

TOWN OF HORIZON CITY

OPERATING BUDGET

2027

FILED FOR RECORD
TOWN OF HORIZON CITY
2026 SEP 21 PM 4:33
COUNTY CLERK
AND COUNTY CLERK

Revenues and Expenditures
October 2026 through September 2027



APPROVED
SEPTEMBER 8, 2026
ANDRES RENTERIA, MAYOR

Town of Horizon City Budget for Fiscal Year 2026-2027

This budget will raise more revenue from property taxes than last year's budget by an amount of \$983,997, which is an 11.82 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 \$175,825.

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

Guillermo Ortega:	Aye
Rocio Ortega:	Nay
Robert Avila:	Aye
Katherin Ames:	Aye
Matthew Gardea:	Aye
Ruben Mendoza :	Aye
Scott Quiroz:	Absent
Mayor Andres Renteria:	Present and not voting

The property tax rate for the preceding year: \$0.535368

The property tax rates for the current fiscal year are:

Property tax rate: \$0.595788

No New Revenue tax rate: \$0.533945

No New Revenue maintenance and operations tax rate: \$0.366639

Voter Approved tax rate: \$0.595788

The debt rate: \$0.216317

The total amount of municipal debt obligations: \$44,715,000

2027 OPERATING BUDGET

The 2027 Operating Budget reflects the City Council's goal to continue to provide for the consistent improvement of services to the people of Horizon City. The budget reflects efficiency in providing for the health, safety, and well-being of the Town's citizens. Town 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. One FTE (Full Time Equivalents) is an addition to the staffing level for FY2027. The FTE is a Police Officer for the Public Safety – Police Department. Continuing to look to the future, if the Town continues to grow, needs can be seen for additional Police Officers, a Facilities/Fleet Manager and additional clerical support.

The budget includes an across the board 2.50% increase in salaries for all administrative employees. The Collective Bargaining Agreement for FY2025 to FY2029 includes a 2.00% increase in salaries for eligible employees covered by the agreement in the FY2027 budget. In addition to these increases, there is an increase of \$1.25 per hour for Dispatch personnel. The Town continues total funding of all health benefits for its employees and continues its contribution to the Texas Municipal Retirement System (TMRS) with a matching ratio of 2:1 and at a rate of 6.66% for the first quarter and 6.43% for the rest of the year. The TMRS rate is determined for each entity based on actuarial studies.

In fiscal year 2027 the Town will replace four vehicles currently in the leased fleet. Three vehicles will be replaced in the Public Safety – Police Department and one vehicle will be replaced in the Streets Department.

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

The Town's Debt Service expenditures include principal and interest payments for the 2023 Certificates of Obligation, 2019 Certificates of Obligation, the 2014 Certificates of Obligation, and the 2005 Bond issue. Outstanding principal as of October 1, 2026, will be \$44,715,000.

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 FY2027, the Tax Increment Reinvestment Zone budget and the Capital Improvement Program through 2029.

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OPERATING BUDGET



REVENUES AND EXPENDITURES BY FUND

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
General Fund	\$ 10,658,500	\$ 12,010,754	\$ 12,670,976	\$ 660,222	5.5 %
Debt Service Fund	2,883,095	3,005,552	3,695,995	690,443	23.0 %
Street Maintenance Fund	772,312	1,374,818	1,398,717	23,899	1.7 %
Transportation Reinvestment Zone Fund	904,732	1,022,019	1,261,453	239,434	23.4 %
Special Events Fund	6,439	30,000	25,000	(5,000)	(16.7)%
Revenues Total	\$ 15,225,078	\$ 17,443,143	\$ 19,052,141	\$ 1,608,998	9.2 %
Expenditures					
General Fund	10,743,424	12,010,754	12,670,976	660,222	5.5 %
Debt Service Fund	3,000,540	3,005,552	3,695,995	690,443	23.0 %
Street Maintenance Fund	1,082,405	1,374,818	1,398,717	23,899	1.7 %
Transportation Reinvestment Zone Fund	906,564	1,022,019	1,261,453	239,434	23.4 %
Special Events Fund	25,017	30,000	25,000	(5,000)	(16.7)%
Expenditures Total	\$ 15,757,950	\$ 17,443,143	\$ 19,052,141	\$ 1,608,998	9.2 %
Excess Revenue	\$ (532,872)	\$ -	\$ -	\$ -	

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

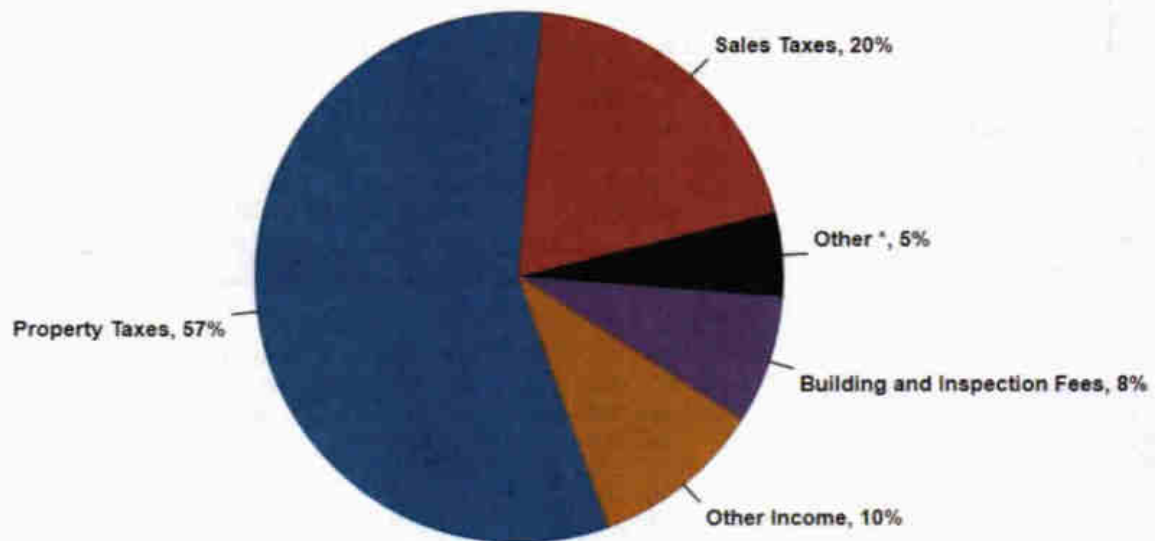
Description	2026	2027	Increase	Percent
Property Valuation	1,722,802,869	1,773,210,197	50,407,328	2.93%
<u>Property Tax Rates</u>				
Maintenance & Operation	0.361492	0.379471	0.017979	4.97%
Debt Service	0.173876	0.216317	0.042441	24.41%
Total	0.535368	0.595788	0.060420	11.29%
Total Property Taxes	9,223,335	10,564,574	1,341,238	14.54%
No New Revenue Rate	0.536205	0.533945	-0.002260	-0.42%
Voter Approved Rate	0.535368	0.595788	0.060420	11.29%
Proposed Rate over No New Revenue Rate				11.58%
Proposed Rate over Voter Approved Rate				0.00%
 <u>Average Home Value</u>	 \$ 206,497	 \$ 213,041	 \$ 6,544	
	\$ 1,105.52	\$ 1,269.27	\$ 163.75	
 <u>Low</u>				
\$70,000	\$ 374.76	\$ 417.05	\$ 42.29	
 <u>High</u>				
\$300,000	\$ 1,606.10	\$ 1,787.36	\$ 181.26	
 Taxes received from new property:				
All added property	\$ 29,511,365			
Taxes on all added property	\$ 175,825			

OPERATING BUDGET

TOTAL REVENUES AND EXPENDITURES BY TYPE

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Property Taxes	\$ 8,927,208	\$ 9,541,833	\$ 10,859,803	\$ 1,317,970	13.8 %
Sales Taxes	3,441,117	3,649,244	3,751,837	102,593	2.8 %
Franchise Fees	560,189	589,900	567,900	(22,000)	(3.7)%
Building and Inspection Fees	792,266	1,300,680	1,498,000	197,320	15.2 %
Citations and Fees	219,579	230,970	230,670	(300)	(0.1)%
Other Income	798,205	1,885,516	1,968,931	83,415	4.4 %
Interest Income	486,514	215,000	150,000	(65,000)	(30.2)%
Transfer Income	-	30,000	25,000	(5,000)	(16.7)%
Revenues Total	\$ 15,225,078	\$ 17,443,143	\$ 19,052,141	\$ 1,608,998	9.2 %
Expenditures					
Administration	784,101	895,392	1,022,605	127,213	14.2 %
Public Service	801,047	637,784	664,922	27,138	4.3 %
Building Services	412,984	467,061	459,181	(7,880)	(1.7)%
Streets	467,660	809,698	710,437	(99,261)	(12.3)%
Public Safety	3,450,033	3,833,780	4,042,266	208,486	5.4 %
Municipal Courts	301,594	341,948	347,420	5,472	1.6 %
Parks	710,514	713,265	753,314	40,049	5.6 %
Planning	169,722	413,723	442,539	28,816	7.0 %
Code Enforcement	241,870	290,553	288,923	(1,630)	(0.6)%
Storm Water	38,148	90,371	73,552	(16,819)	(18.6)%
Financial Services	787,195	919,675	993,699	74,024	8.0 %
Public Safety Dispatch	1,201,066	1,234,698	1,441,978	207,280	16.8 %
Executive Officials	46,334	90,383	91,413	1,030	1.1 %
Information Technology	520,462	731,350	773,760	42,410	5.8 %
Capital Costs	5,825,220	5,973,462	6,946,132	972,670	16.3 %
Expenditures Total	\$ 15,757,950	\$ 17,443,143	\$ 19,052,141	\$ 1,608,998	9.2 %
Excess Expenditures	\$ (532,872)	\$ -	\$ -	\$ -	- %

Revenue by Type Total \$19,052,141

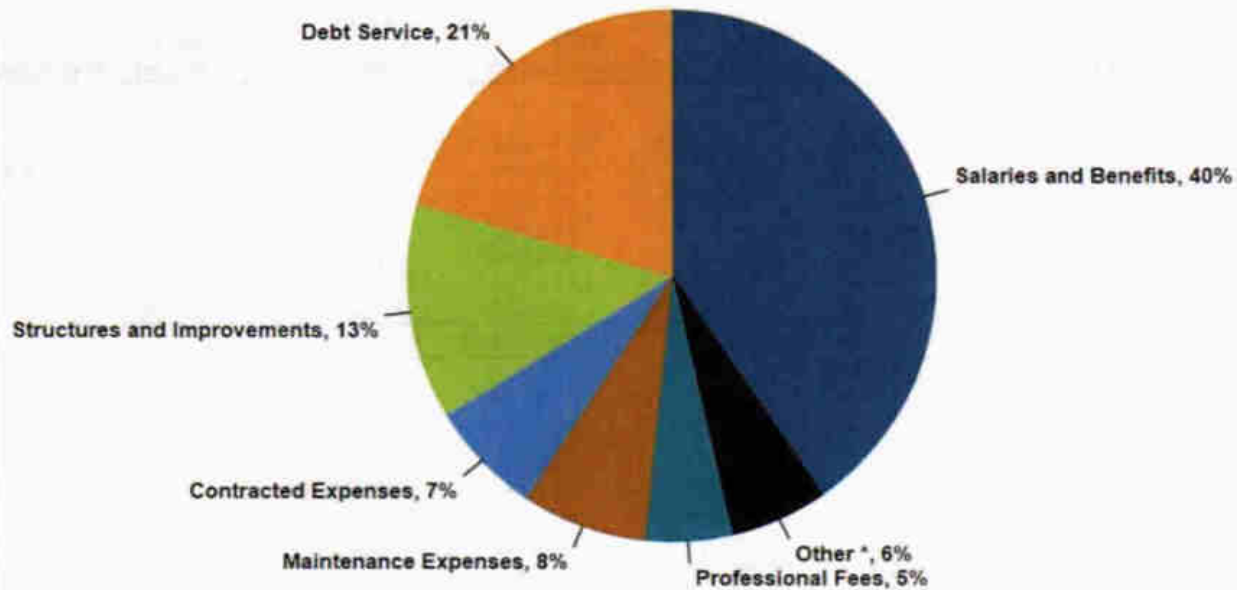


* Indicates items that make up less than 3% of the total.

Revenue by Type	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Property Taxes	\$ 8,927,208	\$ 9,541,833	\$ 10,859,803	57.0 %
Sales Taxes	3,441,117	3,649,244	3,751,837	19.7 %
Franchise Fees*	560,189	589,900	567,900	3.0 %
Building and Inspection Fees	792,266	1,300,680	1,498,000	7.9 %
Citations and Fees*	219,579	230,970	230,670	1.2 %
Other Income	798,205	1,885,516	1,968,931	10.3 %
Interest Income*	486,514	215,000	150,000	0.8 %
Transfer Income*	-	30,000	25,000	0.1 %
Total	\$ 15,225,078	\$ 17,443,143	\$ 19,052,141	100.0 %

OPERATING BUDGET

Expenditures by Function Total \$19,052,141



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

Expenditures by Function	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 6,496,280	\$ 7,331,722	\$ 7,692,870	40.4 %
Personnel Services*	152,405	232,168	234,095	1.2 %
Supplies*	115,530	182,447	262,634	1.4 %
Advertising, Dues, and Public Notices*	30,159	49,225	52,837	0.3 %
Professional Fees	744,322	977,635	1,016,281	5.3 %
Maintenance Expenses	998,570	1,389,549	1,446,377	7.6 %
Contracted Expenses	1,337,833	1,226,138	1,326,681	7.0 %
Other Expenses*	57,721	80,977	74,234	0.4 %
Structures and Improvements	2,203,244	2,268,100	2,500,292	13.1 %
Equipment*	220,948	273,850	176,000	0.9 %
Transportation Equipment*	147,629	119,235	276,427	1.5 %
Debt Service	3,253,309	3,244,965	3,930,167	20.6 %
Transfers Out*	-	30,000	25,000	0.1 %
Special Projects*	-	37,132	38,246	0.2 %
Total	\$ 15,757,950	\$ 17,443,143	\$ 19,052,141	100.0 %

GENERAL FUND

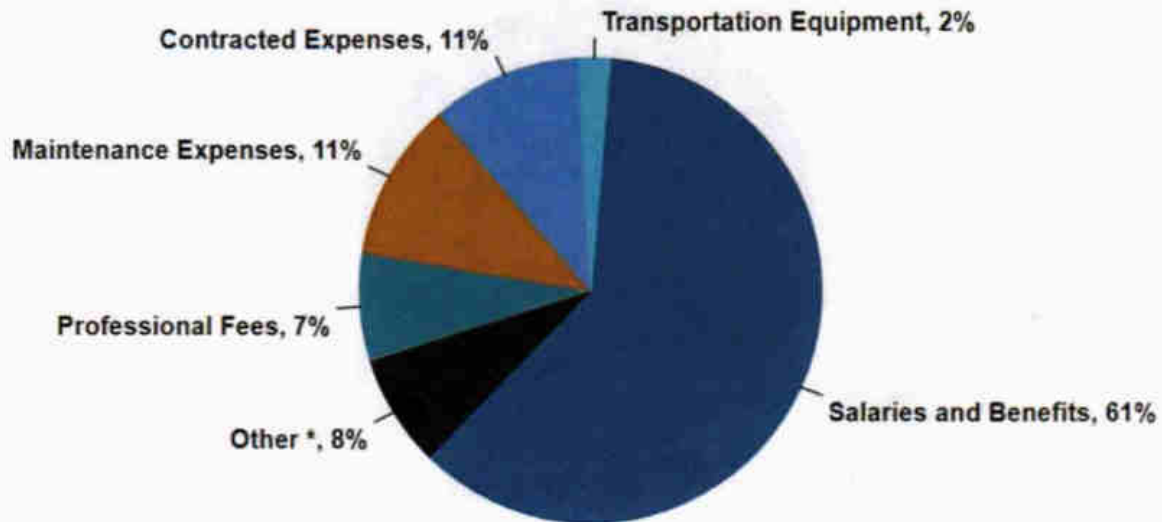


The General fund includes the expenditures for daily operations and for routine equipment purchases whose costs are above the \$10,000 capitalization minimum. The table below shows the revenues by function and the expenditures by department along with the anticipated increases or decreases of each function or department.

FUND SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Property Taxes	\$ 5,213,024	\$ 5,514,262	\$ 5,902,355	\$ 388,093	7.0 %
Sales Taxes	2,760,207	2,950,500	3,050,500	100,000	3.4 %
Franchise Fees	560,189	589,900	567,900	(22,000)	(3.7)%
Building and Inspection Fees	792,266	1,300,680	1,498,000	197,320	15.2 %
Citations and Fees	219,579	230,970	230,670	(300)	(0.1)%
Other Income	791,865	1,209,442	1,271,551	62,109	5.1 %
Interest Income	321,370	215,000	150,000	(65,000)	(30.2)%
Revenues Total	\$ 10,658,500	\$ 12,010,754	\$ 12,670,976	\$ 660,222	5.5 %
Expenditures					
Operating					
Administration	782,987	894,692	1,021,905	127,213	14.2 %
Public Service	801,047	637,784	664,922	27,138	4.3 %
Building Services	412,984	467,061	459,181	(7,880)	(1.7)%
Streets	425,375	629,820	530,559	(99,261)	(15.8)%
Public Safety	3,426,130	3,804,480	4,017,966	213,486	5.6 %
Municipal Courts	301,594	341,948	347,420	5,472	1.6 %
Parks	710,514	713,265	753,314	40,049	5.6 %
Planning	169,722	413,723	442,539	28,816	7.0 %
Code Enforcement	241,870	290,553	288,923	(1,630)	(0.6)%
Storm Water	38,148	90,371	73,552	(16,819)	(18.6)%
Financial Services	787,195	919,675	993,699	74,024	8.0 %
Public Safety Dispatch	1,201,066	1,234,698	1,441,978	207,280	16.8 %
Executive Officials	46,334	90,383	91,413	1,030	1.1 %
Information Technology	520,462	731,350	773,760	42,410	5.8 %
Operating Total	\$ 9,865,428	\$ 11,259,803	\$ 11,901,131	\$ 641,328	5.7 %
Capital					
Capital Costs	93,167	-	-	-	- %
Capital Costs-Admin	60,647	78,100	-	(78,100)	(100.0)%
Capital Costs-Building	12,085	10,344	10,000	(344)	(3.3)%
Capital Costs-Code Enforcement	7,332	16,251	10,734	(5,517)	(33.9)%
Capital Costs-Dispatch	-	89,788	-	(89,788)	(100.0)%
Capital Costs-Parks	262,310	69,181	30,000	(39,181)	(56.6)%
Capital Costs-Planning	-	41,132	38,246	(2,886)	(7.0)%
Capital Costs-Police	421,886	333,597	526,297	192,700	57.8 %
Capital Costs-Public Service	-	10,000	-	10,000	100.0 %
Capital Costs-Streets	20,569	33,418	109,568	76,150	227.9 %
Capital Costs-Storm	-	34,338	20,000	(14,338)	(41.8)%
Capital Costs-IT	-	4,802	-	(4,802)	(100.0)%
Capital Costs-Finance	-	30,000	25,000	(5,000)	(16.7)%
Capital Total	\$ 877,996	\$ 750,951	\$ 769,845	\$ 18,894	2.5 %
Expenditures Total	\$ 10,743,424	\$ 12,010,754	\$ 12,670,976	\$ 660,222	5.5 %
Excess Expenditures	\$ (84,924)	\$ -	\$ -	\$ -	- %
Property Tax Valuation	\$ 1,419,224,523	\$ 1,525,417,516	\$ 1,555,415,055	\$ 29,997,539	2.0 %
Proposed Tax Rate	0.363016	0.361492	0.379471	0.017979	5.0 %

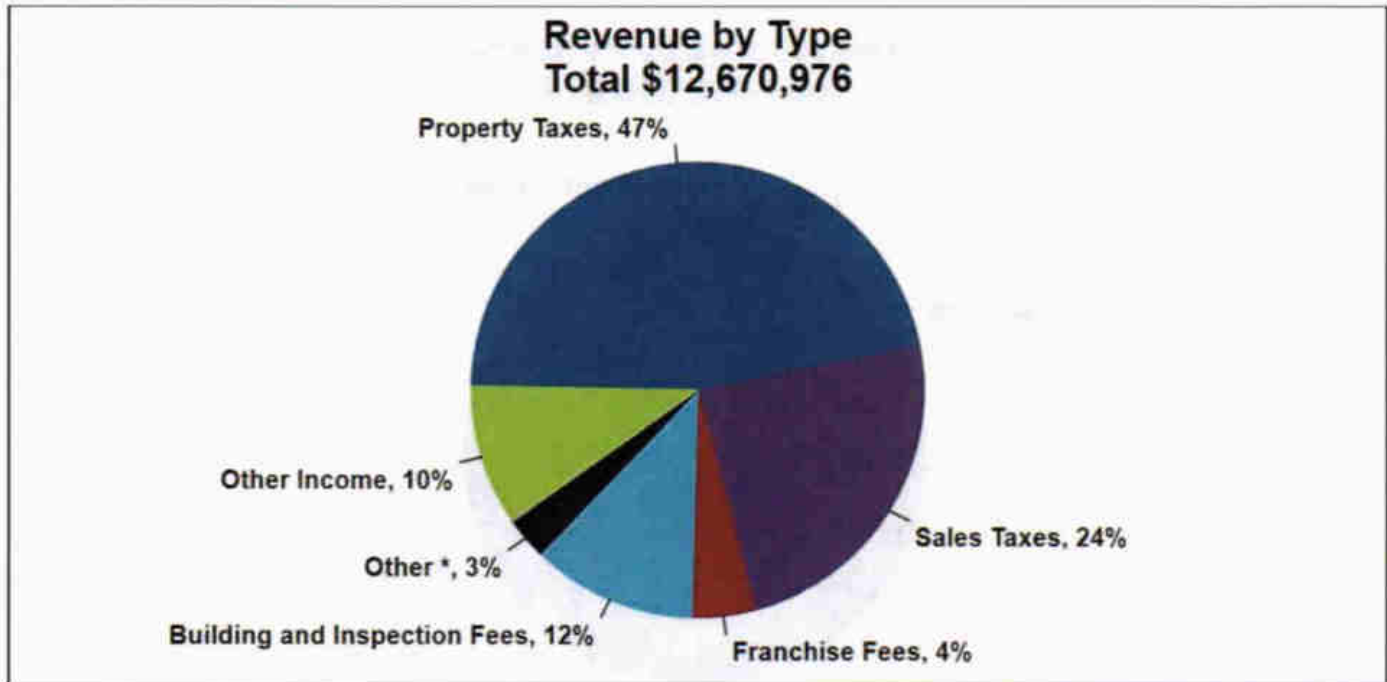
Expenditures by Function Total \$12,670,976



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

EXPENDITURES BY FUNCTION

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 6,496,280	\$ 7,331,722	\$ 7,692,870	60.7 %
Personnel Services*	152,405	232,168	234,095	1.8 %
Supplies*	86,408	121,762	201,949	1.6 %
Advertising, Dues, and Public Notices*	30,159	49,225	52,837	0.4 %
Professional Fees	740,600	904,508	943,154	7.4 %
Maintenance Expenses	989,129	1,345,756	1,402,584	11.1 %
Contracted Expenses	1,337,833	1,226,138	1,326,681	10.5 %
Other Expenses*	32,614	48,524	46,961	0.4 %
Structures and Improvements*	256,560	51,141	20,000	0.2 %
Equipment*	220,948	273,850	176,000	1.4 %
Transportation Equipment	147,629	119,235	276,427	2.2 %
Debt Service*	252,859	239,593	234,172	1.8 %
Transfers Out*	-	30,000	25,000	0.2 %
Special Projects*	-	37,132	38,246	0.3 %
Total Expenditures	\$ 10,743,424	\$ 12,010,754	\$ 12,670,976	100.0 %



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

REVENUE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Property Taxes	\$ 5,213,024	\$ 5,514,262	\$ 5,902,355	46.6 %
Sales Taxes	2,760,207	2,950,500	3,050,500	24.1 %
Franchise Fees	560,189	589,900	567,900	4.5 %
Building and Inspection Fees	792,266	1,300,680	1,498,000	11.8 %
Citations and Fees*	219,579	230,970	230,670	1.8 %
Other Income	791,865	1,209,442	1,271,551	10.0 %
Interest Income*	321,370	215,000	150,000	1.2 %
Total	\$ 10,658,500	\$ 12,010,754	\$ 12,670,976	100.0 %

ADMINISTRATION

The Administration Department is responsible for (but not limited to) Open Records Requests, City Council Meetings, CBA Administration, Special Boards & Committees Meeting Minutes and Agendas, Records Management, Elections, execution and filing of Ordinances and Resolutions, Legal Notices, Postings and Publications.

The Administration Department consists of City Clerk, Human Resources Manager, HR Coordinator, HR Staffing Coordinator, Deputy City Clerk/Records Manager and overseeing the Contract Janitorial contract staff. Also reporting directly to the City Clerk on all administrative related issues are the Municipal Court Clerk and the three Deputy Court Clerks.

EXPENDITURE SUMMARY

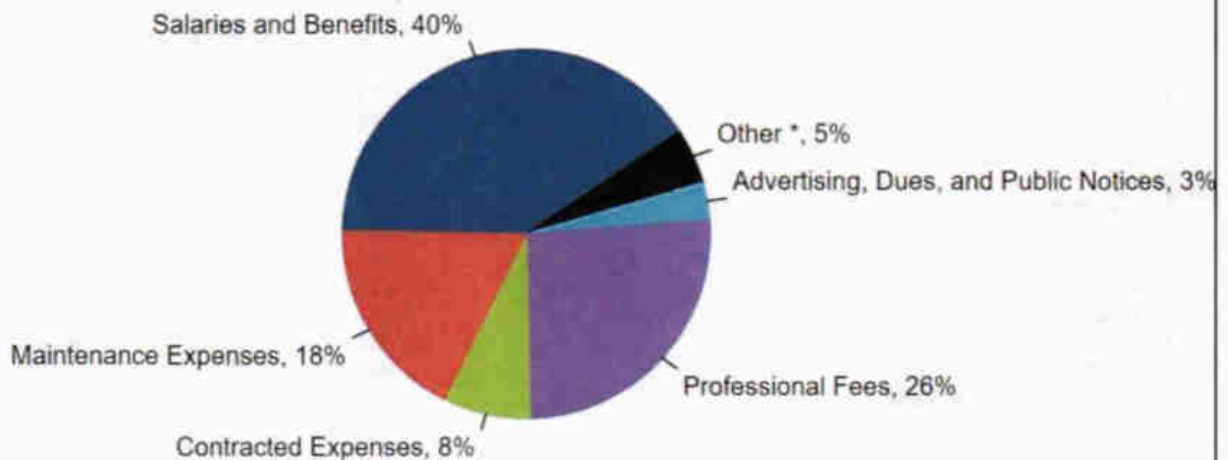
Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 292,686	\$ 319,786	\$ 319,431	\$ (355)
Overtime	26	2,000	2,000	-
Payroll Taxes	22,194	24,617	24,589	(28)
Retirement Benefits	16,392	20,516	20,867	351
Group Health	38,698	44,335	44,465	130
Uniforms, Safety Equip, Supplies	720	525	525	-
Training	1,714	4,000	4,000	-
Travel	1,796	7,500	7,500	-
Unemployment Taxes-Texas	341	1,260	1,260	-
City Attorney	166,738	157,190	150,000	(7,190)
Janitorial Supplies	3,173	5,000	7,000	2,000
Materials & Supplies	3,582	2,500	2,500	-
Postage	8,095	10,000	10,000	-
Office Supplies	1,372	2,000	2,000	-
Furniture & Equipment < \$2,500	1,037	4,000	4,000	-
Employee Candidate Testing	67	150	150	-
Codification Services	675	3,000	3,000	-
Advertising & Public Notices	7,731	14,000	15,000	1,000
Dues	10,566	12,500	15,000	2,500
Publications & Subscriptions	2,981	3,100	3,000	(100)
Insurance - Workmen's Comp	575	643	568	(75)
Contract Labor	59,640	100,000	115,000	15,000
Maintenance - Surfaces	-	2,500	3,000	500
Electricity	27,876	30,000	53,000	23,000
Gas - Natural	2,156	6,500	13,000	6,500
Gasoline, Oil	296	850	850	-
Maintenance - Bldg	6,062	20,000	20,000	-
Maintenance - Equipment	3,887	8,170	10,200	2,030
Maintenance - Vehicles	-	750	1,000	250
Waste Disposal	5,092	8,500	10,000	1,500
Water	2,214	5,000	8,500	3,500
Telephone & Communications	31,667	45,000	45,000	-
Rents - Equipment	14,432	16,500	18,000	1,500
Software Licensing & Maintenance Fees	8,160	650	750	100
Miscellaneous Expense	400	150	250	100
Public Relations	225	1,500	1,500	-
Election Expense	30,900	-	75,000	75,000
Interest & Penalties	389	-	-	-
Employee Appreciation	8,432	10,000	10,000	-
Operating Total	\$ 782,987	\$ 894,692	\$ 1,021,905	\$ 127,213

ADMINISTRATION



Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Capital				
Equipment	\$ 2,669	\$ -	\$ -	-
Finance Lease Principal	-	78,100	-	(78,100)
Vehicles	57,978	-	-	-
Capital Total	\$ 60,647	\$ 78,100	\$ -	(78,100)
Expenditure Total	\$ 843,634	\$ 972,792	\$ 1,021,905	\$ 49,113
Percentage Increase				4.8 %

Operating Expenditures by Category
Total \$1,021,905



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 370,912	\$ 413,157	\$ 413,180	40.4 %
Personnel Services*	12,729	22,175	22,175	2.2 %
Supplies*	17,259	23,500	25,500	2.5 %
Advertising, Dues, and Public Notices	21,278	29,600	33,000	3.2 %
Professional Fees	226,378	257,190	265,000	25.9 %
Contracted Expenses	31,575	3,000	78,000	7.6 %
Maintenance Expenses	101,842	144,420	183,300	17.9 %
Other Expenses*	1,014	1,650	1,750	0.2 %
Total	\$ 782,987	\$ 894,692	\$ 1,021,905	100.0 %



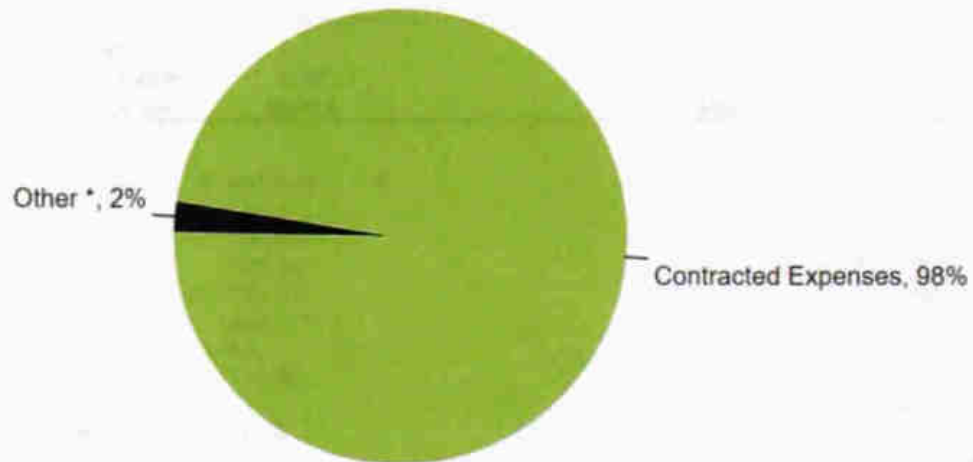
PUBLIC SERVICE

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.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Health Services Contract	\$ 214,788	\$ 244,427	202,596	\$ (41,831)
Environmental Services Contract	6,961	8,731	7,959	(772)
Animal Shelter Contract	184,044	70,000	72,100	2,100
Animal Control Field Services	55,318	56,978	55,318	(1,660)
Ambulance Service	176,698	176,698	181,999	5,301
Mass Transit	114,800	68,000	130,000	62,000
Materials & Supplies	64	250	250	-
Contract Labor	38,417	-	-	-
Maintenance - Surfaces	-	500	500	-
Electricity	3,543	3,400	3,400	-
Gas - Natural	1,606	2,000	2,100	100
Maintenance - Bldg	1,655	3,000	3,500	500
Maintenance - Equipment	188	400	400	-
Waste Disposal	1,699	1,900	2,500	600
Water	999	1,200	1,500	300
Telephone & Communications	267	300	300	-
Maintenance - Rockwalls and Fencing	-	-	500	500
Operating Total	\$ 801,047	\$ 637,784	\$ 664,922	\$ 27,138
Capital				
Equipment - Public Service	\$ -	\$ 10,000	\$ -	\$ (10,000)
Capital Total	-	-	-	-
Expenditure Total	\$ 801,047	\$ 637,784	\$ 664,922	\$ 27,138
Percentage Increase				4.1 %

Operating Expenditures by Category
Total \$664,922



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Supplies*	\$ 64	\$ 250	\$ 250	- %
Professional Fees*	38,417	-	-	- %
Contracted Expenses	752,609	624,834	649,972	97.8 %
Maintenance Expenses*	9,957	12,700	14,700	2.2 %
Total	\$ 801,047	\$ 637,784	\$ 664,922	100.0 %



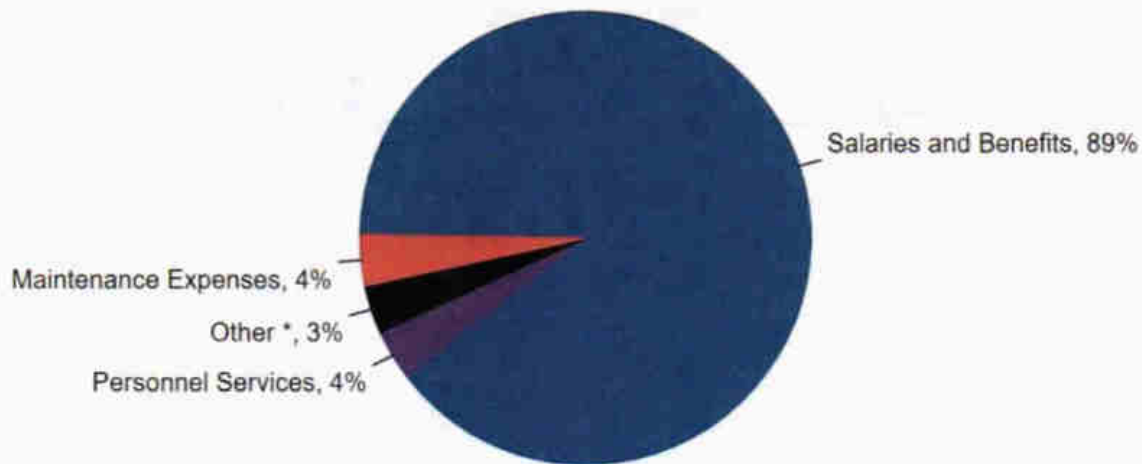
BUILDING SERVICES

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

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 306,028	\$ 302,838	309,651	\$ 6,813
Payroll Taxes	20,882	24,315	23,688	(627)
Retirement Benefits	17,137	20,264	20,102	(162)
Group Health	48,594	53,202	53,358	156
Uniforms, Safety Equip, Supplies	110	1,672	1,672	-
Training	3,169	7,574	7,574	-
Travel	3,082	7,574	7,574	-
Unemployment Taxes-Texas	378	1,512	1,512	-
Materials & Supplies	944	1,261	1,261	-
Office Supplies	1,253	2,786	2,786	-
Furniture & Equipment < \$2,500	628	1,051	1,051	-
Employee Candidate Testing	-	131	131	-
Dues	405	1,261	1,261	-
Publications & Subscriptions	-	1,786	1,786	-
Insurance - Workmen's Comp	1,013	1,381	1,269	(112)
Contract Labor	4,470	20,996	7,000	(13,996)
Gasoline, Oil	1,242	3,257	3,257	-
Maintenance - Bldg	-	1,051	1,051	-
Maintenance - Equipment	-	263	263	-
Maintenance - Vehicles	693	2,626	2,665	39
Water	957	920	929	9
Telephone & Communications	1,931	3,141	3,141	-
Software Licensing & Maintenance Fees	-	5,410	5,410	-
Miscellaneous Expense	-	420	420	-
Public Relations	-	263	263	-
Employee Appreciation	68	106	106	-
Operating Total	\$ 412,984	\$ 467,061	\$ 459,181	\$ (7,880)
Capital				
Capital Lease Interest - Building Services	\$ 2,759	\$ 2,699	\$ 3,000	\$ 301
Capital Lease Principal - Building Services	9,326	7,645	7,000	(645)
Capital Total	\$ 12,085	\$ 10,344	\$ 10,000	(344)
Expenditure Total	\$ 425,069	\$ 477,405	\$ 469,181	(8,224)
Percentage Increase				(1.8)%

Operating Expenditures by Category
Total \$459,181



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 394,032	\$ 403,512	\$ 409,580	89.2 %
Personnel Services	6,429	17,057	17,057	3.7 %
Supplies*	2,825	5,098	5,098	1.1 %
Advertising, Dues, and Public Notices*	405	3,047	3,047	0.7 %
Professional Fees*	4,470	20,996	7,000	1.5 %
Maintenance Expenses	4,823	16,668	16,716	3.6 %
Other Expenses*	-	683	683	0.1 %
Total	\$ 412,984	\$ 467,061	\$ 459,181	100.0 %

STREETS

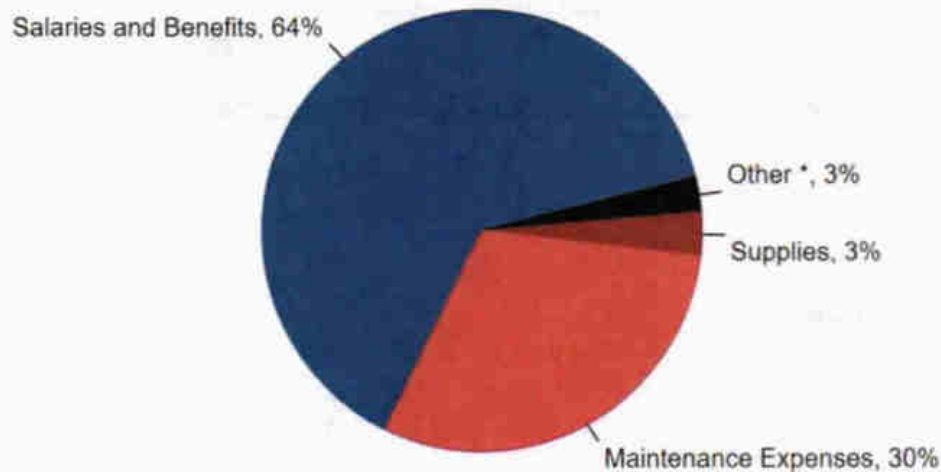
Streets is responsible for the maintenance of city roadways and facilities and oversees all public works projects.

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

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 251,727	\$ 299,431	\$ 255,669	\$ (43,762)
Overtime	3,804	2,600	2,600	-
Payroll Taxes	18,523	23,106	19,756	(3,350)
Retirement Benefits	14,214	19,256	16,766	(2,490)
Group Health	31,387	44,335	35,572	(8,763)
Uniforms, Safety Equip, Supplies	1,323	1,755	1,816	61
Training	691	2,772	2,772	-
Travel	-	1,663	1,663	-
Unemployment Taxes-Texas	383	1,260	1,008	(252)
Materials & Supplies	3,011	3,881	3,881	-
Street Signs	-	2,692	2,692	-
Office Supplies	-	777	777	-
Furniture & Equipment < \$2,500	2,649	9,649	9,649	-
Employee Candidate Testing	67	-	145	145
Dues	798	796	824	28
Publications & Subscriptions	-	111	111	-
Insurance - Workmen's Comp	9,649	10,671	7,813	(2,858)
Contract Labor	1,867	50,383	5,383	(45,000)
Maintenance - Surfaces	119	14,812	14,812	-
Electricity	65,920	72,470	79,717	7,247
Gasoline, Oil	7,161	4,660	4,823	163
Maintenance - Bldg	450	1,109	1,120	11
Maintenance - Equipment	(3,715)	37,685	39,004	1,319
Maintenance - Vehicles	4,905	6,944	6,999	55
Waste Disposal	4,053	2,550	2,550	-
Water	1,382	1,136	1,176	40
Telephone & Communications	2,407	4,437	4,437	-
Rents - Equipment	261	1,250	1,250	-
Storage Rental	2,226	2,585	2,611	26
Software Licensing & Maintenance Fees	-	443	443	-
Maintenance - Rockwalls and Fencing	-	3,881	2,000	(1,881)
Miscellaneous Expense	113	554	554	-
Employee Appreciation	-	166	166	-
Operating Total	\$ 425,375	\$ 629,820	\$ 530,559	\$ (99,261)
Capital				
Equipment - Streets	\$ -	\$ 15,000	\$ 30,000	\$ 15,000
Vehicles - Streets	-	-	49,327	49,327
Capital Lease Interest - Streets	4,571	4,683	4,683	-
Capital Lease Principal - Streets	15,998	13,735	25,558	11,823
Capital Total	\$ 20,569	\$ 33,418	\$ 109,568	\$ 76,150
Expenditure Total	\$ 445,944	\$ 663,238	\$ 640,127	\$ (23,111)
Percentage Increase				(3.6)%

Operating Expenditures by Category Total \$530,559



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 329,687	\$ 400,659	\$ 339,184	63.9 %
Personnel Services*	2,081	6,356	6,562	1.2 %
Supplies	5,660	16,999	16,999	3.2 %
Advertising, Dues, and Public Notices*	798	907	935	0.2 %
Professional Fees*	1,867	50,383	5,383	1.0 %
Maintenance Expenses	85,169	153,962	160,942	30.3 %
Other Expenses*	113	554	554	0.1 %
Total	\$ 425,375	\$ 629,820	\$ 530,559	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, and public relations activities.

The Police department consists of (1) Police Chief, (1) Assistant Police Chief, (3) Lieutenants, (5) Patrol Sergeants, (2) Patrol Corporals, (22) Patrol Officers, (4) Detectives, (1) Administrative Assistant, (1) Purchasing Clerk, and (2) Crime Scene Technicians.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 2,299,742	\$ 2,575,262	\$ 2,740,965	\$ 165,703
Overtime	148,659	75,600	78,400	2,800
Payroll Taxes	182,925	208,749	219,933	11,184
Retirement Benefits	137,139	174,011	186,623	12,612
Group Health	252,833	346,789	356,696	9,907
Uniforms, Safety Equip, Supplies	67,634	48,421	49,023	602
Training	16,961	24,264	24,264	-
Travel	7,123	13,365	16,000	2,635
Unemployment Taxes-Texas	2,752	10,332	10,584	252
Materials & Supplies	5,586	3,908	2,500	(1,408)
Office Supplies	1,587	605	600	(5)
Furniture & Equipment < \$2,500	7,021	1,884	14,000	12,116
Employee Candidate Testing	3,178	2,392	2,392	-
Advertising & Public Notices	-	-	100	100
Dues	2,760	3,950	4,562	612
Publications & Subscriptions	-	695	600	(95)
Insurance - Workmen's Comp	49,920	59,982	57,840	(2,142)
Contract Labor	10,360	650	400	(250)
Gasoline, Oil	52,810	62,753	68,000	5,247
Maintenance - Bldg	3,536	1,000	6,684	5,684
Maintenance - Equipment	5,937	5,249	5,000	(249)
Maintenance - Vehicles	98,367	120,169	104,119	(16,050)
Water	3,324	2,316	2,316	-
Telephone & Communications	40,679	37,277	40,700	3,423
Rents - Equipment	-	278	833	555
Rents - NNO	395	2,800	3,000	200
Storage Rental	1,999	186	-	(186)
Software Licensing & Maintenance Fees	9,962	8,403	10,232	1,829
Miscellaneous Expense	1,200	2,022	-	(2,022)
Public Relations	1,574	5,197	2,500	(2,697)
Movies in the Park	2,442	4,500	2,500	(2,000)
National Night Out	-	(1,800)	1,800	3,600
Christmas Parade	1,675	2,271	2,800	529
HC Explorers	-	1,000	1,000	-
Employee Appreciation	-	-	1,000	1,000
Vehicle Lease	(190)	-	-	-
Legal Settlement	6,240	-	-	-
Operating Total	\$ 3,426,130	\$ 3,804,480	\$ 4,017,966	\$ 213,486

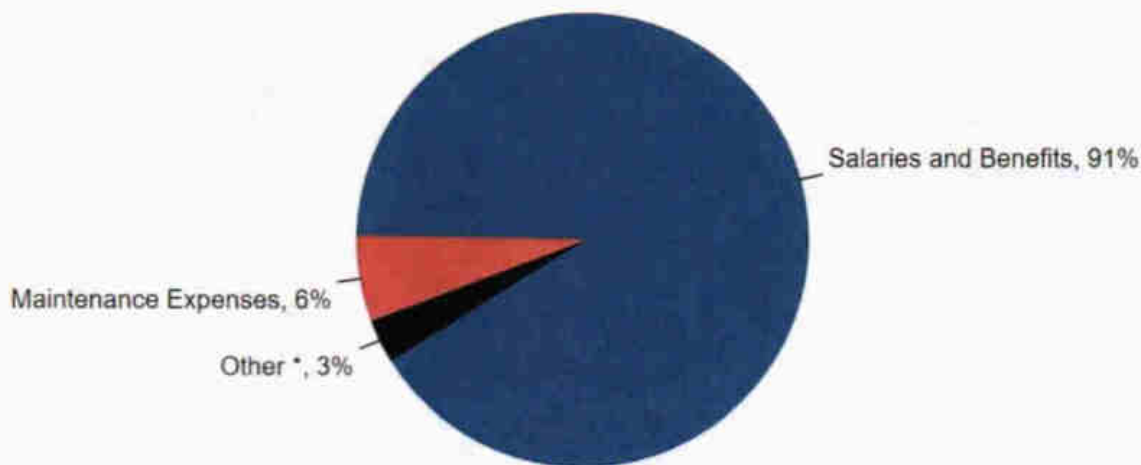
PUBLIC SAFETY



Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Capital				
Equipment - Public Safety	\$ 212,529	\$ 116,000	\$ 116,000	\$ -
Vehicles - Public Safety	89,651	86,500	227,100	140,600
Computers and Related Equipment - Public Safety	-	9,100	-	(9,100)
Capital Lease Interest - Public Safety	25,853	28,105	28,105	-
Capital Lease Principal - Public Safety	93,853	93,892	155,092	61,200
Capital Total	\$ 421,886	\$ 333,597	\$ 526,297	192,700
Expenditure Total	\$ 3,848,016	\$ 4,138,077	\$ 4,544,263	\$ 406,186

Percentage Increase 8.9 %

Operating Expenditures by Category
Total \$4,017,966



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 3,073,970	\$ 3,450,725	\$ 3,651,041	90.9 %
Personnel Services*	94,896	88,442	92,679	2.3 %
Supplies*	14,194	6,397	17,100	0.4 %
Advertising, Dues, and Public Notices*	2,760	4,645	5,262	0.1 %
Professional Fees*	10,360	650	400	- %
Maintenance Expenses	216,819	240,431	240,884	6.0 %
Other Expenses*	13,131	13,190	10,600	0.3 %
Total	\$ 3,426,130	\$ 3,804,480	\$ 4,017,966	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.

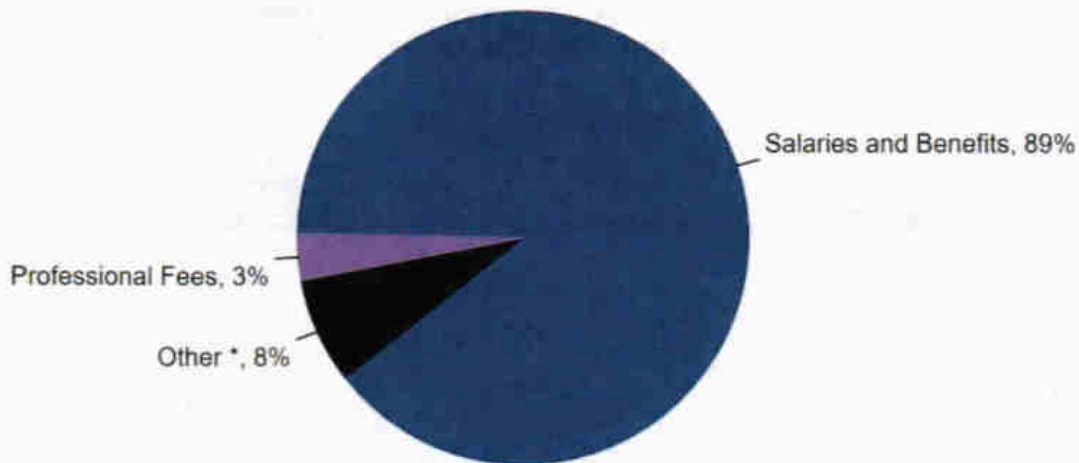
The Municipal Courts Department consists of a Judge, a Prosecutor, a Municipal Court Clerk, 1 Senior Deputy Court Clerk and 2 Deputy Court Clerks. The Court Clerk supervises the day to day work duties and responsibilities of the three Deputy Court Clerks and oversees and manages, timesheets, cross training, work schedules and attendance as well as preparing Court Dockets. The Senior Deputy Clerk works with the Judge and handles juvenile offender cases.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 166,277	\$ 178,233	\$ 177,667	\$ (566)
Payroll Taxes	15,531	18,122	18,190	68
Retirement Benefits	12,375	15,102	15,437	335
Group Health	32,416	35,956	36,557	601
Uniforms, Safety Equip, Supplies	534	400	400	-
Training	450	700	700	-
Travel	1,763	7,000	7,000	-
Unemployment Taxes-Texas	315	1,260	1,260	-
Judge	54,711	58,656	60,133	1,477
Visiting Judge - Contracted	4,025	2,640	5,000	2,360
Translator - Contracted	2,560	5,360	6,500	1,140
Materials & Supplies	531	1,500	1,500	-
Office Supplies	2,713	3,000	3,000	-
Furniture & Equipment < \$2,500	30	1,500	1,500	-
Employee Candidate Testing	-	150	150	-
Dues	263	150	150	-
Publications & Subscriptions	-	300	300	-
Insurance - Workmen's Comp	424	473	419	(54)
Maintenance - Equipment	-	250	250	-
Telephone & Communications	3,264	3,500	3,500	-
Rents - Equipment	662	800	800	-
Software Licensing & Maintenance Fees	-	3,046	3,107	61
Bank Charges	2,693	3,500	3,500	-
Employee Appreciation	57	350	400	50
Operating Total	\$ 301,594	\$ 341,948	\$ 347,420	\$ 5,472
Capital				
Capital Total	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 301,594	\$ 341,948	\$ 347,420	\$ 5,472
Percentage Increase				1.6 %

Operating Expenditures by Category

Total \$347,420



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 282,049	\$ 307,802	\$ 309,663	89.1 %
Personnel Services*	2,804	8,600	8,650	2.5 %
Supplies*	3,274	6,000	6,000	1.7 %
Advertising, Dues, and Public Notices*	263	450	450	0.1 %
Professional Fees	6,585	8,000	11,500	3.3 %
Maintenance Expenses*	3,926	7,596	7,657	2.2 %
Other Expenses*	2,693	3,500	3,500	1.0 %
Total	\$ 301,594	\$ 341,948	\$ 347,420	100.0 %

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

EXPENDITURE SUMMARY

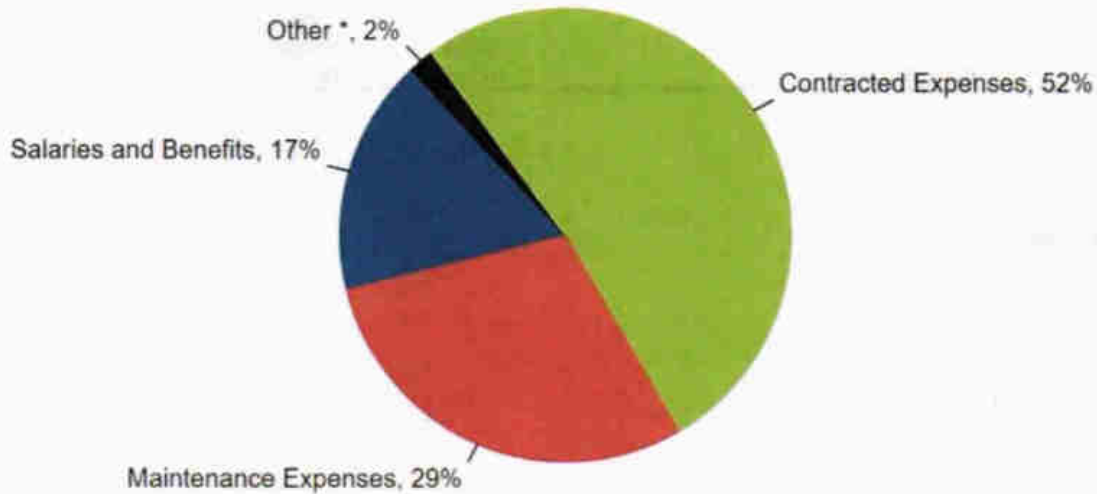
Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 77,066	\$ 89,896	\$ 93,989	\$ 4,093
Overtime	7	200	200	-
Payroll Taxes	5,997	6,892	7,205	313
Retirement Benefits	4,412	5,744	6,115	371
Group Health	15,506	17,734	17,786	52
Uniforms, Safety Equip, Supplies	679	801	801	-
Training	143	3,046	3,046	-
Travel	-	1,113	1,113	-
Unemployment Taxes-Texas	126	504	504	-
Park Maintenance - Contracted	375,131	400,000	390,000	(10,000)
Materials & Supplies	1,302	3,613	3,613	-
Office Supplies	365	568	568	-
Furniture & Equipment < \$2,500	-	3,044	3,044	-
Employee Candidate Testing	-	68	70	2
Insurance - Workmen's Comp	1,414	1,504	1,494	(10)
Contract Labor	1,062	1,705	1,705	-
Maintenance - Surfaces	-	1,846	1,846	-
Electricity	23,054	17,388	19,127	1,739
Gasoline, Oil	1,859	2,500	2,500	-
Maintenance - Equipment	12,796	23,168	23,168	-
Waste Disposal	2,561	2,046	2,046	-
Water	181,832	119,551	160,000	40,449
Telephone & Communications	2,333	643	643	-
Rents - Equipment	-	910	910	-
Software Licensing & Maintenance Fees	2,159	5,302	5,302	-
Maintenance - Rockwalls and Fencing	710	3,479	6,519	3,040
Operating Total	\$ 710,514	\$ 713,265	\$ 753,314	\$ 40,049
Capital				
Equipment - Parks	\$ 5,750	\$ 15,000	\$ 10,000	\$ (5,000)
Construction-Contracted (Parks)	256,560	51,141	20,000	(31,141)
Capital Total	\$ 262,310	\$ 66,141	\$ 30,000	(36,141)
Expenditure Total	\$ 972,824	\$ 779,406	\$ 783,314	\$ 3,908

Percentage Increase

0.5 %

Operating Expenditures by Category

Total \$753,314



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 104,528	\$ 122,474	\$ 127,293	16.9 %
Personnel Services*	822	5,028	5,030	0.7 %
Supplies*	1,667	7,225	7,225	1.0 %
Professional Fees*	1,062	1,705	1,705	0.2 %
Contracted Expenses	375,131	400,000	390,000	51.8 %
Maintenance Expenses	227,304	176,833	222,061	29.5 %
Total	\$ 710,514	\$ 713,265	\$ 753,314	100.0 %

PLANNING

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

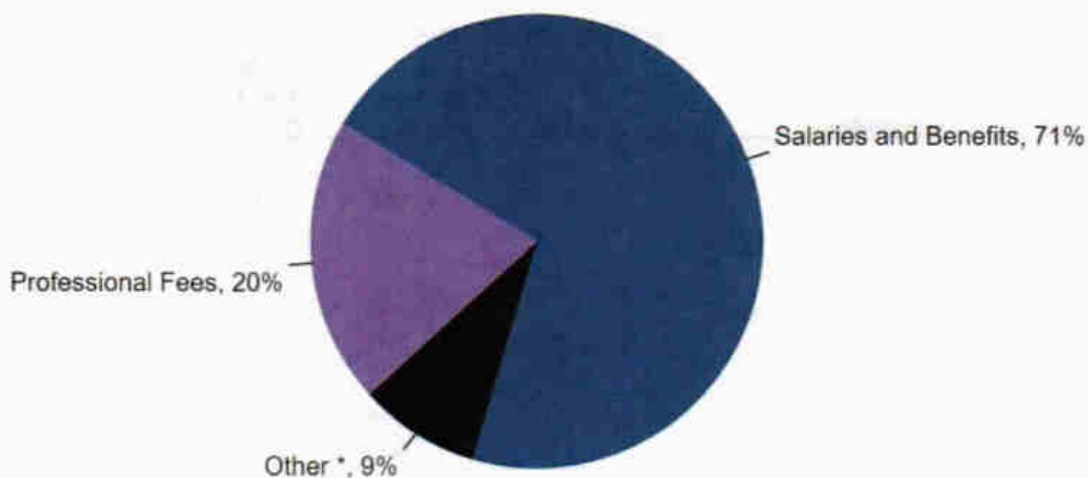
Employees consist of a Planning Director, a Capital Improvement Program Manager and a Planner.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 111,558	\$ 223,824	\$ 250,939	\$ 27,115
Overtime	50	-	-	-
Payroll Taxes	8,439	17,123	19,198	2,075
Retirement Benefits	6,250	14,269	16,291	2,022
Group Health	15,048	26,601	26,679	78
Uniforms, Safety Equip, Supplies	-	926	426	(500)
Training	519	2,294	3,426	1,132
Travel	-	5,491	5,683	192
Unemployment Taxes-Texas	165	756	756	-
City Engineer - Contracted	7,511	42,275	30,000	(12,275)
Materials & Supplies	-	555	574	19
Office Supplies	682	988	1,023	35
Furniture & Equipment < \$2,500	4,424	1,173	1,214	41
Employee Candidate Testing	-	128	132	4
Dues	649	2,327	2,408	81
Publications & Subscriptions	180	1,035	1,071	36
Insurance - Workmen's Comp	399	448	443	(5)
Contract Labor	8,391	53,538	60,000	6,462
Gasoline, Oil	956	1,706	1,766	60
Maintenance - Equipment	-	1,760	1,822	62
Telephone & Communications	1,472	2,070	2,142	72
Rents - Equipment	1,103	2,070	2,142	72
Software Licensing & Maintenance Fees	1,715	3,110	5,000	1,890
Miscellaneous Expense	67	267	276	9
Recording Fees	-	5,000	5,000	-
Public Relations	121	1,599	1,655	56
Lobbying	-	2,070	2,142	72
Employee Appreciation	23	320	331	11
Operating Total	\$ 169,722	\$ 413,723	\$ 442,539	\$ 28,816
Capital				
Master Planning	\$ -	\$ 37,132	\$ 38,246	\$ 1,114
Capital Total	\$ -	\$ 37,132	\$ 38,246	\$ 1,114
Expenditure Total	\$ 169,722	\$ 450,855	\$ 480,785	\$ 29,930
Percentage Increase				6.2 %

Operating Expenditures by Category

Total \$442,539



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 141,909	\$ 283,021	\$ 314,306	71.0 %
Personnel Services*	542	9,159	9,998	2.3 %
Supplies*	5,106	2,716	2,811	0.6 %
Advertising, Dues, and Public Notices*	829	3,362	3,479	0.8 %
Professional Fees	15,902	95,813	90,000	20.3 %
Maintenance Expenses*	5,246	10,716	12,872	2.9 %
Other Expenses*	188	8,936	9,073	2.1 %
Total	\$ 169,722	\$ 413,723	\$ 442,539	100.0 %



CODE ENFORCEMENT

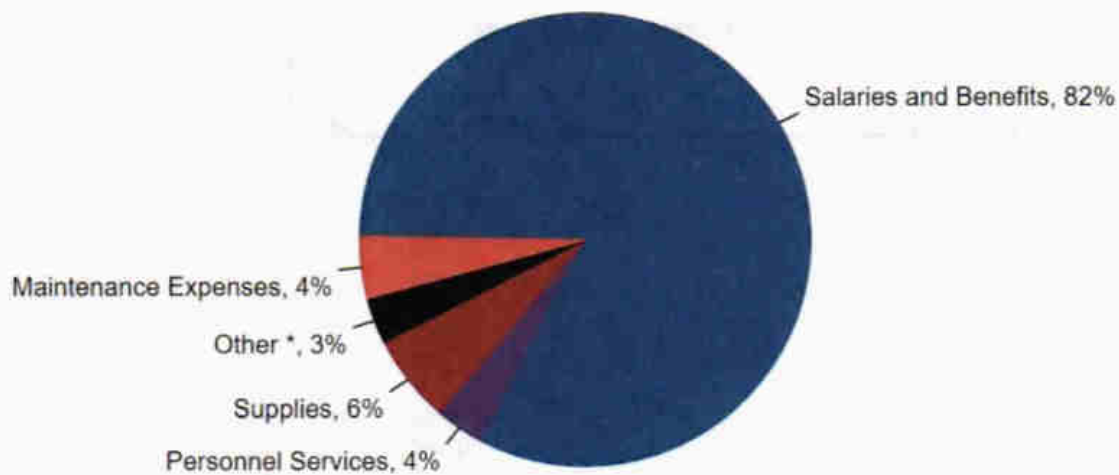
Code Enforcement is responsible for enforcing the City's rules and regulations. In addition, vector control activities are provided by this department.

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

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 161,276	\$ 168,121	\$ 170,826	\$ 2,705
Overtime	3,030	5,031	5,031	-
Payroll Taxes	12,386	13,246	13,452	206
Retirement Benefits	9,201	11,041	11,416	375
Group Health	31,648	35,468	35,572	104
Uniforms, Safety Equip, Supplies	2,076	2,417	2,417	-
Training	1,350	2,837	2,837	-
Travel	-	4,728	4,728	-
Unemployment Taxes-Texas	252	1,008	1,008	-
Materials & Supplies	10,584	12,606	12,606	-
Office Supplies	-	2,999	2,999	-
Furniture & Equipment < \$2,500	317	2,627	2,627	-
Employee Candidate Testing	-	316	316	-
Dues	227	840	840	-
Publications & Subscriptions	-	316	316	-
Insurance - Workmen's Comp	677	735	709	(26)
Contract Labor	245	12,186	7,000	(5,186)
Gasoline, Oil	5,120	5,253	5,253	-
Maintenance - Equipment	-	1,051	1,051	-
Maintenance - Vehicles	1,503	2,819	3,011	192
Telephone & Communications	1,933	3,435	3,435	-
Miscellaneous Expense	-	316	316	-
Public Relations	-	1,051	1,051	-
Employee Appreciation	45	106	106	-
Operating Total	\$ 241,870	\$ 290,553	\$ 288,923	\$ (1,630)
Capital				
Equipment - Code Enforcement	\$ -	\$ 5,517	\$ -	\$ (5,517)
Capital Lease Interest - Code Enforcement	950	1,319	1,319	-
Capital Lease Principal - Code Enforcement	6,382	9,415	9,415	-
Capital Total	\$ 7,332	\$ 16,251	\$ 10,734	\$ (5,517)
Expenditure Total	\$ 249,202	\$ 306,804	\$ 299,657	\$ (7,147)
Percentage Increase				(2.4)%

Operating Expenditures by Category Total \$288,923



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 218,470	\$ 234,650	\$ 238,014	82.4 %
Personnel Services	3,471	10,404	10,404	3.6 %
Supplies	10,901	18,232	18,232	6.3 %
Advertising, Dues, and Public Notices*	227	1,156	1,156	0.4 %
Professional Fees*	245	12,186	7,000	2.4 %
Maintenance Expenses	8,556	12,558	12,750	4.4 %
Other Expenses*	-	1,367	1,367	0.5 %
Total	\$ 241,870	\$ 290,553	\$ 288,923	100.0 %



STORM WATER

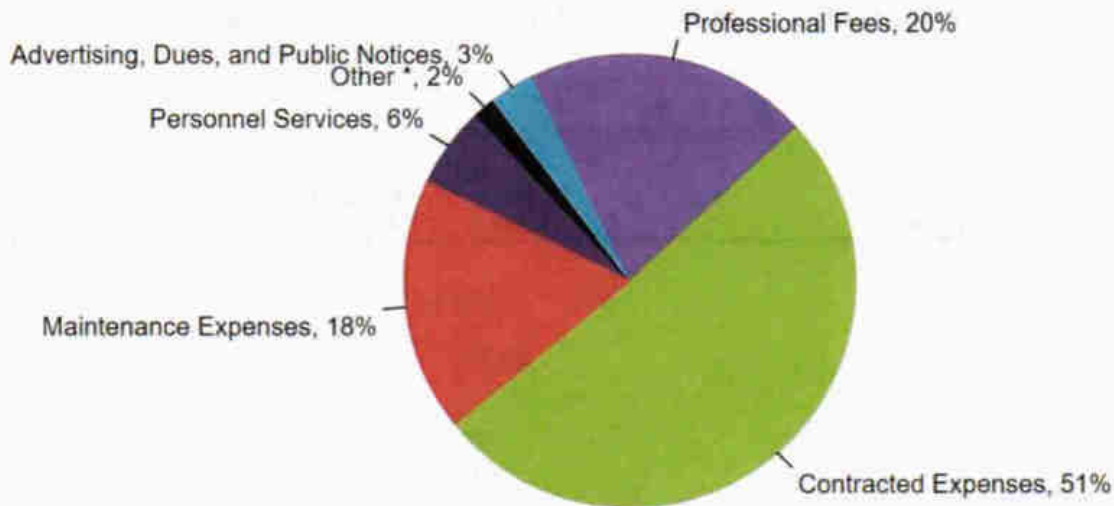
The Department is responsible for the inspections related to the Town of Horizon City's Stormwater and construction requirements. The Department administers and enforces the City's Texas Pollution Discharge Elimination System (TPDES) Municipal Separate Storm Sewer System (MS4) Permit. It also provides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

The Compliance Inspector serves this department.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Training	\$ 1,576	\$ 2,046	\$ 2,046	-
Travel	-	2,273	2,273	-
Pond Maintenance - Contracted	35,270	37,413	37,413	-
Materials & Supplies	-	341	341	-
Office Supplies	-	341	341	-
Advertising & Public Notices	880	880	880	-
Dues	422	682	682	-
Publications & Subscriptions	-	796	796	-
Contract Labor	-	30,000	15,000	(15,000)
Maintenance - Surfaces	-	6,819	5,000	(1,819)
Rents - Equipment	-	3,296	3,296	-
Maintenance - Rockwalls and Fencing	-	5,000	5,000	-
Miscellaneous Expense	-	484	484	-
Operating Total	\$ 38,148	\$ 90,371	\$ 73,552	\$ (16,819)
Capital				
Equipment - Storm Water Management	\$ -	\$ 34,338	\$ 20,000	\$ (14,338)
Capital Total	\$ -	\$ 34,338	\$ 20,000	\$ (14,338)
Expenditure Total	\$ 38,148	\$ 124,709	\$ 93,552	\$ (31,157)
Percentage Increase				(33.3)%

Operating Expenditures by Category Total \$73,552



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Personnel Services	\$ 1,576	\$ 4,319	\$ 4,319	5.9 %
Supplies*	-	682	682	0.9 %
Advertising, Dues, and Public Notices	1,302	2,358	2,358	3.2 %
Professional Fees	-	30,000	15,000	20.4 %
Contracted Expenses	35,270	37,413	37,413	50.9 %
Maintenance Expenses	-	15,115	13,296	18.1 %
Other Expenses*	-	484	484	0.7 %
Total	\$ 38,148	\$ 90,371	\$ 73,552	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, two Accountants, three Administrative Assistants and one Purchasing Agent.

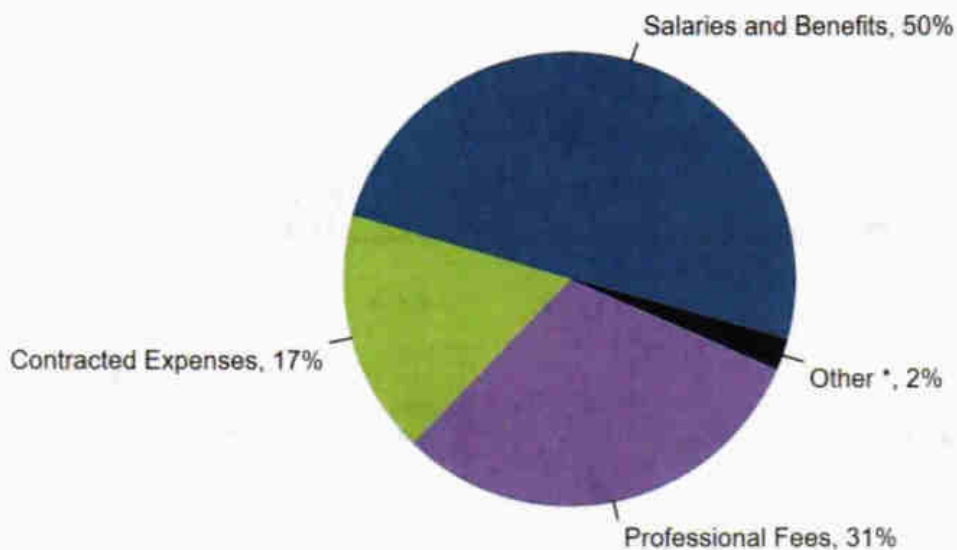
EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 310,364	\$ 336,827	\$ 375,478	\$ 38,651
Overtime	-	2,301	2,301	-
Payroll Taxes	22,796	28,966	28,900	(66)
Retirement Benefits	17,380	24,151	24,522	371
Group Health	47,569	61,199	62,251	1,052
Uniforms, Safety Equip, Supplies	108	500	500	-
Training	-	2,650	2,200	(450)
Travel	1,284	3,000	2,000	(1,000)
Unemployment Taxes-Texas	378	1,766	1,764	(2)
Appraisal Fees	135,137	151,350	161,061	9,711
Materials & Supplies	509	1,000	500	(500)
Office Supplies	1,374	2,100	2,100	-
Furniture & Equipment < \$2,500	1,907	2,000	250	(1,750)
Employee Candidate Testing	-	140	-	(140)
Dues	1,084	750	750	-
Insurance - Property	85,111	134,431	168,301	33,870
Insurance - Workmen's Comp	605	757	666	(91)
Insurance - Liability	37,915	45,526	46,052	526
Insurance - Bond	995	1,568	1,568	-
Contract Labor	25,870	11,500	11,500	-
Audit Fees	71,990	81,477	77,250	(4,227)
Tax Collection Fees	8,111	9,541	10,235	694
Gasoline, Oil	78	100	100	-
Water	973	875	950	75
Telephone & Communications	3,306	3,000	3,200	200
Bank Charges	11,991	10,000	7,000	(3,000)
Miscellaneous Expense	-	100	100	-
Interest & Penalties	292	900	1,000	100
Employee Appreciation	68	200	200	-
Bad Debt Expense	-	1,000	1,000	-
Operating Total	\$ 787,195	\$ 919,675	\$ 993,699	\$ 74,024
Capital				
Transfers Out	\$ -	\$ 30,000	\$ 25,000	\$ (5,000)
Capital Total	\$ -	\$ 30,000	\$ 25,000	\$ (5,000)
Expenditure Total	\$ 787,195	\$ 949,675	\$ 1,018,699	\$ 69,024

Percentage Increase

6.8 %

Operating Expenditures by Category Total \$993,699



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 399,092	\$ 455,967	\$ 495,882	49.9 %
Personnel Services*	1,460	6,490	4,900	0.5 %
Supplies*	3,790	5,100	2,850	0.3 %
Advertising, Dues, and Public Notices*	1,084	750	750	0.1 %
Professional Fees	221,881	274,502	304,671	30.7 %
Contracted Expenses	143,248	160,891	171,296	17.2 %
Maintenance Expenses*	4,357	3,975	4,250	0.4 %
Other Expenses*	12,283	12,000	9,100	0.9 %
Total	\$ 787,195	\$ 919,675	\$ 993,699	100.0 %



PUBLIC SAFETY DISPATCH

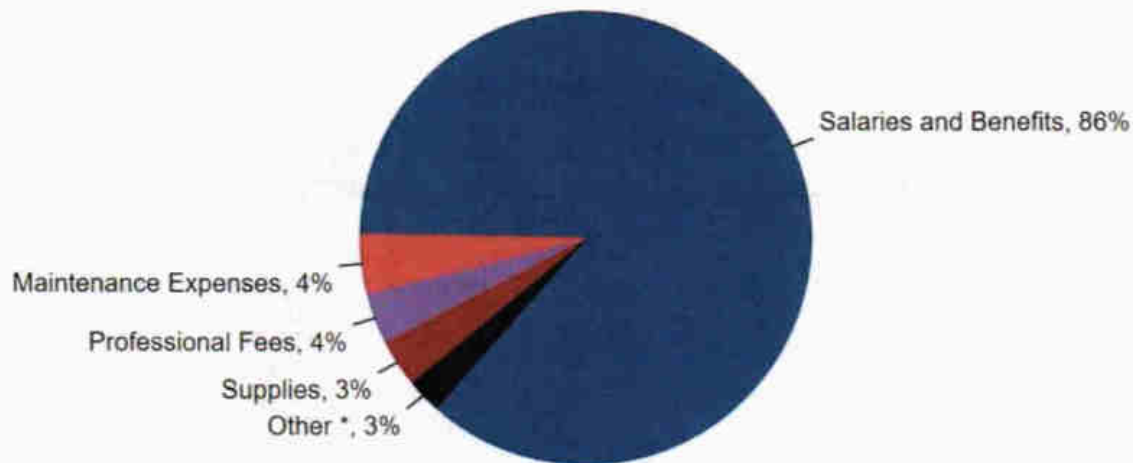
This Department handles emergency and non emergency calls for the Horizon City Police Department. It's primary purpose is to dispatch Police, Fire and Medical services to where needed. The Department works in conjunction with Emergency Services District #1, Emergency Services District#2, Life and Elite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

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

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 776,079	\$ 779,725	\$ 905,798	\$ 126,073
Overtime	68,386	52,800	52,800	-
Payroll Taxes	63,784	70,921	73,336	2,415
Retirement Benefits	47,290	59,114	62,227	3,113
Group Health	103,773	134,940	143,264	8,324
Uniforms, Safety Equip, Supplies	1,374	1,466	1,466	-
Training	4,219	16,900	15,138	(1,762)
Travel	6,762	11,200	10,900	(300)
Unemployment Taxes-Texas	1,412	4,536	4,536	-
Materials & Supplies	367	1,847	1,400	(447)
Office Supplies	912	1,639	800	(839)
Furniture & Equipment < \$2,500	2,248	3,447	46,801	43,354
Employee Candidate Testing	1,603	3,980	3,180	(800)
Dues	1,107	1,900	2,400	500
Publications & Subscriptions	-	800	-	(800)
Insurance - Workmen's Comp	1,724	1,855	1,690	(165)
Contract Labor	82,208	(2,360)	52,500	54,860
Gasoline, Oil	583	1,236	1,236	-
Maintenance - Equipment	30,489	74,000	6,000	(68,000)
Telephone & Communications	519	1,800	1,800	-
Software Licensing & Maintenance Fees	5,317	9,538	51,656	42,118
Miscellaneous Expense	10	1,860	1,800	(60)
Public Relations	-	-	250	250
Employee Appreciation	900	1,554	1,000	(554)
Operating Total	\$ 1,201,066	\$ 1,234,698	\$ 1,441,978	\$ 207,280
Capital				
Equipment - Public Safety	\$ -	\$ 60,093	\$ -	\$ (60,093)
Capital Total	\$ -	\$ 60,093	\$ -	\$ (60,093)
Expenditure Total	\$ 1,201,066	\$ 1,294,791	\$ 1,441,978	\$ 147,187
Percentage Increase				10.2 %

Operating Expenditures by Category Total \$1,441,978



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 1,062,448	\$ 1,103,891	\$ 1,243,651	86.2 %
Personnel Services*	14,858	35,100	31,684	2.2 %
Supplies	3,527	6,933	49,001	3.4 %
Advertising, Dues, and Public Notices*	1,107	2,700	2,400	0.2 %
Professional Fees	82,208	(2,360)	52,500	3.6 %
Maintenance Expenses	36,908	86,574	60,692	4.2 %
Other Expenses*	10	1,860	2,050	0.1 %
Total	\$ 1,201,066	\$ 1,234,698	\$ 1,441,978	100.0 %



EXECUTIVE OFFICIALS

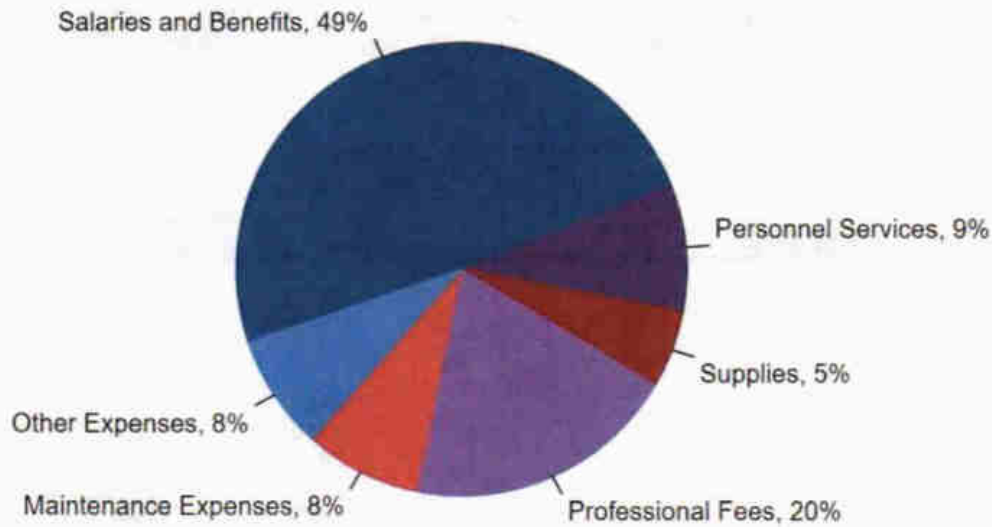
This budget is for the expenses of Mayor and City Council Members to assist them in fulfilling their duties to the City and its constituents.

City Council consists of the following: City Mayor - Andres Renteria, Council Member Place 1 - Guillermo Ortega, Council Member Place 2 - Scott Quiroz, Council Member Place 3 - Rocio Ortega, Council Member Place 4 - Robert Avila, Council Member Place 5 - Katherine Ames, Council Member Place 6 - Matthew Gardea and Council Member Place 7 - Ruben Mendoza.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
Payroll Taxes	1,377	1,377	1,377	-
Group Health	-	32,537	25,215	(7,322)
Uniforms, Safety Equip, Supplies	1,487	3,000	3,000	-
Training	1,750	750	2,000	1,250
Travel	2,453	3,000	3,000	-
Unemployment Taxes-Texas	63	171	250	79
Materials & Supplies	1,803	3,000	3,000	-
Office Supplies	154	500	500	-
Furniture & Equipment < \$2,500	-	1,500	1,500	-
Publications & Subscriptions	106	250	-	(250)
Insurance - Workmen's Comp	142	148	91	(57)
Gasoline, Oil	342	2,500	3,000	500
Maintenance - Vehicles	-	250	500	250
Telephone & Communications	3,464	4,000	4,080	80
Miscellaneous Expense	640	1,000	1,000	-
Public Relations	2,542	3,000	5,000	2,000
Lobbying	-	-	1,500	1,500
Council Member Stipends	12,000	15,000	18,000	3,000
Employee Appreciation	11	400	400	-
Operating Total	\$ 46,334	\$ 90,383	\$ 91,413	\$ 1,030
Capital				
Capital Total	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 46,334	\$ 90,383	\$ 91,413	\$ 1,030
Percentage Increase				1.1 %

Operating Expenditures by Category Total \$91,413



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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 19,582	\$ 52,233	\$ 44,933	49.2 %
Personnel Services	5,701	7,150	8,400	9.2 %
Supplies	1,957	5,000	5,000	5.5 %
Advertising, Dues, and Public Notices*	106	250	-	- %
Professional Fees	12,000	15,000	18,000	19.7 %
Maintenance Expenses	3,806	6,750	7,580	8.3 %
Other Expenses	3,182	4,000	7,500	8.2 %
Total	\$ 46,334	\$ 90,383	\$ 91,413	100.0 %



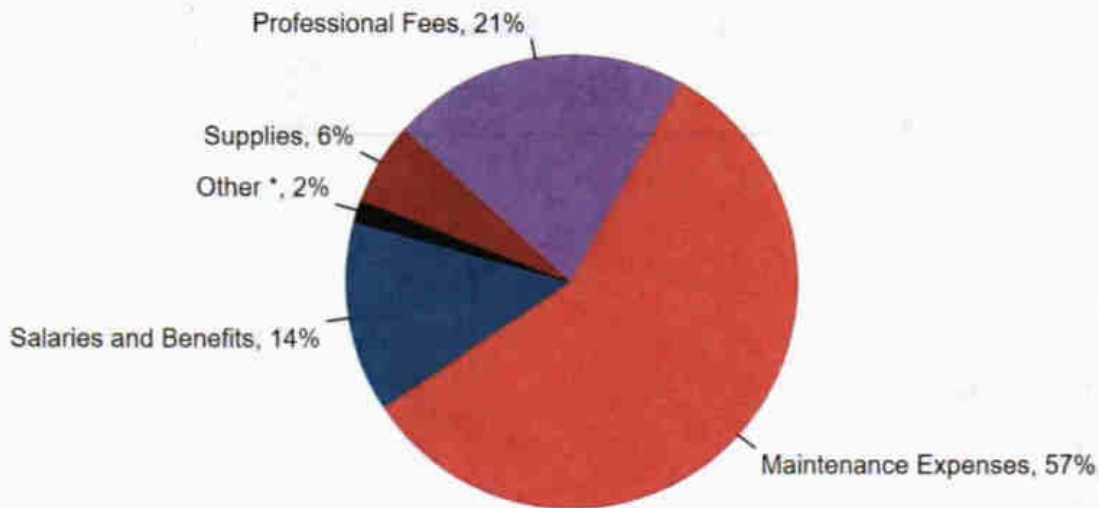
INFORMATION TECHNOLOGY

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.

EXPENDITURE SUMMARY

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 80,313	\$ 82,741	\$ 84,849	\$ 2,108
Payroll Taxes	6,107	6,330	6,491	161
Retirement Benefits	4,497	5,275	5,508	233
Group Health	8,467	8,867	8,893	26
Uniforms, Safety Equip, Supplies	-	250	250	-
Training	709	5,458	5,622	164
Travel	4,327	6,180	6,365	185
Unemployment Taxes-Texas	63	252	252	-
Network Support - Contracted	119,225	120,943	164,995	44,052
Materials & Supplies	65	4,500	4,635	135
Office Supplies	-	500	515	15
Furniture & Equipment < \$2,500	16,119	12,630	40,051	27,421
Insurance - Workmen's Comp	154	166	150	(16)
Contract Labor	-	19,500	-	(19,500)
Gasoline, Oil	-	100	100	-
Maintenance - Equipment	-	1,500	1,545	45
Telephone & Communications	614	2,500	-	(2,500)
Software Licensing & Maintenance Fees	279,802	453,358	443,239	(10,119)
Miscellaneous Expense	-	300	300	-
Operating Total	\$ 520,462	\$ 731,350	\$ 773,760	\$ 42,410
Capital				
Computers and Related Equipment - Info Tech	\$ -	\$ 4,802	\$ -	\$ (4,802)
Capital Total	-	4,802	-	(4,802)
Expenditure Total	\$ 520,462	\$ 736,152	\$ 773,760	\$ 37,608
Percentage Increase				4.9 %

Operating Expenditures by Category
Total \$773,760



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

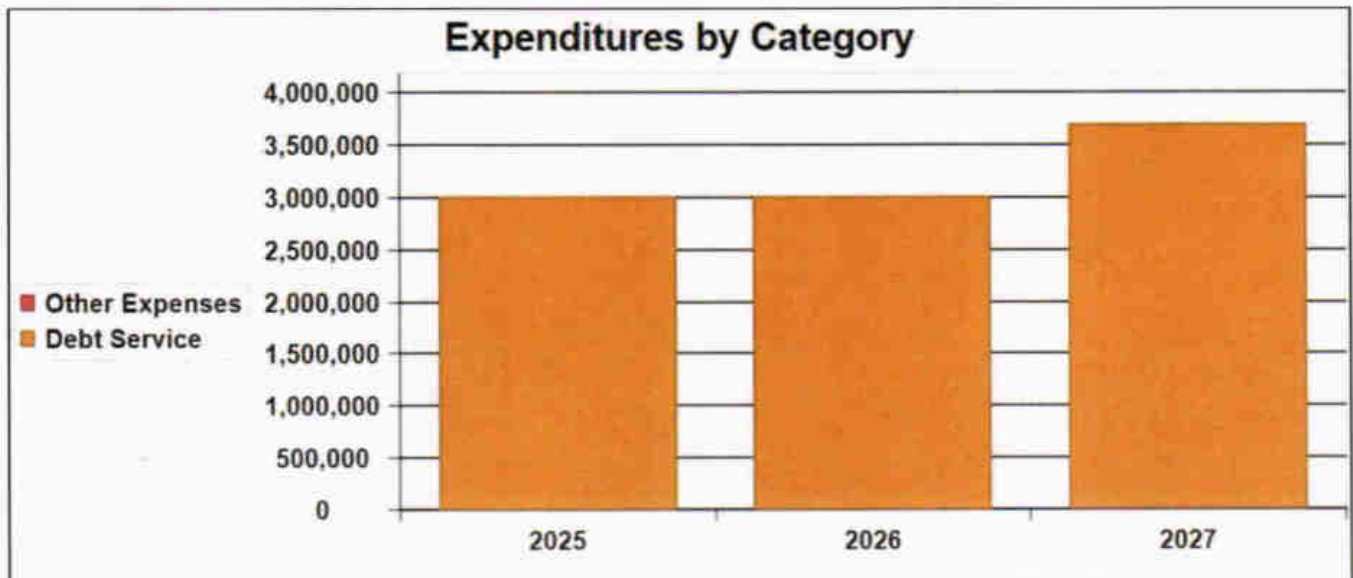
Description	2025 Actual	2026 Revised Budget	2027 Budget	Percentage
Salaries and Benefits	\$ 99,601	\$ 103,631	\$ 106,143	13.7 %
Personnel Services*	5,036	11,888	12,237	1.6 %
Supplies	16,184	17,630	45,201	5.8 %
Professional Fees	119,225	140,443	164,995	21.3 %
Maintenance Expenses	280,416	457,458	444,884	57.5 %
Other Expenses*	-	300	300	- %
Total	\$ 520,462	\$ 731,350	\$ 773,760	100.0 %



DEBT SERVICE FUND

The Debt Service Fund includes the property tax supported revenue necessary to meet the required payments and other expenses associated with outstanding debt. This includes service amounts for the \$750 thousand 2005 Bond Issue held by Bank of America, the \$15 million 2014 Certificates of Obligation, the \$13 million 2019 Certificates of Obligation and the \$25 million 2023 Certificates of Obligation. The total service amount for FY2027 is \$3,690,161.

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Current Year Taxes	\$ 2,736,452	\$ 3,005,552	\$ 3,695,995	\$ 690,443	
Delinquent Taxes	73,421	-	-	-	
Interest Income	73,222	-	-	-	
Revenues Total	\$ 2,883,095	\$ 3,005,552	\$ 3,695,995	\$ 690,443	23.0 %
Expenditures					
Operating					
Bank Charges	90	180	-	(180)	
Operating Total	\$ 90	\$ 180	\$ -	\$ (180)	(100.0)%
Capital					
Bond Interest	9,678	7,900	6,123	(1,777)	
Bond Principal	40,000	45,000	50,000	5,000	
2014 Certificates of Obligation - Principal	590,000	615,000	640,000	25,000	
2014 Certificates of Obligation - Interest	417,663	394,063	369,463	(24,600)	
2019 Certificates of Obligation - Principal	355,000	370,000	390,000	20,000	
2019 Certificates of Obligation - Interest	445,500	431,300	412,800	(18,500)	
2023 Certificates of Obligation - Principal	-	-	685,000	685,000	
2023 Certificates of Obligation - Interest	1,136,775	1,136,775	1,136,775	-	
Bond Insurance Premium	4,784	4,784	4,784	-	
Agent Fee	1,050	550	1,050	500	
Capital Total	\$ 3,000,450	\$ 3,005,372	\$ 3,695,995	\$ 690,623	23.0 %
Expenditures Total	\$ 3,000,540	\$ 3,005,552	\$ 3,695,995	\$ 690,443	23.0 %
Excess Expenditures	\$ (117,445)	\$ -	\$ -	\$ -	- %



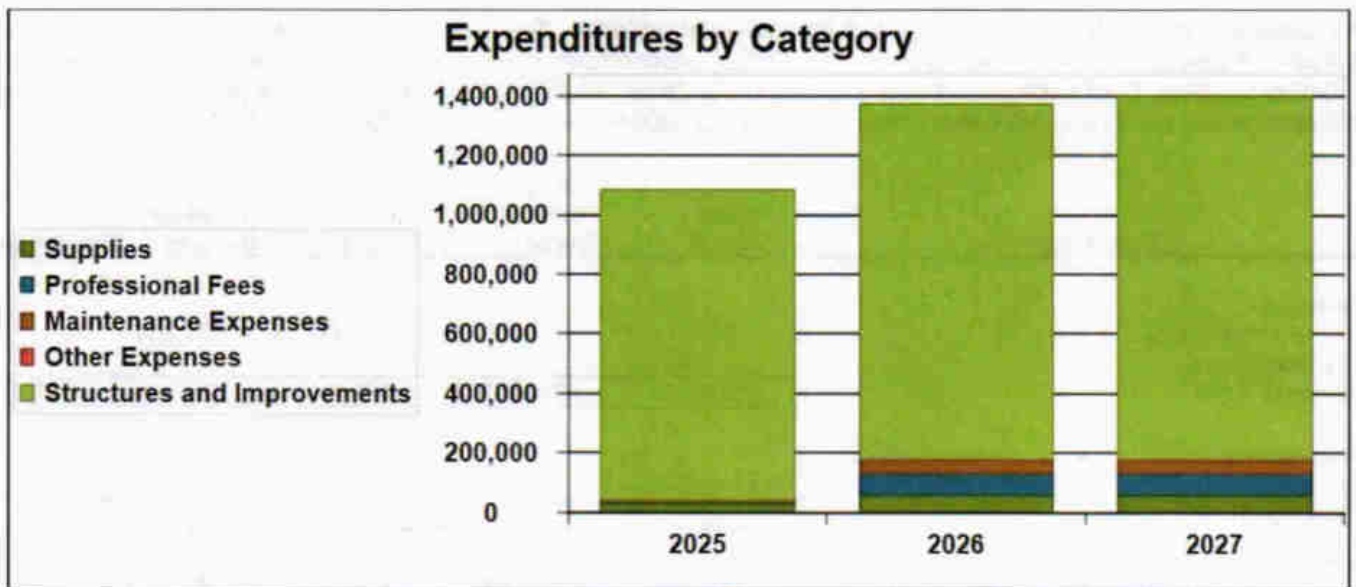
STREET MAINTENANCE FUND



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 2025 and must be voted on again in 2029.

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Street Fund Taxes	\$ 680,910	\$ 698,744	\$ 701,337	\$ 2,593	
Interest Income	91,402	-	-	-	
Prior Year Fund Surplus	-	676,074	697,380	21,306	
Revenues Total	\$ 772,312	\$ 1,374,818	\$ 1,398,717	\$ 23,899	1.7 %
Expenditures					
Operating					
City Engineer - Contracted	-	51,141	51,141	-	
Materials & Supplies	15,312	30,000	30,000	-	
Street Signs	11,039	17,047	17,047	-	
Street Lights	2,771	13,638	13,638	-	
Contract Labor	3,722	21,986	21,986	-	
Maintenance - Surfaces	7,790	20,456	20,456	-	
Maintenance - Equipment	782	17,654	17,654	-	
Rents - Equipment	869	5,683	5,683	-	
Miscellaneous Expense	-	2,273	2,273	-	
Operating Total	\$ 42,285	\$ 179,878	\$ 179,878	\$ -	- %
Capital					
Engineer- Construction Development and Supervision	-	113,646	115,919	2,273	
Engineer - Construction Management	193,068	110,336	112,543	2,207	
Construction-Contracted	846,935	882,689	900,343	17,654	
Capital Projects - Project Management	117	88,269	90,034	1,765	
Capital Total	\$ 1,040,120	\$ 1,194,940	\$ 1,218,839	\$ 23,899	2.0 %
Expenditures Total	\$ 1,082,405	\$ 1,374,818	\$ 1,398,717	\$ 23,899	1.7 %
Excess Expenditures	\$ (310,093)	\$ -	\$ -	\$ -	- %

STREET MAINTENANCE FUND

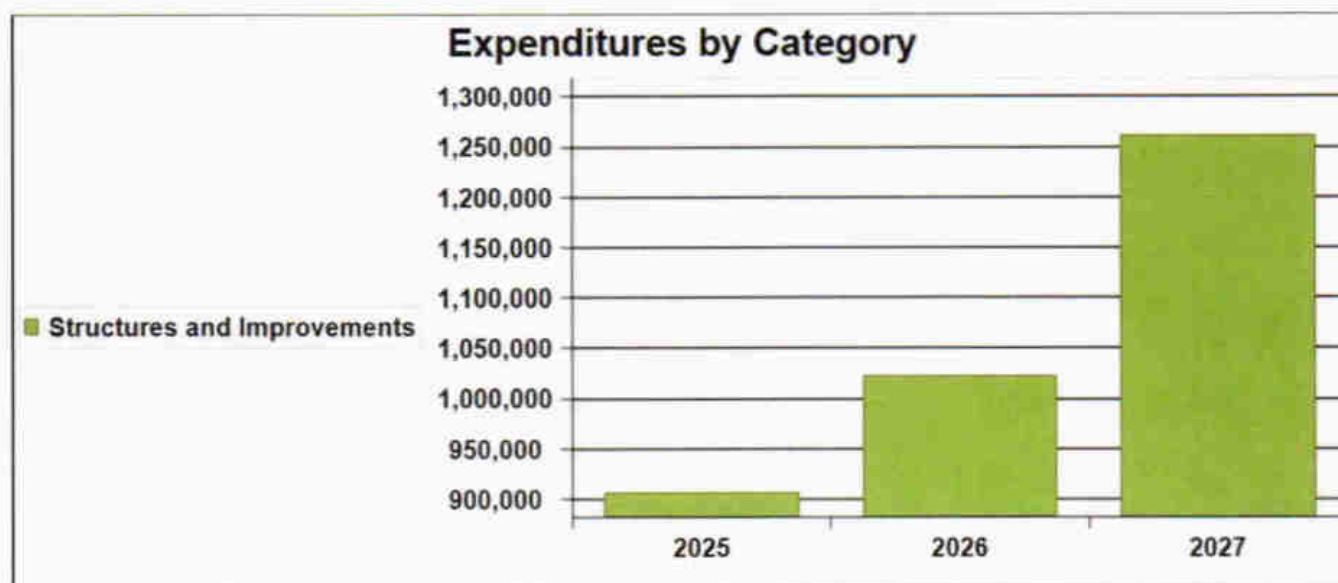




TRANSPORTATION REINVESTMENT ZONE FUND

The Zone was established to help fund road improvement projects. The project for which this Zone was established (Eastlake Phase 2) was completed in 2018. The Transportation Reinvestment Zone Fund records the incremental tax revenues resulting from increased property values in the Zone. The revenues will be used for payments on the City's obligated portion (22.7%) of the construction costs. The obligation will be fulfilled in fiscal year 2027.

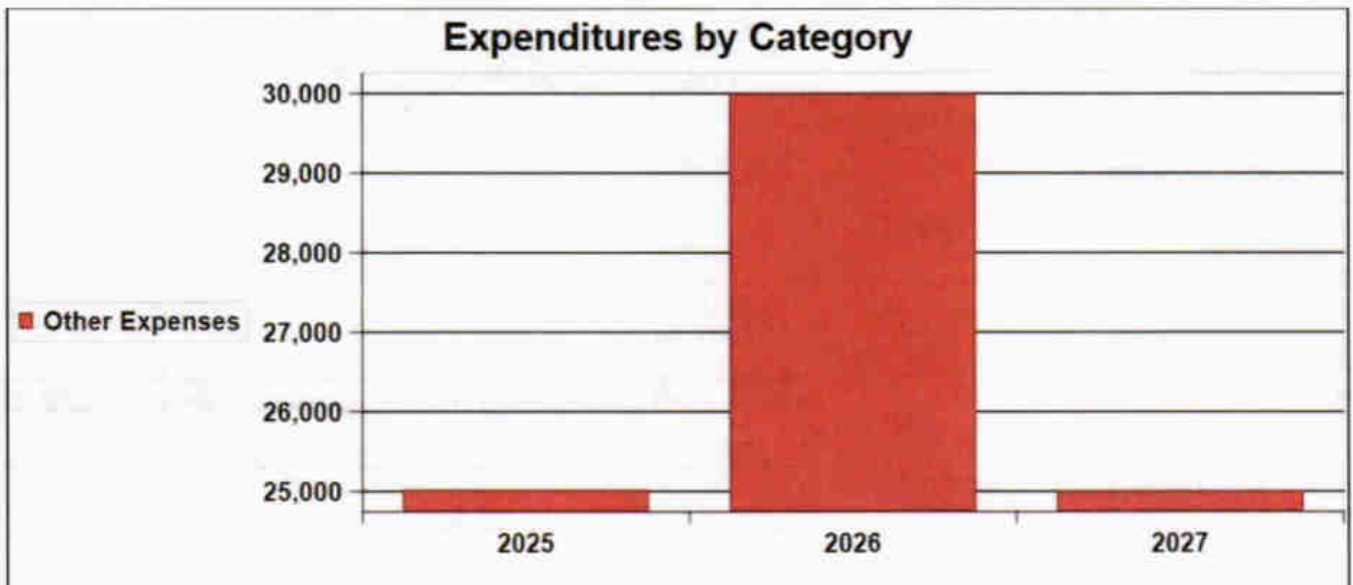
Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Current Year Taxes	\$ 904,311	\$ 1,022,019	\$ 1,261,453	\$ 239,434	
Interest Income	421	-	-	-	
Revenues Total	\$ 904,732	\$ 1,022,019	\$ 1,261,453	\$ 239,434	23.4 %
Expenditures					
Operating					
Operating Total	\$ -	\$ -	\$ -	\$ -	- %
Capital					
Transportation Reinvestment Zone - Interest	906,564	1,022,019	737,348	(284,671)	
Engineer- Construction Development and Supervision	-	-	524,105	524,105	
Capital Total	906,564	1,022,019	1,261,453	239,434	23.4 %
Expenditures Total	\$ 906,564	\$ 1,022,019	\$ 1,261,453	\$ 239,434	23.4 %
Excess Expenditures	\$ (1,832)	\$ -	\$ -	\$ -	- %



SPECIAL EVENTS FUND

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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Interest Income	\$ 99	\$ -	\$ -	\$ -	
Miscellaneous	6,340	-	-	-	
Transfers from Other Funds	-	30,000	25,000	(5,000)	
Revenues Total	\$ 6,439	\$ 30,000	\$ 25,000	\$ (5,000)	(16.7)%
Expenditures					
Operating					
Special Events	25,017	30,000	25,000	(5,000)	
Operating Total	\$ 25,017	\$ 30,000	\$ 25,000	\$ (5,000)	(16.7)%
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	- %
Expenditures Total	\$ 25,017	\$ 30,000	\$ 25,000	\$ (5,000)	(16.7)%
Excess Expenditures	\$ (18,578)	\$ -	\$ -	\$ -	- %



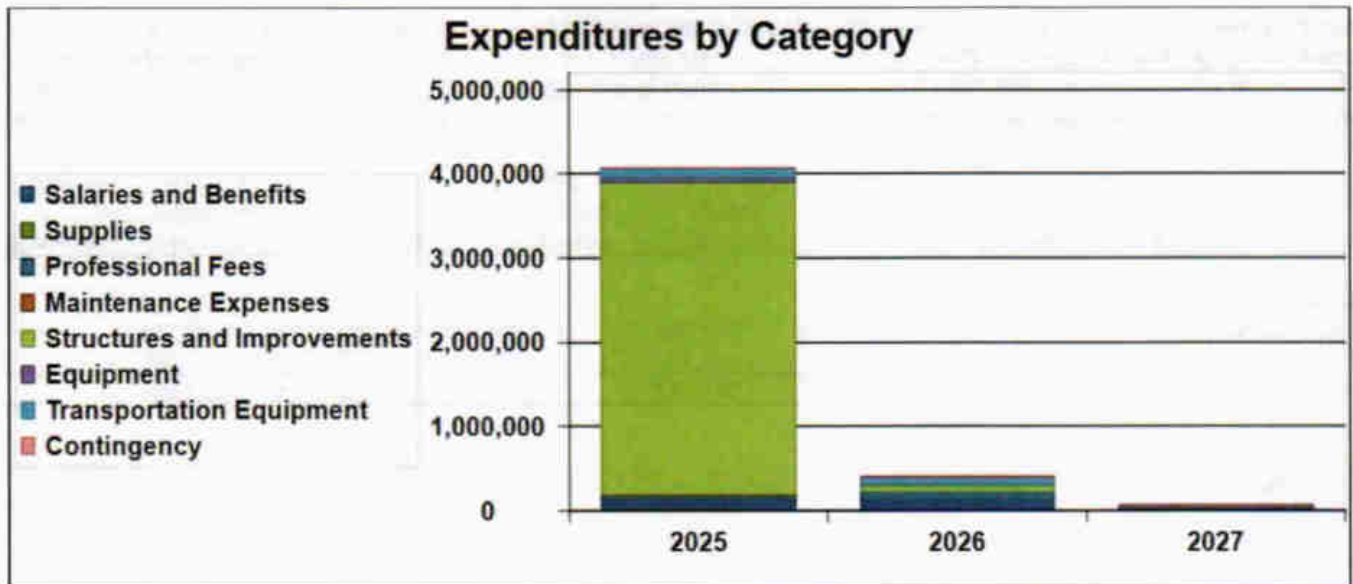
FEDERAL GRANTS FUND



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 for general government projects.

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Interest Income	\$ 57,275	\$ -	\$ -	\$ -	
Grant Income	387,095	304,234	61,865	(242,369)	
Receipts from Forfeitures	19,418	-	-	-	
Prior Year Fund Surplus	-	104,952	-	(104,952)	
Revenues Total	\$ 463,788	\$ 409,186	\$ 61,865	\$ (347,321)	(84.9)%
Expenditures					
Operating					
Salaries	27,670	64,451	-	64,451	
Overtime	87,269	49,273	54,870	5,597	
Payroll Taxes	8,362	3,689	4,082	393	
Retirement Benefits	6,121	2,956	2,913	(43)	
City Attorney	5,976	25,000	-	(25,000)	
Furniture & Equipment < \$2,500	6,219	1,500	-	(1,500)	
Contract Labor	38,894	74,815	-	(74,815)	
Telephone & Communications	307	-	-	-	
Rents - Building	16,092	4,952	-	(4,952)	
Operating Total	\$ 196,910	\$ 226,636	\$ 61,865	\$ (164,771)	(72.7)%
Capital					
Equipment	9,975	-	-	-	
Equipment - Public Safety	60,822	-	-	-	
Vehicles - Public Safety	100,684	90,000	-	(90,000)	
Engineer- Construction Development and Supervision	151,789	-	-	-	
Capital Projects - Project Management	34,935	-	-	-	
Capital Projects - Other Expenses	243,680	75,000	-	(75,000)	
Land and Land Rights	3,269,144	-	-	-	
General Contingency	-	17,550	-	(17,550)	
Capital Total	\$ 3,871,029	\$ 182,550	\$ -	\$ (182,550)	(100.0)%
Expenditures Total	\$ 4,067,939	\$ 409,186	\$ 61,865	\$ (347,321)	(84.9)%
Excess Expenditures	\$ (3,604,151)	\$ -	\$ -	\$ -	- %

FEDERAL GRANTS FUND

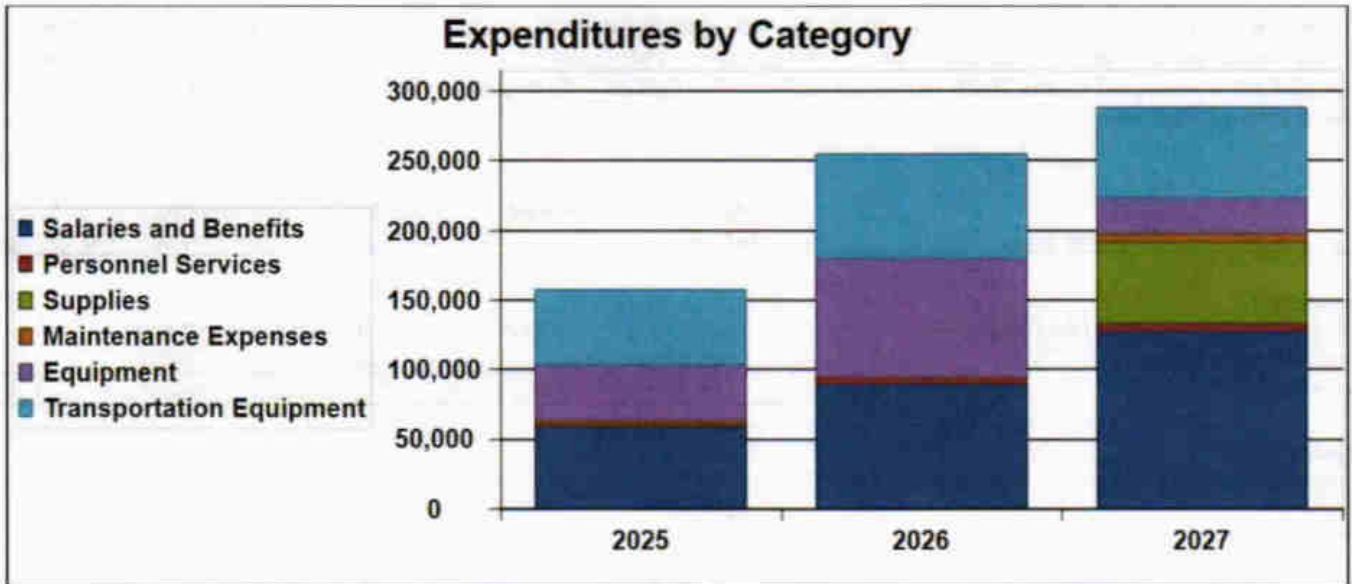


STATE OF TEXAS GRANTS FUND



Grants received from the State of Texas have focused on law enforcement programs. The current program is the Operation Lone Star Program. The purpose of the Operation Lone Star Program is to sustain interagency law enforcement operations and enhance local law enforcement patrols to facilitate directed actions to deter and interdict criminal activity. The Police Department also received a grant from the BG-Rifle-Resistant Body Armor Grant Program.

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Grant Income	\$ 152,686	\$ 250,000	\$ 282,217	\$ 32,217	
LEOSE Grant	5,133	5,150	6,000	850	
Revenues Total	\$ 157,819	\$ 255,150	\$ 288,217	\$ 33,067	13.0 %
Expenditures					
Operating					
Overtime	51,592	79,100	111,651	32,551	
Payroll Taxes	3,947	6,051	8,541	2,490	
Retirement Benefits	2,889	4,849	7,308	2,459	
Uniforms, Safety Equip, Supplies	935	-	-	-	
Training	1,485	5,150	4,000	(1,150)	
Travel	-	-	2,000	2,000	
Materials & Supplies	580	-	-	-	
Furniture & Equipment < \$2,500	-	-	58,217	58,217	
Gasoline, Oil	1,814	-	6,500	6,500	
Operating Total	\$ 63,242	\$ 95,150	\$ 198,217	\$ 103,067	108.3 %
Capital					
Equipment - Public Safety	40,953	85,000	25,000	(60,000)	
Vehicles	52,814	-	-	-	
Vehicles - Public Safety	-	75,000	65,000	(10,000)	
Capital Total	\$ 93,767	\$ 160,000	\$ 90,000	\$ (70,000)	(43.8)%
Expenditures Total	\$ 157,009	\$ 255,150	\$ 288,217	\$ 33,067	13.0 %
Excess Revenue	\$ 810	\$ -	\$ -	\$ -	- %



ECONOMIC DEVELOPMENT FUND

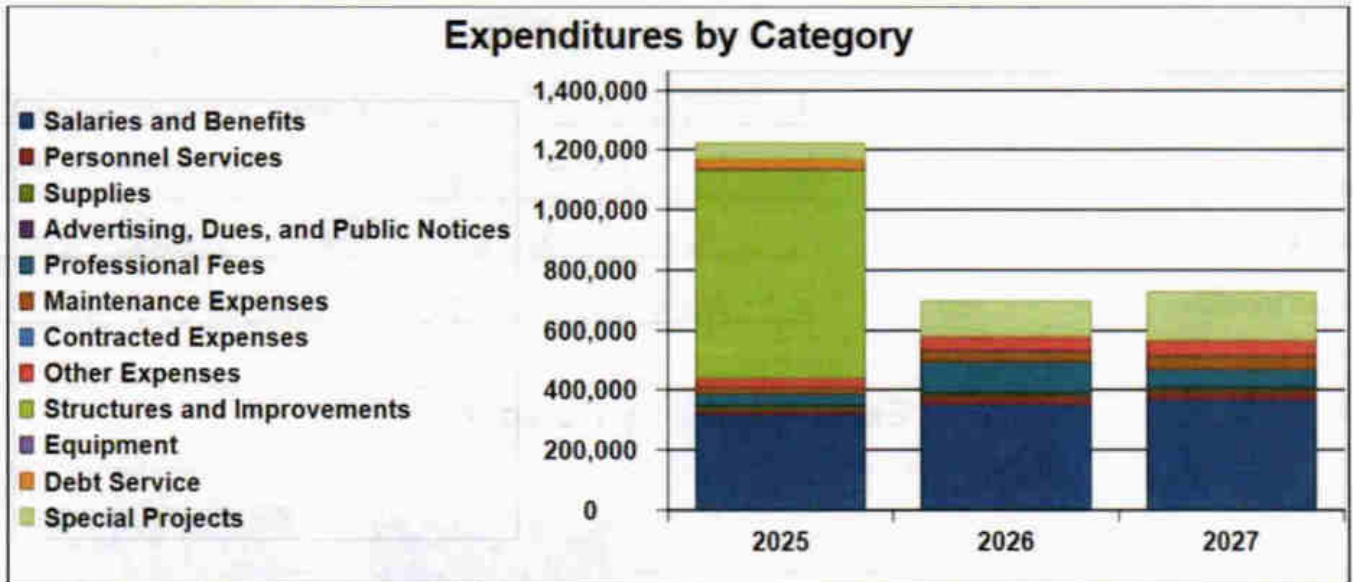


The Economic Development Fund is designated to be used to foster economic growth in the City. It is self-funded by a 0.25% sales tax as determined by a voter referendum. The Economic Development Corporation is the nonprofit organization that is part of the Town of Horizon City and is tasked with implementing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

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Economic Development Fund Taxes	\$ 680,910	\$ 698,744	\$ 701,337	\$ 2,593	
Interest Income	60,375	-	26,432	26,432	
Revenues Total	\$ 741,285	\$ 698,744	\$ 727,769	\$ 29,025	4.2 %
Expenditures					
Operating					
Salaries	260,990	284,824	298,983	14,159	
Payroll Taxes	19,592	22,248	23,515	1,267	
Retirement Benefits	14,952	18,543	19,954	1,411	
Group Health	23,507	26,601	26,679	78	
Training	6,585	7,250	8,500	1,250	
Travel	8,239	18,850	18,850	-	
Unemployment Taxes-Texas	68	63	63	-	
Appraisal Fees	-	1,800	1,800	-	
City Attorney	3,214	18,785	18,785	-	
Janitorial Supplies	211	1,071	1,071	-	
Materials & Supplies	1,202	1,326	1,326	-	
Postage	-	204	204	-	
Office Supplies	1,567	2,000	2,000	-	
Furniture & Equipment < \$2,500	9,188	4,500	3,000	(1,500)	
Dues	4,117	4,387	4,387	-	
Publications & Subscriptions	45	264	264	-	
Insurance - Workmen's Comp	501	582	542	(40)	
Contract Labor	35,956	83,500	41,000	(42,500)	
Electricity	1,975	2,400	2,400	-	
Gas - Natural	1,955	2,305	2,305	-	
Gasoline, Oil	5,450	5,700	15,900	10,200	
Maintenance - Bldg	2,748	7,250	7,250	-	
Maintenance - Equipment	125	561	561	-	
Waste Disposal	360	900	1,000	100	
Water	374	2,561	2,561	-	
Telephone & Communications	5,283	7,592	8,192	600	
Software Licensing & Maintenance Fees	3,534	4,500	4,500	-	
Bank Charges	30	-	-	-	
Miscellaneous Expense	442	800	800	-	
Public Relations	29,135	43,350	43,350	-	
Investor Relations	-	3,121	3,121	-	
Employee Appreciation	89	150	150	-	
Other Contracted Services	-	3,600	3,600	-	
Operating Total	\$ 441,434	\$ 581,588	\$ 566,613	\$ (14,975)	(2.6)%

ECONOMIC DEVELOPMENT FUND

Description	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Capital					
Equipment	5,302	-	-	-	
Computers and Related Equipment	-	1,200	2,700	1,500	
Finance Lease Principal	33,800	-	-	-	
Land and Land Rights	691,866	-	-	-	
Projects - EDC	51,054	115,956	158,456	42,500	
Capital Total	\$ 782,022	\$ 117,156	\$ 161,156	\$ 44,000	37.6 %
Expenditures Total	\$ 1,223,456	\$ 698,744	\$ 727,769	\$ 29,025	4.2 %
Excess Expenditures	\$ (482,171)	\$ -	\$ -	\$ -	- %

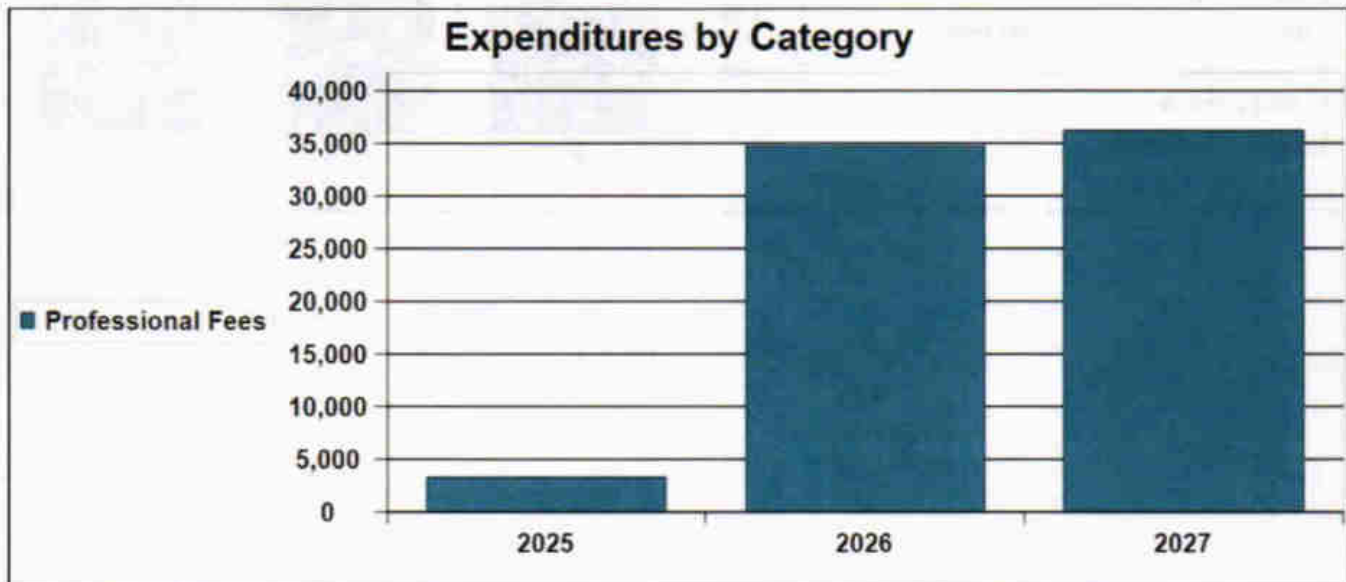




TAX INCREMENT REINVESTMENT ZONE FUND

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	2025 Actual	2026 Revised Budget	2027 Budget	Increase/ (Decrease)	Percentage
Revenues					
Current Year Taxes	\$ 17,227	\$ 34,720	\$ 36,145	\$ 1,425	
Interest Income	1,303	-	-	-	
Revenues Total	\$ 18,530	\$ 34,720	\$ 36,145	\$ 1,425	4.1 %
Expenditures					
Operating					
City Engineer - Contracted	-	30,970	25,645	(5,325)	
City Attorney	2,315	750	7,500	6,750	
Contract Labor	1,006	3,000	3,000	-	
Operating Total	\$ 3,321	\$ 34,720	\$ 36,145	\$ 1,425	4.1 %
Capital					
Capital Total	\$ -	\$ -	\$ -	\$ -	- %
Expenditures Total	3,321	34,720	36,145	1,425	4.1 %
Excess Revenue	\$ 15,209	\$ -	\$ -	\$ -	- %





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, have been dedicated to the City or that the City leases or otherwise has a contractual interest. Capital projects also include the acquisition or construction of new City assets or infrastructure.

City Council first approved a Capital Improvement program on February 1, 2014, covering the 2014-2016 three-year period and totaling \$45,073,650. The initial program included street and right-of-way improvements and drainage improvements identified as high priority and high need. Since that initial Capital Improvement program, Horizon City has updated the plan to incorporate the community's needs as identified in the, *Shaping our Horizon: 2030, A Comprehensive and Strategic Plan* adopted by City Council on February 11, 2020. Other emerging community needs including infrastructure, quality of life projects and improvements intended to foster economic development and support sustainable, walkable neighborhoods have been added to the Capital Improvement Program. As required, the Plan has been updated annually.

The current Plan reflects activity for the years 2027-2029 and totals \$157,898,395.00. City Council approved the updated Plan on September 9, 2026 after holding the required public hearing.

RESOLUTION

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

WHEREAS, the proposed 2027-2029 CIP includes 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 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 2027-2029 CIP includes projects funded through the 2019 issuance of certificates of obligation, which are primarily park improvements and certain planning and design costs relating to proposed Phase I and Phase II municipal facilities and TXDOT project matches that will be funded in future years by additional public finance issuances and other available funding ("2019 C.O."); and

WHEREAS, the proposed 2027-2029 CIP includes projects funded through the 2023 issuance of certificates of obligation which include local matches for federally funded projects, construction costs relating to Phase I Municipal Facilities, ADA improvements and certain planning and design costs relating to regional recreational facilities ("2023 C.O.") and

WHEREAS, the projects in this Annual 2027-2029 CIP also include specific location projects and categorical projects such as Sign Replacement and ADA Ramp Construction, Miscellaneous Drainage Improvements, and Upgrades to Stormwater Ponds and Rockwall Construction which do not indicate specific locations; and

WHEREAS, the City Council desires to ensure that the 2014 C.O., 2019 C.O., and 2023 C.O. projects listed in this Annual FY 2027-2029 CIP are completed in a timely manner; and

WHEREAS, the City Council desires to reaffirm the procedures to consider modifications to the 2014 C.O., 2019 C.O. and 2023 C.O. project listings during the implementation of the Annual 2027-2029 CIP; and

WHEREAS, the City Council desires to ensure that a 3-year plan in the Annual 2027-2029 CIP includes future projects to be developed as funds become available.

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

1. That the City Council has held a public hearing on a proposed three-year 2027-2029 Capital Improvement Program (CIP) on September 08, 2026, 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 2027-2029 as proposed in Attachment A, which is attached hereto.
2. That City staff will present 2014 C. O., 2019 C. O., and 2023 C.O. project updates in this Annual 2027-2029 CIP at least twice a year to the City Council.
3. That the projects in the 2014 C.O., 2019 C.O. and 2023 C.O. programs continue to be the highest priority projects for the City.
4. That, in the event a 2014 C.O. project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend to the City Council that it allocate funding to the project from within the 2014 C.O. program.
5. That, in the event, a 2014 C.O. project is deemed unfeasible, the Mayor shall recommend to the City Council that it delete the project from the 2014 C.O. program
6. That, in the event a project is deleted from the 2014 C.O. program, the Mayor shall recommend changes to the project listing in the following order of priority:
 - a. Additional locations to the categorical projects as the first option to utilize the capital funds made available due to the original project's deletion.
 - b. Additional and enhanced scope to other projects in the 2014 C.O. Program as the second option to utilize the capital funds made available due to the original project's deletion.
 - c. That the capital funds made available due to the original project's deletion be used as match for a project eligible for federal or state funding.
 - d. That the capital funds made available due to the original project's deletion be used to begin developing an unfunded street and drainage project listed in Attachment A.
 - e. That the capital funds made available due to the original project's deletion be used to retire debt.
7. That, in the event a project or projects in the 2014 C.O. program result in savings, the Mayor shall recommend to the City Council that the balance within the project be utilized in the same order of priority as would be utilized for a deleted project.
8. That, with regard to the 2019 C.O. projects, the City establishes the following procedures:
 - a. That, in the event a 2019 C.O. project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend to the City Council funding the project from within the 2019 C.O..
 - b. That, in the event a 2019 C.O. project is deemed unfeasible, the Mayor shall recommend to the City Council that it delete the project from the 2019 C.O. list and make recommendations to the City Council based on the same criteria as set forth for 2014 C.O. projects in paragraph 7 above.
9. That, with regard to the 2023 C.O. projects, the City establishes the following procedures:

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

PASSED AND ADOPTED this 8th day of September **2026**.

THE TOWN OF HORIZON CITY


Andres Renteria
Mayor

ATTEST:


Elvia Schuller
City Clerk



APPROVED AS TO FORM:


Sylvia Borunda Firth
Assistant City Attorney

APPROVED AS TO CONTENT:


Arturo Rubio
Planning Director


Jesse A. Sanchez
CIP Manager

ATTACHMENT A

MASTER CAPITAL IMPROVEMENT PROGRAM FY 2027 to FY 2029

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, and the 2023 C.O.-funded projects for Municipal Facilities, grant matches, recreational facilities and ADA improvements. Proposed funding sources include:

Certificates of Obligation (2014, 2019 and 2023)	CO
Coordinated Boarder Infrastructure (federal funds available from MPO)	CBI
Surface Transportation Program (federal funds available from MPO)	STP
Transportation Alternatives Set-Aside (Replaced TAP)	TASA
Tax Increment Reinvestment Zone (adopted December 2020)	TIRZ #1
Transportation Reinvestment Zone #2 (adopted December 2014)	TRZ #2
Tax Increment Reinvestment Zone #1	TIRZ
Tax Increment Reinvestment Zone #1A (adopted June 2026)	TIRZ#1A
Carbon Reduction Program (federal funds available from the MPO)	CRP
Congestion Management and Air Quality (federal funds available from the MPO)	CMAQ
Housing and Urban Development	HUD-CFP

Tables continue on following pages.

Town of Horizon City
Capital Planning and Budgeting
Capital Improvement Program and Acquisition Guidelines

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.

Definitions

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 in fee simple, have been dedicated to the City or that the City leases or otherwise has a contractual interest in.

Eligible costs primarily include professional fees to acquire rights-of-way or property for a municipal facility; appraise real estate, property and permanent improvements; survey real estate or inspect property and permanent improvements; conduct studies resulting in plans for further projects; construction costs; landscaping costs; construction management fees; and costs for furnishings and equipment including technology for municipal facilities.

Policies and Procedures

The City will consider capital projects meeting the above criteria and estimated at \$25,000 or more for inclusion in the capital budget.

Departments may submit the attached capital request and description form attached to present information for candidate projects. Departments should provide as much information as possible in the form including regulatory or contractual requirements associated with the project request. Photographs and aerial depictions of the location may also be attached. Pending issues or questions may also be included in the form for further research as part of the project evaluation process.

The Planning Director will review the project requests, consult with the requesting department, the Town Engineer and other staff to finalize the project request, estimate project costs,

Horizon City Resolution
CIP Program 2027- 2029

potential funding sources and recommend inclusion into the City's Capital Improvement Program (CIP).

The CIP will be presented to the City Council on an annual basis as part of the budget review and approval process along with a status report on the funded CIP.

CAPITAL ACQUISITION

The City desires to incorporate capital acquisitions budgeting into its annual processes. Capital acquisition budgeting will allow staff to review the City's major equipment needs and budget for them in an orderly manner. The capital acquisition budget will be reviewed by the City Council on an annual basis and adopted as part of the annual budget.

Definitions

Capital acquisitions include office furniture and equipment, vehicles, shop equipment, or other maintenance equipment. Communication and computing systems including hardware and software are also considered capital acquisitions.

Policies and Procedures

The City will consider capital acquisitions meeting the above criteria and having an estimated unit cost of \$10,000 or more.

Departments may submit a request for capital acquisitions indicating the equipment type, unit cost and number of units requested in the format as determined by the Mayor and/or designee. Departments should provide as much information as possible in their request including:

- whether the unit replaces an existing piece of equipment or vehicle;
- age of equipment proposed for replacement;
- useful life of requested equipment; and
- justification for replacement or new equipment.

The Mayor and/or designee will review the capital acquisition requests, consult with the requesting department, and other staff to finalize the request, estimate acquisition costs, potential funding sources and recommend inclusion into the City's Capital Acquisition Budget. The proposed Capital Acquisition Budget CIP will be presented to the City Council on an annual basis as part of the budget review and approval process.



CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	FY2027	FY2028	FY2029	Future Years	Funding Source(s)
Drainage Improvements & Land						
Carson Drainage Improvement	\$ 1,181,000	\$ 1,181,000	\$ -	\$ -	-	2014 CO's
Miscellaneous Drainage Improvements	136,040	136,040	-	-	-	2014 CO's
Upgrades to Storm Water Ponds and Rock Wall Constr	76,488	76,488	-	-	-	2014 CO's
Rodman Drainage	409,205	409,205	-	-	-	2014 CO's
Master Drainage Study	-	-	-	-	-	TBD
Drainage Improvements Downstream of Golf Course	-	-	-	-	-	TBD
Opossum Pond - Drainage Improvements	400,000	-	-	-	400,000	TBD
Total	\$ 2,202,733	\$ 1,802,733	\$ -	\$ -	400,000	
Economic Development						
Transit Plaza at TOD	2,816,000	-	-	-	2,816,000	TIRZ
Total	\$ 2,816,000	\$ -	\$ -	\$ -	2,816,000	
Park Improvements and Land						
New Regional Park	4,266,584	2,383,000	1,883,584	-	-	2019 CO's and 2023 CO's
Duanseburg to Carroll T. Welch Open Space Path	-	-	-	-	-	TBD
West Eastlake Estates Park Improvements	-	-	-	-	-	TBD
Park Upgrades - New Standards	-	-	-	-	-	TBD
Benton/Ryderwood Dog Park	782,118	-	-	-	782,118	TBD
Regional Recreation Facility	-	-	-	-	-	TBD
Total	\$ 5,048,702	\$ 2,383,000	\$ 1,883,584	\$ -	782,118	

CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	FY2027	FY2028	FY2029	Future Years	Funding Source(s)
Street Infrastructure						
FY23 COs - TXDOT-Matches for Federal Projects	1,641,039	-	-	-	1,641,039	2023 CO's
Street & Drainage Improvements - FY23 COs	950,000	-	-	-	950,000	2023 COs
Rodman Street Shared-use Path	100,000	100,000	-	-	-	2023 COs and federal funds
Howard Lowe Design & Construction Project	270,000	-	-	270,000	-	2023 CO's
Dilley, Delake, and Horizon Design	500,000	500,000	-	-	-	HUD - CPF & 2023 CO's
Cross River & Detention Basin Design	380,032	380,032	-	-	-	2023 CO's
Safe Streets and Roads for All (SSA\$A) - Local	10,900,000	1,800,000	1,800,000	1,800,000	5,500,000	2023 CO's; TBD
S. Darrington Rd. Repaving -SS4A	7,011,000	-	7,011,000	-	-	TBD
N. Kenazo Ave. Reconstruction -SS4A	21,430,000	-	-	-	21,430,000	TBD
S. Kenazo Ave. Reconstruction -SS4A	9,530,000	-	-	-	9,530,000	TBD
Kenazo Dr. Extension - SS4A	8,265,300	-	-	-	8,265,300	TBD
Alberton Ave./Antwerp Rd. Construction - SS4A	23,837,900	-	-	-	23,837,900	TBD
Delake Drive & Transit Plaza Construction	7,656,000	-	-	7,656,000	-	TIRZ & other sources
Rodman Street Improvements-SS4A	-	-	-	-	-	TBD
ADA Implementation Plan	1,400,000	-	300,000	1,100,000	-	TBD
Pavement Management Information System	69,689	-	-	-	69,689	TBDs
Horizon Blvd Path Improvements	365,000	-	-	-	365,000	TBD
Ensor Welch Path Improvements	250,000	-	250,000	-	-	TBD
North Darrington Reconstruction - SIB	6,000,000	-	-	-	6,000,000	TBD
Total	\$ 100,555,960	\$ 2,780,032	\$ 9,361,000	\$ 10,826,000	\$ 77,588,928	



CAPITAL IMPROVEMENT PLAN - FUNDED AND UNFUNDED PROJECTS

Project Name and Type	Total	FY2027	FY2028	FY2029	Future Years	Funding Source(s)
Administrative Buildings and Land						
Municipal Facilities Phase I -Municipal Court/PD	20,000	20,000	-	-	-	2023 COs
Municipal Facilities Phase I - Public Works	2,150,000	2,000,000	-	150,000	-	2023 CO's
ADA Transition Plan	105,000	105,000	-	-	-	2023 CO's
Municipal Facilities - Phase 1 - City Hall and Municipal Court	45,000,000	15,000,000	15,000,000	15,000,000	-	TBD
Total	\$ 47,275,000	\$ 17,125,000	\$ 15,000,000	\$ 15,150,000	\$ -	
Quality of Life Buildings and Land						
Renovate Oz Glaze Senior Center	-	-	-	-	-	TBD
Total	\$ -	\$ -	\$ -	\$ -	\$ -	
Grand Total	\$ 157,898,395	\$ 24,090,765	\$ 26,244,584	\$ 25,976,000	\$ 81,587,046	



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.

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

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

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

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

Insert hyperlink:

<https://www.horizongcity.org/>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,737,533.520
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,737,533.520
4.	Prior year total adopted tax rate.	\$ 0.535368 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 43,195.467
	B. Prior year values resulting from final court decisions:.....	\$ 32,666.060
	C. Prior year value loss. Subtract B from A. ⁴	\$ 10,529.407

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d, 1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
A.	Prior year ARB certified value: \$ 10,555,573	
B.	Prior year disputed value: - \$ 3,175,522	
C.	Prior year undisputed value. Subtract B from A. ⁵	\$ 7,380,051
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 17,909,458
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,755,442,978
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
A.	Absolute exemptions. Use prior year market value: \$ 438,632	
B.	Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 25,646,214	
C.	Value loss. Add A and B. ⁷	\$ 26,084,846
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
A.	Prior year market value: \$ 0	
B.	Current year productivity or special appraised value: - \$ 0	
C.	Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 26,084,846
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 204,602,543
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,524,755,589
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,163,053
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 20,342
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 8,183,395

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹²	
A.	Certified values:	\$ 1,734,309,096
B.	Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 0
C.	Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
D.	Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110:.....	- \$ 211,070,267
E.	Total current year value. Add A and B, then subtract C and D.	\$ 1,523,238,829
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁶	\$ 38,901,101
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁷	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 38,901,101
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation: ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 1,562,139,930
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 29,511,365

¹² Tex. Tax Code §§26.012(b) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(m)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(b)(8)¹⁹ Tex. Tax Code §§26.012(b)(3) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(b)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 29,511,365
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,532,628,565
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.533945 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.361492 /\$100
30.	Prior year 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> .	\$ 1,755,442,978
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 6,345,785
32.	Adjusted prior year levy for calculating NNR M&O rate. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 13,061 Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 739,622 Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -726,561 - Add Line 31 to 32D.	\$ 5,619,224
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,532,628,565
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.366639 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
36.	Rate adjustment for indigent health care expenditures. ²⁹	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
37.	Rate adjustment for county indigent defense compensation. ³⁰	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0	
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100	
38.	Rate adjustment for county hospital expenditures. ³¹	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0	
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.000000 /\$100	

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0	
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100	
D.	Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 / \$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ 0.366639 / \$100	
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0	
B.	Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 / \$100	
C.	Add Line 41B to Line 40. \$ 0.366639 / \$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. \$ 0.379471 / \$100	
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ¹² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:	
A.	The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ¹³ . \$ 0.000000 / \$100	
- or -		
B.	The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ¹⁴ Complete Section 5 through Line 68 to complete D42(B).	
a.	Enter the disaster relief cost . \$ 0	
b.	Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100. \$ 0.000000 / \$100	
c.	Add Line D42(B)(b) to Line 42. \$ 0.000000 / \$100	
d.	Enter the current year unused increment rate from Line 68. \$ 0.000000 / \$100	
e.	Add Line D42(c) to Line D42(d). \$ 0.000000 / \$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:	
1)	the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or	
2)	the third tax year after the tax year in which the disaster occurred.	
C.	Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ¹⁵ \$ 0.000000 / \$100	
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

¹² Tex. Tax Code §26.042¹³ Tex. Tax Code §26.042(a-2)(1)¹⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)¹⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 3,695,995 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. \$ 3,695,995	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 371,211
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 3,324,784
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 98.39 % B. Enter the prior year actual collection rate 99.77 % C. Enter the 2024 actual collection rate 99.61 % D. Enter the 2023 actual collection rate 98.39 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹	98.39 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 3,379,188
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,562,139,930
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.216317 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.595788 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ /\$100

³⁶ Tex. Tax Code §26.012(f)³⁷ Tex. Tax Code §92b.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(b), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,562,139,930
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.533945 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.533945 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.595788 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.595788 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,562,139,930
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.595788 /\$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.535368 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.535368 /\$100
	D. Adopted Tax Rate.....	\$ 0.535368 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,539,538,238
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.559362 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.559362 /\$100
	D. Adopted Tax Rate.....	\$ 0.559362 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,423,149,030
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.574491 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.574491 /\$100
	D. Adopted Tax Rate.....	\$ 0.574491 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,312,005,738
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.595788 /\$100

⁴⁷ Tex. Tax Code §26.013(b).

⁴⁸ Tex. Tax Code §26.013(a)(1)-(b), and (2).

⁴⁹ Tex. Tax Code §26.042(c)(2)(A) and 26.042(a).

⁵⁰ Tex. Tax Code §26.0501(a) and (c).

⁵¹ Tex. Local Gov't Code §120.007(d).

⁵² Tex. Local Gov't Code §26.042(c)(2)(B).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.366639 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,562,139,930
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.032007 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.216317 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.614963 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.535368 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete <i>Form 50-856-a, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,524,755,589
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,532,628,565
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.595788 /\$100

⁵³ Tex. Tax Code §26.012(b)(9)-(11)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.533945 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27.000**Voter-approval tax rate.** \$ 0.595788 /\$100

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

Indicate the line number used: 50**De minimis rate.** \$ 0.614963 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁹

**print
here**

Maria O. Pasillas

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

07/27/2026

Date

¹⁹ Tex. Tax Code §26.04(c-2) and (d-2)

7/19/2026

HORIZON CITY

2026 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	2,062,661,822	2,123,491,503
Total appraised value of new property	44,651,659	32,850,040
Total taxable value of all property	1,748,089,093	1,773,210,197
Total taxable value of new property	41,285,734	29,511,365

AVERAGE SINGLE FAMILY HOMESTEAD VALUE BY ENTITY

ENTITY		2026 VALUE BEFORE CAP	2026 VALUE AFTER CAP	HOMESTEAD EXEMPTION	2026 AVERAGE NET TAXABLE
IAN	ANTHONY I.S.D.	\$205,493	\$194,494	\$140,000	\$54,494
CAN	ANTHONY, TOWN OF	\$202,657	\$191,921	\$0	\$191,921
ICA	CANUTILLO I.S.D.	\$350,656	\$331,116	\$140,000	\$191,116
ICL	CLINT I.S.D.	\$221,351	\$203,922	\$140,000	\$63,922
CCL	CLINT, TOWN OF	\$225,163	\$215,425	\$0	\$215,425
CEP	EL PASO, CITY OF	\$248,527	\$237,669	\$5,000	\$232,669
SCC	EL PASO COMMUNITY COLLEGE	\$254,388	\$239,957	\$0	\$239,957
G01	EL PASO, COUNTY OF	\$254,388	\$239,957	\$5,000	\$234,957
SF1	EL PASO COUNTY E.S.D. #1	\$261,836	\$254,376	\$0	\$254,376
SF2	EL PASO COUNTY E.S.D. #2	\$219,460	\$194,342	\$0	\$194,342
SWL	EL PASO CNTY LOWER VALLEY WATER	\$204,323	\$182,727	\$0	\$182,727
SWT	EL PASO COUNTY TORNILLO W.I.D.	\$161,872	\$141,205	\$0	\$141,205
SW4	EL PASO COUNTY W.C. & I.D. #4	\$163,210	\$137,079	\$0	\$137,079
SMO	EL PASO MUNICIPAL MGMT DIST #1	\$321,054	\$319,897	\$0	\$319,897
IEP	EL PASO I.S.D.	\$280,079	\$260,445	\$140,000	\$120,445
IFA	FABENS I.S.D.	\$161,504	\$137,233	\$140,000	\$0
SWH	HACIENDAS DEL NORTE W.I.D.	\$425,861	\$406,884	\$0	\$406,884
CHZ	HORIZON CITY, TOWN OF	\$222,536	\$213,041	\$0	\$213,041
SWE	HORIZON REGIONAL M.U.D.	\$224,858	\$213,548	\$0	\$213,548
SMB	HMUD RANCHO DESIERTO BELLO DA	\$206,978	\$206,396	\$0	\$206,396
SMC	HMUD HUNT COMMUNITIES DA	\$283,894	\$283,236	\$0	\$283,236
SMR	HMUD RAVENNA DA	\$264,582	\$263,926	\$0	\$263,926
SMS	HMUD #6 DA	\$284,600	\$283,594	\$0	\$283,594
SMP	PASEO DEL ESTE M.U.D. #1	\$276,375	\$276,095	\$0	\$276,095
SMD	PASEO DEL ESTE M.U.D. #2	\$432,439	\$427,602	\$0	\$427,602
SM3	PASEO DEL ESTE M.U.D. #3	\$304,320	\$296,705	\$0	\$296,705
SM4	PASEO DEL ESTE M.U.D. #4	\$347,418	\$346,356	\$0	\$346,356
SM5	PASEO DEL ESTE M.U.D. #5	\$286,986	\$285,464	\$0	\$285,464
SM6	PASEO DEL ESTE M.U.D. #6	\$314,489	\$313,124	\$0	\$313,124
SM7	PASEO DEL ESTE M.U.D. #7	\$274,490	\$273,801	\$0	\$273,801
SM8	PASEO DEL ESTE M.U.D. #8	\$256,846	\$256,300	\$0	\$256,300
SM9	PASEO DEL ESTE M.U.D. #9	\$264,730	\$263,695	\$0	\$263,695
SME	PASEO DEL ESTE M.U.D. #10	\$352,776	\$347,250	\$0	\$347,250
SMU	PASEO DEL ESTE M.U.D. #11	\$259,053	\$255,449	\$0	\$255,449
ISA	SAN ELIZARIO I.S.D.	\$178,444	\$148,346	\$140,000	\$8,346
CSA	SAN ELIZARIO, TOWN OF	\$175,100	\$147,796	\$0	\$147,796
ISO	SOCORRO I.S.D.	\$253,794	\$246,235	\$140,000	\$106,235
CSO	SOCORRO, TOWN OF	\$204,803	\$183,080	\$0	\$183,080
ITO	TORNILLO I.S.D.	\$161,872	\$141,205	\$140,000	\$1,205
SHO	UNIVERSITY MEDICAL CENTER OF EL PASO	\$254,388	\$239,957	\$0	\$239,957
CVN	VINTON, VILLAGE OF	\$244,381	\$205,194	\$0	\$205,194
IYS	YSLETA I.S.D.	\$211,085	\$196,421	\$140,000 + 20%	\$14,204

SOURCE: EL PASO CENTRAL APPRAISAL DISTRICT (07/19/2026 revised)