

ORDINANCE NO. 0288

BUDGET FOR FISCAL YEAR 2022-0223

**AN ORDINANCE OF THE TOWN OF HORIZON CITY, TEXAS
ENACTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2022-
2023; 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 2022-2023 to cover proposed expenditures for the succeeding fiscal year ;

WHEREAS, the succeeding fiscal year commences October 1, 2022;

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 2022-2023, 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, 2023, or such date as 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

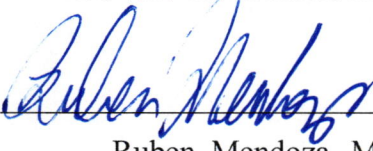
This Ordinance shall be effective upon passage as provided for by law to adopt the budget for the Town of Horizon City for the fiscal year starting October 1, 2022.

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 13th day of September 2022, 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.)

TOWN OF HORIZON CITY

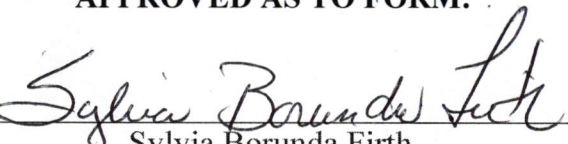
By: 
Ruben Mendoza, Mayor

ATTEST:

By: 
Elvia Schuller, City Clerk



APPROVED AS TO FORM:

By: 
Sylvia Borunda Firth
Assistant City Attorney

Attachment “A”

TOWN OF HORIZON CITY

OPERATING BUDGET

2023

**Revenues and Expenditures
October 2022 through September 2023**



**APPROVED
SEPTEMBER 13, 2022
RUBEN MENDOZA, MAYOR**

Town of Horizon City Budget for Fiscal Year 2022-2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$310,654 which is a 4.97 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 \$153,623.

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

Walter Miller:	Aye
Scott Quiroz:	Aye
Charlie Ortega:	Aye
Andy Renteria:	Aye
Johnny Duran:	Aye
Rafael Padilla:	Aye
Samantha Corral :	Aye
Mayor Ruben Mendoza:	Present and not voting

The property tax rate for the preceding year: \$0.565503

The property tax rates for the current fiscal year are:

Property tax rate: \$0.524390

No New Revenue tax rate: \$0.519470

No New Revenue maintenance and operations tax rate: \$0.358774

Voter Approved tax rate: \$0.524390

The debt rate: \$0.153059

The total amount of municipal debt obligations: \$23,195,000

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2023 OPERATING BUDGET



The 2023 Operating Budget reflects the City Council's goal to continue to provide for the consistent improvement of service 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. Eight FTE's (Full Time Equivalents) are additions to the staffing levels. The FTEs include two Police Officers, one Detective, three Dispatchers, one Human Resources Assistant, and one Parks Maintenance Worker. In addition, there is one Part-time - a Building Services Administrative Assistant. 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 a minimum wage adjustment for qualifying employees and an across the board 5.0% increase in salaries for all administrative employees not receiving the minimum wage adjustment. 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 5.72% for the first quarter and 5.75% 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. Three vehicles that were on the schedule to be replaced in FY2022, due to supply chain issues, will be replaced in FY2023. Currently there are 27 under lease. The plan calls for replacement of an additional three 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 event. These costs are captured in the Special Events Fund.

The City's Debt Service expenditures include principal and interest payments for the 2019 Certificates of Obligation, the 2005 Bond issue and the 2014 Certificates of Obligation. Outstanding principal as of October 1, 2022, will be \$23,195,000.

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 FY2023, the Tax Increment Reinvestment Zone budget and the Capital Improvement Program through 2025.



OPERATING BUDGET

REVENUES AND EXPENDITURES BY FUND

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
General Fund	\$ 7,599,270	\$ 8,880,421	\$ 9,523,798	\$ 643,377	7.2 %
Debt Service Fund	1,753,084	1,867,474	1,865,294	(2,180)	(0.1)%
Street Maintenance Fund	563,474	1,120,000	1,219,510	99,510	8.9 %
Transportation Reinvestment Zone Fund	157,953	360,553	548,403	187,850	52.1 %
Special Events Fund	4	25,500	30,510	5,010	19.6 %
Revenues Total	\$ 10,073,785	\$ 12,253,948	\$ 13,187,515	\$ 933,567	7.6 %
Expenditures					
General Fund	6,908,051	8,880,421	9,523,798	643,377	7.2 %
Debt Service Fund	1,853,019	1,867,474	1,865,294	(2,180)	(0.1)%
Street Maintenance Fund	173,479	1,120,000	1,219,510	99,510	8.9 %
Transportation Reinvestment Zone Fund	149,326	360,553	548,403	187,850	52.1 %
Special Events Fund	12,500	25,500	30,510	5,010	19.6 %
Expenditures Total	\$ 9,096,375	\$ 12,253,948	\$ 13,187,515	\$ 933,567	7.6 %
Excess Revenue	\$ 977,410	\$ -	\$ -	\$ -	- %

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

Description	2022	2023	Increase	Percent
Property Valuation	1,104,505,207	1,250,341,248	145,836,041	13.20%
<u>Property Tax Rates</u>				
Maintenance & Operation	0.389950	0.371331	(0.018619)	-4.77%
Debt Service	0.175553	0.153059	(0.022494)	-12.81%
Total	0.565503	0.524390	(0.041113)	-7.27%
Total Property Taxes	6,246,010	6,556,664	310,654	4.97%
No New Revenue Rate	0.561776	0.519470	-0.042306	-7.53%
Voter Approved Rate	0.565503	0.524390	-0.041113	-7.27%
Proposed Rate over No New Revenue Rate				0.95%
Proposed Rate over Voter Approved Rate				0.00%
 <u>Average Home</u>	 \$ 138,774	 \$ 158,064	 \$ 19,290	
	\$ 784.77	\$ 828.87	\$ 44.10	
 <u>Low</u>				
\$70,000	\$ 395.85	\$ 367.07	\$ (28.78)	
 <u>High</u>				
\$300,000	\$ 1,696.51	\$ 1,573.17	\$ (123.34)	
 Taxes received from new property:				
All added property	\$ 29,295,478			
Taxes on all added property	\$153,623			

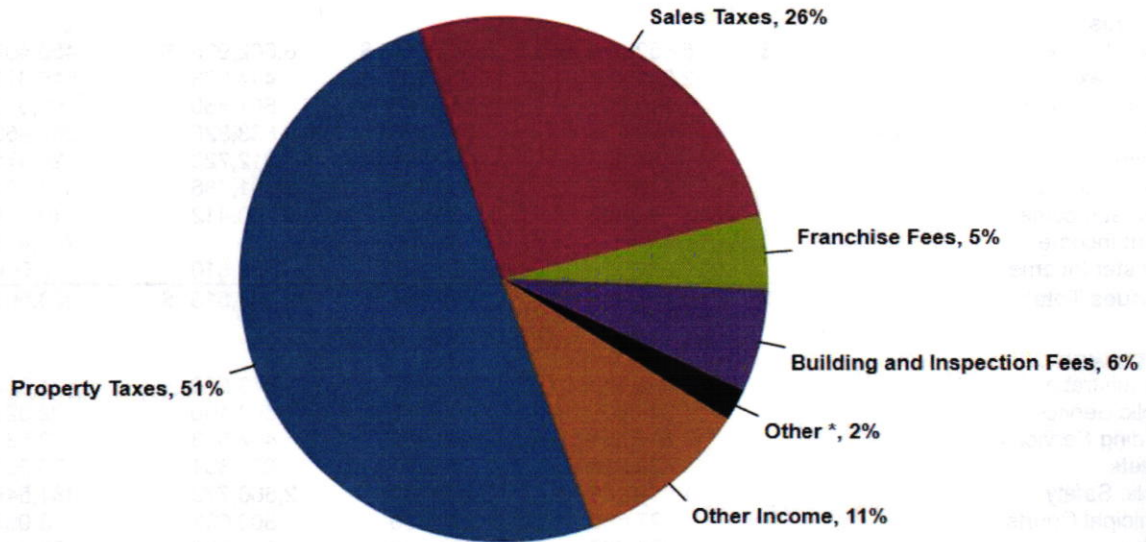
OPERATING BUDGET



TOTAL REVENUES AND EXPENDITURES BY TYPE

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Property Taxes	\$ 5,452,575	\$ 6,212,516	\$ 6,662,925	\$ 450,409	7.3 %
Sales Taxes	2,851,162	2,928,500	3,444,373	515,873	17.6 %
Franchise Fees	510,877	513,247	601,860	88,613	17.3 %
Building and Inspection Fees	499,138	571,373	833,326	261,953	45.8 %
Citations and Fees	208,023	192,248	212,723	20,475	10.7 %
Other Income	520,052	1,706,146	1,391,386	(314,760)	(18.4)%
Interest Income	31,958	20,000	10,412	(9,588)	(47.9)%
Grant Income	-	84,418	-	(84,418)	(100.0)%
Transfer Income	-	25,500	30,510	5,010	19.6 %
Revenues Total	\$ 10,073,785	\$ 12,253,948	\$ 13,187,515	\$ 933,567	7.6 %
Expenditures					
Administration	645,548	661,717	873,519	211,802	32.0 %
Public Service	379,800	399,173	502,100	102,927	25.8 %
Building Services	317,564	459,986	462,573	2,587	0.6 %
Streets	479,218	579,341	652,891	73,550	12.7 %
Public Safety	1,968,089	2,385,230	2,866,779	481,549	20.2 %
Municipal Courts	227,696	309,630	300,662	(8,968)	(2.9)%
Parks	323,573	504,379	562,626	58,247	11.5 %
Planning	389,590	361,134	392,494	31,360	8.7 %
Code Enforcement	197,669	244,761	266,314	21,553	8.8 %
Storm Water	79,860	85,800	87,414	1,614	1.9 %
Financial Services	427,566	516,331	620,560	104,229	20.2 %
Public Safety Dispatch	820,769	954,248	1,189,114	234,866	24.6 %
Executive Officials	41,770	45,958	47,401	1,443	3.1 %
Information Technology	311,224	429,402	509,878	80,476	18.7 %
Capital Costs	2,486,439	4,316,858	3,853,190	(463,668)	(10.7)%
Expenditures Total	\$ 9,096,375	\$ 12,253,948	\$ 13,187,515	\$ 933,567	7.6 %
Excess Revenue	\$ 977,410	\$ -	\$ -	\$ -	- %

Revenue by Type
Total \$13,187,515

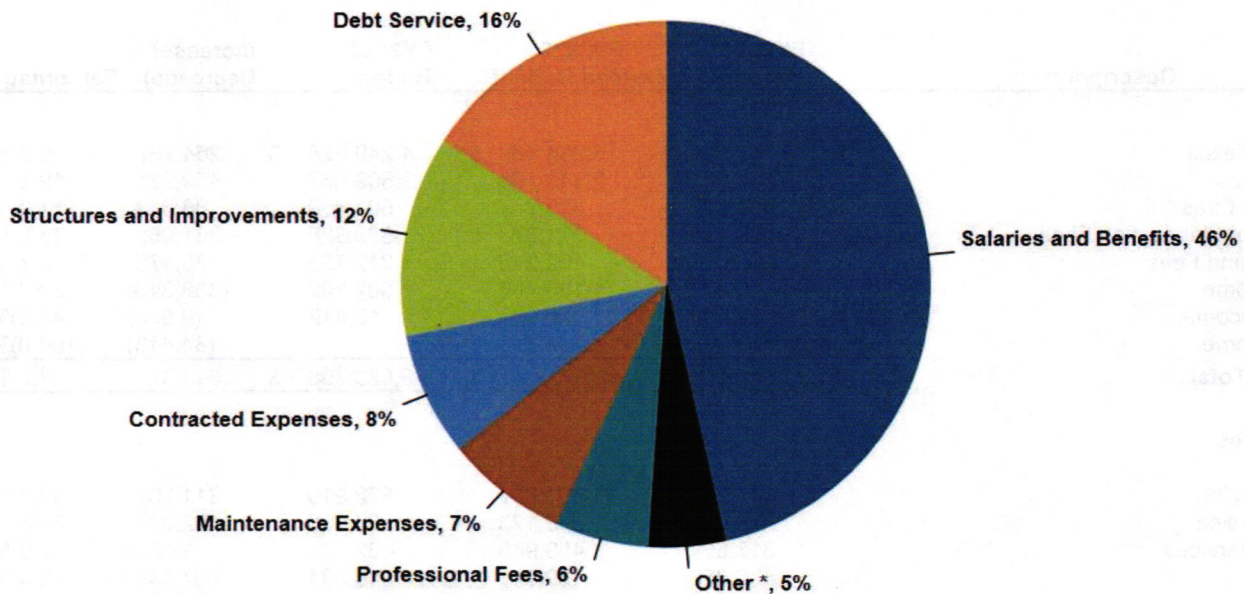


* Indicates items that make up less than -% of the total.

Revenue by Type	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Property Taxes	\$ 5,452,575	\$ 6,212,516	\$ 6,662,925	50.5 %
Sales Taxes	2,851,162	2,928,500	3,444,373	26.1 %
Franchise Fees	510,877	513,247	601,860	4.6 %
Building and Inspection Fees	499,138	571,373	833,326	6.3 %
Citations and Fees*	208,023	192,248	212,723	1.6 %
Other Income	520,052	1,706,146	1,391,386	10.6 %
Interest Income*	31,958	20,000	10,412	0.1 %
Grant Income*	-	84,418	-	- %
Transfer Income*	-	25,500	30,510	0.2 %
Total	\$ 10,073,785	\$ 12,253,948	\$ 13,187,515	100.0 %

OPERATING BUDGET

Expenditures by Function Total \$13,187,515



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

Expenditures by Function	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 4,359,998	\$ 5,086,780	\$ 6,122,188	46.4 %
Personnel Services*	79,649	159,925	153,184	1.2 %
Supplies*	110,855	196,260	216,214	1.6 %
Advertising, Dues, and Public Notices*	33,498	39,287	36,939	0.3 %
Professional Fees	584,762	728,269	762,091	5.8 %
Maintenance Expenses	694,257	850,715	975,785	7.4 %
Contracted Expenses	724,981	821,274	1,003,729	7.6 %
Other Expenses*	22,056	54,700	64,315	0.5 %
Structures and Improvements	214,111	1,333,769	1,631,403	12.4 %
Equipment*	183,177	349,375	112,793	0.9 %
Transportation Equipment*	62,438	248,925	-	- %
Debt Service	2,020,627	2,059,169	2,078,364	15.8 %
Transfers Out*	-	325,500	30,510	0.2 %
Special Projects*	5,966	-	-	- %
Total	\$ 9,096,375	\$ 12,253,948	\$ 13,187,515	100.0 %

GENERAL FUND

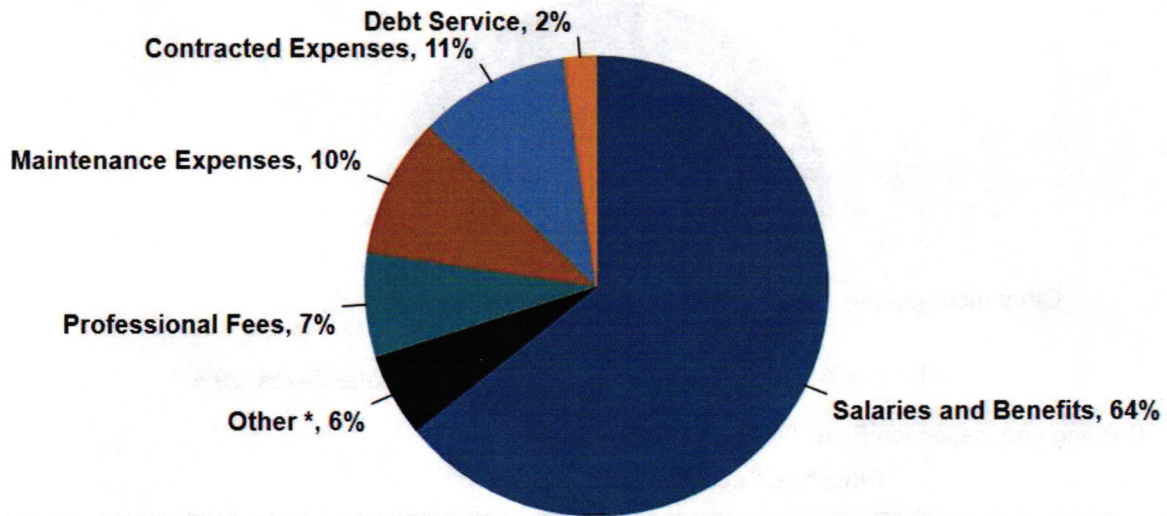


The General fund includes the expenditures for daily operations and for routine equipment purchases whose costs are above the \$2,500 capitalization minimum. The table below shows the revenues by function and the expenditures by department along with the anticipated increases or decreases of each function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

FUND SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Property Taxes	\$ 3,551,606	\$ 3,984,489	\$ 4,249,228	\$ 264,739	6.6 %
Sales Taxes	2,288,601	2,349,166	2,809,087	459,921	19.6 %
Franchise Fees	510,877	513,247	601,860	88,613	17.3 %
Building and Inspection Fees	499,138	571,373	833,326	261,953	45.8 %
Citations and Fees	208,023	192,248	212,723	20,475	10.7 %
Other Income	518,872	1,165,480	807,162	(358,318)	(30.7)%
Interest Income	22,153	20,000	10,412	(9,588)	(47.9)%
Grant Income	-	84,418	-	(84,418)	(100.0)%
Revenues Total	\$ 7,599,270	\$ 8,880,421	\$ 9,523,798	\$ 643,377	7.2 %
Expenditures					
Operating					
Administration	645,548	661,217	872,919	211,702	32.0 %
Public Service	379,800	399,173	502,100	102,927	25.8 %
Building Services	317,564	459,986	462,573	2,587	0.6 %
Streets	436,058	459,341	516,381	57,040	12.4 %
Public Safety	1,955,589	2,360,230	2,836,869	476,639	20.2 %
Municipal Courts	227,696	309,630	300,662	(8,968)	(2.9)%
Parks	323,573	504,379	562,626	58,247	11.5 %
Planning	389,590	361,134	392,494	31,360	8.7 %
Code Enforcement	197,669	244,761	266,314	21,553	8.8 %
Storm Water	79,860	85,800	87,414	1,614	1.9 %
Financial Services	427,566	516,331	620,560	104,229	20.2 %
Public Safety Dispatch	820,769	954,248	1,189,114	234,866	24.6 %
Executive Officials	41,770	45,958	47,401	1,443	3.1 %
Information Technology	311,224	429,402	509,878	80,476	18.7 %
Operating Total	\$ 6,554,276	\$ 7,791,590	\$ 9,167,305	\$ 1,375,715	17.7 %
Capital					
Capital Costs-Admin	10,345	3,192	-	(3,192)	(100.0)%
Capital Costs-Building	12,609	51,185	17,598	(33,587)	(65.6)%
Capital Costs-Code Enforcement	11,201	41,575	16,744	(24,831)	(59.7)%
Capital Costs-Dispatch	-	84,418	-	(84,418)	(100.0)%
Capital Costs-Parks	50,400	58,500	-	(58,500)	(100.0)%
Capital Costs-Planning	5,966	-	-	-	- %
Capital Costs-Police	235,832	401,807	257,056	(144,751)	(36.0)%
Capital Costs-Streets	27,422	114,154	34,585	(79,569)	(69.7)%
Capital Costs-Storm	-	8,500	-	(8,500)	(100.0)%
Capital Costs-Finance	-	325,500	30,510	(294,990)	(90.6)%
Capital Total	\$ 353,775	\$ 1,088,831	\$ 356,493	\$ (732,338)	(67.3)%
Expenditures Total	\$ 6,908,051	\$ 8,880,421	\$ 9,523,798	\$ 643,377	7.2 %
Excess Revenue	\$ 691,219	\$ -	\$ -	\$ -	- %
Property Tax Valuation	\$ 934,626,491	\$ 1,021,794,945	\$ 1,144,323,593	\$122,528,648	12.0 %
Proposed Tax Rate	0.403519	0.389950	0.371331	(0.018619)	(4.8)%

Expenditures by Function Total \$9,523,798

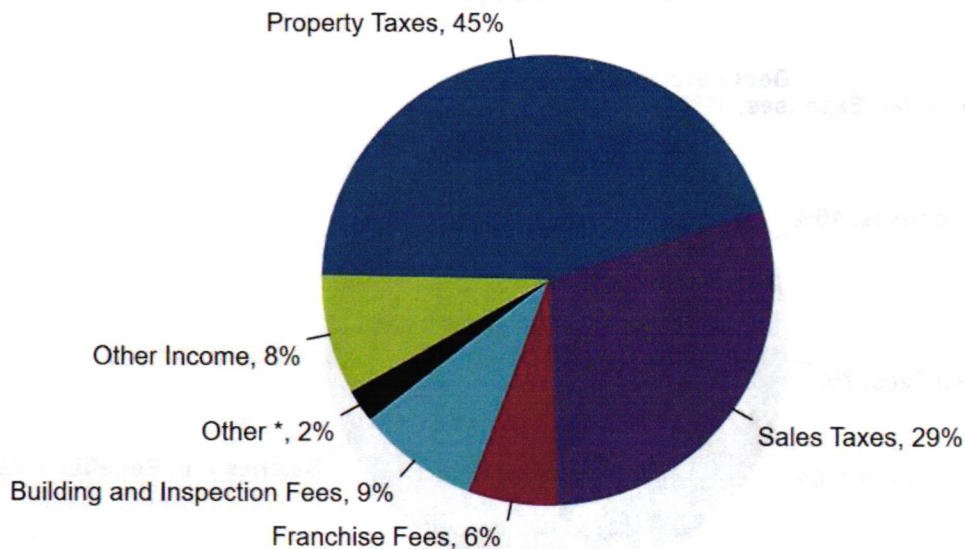


* Indicates items that make up less than 2% of the total

EXPENDITURES BY FUNCTION

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 4,359,998	\$ 5,086,780	\$ 6,122,188	64.3 %
Personnel Services*	79,649	159,925	153,184	1.6 %
Supplies*	102,028	169,260	188,404	2.0 %
Advertising, Dues, and Public Notices*	33,498	39,287	36,939	0.4 %
Professional Fees	584,762	663,269	695,141	7.3 %
Maintenance Expenses	659,924	824,715	936,095	9.8 %
Contracted Expenses	724,981	821,274	1,003,729	10.5 %
Other Expenses*	9,436	27,080	31,625	0.3 %
Structures and Improvements*	55,600	53,216	-	- %
Equipment*	62,043	269,375	112,793	1.2 %
Transportation Equipment*	62,438	248,925	-	- %
Debt Service	167,728	191,815	213,190	2.2 %
Transfers Out*	-	325,500	30,510	0.3 %
Special Projects*	5,966	-	-	- %
Total Expenditures	\$ 6,908,051	\$ 8,880,421	\$ 9,523,798	100.0 %

Revenue by Type
Total \$9,523,798



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

REVENUE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Property Taxes	\$ 3,551,606	\$ 3,984,489	\$ 4,249,228	44.6 %
Sales Taxes	2,288,601	2,349,166	2,809,087	29.5 %
Franchise Fees	510,877	513,247	601,860	6.3 %
Building and Inspection Fees	499,138	571,373	833,326	8.7 %
Citations and Fees*	208,023	192,248	212,723	2.2 %
Other Income	518,872	1,165,480	807,162	8.5 %
Interest Income*	22,153	20,000	10,412	0.1 %
Grant Income*	-	84,418	-	- %
Total	\$ 7,599,270	\$ 8,880,421	\$ 9,523,798	100.0 %



ADMINISTRATION

Administration is responsible for (but not limited to) Open Records Requests, City Council & Special Boards Meetings 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, Juvenile Case Manager/Records Manager and janitorial contract staff. In addition, reporting directly to the City Clerk are the Court Clerk and the three Deputy Court Clerks on all administrative related issues.

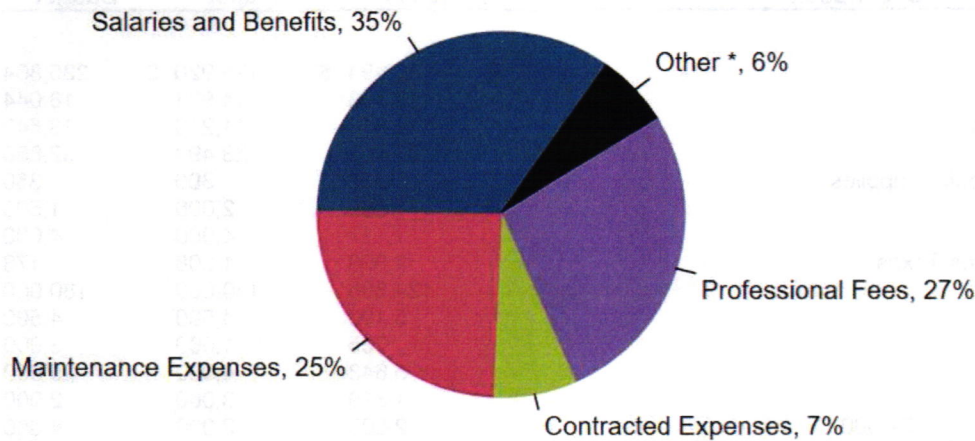
Significant increases in FY2023: City Attorney increased by \$50,000.00 to a total of \$180,000 to reflect the actual cost of legal fees as the City continues to grow. Contract Labor was increased by \$22,000.00 to a total of \$45,000.00 to cover the cost of contracted janitorial services for all City Hall, Police, Court Offices and six portable offices as well as the OZ/Glaze Senior Center (during early voting). These duties were formerly carried out by an in-house full time Custodian who retired in February. Maintenance - Equipment was increased by \$2,700.00 for 2023 for the Generator preventive maintenance costs. All other changes to the 2023 budget were relatively minor.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 186,494	\$ 195,920	\$ 235,864	\$ 39,944
Payroll Taxes	13,798	14,988	18,044	3,056
Retirement Benefits	11,013	11,270	13,543	2,273
Group Health	23,482	23,490	32,856	9,366
Uniforms, Safety Equip, Supplies	235	300	350	50
Training	1,284	2,000	1,500	(500)
Travel	1,117	4,000	4,000	-
Unemployment Taxes-Texas	1,008	1,008	173	(835)
City Attorney	124,896	130,000	180,000	50,000
Janitorial Supplies	5,195	4,500	4,500	-
Materials & Supplies	755	1,000	3,000	2,000
Postage	5,643	4,000	5,000	1,000
Office Supplies	1,319	3,000	2,000	(1,000)
Furniture & Equipment < \$2,500	2,808	2,000	4,000	2,000
Employee Candidate Testing	-	60	60	-
Codification Services	1,259	2,000	2,000	-
Advertising & Public Notices	15,536	15,000	15,000	-
Dues	9,594	10,200	8,790	(1,410)
Publications & Subscriptions	20	500	525	25
Insurance - Workmen's Comp	1,691	1,751	719	(1,032)
Contract Labor	18,254	29,400	57,000	27,600
Maintenance - Surfaces	-	3,500	3,675	175
Electricity	25,673	25,500	26,775	1,275
Gas - Natural	1,783	2,000	4,000	2,000
Gasoline, Oil	203	500	350	(150)
Maintenance - Bldg	10,197	23,000	23,000	-
Maintenance - Equipment	3,401	4,500	7,425	2,925
Waste Disposal	4,045	3,000	7,500	4,500
Water	2,698	2,000	2,000	-
Telephone & Communications	33,326	35,000	36,750	1,750
Rents - Equipment	12,581	16,000	16,800	800
Rents - Building	74,517	75,600	81,600	6,000
Storage Rental	877	2,000	4,000	2,000
Software Licensing & Maintenance Fees	(15)	-	-	-
Miscellaneous Expense	-	200	200	-
Public Relations	9	1,530	1,500	(30)
Election Expense	50,814	-	62,496	62,496
Employee Appreciation	38	10,500	5,924	(4,576)
Operating Total	\$ 645,548	\$ 661,217	\$ 872,919	\$ 211,702

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Capital				
Improvements	6,114	-	-	-
Software	4,231	3,192	-	(3,192)
Capital Total	\$ 10,345	\$ 3,192	\$ -	(3,192)
Expenditure Total	\$ 655,893	\$ 664,409	\$ 872,919	\$ 208,510
Percentage Increase				23.9 %

Operating Expenditures by Category
Total \$872,919



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 237,486	\$ 248,427	\$ 301,199	34.5 %
Personnel Services*	2,674	16,860	11,834	1.4 %
Supplies*	15,720	14,500	18,500	2.1 %
Advertising, Dues, and Public Notices*	25,150	25,700	24,315	2.8 %
Professional Fees	143,150	159,400	237,000	27.2 %
Contracted Expenses	52,073	2,000	64,496	7.4 %
Maintenance Expenses	169,286	192,600	213,875	24.5 %
Other Expenses*	9	1,730	1,700	0.2 %
Total	\$ 645,548	\$ 661,217	\$ 872,919	100.0 %



PUBLIC SERVICE

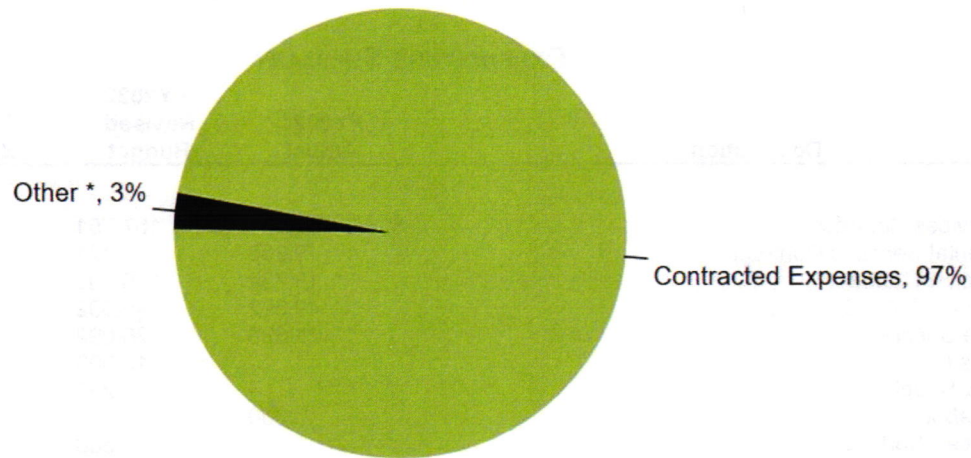
This department captures the costs for the Oz Glaze Senior Center and the various inter-local agreements the City has with the City of Paso, the County of El Paso and other agencies providing quality of life services. Most of the expenses are obligations to others and are therefore not controllable.

FY2023 costs for the Health Services and Environmental Services is pending new agreement.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Health Services Contract	\$ 167,751	\$ 167,751	167,751	\$ -
Environmental Services Contract	9,236	9,421	9,609	188
Animal Shelter Contract	18,732	20,000	25,000	5,000
Animal Control Field Services	49,392	49,392	49,392	-
Ambulance Service	123,620	126,092	176,698	50,606
Mass Transit	-	15,000	60,000	45,000
Materials & Supplies	-	250	250	-
Contract Labor	300	-	-	-
Maintenance - Surfaces	-	500	500	-
Electricity	3,446	3,600	3,500	(100)
Gas - Natural	1,012	1,060	1,500	440
Maintenance - Bldg	732	1,000	1,500	500
Maintenance - Equipment	-	250	500	250
Waste Disposal	936	978	1,300	322
Water	2,500	1,279	1,500	221
Telephone & Communications	2,143	2,100	2,600	500
Maintenance - Rockwalls and Fencing	-	500	500	-
Operating Total	\$ 379,800	\$ 399,173	\$ 502,100	\$ 102,927
Capital				
Capital Total	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 379,800	\$ 399,173	\$ 502,100	\$ 102,927
Percentage Increase				20.5 %

Operating Expenditures by Category Total \$502,100



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Supplies*	\$ -	\$ 250	\$ 250	- %
Professional Fees*	300	-	-	- %
Contracted Expenses	368,731	387,656	488,450	97.3 %
Maintenance Expenses*	10,769	11,267	13,400	2.7 %
Total	\$ 379,800	\$ 399,173	\$ 502,100	100.0 %



BUILDING SERVICES

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

The budget includes a request for a part-time administrative assistant for FY2023 to assist with training and new software implementation.

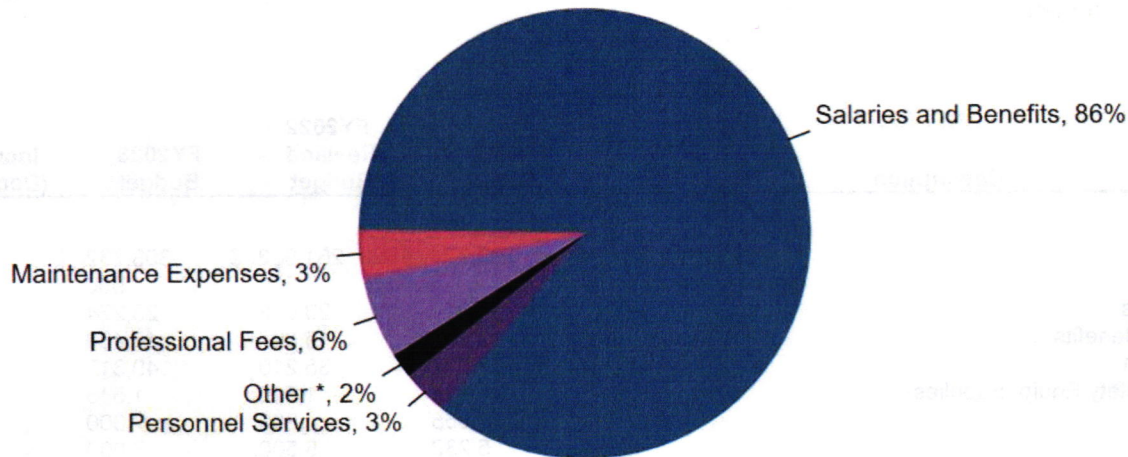
EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 230,771	\$ 261,963	\$ 303,732	\$ 41,769
Overtime	-	500	500	-
Payroll Taxes	15,611	20,078	23,274	3,196
Retirement Benefits	13,478	15,097	17,469	2,372
Group Health	29,077	35,210	49,312	14,102
Uniforms, Safety Equip, Supplies	834	1,500	1,545	45
Training	5,555	4,800	7,000	2,200
Travel	5,232	5,500	7,000	1,500
Unemployment Taxes-Texas	1,630	1,512	223	(1,289)
Materials & Supplies	6	1,000	1,100	100
Office Supplies	1,424	2,500	2,575	75
Furniture & Equipment < \$2,500	1,143	1,000	1,000	-
Employee Candidate Testing	119	125	125	-
Dues	812	1,100	1,200	100
Publications & Subscriptions	618	1,500	1,600	100
Insurance - Workmen's Comp	1,467	1,526	1,683	157
Contract Labor	4,350	73,663	27,000	(46,663)
Gasoline, Oil	1,104	2,200	3,000	800
Maintenance - Bldg	130	1,000	1,000	-
Maintenance - Equipment	-	250	250	-
Maintenance - Vehicles	1,090	2,500	2,500	-
Water	438	875	875	-
Telephone & Communications	2,601	2,600	2,860	260
Software Licensing & Maintenance Fees	-	21,237	5,000	(16,237)
Miscellaneous Expense	-	400	400	-
Public Relations	-	250	250	-
Employee Appreciation	74	100	100	-
Operating Total	\$ 317,564	\$ 459,986	\$ 462,573	\$ 2,587
Capital				
Vehicles - Community Development	\$ -	\$ 34,793	\$ -	\$ (34,793)
Capital Lease Interest - Building Services	3,914	3,683	4,222	539
Capital Lease Principal - Building Services	8,695	12,709	13,376	667
Capital Total	\$ 12,609	\$ 51,185	\$ 17,598	(33,587)
Expenditure Total	\$ 330,173	\$ 511,171	\$ 480,171	(31,000)

Percentage Increase

(6.5)%

Operating Expenditures by Category
Total \$462,573



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 292,034	\$ 335,886	\$ 396,193	85.6 %
Personnel Services	11,814	12,025	15,770	3.4 %
Supplies*	2,573	4,500	4,675	1.0 %
Advertising, Dues, and Public Notices*	1,430	2,600	2,800	0.6 %
Professional Fees	4,350	73,662	27,000	5.8 %
Maintenance Expenses	5,363	30,662	15,485	3.3 %
Other Expenses*	-	650	650	0.1 %
Total	\$ 317,564	\$ 459,985	\$ 462,573	100.0 %

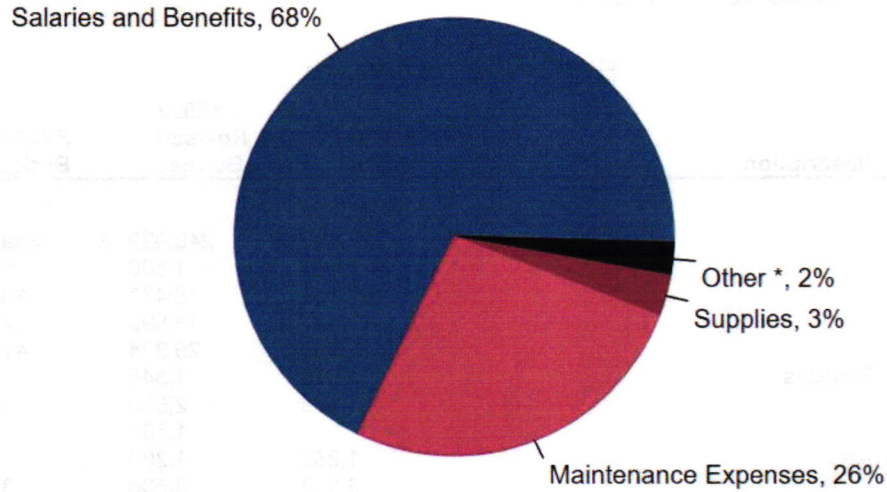
Streets is responsible for the maintenance of city roadways and facilities and oversees all public works projects. Employees consist of three Maintenance Crew Members, the Compliance Inspector and the Public Works Director. The proposed increase in the Maintenance - Equipment line item is to account for the ongoing issues with increased damage that is caused to city facilities such as street light posts.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 227,803	\$ 240,029	\$ 259,724	\$ 19,695
Overtime	606	1,500	1,500	-
Payroll Taxes	17,138	18,477	19,984	1,507
Retirement Benefits	13,437	13,893	14,999	1,106
Group Health	29,199	29,324	41,070	11,746
Uniforms, Safety Equip, Supplies	1,570	1,545	1,591	46
Training	1,686	2,500	2,575	75
Travel	-	1,500	1,545	45
Unemployment Taxes-Texas	1,260	1,260	191	(1,069)
Materials & Supplies	3,842	3,500	3,605	105
Street Signs	939	1,500	2,500	1,000
Office Supplies	227	700	721	21
Furniture & Equipment < \$2,500	4,589	8,700	8,961	261
Employee Candidate Testing	-	125	128	3
Dues	1,256	700	721	21
Publications & Subscriptions	-	100	103	3
Insurance - Workmen's Comp	12,793	13,987	14,810	823
Contract Labor	17,232	25,284	5,000	(20,284)
Maintenance - Surfaces	7,015	3,600	13,716	10,116
Electricity	63,741	60,000	61,800	1,800
Gasoline, Oil	9,786	4,100	4,223	123
Maintenance - Bldg	-	-	1,030	1,030
Maintenance - Equipment	7,683	4,000	35,000	31,000
Maintenance - Vehicles	2,845	5,000	5,150	150
Waste Disposal	3,859	4,000	2,369	(1,631)
Water	687	1,000	1,030	30
Telephone & Communications	3,326	4,000	4,120	120
Rents - Equipment	1,581	1,100	1,133	33
Storage Rental	1,958	1,717	2,400	683
Software Licensing & Maintenance Fees	-	2,200	412	(1,788)
Maintenance - Rockwalls and Fencing	-	3,500	3,605	105
Miscellaneous Expense	-	500	515	15
Employee Appreciation	-	-	150	150
Operating Total	\$ 436,058	\$ 459,341	\$ 516,381	\$ 57,040
Capital				
Improvements - Streets	\$ -	\$ 4,716	\$ -	\$ (4,716)
Equipment - Streets	3,472	43,265	-	(43,265)
Vehicles - Streets	-	34,793	-	(34,793)
Capital Lease Interest - Streets	7,857	6,652	7,190	538
Capital Lease Principal - Streets	16,093	24,728	27,395	2,667
Capital Total	\$ 27,422	\$ 114,154	\$ 34,585	(79,569)
Expenditure Total	\$ 463,480	\$ 573,495	\$ 550,966	(22,529)
Percentage Increase				(4.1)%

Operating Expenditures by Category

Total \$516,381



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 302,236	\$ 318,470	\$ 352,278	68.2 %
Personnel Services*	3,256	5,670	5,989	1.2 %
Supplies	9,597	14,400	15,787	3.1 %
Advertising, Dues, and Public Notices*	1,256	800	824	0.2 %
Professional Fees*	17,232	25,284	5,000	1.0 %
Maintenance Expenses	102,481	94,218	135,988	26.3 %
Other Expenses*	-	500	515	0.1 %
Total	\$ 436,058	\$ 459,342	\$ 516,381	100.0 %



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, (12) Patrol Officers, (2) Detectives, (1) Warrants and Bailiff Police Officer, (1) Community Resource Officer, (1) Training and Background Investigative Police Officer, (1) Police Recruit, (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. Recent audits of reported crime indicated an underreported number of crimes being classified. In addition, the population to officer ratio method of staffing a police department seems outdated. This year we used the relief factor formula which indicated we have a shortage of 4.31 Patrol Officers and two Detectives. Finally, we have established a collaborative effort with IDEA Schools in which they have agreed to pay for and sponsor a school resource officer for their Horizon Campus.

The request in this budget includes two additional sworn Patrol Officers and an additional Detective including the School Resource Officer.

EXPENDITURE SUMMARY

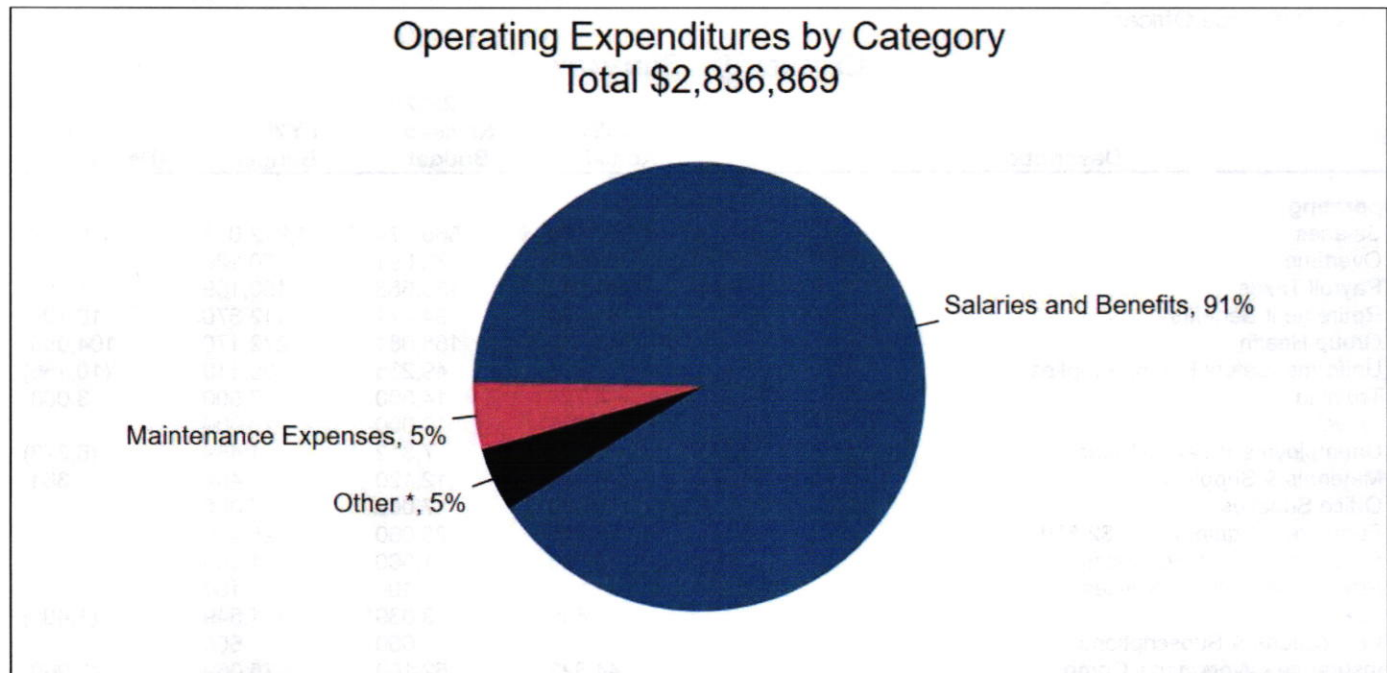
Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 1,306,198	\$ 1,565,974	\$ 1,912,077	\$ 346,103
Overtime	58,601	72,091	50,129	(21,962)
Payroll Taxes	101,049	125,656	150,109	24,453
Retirement Benefits	81,204	94,471	112,670	18,199
Group Health	149,234	168,081	272,170	104,089
Uniforms, Safety Equip, Supplies	37,833	49,266	39,110	(10,156)
Training	4,724	14,500	17,500	3,000
Travel	3,733	10,000	10,000	-
Unemployment Taxes-Texas	8,385	7,812	1,439	(6,373)
Materials & Supplies	4,005	12,120	12,484	364
Office Supplies	3,480	7,000	7,000	-
Furniture & Equipment < \$2,500	17,215	25,000	25,000	-
Employee Candidate Testing	2,386	1,500	1,500	-
Advertising & Public Notices	-	100	100	-
Dues	1,859	3,039	1,549	(1,490)
Publications & Subscriptions	-	600	600	-
Insurance - Workmen's Comp	44,623	52,100	75,069	22,969
Contract Labor	150	300	300	-
Gasoline, Oil	46,990	45,200	42,230	(2,970)
Maintenance - Bldg	6,546	3,000	3,000	-
Maintenance - Equipment	2,342	6,000	6,000	-
Maintenance - Vehicles	40,845	23,000	23,000	-
Water	2,902	2,316	2,316	-
Telephone & Communications	19,136	25,184	24,884	(300)
Rents - Equipment	-	1,000	1,000	-
Rents - NNO	-	2,000	2,000	-
Storage Rental	1,275	2,100	2,100	-
Software Licensing & Maintenance Fees	9,373	26,520	26,683	163
Miscellaneous Expense	451	100	100	-
Public Relations	558	2,500	2,500	-
Movies in the Park	-	4,500	4,500	-
National Night Out	316	1,500	1,500	-
Christmas Parade	-	1,300	1,650	350
HC Explorers	-	1,000	1,000	-
Crime Victims Expense	-	3,000	3,000	-
Employee Appreciation	176	400	600	200
Operating Total	\$ 1,955,589	\$ 2,360,230	\$ 2,836,869	\$ 476,639

PUBLIC SAFETY



Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Capital				
Improvements - Public Safety	\$ 7,786	\$ -	\$ -	-
Equipment - Public Safety	45,640	120,000	112,793	(7,207)
Vehicles - Public Safety	62,438	152,053	-	(152,053)
Capital Lease Interest - Public Safety	28,159	23,385	25,320	1,935
Capital Lease Principal - Public Safety	91,809	106,369	118,943	12,574
Capital Total	\$ 235,832	\$ 401,807	\$ 257,056	(144,751)
Expenditure Total	\$ 2,191,421	\$ 2,762,037	\$ 3,093,925	\$ 331,888

Percentage Increase 10.7 %



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 1,749,294	\$ 2,086,185	\$ 2,573,663	90.7 %
Personnel Services*	48,852	75,666	68,710	2.4 %
Supplies*	24,700	44,120	44,484	1.6 %
Advertising, Dues, and Public Notices*	1,859	3,739	2,249	0.1 %
Professional Fees*	150	3,300	3,300	0.1 %
Maintenance Expenses	129,409	136,320	133,213	4.7 %
Other Expenses*	1,325	10,900	11,250	0.4 %
Total	\$ 1,955,589	\$ 2,360,230	\$ 2,836,869	100.0 %



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.

Employees include the Municipal Court Judge, one 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 work schedules and attendance. The Juvenile Case Manager/Records Manager works with the Judge and handles juvenile offenders.

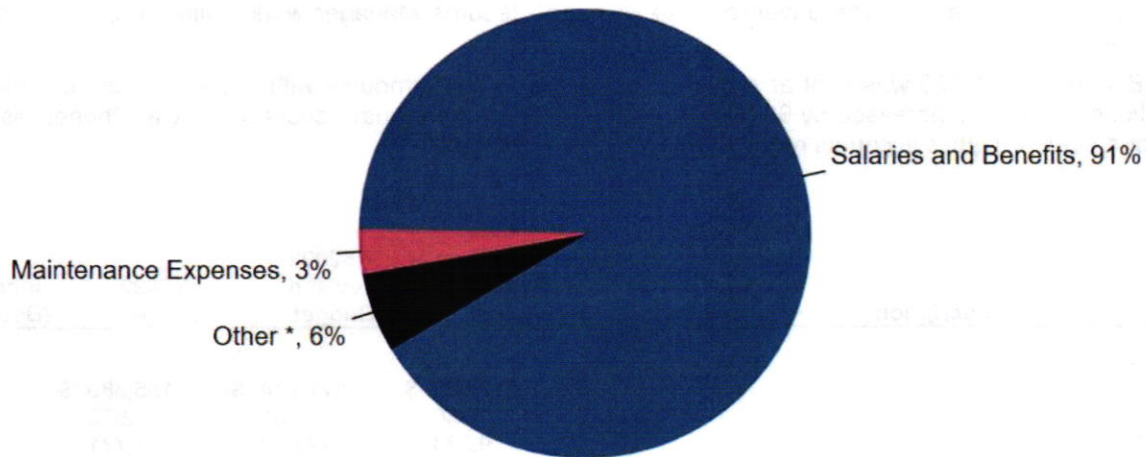
The Courts Budget for FY2023 was kept at similar to last year's budget amounts with one exception for Telephone & Communications which was increased by \$3,500.00 to \$6,000.00 for the monthly costs of Cellular Phones issued to all Municipal Court staff. All other accounts required minor or zero changes.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 117,565	\$ 172,274	\$ 155,380	\$ (16,894)
Payroll Taxes	11,186	16,761	15,682	(1,079)
Retirement Benefits	9,533	12,602	11,771	(831)
Group Health	25,223	35,158	41,070	5,912
Training	229	1,500	1,000	(500)
Travel	-	3,500	3,675	175
Unemployment Taxes-Texas	1,442	1,512	150	(1,362)
Judge	45,000	46,817	49,613	2,796
Visiting Judge - Contracted	2,740	3,000	3,000	-
Translator - Contracted	1,881	1,500	1,500	-
Materials & Supplies	60	500	525	25
Office Supplies	2,539	3,500	3,000	(500)
Furniture & Equipment < \$2,500	28	500	500	-
Employee Candidate Testing	179	119	100	(19)
Dues	112	448	112	(336)
Publications & Subscriptions	-	300	300	-
Insurance - Workmen's Comp	649	683	625	(58)
Maintenance - Equipment	-	500	500	-
Telephone & Communications	4,002	2,500	6,000	3,500
Software Licensing & Maintenance Fees	2,649	2,656	2,709	53
Bank Charges	2,679	3,000	3,150	150
Employee Appreciation	-	300	300	-
Operating Total	\$ 227,696	\$ 309,630	\$ 300,662	\$ (8,968)
Capital				
Capital Total	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 227,696	\$ 309,630	\$ 300,662	\$ (8,968)
Percentage Increase				(3.0)%

Operating Expenditures by Category

Total \$300,662



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 210,598	\$ 285,807	\$ 274,291	91.2 %
Personnel Services*	408	5,419	5,075	1.7 %
Supplies*	2,627	4,500	4,025	1.3 %
Advertising, Dues, and Public Notices*	112	748	412	0.1 %
Professional Fees*	4,621	4,500	4,500	1.5 %
Maintenance Expenses	6,651	5,656	9,209	3.1 %
Other Expenses*	2,679	3,000	3,150	1.0 %
Total	\$ 227,696	\$ 309,630	\$ 300,662	100.0 %

PARKS



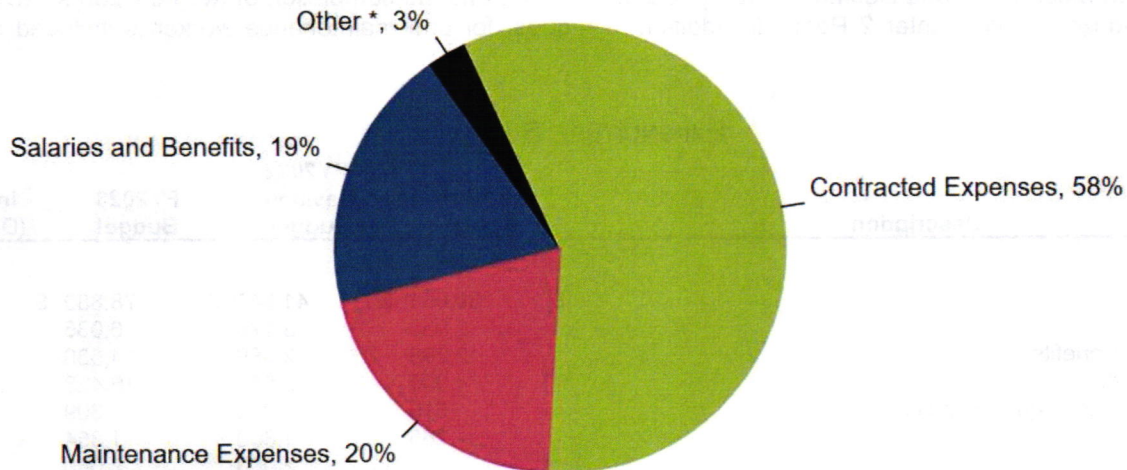
Parks oversees the Parks and Grounds Maintenance Contract and the parks reservations. This department has one employee, a Parks Manager who is supervised by the Public Works Director.

Increases to the amounts for electricity and water service are due to the reconstruction of three parks (Golden Eagle Park, Horizon Mesa Park, and Desmond "Corky" Corcoran Park) and the completion of two new parks, RDB Phase 13 Park and Horizon Town Center 2 Park. In addition, a request for one maintenance worker is included in the 2023 Budget.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 39,061	\$ 41,540	\$ 78,889	\$ 37,349
Payroll Taxes	2,988	3,178	6,035	2,857
Retirement Benefits	2,296	2,389	4,530	2,141
Group Health	4,900	5,886	16,428	10,542
Uniforms, Safety Equip, Supplies	519	300	309	9
Training	765	1,800	1,854	54
Travel	-	2,000	2,060	60
Unemployment Taxes-Texas	388	252	58	(194)
Park Maintenance - Contracted	206,338	325,000	325,000	-
Materials & Supplies	3,786	5,000	5,150	150
Office Supplies	205	500	515	15
Furniture & Equipment < \$2,500	227	4,500	4,635	135
Employee Candidate Testing	-	60	62	2
Insurance - Workmen's Comp	248	275	2,113	1,838
Contract Labor	850	1,500	1,545	45
Maintenance - Surfaces	1,806	8,000	8,240	240
Electricity	5,253	15,300	15,759	459
Gasoline, Oil	1,202	1,000	1,000	-
Maintenance - Equipment	6,042	11,000	11,000	-
Waste Disposal	1,880	1,800	1,854	54
Water	40,820	61,200	63,036	1,836
Telephone & Communications	446	599	600	1
Rents - Equipment	153	800	824	24
Software Licensing & Maintenance Fees	-	4,500	4,950	450
Maintenance - Rockwalls and Fencing	3,400	6,000	6,180	180
Operating Total	\$ 323,573	\$ 504,379	\$ 562,626	\$ 58,247
Capital				
Equipment - Parks	\$ 8,700	\$ 10,000	\$ -	\$ (10,000)
Construction-Contracted (Parks)	41,700	48,500	-	(48,500)
Capital Total	\$ 50,400	\$ 58,500	\$ -	(58,500)
Expenditure Total	\$ 373,973	\$ 562,879	\$ 562,626	\$ (253)

Operating Expenditures by Category Total \$562,626



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 49,881	\$ 53,520	\$ 108,053	19.2 %
Personnel Services*	1,284	4,159	4,285	0.8 %
Supplies*	4,218	10,000	10,300	1.8 %
Professional Fees*	850	1,500	1,545	0.3 %
Contracted Expenses	206,338	325,000	325,000	57.8 %
Maintenance Expenses	61,002	110,199	113,443	20.2 %
Total	\$ 323,573	\$ 504,378	\$ 562,626	100.0 %

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, Planner, and Planning Specialist.

The travel and training budgets are proposed to increase in order to accommodate the certification maintenance requirements for the Planning Director and Planner.

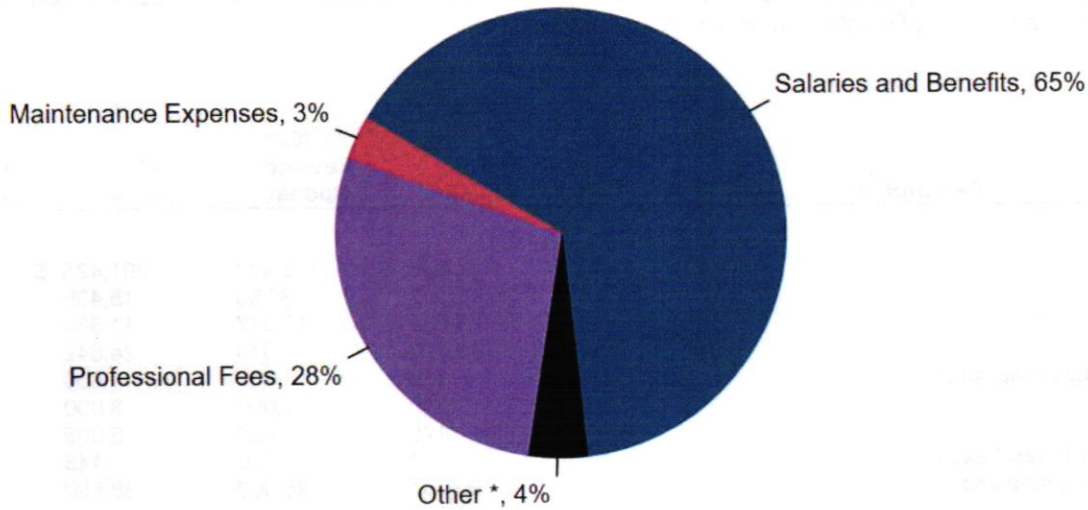
EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 164,038	\$ 179,872	\$ 201,425	\$ 21,553
Payroll Taxes	12,352	13,760	15,409	1,649
Retirement Benefits	9,637	10,347	11,566	1,219
Group Health	12,563	17,579	24,642	7,063
Uniforms, Safety Equip, Supplies	189	300	300	-
Training	1,510	2,000	3,000	1,000
Travel	178	4,000	5,000	1,000
Unemployment Taxes-Texas	842	756	148	(608)
City Engineer - Contracted	90,567	35,000	38,500	3,500
City Attorney	9,285	-	-	-
Materials & Supplies	341	500	520	20
Office Supplies	1,548	800	900	100
Furniture & Equipment < \$2,500	714	1,000	1,000	-
Employee Candidate Testing	-	60	60	-
Dues	779	1,200	1,400	200
Publications & Subscriptions	101	200	360	160
Insurance - Workmen's Comp	526	560	614	54
Contract Labor	68,188	80,000	71,500	(8,500)
Gasoline, Oil	125	1,000	1,500	500
Maintenance - Equipment	-	1,000	1,100	100
Telephone & Communications	1,425	2,500	2,550	50
Rents - Equipment	2,228	1,000	1,000	-
Software Licensing & Maintenance Fees	12,335	5,800	6,000	200
Miscellaneous Expense	-	200	250	50
Public Relations	63	1,500	1,500	-
Lobbying	-	-	2,000	2,000
Employee Appreciation	56	200	250	50
Operating Total	\$ 389,590	\$ 361,134	\$ 392,494	\$ 31,360
Capital				
Master Planning	\$ 5,966	-	-	-
Capital Total	\$ 5,966	-	-	-
Expenditure Total	\$ 395,556	\$ 361,134	\$ 392,494	\$ 31,360

Percentage Increase

8.0 %

Operating Expenditures by Category Total \$392,494



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 199,958	\$ 222,874	\$ 253,804	64.7 %
Personnel Services*	1,933	6,560	8,610	2.2 %
Supplies*	2,603	2,300	2,420	0.6 %
Advertising, Dues, and Public Notices*	880	1,400	1,760	0.4 %
Professional Fees	168,040	115,000	110,000	28.0 %
Maintenance Expenses	16,113	11,300	12,150	3.1 %
Other Expenses*	63	1,700	3,750	1.0 %
Total	\$ 389,590	\$ 361,134	\$ 392,494	100.0 %



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 Administrative Assistant, two Code Enforcement Officers, and one Code Enforcement/Vector Control Officer.

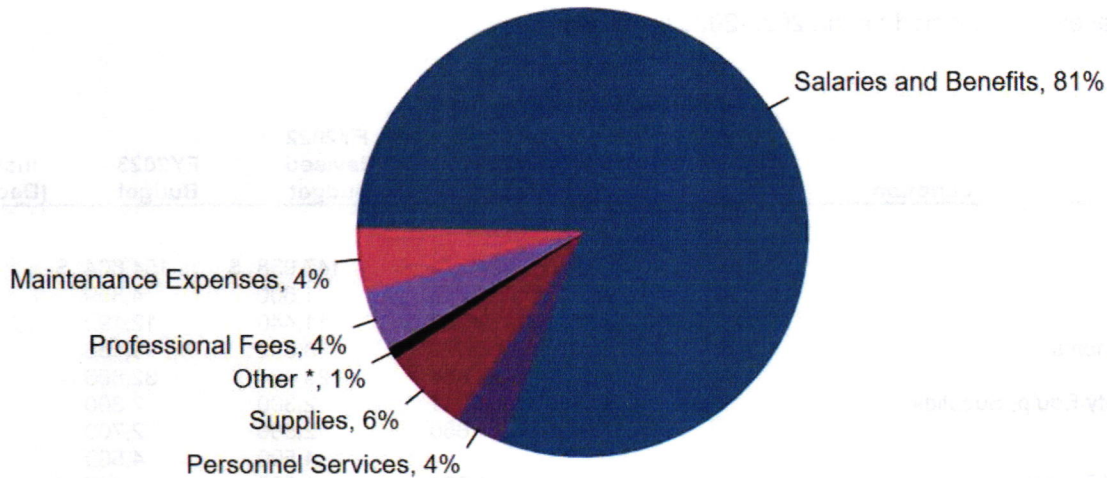
No major increases are expected for the 2022-2023 fiscal year.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 134,371	\$ 147,938	\$ 154,604	\$ 6,666
Overtime	1,716	1,600	4,859	3,259
Payroll Taxes	9,682	11,440	12,199	759
Retirement Benefits	8,070	8,602	9,156	554
Group Health	22,634	23,464	32,856	9,392
Uniforms, Safety Equip, Supplies	1,211	2,300	2,300	-
Training	650	2,500	2,700	200
Travel	-	4,500	4,500	-
Unemployment Taxes-Texas	1,024	1,008	117	(891)
Materials & Supplies	5,704	10,000	11,000	1,000
Office Supplies	395	2,500	2,700	200
Furniture & Equipment < \$2,500	3,576	2,500	2,500	-
Employee Candidate Testing	60	300	300	-
Dues	629	600	700	100
Publications & Subscriptions	-	300	300	-
Insurance - Workmen's Comp	775	860	893	33
Contract Labor	700	11,600	11,600	-
Gasoline, Oil	3,810	5,000	5,000	-
Maintenance - Equipment	-	1,000	1,000	-
Maintenance - Vehicles	1,193	2,500	2,500	-
Telephone & Communications	1,469	2,849	3,130	281
Miscellaneous Expense	-	300	300	-
Public Relations	-	1,000	1,000	-
Employee Appreciation	-	100	100	-
Operating Total	\$ 197,669	\$ 244,761	\$ 266,314	\$ 21,553
Capital				
Vehicles - Code Enforcement	\$ -	\$ 27,286	\$ -	(27,286)
Capital Lease Interest - Code Enforcement	2,843	2,719	3,127	408
Capital Lease Principal - Code Enforcement	8,358	11,570	13,617	2,047
Capital Total	\$ 11,201	\$ 41,575	\$ 16,744	(24,831)
Expenditure Total	\$ 208,870	\$ 286,336	\$ 283,058	(3,278)
Percentage Increase				(1.2)%

Operating Expenditures by Category

Total \$266,314



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 178,272	\$ 194,912	\$ 214,684	80.6 %
Personnel Services	1,921	9,700	9,900	3.7 %
Supplies	9,675	15,000	16,200	6.1 %
Advertising, Dues, and Public Notices*	629	900	1,000	0.4 %
Professional Fees	700	11,600	11,600	4.4 %
Maintenance Expenses	6,472	11,348	11,630	4.4 %
Other Expenses*	-	1,300	1,300	0.5 %
Total	\$ 197,669	\$ 244,760	\$ 266,314	100.0 %

STORM WATER



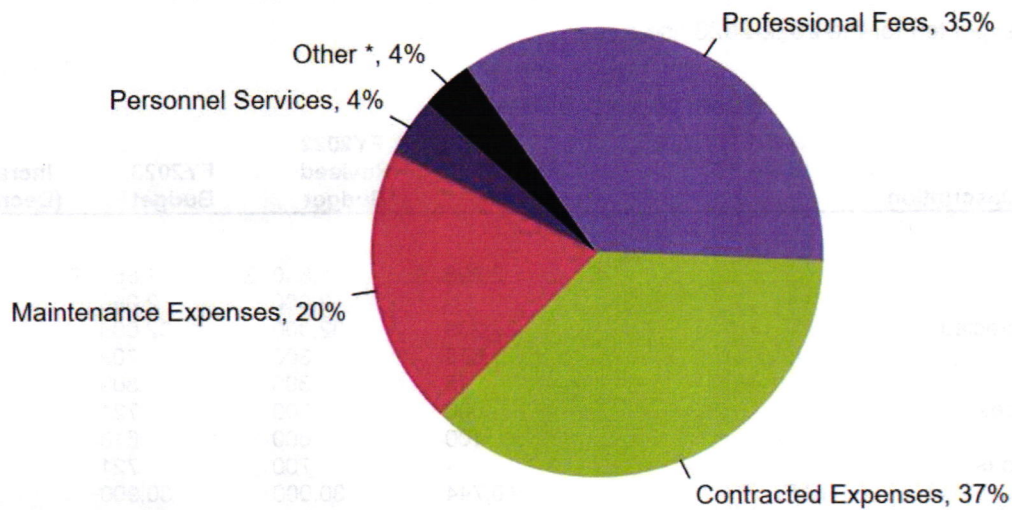
The Department is responsible for the inspections related to the Town of Horizon City's Stormwater and construction requirements. The Department administers and enforces the City's Texas Pollution Discharge Elimination System (TPDES) Municipal Separate Storm Sewer System (MS4) Permit. It also provides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

No major increases are expected for the 2022-2023 fiscal year.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Training	\$ 2,295	\$ 1,800	\$ 1,854	\$ 54
Travel	-	2,000	2,060	60
Pond Maintenance - Contracted	27,233	32,000	32,000	-
Materials & Supplies	1,613	300	309	9
Office Supplies	15	300	309	9
Advertising & Public Notices	660	700	721	21
Dues	100	600	618	18
Publications & Subscriptions	-	700	721	21
Contract Labor	40,744	30,000	30,900	900
Maintenance - Surfaces	3,480	6,000	6,180	180
Maintenance - Equipment	1,890	-	-	-
Rents - Equipment	-	2,900	2,987	87
Maintenance - Rockwalls and Fencing	1,830	8,000	8,240	240
Miscellaneous Expense	-	500	515	15
Operating Total	\$ 79,860	\$ 85,800	\$ 87,414	\$ 1,614
Capital				
Equipment - Storm Water Management	\$ -	\$ 8,500	\$ -	\$ (8,500)
Capital Total	\$ -	\$ 8,500	\$ -	\$ (8,500)
Expenditure Total	\$ 79,860	\$ 94,300	\$ 87,414	\$ (6,886)
Percentage Increase				(7.9)%

Operating Expenditures by Category Total \$87,414



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Personnel Services	\$ 2,295	\$ 3,800	\$ 3,914	4.5 %
Supplies*	1,628	600	618	0.7 %
Advertising, Dues, and Public Notices*	760	2,000	2,060	2.4 %
Professional Fees	40,744	30,000	30,900	35.3 %
Contracted Expenses	27,233	32,000	32,000	36.6 %
Maintenance Expenses	7,200	16,900	17,407	19.9 %
Other Expenses*	-	500	515	0.6 %
Total	\$ 79,860	\$ 85,800	\$ 87,414	100.0 %

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.

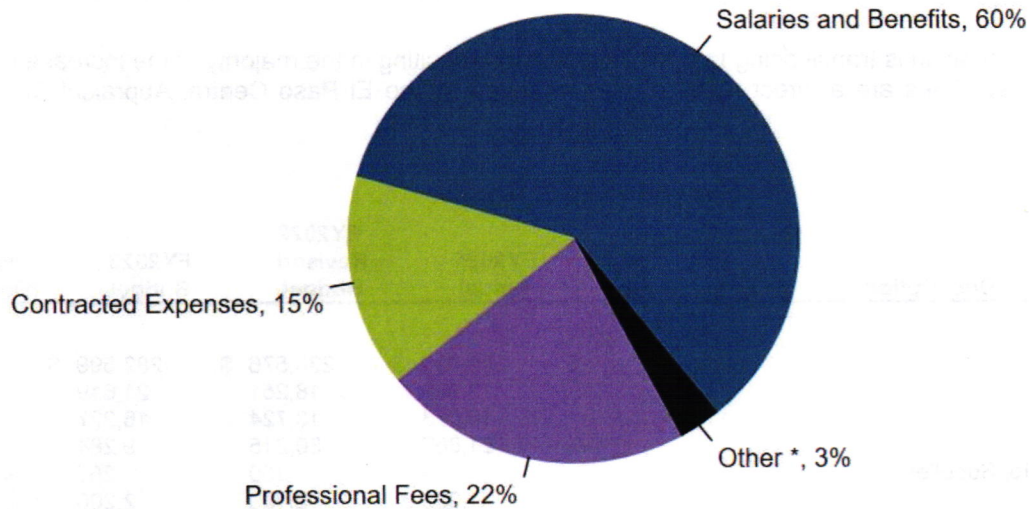
The Finance Director's position is transitioning to a full time position resulting in the majority of the increase in Salaries. Increase in the Appraisal Fees are a direct result of fees imposed by the El Paso Central Appraisal District on the taxing entities.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 185,080	\$ 238,576	\$ 282,599	\$ 44,023
Payroll Taxes	13,558	18,251	21,619	3,368
Retirement Benefits	10,873	13,724	16,227	2,503
Group Health	21,867	30,215	49,284	19,069
Uniforms, Safety Equip, Supplies	-	250	255	5
Training	1,029	2,100	2,200	100
Travel	-	1,500	1,500	-
Unemployment Taxes-Texas	1,260	1,512	206	(1,306)
Appraisal Fees	64,404	68,267	87,183	18,916
Materials & Supplies	955	500	500	-
Office Supplies	1,547	1,500	1,600	100
Furniture & Equipment < \$2,500	2,122	250	250	-
Employee Candidate Testing	60	60	-	(60)
Dues	350	600	719	119
Insurance - Property	43,774	48,916	55,054	6,138
Insurance - Workmen's Comp	550	743	862	119
Insurance - Liability	29,040	31,796	32,757	961
Insurance - Bond	995	1,020	995	(25)
Contract Labor	3,500	3,500	3,500	-
Audit Fees	33,316	36,800	45,000	8,200
Tax Collection Fees	6,202	6,351	6,600	249
Gasoline, Oil	105	200	200	-
Maintenance - Bldg	-	-	450	450
Maintenance - Equipment	-	1,100	1,100	-
Water	-	-	800	800
Telephone & Communications	2,408	2,400	2,700	300
Bank Charges	4,135	5,300	5,500	200
Miscellaneous Expense	25	100	100	-
Interest & Penalties	369	600	600	-
Employee Appreciation	42	100	100	-
Bad Debt Expense	-	100	100	-
Operating Total	\$ 427,566	\$ 516,331	\$ 620,560	\$ 104,229
Capital				
Transfers Out	\$ -	\$ 325,500	\$ 30,510	\$ (294,990)
Capital Total	\$ -	\$ 325,500	\$ 30,510	\$ (294,990)
Expenditure Total	\$ 427,566	\$ 841,831	\$ 651,070	\$ (190,761)
Percentage Increase				(29.3)%

Operating Expenditures by Category

Total \$620,560



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 233,188	\$ 303,021	\$ 370,797	59.8 %
Personnel Services*	1,131	4,010	4,055	0.7 %
Supplies*	4,624	2,250	2,350	0.4 %
Advertising, Dues, and Public Notices*	350	600	719	0.1 %
Professional Fees	110,625	122,032	137,306	22.1 %
Contracted Expenses	70,606	74,618	93,783	15.1 %
Maintenance Expenses*	2,513	3,700	5,250	0.8 %
Other Expenses*	4,529	6,100	6,300	1.0 %
Total	\$ 427,566	\$ 516,331	\$ 620,560	100.0 %



PUBLIC SAFETY DISPATCH

This Department handles emergency and non emergency calls for the Horizon City Police Department. Its 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 is staffed with one Communications Manager, three Shift Supervisors, and thirteen Telecommunicators.

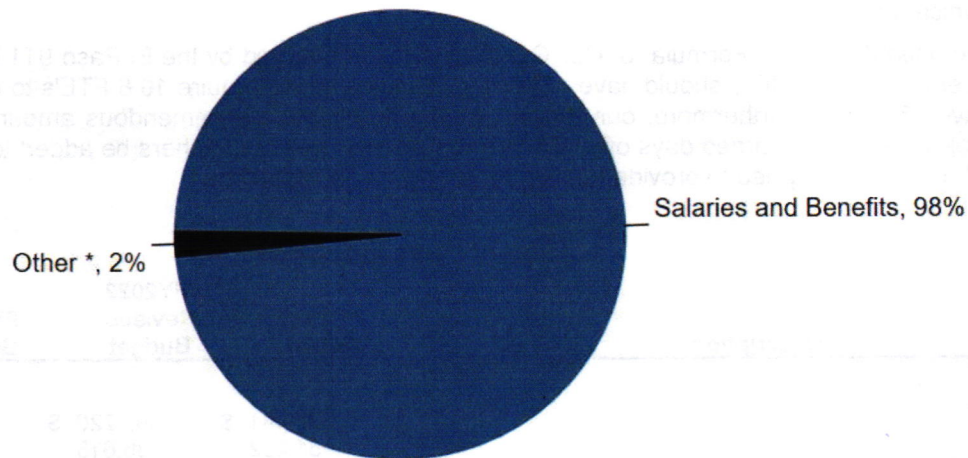
This year we used the Erlang Formula for Call Centers as recommended by the El Paso 911 District to give us a view of the number of staff our office should have. The results indicated we require 19.8 FTE's to operate at standard. We currently have 16 FTE's. Furthermore, our current staffing has caused a tremendous amount of call ins and has not allowed employees to take earned days off. We are requesting three dispatchers be added to our staffing table. ESD 1 and ESD 2 have each agreed to provide funding for an additional dispatcher.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 576,491	\$ 697,720	\$ 831,658	\$ 133,938
Overtime	51,232	36,613	50,384	13,771
Payroll Taxes	48,152	56,177	67,476	11,299
Retirement Benefits	37,290	42,240	50,647	8,407
Group Health	87,040	94,645	164,280	69,635
Uniforms, Safety Equip, Supplies	1,087	1,400	1,600	200
Training	-	1,400	1,450	50
Travel	1,531	2,470	3,062	592
Unemployment Taxes-Texas	4,284	4,284	646	(3,638)
Materials & Supplies	888	1,000	1,000	-
Office Supplies	1,224	1,800	1,800	-
Furniture & Equipment < \$2,500	3,059	3,300	3,300	-
Employee Candidate Testing	59	750	750	-
Dues	1,072	800	800	-
Insurance - Workmen's Comp	1,902	2,288	2,691	403
Gasoline, Oil	98	561	560	(1)
Maintenance - Equipment	-	200	200	-
Telephone & Communications	225	600	600	-
Software Licensing & Maintenance Fees	4,516	5,400	5,400	-
Miscellaneous Expense	9	100	100	-
Public Relations	492	-	200	200
Employee Appreciation	118	500	510	10
Operating Total	\$ 820,769	\$ 954,248	\$ 1,189,114	\$ 234,866
Capital				
Equipment - Public Safety	\$ -	\$ 84,418	\$ -	\$ (84,418)
Capital Total	\$ -	\$ 84,418	\$ -	\$ (84,418)
Expenditure Total	\$ 820,769	\$ 1,038,666	\$ 1,189,114	\$ 150,448
Percentage Increase				12.7 %

Operating Expenditures by Category

Total \$1,189,114



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 806,391	\$ 933,967	\$ 1,167,782	98.2 %
Personnel Services*	2,795	6,520	7,372	0.6 %
Supplies*	5,171	6,100	6,100	0.5 %
Advertising, Dues, and Public Notices*	1,072	800	800	0.1 %
Maintenance Expenses*	4,839	6,762	6,760	0.6 %
Other Expenses*	501	100	300	- %
Total	\$ 820,769	\$ 954,249	\$ 1,189,114	100.0 %

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.

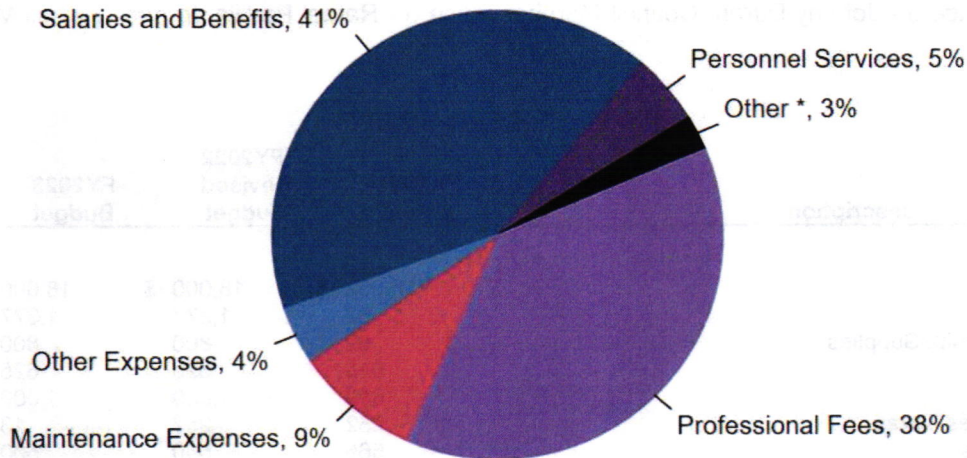
City Council consists of the following: City Mayor - Ruben Mendoza, Council Member Place 1 - Walter Miller, Council Member Place 2 - Scott Quiroz, Council Member Place 3 - Charlie Ortega, Council Member Place 4 - Andres Renteria, Council Member Place 5 - Johnny Duran, Council Member Place 6 - Rafael Padilla Jr. and Council Member Place 7 - Samantha Corral.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 18,069	\$ 18,000	\$ 18,000	\$ -
Payroll Taxes	1,382	1,377	1,377	-
Uniforms, Safety Equip, Supplies	52	800	800	-
Training	615	625	625	-
Travel	619	1,000	1,000	-
Unemployment Taxes-Texas	252	252	13	(239)
Materials & Supplies	565	500	500	-
Office Supplies	19	100	200	100
Furniture & Equipment < \$2,500	-	500	500	-
Insurance - Workmen's Comp	239	322	225	(97)
Telephone & Communications	3,878	4,182	4,266	84
Miscellaneous Expense	-	100	100	-
Public Relations	330	200	200	-
Lobbying	-	-	1,595	1,595
Council Member Stipends	15,750	18,000	18,000	-
Operating Total	\$ 41,770	\$ 45,958	\$ 47,401	\$ 1,443
Capital				
Capital Total	\$ -	\$ -	\$ -	-
Expenditure Total	\$ 41,770	\$ 45,958	\$ 47,401	\$ 1,443
Percentage Increase				3.0 %

Operating Expenditures by Category

Total \$47,401



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 19,942	\$ 19,951	\$ 19,615	41.4 %
Personnel Services	1,286	2,425	2,425	5.1 %
Supplies*	584	1,100	1,200	2.5 %
Professional Fees	15,750	18,000	18,000	38.0 %
Maintenance Expenses	3,878	4,182	4,266	9.0 %
Other Expenses	330	300	1,895	4.0 %
Total	\$ 41,770	\$ 45,958	\$ 47,401	100.0 %



INFORMATION TECHNOLOGY

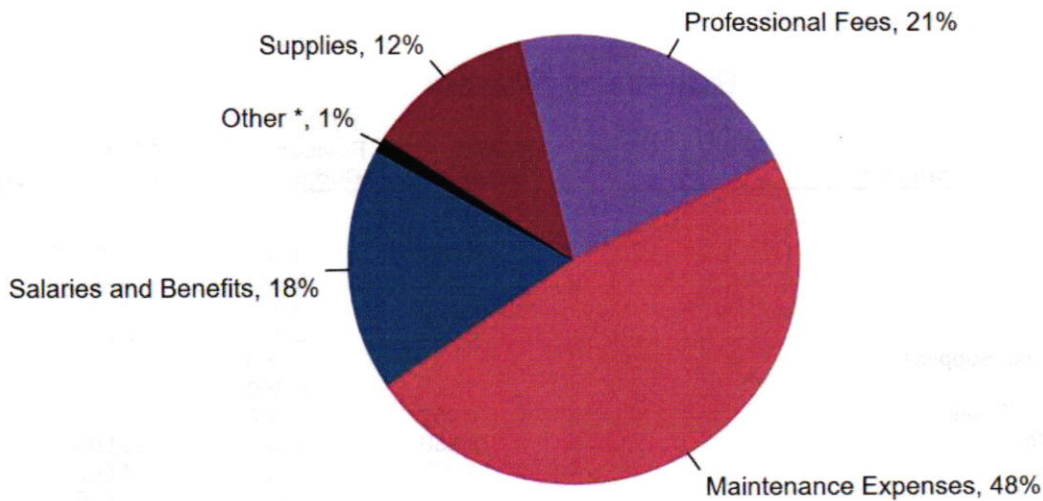
This department is responsible for the city's information systems' hardware and software. It oversees the security, network, and infrastructure of the city's systems. This department has one employee, an I.T. Specialist.

The amount for Network Support increased due to increases in costs for Microsoft licenses, support products and security software.

EXPENDITURE SUMMARY

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 65,442	\$ 68,283	\$ 71,737	\$ 3,454
Payroll Taxes	4,971	5,224	5,488	264
Retirement Benefits	3,846	3,928	4,119	191
Group Health	6,009	5,860	8,214	2,354
Uniforms, Safety Equip, Supplies	-	250	250	-
Training	-	6,860	4,995	(1,865)
Unemployment Taxes-Texas	252	252	52	(200)
Network Support - Contracted	78,250	78,000	93,000	15,000
Materials & Supplies	4,002	4,500	4,500	-
Office Supplies	242	500	500	-
Furniture & Equipment < \$2,500	14,064	44,640	56,495	11,855
Insurance - Workmen's Comp	198	213	219	6
Contract Labor	-	20,990	15,990	(5,000)
Gasoline, Oil	-	100	100	-
Maintenance - Equipment	-	1,000	1,500	500
Telephone & Communications	416	680	1,780	1,100
Software Licensing & Maintenance Fees	133,532	187,822	240,639	52,817
Miscellaneous Expense	-	300	300	-
Operating Total	\$ 311,224	\$ 429,402	\$ 509,878	\$ 80,476
Capital				
Capital Total	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 311,224	\$ 429,402	\$ 509,878	\$ 80,476
Percentage Increase				15.8 %

Operating Expenditures by Category
Total \$509,878



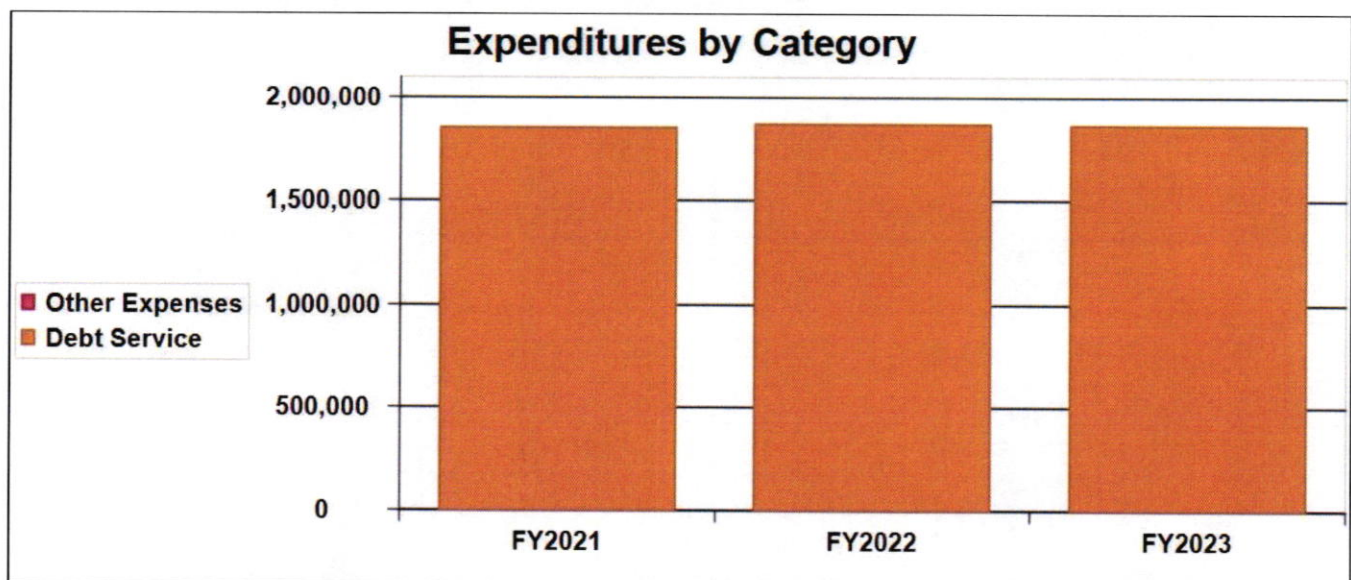
* Indicates items that make up less than 3% of the total.

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Percentage
Salaries and Benefits	\$ 80,718	\$ 83,760	\$ 89,829	17.6 %
Personnel Services*	-	7,110	5,245	1.0 %
Supplies	18,308	49,638	61,495	12.1 %
Professional Fees	78,250	98,990	108,990	21.4 %
Maintenance Expenses	133,948	189,602	244,019	47.9 %
Other Expenses*	-	300	300	0.1 %
Total	\$ 311,224	\$ 429,400	\$ 509,878	100.0 %

DEBT SERVICE FUND

The Debt Service Fund includes the expenditures necessary to meet the annual principal and interest payments on all outstanding debt. For FY2023, this will include service amounts for the \$750 thousand 2005 Bond Issue held by Bank of America, the \$15 million 2014 Certificates of Obligation (CO's) and the \$13 million 2019 Certificates of Obligation.

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Current Year Taxes	\$ 1,740,179	\$ 1,867,474	\$ 1,865,294	\$ (2,180)	
Delinquent Taxes	4,041	-	-	-	
Interest Income	8,864	-	-	-	
Revenues Total	\$ 1,753,084	\$ 1,867,474	\$ 1,865,294	\$ (2,180)	(0.1)%
Expenditures					
Operating					
Bank Charges	120	120	120	-	
Operating Total	\$ 120	\$ 120	\$ 120	\$ -	- %
Capital					
Bond Interest	15,762	14,417	12,837	(1,580)	
Bond Principal	35,000	40,000	40,000	-	
2014 Certificates of Obligation - Principal	505,000	525,000	545,000	20,000	
2014 Certificates of Obligation - Interest	503,463	483,263	462,263	(21,000)	
2019 Certificates of Obligation - Principal	300,000	320,000	330,000	10,000	
2019 Certificates of Obligation - Interest	490,900	481,900	472,300	(9,600)	
Bond Insurance Premium	2,224	2,224	2,224	-	
Agent Fee	550	550	550	-	
Capital Total	\$ 1,852,899	\$ 1,867,354	\$ 1,865,174	\$ (2,180)	0.1 %
Expenditures Total	\$ 1,853,019	\$ 1,867,474	\$ 1,865,294	\$ (2,180)	(0.1)%
Excess Expenditures	\$ (99,935)	\$ -	\$ -	\$ -	- %
Taxable Values	\$ 934,626,491	\$ 1,021,794,945	\$ 1,144,323,593	\$ 122,528,648	12.0 %
Debt Service Rate	\$ 0.199088	\$ 0.175553	\$ 0.153059	\$ (0.022494)	(12.8)%

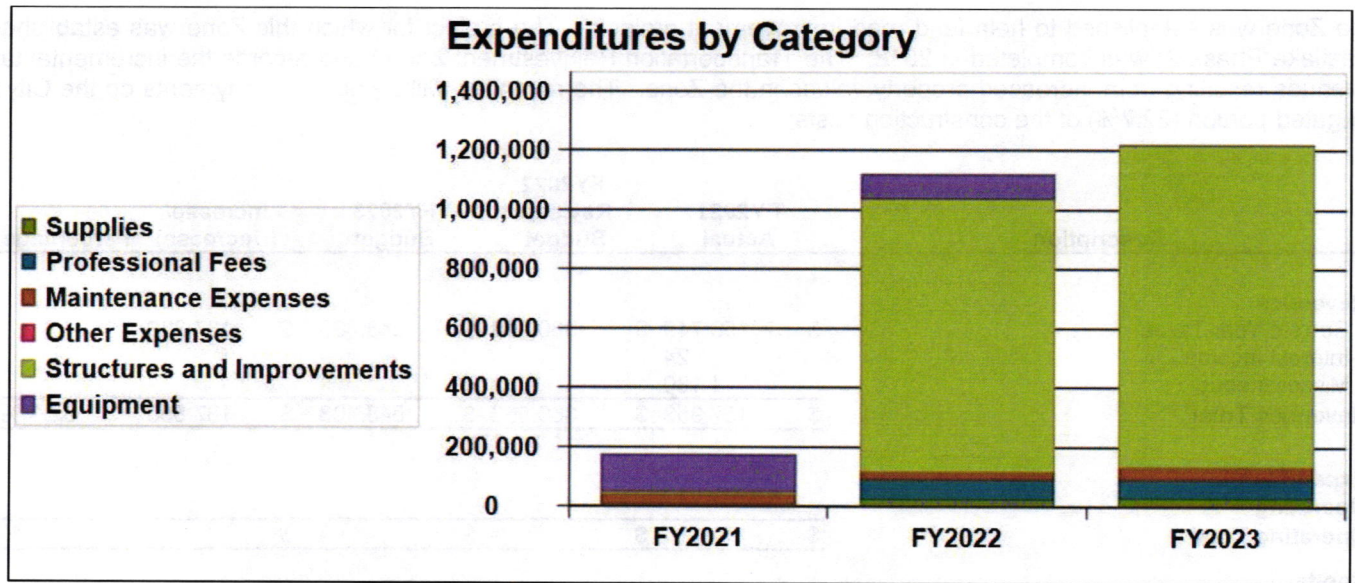


STREET MAINTENANCE FUND



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.

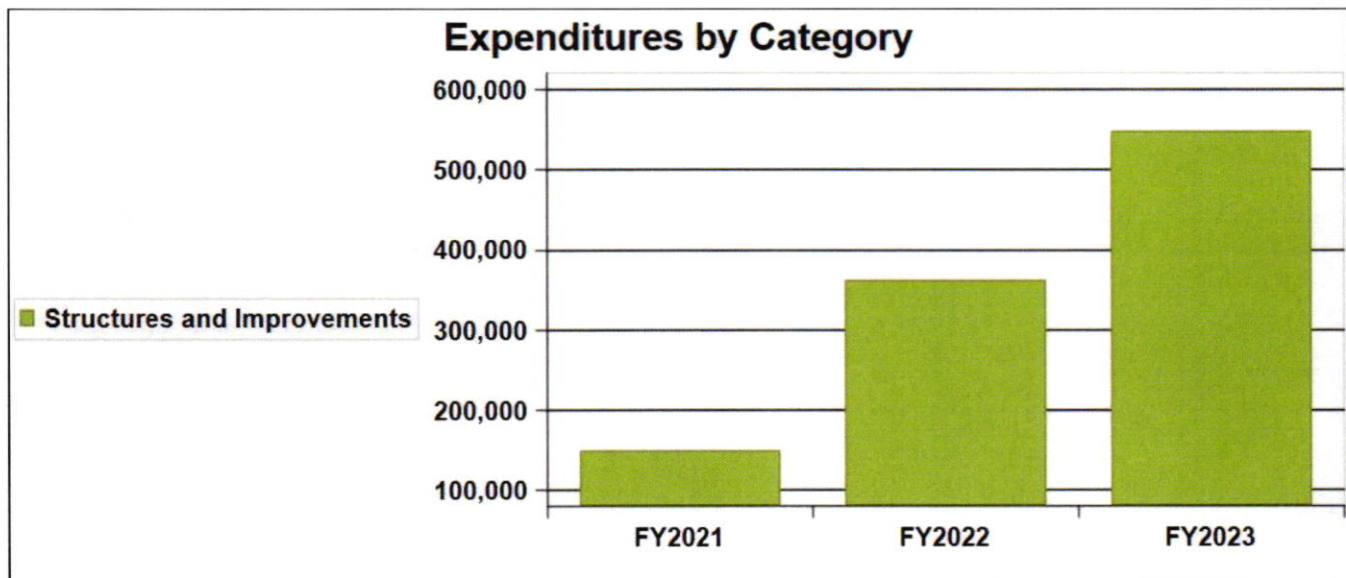
Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Street Fund Taxes	\$ 562,561	\$ 579,334	\$ 635,286	\$ 55,952	
Interest Income	913	-	-	-	
Prior Year Fund Surplus	-	540,666	584,224	43,558	
Revenues Total	\$ 563,474	\$ 1,120,000	\$ 1,219,510	\$ 99,510	8.9 %
Expenditures					
Operating					
City Engineer - Contracted	-	45,000	46,350	1,350	
Street Signs	8,827	15,000	15,450	450	
Street Lights	-	12,000	12,360	360	
Contract Labor	-	20,000	20,600	600	
Maintenance - Surfaces	32,126	18,000	18,540	540	
Maintenance - Equipment	2,207	3,000	16,000	13,000	
Rents - Equipment	-	5,000	5,150	150	
Miscellaneous Expense	-	2,000	2,060	60	
Operating Total	\$ 43,160	\$ 120,000	\$ 136,510	\$ 16,510	13.8 %
Capital					
Equipment	121,134	80,000	-	(80,000)	(100.0)
Engineer- Construction Development and Supervision	5,348	100,000	103,000	3,000	
Engineer - Construction Management	2,320	-	100,000	100,000	
Construction-Contracted	-	750,000	800,000	50,000	
Capital Projects - Project Management	1,517	70,000	80,000	10,000	
Capital Total	\$ 130,319	\$ 1,000,000	\$ 1,083,000	\$ 83,000	8.3 %
Expenditures Total	\$ 173,479	\$ 1,120,000	\$ 1,219,510	\$ 99,510	8.9 %
Excess Revenue	\$ 389,995	\$ -	\$ -	\$ -	- %



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	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Current Year Taxes	\$ 156,749	\$ 360,553	\$ 548,403	\$ 187,850	
Interest Income	24	-	-	-	
Miscellaneous	1,180	-	-	-	
Revenues Total	\$ 157,953	\$ 360,553	\$ 548,403	\$ 187,850	52.1 %
Expenditures					
Operating					
Operating Total	\$ -	\$ -	\$ -	\$ -	- %
Capital					
Transportation Reinvestment Zone - Interest	149,326	360,553	548,403	187,850	
Capital Total	149,326	360,553	548,403	187,850	52.1 %
Expenditures Total	\$ 149,326	\$ 360,553	\$ 548,403	\$ 187,850	52.1 %
Excess Revenue	\$ 8,627	\$ -	\$ -	\$ -	- %

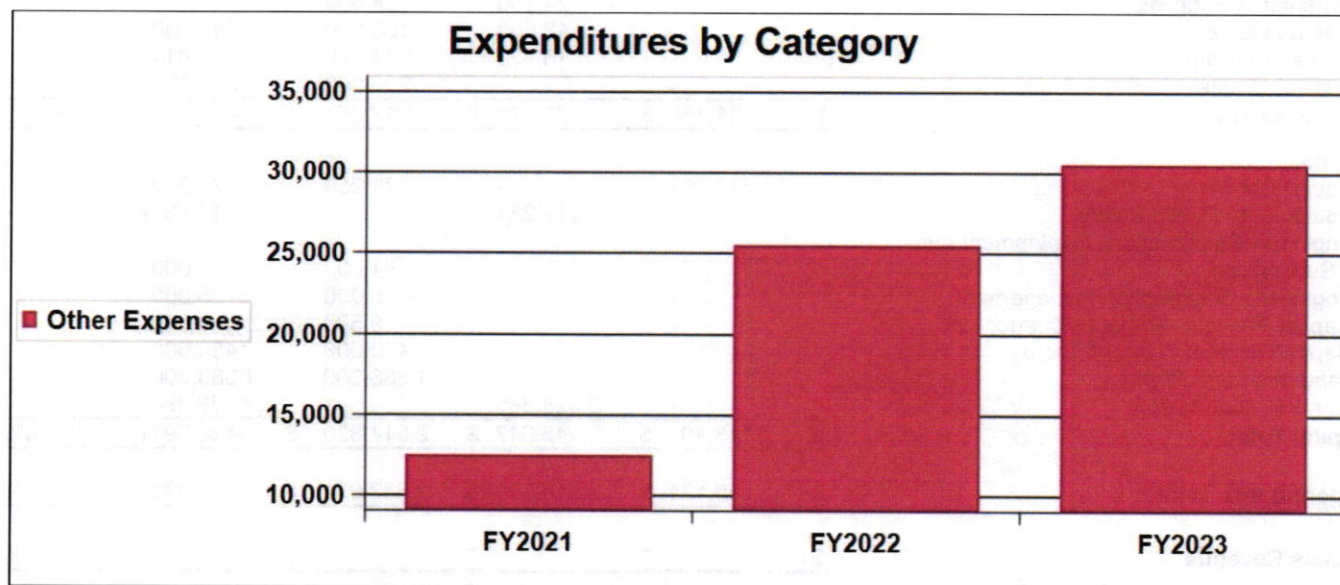


SPECIAL EVENTS FUND



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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Interest Income	\$ 4	\$ -	\$ -	-	
Transfers from Other Funds	-	25,500	30,510	5,010	
Revenues Total	\$ 4	\$ 25,500	\$ 30,510	\$ 5,010	19.6 %
Expenditures					
Operating					
Special Events	12,500	25,500	30,510	5,010	
Operating Total	\$ 12,500	\$ 25,500	\$ 30,510	\$ 5,010	19.6 %
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	- %
Expenditures Total	\$ 12,500	\$ 25,500	\$ 30,510	\$ 5,010	19.6 %
Excess Expenditures	\$ (12,496)	\$ -	\$ -	\$ -	- %

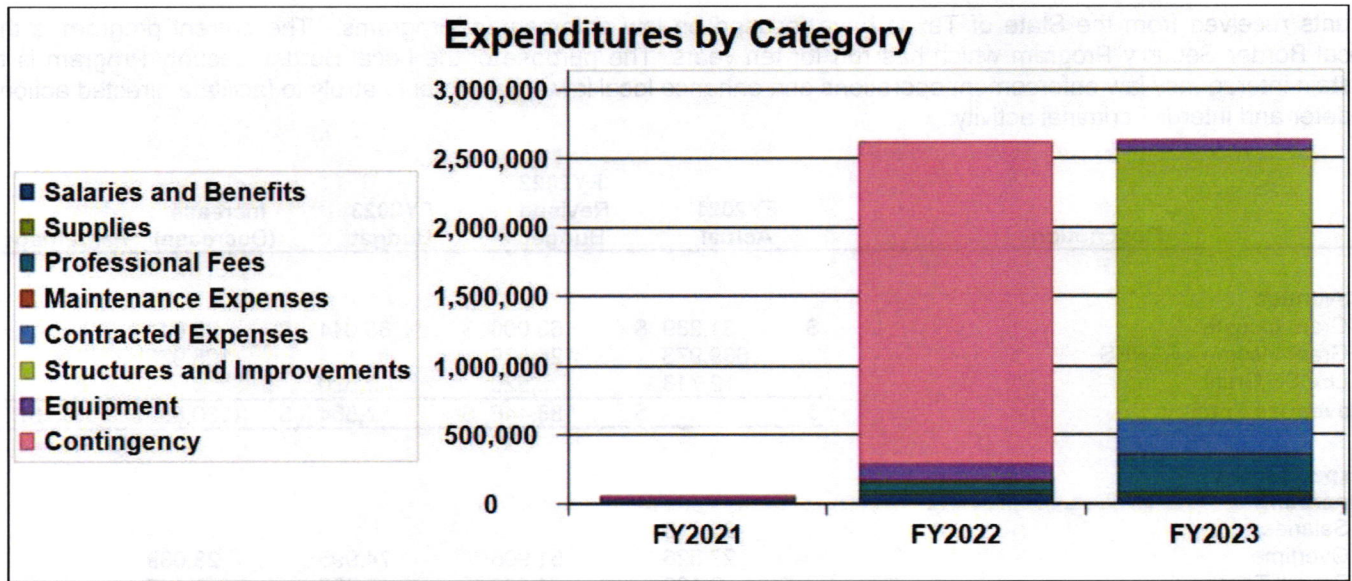


FEDERAL GRANTS FUND



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	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Grant Income	\$ 31,730	\$ 68,001	\$ 59,113	\$ (8,888)	
Grant Income - American Rescue Plan	-	2,433,506	2,433,506	-	
Receipts from Forfeitures	18,401	-	-	-	
Prior Year Fund Surplus	-	117,231	139,452	22,221	
Revenues Total	\$ 50,131	\$ 2,618,738	\$ 2,632,071	\$ 13,333	0.5 %
Expenditures					
Operating					
Overtime	27,937	58,828	52,141	(6,687)	
Payroll Taxes	2,137	5,202	3,989	(1,213)	
Retirement Benefits	1,656	3,971	2,983	(988)	
City Engineer - Contracted	-	-	60,000	60,000	
City Attorney	-	19,200	19,300	100	
Materials & Supplies	-	24,000	24,000	-	
Contract Labor	-	48,000	190,000	142,000	
Rents - Building	-	13,920	14,838	918	
Special Grants	-	-	250,000	250,000	
Operating Total	\$ 31,730	\$ 173,121	\$ 617,251	\$ 444,130	256.5 %
Capital					
Equipment	18,401	-	71,250	71,250	
Equipment - Public Safety	-	117,231	-	(117,231)	
Engineer- Construction Development and Supervision	-	-	91,000	91,000	
Engineer - Construction Management	-	-	5,000	5,000	
Capital Projects - Project Management	-	-	9,570	9,570	
Capital Projects - Other Expenses	-	-	450,000	450,000	
Land and Land Rights	-	-	1,388,000	1,388,000	
General Contingency	-	2,328,386	-	(2,328,386)	
Capital Total	\$ 18,401	\$ 2,445,617	\$ 2,014,820	\$ (430,797)	(17.6)%
Expenditures Total	\$ 50,131	\$ 2,618,738	\$ 2,632,071	\$ 13,333	0.5 %
Excess Revenue	\$ -	\$ -	\$ -	\$ -	- %



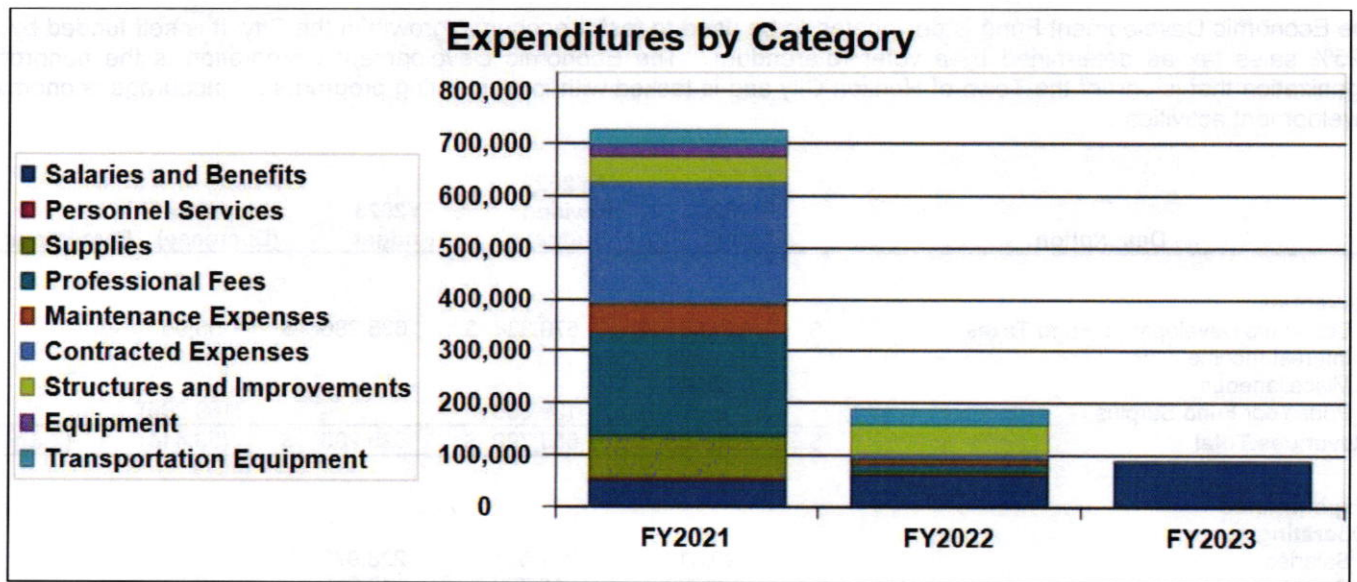
STATE OF TEXAS GRANTS FUND



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	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Grant Income	\$ 31,239	\$ 60,000	\$ 85,044	\$ 25,044	
Grant Income - CARES	689,973	125,926	-	(125,926)	
LEOSE Grant	2,713	2,520	2,520	-	
Revenues Total	\$ -	\$ 188,446	\$ 87,564	\$ (100,882)	(53.5)%
Expenditures					
Operating					
Salaries	20,718	-	-	-	
Overtime	27,526	51,906	74,995	23,089	
Payroll Taxes	2,106	4,590	5,737	1,147	
Retirement Benefits	1,608	3,504	4,312	808	
Uniforms, Safety Equip, Supplies	1,866	-	-	-	
Training	1,641	2,520	2,520	-	
City Attorney	8,420	2,400	-	(2,400)	
Materials & Supplies	57,832	6,000	-	(6,000)	
Office Supplies	350	-	-	-	
Furniture & Equipment < \$2,500	23,437	-	-	-	
Contract Labor	189,172	13,000	-	(13,000)	
Maintenance - Bldg	4,732	-	-	-	
Maintenance - Vehicles	700	37	-	(37)	
Rents - Equipment	6,200	-	-	-	
Rents - Building	37,870	7,410	-	(7,410)	
Vehicle Lease	8,194	1,595	-	(1,595)	
Special Grants	235,388	8,828	-	(8,828)	
Operating Total	\$ 627,760	\$ 101,790	\$ 87,564	\$ (14,226)	(14.0)%
Capital					
Improvements	48,344	56,656	-	(56,656)	
Equipment - Public Safety	17,028	-	-	-	
Vehicles	26,935	-	-	-	
Vehicles - Streets	-	30,000	-	(30,000)	
Computers and Related Equipment - Info Tech	3,636	-	-	-	
Capital Total	\$ 95,943	\$ 86,656	\$ -	\$ (86,656)	(100.0)%
Expenditures Total	\$ 723,703	\$ 188,446	\$ 87,564	\$ (100,882)	(53.5)%
Excess Revenue	\$ 222	\$ -	\$ -	\$ -	- %

STATE OF TEXAS GRANTS FUND



ECONOMIC DEVELOPMENT FUND

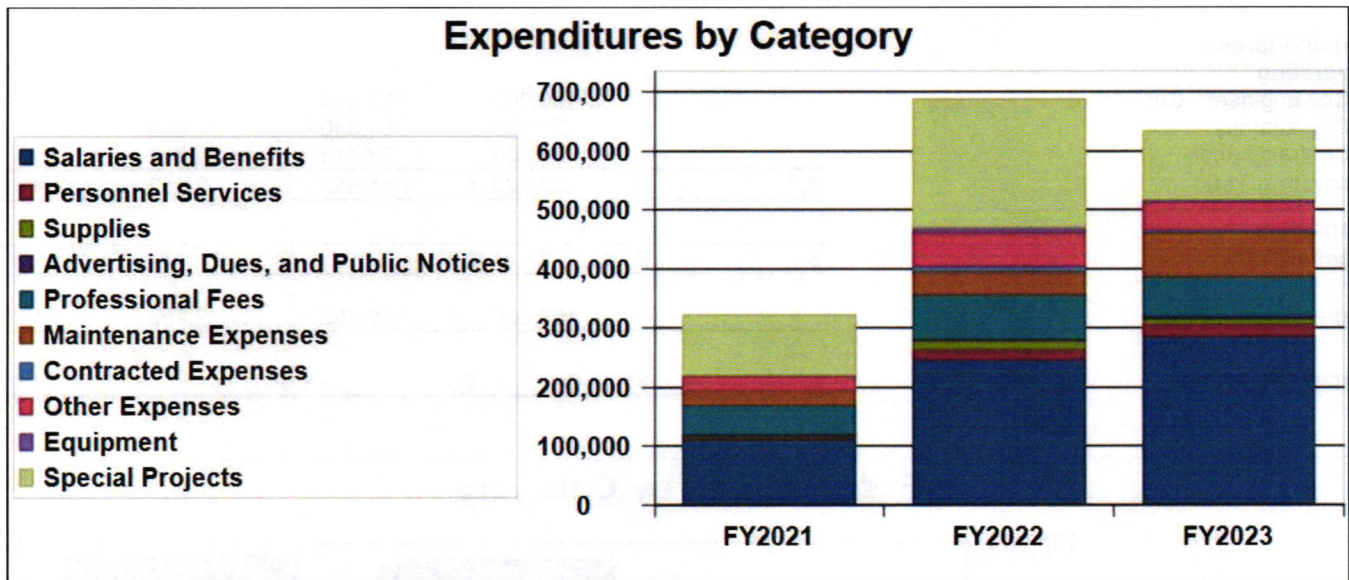


The Economic Development Fund is designated to be used to foster economic growth in the City. It is self-funded by a 0.25% sales tax as determined by a voter referendum. The Economic Development Corporation is the nonprofit organization that is part of the Town of Horizon City and is tasked with implementing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

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Economic Development Fund Taxes	\$ 562,561	\$ 579,334	\$ 635,286	\$ 55,952	
Interest Income	1,023	-	-	-	
Miscellaneous	2,501	-	-	-	
Prior Year Fund Surplus	-	109,366	-	(109,366)	
Revenues Total	\$ 566,085	\$ 688,700	\$ 635,286	\$ (53,414)	(7.8)%
Expenditures					
Operating					
Salaries	90,611	201,611	228,972	27,361	
Payroll Taxes	6,772	15,726	17,975	2,249	
Retirement Benefits	5,285	11,913	13,492	1,579	
Group Health	8,818	16,473	24,642	8,169	
Training	2,364	3,403	8,156	4,753	
Travel	1,125	14,062	14,063	1	
Unemployment Taxes-Texas	84	56	84	28	
Appraisal Fees	-	5,000	1,800	(3,200)	
City Attorney	7,290	16,690	17,191	501	
Janitorial Supplies	6	1,071	1,071	-	
Materials & Supplies	190	1,326	1,326	-	
Postage	58	204	204	-	
Office Supplies	747	2,000	2,000	-	
Furniture & Equipment < \$2,500	982	10,000	3,000	(7,000)	
Dues	2,577	2,450	3,564	1,114	
Publications & Subscriptions	45	264	264	-	
Insurance - Workmen's Comp	377	481	717	236	
Contract Labor	41,734	59,336	50,500	(8,836)	
Electricity	485	600	1,800	1,200	
Gas - Natural	400	700	2,100	1,400	
Gasoline, Oil	252	5,800	5,400	(400)	
Maintenance - Bldg	905	2,550	2,550	-	
Maintenance - Equipment	349	561	561	-	
Water	-	-	561	561	
Telephone & Communications	3,771	7,179	7,779	600	
Rents - Building	14,403	14,803	49,200	34,397	
Storage Rental	3,990	2,000	-	(2,000)	
Software Licensing & Maintenance Fees	2,455	3,577	4,500	923	
Miscellaneous Expense	356	800	800	-	
Public Relations	21,860	52,254	43,350	(8,904)	
Investor Relations	-	3,060	3,121	61	
Interest & Penalties	94	-	-	-	
Employee Appreciation	-	150	150	-	
Other Contracted Services	-	5,000	3,600	(1,400)	
Operating Total	\$ 218,385	\$ 461,100	\$ 514,493	\$ 53,393	11.6 %

ECONOMIC DEVELOPMENT FUND

Description	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Capital					
Equipment	-	10,000	-	(10,000)	
Computers and Related Equipment	2,900	-	2,700	2,700	
Projects - EDC	100,070	217,600	118,093	(99,507)	
Capital Total	\$ 102,970	\$ 227,600	\$ 120,793	\$ (106,807)	(46.9)%
Expenditures Total	\$ 321,355	\$ 688,700	\$ 635,286	\$ (53,414)	(7.8)%
Excess Revenue	\$ 244,730	\$ -	\$ -	\$ -	- %

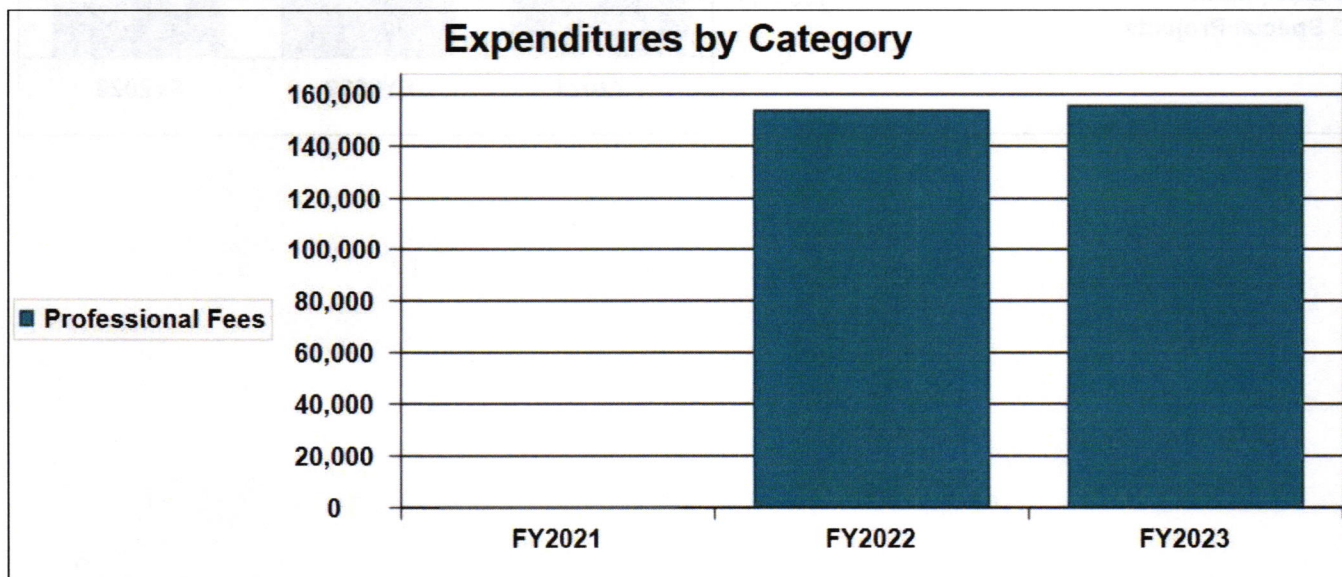


TAX INCREMENT REINVESTMENT ZONE FUND



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	FY2021 Actual	FY2022 Revised Budget	FY2023 Budget	Increase/ (Decrease)	Percentage
Revenues					
Current Year Taxes	\$ -	\$ 4,034	\$ 7,543	\$ 3,509	
Proceeds from Loan	-	149,766	48,409	(101,357)	
Prior Year Fund Surplus	-	-	100,000	100,000	
Revenues Total	\$ -	\$ 153,800	\$ 155,952	\$ 2,152	1.4 %
Expenditures					
Operating					
City Engineer - Contracted	-	100,000	100,000	-	
City Attorney	-	21,000	21,840	840	
Contract Labor	-	32,800	34,112	1,312	
Operating Total	\$ -	\$ 153,800	\$ 155,952	\$ 2,152	1.4 %
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	- %
Expenditures Total	-	153,800	155,952	2,152	1.4 %
Excess Revenue	\$ -	\$ -	\$ -	\$ -	- %



CAPITAL IMPROVEMENT PROGRAM

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 2023-2025. Approval of the updated Plan occurred on September 13, 2022.

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 2023-2025 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 2022-2024 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 CIP projects in this Annual 2023-2025 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. and 2019 C.O. projects listed in this Annual 2023-2025 CIP are completed in a timely manner; and

WHEREAS, the City Council desires to ensure that the 2018 CIP, including 2019 C.O. and Municipal Facility Phase 1 and 2 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. and 2019 C.O. project listings during the implementation of the Annual 2023-2025 CIP; and

WHEREAS, the City Council desires to ensure that a 3-year plan in the Annual 2023-2025 CIP includes future projects to be developed as funds become available.

Horizon City Resolution
CIP Program 2023- 2025

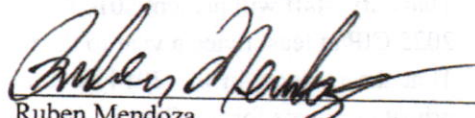
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
TOWN OF HORIZON CITY, TEXAS:**

1. That the City Council has held public hearing on a proposed three-year 2023-2025 Capital Improvement Program (CIP) on September 13, 2022, 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 2023-2025 as proposed in Attachment A, which is attached hereto.
2. That City staff will present 2014 C.O. and 2018 CIP 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. and 2019 C.O. program 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.

PASSED AND ADOPTED this th13 day of September 2022.

THE TOWN OF HORIZON CITY

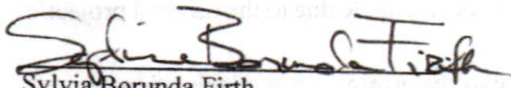

Ruben Mendoza
Mayor

ATTEST:



Elvia Schuller
City Clerk

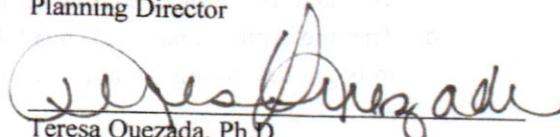


APPROVED AS TO FORM:


Sylvia Borunda Firth
Assistant City Attorney

APPROVED AS TO CONTENT:


for Michelle Padilla, AICP
Planning Director


Teresa Quezada, Ph.D.
CIP Manager

ATTACHMENT A

MASTER CAPITAL IMPROVEMENT PROGRAM FY 2023 to FY 2025

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	FY2023	FY2024	FY2025	Future Years	Funding Source(s)
Drainage Improvements & Land						
N. Darrington Recon.-ROW Acquisition	\$ 950,000	\$ 950,000	\$ -	\$ -	-	ARPA
Drainage Improvements	950,000	350,000	600,000	-	-	ARPA
Carson Drainage Improvement	-	-	-	-	-	2014 CO's
Miscellaneous Drainage Improvements	1,000,000	1,000,000	-	-	-	2014 CO's
Upgrades to Storm Water Ponds and Rock Wall Constr	83,998	83,998	-	-	-	2014 CO's
Rodman Drainage	-	-	-	-	-	2014 CO's
Master Drainage Study	-	-	-	-	-	TBD
Drainage Improvements Downstream of Golf Course	-	-	-	-	-	TBD
Total	\$ 2,983,998	\$ 2,383,998	\$ 600,000	\$ -	-	
Economic Development						
Transit Plaza at TOD	3,200,000	384,000	2,816,000	-	-	TIRZ & other sources
Total	\$ 3,200,000	\$ 384,000	\$ 2,816,000	\$ -	-	
Non-Capitalized Expenditures Related to a Specific Program						
Capital Improvement Program 2014-2016 General	-	-	-	-	-	2014 CO's
Capital Improvement Program 2018 General	-	-	-	-	-	2019 CO's
Total	\$ -	\$ -	\$ -	\$ -	-	
Park Improvements and Land						
Golden Eagle Park Improvements	702,562	702,562	-	-	-	2019 CO's
Corky Park Improvements	-	-	-	-	-	2019 CO's
New Park	700,000	500,000	200,000	-	-	2019 CO's
Benton/Ryderwood Dog Park	782,191	458,691	323,500	-	-	2019 CO's and 2014 CO's
Duanseburg to Carroll T. Welch Open Space Path	-	-	-	-	-	TBD
West Eastlake Estates Park Improvements	-	-	-	-	-	TBD
Park Upgrades - New Standards	-	-	-	-	-	TBD
Total	\$ 2,184,753	\$ 1,661,253	\$ 523,500	\$ -	-	
Street Infrastructure						
Breaux Street Improvements (from Horizon Blvd. to Nunda)	59,500	59,500	-	-	-	Street Maintenance Fund
2022 Street Maintenance Program	2,000	2,000	-	-	-	Street Maintenance Fund
Oxbow and Pawling Street Improvements	357,366	208,683	148,683	-	-	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	FY2023	FY2024	FY2025	Future Years	Funding Source(s)
Ensor Welch Path Improvements	250,000	50,000	200,000	-	-	2019 CO's
North Darrington Reconstruction	13,605,116	2,476,000	5,323,308	5,805,808	-	2014 CO's, STP, CRRSA
N. Kenazo Safety Lighting Project - FY 2022	502,920	502,920	-	-	-	2014 CO's TXDOT Safety Project Funding
South Darrington Safety Lighting Project	906,886	906,886	-	-	-	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	8,700,000	1,044,000	7,656,000	-	-	TIRZ & other sources
Howard Lowe Rd. ROW Improvements	-	-	-	-	-	TBD
Rodman Street Improvements	-	-	-	-	-	TBD
Rodman Multi-Use Path	-	-	-	-	-	TBD
Total	\$ 86,197,477	\$ 5,314,989	\$ 13,697,680	\$ 5,805,808	\$ 61,379,000	
Administrative Buildings and Land						
City Hall Build Out	500,000	300,000	200,000	-	-	ARPA
Demolition of Former FAA Facility	250,000	250,000	-	-	-	ARPA



CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	FY2023	FY2024	FY2025	Future Years	Funding Source(s)
Municipal Facilities - Phase 2 - Town Hall and Municipal Court	13,400,000	100,000	1,800,000	-	11,500,000	TBD
ADA Transition Plan	223,829	223,829	-	-	-	2014 CO's
Total	\$ 14,373,829	\$ 873,829	\$ 2,000,000	\$ -	\$ 11,500,000	
Public Safety Buildings and Land						
City Hall/Police Headquarters	6,626,300	4,990,901	1,635,399	-	-	USDA Rural Program Loan
Total	\$ 6,626,300	\$ 4,990,901	\$ 1,635,399	\$ -	\$ -	
Quality of Life Buildings and Land						
Multipurpose Center	-	-	-	-	-	TBD
Renovate Oz Glaze Senior Center	-	-	-	-	-	TBD
Develop a Community Pool	-	-	-	-	-	TBD
Total	\$ -	\$ -	\$ -	\$ -	\$ -	
Computers and Software Systems						
Virtual Meeting Capabilities	100,000	100,000	-	-	-	ARPA
Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	
Grand Total	\$ 115,566,357	\$ 15,708,970	\$ 21,272,579	\$ 5,805,808	\$ 72,879,000	

ADDITIONAL INFORMATION



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.

2022 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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,071,045,044
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,071,045,044
4.	2021 total adopted tax rate.	\$ 0.565503 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 16,293,155
	B. 2021 values resulting from final court decisions:	- \$ 12,345,550
	C. 2021 value loss. Subtract B from A. ³	\$ 3,947,605
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 33,587,514
	B. 2021 disputed value:	- \$ 13,969,549
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 19,617,965
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 23,565,570

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,094,610,614
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 75,013 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 1,658,069 C. Value loss. Add A and B. ⁶	\$ 1,733,082
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,733,082
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 61,536,689
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,031,340,843
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,832,263
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 18,741
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,851,004
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,226,194,304 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 94,705,332 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,131,488,972

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 24,146,944
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 24,146,944
20.	2022 tax ceilings. Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,155,635,916
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 29,295,478
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 29,295,478
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,126,340,438
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.519470 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.389950 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,094,610,614

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,268,434
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 12,549	
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 239,962	
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -227,413	
E.	Add Line 30 to 31D.	\$ 4,041,021
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,126,340,438
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.358774 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ 0
B.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100	\$ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100	\$ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.358774/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0/\$100
C.	Add Line 40B to Line 39.	\$ 0.358774/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.371331/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,865,295 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,865,295
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 106,568
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 1,758,727
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 99.43 % B. Enter the 2021 actual collection rate. 99.43 % C. Enter the 2020 actual collection rate. 100.19 % D. Enter the 2019 actual collection rate. 99.59 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	99.43 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,768,809
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,155,635,916
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.153059 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.524390 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,155,635,916
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.519470 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.519470 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.524390 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.524390 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,155,635,916
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.524390 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.524390/\$100

SECTION 6: De Minimis Rate

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

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.358774/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,155,635,916
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.043266/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.153059/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.555099/\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.565503/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.565503/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,031,340,843
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 5,832,263
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,126,340,438
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.524390/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.519470/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.524390/\$100
As applicable, enter the 2022 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>80</u>	
De minimis rate.	\$ 0.555099/\$100
If applicable, enter the 2022 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 Tax Code. ⁵⁰

print
here ▶

Maria O. Pasillas, RTA

Printed Name of Taxing Unit Representative

sign
here ▶

Maria O. Pasillas

Taxing Unit Representative

07/27/2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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

7/23/2022

HORIZON CITY

2022 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	1,293,300,299	1,472,323,722
Total appraised value of new property	39,349,834	35,924,764
Total taxable value of all property	1,104,505,207	1,250,341,248
Total taxable value of new property	38,159,006	29,295,478

AVERAGE SINGLE FAMILY DWELLING VALUE BY ENTITY

ENTITY		2022 VALUE BEFORE CAP	2022 VALUE AFTER CAP	HOMESTEAD EXEMPTION	2022 AVERAGE NET TAXABLE
IAN	ANTHONY I.S.D.	\$152,875	\$138,423	\$40,000	\$98,423
CAN	ANTHONY, TOWN OF	\$151,357	\$137,349	\$0	\$137,349
ICA	CANUTILLO I.S.D.	\$250,482	\$223,258	\$40,000	\$183,258
ICL	CLINT I.S.D.	\$162,158	\$137,763	\$40,000	\$97,763
CCL	CLINT, TOWN OF	\$164,476	\$149,015	\$0	\$149,015
CEP	EL PASO, CITY OF	\$193,324	\$171,823	\$5,000	\$166,823
SCC	EL PASO COMMUNITY COLLEGE	\$189,709	\$168,195	\$0	\$168,195
G01	EL PASO, COUNTY OF	\$189,709	\$168,195	\$5,000	\$163,195
SF1	EL PASO COUNTY E.S.D. #1	\$205,482	\$185,809	\$0	\$185,809
SF2	EL PASO COUNTY E.S.D. #2	\$149,176	\$125,974	\$0	\$125,974
SWL	EL PASO CNTY LOWER VALLEY WATER	\$145,539	\$124,740	\$0	\$124,740
SWT	EL PASO COUNTY TORNILLO W.I.D.	\$101,751	\$88,713	\$0	\$88,713
SW4	EL PASO COUNTY W.C. & I.D. #4	\$105,759	\$90,010	\$0	\$90,010
IEP	EL PASO I.S.D.	\$198,214	\$177,056	\$40,000	\$137,056
IFA	FABENS I.S.D.	\$106,171	\$91,178	\$40,000	\$51,178
SWH	HACIENDAS DEL NORTE W.I.D.	\$328,576	\$274,010	\$0	\$274,010
CHZ	HORIZON CITY, TOWN OF	\$180,500	\$158,064	\$0	\$158,064
SWE	HORIZON REGIONAL M.U.D.	\$173,814	\$148,945	\$0	\$148,945
SMB	HMUD RANCHO DESIERTO BELLO DA	\$179,628	\$179,240	\$0	\$179,240
SMC	HMUD HUNT COMMUNITIES DA	\$239,282	\$239,282	\$0	\$239,282
SMR	HMUD RAVENNA DA	\$232,046	\$232,046	\$0	\$232,046
SMP	PASEO DEL ESTE M.U.D. #1	\$263,115	\$263,115	\$0	\$263,115
SMD	PASEO DEL ESTE M.U.D. #2	\$354,684	\$334,226	\$0	\$334,226
SM3	PASEO DEL ESTE M.U.D. #3	\$255,214	\$236,717	\$0	\$236,717
SM4	PASEO DEL ESTE M.U.D. #4	\$271,404	\$270,249	\$0	\$270,249
SM5	PASEO DEL ESTE M.U.D. #5	\$249,765	\$235,074	\$0	\$235,074
SM6	PASEO DEL ESTE M.U.D. #6	\$245,580	\$245,004	\$0	\$245,004
SM7	PASEO DEL ESTE M.U.D. #7	\$213,862	\$211,815	\$0	\$211,815
SM8	PASEO DEL ESTE M.U.D. #8	\$228,466	\$215,924	\$0	\$215,924
SM9	PASEO DEL ESTE M.U.D. #9	\$232,168	\$226,507	\$0	\$226,507
SME	PASEO DEL ESTE M.U.D. #10	\$288,926	\$255,628	\$0	\$255,628
SMU	PASEO DEL ESTE M.U.D. #11	\$214,696	\$187,646	\$0	\$187,646
ISA	SAN ELIZARIO I.S.D.	\$126,246	\$101,680	\$40,000	\$61,680
CSA	SAN ELIZARIO, TOWN OF	\$126,788	\$102,225	\$0	\$102,225
ISO	SOCORRO I.S.D.	\$202,847	\$181,864	\$40,000	\$141,864
CSO	SOCORRO, TOWN OF	\$145,335	\$123,986	\$0	\$123,986
ITO	TORNILLO I.S.D.	\$101,613	\$88,594	\$40,000	\$48,594
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	\$189,709	\$168,195	\$0	\$168,195
CVN	VINTON, VILLAGE OF	\$132,846	\$106,935	\$0	\$106,935
IYS	YSLETA I.S.D.	\$159,594	\$138,337	\$40,000 + 20%	\$66,418

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/23/2022 revised)