301	2.5 %
Public Safety	2,407,030	2,866,779	3,173,609	306,830	10.7 %
Municipal Courts	246,280	300,662	307,528	6,866	2.3 %
Parks	572,594	562,626	578,255	15,629	2.8 %
Planning	201,048	392,494	404,380	11,886	3.0 %
Code Enforcement	208,123	266,314	267,576	1,262	0.5 %
Storm Water	99,028	87,414	90,037	2,623	3.0 %
Financial Services	532,472	620,560	665,814	45,254	7.3 %
Public Safety Dispatch	841,433	1,189,114	1,160,925	(28,189)	(2.4)%
Executive Officials	36,556	47,401	49,008	1,607	3.4 %
Information Technology	349,592	506,323	586,055	79,732	15.7 %
Capital Costs	4,124,004	3,856,745	5,581,694	1,724,949	44.7 %
<b>Expenditures Total</b>	<b>\$ 11,601,031</b>	<b>\$ 13,187,515</b>	<b>\$ 15,432,772</b>	<b>\$ 2,245,257</b>	<b>17.0 %</b>
<b>Excess Revenue</b>	<b>\$ 57,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>



**Revenue by Type**  
**Total \$15,432,772**

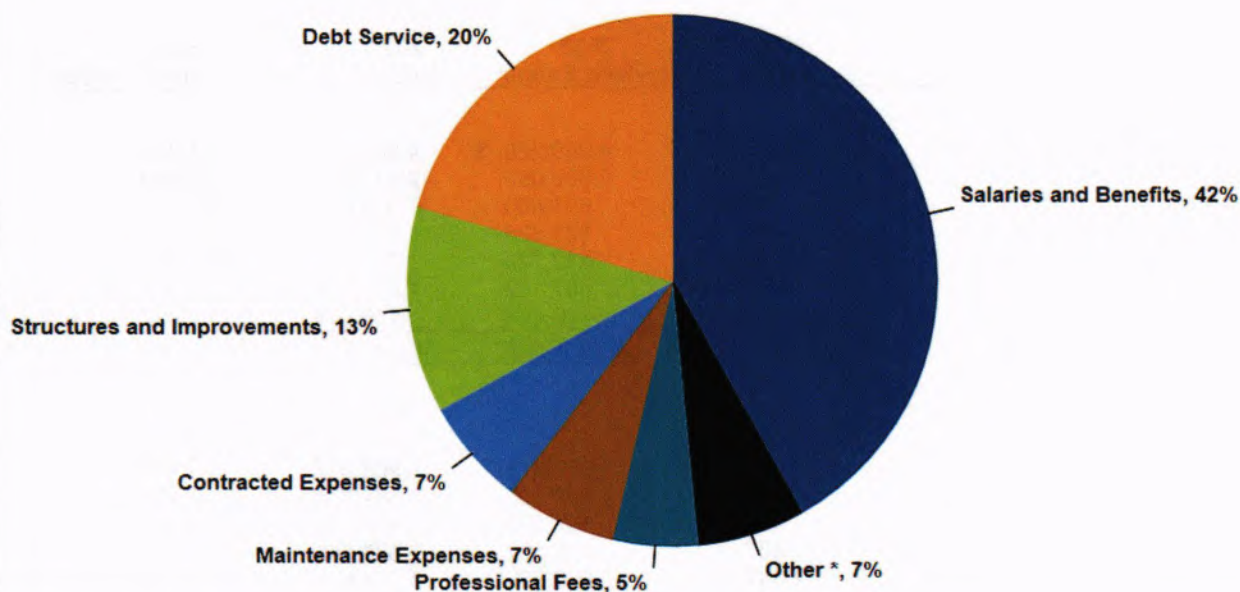


\* Indicates items that make up less than -% of the total.

Revenue by Type	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Property Taxes	\$ 6,268,435	\$ 6,662,925	\$ 8,407,708	54.5 %
Sales Taxes	3,145,461	3,444,373	3,532,234	22.9 %
Franchise Fees	600,601	601,860	664,989	4.3 %
Building and Inspection Fees	754,785	833,326	773,512	5.0 %
Citations and Fees*	223,966	212,723	234,380	1.5 %
Other Income	688,275	1,391,386	1,677,905	10.9 %
Interest Income*	(48,362)	10,412	116,344	0.8 %
Transfer Income*	25,500	30,510	25,700	0.2 %
<b>Total</b>	<b>\$ 11,658,661</b>	<b>\$ 13,187,515</b>	<b>\$ 15,432,772</b>	<b>100.0 %</b>

## OPERATING BUDGET

### Expenditures by Function Total \$15,432,772



\* Indicates items that make up less than 1% of the total.

Expenditures by Function	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 4,774,147	\$ 6,119,688	\$ 6,468,814	41.9 %
Personnel Services*	166,286	156,684	162,572	1.1 %
Supplies*	164,240	209,259	237,559	1.5 %
Advertising, Dues, and Public Notices*	30,056	36,939	42,681	0.3 %
Professional Fees	479,681	762,091	811,807	5.3 %
Maintenance Expenses	924,280	978,185	1,038,402	6.7 %
Contracted Expenses	896,037	1,003,729	1,009,125	6.5 %
Other Expenses*	42,420	64,315	80,238	0.5 %
Structures and Improvements	1,178,736	1,631,403	1,933,843	12.5 %
Equipment*	344,873	116,348	148,340	1.0 %
Transportation Equipment*	167,139	-	275,000	1.8 %
Debt Service	2,107,636	2,078,364	3,163,691	20.5 %
Transfers Out*	325,500	30,510	25,700	0.2 %
Special Projects*	-	-	35,000	0.2 %
<b>Total</b>	<b>\$ 11,601,031</b>	<b>\$ 13,187,515</b>	<b>\$ 15,432,772</b>	<b>100.0 %</b>



## GENERAL FUND



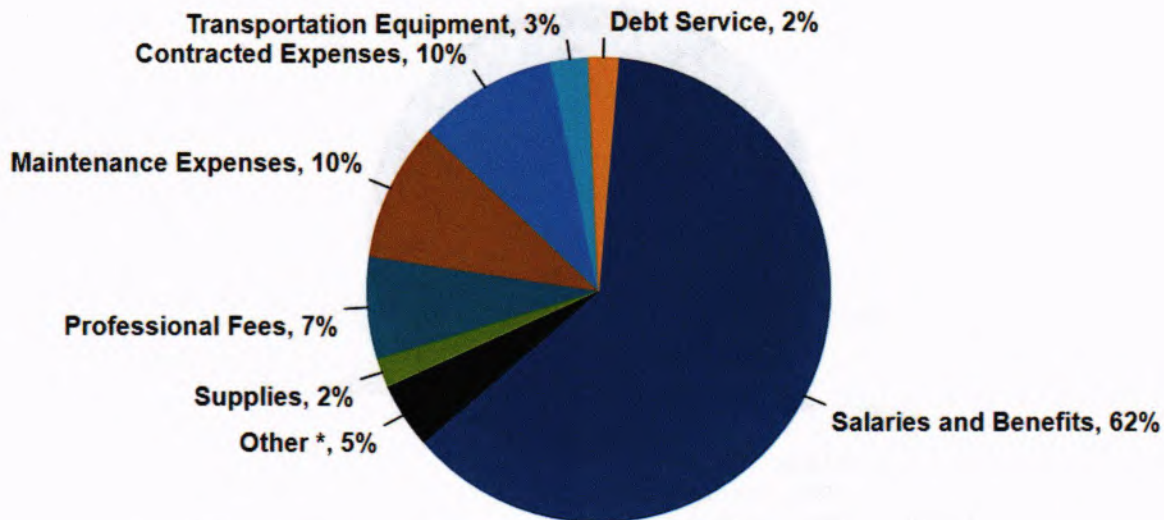
The General fund includes the expenditures for daily operations and for routine equipment purchases whose costs are above the \$2,500 capitalization minimum. The table below shows the revenues by function and the expenditures by department along with the anticipated increases or decreases of each function or department.

### FUND SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Property Taxes	\$ 4,089,473	\$ 4,249,228	\$ 4,683,973	\$ 434,745	10.2 %
Sales Taxes	2,526,011	2,809,087	2,871,536	62,449	2.2 %
Franchise Fees	600,601	601,860	664,989	63,129	10.5 %
Building and Inspection Fees	754,785	833,326	773,512	(59,814)	(7.2)%
Citations and Fees	223,966	212,723	234,380	21,657	10.2 %
Other Income	687,456	807,162	1,077,506	270,344	33.5 %
Interest Income	(56,451)	10,412	116,344	105,932	1,017.4 %
<b>Revenues Total</b>	<b>\$ 8,825,841</b>	<b>\$ 9,523,798</b>	<b>\$ 10,422,240</b>	<b>\$ 898,442</b>	<b>9.4 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
Administration	628,065	872,919	908,097	35,178	4.0 %
Public Service	432,339	502,100	549,784	47,684	9.5 %
Building Services	401,424	462,573	440,118	(22,455)	(4.9)%
Streets	487,333	516,381	528,585	12,204	2.4 %
Public Safety	2,387,030	2,836,869	3,143,609	306,740	10.8 %
Municipal Courts	246,280	300,662	307,528	6,866	2.3 %
Parks	572,594	562,626	578,255	15,629	2.8 %
Planning	201,048	392,494	404,380	11,886	3.0 %
Code Enforcement	208,123	266,314	267,576	1,262	0.5 %
Storm Water	99,028	87,414	90,037	2,623	3.0 %
Financial Services	532,472	620,560	665,814	45,254	7.3 %
Public Safety Dispatch	841,433	1,189,114	1,160,925	(28,189)	(2.4)%
Executive Officials	36,556	47,401	49,008	1,607	3.4 %
Information Technology	349,592	506,323	586,055	79,732	15.7 %
<b>Operating Total</b>	<b>\$ 7,423,317</b>	<b>\$ 9,163,750</b>	<b>\$ 9,679,771</b>	<b>\$ 516,021</b>	<b>5.6 %</b>
<b>Capital</b>					
Capital Costs	61,500	-	-	-	- %
Capital Costs-Admin	12,597	-	-	-	- %
Capital Costs-Building	12,604	17,598	15,300	(2,298)	(13.1)%
Capital Costs-Code Enforcement	11,360	16,744	11,369	(5,375)	(32.1)%
Capital Costs-Parks	15,016	-	58,350	58,350	- %
Capital Costs-Planning	-	-	35,000	(35,000)	- %
Capital Costs-Police	543,835	257,056	475,114	218,058	84.8 %
Capital Costs-Streets	28,496	34,585	33,905	(680)	(2.0)%
Capital Costs-Storm	-	-	12,731	12,731	- %
Capital Costs-IT	-	3,555	75,000	(71,445)	(2,009.7)%
Capital Costs-Finance	325,500	30,510	25,700	(4,810)	(15.8)%
<b>Capital Total</b>	<b>\$ 1,010,908</b>	<b>\$ 360,048</b>	<b>\$ 742,469</b>	<b>\$ 382,421</b>	<b>106.2 %</b>
<b>Expenditures Total</b>	<b>\$ 8,434,225</b>	<b>\$ 9,523,798</b>	<b>\$ 10,422,240</b>	<b>\$ 898,442</b>	<b>9.4 %</b>
<b>Excess Revenue</b>	<b>\$ 391,616</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>
<b>Property Tax Valuation</b>	<b>\$ 1,021,794,945</b>	<b>\$ 1,144,323,593</b>	<b>\$ 1,301,183,004</b>	<b>\$156,859,411</b>	<b>13.7 %</b>
<b>Proposed Tax Rate</b>	<b>0.389950</b>	<b>0.371331</b>	<b>0.359978</b>	<b>(0.011353)</b>	<b>(3.1)%</b>



### Expenditures by Function Total \$10,422,240

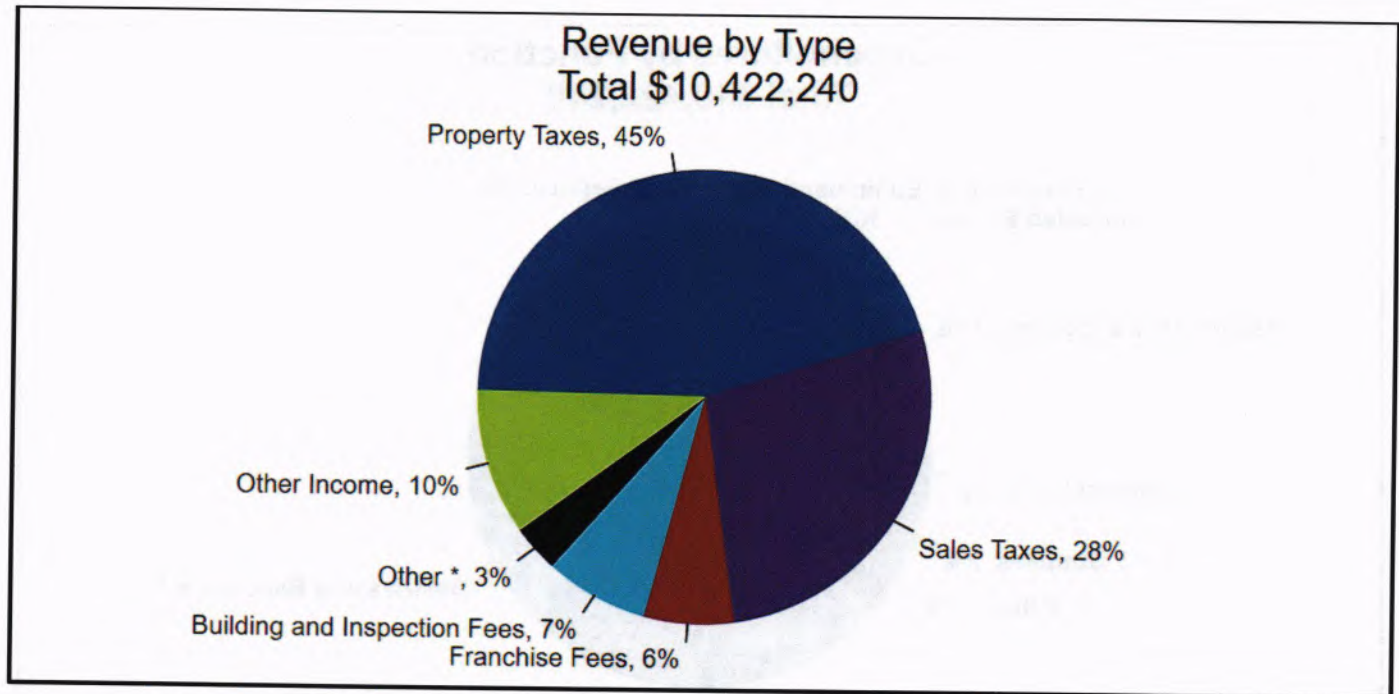


\* Indicates items that make up less than 2% of the total

### EXPENDITURES BY FUNCTION

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 4,774,147	\$ 6,119,688	\$ 6,468,814	62.1 %
Personnel Services*	166,286	156,684	162,572	1.6 %
Supplies*	154,289	181,449	208,914	2.0 %
Advertising, Dues, and Public Notices*	30,056	36,939	42,681	0.4 %
Professional Fees	477,741	695,141	742,848	7.1 %
Maintenance Expenses	902,461	938,495	997,521	9.6 %
Contracted Expenses	896,037	1,003,729	1,009,125	9.7 %
Other Expenses*	22,300	31,625	47,296	0.5 %
Structures and Improvements*	4,716	-	47,741	0.5 %
Equipment*	273,272	116,348	148,340	1.4 %
Transportation Equipment	167,139	-	275,000	2.6 %
Debt Service*	240,281	213,190	210,688	2.0 %
Transfers Out*	325,500	30,510	25,700	0.2 %
Special Projects*	-	-	35,000	0.3 %
<b>Total Expenditures</b>	<b>\$ 8,434,225</b>	<b>\$ 9,523,798</b>	<b>\$ 10,422,240</b>	<b>100.0 %</b>

## REVENUES



\* Indicates items that make up less than 3% of the total.

### REVENUE SUMMARY

Description	2023			Percentage
	2022 Actual	Revised Budget	2024 Budget	
Property Taxes	\$ 4,089,473	\$ 4,249,228	\$ 4,683,973	44.9 %
Sales Taxes	2,526,011	2,809,087	2,871,536	27.6 %
Franchise Fees	600,601	601,860	664,989	6.4 %
Building and Inspection Fees	754,785	833,326	773,512	7.4 %
Citations and Fees*	223,966	212,723	234,380	2.2 %
Other Income	687,456	807,162	1,077,506	10.3 %
Interest Income*	(56,451)	10,412	116,344	1.1 %
<b>Total</b>	<b>\$ 8,825,841</b>	<b>\$ 9,523,798</b>	<b>\$ 10,422,240</b>	<b>100.0 %</b>





## ADMINISTRATION

Administration is responsible for (but not limited to) Open Records Requests, City Council & Special Boards Meetings Board Secretary, Minutes and Agendas, Records Management, Elections, Execution and filing of Ordinances and Resolutions, Legal Notices, Postings and Publications.

The Administration Department consists of City Clerk, Human Resources Manager, HR Assistant, Juvenile Case Manager/Records Manager and Contract Janitorial contract staff. In addition, reporting directly to the City Clerk on all administrative related issues are the Municipal Court Clerk and the three Deputy Court Clerks

Significant increases in FY2024: Advertising & Public Notices increased by \$2,500.00 to a total of \$17,500.00 to reflect the actual cost of legal publications in the Planning Dept. and Street Maintenance notices, etc. Contract Labor was increased by \$15,000.00 to a total of \$72,000.00 to cover the cost of the new janitorial services contract for all City Facilities, six portable offices and the Oz/Glaze Senior Center (during early voting). This amount also covers the cost of our Human Resources Consulting contract - Cano HR. Rents - Building was increased to \$95,000 from \$81,600 to cover the new negotiated lease and anticipated taxes. All other changes to the 2024 budget were relatively minor.

### EXPENDITURE SUMMARY

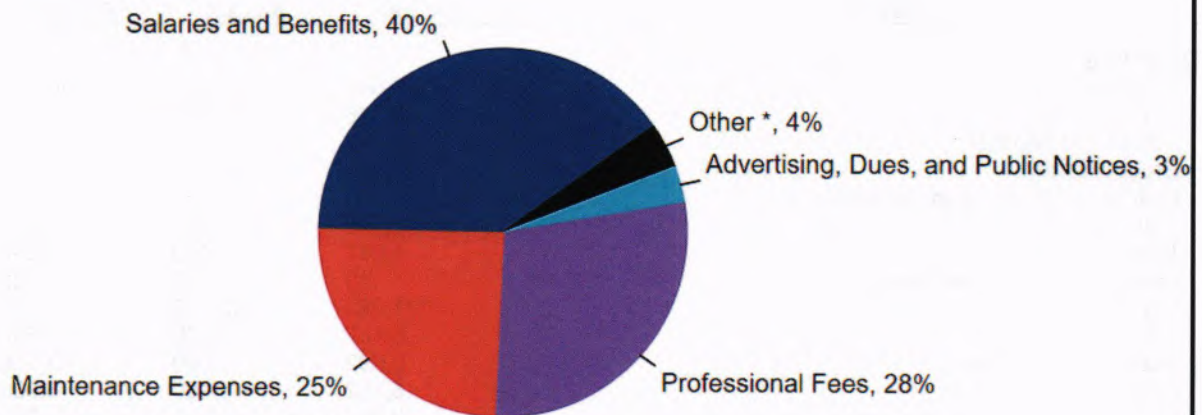
Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 179,840	\$ 235,864	\$ 286,163	\$ 50,299
Payroll Taxes	13,506	18,044	21,786	3,742
Retirement Benefits	10,337	13,543	16,062	2,519
Group Health	23,162	32,856	37,515	4,659
Uniforms, Safety Equip, Supplies	-	350	350	-
Training	2,942	1,500	1,200	(300)
Travel	1,937	4,000	3,000	(1,000)
Unemployment Taxes-Texas	30	173	209	36
City Attorney	171,782	180,000	185,000	5,000
Janitorial Supplies	5,187	4,500	3,500	(1,000)
Materials & Supplies	2,692	3,000	3,150	150
Postage	5,782	5,000	6,000	1,000
Office Supplies	2,090	2,000	2,500	500
Furniture & Equipment < \$2,500	3,381	4,000	4,200	200
Employee Candidate Testing	-	60	150	90
Codification Services	2,040	2,000	2,100	100
Advertising & Public Notices	10,671	15,000	17,500	2,500
Dues	7,950	8,790	9,229	439
Publications & Subscriptions	325	525	2,750	2,225
Insurance - Workmen's Comp	1,512	719	645	(74)
Contract Labor	55,205	57,000	72,000	15,000
Maintenance - Surfaces	300	3,675	3,675	-
Electricity	36,360	26,775	26,775	-
Gas - Natural	2,905	4,000	4,200	200
Gasoline, Oil	93	350	350	-
Maintenance - Bldg	7,246	23,000	20,000	(3,000)
Maintenance - Equipment	6,539	7,425	7,200	(225)
Waste Disposal	4,657	7,500	7,875	375
Water	3,322	2,000	4,000	2,000
Telephone & Communications	39,930	36,750	38,588	1,838
Rents - Equipment	13,325	16,800	15,000	(1,800)
Rents - Building	10,895	81,600	95,000	13,400
Storage Rental	1,075	4,000	-	(4,000)
Software Licensing & Maintenance Fees	-	-	650	650
Miscellaneous Expense	-	200	200	-
Public Relations	-	1,500	1,575	75
Election Expense	-	62,496	-	(62,496)
Employee Appreciation	1,047	5,924	8,000	2,076
<b>Operating Total</b>	<b>\$ 628,065</b>	<b>\$ 872,919</b>	<b>\$ 908,097</b>	<b>\$ 35,178</b>

## ADMINISTRATION



Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Capital</b>				
Equipment	\$ 9,405	\$ -	\$ -	-
Software	3,192	-	-	-
<b>Capital Total</b>	<b>\$ 12,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Expenditure Total</b>	<b>\$ 640,662</b>	<b>\$ 872,919</b>	<b>\$ 908,097</b>	<b>\$ 35,178</b>
<b>Percentage Increase</b>				<b>3.9 %</b>

Operating Expenditures by Category  
Total \$908,097



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 228,387	\$ 301,199	\$ 362,380	39.9 %
Personnel Services*	5,926	11,834	12,700	1.4 %
Supplies*	19,132	18,500	19,350	2.1 %
Advertising, Dues, and Public Notices	18,946	24,315	29,479	3.2 %
Professional Fees	226,987	237,000	257,000	28.3 %
Contracted Expenses*	2,040	64,496	2,100	0.2 %
Maintenance Expenses	126,647	213,875	223,313	24.6 %
Other Expenses*	-	1,700	1,775	0.2 %
<b>Total</b>	<b>\$ 628,065</b>	<b>\$ 872,919</b>	<b>\$ 908,097</b>	<b>100.0 %</b>



This department captures the costs for the Oz Glaze Senior Center and the various inter-local agreements the City has with the City of Paso, the County of El Paso and other agencies providing quality of life services. Most of the expenses are obligations to others and are therefore not controllable.

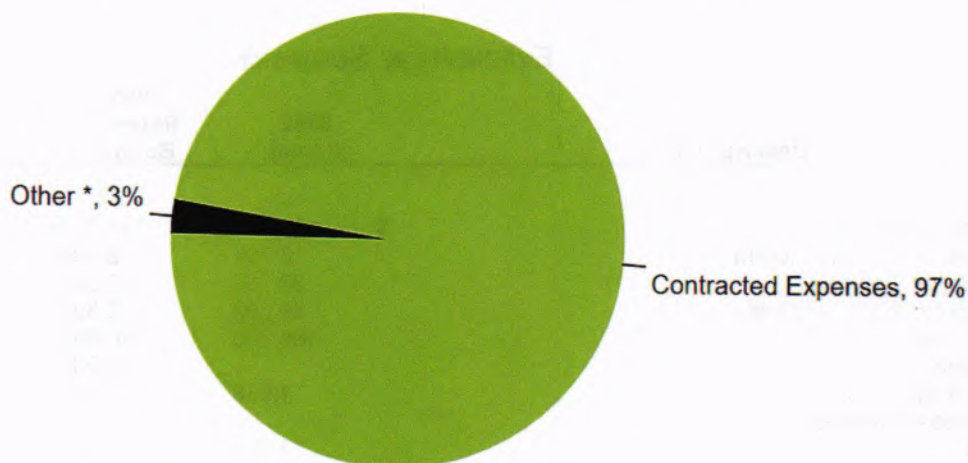
FY2024 costs for Health Services and Environmental Services is pending new agreement.

## EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Health Services Contract	\$ 167,751	\$ 167,751	167,751	\$ -
Environmental Services Contract	6,791	9,609	9,609	-
Animal Shelter Contract	28,782	25,000	27,500	2,500
Animal Control Field Services	49,392	49,392	54,331	4,939
Ambulance Service	164,883	176,698	176,698	-
Mass Transit	-	60,000	100,000	40,000
Materials & Supplies	1,538	250	250	-
Maintenance - Surfaces	-	500	500	-
Electricity	3,955	3,500	3,640	140
Gas - Natural	1,159	1,500	1,890	390
Maintenance - Bldg	2,679	1,500	1,575	75
Maintenance - Equipment	360	500	600	100
Waste Disposal	1,312	1,300	1,365	65
Water	1,518	1,500	1,575	75
Telephone & Communications	2,219	2,600	2,000	(600)
Maintenance - Rockwalls and Fencing	-	500	500	-
<b>Operating Total</b>	<b>\$ 432,339</b>	<b>\$ 502,100</b>	<b>\$ 549,784</b>	<b>\$ 47,684</b>
<b>Capital</b>				
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>	<b>\$ 432,339</b>	<b>\$ 502,100</b>	<b>\$ 549,784</b>	<b>\$ 47,684</b>
<b>Percentage Increase</b>				<b>8.7 %</b>

### Operating Expenditures by Category

Total \$549,784



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Supplies*	\$ 1,538	\$ 250	\$ 250	- %
Contracted Expenses	417,599	488,450	535,889	97.5 %
Maintenance Expenses*	13,202	13,400	13,645	2.5 %
<b>Total</b>	<b>\$ 432,339</b>	<b>\$ 502,100</b>	<b>\$ 549,784</b>	<b>100.0 %</b>





## BUILDING SERVICES

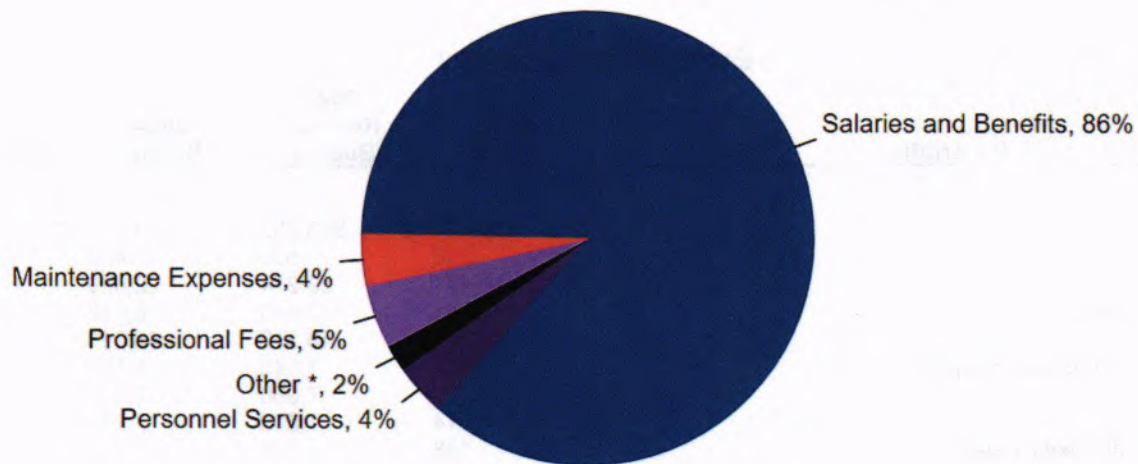
Building Services is responsible for all permitting, licensing, and inspection services for vertical construction and repairs. Employees consist of: two Administrative Assistants, two Building Inspectors, one Plans Examiner and one Building Official.

No major increases are anticipated for FY2024.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 254,434	\$ 303,732	\$ 293,779	\$ (9,953)
Overtime	236	500	400	(100)
Payroll Taxes	17,471	23,274	22,429	(845)
Retirement Benefits	14,641	17,469	16,538	(931)
Group Health	35,704	49,312	45,018	(4,294)
Uniforms, Safety Equip, Supplies	1,350	1,545	1,591	46
Training	4,407	7,000	7,210	210
Travel	4,014	7,000	7,210	210
Unemployment Taxes-Texas	198	223	214	(9)
Materials & Supplies	1,096	1,100	1,200	100
Office Supplies	1,853	2,575	2,652	77
Furniture & Equipment < \$2,500	1,053	1,000	1,000	-
Employee Candidate Testing	320	125	125	-
Dues	742	1,200	1,200	-
Publications & Subscriptions	602	1,600	1,700	100
Insurance - Workmen's Comp	1,318	1,683	1,237	(446)
Contract Labor	39,653	27,000	20,000	(7,000)
Gasoline, Oil	1,802	3,000	3,100	100
Maintenance - Bldg	-	1,000	1,000	-
Maintenance - Equipment	-	250	250	-
Maintenance - Vehicles	1,509	2,500	2,500	-
Water	645	875	875	-
Telephone & Communications	2,413	2,860	2,990	130
Software Licensing & Maintenance Fees	15,926	5,000	5,150	150
Miscellaneous Expense	-	400	400	-
Public Relations	-	250	250	-
Employee Appreciation	37	100	100	-
<b>Operating Total</b>	<b>\$ 401,424</b>	<b>\$ 462,573</b>	<b>\$ 440,118</b>	<b>\$ (22,455)</b>
<b>Capital</b>				
Capital Lease Interest - Building Services	\$ 3,216	\$ 4,222	\$ 3,387	\$ (835)
Capital Lease Principal - Building Services	9,388	13,376	11,913	(1,463)
<b>Capital Total</b>	<b>\$ 12,604</b>	<b>\$ 17,598</b>	<b>\$ 15,300</b>	<b>(2,298)</b>
<b>Expenditure Total</b>	<b>\$ 414,028</b>	<b>\$ 480,171</b>	<b>\$ 455,418</b>	<b>\$ (24,753)</b>
<b>Percentage Increase</b>				<b>(5.4)%</b>

Operating Expenditures by Category  
Total \$440,118



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 324,002	\$ 396,193	\$ 379,615	86.3 %
Personnel Services	10,128	15,770	16,236	3.7 %
Supplies*	4,002	4,675	4,852	1.1 %
Advertising, Dues, and Public Notices*	1,344	2,800	2,900	0.7 %
Professional Fees	39,653	27,000	20,000	4.5 %
Maintenance Expenses	22,295	15,485	15,865	3.6 %
Other Expenses*	-	650	650	0.1 %
<b>Total</b>	<b>\$ 401,424</b>	<b>\$ 462,573</b>	<b>\$ 440,118</b>	<b>100.0 %</b>



## STREETS



Streets is responsible for the maintenance of city roadways and facilities and oversees all public works projects.

Employees consist of three Maintenance Crew Members, the Compliance Inspector and the Public Works Director.

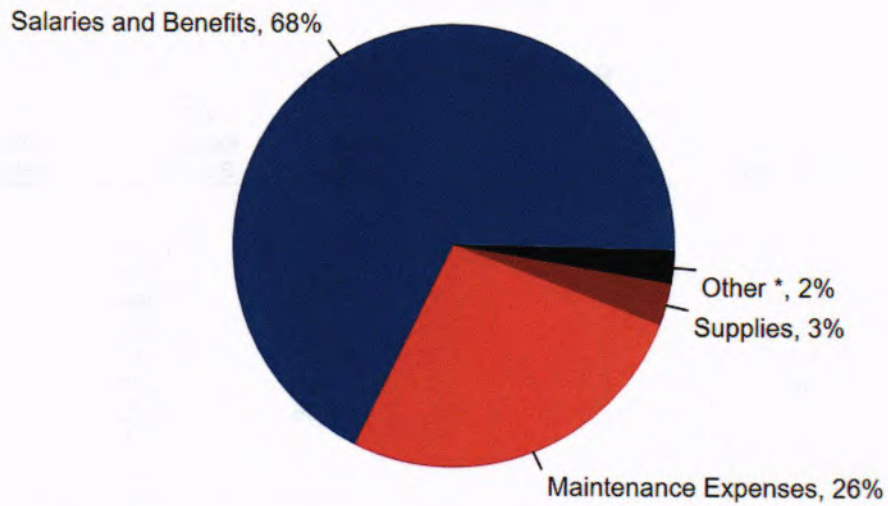
The proposed increase in the Maintenance - Equipment line item is to account for the ongoing issues with increased damage that is caused to city facilities such as street light posts.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 240,130	\$ 259,724	\$ 272,353	\$ 12,629
Overtime	878	1,500	2,200	700
Payroll Taxes	17,945	19,984	20,808	824
Retirement Benefits	13,853	14,999	15,341	342
Group Health	33,567	41,070	37,515	(3,555)
Uniforms, Safety Equip, Supplies	960	1,591	1,639	48
Training	736	2,575	2,652	77
Travel	-	1,545	1,591	46
Unemployment Taxes-Texas	45	191	200	9
Materials & Supplies	7,401	3,605	3,713	108
Street Signs	1,841	2,500	2,575	75
Office Supplies	187	721	743	22
Furniture & Equipment < \$2,500	4,294	8,961	9,230	269
Employee Candidate Testing	-	128	131	3
Dues	811	721	743	22
Publications & Subscriptions	40	103	106	3
Insurance - Workmen's Comp	12,079	14,810	11,442	(3,368)
Contract Labor	-	5,000	5,150	150
Maintenance - Surfaces	19,209	13,716	13,827	111
Electricity	77,975	61,800	63,654	1,854
Gasoline, Oil	13,581	4,223	4,350	127
Maintenance - Bldg	-	1,030	1,061	31
Maintenance - Equipment	27,617	35,000	36,050	1,050
Maintenance - Vehicles	4,355	5,150	5,305	155
Waste Disposal	2,918	2,369	2,440	71
Water	955	1,030	1,061	31
Telephone & Communications	3,325	4,120	4,244	124
Rents - Equipment	-	1,133	1,167	34
Storage Rental	2,197	2,400	2,472	72
Software Licensing & Maintenance Fees	-	412	424	12
Maintenance - Rockwalls and Fencing	-	3,605	3,713	108
Miscellaneous Expense	90	515	530	15
Employee Appreciation	344	150	155	5
<b>Operating Total</b>	<b>\$ 487,333</b>	<b>\$ 516,381</b>	<b>\$ 528,585</b>	<b>\$ 12,204</b>
<b>Capital</b>				
Improvements - Streets	\$ 4,716	\$ -	\$ -	\$ -
Capital Lease Interest - Streets	6,445	7,190	7,982	792
Capital Lease Principal - Streets	17,335	27,395	25,923	(1,472)
<b>Capital Total</b>	<b>\$ 28,496</b>	<b>\$ 34,585</b>	<b>\$ 33,905</b>	<b>(680)</b>
<b>Expenditure Total</b>	<b>\$ 515,829</b>	<b>\$ 550,966</b>	<b>\$ 562,490</b>	<b>\$ 11,524</b>
<b>Percentage Increase</b>				<b>2.0 %</b>

### Operating Expenditures by Category

Total \$528,585



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 318,497	\$ 352,278	\$ 359,859	68.1 %
Personnel Services*	2,040	5,989	6,168	1.2 %
Supplies	13,723	15,787	16,261	3.1 %
Advertising, Dues, and Public Notices*	851	824	849	0.2 %
Professional Fees*	-	5,000	5,150	1.0 %
Maintenance Expenses	152,132	135,988	139,768	26.4 %
Other Expenses*	90	515	530	0.1 %
<b>Total</b>	<b>\$ 487,333</b>	<b>\$ 516,381</b>	<b>\$ 528,585</b>	<b>100.0 %</b>



## PUBLIC SAFETY



The Public Safety budget incorporates the day-to-day operations of the Police department. Included in this budget are costs for police officer salaries, overtime, uniforms, equipment, telephone, training, office supplies, vehicle, and building maintenance, storage leasing, and public relations activities.

The police department currently consists of the (1) Police Chief, (1) Assistant Police Chief, (2) Lieutenants, (3) Patrol Sergeants, (3) Patrol Corporals, (13) Patrol Officers, (3) Detectives, (1) Warrants and Bailiff Police Officer, (2) Community Resource Officer, (1) Training and Background Investigative Police Officer, (1) Administrative Assistant, (1) Administrative Assistant Payroll Clerk, and (1) Crime Scene Technician.

As our community continues to grow, so does our need to provide timely and responsive police services. The FY2024 budget includes one additional sworn Patrol Officer and an additional Lieutenant.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 1,492,664	\$ 1,896,077	\$ 2,209,887	\$ 313,810
Overtime	76,075	66,129	68,712	2,583
Payroll Taxes	147,368	150,109	172,639	22,530
Retirement Benefits	91,846	112,670	127,281	14,611
Group Health	184,632	272,170	256,060	(16,110)
Uniforms, Safety Equip, Supplies	107,386	39,110	35,283	(3,827)
Training	5,318	11,500	12,800	1,300
Travel	12,256	16,000	13,300	(2,700)
Unemployment Taxes-Texas	670	1,439	1,653	214
Materials & Supplies	11,125	12,484	9,484	(3,000)
Postage	20	-	-	-
Office Supplies	4,236	7,000	4,000	(3,000)
Furniture & Equipment < \$2,500	14,003	24,000	19,750	(4,250)
Employee Candidate Testing	881	2,500	3,000	500
Advertising & Public Notices	-	100	100	-
Dues	2,819	1,549	1,590	41
Publications & Subscriptions	1,109	600	600	-
Insurance - Workmen's Comp	48,091	75,069	64,278	(10,791)
Contract Labor	1,785	300	600	300
Gasoline, Oil	63,614	42,230	54,962	12,732
Maintenance - Bldg	4,110	4,000	4,500	500
Maintenance - Equipment	1,974	5,000	5,000	-
Maintenance - Vehicles	35,321	23,000	23,000	-
Water	3,351	2,316	2,316	-
Telephone & Communications	32,932	24,884	23,484	(1,400)
Rents - Equipment	-	1,000	1,000	-
Rents - NNO	2,675	2,000	2,000	-
Storage Rental	1,871	2,100	2,100	-
Software Licensing & Maintenance Fees	29,175	26,683	8,027	(18,656)
Miscellaneous Expense	2,785	100	103	3
Public Relations	1,263	2,500	3,000	500
Movies in the Park	1,950	3,862	4,500	638
National Night Out	1,650	1,500	1,600	100
Christmas Parade	1,650	2,288	2,300	12
HC Explorers	-	1,000	1,000	-
Crime Victims Expense	-	3,000	3,000	-
Employee Appreciation	425	600	700	100
<b>Operating Total</b>	<b>\$ 2,387,030</b>	<b>\$ 2,836,869</b>	<b>\$ 3,143,609</b>	<b>\$ 306,740</b>

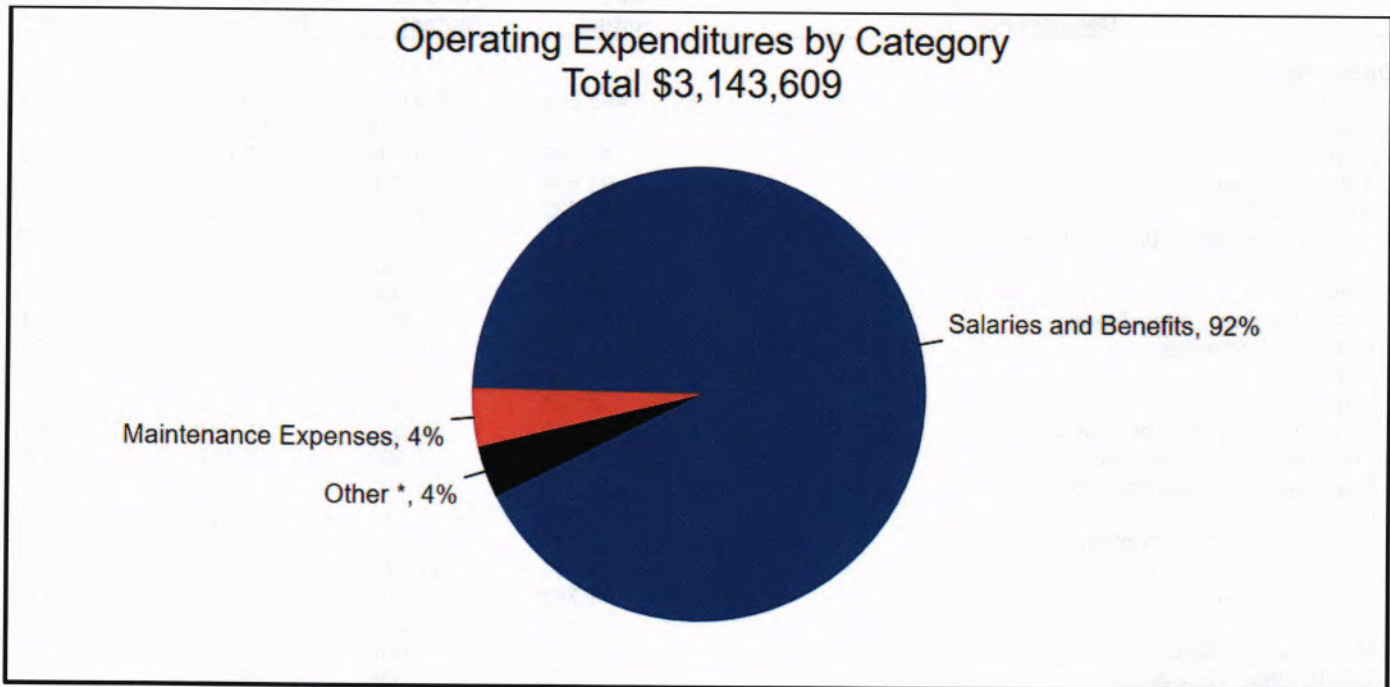
## PUBLIC SAFETY



Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Capital</b>				
Equipment - Public Safety	\$ 245,659	\$ 112,793	\$ 50,000	\$ (62,793)
Vehicles - Public Safety	167,139	-	275,000	275,000
Capital Lease Interest - Public Safety	25,137	25,320	26,414	1,094
Capital Lease Principal - Public Safety	105,900	118,943	123,700	4,757
<b>Capital Total</b>	<b>\$ 543,835</b>	<b>\$ 257,056</b>	<b>\$ 475,114</b>	<b>218,058</b>
<b>Expenditure Total</b>	<b>\$ 2,930,865</b>	<b>\$ 3,093,925</b>	<b>\$ 3,618,723</b>	<b>\$ 524,798</b>

Percentage Increase

14.5 %



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 2,041,346	\$ 2,573,663	\$ 2,900,510	92.3 %
Personnel Services*	126,266	69,710	65,083	2.1 %
Supplies*	29,384	43,484	33,234	1.1 %
Advertising, Dues, and Public Notices*	3,928	2,249	2,290	0.1 %
Professional Fees*	1,785	3,300	3,600	0.1 %
Maintenance Expenses	175,023	133,213	126,389	4.0 %
Other Expenses*	9,298	11,250	12,503	0.4 %
<b>Total</b>	<b>\$ 2,387,030</b>	<b>\$ 2,836,869</b>	<b>\$ 3,143,609</b>	<b>100.0 %</b>





## MUNICIPAL COURTS

The Municipal Courts Department is responsible for assessing and collecting fines and fees related to violations of state and city laws and ordinances.

The Municipal Courts Department consists of a Judge, one Municipal Court Clerk and three Deputy Court Clerks. The Court Clerk supervises the day to day work duties and responsibilities of the three Deputy Court Clerks and oversees and manages, timesheets, cross training, work schedules and attendance. The Juvenile Case Manager/Records Manager working under the Administration Department works with the Judge and handles juvenile offender cases.

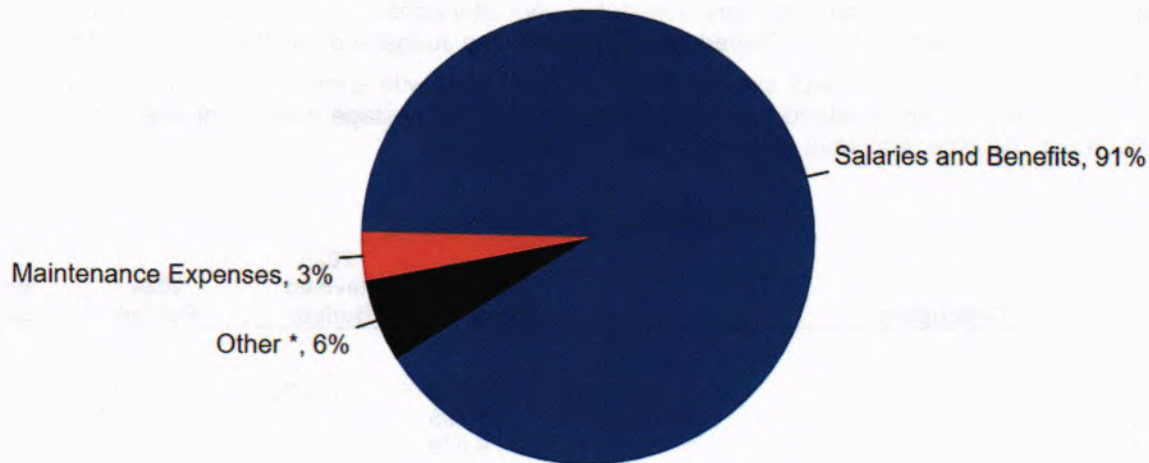
The Courts Budget for FY2024 was kept similar to last year's budget with some minor adjustments to the Judges Contract and the addition of funds added for Rents-Equipment for the postage meter that was previously budgeted under Administration. All other accounts required minor or zero changes.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 125,580	\$ 155,380	\$ 160,780	\$ 5,400
Payroll Taxes	11,798	15,682	16,108	426
Retirement Benefits	9,979	11,771	11,877	106
Group Health	29,757	41,070	37,515	(3,555)
Uniforms, Safety Equip, Supplies	-	-	250	250
Training	75	1,000	1,000	-
Travel	-	3,675	3,859	184
Unemployment Taxes-Texas	221	150	154	4
Judge	48,072	49,613	52,094	2,481
Visiting Judge - Contracted	2,795	3,000	3,000	-
Translator - Contracted	2,538	1,500	1,500	-
Materials & Supplies	174	525	750	225
Office Supplies	2,344	3,000	3,150	150
Furniture & Equipment < \$2,500	2,064	500	500	-
Employee Candidate Testing	-	100	150	50
Dues	224	112	150	38
Publications & Subscriptions	-	300	300	-
Insurance - Workmen's Comp	590	625	476	(149)
Maintenance - Equipment	-	500	500	-
Telephone & Communications	4,744	6,000	6,300	300
Rents - Equipment	166	-	663	663
Software Licensing & Maintenance Fees	2,503	2,709	2,844	135
Bank Charges	2,595	3,150	3,308	158
Public Relations	32	-	-	-
Employee Appreciation	29	300	300	-
<b>Operating Total</b>	<b>\$ 246,280</b>	<b>\$ 300,662</b>	<b>\$ 307,528</b>	<b>\$ 6,866</b>
<b>Capital</b>				
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>	<b>\$ 246,280</b>	<b>\$ 300,662</b>	<b>\$ 307,528</b>	<b>\$ 6,866</b>
<b>Percentage Increase</b>				<b>2.2 %</b>

### Operating Expenditures by Category

Total \$307,528



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 225,997	\$ 274,291	\$ 279,004	90.7 %
Personnel Services*	104	5,075	5,559	1.8 %
Supplies*	4,582	4,025	4,400	1.4 %
Advertising, Dues, and Public Notices*	224	412	450	0.1 %
Professional Fees*	5,333	4,500	4,500	1.5 %
Maintenance Expenses	7,413	9,209	10,307	3.4 %
Other Expenses*	2,627	3,150	3,308	1.1 %
<b>Total</b>	<b>\$ 246,280</b>	<b>\$ 300,662</b>	<b>\$ 307,528</b>	<b>100.0 %</b>



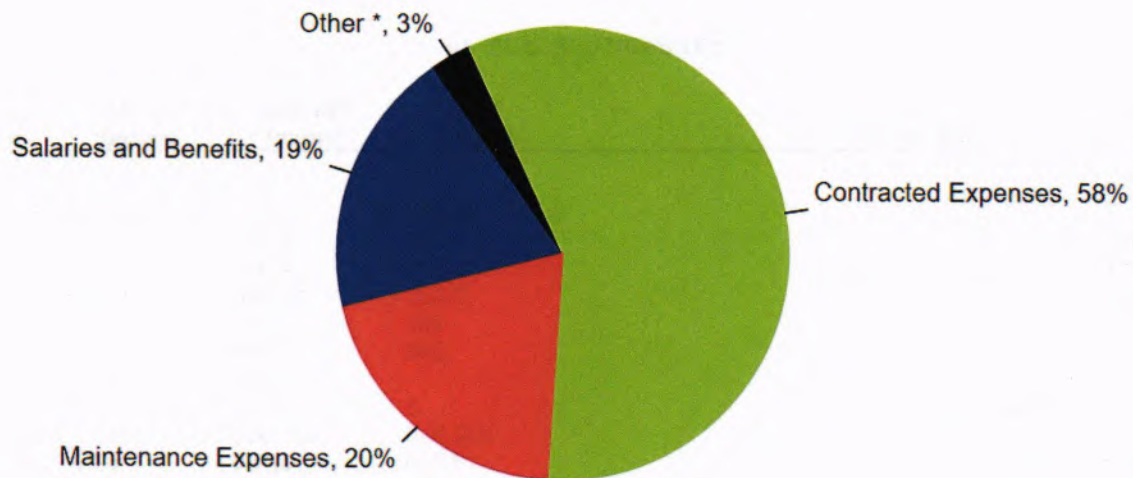
Parks oversees the Parks and Grounds Maintenance Contract and the parks reservations. This department has two employees, a Parks Maintenance worker and a Parks Manager who is supervised by the Public Works Director.

No major increases are anticipated for FY2024.

**EXPENDITURE SUMMARY**

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 15,005	\$ 78,889	\$ 82,849	\$ 3,960
Payroll Taxes	1,148	6,035	6,337	302
Retirement Benefits	871	4,530	4,672	142
Group Health	2,302	16,428	15,006	(1,422)
Uniforms, Safety Equip, Supplies	292	309	318	9
Training	240	1,854	1,910	56
Travel	-	2,060	2,122	62
Unemployment Taxes-Texas	5	58	61	3
Park Maintenance - Contracted	332,846	325,000	334,750	9,750
Materials & Supplies	2,959	5,150	5,305	155
Office Supplies	-	515	530	15
Furniture & Equipment < \$2,500	35,426	4,635	4,774	139
Employee Candidate Testing	-	62	64	2
Insurance - Workmen's Comp	237	2,113	1,646	(467)
Contract Labor	2,850	1,545	1,591	46
Maintenance - Surfaces	1,893	8,240	8,487	247
Electricity	7,043	15,759	16,232	473
Gasoline, Oil	422	1,000	1,000	-
Maintenance - Equipment	23,760	11,000	11,000	-
Waste Disposal	1,916	1,854	1,910	56
Water	142,063	63,036	64,927	1,891
Telephone & Communications	872	600	600	-
Rents - Equipment	444	824	849	25
Software Licensing & Maintenance Fees	-	4,950	4,950	-
Maintenance - Rockwalls and Fencing	-	6,180	6,365	185
<b>Operating Total</b>	<b>\$ 572,594</b>	<b>\$ 562,626</b>	<b>\$ 578,255</b>	<b>\$ 15,629</b>
<b>Capital</b>				
Equipment - Parks	\$ 15,016	-	\$ 10,609	\$ 10,609
Construction-Contracted (Parks)	-	-	47,741	47,741
<b>Capital Total</b>	<b>\$ 15,016</b>	<b>\$ -</b>	<b>\$ 58,350</b>	<b>\$ 58,350</b>
<b>Expenditure Total</b>	<b>\$ 587,610</b>	<b>\$ 562,626</b>	<b>\$ 636,605</b>	<b>\$ 73,979</b>
<b>Percentage Increase</b>				11.6 %

### Operating Expenditures by Category Total \$578,255



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 19,568	\$ 108,053	\$ 110,571	19.1 %
Personnel Services*	532	4,285	4,414	0.8 %
Supplies*	38,385	10,300	10,609	1.8 %
Professional Fees*	2,850	1,545	1,591	0.3 %
Contracted Expenses	332,846	325,000	334,750	57.9 %
Maintenance Expenses	178,413	113,443	116,320	20.1 %
<b>Total</b>	<b>\$ 572,594</b>	<b>\$ 562,626</b>	<b>\$ 578,255</b>	<b>100.0 %</b>



## PLANNING



Planning is responsible for all land use applications and oversees the Capital Improvement Program and other major City development projects.

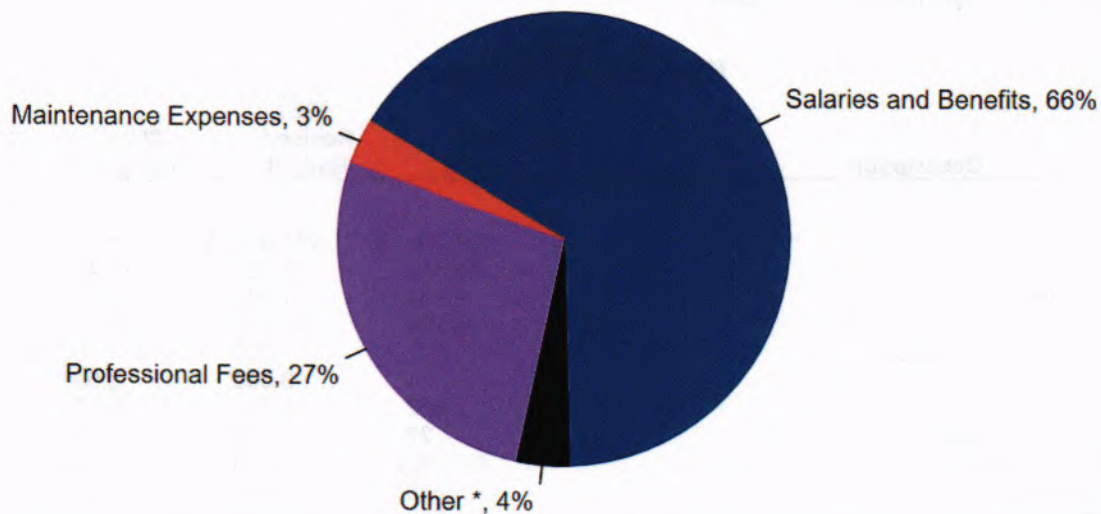
Employees consist of the Planning Director, Chief Planner, and Planner.

No major increases are anticipated for FY2024.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 167,754	\$ 201,425	\$ 215,032	\$ 13,607
Payroll Taxes	12,584	15,409	16,403	994
Retirement Benefits	9,634	11,566	12,094	528
Group Health	15,304	24,642	22,509	(2,133)
Uniforms, Safety Equip, Supplies	-	300	400	100
Training	-	3,000	3,090	90
Travel	672	5,000	5,150	150
Unemployment Taxes-Texas	27	148	158	10
City Engineer - Contracted	(25,330)	38,500	39,655	1,155
Materials & Supplies	308	520	536	16
Office Supplies	283	900	927	27
Furniture & Equipment < \$2,500	249	1,000	1,100	100
Employee Candidate Testing	64	60	120	60
Dues	1,126	1,400	1,600	200
Publications & Subscriptions	360	360	371	11
Insurance - Workmen's Comp	484	614	485	(129)
Contract Labor	2,908	71,500	70,000	(1,500)
Gasoline, Oil	550	1,500	1,600	100
Maintenance - Equipment	-	1,100	1,200	100
Telephone & Communications	1,508	2,550	2,600	50
Rents - Equipment	2,458	1,000	1,100	100
Software Licensing & Maintenance Fees	9,305	6,000	6,200	200
Miscellaneous Expense	243	250	250	-
Public Relations	535	1,500	1,500	-
Lobbying	-	2,000	-	(2,000)
Employee Appreciation	22	250	300	50
<b>Operating Total</b>	<b>\$ 201,048</b>	<b>\$ 392,494</b>	<b>\$ 404,380</b>	<b>\$ 11,886</b>
<b>Capital</b>				
Master Planning	\$ -	\$ -	\$ 35,000	\$ 35,000
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Expenditure Total</b>	<b>\$ 201,048</b>	<b>\$ 392,494</b>	<b>\$ 439,380</b>	<b>\$ 46,886</b>
<b>Percentage Increase</b>				<b>10.7 %</b>

### Operating Expenditures by Category Total \$404,380



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 205,787	\$ 253,804	\$ 266,681	65.9 %
Personnel Services*	758	8,610	9,060	2.2 %
Supplies*	840	2,420	2,563	0.6 %
Advertising, Dues, and Public Notices*	1,486	1,760	1,971	0.5 %
Professional Fees	(22,422)	110,000	109,655	27.1 %
Maintenance Expenses	13,821	12,150	12,700	3.1 %
Other Expenses*	778	3,750	1,750	0.4 %
<b>Total</b>	<b>\$ 201,048</b>	<b>\$ 392,494</b>	<b>\$ 404,380</b>	<b>100.0 %</b>





## CODE ENFORCEMENT

Code Enforcement is responsible for enforcing the City's rules and regulations. In addition, vector control activities are provided by this department.

Employees consist of one Code Enforcement Supervisor and three Code Enforcement Officers.

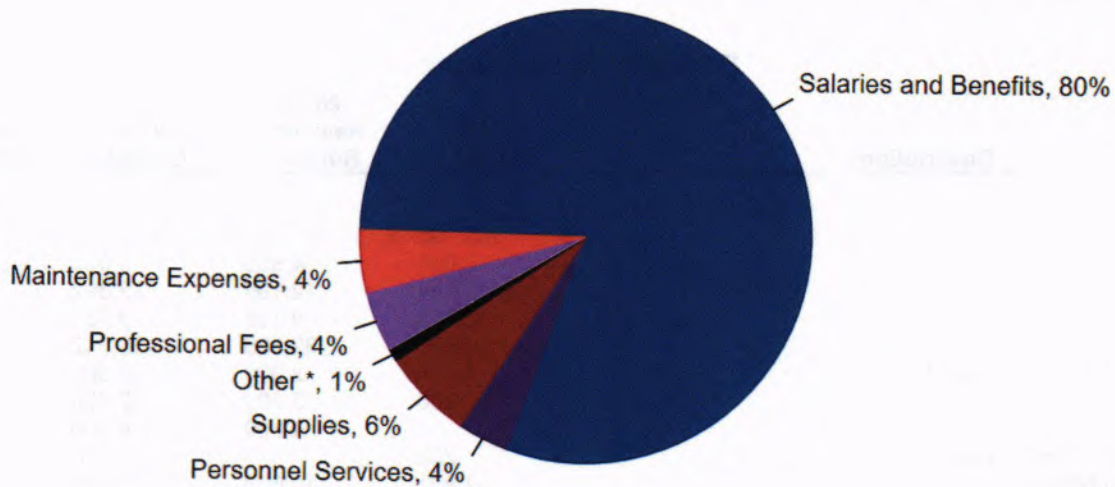
No major increases are anticipated for FY2024.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 139,795	\$ 154,604	\$ 157,137	\$ 2,533
Overtime	2,061	4,859	5,031	172
Payroll Taxes	10,544	12,199	12,392	193
Retirement Benefits	8,155	9,156	9,137	(19)
Group Health	24,873	32,856	30,012	(2,844)
Uniforms, Safety Equip, Supplies	1,478	2,300	2,300	-
Training	900	2,700	2,700	-
Travel	-	4,500	4,500	-
Unemployment Taxes-Texas	232	117	118	1
Materials & Supplies	4,991	11,000	12,000	1,000
Office Supplies	980	2,700	2,800	100
Furniture & Equipment < \$2,500	3,493	2,500	2,500	-
Employee Candidate Testing	-	300	300	-
Dues	642	700	800	100
Publications & Subscriptions	-	300	300	-
Insurance - Workmen's Comp	743	893	779	(114)
Contract Labor	-	11,600	11,600	-
Gasoline, Oil	5,564	5,000	5,000	-
Maintenance - Equipment	-	1,000	1,000	-
Maintenance - Vehicles	1,702	2,500	2,500	-
Telephone & Communications	1,930	3,130	3,270	140
Miscellaneous Expense	-	300	300	-
Public Relations	11	1,000	1,000	-
Employee Appreciation	29	100	100	-
<b>Operating Total</b>	<b>\$ 208,123</b>	<b>\$ 266,314</b>	<b>\$ 267,576</b>	<b>\$ 1,262</b>
<b>Capital</b>				
Capital Lease Interest - Code Enforcement	\$ 2,336	\$ 3,127	\$ 2,250	\$ (877)
Capital Lease Principal - Code Enforcement	9,024	13,617	9,119	(4,498)
<b>Capital Total</b>	<b>\$ 11,360</b>	<b>\$ 16,744</b>	<b>\$ 11,369</b>	<b>(5,375)</b>
<b>Expenditure Total</b>	<b>\$ 219,483</b>	<b>\$ 283,058</b>	<b>\$ 278,945</b>	<b>(4,113)</b>
<b>Percentage Increase</b>				<b>(1.5)%</b>

### Operating Expenditures by Category

Total \$267,576



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 186,403	\$ 214,684	\$ 214,606	80.2 %
Personnel Services	2,407	9,900	9,900	3.7 %
Supplies	9,464	16,200	17,300	6.5 %
Advertising, Dues, and Public Notices*	642	1,000	1,100	0.4 %
Professional Fees	-	11,600	11,600	4.3 %
Maintenance Expenses	9,196	11,630	11,770	4.4 %
Other Expenses*	11	1,300	1,300	0.5 %
<b>Total</b>	<b>\$ 208,123</b>	<b>\$ 266,314</b>	<b>\$ 267,576</b>	<b>100.0 %</b>





## STORM WATER

The Department is responsible for the inspections related to the Town of Horizon City's Stormwater and construction requirements. The Department administers and enforces the City's Texas Pollution Discharge Elimination System (TPDES) Municipal Separate Storm Sewer System (MS4) Permit. It also provides inspections of SWP3 for construction project for Residential, Commercial, Industrial, Capital Improvement, Parks, and Subdivision projects.

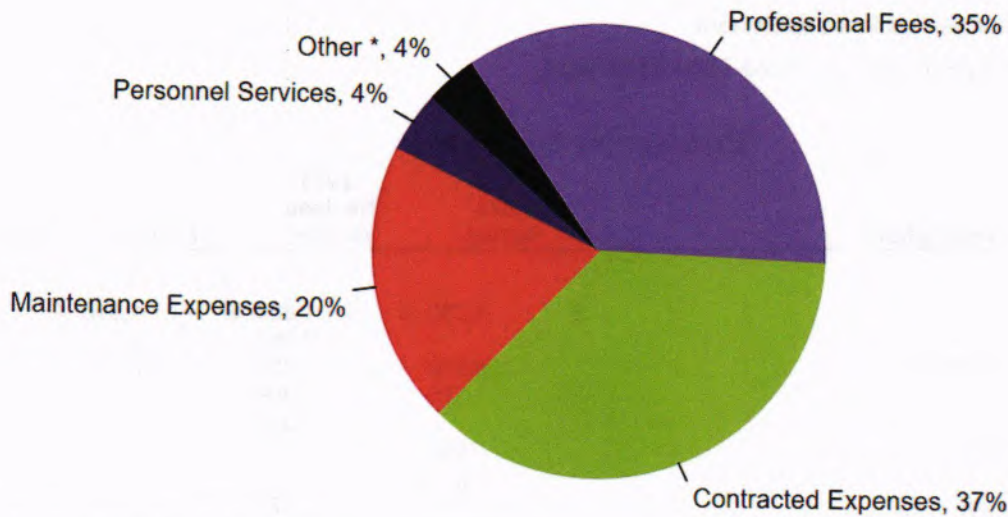
The Compliance Inspector serves this department.

No major increases are expected for the 2023-2024 fiscal year.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Training	\$ 1,030	\$ 1,854	\$ 1,910	\$ 56
Travel	-	2,060	2,122	62
Pond Maintenance - Contracted	59,310	32,000	32,960	960
Materials & Supplies	575	309	318	9
Office Supplies	-	309	318	9
Advertising & Public Notices	660	721	743	22
Dues	210	618	637	19
Publications & Subscriptions	161	721	743	22
Contract Labor	2,304	30,900	31,827	927
Maintenance - Surfaces	34,777	6,180	6,365	185
Rents - Equipment	-	2,987	3,077	90
Maintenance - Rockwalls and Fencing	-	8,240	8,487	247
Miscellaneous Expense	-	515	530	15
Public Relations	1	-	-	-
<b>Operating Total</b>	<b>\$ 99,028</b>	<b>\$ 87,414</b>	<b>\$ 90,037</b>	<b>\$ 2,623</b>
<b>Capital</b>				
Equipment - Storm Water Management	\$ -	\$ -	\$ 12,731	\$ 12,731
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,731</b>	<b>\$ 12,731</b>
<b>Expenditure Total</b>	<b>\$ 99,028</b>	<b>\$ 87,414</b>	<b>\$ 102,768</b>	<b>\$ 15,354</b>
<b>Percentage Increase</b>				<b>14.9 %</b>

Operating Expenditures by Category  
Total \$90,037



\* Indicates items that make up less than 3% of the total.

Description	2023			Percentage
	2022 Actual	Revised Budget	2024 Budget	
Personnel Services	\$ 1,030	\$ 3,914	\$ 4,032	4.5 %
Supplies*	575	618	636	0.7 %
Advertising, Dues, and Public Notices*	1,031	2,060	2,123	2.4 %
Professional Fees	2,304	30,900	31,827	35.3 %
Contracted Expenses	59,310	32,000	32,960	36.6 %
Maintenance Expenses	34,777	17,407	17,929	19.9 %
Other Expenses*	1	515	530	0.6 %
<b>Total</b>	<b>\$ 99,028</b>	<b>\$ 87,414</b>	<b>\$ 90,037</b>	<b>100.0 %</b>





## FINANCIAL SERVICES

Financial Services is responsible for all the accounting and financial activities of the Town including Accounts Payable, Accounts Receivable, Payroll Processing, Banking and Investments. In addition, the department is responsible for the development of the annual budget and preparation of financial reports.

The Finance staff consists of the Finance Director, one Accountant, three Administrative Assistants and one Purchasing Agent.

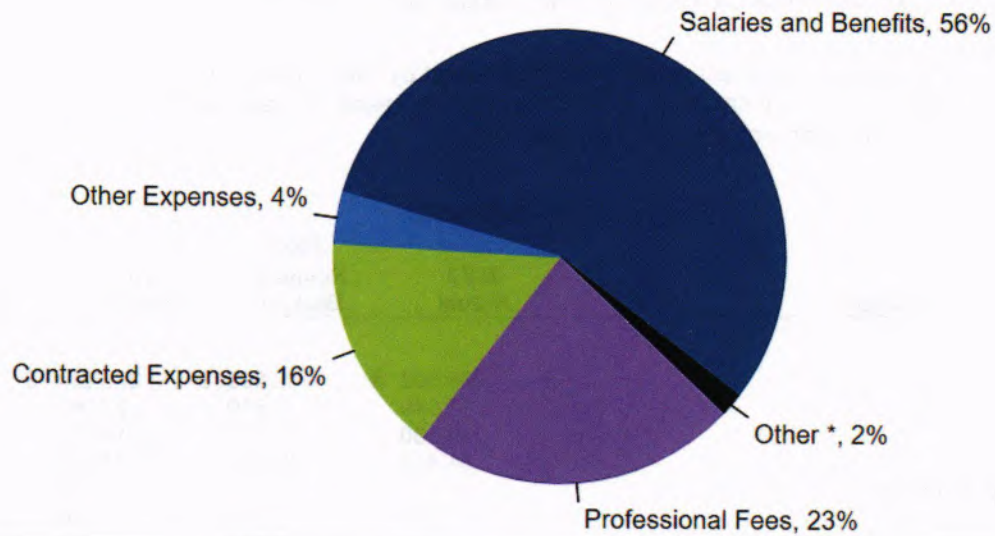
The increase in the Appraisal Fees are a direct result of fees imposed by the El Paso Central Appraisal District on the taxing entities. The increase in Bank Charges is a result of the increase in bank account service fees and the increase in Contract Labor is for investment account manager fees.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 235,502	\$ 282,599	\$ 288,504	\$ 5,905
Payroll Taxes	17,049	21,619	21,961	342
Retirement Benefits	13,530	16,227	16,191	(36)
Group Health	31,449	49,284	45,018	(4,266)
Uniforms, Safety Equip, Supplies	-	255	260	5
Training	750	2,200	2,300	100
Travel	-	1,500	1,500	-
Unemployment Taxes-Texas	57	206	210	4
Appraisal Fees	77,920	87,183	95,996	8,813
Materials & Supplies	395	500	500	-
Office Supplies	1,686	1,600	1,600	-
Furniture & Equipment < \$2,500	1,518	250	250	-
Employee Candidate Testing	124	-	-	-
Dues	584	719	719	-
Insurance - Property	48,286	55,054	59,160	4,106
Insurance - Workmen's Comp	642	862	650	(212)
Insurance - Liability	34,699	32,757	33,740	983
Insurance - Bond	995	995	1,025	30
Contract Labor	7,562	3,500	15,500	12,000
Audit Fees	39,779	45,000	45,500	500
Tax Collection Fees	6,322	6,600	7,430	830
Gasoline, Oil	166	200	200	-
Maintenance - Bldg	475	450	-	(450)
Maintenance - Equipment	-	1,100	-	(1,100)
Water	598	800	800	-
Telephone & Communications	2,772	2,700	2,800	100
Bank Charges	8,342	5,500	22,000	16,500
Miscellaneous Expense	2	100	100	-
Interest & Penalties	1,011	600	800	200
Employee Appreciation	257	100	100	-
Bad Debt Expense	-	100	1,000	900
<b>Operating Total</b>	<b>\$ 532,472</b>	<b>\$ 620,560</b>	<b>\$ 665,814</b>	<b>\$ 45,254</b>
<b>Capital</b>				
Transfers Out	\$ 325,500	\$ 30,510	\$ 25,700	\$ (4,810)
<b>Capital Total</b>	<b>\$ 325,500</b>	<b>\$ 30,510</b>	<b>\$ 25,700</b>	<b>\$ (4,810)</b>
<b>Expenditure Total</b>	<b>\$ 857,972</b>	<b>\$ 651,070</b>	<b>\$ 691,514</b>	<b>\$ 40,444</b>
<b>Percentage Increase</b>				<b>5.8 %</b>

### Operating Expenditures by Category

Total \$665,814



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 298,229	\$ 370,797	\$ 372,534	56.0 %
Personnel Services*	1,131	4,055	4,160	0.6 %
Supplies*	3,599	2,350	2,350	0.4 %
Advertising, Dues, and Public Notices*	584	719	719	0.1 %
Professional Fees	131,321	137,306	154,925	23.3 %
Contracted Expenses	84,242	93,783	103,426	15.5 %
Maintenance Expenses*	4,011	5,250	3,800	0.6 %
Other Expenses	9,355	6,300	23,900	3.6 %
<b>Total</b>	<b>\$ 532,472</b>	<b>\$ 620,560</b>	<b>\$ 665,814</b>	<b>100.0 %</b>





## PUBLIC SAFETY DISPATCH

This Department handles emergency and non emergency calls for the Horizon City Police Department. It's primary purpose is to dispatch Police, Fire and Medical services to where needed. The Department works in conjunction with Emergency Services District 1, Emergency Services District 2 and Elite Ambulance.

Public Safety Dispatch department consist of one Communications Manager, three Shift Supervisors, and fourteen Telecommunicators.

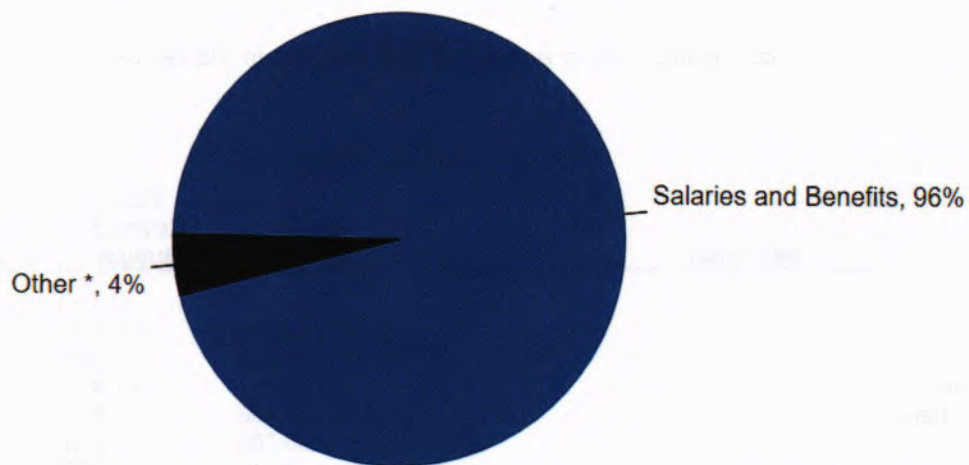
The increase in Maintenance - Equipment is a result of the increase in the radios and radio equipment maintenance contract.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 579,993	\$ 829,158	\$ 826,342	\$ (2,816)
Overtime	71,762	50,384	44,999	(5,385)
Payroll Taxes	49,417	67,476	66,466	(1,010)
Retirement Benefits	37,450	50,647	49,002	(1,645)
Group Health	80,705	164,280	121,006	(43,274)
Uniforms, Safety Equip, Supplies	1,440	1,600	1,800	200
Training	1,200	1,450	1,200	(250)
Travel	1,067	3,062	3,300	238
Unemployment Taxes-Texas	177	646	640	(6)
Materials & Supplies	534	1,000	1,000	-
Office Supplies	1,435	1,800	1,900	100
Furniture & Equipment < \$2,500	1,695	3,300	2,384	(916)
Employee Candidate Testing	4,366	3,250	3,565	315
Dues	1,020	800	800	-
Insurance - Workmen's Comp	1,976	2,691	1,969	(722)
Gasoline, Oil	275	560	580	20
Maintenance - Equipment	1,235	200	27,072	26,872
Telephone & Communications	-	600	600	-
Software Licensing & Maintenance Fees	5,146	5,400	5,400	-
Miscellaneous Expense	-	100	100	-
Public Relations	140	200	200	-
Employee Appreciation	400	510	600	90
<b>Operating Total</b>	<b>\$ 841,433</b>	<b>\$ 1,189,114</b>	<b>\$ 1,160,925</b>	<b>\$ (28,189)</b>
<b>Capital</b>				
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>	<b>\$ 841,433</b>	<b>\$ 1,189,114</b>	<b>\$ 1,160,925</b>	<b>\$ (28,189)</b>
<b>Percentage Increase</b>				<b>(2.4)%</b>

### Operating Expenditures by Category

Total \$1,160,925



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 821,480	\$ 1,165,282	\$ 1,110,424	95.6 %
Personnel Services*	8,473	9,872	10,465	0.9 %
Supplies*	3,664	6,100	5,284	0.5 %
Advertising, Dues, and Public Notices*	1,020	800	800	0.1 %
Maintenance Expenses*	6,656	6,760	33,652	2.9 %
Other Expenses*	140	300	300	- %
<b>Total</b>	<b>\$ 841,433</b>	<b>\$ 1,189,114</b>	<b>\$ 1,160,925</b>	<b>100.0 %</b>





## EXECUTIVE OFFICIALS

This budget is for the expenses of Mayor and City Council Members to assist them in fulfilling their duties to the City and its constituents.

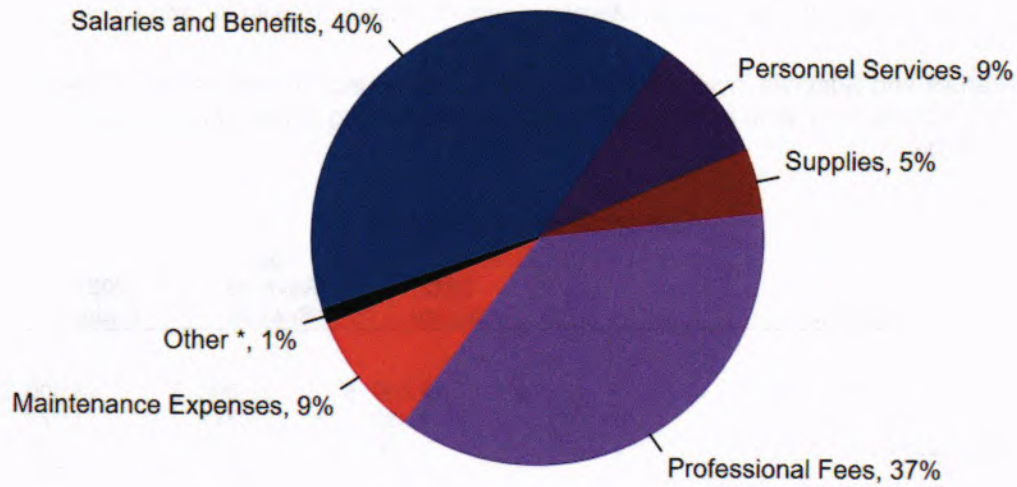
City Council consists of the following: City Mayor - Andres Renteria, Council Member Place 1 - Walter Miller, Council Member Place 2 - Scott Quiroz, Council Member Place 3 - Rocio Ortega, Council Member Place 4 - Pat Randleel, Council Member Place 5 - Laura Urrutia, Council Member Place 6 - Rafael Padilla Jr. and Council Member Place 7 - Ruben Mendoza.

The increase in Materials and Supplies, from \$500 to \$1,500, is for Council refreshments, Appreciation Plaques and Business Cards. The increase in Travel is for travel to Council networking events. Minor adjustments were made to the other budget line items.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 18,069	\$ 18,000	\$ 18,000	\$ -
Payroll Taxes	1,382	1,377	1,377	-
Uniforms, Safety Equip, Supplies	48	800	500	(300)
Training	-	625	500	(125)
Travel	1,918	1,000	3,000	2,000
Unemployment Taxes-Texas	9	13	13	-
Materials & Supplies	635	500	1,500	1,000
Office Supplies	49	200	250	50
Furniture & Equipment < \$2,500	170	500	500	-
Insurance - Workmen's Comp	278	225	167	(58)
Telephone & Communications	3,498	4,266	4,351	85
Miscellaneous Expense	-	100	100	-
Public Relations	-	200	350	150
Lobbying	-	1,595	-	(1,595)
Council Member Stipends	10,500	18,000	18,000	-
Employee Appreciation	-	-	400	400
<b>Operating Total</b>	<b>\$ 36,556</b>	<b>\$ 47,401</b>	<b>\$ 49,008</b>	<b>\$ 1,607</b>
<b>Capital</b>				
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>	<b>\$ 36,556</b>	<b>\$ 47,401</b>	<b>\$ 49,008</b>	<b>\$ 1,607</b>
<b>Percentage Increase</b>				<b>3.3 %</b>

### Operating Expenditures by Category Total \$49,008



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 19,738	\$ 19,615	\$ 19,557	39.9 %
Personnel Services	1,966	2,425	4,400	9.0 %
Supplies	854	1,200	2,250	4.6 %
Professional Fees	10,500	18,000	18,000	36.7 %
Maintenance Expenses	3,498	4,266	4,351	8.9 %
Other Expenses*	-	1,895	450	0.9 %
<b>Total</b>	<b>\$ 36,556</b>	<b>\$ 47,401</b>	<b>\$ 49,008</b>	<b>100.0 %</b>



## INFORMATION TECHNOLOGY



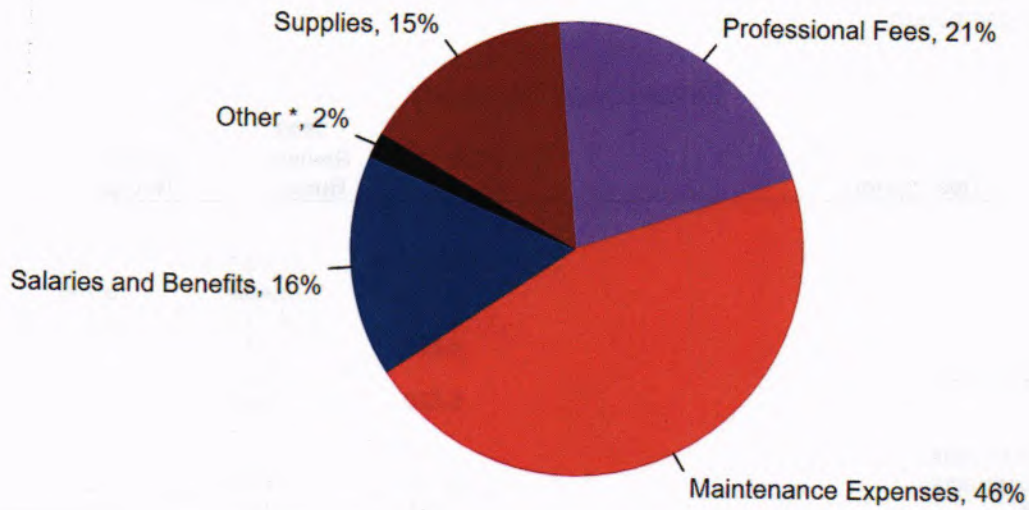
This department is responsible for the city's information systems' hardware and software. It oversees the security, network, and infrastructure of the city's systems. This department has one employee, an I.T. Specialist.

The amount for Network Support increased due to increases in costs for Cloud management services, Microsoft licenses, support products, and security software. The increase in Furniture & Equipment < \$2,500 is largely due to the cost of replacing computers.

### EXPENDITURE SUMMARY

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)
<b>Operating</b>				
Salaries	\$ 68,542	\$ 71,737	\$ 75,362	\$ 3,625
Payroll Taxes	5,205	5,488	5,746	258
Retirement Benefits	3,940	4,119	4,237	118
Group Health	6,833	8,214	7,503	(711)
Uniforms, Safety Equip, Supplies	-	250	250	-
Training	5,525	4,995	5,145	150
Travel	-	-	5,000	5,000
Unemployment Taxes-Texas	9	52	55	3
Network Support - Contracted	78,000	93,000	119,000	26,000
Materials & Supplies	1,759	4,500	4,500	-
Office Supplies	-	500	500	-
Furniture & Equipment < \$2,500	22,788	50,540	84,575	34,035
Insurance - Workmen's Comp	184	219	170	(49)
Contract Labor	1,430	15,990	6,000	(9,990)
Gasoline, Oil	-	100	100	-
Maintenance - Equipment	-	1,500	1,500	-
Telephone & Communications	518	1,780	480	(1,300)
Software Licensing & Maintenance Fees	154,859	243,039	265,632	22,593
Miscellaneous Expense	-	300	300	-
<b>Operating Total</b>	<b>\$ 349,592</b>	<b>\$ 506,323</b>	<b>\$ 586,055</b>	<b>\$ 79,732</b>
<b>Capital</b>				
Computers and Related Equipment - Info Tech	\$ -	\$ 3,555	\$ -	\$ (3,555)
Software	-	-	75,000	75,000
<b>Capital Total</b>	<b>-</b>	<b>3,555</b>	<b>75,000</b>	<b>71,445</b>
<b>Expenditure Total</b>	<b>\$ 349,592</b>	<b>\$ 509,878</b>	<b>\$ 661,055</b>	<b>\$ 151,177</b>
<b>Percentage Increase</b>				<b>22.9 %</b>

Operating Expenditures by Category  
Total \$586,055



\* Indicates items that make up less than 3% of the total.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Percentage
Salaries and Benefits	\$ 84,713	\$ 89,829	\$ 93,073	15.9 %
Personnel Services*	5,525	5,245	10,395	1.8 %
Supplies	24,547	55,540	89,575	15.3 %
Professional Fees	79,430	108,990	125,000	21.3 %
Maintenance Expenses	155,377	246,419	267,712	45.7 %
Other Expenses*	-	300	300	0.1 %
<b>Total</b>	<b>\$ 349,592</b>	<b>\$ 506,323</b>	<b>\$ 586,055</b>	<b>100.0 %</b>

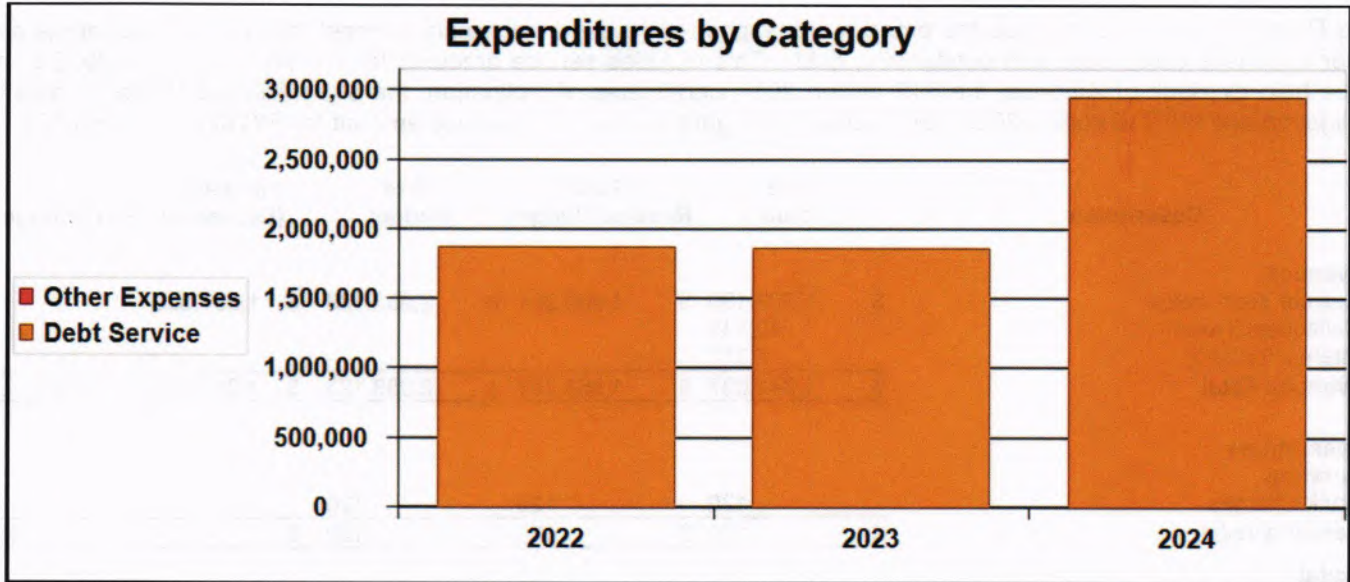




## DEBT SERVICE FUND

The Debt Service Fund includes the property tax supported revenue necessary to meet the required payments and other expenses associated with outstanding debt. This includes service amounts for the \$750 thousand 2005 Bond Issue held by Bank of America, the \$15 million 2014 Certificates of Obligation, the \$13 million 2019 Certificates of Obligation and the \$25 million 2023 Certificates of Obligation. The total service amount for FY2024 is \$2,953,123.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Current Year Taxes	\$ 1,793,180	\$ 1,865,294	\$ 2,953,123	\$ 1,087,829	
Delinquent Taxes	40,145	-	-	-	
Interest Income	7,712	-	-	-	
<b>Revenues Total</b>	<b>\$ 1,841,037</b>	<b>\$ 1,865,294</b>	<b>\$ 2,953,123</b>	<b>\$ 1,087,829</b>	<b>58.3 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
Bank Charges	120	120	120	-	
<b>Operating Total</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ -</b>	<b>- %</b>
<b>Capital</b>					
Bond Interest	14,418	12,837	11,258	(1,579)	
Bond Principal	40,000	40,000	40,000	-	
2014 Certificates of Obligation - Principal	525,000	545,000	570,000	25,000	
2014 Certificates of Obligation - Interest	483,263	462,263	440,462	(21,801)	
2019 Certificates of Obligation - Principal	320,000	330,000	340,000	10,000	
2019 Certificates of Obligation - Interest	481,900	472,300	459,100	(13,200)	
2023 Certificates of Obligation - Interest	-	-	1,089,409	1,089,409	- %
Bond Insurance Premium	2,224	2,224	2,224	-	
Agent Fee	550	550	550	-	
<b>Capital Total</b>	<b>\$ 1,867,355</b>	<b>\$ 1,865,174</b>	<b>\$ 2,953,003</b>	<b>\$ 1,087,829</b>	<b>(58.3)%</b>
<b>Expenditures Total</b>	<b>\$ 1,867,475</b>	<b>\$ 1,865,294</b>	<b>\$ 2,953,123</b>	<b>\$ 1,087,829</b>	<b>58.3 %</b>
<b>Excess Expenditures</b>	<b>\$ (26,438)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>
<b>Taxable Values</b>	<b>\$ 1,021,794,945</b>	<b>\$ 1,144,323,593</b>	<b>\$ 1,301,183,044</b>	<b>\$156,859,451</b>	<b>13.7 %</b>
<b>Debt Service Rate</b>	<b>\$ 0.175553</b>	<b>\$ 0.153059</b>	<b>\$ 0.214513</b>	<b>\$ 0.061454</b>	<b>40.2 %</b>





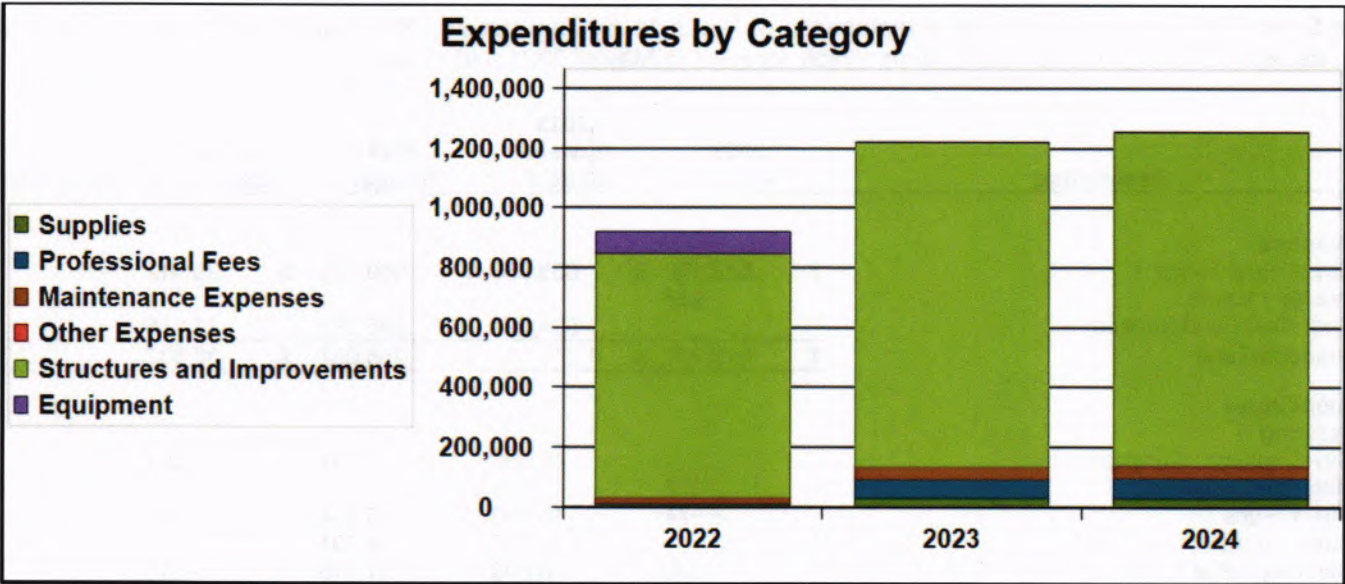


## STREET MAINTENANCE FUND

The Street Maintenance Fund is for maintenance of Pre-2011 existing streets. Revenues result from a 0.25% sales tax, as determined by a voter referendum, which renewed in May of 2021 and must be voted on again in 2025.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Street Fund Taxes	\$ 619,450	\$ 635,286	\$ 660,698	\$ 25,412	
Interest Income	325	-	-	-	
Prior Year Fund Surplus	-	584,224	595,399	11,175	
<b>Revenues Total</b>	<b>\$ 619,775</b>	<b>\$ 1,219,510</b>	<b>\$ 1,256,097</b>	<b>\$ 36,587</b>	<b>3.0 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
City Engineer - Contracted	-	46,350	47,741	1,391	
Materials & Supplies	977	-	-	-	- %
Street Signs	8,974	15,450	15,914	464	
Street Lights	-	12,360	12,731	371	
Contract Labor	1,940	20,600	21,218	618	
Maintenance - Surfaces	15,148	18,540	19,096	556	
Maintenance - Equipment	6,150	16,000	16,480	480	
Rents - Equipment	521	5,150	5,305	155	
Miscellaneous Expense	-	2,060	2,122	62	
<b>Operating Total</b>	<b>\$ 33,710</b>	<b>\$ 136,510</b>	<b>\$ 140,607</b>	<b>\$ 4,097</b>	<b>3.0 %</b>
<b>Capital</b>					
Equipment	71,601	-	-	-	
Engineer- Construction Development and Supervision	35,123	103,000	106,090	3,090	
Engineer - Construction Management	101,104	100,000	103,000	3,000	3.0
Construction-Contracted	676,852	800,000	824,000	24,000	
Capital Projects - Project Management	388	80,000	82,400	2,400	
<b>Capital Total</b>	<b>\$ 885,068</b>	<b>\$ 1,083,000</b>	<b>\$ 1,115,490</b>	<b>\$ 32,490</b>	<b>3.0 %</b>
<b>Expenditures Total</b>	<b>\$ 918,778</b>	<b>\$ 1,219,510</b>	<b>\$ 1,256,097</b>	<b>\$ 36,587</b>	<b>3.0 %</b>
<b>Excess Expenditures</b>	<b>\$ (299,003)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

STREET MAINTENANCE FUND



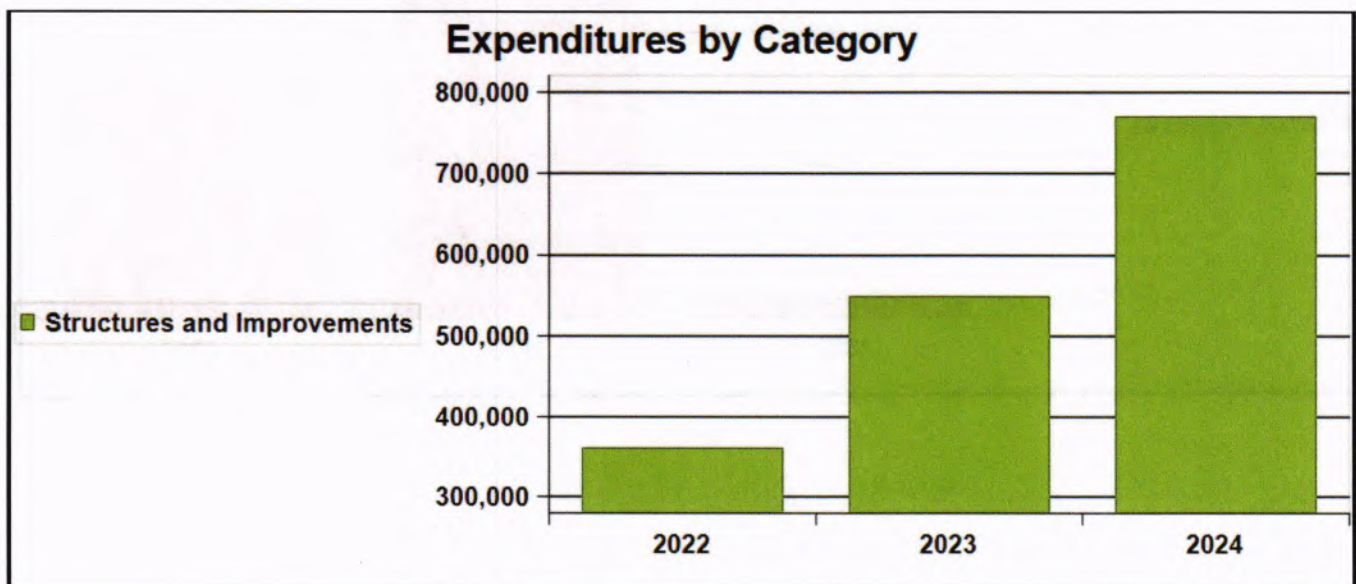




## TRANSPORTATION REINVESTMENT ZONE FUND

The Zone was established to help fund road improvement projects. The project for which this Zone was established (Eastlake Phase 2) was completed in 2018. The Transportation Reinvestment Zone Fund records the incremental tax revenues resulting from increased property values in the Zone. The revenues will be used for payments on the City's obligated portion (22.7%) of the construction costs.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Current Year Taxes	\$ 345,637	\$ 548,403	\$ 770,612	\$ 222,209	
Interest Income	22	-	-	-	
Miscellaneous	819	-	-	-	
<b>Revenues Total</b>	<b>\$ 346,478</b>	<b>\$ 548,403</b>	<b>\$ 770,612</b>	<b>\$ 222,209</b>	<b>40.5 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
<b>Operating Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>
<b>Capital</b>					
Transportation Reinvestment Zone - Interest	144,817	548,403	770,612	222,209	
Transportation Reinvestment Zone - Principal Reduc	215,736	-	-	-	- %
<b>Capital Total</b>	<b>360,553</b>	<b>548,403</b>	<b>770,612</b>	<b>222,209</b>	<b>40.5 %</b>
<b>Expenditures Total</b>	<b>\$ 360,553</b>	<b>\$ 548,403</b>	<b>\$ 770,612</b>	<b>\$ 222,209</b>	<b>40.5 %</b>
<b>Excess Expenditures</b>	<b>\$ (14,075)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>

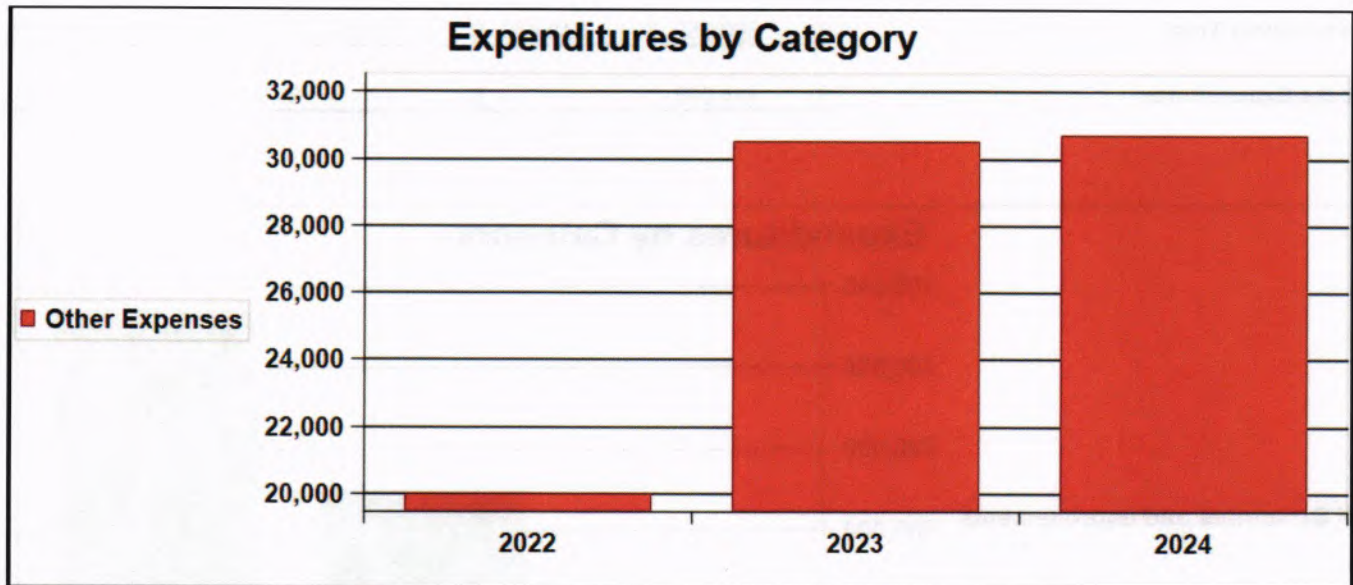


## SPECIAL EVENTS FUND



The Special Event Fund was created to foster an annual community wide activity put on by the Town.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Interest Income	\$ 30	\$ -	\$ -	-	
Transfers from Other Funds	25,500	30,510	25,700	(4,810)	
Prior Year Fund Surplus	-	-	5,000	5,000	- %
<b>Revenues Total</b>	<b>\$ 25,530</b>	<b>\$ 30,510</b>	<b>\$ 30,700</b>	<b>\$ 190</b>	<b>0.6 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
Special Events	20,000	30,510	30,700	190	
<b>Operating Total</b>	<b>\$ 20,000</b>	<b>\$ 30,510</b>	<b>\$ 30,700</b>	<b>\$ 190</b>	<b>0.6 %</b>
<b>Capital</b>					
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>
<b>Expenditures Total</b>	<b>\$ 20,000</b>	<b>\$ 30,510</b>	<b>\$ 30,700</b>	<b>\$ 190</b>	<b>0.6 %</b>
<b>Excess Revenue</b>	<b>\$ 5,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>



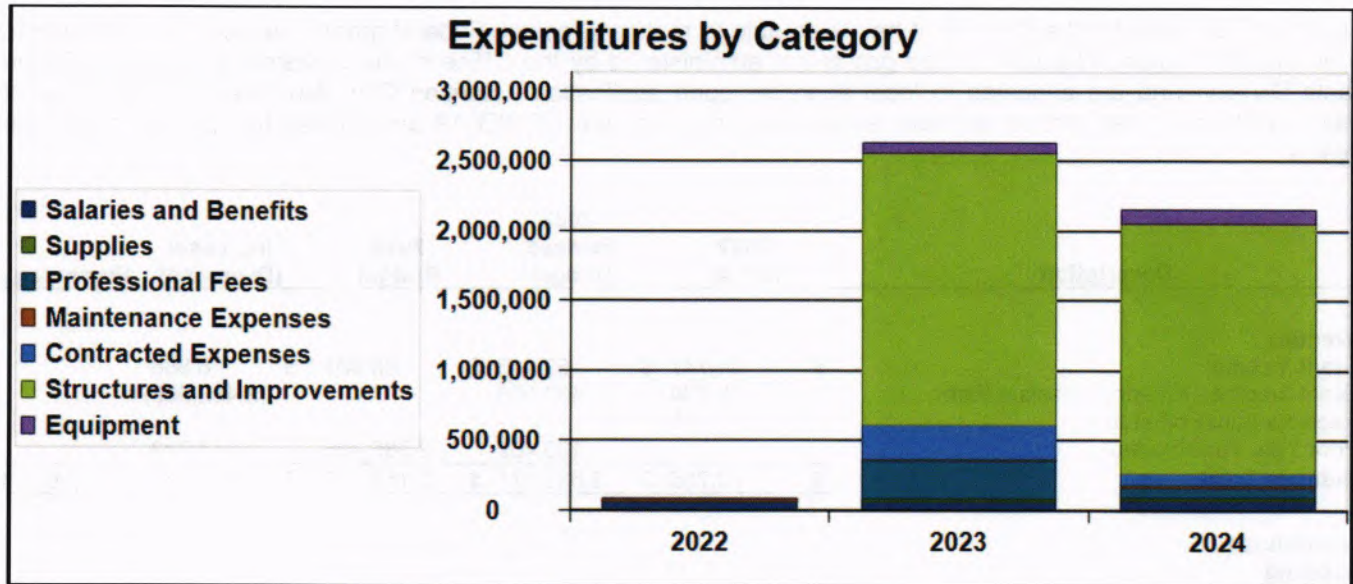




## FEDERAL GRANTS FUND

It has been fortunate for the City that it has been able to routinely receive Federal grants related to law enforcement under Operation Stone Garden. These grants are administered by the Office of the Governor's Homeland Security Grants Division and are allocated to local agencies upon application. Horizon City also received funds from the American Rescue Plan Act to address issues resulting from the COVID 19 and to use for general government projects.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Grant Income	\$ 61,747	\$ 59,113	\$ 68,001	\$ 8,888	
Grant Income - American Rescue Plan	18,834	2,433,506	-	(2,433,506)	
Receipts from Forfeitures	175	-	-	-	
Prior Year Fund Surplus	-	139,452	2,086,495	1,947,043	
<b>Revenues Total</b>	<b>\$ 80,756</b>	<b>\$ 2,632,071</b>	<b>\$ 2,154,496</b>	<b>\$ (477,575)</b>	<b>(18.1)%</b>
<b>Expenditures</b>					
<b>Operating</b>					
Overtime	54,437	52,141	58,828	6,687	
Payroll Taxes	4,164	3,989	5,202	1,213	
Retirement Benefits	3,146	2,983	3,971	988	
City Engineer - Contracted	-	60,000	-	(60,000)	
City Attorney	-	19,300	26,119	6,819	
Materials & Supplies	4,498	24,000	24,480	480	
Contract Labor	-	190,000	48,960	(141,040)	
Rents - Building	12,604	14,838	16,665	1,827	
Special Grants	-	250,000	82,415	(167,585)	
<b>Operating Total</b>	<b>\$ 78,849</b>	<b>\$ 617,251</b>	<b>\$ 266,640</b>	<b>\$ (350,611)</b>	<b>(56.8)%</b>
<b>Capital</b>					
Equipment	-	71,250	100,000	28,750	
Engineer- Construction Development and Supervision	-	91,000	97,000	6,000	
Engineer - Construction Management	-	5,000	-	(5,000)	
Construction-Contracted	-	-	952,350	952,350	
Capital Projects - Project Management	-	9,570	5,570	(4,000)	
Capital Projects - Other Expenses	2,091	450,000	43,435	(406,565)	
Land and Land Rights	-	1,388,000	689,501	(698,499)	
<b>Capital Total</b>	<b>\$ 2,091</b>	<b>\$ 2,014,820</b>	<b>\$ 1,887,856</b>	<b>\$ (126,964)</b>	<b>(6.3)%</b>
<b>Expenditures Total</b>	<b>\$ 80,940</b>	<b>\$ 2,632,071</b>	<b>\$ 2,154,496</b>	<b>\$ (477,575)</b>	<b>(18.1)%</b>
<b>Excess Expenditures</b>	<b>\$ (184)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>



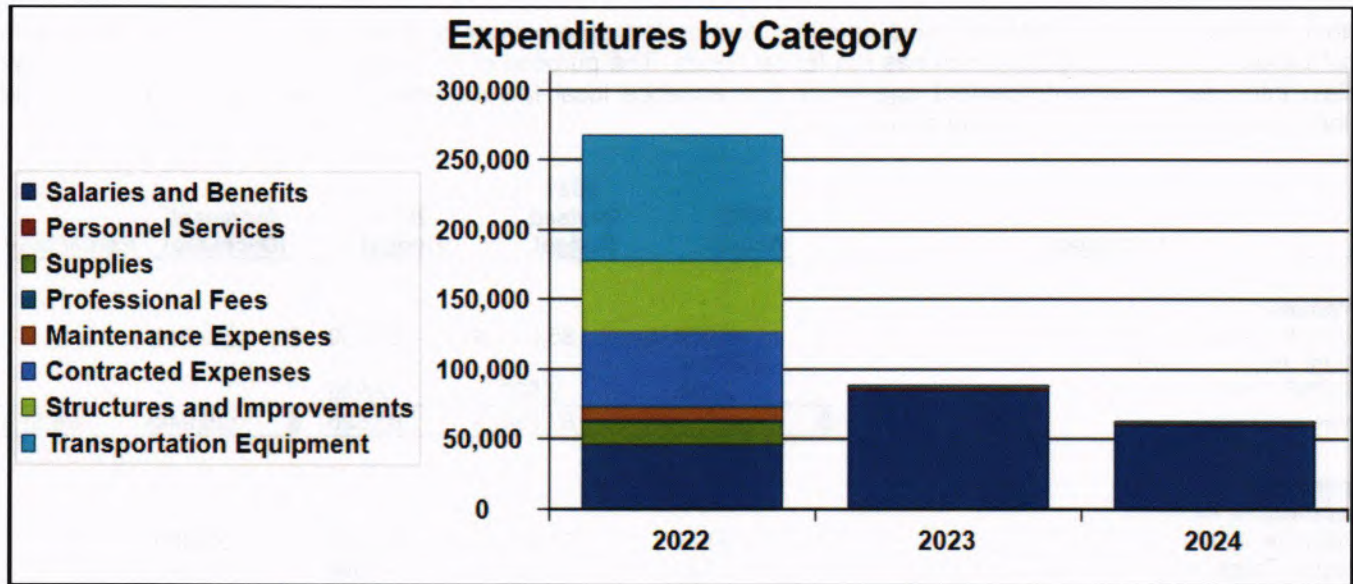




## STATE OF TEXAS GRANTS FUND

Grants received from the State of Texas have focused on law enforcement programs. The current program is the Local Border Security Program which has run for ten years. The purpose of the Local Border Security Program is to sustain interagency law enforcement operations and enhance local law enforcement patrols to facilitate directed actions to deter and interdict criminal activity.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Grant Income	\$ 46,370	\$ 85,044	\$ 60,000	\$ (25,044)	
Grant Income - CARES	220,546	-	-	-	
LEOSE Grant	2,396	2,520	2,520	-	
<b>Revenues Total</b>	<b>\$ -</b>	<b>\$ 87,564</b>	<b>\$ 62,520</b>	<b>\$ (25,044)</b>	<b>(28.6)%</b>
<b>Expenditures</b>					
<b>Operating</b>					
Overtime	40,902	74,995	51,906	(23,089)	
Payroll Taxes	3,129	5,737	4,590	(1,147)	
Retirement Benefits	2,340	4,312	3,504	(808)	
Training	695	2,520	2,520	-	
City Attorney	240	-	-	-	
Materials & Supplies	6,318	-	-	-	
Furniture & Equipment < \$2,500	8,687	-	-	-	
Contract Labor	1,620	-	-	-	
Maintenance - Bldg	590	-	-	-	
Maintenance - Vehicles	37	-	-	-	
Rents - Building	6,684	-	-	-	
Vehicle Lease	2,385	-	-	-	
Special Grants	53,435	-	-	-	
<b>Operating Total</b>	<b>\$ 127,062</b>	<b>\$ 87,564</b>	<b>\$ 62,520</b>	<b>\$ (25,044)</b>	<b>(28.6)%</b>
<b>Capital</b>					
Vehicles	89,917	-	-	-	
<b>Expenditures Total</b>	<b>\$ 216,979</b>	<b>\$ 87,564</b>	<b>\$ 62,520</b>	<b>\$ (25,044)</b>	<b>(28.6)%</b>
<b>Excess Revenue</b>	<b>\$ 52,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>





## ECONOMIC DEVELOPMENT FUND



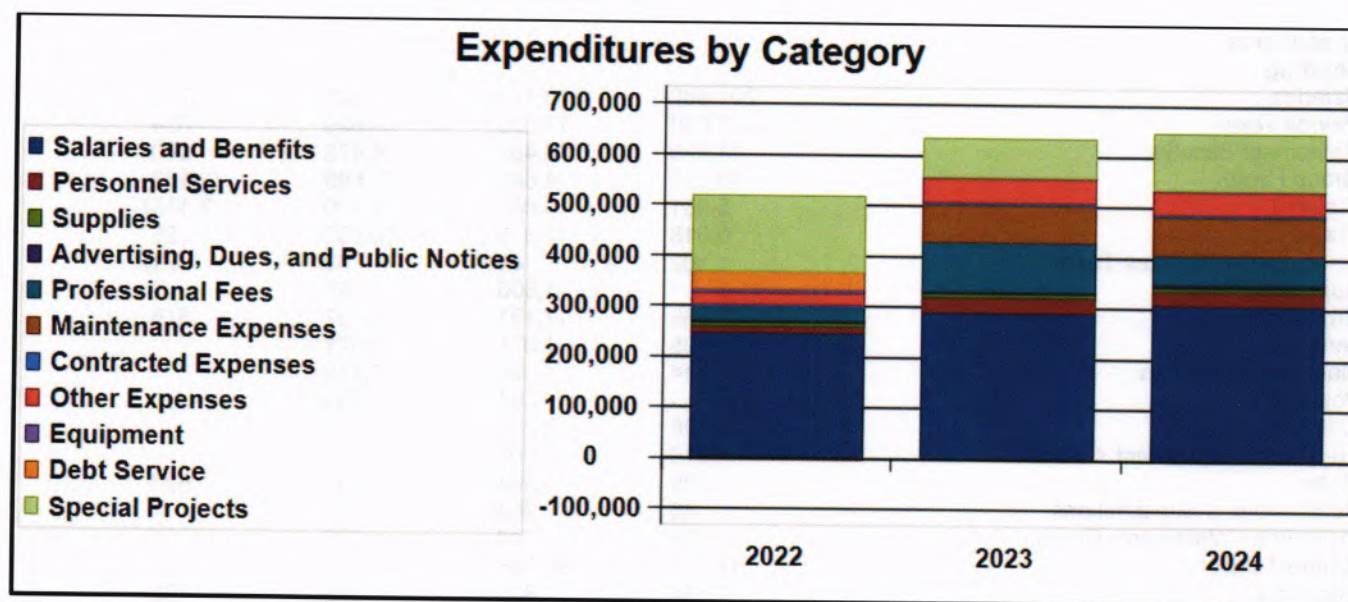
The Economic Development Fund is designated to be used to foster economic growth in the City. It is self-funded by a 0.25% sales tax as determined by a voter referendum. The Economic Development Corporation is the nonprofit organization that is part of the Town of Horizon City and is tasked with implementing programs to encourage economic development activities.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Economic Development Fund Taxes	\$ 619,450	\$ 635,286	\$ 646,958	\$ 11,672	
Interest Income	2,003	-	-	-	
<b>Revenues Total</b>	<b>\$ 621,453</b>	<b>\$ 635,286</b>	<b>\$ 646,958</b>	<b>\$ 11,672</b>	<b>1.8 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
Salaries	201,582	233,172	250,949	17,777	
Payroll Taxes	15,629	17,975	19,629	1,654	
Retirement Benefits	11,929	13,492	14,472	980	
Group Health	18,097	24,642	22,509	(2,133)	
Training	5,981	10,656	8,500	(2,156)	
Travel	6,918	18,825	18,850	25	
Unemployment Taxes-Texas	102	84	63	(21)	
Appraisal Fees	-	1,800	1,800	-	
City Attorney	11,768	17,191	17,707	516	
Janitorial Supplies	225	1,071	1,071	-	
Materials & Supplies	744	1,326	1,326	-	
Postage	-	204	204	-	
Office Supplies	1,126	2,000	2,000	-	
Furniture & Equipment < \$2,500	4,510	3,000	3,000	-	
Dues	1,809	3,564	4,187	623	
Publications & Subscriptions	45	264	264	-	
Insurance - Workmen's Comp	406	717	580	(137)	
Contract Labor	17,705	81,038	41,000	(40,038)	
Electricity	1,514	1,800	1,890	90	
Gas - Natural	1,027	2,100	2,205	105	
Gasoline, Oil	5,076	5,400	5,700	300	
Maintenance - Bldg	1,994	2,550	2,730	180	
Maintenance - Equipment	393	561	561	-	
Water	208	561	561	-	
Telephone & Communications	4,729	7,779	7,779	-	
Rents - Building	(21,197)	49,200	49,200	-	
Storage Rental	1,000	-	-	-	
Software Licensing & Maintenance Fees	2,463	4,500	4,500	-	
Miscellaneous Expense	433	800	800	-	
Public Relations	23,524	43,350	43,350	-	
Investor Relations	-	3,121	3,121	-	
Interest & Penalties	59	-	-	-	
Employee Appreciation	52	150	150	-	
Other Contracted Services	3,600	3,600	3,600	-	
<b>Operating Total</b>	<b>\$ 323,451</b>	<b>\$ 556,493</b>	<b>\$ 534,258</b>	<b>\$ (22,235)</b>	<b>(4.0)%</b>

## ECONOMIC DEVELOPMENT FUND



Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Capital</b>					
Equipment	3,369	-	-	-	
Computers and Related Equipment	2,661	2,700	2,700	-	
Projects - EDC	149,944	76,093	110,000	33,907	
<b>Capital Total</b>	\$ 155,974	\$ 78,793	\$ 112,700	\$ 33,907	43.0 %
<b>Expenditures Total</b>	\$ 479,425	\$ 635,286	\$ 646,958	\$ 11,672	1.8 %
<b>Excess Revenue</b>	\$ 142,028	\$ -	\$ -	\$ -	- %



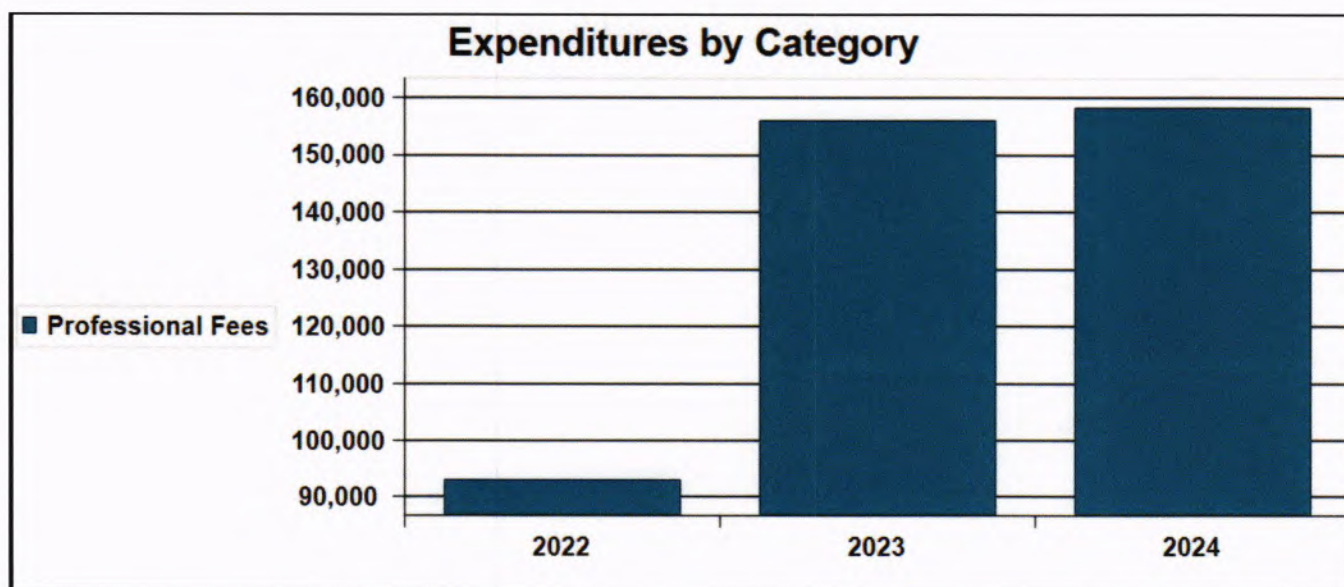




## TAX INCREMENT REINVESTMENT ZONE FUND

The Tax Increment Reinvestment Zone Fund is designated to be used to foster development in the City Center. It is intended that there be mixed use development spurred by the City placing municipal facilities in the Zone. Infrastructure in the Zone is intended to be funded by tax revenues generated by the incremental property improvements within the Zone.

Description	2022 Actual	2023 Revised Budget	2024 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>					
Current Year Taxes	\$ 4,034	\$ 7,543	\$ 11,230	\$ 3,687	
Interest Income	1	-	-	-	
Proceeds from Loan	-	48,409	46,961	(1,448)	
Prior Year Fund Surplus	-	100,000	100,000	-	
<b>Revenues Total</b>	<b>\$ 4,035</b>	<b>\$ 155,952</b>	<b>\$ 158,191</b>	<b>\$ 2,239</b>	<b>1.4 %</b>
<b>Expenditures</b>					
<b>Operating</b>					
City Engineer - Contracted	77,727	100,000	100,000	-	
City Attorney	7,815	21,840	22,714	874	
Contract Labor	7,519	34,112	35,477	1,365	
<b>Operating Total</b>	<b>\$ 93,061</b>	<b>\$ 155,952</b>	<b>\$ 158,191</b>	<b>\$ 2,239</b>	<b>1.4 %</b>
<b>Capital</b>					
<b>Capital Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>
<b>Expenditures Total</b>	<b>93,061</b>	<b>155,952</b>	<b>158,191</b>	<b>2,239</b>	<b>1.4 %</b>
	<b>(89,026)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- %</b>
<b>Excess Expenditures</b>	<b>\$ (89,026)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>



## CAPITAL IMPROVEMENT PROGRAM

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As a growing community, the Town of Horizon City (the "City") desires to incorporate capital planning and budgeting into its annual processes. Capital planning and budgeting will allow staff to review the infrastructure and facility needs of the community in a comprehensive manner, in accordance with the approved Comprehensive Plan, subdivision ordinance and other policies and agreements as approved by the City Council and plan for orderly implementation. Capital planning and budgeting will also allow the City to review its capital needs in conjunction with its annual budget and estimated revenues to approve a plan that is financially feasible.

Capital projects are construction, rehabilitation, or reconstruction projects that extend the useful life of a permanent City asset or change the use of a City asset. City assets are those buildings or infrastructure facilities that the City owns, has been dedicated to the City or that the City leases or otherwise has a contractual interest.

The 2014-2016 Capital Improvement Program was the first Plan approved by the City Council on February 1, 2014 in the amount of \$45,073,650. The projects included in the program consisted of street and right-of-way improvements and drainage improvements. The projects were selected as high priority and high need projects.

As required, the Plan has been updated annually and the current Plan reflects activity for the years 2024-2026. Approval of the updated Plan occurred on September 12, 2023.



## **RESOLUTION**

**WHEREAS**, the Town of Horizon City (the “City”) is required to hold a public hearing on a proposed three-year Capital Program (the “CIP”) annually in accordance with Section 5.08 of the Town of Horizon City Charter; and

**WHEREAS**, the proposed 2024-2026 CIP projects include projects funded through the 2014 issuance of certificates of obligation (“2014 C.O.”) and other street and right-of-way improvements, drainage improvements, park improvements and municipal facilities; and

**WHEREAS**, the City Council on May 9, 2018, approved certain new proposed CIP projects that include park improvements, municipal facilities, and TXDOT project matches that will be funded in future years by additional public finance issuances and other available funding (“2018 CIP”); and

**WHEREAS**, the City Council on June 11, 2019, approved a new location for City Hall and Municipal Court (“Municipal Facilities Phase 2”) and reaffirmed the location of the Police Department, Public Works Department, and temporary chambers for Council and Municipal Court on N. Darrington Road (“Municipal Facilities Phase 1”); and

**WHEREAS**, the proposed 2024-2026 CIP Projects include some 2018 CIP projects that were funded through the 2019 issuance of certificates of obligation, which are primarily park improvements and certain planning and design costs relating to proposed Phase I and Phase II municipal facilities and TXDOT project matches that will be funded in future years by additional public finance issuances and other available funding (“2019 C.O.”); and

**WHEREAS**, the proposed 2024-2026 CIP includes CIP projects that were funded through the 2023 issuance of certificates of obligation which include local matches for federally funded projects, construction costs relating to phase I municipal facilities, ADA improvements and certain planning and design costs relating to regional recreational facilities (“2023 C.O.”) and

**WHEREAS**, the CIP projects in this Annual 2024-2026 CIP also include specific location projects and categorical projects such as Sign Replacement and ADA Ramp Construction, Miscellaneous Drainage Improvements, and Upgrades to Stormwater Ponds and Rockwall Construction which do not indicate specific locations; and

**WHEREAS**, the City Council desires to ensure that the 2014 C.O., 2019 C.O., and 2023 C.O. projects listed in this Annual 2023-2025 CIP are completed in a timely manner; and

**WHEREAS**, the City Council desires to reaffirm the procedures to consider modifications to the 2014 C.O., 2019 C.O. and 2023 C.O. project listings during the implementation of the Annual 2024-2026 CIP; and



**WHEREAS**, the City Council desires to ensure that a 3-year plan in the Annual 2024-2026 CIP includes future projects to be developed as funds become available.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE TOWN OF HORIZON CITY, TEXAS:**

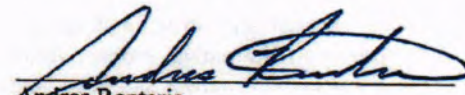
1. That the City Council has held a public hearing on a proposed three-year 2024-2026 Capital Improvement Program (CIP) on September 12, 2023, required to be approved annually in accordance with Section 5.08 of the Town of Horizon City Charter. That the City Council adopts the Master Capital Improvement Program for 2024-2026 as proposed in Attachment A, which is attached hereto.
2. That City staff will present 2014 C. O., 2019 C. O., and 2023 C.O. project updates in this Annual 2023-2025 CIP at least twice a year to the City Council.
3. That the projects in the 2014 C.O., 2019 C.O. and 2023 C.O. programs continue to be the highest priority projects for the City.
4. That, in the event a 2014 C.O. project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend to the City Council that it allocate funding to the project from within the 2014 C.O. program.
5. That, in the event, a 2014 C.O. project is deemed unfeasible, the Mayor shall recommend to the City Council that it delete the project from the 2014 C.O. program
6. That, in the event a project is deleted from the 2014 C.O. program, the Mayor shall recommend changes to the project listing in the following order of priority:
  - a. Additional locations to the categorical projects as the first option to utilize the capital funds made available due to the original project's deletion.
  - b. Additional and enhanced scope to other projects in the 2014 C.O. Program as the second option to utilize the capital funds made available due to the original project's deletion.
  - c. That the capital funds made available due to the original project's deletion be used as match for a project eligible for federal or state funding.
  - d. That the capital funds made available due to the original project's deletion be used to begin developing an unfunded street and drainage project listed in Attachment A.
  - e. That the capital funds made available due to the original project's deletion be used to retire debt.
7. That, in the event a project or projects in the 2014 C.O. program result in savings, the Mayor shall recommend to the City Council that the balance within the project be utilized in the same order of priority as would be utilized for a deleted project.
8. That, with regard to the 2019 C.O. projects, the City establishes the following procedures:
  - a. That, in the event a 2019 C.O. project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend to the City Council funding the project from within the 2019 C.O..




- b. That, in the event a 2019 C.O. project is deemed unfeasible, the Mayor shall recommend to the City Council that it delete the project from the 2019 C.O. list and make recommendations to the City Council based on the same criteria as set forth for 2014 C.O. projects in paragraph 7 above.
9. That, with regard to the 2023 C.O. projects, the City establishes the following procedures:
- a. That, in the event a 2023 C.O. project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend to the City Council funding the project from within the 2023 C.O.
- b. That, in the event a 2023 C.O. project is deemed unfeasible, the Mayor shall recommend to the City Council that it delete the project from the 2023 C.O. list and make recommendations to the City Council based on the same criteria as set forth for 2014 C.O. projects in paragraph 7 above.

PASSED AND ADOPTED this <sup>th</sup> 12 day of September 2023.

THE TOWN OF HORIZON CITY

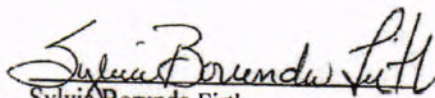
  
Andres Renteria  
Mayor

ATTEST:

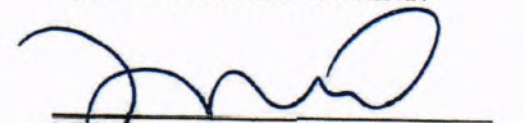
  
Elvia Schuster  
City Clerk

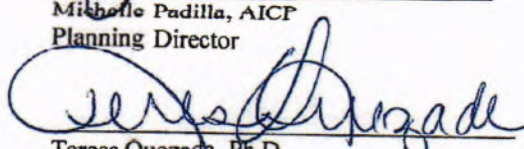


APPROVED AS TO FORM:

  
Sylvia Borunda Firth  
Assistant City Attorney

APPROVED AS TO CONTENT:

  
Michelle Padilla, AICP  
Planning Director

  
Teresa Quezada, Ph.D.  
CIP Manager

Horizon City Resolution  
CIP Program 2024- 2026

## ATTACHMENT A

### MASTER CAPITAL IMPROVEMENT PROGRAM FY 2024 to FY 2026

In accordance with Section 5.08 of the Town of Horizon City Charter, the following three-year capital program is submitted for adoption.

The projects recommended for adoption include street and right-of-way improvements, drainage improvements, parks improvements and municipal facilities. These projects include the 2014 C.O.-funded projects (2014 CO program) transportation projects presented to the City Council in May 2017 and submitted to the Metropolitan Planning Organization and Park Improvements, 2019 C.O.-funded projects for parks and recreation facilities (2018 CIP) and Municipal Facility projects.

Proposed funding sources include:

Certificates of Obligation (2014 and 2019)	CO
Coordinated Border Infrastructure (federal funds available from MPO)	CBI
Parkland Dedication Fees	Park Fees
Surface Transportation Program (federal funds available from MPO)	STP
Transportation Alternatives Program (federal funds available from MPO)	TAP
Transportation Alternatives Set-Aside (Replaced TAP)	TASA
Tax Increment Reinvestment Zone (adopted December 2020)	
TIRZ #1	
Transportation Reinvestment Zone #2 (adopted December 2014)	TRZ #1
U.S. Department of Agriculture – Loan Program	USDA
Coronavirus Aid, Relief, and Economic Security Act	CARES
Coronavirus Response and Relief Supplemental Appropriations	CRRSA
American Rescue Plan Act of 2021	ARPA

Tables continue on following pages.





## CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	2024	2025	2026	2027	Funding Source(s)
<b>Drainage Improvements &amp; Land</b>						
N. Darrington Recon.-ROW Acquisition	\$ 284,936	\$ 284,936	\$ -	\$ -	-	ARPA
Drainage Improvements	950,000	693,650	256,350	-	-	ARPA
Carson Drainage Improvement	-	-	-	-	-	2014 CO's
Miscellaneous Drainage Improvements	136,041	136,041	-	-	-	2014 CO's
Upgrades to Storm Water Ponds and Rock Wall Constr	76,488	76,488	-	-	-	2014 CO's
Rodman Drainage	-	-	-	-	-	2014 CO's
Master Drainage Study	-	-	-	-	-	TBD
Drainage Improvements Downstream of Golf Course	-	-	-	-	-	TBD
<b>Total</b>	<b>\$ 1,447,465</b>	<b>\$ 1,191,115</b>	<b>\$ 256,350</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Economic Development</b>						
Transit Plaza at TOD	3,200,000	384,000	2,816,000	-	-	TIRZ & other sources
<b>Total</b>	<b>\$ 3,200,000</b>	<b>\$ 384,000</b>	<b>\$ 2,816,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Non-Capitalized Expenditures Related to a Specific Program</b>						
Capital Improvement Program 2014-2016 General	5,000	5,000	-	-	-	2014 CO's
Capital Improvement Program 2018 General	5,000	5,000	-	-	-	2019 CO's
<b>Total</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Park Improvements and Land</b>						
Corky Park Improvements	-	-	-	-	-	2019 CO's
New Park	6,736,585	4,244,585	2,492,000	-	-	2019 CO's and 2023 CO's
Benton/Ryderwood Dog Park	782,118	419,618	362,500	-	-	2019 CO's and 2014 CO's
Duaneburg to Carroll T. Welch Open Space Path	-	-	-	-	-	TBD
West Eastlake Estates Park Improvements	-	-	-	-	-	TBD
Park Upgrades - New Standards	-	-	-	-	-	TBD
<b>Total</b>	<b>\$ 7,518,703</b>	<b>\$ 4,664,203</b>	<b>\$ 2,854,500</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Street Infrastructure</b>						
Breaux Street Improvements (from Horizon Blvd. to Nunda)	1,001,450	1,001,450	-	-	-	Street Maintenance Fund
2022 Street Maintenance Program	-	-	-	-	-	Street Maintenance Fund
Oxbow and Pawling Street Improvements	1,859,492	1,859,492	-	-	-	2014 CO's
Sign Replacement and ADA Ramp Construction	-	-	-	-	-	2014 CO's
Pavement Management Information System	69,689	-	69,689	-	-	2014 CO's
Horizon Blvd Path Improvements	365,000	65,000	300,000	-	-	2019 CO's



## CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	2024	2025	2026	2027	Funding Source(s)
Ensor Welch Path Improvements	250,000	50,000	200,000	-	-	2019 CO's
North Darrington Reconstruction	13,619,176	2,485,400	5,332,708	5,801,068	-	2014 CO's, STP, CRRSA
N. Kenazo Safety Lighting Project - FY 2022	498,179	498,179	-	-	-	2014 CO's TXDOT Safety Project Funding
South Darrington Safety Lighting Project	973,522	973,522	-	-	-	2014 CO's & TXDOT Safety Project Funding
S. Darrington Rd. Repaving	13,450,000	-	-	-	13,450,000	TBD
N. Kenazo Ave. Reconstruction	15,703,000	-	-	-	15,703,000	TBD
S. Kenazo Ave. Reconstruction	9,530,000	-	-	-	9,530,000	TBD
Kenazo Dr. Extension	6,177,000	-	-	-	6,177,000	TBD
Alberton Ave./Antwerp Rd. Construction	16,519,000	-	-	-	16,519,000	TBD
School Zone Upgrades	-	-	-	-	-	TBD
Darrington Illumination	-	-	-	-	-	TBD
Rifton Illumination	-	-	-	-	-	TBD
S. Kenazo Illumination	-	-	-	-	-	TBD
Sidewalk Construction on Arterials & Collectors	-	-	-	-	-	TBD
New Traffic Signals/Roundabouts	-	-	-	-	-	TBD
McMahon Street Improvements	-	-	-	-	-	TBD
Duanesburg Street Improvements (from Horizon Blvd. to S. Kenazo)	-	-	-	-	-	TBD
Texas Rainbow Extension to N. Kenazo	-	-	-	-	-	TBD
Horizon Blvd. Median Improvements between Ashford and Rifton Ct.	-	-	-	-	-	TBD
Horizon Boulevard - Intersection Improvements at Darrington.	-	-	-	-	-	TBD
Horizon Boulevard - Intersection Improvements at Horizon Crossing	-	-	-	-	-	TBD
Update and Expand Hike and Bike Trails	-	-	-	-	-	TBD
ADA Transition Plan - Implementation	-	-	-	-	-	TBD
Dilley and Delake Drives	-	-	-	-	-	2014 CO's and 2023 CO's
Howard Lowe Rd. ROW Improvements	8,700,000	1,044,000	7,656,000	-	-	TIRZ & other sources
Rodman Street Improvements	-	-	-	-	-	TBD
Rodman Multi-Use Path	-	-	-	-	-	TBD
<b>Total</b>	<b>\$ 88,715,508</b>	<b>\$ 7,977,043</b>	<b>\$ 13,558,397</b>	<b>\$ 5,801,068</b>	<b>\$ 61,379,000</b>	
<b>Administrative Buildings and Land</b>						
City Hall Build Out	500,000	359,170	140,830	-	-	ARPA





## CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	2024	2025	2026	2027	Funding Source(s)
<b>Municipal Facilities - Phase 2 - Town Hall and Municipal Court</b>						
ADA Transition Plan	13,400,000	100,000	1,800,000	-	11,500,000	TBD
<b>Total</b>	2,223,829	2,223,829	-	-	-	2014 CO's
	\$ 16,123,829	\$ 2,682,999	\$ 1,940,830	\$ -	\$ 11,500,000	
<b>Public Safety Buildings and Land</b>						
City Hall/Police Headquarters	15,000,000	12,067,010	2,932,990	-	-	2023 CO's
<b>Total</b>	\$ 15,000,000	\$ 12,067,010	\$ 2,932,990	\$ -	\$ -	
<b>Quality of Life Buildings and Land</b>						
Multipurpose Center	-	-	-	-	-	TBD
Renovate Oz Glaze Senior Center	-	-	-	-	-	TBD
Develop a Community Pool	-	-	-	-	-	TBD
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Computers and Software Systems</b>						
Virtual Meeting Capabilities	100,000	100,000	-	-	-	ARPA
<b>Total</b>	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	
<b>Grand Total</b>	\$ 132,015,505	\$ 29,076,370	\$ 24,359,067	\$ 5,801,068	\$ 72,879,000	

## ADDITIONAL INFORMATION

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This section includes supplementary information that contributed to the development of the Operating Budget. The following documents are included.

- Tax Rate Calculation Worksheets – The worksheet form itself is a product of the State Comptroller and has been completed by the Consolidated Tax Office.
- Certified Property Values – The total appraised value and taxable value of property within the Horizon City boundaries
- Average Single Family Dwelling Value - The average value of a single-family home within the Horizon City boundaries.



# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

THE TOWN OF HORIZON CITY

(915) 852-1046

Taxing Unit Name

Phone (area code and number)

14999 Darrington Road, Horizon City, TX, 79928

www.horizoncity.org

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,239,533,046
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,239,533,046
4.	<b>2022 total adopted tax rate.</b>	\$ 0.524390 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 15,282,610
	B. 2022 values resulting from final court decisions: .....	- \$ 12,524,320
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 2,758,290
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 25,662,314
	B. 2022 disputed value: .....	- \$ 8,710,113
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 16,952,201
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 19,710,491

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,259,243,537
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 157,576 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 6,255,212 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 6,412,788
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ 0 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 6,412,788
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 101,441,494
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,151,389,255
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,037,770
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 37,775
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 6,075,545
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 1,420,907,094 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 125,270,239 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 1,295,636,855

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2023 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 16,368,883	
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 16,368,883
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 1,312,005,738
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 68,494,525
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 68,494,525
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 1,243,511,213
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.488579 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.371331 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,259,243,537

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 4,675,961
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 25,719</p> <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ 376,684</p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -350,965</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 4,324,996
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,243,511,213
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.347805 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0.	
	<p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0</p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0.	
	<p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>23</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>If not applicable or less than zero, enter 0.</b> <p>A. <b>2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	          0.000000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>If not applicable or less than zero, enter 0.</b> <p>A. <b>2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0</p> <p>B. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	          0.000000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. <b>Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ 0</p> <p>B. <b>Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	          0.000000 /\$100
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.347805 /\$100
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	          0.347805 /\$100
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	0.359978 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 2,953,123 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 2,953,123
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 154,735
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 2,798,388
45.	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.43 % <b>B.</b> Enter the 2022 actual collection rate. .... 99.46 % <b>C.</b> Enter the 2021 actual collection rate. .... 99.43 % <b>D.</b> Enter the 2020 actual collection rate. .... 100.19 % <b>E.</b> 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%. <sup>31</sup>	99.43 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 2,814,430
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,312,005,738
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.214513 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.574491 /\$100
D49.	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

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



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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	0 \$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0 \$ _____
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,312,005,738 \$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.000000 \$ _____/100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	0.488579 \$ _____/100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.488579 \$ _____/100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.574491 \$ _____/100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	0.574491 \$ _____/100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	0 \$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,312,005,738 \$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0.000000 \$ _____/100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	0.574491 \$ _____/100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)



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

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

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.524390 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.524390 /\$100
D.	Adopted Tax Rate.....	\$ 0.524390 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.565503 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.565503 /\$100
D.	Adopted Tax Rate.....	\$ 0.565503 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.602607 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.602607 /\$100
D.	Adopted Tax Rate.....	\$ 0.602607 /\$100
E.	Subtract D from C.....	\$ 0.000000 /\$100
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.574491 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)



**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.347805 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,312,005,738
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.038109 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.214513 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.600427 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.524390 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . <b>- or -</b> If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. <b>- or -</b> If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,151,389,255
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,243,511,213
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.574491 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.488579 /\$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.574491 /\$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
<b>De minimis rate.</b> .....	\$ 0.600427 /\$100
If applicable, enter the 2023 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print  
here**

Maria O. Pasillas

Printed Name of Taxing Unit Representative

**sign  
here***Maria O. Pasillas*

Taxing Unit Representative

08/09/2023

Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)



7/22/2023

## HORIZON CITY

### 2023 Certified Totals

#### **Total Appraised Value and Total Taxable Value as calculated under section 26.04, Tax Code**

	Preceding Tax Year	Current Tax Year
Total appraised value of all property	1,488,128,920	1,716,105,650
Total appraised value of new property	35,958,830	74,418,867
Total taxable value of all property	1,262,859,206	1,437,275,977
Total taxable value of new property	29,477,755	68,494,525

# AVERAGE SINGLE FAMILY DWELLING VALUE BY ENTITY

	ENTITY	2023 VALUE				2023 AVERAGE			
		BEFORE CAP	AFTER CAP	HOMESTEAD EXEMPTION	NET TAXABLE	2023 VALUE	2023 AVERAGE	2023 AVERAGE	2023 AVERAGE
IAN	ANTHONY I.S.D.	\$176,236	\$153,490	\$100,000	\$53,490				
CAN	ANTHONY, TOWN OF	\$175,084	\$152,510	\$0	\$152,510				
ICA	CANUTILLO I.S.D.	\$288,196	\$252,904	\$100,000	\$152,904				
ICL	CLINT I.S.D.	\$184,979	\$154,661	\$100,000	\$54,661				
CCL	CLINT, TOWN OF	\$184,557	\$164,332	\$0	\$164,332				
CEP	EL PASO, CITY OF	\$214,251	\$190,360	\$5,000	\$185,360				
SCC	EL PASO COMMUNITY COLLEGE	\$211,762	\$187,259	\$0	\$187,259				
G01	EL PASO, COUNTY OF	\$211,762	\$187,259	\$5,000	\$182,259				
SF1	EL PASO COUNTY E.S.D. #1	\$234,028	\$210,635	\$0	\$210,635				
SF2	EL PASO COUNTY E.S.D. #2	\$173,755	\$143,804	\$0	\$143,804				
SWL	EL PASO CNTY LOWER VALLEY WATER	\$168,338	\$142,236	\$0	\$142,236				
SWT	EL PASO COUNTY TORNILLO W.I.D.	\$119,121	\$100,579	\$0	\$100,579				
SW4	EL PASO COUNTY W.C. & I.D. #4	\$121,844	\$101,185	\$0	\$101,185				
IEP	EL PASO I.S.D.	\$219,630	\$195,588	\$100,000	\$95,588				
IFA	FABENS I.S.D.	\$122,076	\$102,179	\$100,000	\$2,179				
SWH	HACIENDAS DEL NORTE W.I.D.	\$371,403	\$305,998	\$0	\$305,998				
CHZ	HORIZON CITY, TOWN OF	\$201,733	\$175,906	\$0	\$175,906				
SWE	HORIZON REGIONAL M.U.D.	\$198,018	\$170,178	\$0	\$170,178				
SMB	HMUD RANCHO DESIERTO BELLO DA	\$202,269	\$198,415	\$0	\$198,415				
SMC	HMUD HUNT COMMUNITIES DA	\$276,448	\$273,110	\$0	\$273,110				
SMR	HMUD RAVENNA DA	\$265,138	\$265,056	\$0	\$265,056				
SMP	PASEO DEL ESTE M.U.D. #1	\$286,427	\$283,935	\$0	\$283,935				
SMD	PASEO DEL ESTE M.U.D. #2	\$398,292	\$373,748	\$0	\$373,748				
SM3	PASEO DEL ESTE M.U.D. #3	\$276,908	\$258,674	\$0	\$258,674				
SM4	PASEO DEL ESTE M.U.D. #4	\$306,885	\$303,228	\$0	\$303,228				
SM5	PASEO DEL ESTE M.U.D. #5	\$277,889	\$259,652	\$0	\$259,652				
SM6	PASEO DEL ESTE M.U.D. #6	\$284,434	\$279,492	\$0	\$279,492				
SM7	PASEO DEL ESTE M.U.D. #7	\$255,481	\$250,822	\$0	\$250,822				
SM8	PASEO DEL ESTE M.U.D. #8	\$257,910	\$238,750	\$0	\$238,750				
SM9	PASEO DEL ESTE M.U.D. #9	\$268,261	\$251,407	\$0	\$251,407				
SME	PASEO DEL ESTE M.U.D. #10	\$318,945	\$285,153	\$0	\$285,153				
SMU	PASEO DEL ESTE M.U.D. #11	\$238,221	\$207,246	\$0	\$207,246				
ISA	SAN ELIZARIO I.S.D.	\$144,286	\$113,622	\$100,000	\$13,622				
CSA	SAN ELIZARIO, TOWN OF	\$144,595	\$114,012	\$0	\$114,012				
ISO	SOCORRO I.S.D.	\$226,664	\$203,381	\$100,000	\$103,381				
CSO	SOCORRO, TOWN OF	\$169,416	\$143,553	\$0	\$143,553				
ITO	TORNILLO I.S.D.	\$118,947	\$100,434	\$100,000	\$434				
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	\$211,762	\$187,259	\$0	\$187,259				
CVN	VINTON, VILLAGE OF	\$177,665	\$120,888	\$0	\$120,888				
IYS	YSLETA I.S.D.	\$176,032	\$152,878	\$100,000 + 20%	\$17,672				

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/22/2023 revised)