

TOWN OF HORIZON CITY

OPERATING BUDGET

2021

APPROVED
SEPTEMBER 15, 2020
RUBEN MENDOZA, MAYOR



FILED FOR RECORD
IN MY OFFICE

2020 SEP 18 AM 10:27

Town of Horizon City
Budget for Fiscal Year 2020-2021

Delia Brumby

COUNTY CLERK

This budget will raise more revenue from property taxes than last year's budget by an amount of \$380,253 which is a 7.25 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 \$210,081.

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

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

The property tax rate for the preceding year: \$0.595340

The property tax rates for the current fiscal year are:

Property tax rate: \$0.602607

No New Revenue tax rate: \$0.592190

No New Revenue maintenance and operations tax rate: \$0.389874

Voter Approved tax rate: \$0.602607

The debt rate: \$0.199088

The total amount of municipal debt obligations: \$24,920,000

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2021 OPERATING BUDGET

The 2021 Operating Budget reflects the Town Council's goal to continue to provide for the consistent improvement of service to the people of Horizon City. The budget reflects efficiency in providing for the health, safety and well-being of the 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. Three FTE's (Full Time Equivalents) are proposed as additions to the staffing levels. These proposed FTE's include the positions of Police Officer, Building Plans Examiner and Purchasing Agent. 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 3.0% increase in salaries for all employees. An additional 2.0% increase was included for some collective bargaining employees in accordance with the Collective Bargaining Agreement (CBA). The Town continues total funding all health benefits for its employees and continues its contribution to the Texas Municipal Retirement System (TMRS) at 6.01% for the first quarter and 5.84% for the rest of the year. The TMRS rate is determined for each entity based on actuarial studies.

The Town has deferred Phase 4 of the five-year phase-in process of converting its owned fleet to a leased fleet. The vehicles on the schedule to be replaced in FY2021, will not be replaced until FY2022. Currently there are 22 under lease. The plan calls for replacement of an additional six vehicles in Phase 4 and four vehicles in Phase 5. This process began in FY2018 as a way to maximize the use of what would normally be capital funds.

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

The Town's Debt Service expenditures include principal and interest payments for the 2019 Certificates of Obligation, the 2005 Bond issue and the 2014 Certificates of Obligation. Outstanding principal as of October 1, 2020 will be \$24,920,000.

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 Town'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 FY2021 and the proposed Capital Improvement Program through 2023.

As shown below, the overall budget for operating expenditures increased by 3.54% or \$365,027 over the 2020 Budget. On a fund by fund basis, the General Fund (M & O) increased by 1.99% or \$146,732; the Debt Service Fund increased by 2.86% or \$51,470; the Street Fund increased by 12.22% or \$122,000. The Transportation Reinvestment Zone fund increased by 50.83% or \$50,325. The Special Event fund decreased by 15.28% or \$(5,500).

**TOWN OF HORIZON CITY
2021 OPERATING BUDGET**

Description	2020	2021	Increase	Percent
<u>Revenues</u>				
General Fund	7,384,845	7,531,577	146,732	1.99%
Debt Service Fund	1,801,637	1,853,107	51,470	2.86%
Street Fund	998,000	1,120,000	122,000	12.22%
Transportation Reinvestment Zone Fund	99,001	149,326	50,325	50.83%
Special Event Fund	36,000	30,500	(5,500)	-15.28%
Total	10,319,483	10,684,510	365,027	3.54%
<u>Expenditures</u>				
General Fund	7,384,845	7,531,577	146,732	1.99%
Debt Service Fund	1,801,637	1,853,107	51,470	2.86%
Street Fund	998,000	1,120,000	122,000	12.22%
Transportation Reinvestment Zone Fund	99,001	149,326	50,325	50.83%
Special Event Fund	36,000	30,500	(5,500)	-15.28%
Total Expenditures	10,319,483	10,684,510	365,027	3.54%
Excess Revenue	-	-	-	

Property values have increased by 6.10% or \$53,743,534 based on the certified valuations. The average home value has also increased by \$1,863. The property tax revenue raised from the \$34,862,053 of new property added to the tax roll this year is \$210,081. Due to the increase in property values, the No New Revenue (NNR) tax rate for the budget year is \$0.592190. The proposed rate of \$0.602607 is a 1.76% increase over the NNR rate. The Voter Approved (VA) rate is \$0.602607.

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

Description	2020	2021	Increase	Percent
Property Valuation	880,882,947	934,626,481	53,743,534	6.10%
<u>Property Tax Rates</u>				
Maintenance & Operation	0.390814	0.403519	0.012705	3.25%
Debt Service	0.204526	0.199088	(0.005438)	-2.66%
Total	0.595340	0.602607	0.007267	1.22%
 Total Property Taxes	 5,244,249	 5,624,503	 380,253	 7.25%
No New Revenue Rate	0.488055	0.592190	0.104135	21.34%
Voter Approved Rate	0.596839	0.602607	0.005768	0.97%
Proposed Rate over No New Revenue Rate				1.76%
Proposed Rate over Voter Approved Rate				0.00%
 <u>Average Home</u>	 \$ 120,646	 \$ 122,509	 \$ 1,863	
	\$ 718.25	\$ 738.25	\$ 20.00	
 <u>Low</u> \$70,000	 \$ 416.74	 \$ 421.82	 \$ 5.08	
 <u>High</u> \$300,000	 \$ 1,786.02	 \$ 1,807.82	 \$ 21.80	
Taxes received from new property:				
Added property Taxes	\$34,862,053			
	\$210,081			
TRZ added property	\$ 2,567,903			
Net added property	\$32,294,150			

General Fund

The General Fund includes the expenditures for daily operations and for routine equipment purchases whose costs are above the \$2,500 capitalization minimum. The increase of \$146,732 is the net effect of salary increases; adding positions in Building Services and Financial Services; full benefits for the additional positions; various City of El Paso and County of El Paso services net of reductions to contingencies and transfers to other funds. Some of the expenditures are also income neutral in that contributions from the Emergency Services Districts No. 1 and 2 of \$113,894 and \$354,338 respectively, cover the expenditures for providing services to these entities.

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.

**TOWN OF HORIZON CITY
GENERAL FUND SUMMARY
BUDGET 2020-2021**

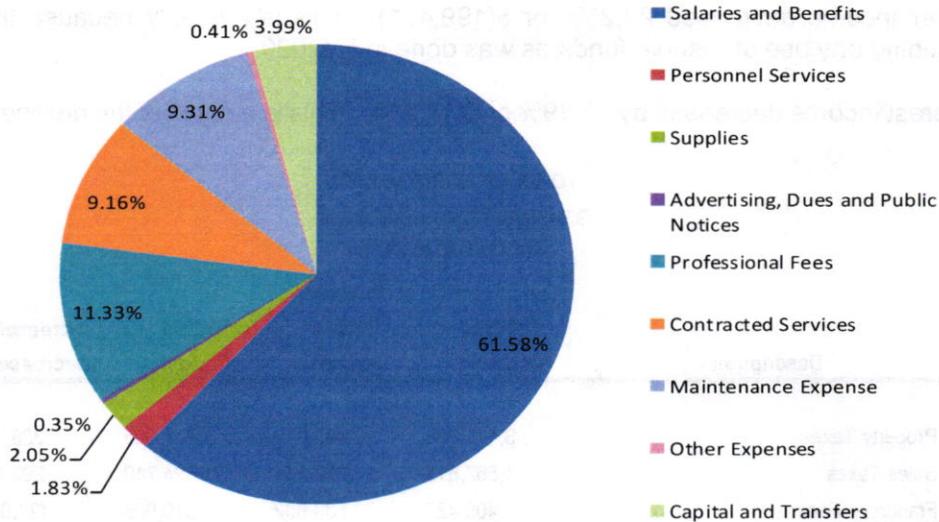
Line No.	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)	Percentage
General Fund						
<u>Revenues</u>						
1	Property Taxes	3,114,495	3,442,612	3,771,395	328,783	9.55%
2	Sales Taxes	1,567,813	1,602,541	1,894,710	292,169	18.23%
3	Franchise Fees	408,427	538,002	510,906	(27,095)	-5.04%
4	Building and Inspection Fees	818,633	795,389	569,200	(226,189)	-28.44%
5	Citations and Fees	243,156	247,323	243,073	(4,250)	-1.72%
6	Other Income	1,050,012	681,764	482,292	(199,471)	-29.26%
7	Interest Income	87,319	77,214	60,000	(17,214)	-22.29%
8	Total Revenue	7,289,855	7,384,845	7,531,577	146,732	1.99%
9	<u>Expenditures</u>					
9	Administration	537,946	624,715	688,485	63,770	10.21%
10	Public Service	323,246	446,552	570,315	123,763	27.72%
11	Building Services	354,733	343,560	398,365	54,805	15.95%
12	Streets	455,397	482,729	516,339	33,609	6.96%
13	Public Safety-Police	2,450,885	2,171,948	2,192,442	20,494	0.94%
14	Municipal Court	240,972	279,493	302,388	22,895	8.19%
15	Parks	326,335	549,759	512,001	(37,758)	-6.87%
16	Planning	419,019	385,859	329,315	(56,545)	-14.65%
17	Code Enforcement	176,082	253,498	243,683	(9,816)	-3.87%
18	Storm Water Management	40,260	65,100	65,400	300	0.46%
19	Financial Services	738,250	589,389	469,257	(120,132)	-20.38%
20	Public Safety-Dispatch	776,748	848,269	871,580	23,310	2.75%
21	Executive	41,326	50,839	47,260	(3,579)	-7.04%
22	Information Technology	237,618	293,134	324,749	31,615	10.79%
23	Total Expenditures	7,118,817	7,384,845	7,531,577	146,732	1.99%
24	Excess Revenue	171,037	-	-	-	
25	Property Valuation	840,027,802	880,882,947	934,626,481	53,743,534	6.10%
26	Proposed Tax Rate	0.366035	0.390814	0.403519	0.012705	3.25%

The next table takes a different look at the expenditures – a functional look. As might be expected, Salaries and Benefits are the largest part of the Maintenance and Operations budget at 61.25%.

**TOWN OF HORIZON CITY
GENERAL FUND EXPENDITURE SUMMARY BY FUNCTION
BUDGET 2020-2021**

Line No.	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)	Percentage
1	Salaries and Benefits	3,782,465	4,385,781	4,638,305	252,524	5.76%
2	Personnel Services	89,090	129,530	137,622	8,092	6.25%
3	Supplies	100,327	186,189	154,135	(32,054)	-17.22%
4	Advertising, Dues and Public Notices	43,742	28,000	26,469	(1,531)	-5.47%
5	Professional Fees	684,469	909,564	853,041	(56,523)	-6.21%
6	Contracted Services	377,495	501,990	689,584	187,594	37.37%
7	Maintenance Expense	600,622	765,298	701,271	(64,027)	-8.37%
8	Other Expenses	25,639	37,400	30,840	(6,560)	-17.54%
9	Capital and Transfers	1,414,969	441,093	300,311	(140,782)	-31.92%
10	Total	7,118,817	7,384,845	7,531,577	146,732	1.99%

Percentage of Budget by Function



Revenues

Revenues have six major categories – Property Taxes, Sales Taxes, Franchise Fees, Building and Inspection Fees, Citations and Fees, and Other Income. In general, estimates for **non-property tax** revenues were estimated based on some version of annualized FY2020 actual revenue amounts with some exceptions. Following are explanations of the increases or decreases to the major categories. Total Revenues increased by \$146,732 or 1.99%

Property taxes increased by 9.55% or \$328,783 due to the increase in property values and the M & O property tax rate. The M & O rate increased by \$0.012705 or 3.25%

Sales taxes increased by 18.23% or \$292,169. This estimate was derived by using a formula that applied a 4.0% growth rate to the annualized actual FY2020 receipts.

Franchise Fees decreased by 5.04% or \$(27,095). Most of the fees were kept flat with the FY2020 budget or r. The Electric franchise fees, with FY2019 as a basis, were increased by an additional amount for the renewal of the franchise agreement which included an increase in percentage from 2.0% to 3.25%. The FY2020 budget estimate was overstated.

Building and Inspection Fees decreased by 28.44% or \$(226,189). Upon discussion with the Building Official and Planning Director, it was decided to use amounts from the FY2018 actuals. Anticipated building has not fully occurred and we chose to follow a conservative path.

Citations and Fees decreased by 1.72% or \$(4,250). Activity for FY2019 was and FY2020 appears to be following a trend of being under budget. The amounts were determined by using FY2019 actual amounts.

Other Income decreased 29.26% or \$(199,471). This is primarily because the budget is not including any use of reserve funds as was done in FY2020.

Interest Income decreased by 22.29% or \$(17,214). This is a result of the decline in interest rates.

**TOWN OF HORIZON CITY
GENERAL FUND REVENUES
BUDGET 2020-2021**

Description	FY2019	Revised	FY2021	Increase/	Percentage
	Actuals	FY2020 Budget	Budget	(Decrease)	
Property Taxes	3,114,495	3,442,612	3,771,395	328,783	9.55%
Sales Taxes	1,567,813	1,602,541	1,894,710	292,169	18.23%
Franchise Fees	408,427	538,002	510,906	(27,095)	-5.04%
Building and Inspection Fees	818,633	795,389	569,200	(226,189)	-28.44%
Citations and Fees	243,156	247,323	243,073	(4,250)	-1.72%
Other Income	1,050,012	681,764	482,292	(199,471)	-29.26%
Interest Income	87,319	77,214	60,000	(17,214)	-22.29%
Total Revenue	7,289,855	7,384,845	7,531,577	146,732	1.99%
Taxable Values	840,027,802	880,882,947	934,626,481	53,743,534	
Maintenance & Operations Rate	0.366035	0.390814	0.403519	0.012705	3.25%

Administration

Administration includes City Clerk, Human Resources, Records Management and Janitorial. The department is increasing its overall budget by \$63,770 or 10.21%. This department carries the responsibility of budgeting for the facilities, the telephone system, the City Attorney and elections, which altogether, make up a large portion of this budget.

The increase is the net effect of increased costs for payroll, payroll related expenses, some maintenance expenses, elections and building rent offset by the reduction in professional services, capital expenses and supplies.

The increase in payroll costs are a direct effect of merit increases, additional longevity and including the FY2020 new position for a full year.

**TOWN OF HORIZON CITY
ADMINISTRATION
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	501	5010	Salaries	130,071	169,557	185,588	16,031
01	501	5030	Payroll Taxes	9,497	12,971	14,198	1,226
01	501	5040	Retirement Benefits	7,713	10,190	10,921	731
01	501	5050	Group Health	16,914	22,357	23,488	1,131
01	501	5060	Uniforms, Safety Equip, Supplies	203	300	300	-
01	501	5070	Training	1,014	1,500	2,000	500
01	501	5080	Travel	1,117	3,000	4,000	1,000
01	501	5090	Unemployment Taxes-Texas	27	36	576	540
01	501	5200	City Attorney	106,460	170,000	150,000	(20,000)
01	501	5210	Janitorial Supplies	4,022	4,500	4,500	-
01	501	5220	Materials & Supplies	912	1,000	1,000	-
01	501	5240	Postage	3,164	5,000	4,000	(1,000)
01	501	5250	Office Supplies	1,520	3,000	3,000	-
01	501	5260	Furniture & Equipment < \$2,500	2,936	5,000	2,000	(3,000)
01	501	5270	Employee Candidate Testing	-	60	60	-
01	501	5280	Codification Services	395	2,000	2,000	-
01	501	5310	Advertising & Public Notices	5,441	5,000	5,000	-
01	501	5320	Dues	9,932	10,000	10,000	-
01	501	5330	Publications & Subscriptions	97	500	500	-
01	501	5350	Insurance - Workmen's Comp	317	620	1,604	984
01	501	5410	Contract Labor	1,091	3,000	3,000	-
01	501	5500	Maintenance - Surfaces	140	3,500	3,500	-
01	501	5510	Electricity	24,648	22,000	25,000	3,000
01	501	5520	Gas - Natural	1,648	2,000	2,000	-
01	501	5530	Gasoline, Oil	306	500	500	-
01	501	5540	Maintenance - Bldg	6,271	23,000	23,000	-
01	501	5550	Maintenance - Equipment	4,341	2,500	4,500	2,000
01	501	5570	Waste Disposal	2,865	3,000	3,000	-
01	501	5571	Water	1,933	1,788	2,000	212
01	501	5580	Maintenance - Computers	-	500	-	(500)
01	501	5590	Telephone & Communications	47,665	18,000	35,000	17,000
01	501	5610	Rents - Equipment	16,755	16,000	16,000	-
01	501	5620	Rents - Building	69,973	70,335	80,400	10,065
01	501	5630	Storage Rental	1,433	1,800	2,000	200
01	501	5710	Miscellaneous Expense	20	200	200	-
01	501	5720	Public Relations	4	1,500	1,500	-
01	501	5740	Election Expense	27,136	-	51,650	51,650
01	501	5790	Employee Appreciation	6,302	8,500	10,500	2,000
			Total M & O	514,281	604,715	688,485	83,770
01	507	6050	Capital	23,665	20,000	-	(20,000)
			Total	537,946	624,715	688,485	63,770
			Percentage Increase				10.21%

Public Service

This department is set up to capture the costs for the Oz Glaze Senior Center and the various inter-local agreements the Town 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.

The department is increasing its overall budget by \$123,763 or 27.72%. This is primarily due to costs associated with interlocal agreements with the County of El Paso for various services, the City of El Paso for health services and the ambulance service with Elite Ambulance. There are some minor decreases to the maintenance expenditures for the Oz Glaze Senior Center and charges for the Animal Shelter based on actual activity.

**TOWN OF HORIZON CITY
PUBLIC SERVICE
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	FY2020 Budget	Budget	(Decrease)
01	502	5100	Health Services Contract	125,055	144,681	167,751	23,070
01	502	5101	Environmental Services Contract	31,636	32,251	9,236	(23,015)
01	502	5102	Animal Shelter Contract	80,739	90,824	84,000	(6,824)
01	502	5103	Animal Control Field Services	49,392	49,392	49,392	-
01	502	5104	Ambulance Service	16,875	30,000	124,856	94,856
01	502	5105	Mass Transit	-	88,000	124,000	36,000
01	502	5220	Materials & Supplies	-	500	250	(250)
01	502	5500	Maintenance - Surfaces	-	500	500	-
01	502	5510	Electricity	3,788	3,600	3,400	(200)
01	502	5520	Gas - Natural	986	864	960	96
01	502	5540	Maintenance - Bldg	4,804	1,500	1,500	-
01	502	5550	Maintenance - Equipment	36	500	250	(250)
01	502	5570	Waste Disposal	867	860	940	80
01	502	5571	Water	763	780	780	-
01	502	5590	Telephone & Communications	1,805	1,800	2,000	200
01	502	5650	Maintenance - Rockwalls and Fencing	-	500	500	-
			Total M & O	<u>316,746</u>	<u>446,552</u>	<u>570,315</u>	<u>123,763</u>
			Capital	6,500	-	-	-
			Total	<u>323,246</u>	<u>446,552</u>	<u>570,315</u>	<u>123,763</u>
			Percentage Increase				27.72%

Building Services

Building Services is responsible for all permitting, licensing, and inspection services for vertical construction and repairs. The department is increasing its overall budget by \$54,805 or 15.95%. This is the net effect of increases in payroll, payroll related costs and training costs offset by a reduction in the estimated cost of contract labor.

The increase in payroll costs are a direct effect of the merit increase, additional longevity and the addition of one FTE. The department wishes to add a Building Plans Examiner. This is to enhance the building permit approval process. The budget assumes employment begins October of 2020.

**TOWN OF HORIZON CITY
BUILDING SERVICES
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	FY2020 Budget	Budget	(Decrease)
01	503	5010	Salaries	206,969	223,871	265,777	41,906
01	503	5020	Overtime	39	-	500	500
01	503	5030	Payroll Taxes	14,042	17,126	20,370	3,244
01	503	5040	Retirement Benefits	12,275	13,455	15,670	2,215
01	503	5050	Group Health	24,811	27,947	35,207	7,260
01	503	5060	Uniforms, Safety Equip, Supplies	793	1,200	1,500	300
01	503	5070	Training	4,098	4,000	4,800	800
01	503	5080	Travel	3,234	4,400	5,500	1,100
01	503	5090	Unemployment Taxes-Texas	60	45	864	819
01	503	5220	Materials & Supplies	901	1,000	1,000	-
01	503	5250	Office Supplies	1,262	2,000	2,500	500
01	503	5260	Furniture & Equipment < \$2,500	1,402	1,000	1,000	-
01	503	5270	Employee Candidate Testing	226	125	125	-
01	503	5320	Dues	457	1,000	1,100	100
01	503	5330	Publications & Subscriptions	380	1,000	2,000	1,000
01	503	5350	Insurance - Workmen's Comp	991	1,515	1,486	(29)
01	503	5410	Contract Labor	8,521	18,000	17,000	(1,000)
01	503	5530	Gasoline, Oil	1,095	5,000	2,000	(3,000)
01	503	5540	Maintenance - Bldg	180	1,000	1,000	-
01	503	5550	Maintenance - Equipment	453	250	250	-
01	503	5560	Maintenance - Vehicles	1,175	2,500	2,500	-
01	503	5571	Water	408	853	853	-
01	503	5590	Telephone & Communications	2,535	2,600	2,600	-
01	503	5710	Miscellaneous Expense	-	400	400	-
01	503	5710	Public Relations	153	250	250	-
01	503	5790	Employee Appreciation	-	100	100	-
			Total M & O	286,462	330,636	386,351	55,715
01	503	6243	Capital	68,271	12,924	12,014	(910)
			Total	354,733	343,560	398,365	54,805
			Percentage Increase				15.95%

Streets

Streets is responsible for the maintenance of city roadways and facilities and oversees all public works projects. The department is increasing its overall budget by \$33,609 or 6.96%. This is the net effect of increased payroll, payroll related costs, vehicle lease expense and capital equipment.

The increase in payroll costs are a direct effect of merit increases, additional certifications earned and additional longevity. This department added two vehicles in FY2020 through the Enterprise leasing agreement. The budget increase is a result of a full year's lease expense for those vehicles. Planned purchases of equipment include a crack sealing machine.

**TOWN OF HORIZON CITY
STREETS
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	504	5010	Salaries	201,172	217,573	226,610	9,037
01	504	5020	Overtime	963	1,500	1,500	-
01	504	5030	Payroll Taxes	14,736	16,759	17,450	691
01	504	5040	Retirement Benefits	11,987	13,166	13,423	257
01	504	5050	Group Health	26,024	27,947	29,322	1,375
01	504	5060	Uniforms, Safety Equip, Supplies	1,786	1,500	1,500	-
01	504	5070	Training	715	2,500	2,500	-
01	504	5080	Travel	-	1,500	1,500	-
01	504	5090	Unemployment Taxes-Texas	156	45	720	675
01	504	5220	Materials & Supplies	5,262	3,500	3,500	-
01	504	5230	Street Signs	1,458	1,500	1,500	-
01	504	5250	Office Supplies	390	700	700	-
01	504	5260	Furniture & Equipment < \$2,500	5,168	10,500	10,500	-
01	504	5270	Employee Candidate Testing	55	125	125	-
01	504	5320	Dues	708	700	700	-
01	504	5330	Publications & Subscriptions	-	100	100	-
01	504	5350	Insurance - Workmen's Comp	11,919	18,010	12,792	(5,218)
01	504	5410	Contract Labor	13,484	30,000	29,000	(1,000)
01	504	5500	Maintenance - Surfaces	6,395	3,600	3,600	-
01	504	5510	Electricity	51,317	60,000	60,000	-
01	504	5530	Gasoline, Oil	5,759	4,000	4,000	-
01	504	5540	Maintenance - Bldg	-	1,000	1,000	-
01	504	5550	Maintenance - Equipment	5,967	4,000	4,000	-
01	504	5560	Maintenance - Vehicles	4,311	5,000	5,000	-
01	504	5570	Waste Disposal	5,379	2,300	4,000	1,700
01	504	5571	Water	381	920	920	-
01	504	5590	Telephone & Communications	3,342	4,000	4,000	-
01	504	5610	Rents - Equipment	583	1,000	1,000	-
01	504	5630	Storage Rental	2,004	1,716	1,716	-
01	504	5640	Software Licensing & Maintenance Fees	-	400	400	-
01	504	5650	Maintenance - Rockwalls and Fencing	1,040	3,000	3,000	-
01	504	5710	Miscellaneous Expense	62	500	500	-
			Total M & O	<u>382,521</u>	<u>439,062</u>	<u>446,579</u>	<u>7,517</u>
01	507	6034	Capital	72,876	43,668	69,760	26,092
			Total	<u>455,397</u>	<u>482,729</u>	<u>516,339</u>	<u>33,609</u>
			Percentage Increase				6.96%

Public Safety-Police

The Public Safety budget incorporates the day-to-day operations of the police department. Included in this budget are costs for police officer salaries, overtime, uniforms, equipment, telephone, training, office supplies, vehicle, and building maintenance, storage leasing, and public relations activities. The department is increasing its overall budget by \$20,494 or 0.94%. This is the net effect of increases in payroll, offset by reductions in various expenses.

The increase in payroll costs are a direct effect of the merit increase, additional longevity and the addition of one FTE. A new Police Officer is being added. The budget assumes employment begins October 2020.

TOWN OF HORIZON CITY
PUBLIC SAFETY - POLICE
BUDGET 2020-2021

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	505	5010	Salaries	1,130,022	1,317,082	1,367,920	50,838
01	505	5020	Overtime	76,421	73,000	72,212	(788)
01	505	5030	Payroll Taxes	89,304	106,341	110,698	4,357
01	505	5040	Retirement Benefits	72,162	83,544	85,161	1,618
01	505	5050	Group Health	138,720	162,090	159,214	(2,876)
01	505	5060	Uniforms, Safety Equip, Supplies	45,533	30,000	32,087	2,087
01	505	5070	Training	4,005	8,100	12,800	4,700
01	505	5080	Travel	4,674	9,000	10,000	1,000
01	505	5090	Unemployment Taxes-Texas	530	261	4,176	3,915
01	505	5220	Materials & Supplies	15,888	9,000	12,000	3,000
01	505	5250	Office Supplies	4,522	9,000	6,985	(2,015)
01	505	5260	Furniture & Equipment < \$2,500	19,843	30,740	25,000	(5,740)
01	505	5270	Employee Candidate Testing	1,691	1,500	1,500	-
01	505	5310	Advertising & Public Notices	-	100	100	-
01	505	5320	Dues	2,526	3,000	1,539	(1,461)
01	505	5330	Publications & Subscriptions	-	900	-	(900)
01	505	5350	Insurance - Workmen's Comp	29,106	48,427	43,899	(4,528)
01	505	5410	Contract Labor	160	300	300	-
01	505	5530	Gasoline, Oil	44,733	36,000	40,200	4,200
01	505	5540	Maintenance - Bldg	2,282	3,000	3,000	-
01	505	5550	Maintenance - Equipment	7,307	6,000	6,000	-
01	505	5560	Maintenance - Vehicles	42,008	23,000	25,000	2,000
01	505	5571	Water	2,412	2,316	2,316	-
01	505	5580	Maintenance - Computers	-	-	-	-
01	505	5590	Telephone & Communications	17,717	11,200	18,383	7,183
01	505	5610	Rents - Equipment	-	1,000	1,000	-
01	505	5612	Rents - Equipment NNO	1,320	2,000	2,000	-
01	505	5630	Storage Rental	2,071	1,200	2,100	900
01	505	5640	Software Licensing & Maintenance Fees	13,056	11,723	12,605	882
01	505	5710	Miscellaneous Expense	46	500	100	(400)
01	505	5720	Public Relations	2,624	2,500	2,500	-
01	505	5721	Movies in the Park	4,049	4,500	4,500	-
01	505	5722	National Night Out	1,371	1,500	1,500	-
01	505	5723	Christmas Parade	1,195	1,300	1,300	-
01	505	5750	HC Explorers	716	1,000	1,000	-
01	505	5780	Crime Victims Expense	3,000	3,000	3,000	-
01	505	5790	Employee Appreciation	-	200	400	200
			Total M & O	1,781,015	2,004,324	2,072,495	68,171
01	507	6025	Capital	669,871	167,624	119,947	(47,677)
			Total	2,450,885	2,171,948	2,192,442	20,494
			Percentage Increase				0.94%

Municipal Court

The department is responsible for assessing and collecting fines and fees related to violations of state and city laws and ordinances. The department is increasing its overall budget by \$22,895 or 8.19%. This is the net effect of increases in payroll and payroll related expenses slightly offset by the reduction in the cost of supplies.

The increase in payroll costs are a direct effect of the merit increase and additional longevity, as well as a full year for the Juvenile Case Manager.

**TOWN OF HORIZON CITY
MUNICIPAL COURT
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	FY2020 Budget	Budget	(Decrease)
01	506	5010	Salaries	129,191	150,570	167,609	17,039
01	506	5030	Payroll Taxes	11,915	15,031	16,335	1,304
01	506	5040	Retirement Benefits	10,161	11,809	12,566	758
01	506	5050	Group Health	27,723	27,947	35,233	7,286
01	506	5070	Training	649	1,500	1,500	-
01	506	5080	Travel	1,862	3,500	3,500	-
01	506	5090	Unemployment Taxes-Texas	45	45	864	819
01	506	5110	Judge - Contracted	42,161	45,912	45,924	12
01	506	5120	Visiting Judge - Contracted	3,080	3,000	3,000	-
01	506	5190	Translator - Contracted	1,655	1,500	1,500	-
01	506	5220	Materials & Supplies	347	200	500	300
01	506	5250	Office Supplies	1,888	3,500	3,500	-
01	506	5260	Furniture & Equipment < \$2,500	1,731	4,500	500	(4,000)
01	506	5320	Dues	-	200	112	(88)
01	506	5330	Publications & Subscriptions	286	300	300	-
01	506	5350	Insurance - Workmen's Comp	416	665	645	(20)
01	506	5550	Maintenance - Equipment	215	215	500	285
01	506	5590	Telephone & Communications	2,445	1,750	2,500	750
01	506	5640	Software Licensing & Maintenance Fees	2,497	2,500	2,500	-
01	506	5700	Bank Charges	2,661	4,500	3,000	(1,500)
01	506	5710	Miscellaneous Expense	-	100	-	(100)
01	506	5790	Employee Appreciation	44	250	300	50
			Total M & O	240,972	279,493	302,388	22,895
01	507	6050	Capital	-	-	-	-
			Total	240,972	279,493	302,388	22,895
			Percentage Increase				8.19%

Parks

The department is responsible for managing the care, maintenance and use of the Town's parks. The department is decreasing its overall budget by \$(37,758) or 6.87%. This is the net effect of decreased maintenance costs and a slight reduction in capital costs.

With the upgrade of the three existing parks, there will be increases in the cost of water and electricity but a new maintenance contract brought reductions.

**TOWN OF HORIZON CITY
PARKS
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	508	5010	Salaries	-	34,000	38,658	4,658
01	508	5030	Payroll Taxes	-	3,519	2,957	(562)
01	508	5040	Retirement Benefits	-	2,765	2,275	(490)
01	508	5050	Group Health	-	5,589	5,859	270
01	508	5060	Uniforms, Safety Equip, Supplies	-	300	300	-
01	508	5070	Training	-	1,800	1,800	-
01	508	5080	Travel	-	2,000	2,000	-
01	508	5090	Unemployment Taxes-Texas	-	9	144	135
01	508	5150	Park Maintenance - Contracted	239,719	350,000	300,000	(50,000)
01	508	5220	Materials & Supplies	1,728	4,000	4,000	-
01	508	5250	Office Supplies	-	500	500	-
01	508	5260	Furniture & Equipment < \$2,500	-	4,500	4,500	-
01	508	5270	Employee Candidate Testing	-	60	60	-
01	508	5350	Insurance - Workmen's Comp	-	368	247	(121)
01	508	5410	Contract Labor	1,183	1,500	1,500	-
01	508	5500	Maintenance -Surfaces	8,501	8,000	8,000	-
01	508	5510	Electricity	7,361	10,000	15,000	5,000
01	508	5530	Gasoline, Oil	-	1,000	1,000	-
01	508	5550	Maintenance - Equipment	9,266	11,000	11,000	-
01	508	5570	Waste Disposal	1,888	1,800	1,800	-
01	508	5571	Water	55,939	50,000	60,000	10,000
01	508	5590	Telephone & Communications	-	600	600	-
01	508	5610	Rents - Equipment	-	800	800	-
01	508	5650	Maintenance - Rockwalls and Fencing	750	6,000	6,000	-
			Total M & O	<u>326,335</u>	<u>500,110</u>	<u>469,001</u>	<u>(31,109)</u>
01	507	6028	Capital	-	49,649	43,000	(6,649)
			Total	<u>326,335</u>	<u>549,759</u>	<u>512,001</u>	<u>(37,758)</u>
			Percentage				-6.87%

Planning

Planning is responsible for all land use applications and oversees the Capital Improvement Program and other major City development projects. The department is decreasing its overall budget by \$(56,545) or 14.65%. This is the net effect of increases in payroll, payroll related and contract labor expenses offset by a reduction in capital expenses.

Payroll and payroll related cost increases are a direct effect of the merit increase and additional longevity.

The increase in contract labor costs are related to a planned shared cost agreement with the County of El Paso.

The capital costs are related to the update of the Town's Comprehensive Plan. The contract with Parkhill, Smith and Cooper for the Plan has been completed.

**TOWN OF HORIZON CITY
PLANNING
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	509	5010	Salaries	124,105	169,637	176,864	7,227
01	509	5030	Payroll Taxes	9,321	12,977	13,530	553
01	509	5040	Retirement Benefits	7,359	10,195	10,408	213
01	509	5050	Group Health	11,500	16,768	17,577	810
01	509	5060	Uniforms, Safety Equip, Supplies	100	200	300	100
01	509	5070	Training	880	2,000	1,625	(375)
01	509	5080	Travel	991	4,500	3,280	(1,220)
01	509	5090	Unemployment Taxes-Texas	18	27	432	405
01	509	5160	City Engineer - Contracted	41,500	40,000	35,000	(5,000)
01	509	5220	Materials & Supplies	106	500	500	-
01	509	5250	Office Supplies	428	1,000	1,000	-
01	509	5260	Furniture & Equipment < \$2,500	129	1,000	1,000	-
01	509	5270	Employee Candidate Testing	-	60	60	-
01	509	5320	Dues	639	1,200	1,200	-
01	509	5330	Publications & Subscriptions	-	300	300	-
01	509	5350	Insurance - Workmen's Comp	302	595	534	(61)
01	509	5410	Contract Labor	47,809	27,000	51,710	24,710
01	509	5530	Gasoline, Oil	1,519	2,000	1,500	(500)
01	509	5550	Maintenance - Equipment	427	1,000	1,000	-
01	509	5590	Telephone & Communications	758	1,100	2,500	1,400
01	509	5610	Rents - Equipment	-	-	1,000	1,000
01	509	5640	Software Licensing & Maintenance Fees	2,866	5,000	4,000	(1,000)
01	509	5710	Miscellaneous Expense	134	200	200	-
01	509	5720	Public Relations	1,195	2,000	2,000	-
01	509	5729	Lobbying	1,499	-	1,595	1,595
01	509	5790	Employee Appreciation	66	200	200	-
			Total M & O	<u>253,650</u>	<u>299,459</u>	<u>329,315</u>	<u>29,855</u>
01	507	6070	Capital	165,369	86,400	-	(86,400)
			Total	<u>419,019</u>	<u>385,859</u>	<u>329,315</u>	<u>(56,545)</u>
			Percentage Increase				-14.65%

Code Enforcement

Code Enforcement is responsible for enforcing the City's regulations. The department is decreasing its overall budget by \$(9,816) or 3.87%. This is the net effect of decreases in payroll and payroll related costs and capital costs, offset by a slight increase in supplies.

The decrease in payroll costs are due to the loss of a senior employee who was replaced by an entry level employee.

The department will be continuing a vector control program, thus the need for additional supplies.

**TOWN OF HORIZON CITY
CODE ENFORCEMENT
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	FY2020 Budget	Budget	(Decrease)
01	510	5010	Salaries	129,952	139,457	137,690	(1,767)
01	510	5020	Overtime	38	1,750	1,600	(150)
01	510	5030	Payroll Taxes	9,291	10,802	10,656	(147)
01	510	5040	Retirement Benefits	7,708	8,487	8,197	(290)
01	510	5050	Group Health	17,322	22,357	23,488	1,131
01	510	5060	Uniforms, Safety Equip, Supplies	939	2,000	2,300	300
01	510	5070	Training	139	2,500	2,500	-
01	510	5080	Travel	150	4,500	4,500	-
01	510	5090	Unemployment Taxes-Texas	36	36	576	540
01	510	5220	Materials & Supplies	157	8,300	10,000	1,700
01	510	5250	Office Supplies	930	2,000	2,500	500
01	510	5260	Furniture & Equipment < \$2,500	-	2,500	2,500	-
01	510	5270	Employee Candidate Testing	-	300	300	-
01	510	5320	Dues	567	600	600	-
01	510	5330	Publications & Subscriptions	-	300	300	-
01	510	5350	Insurance - Workmen's Comp	638	962	774	(189)
01	510	5410	Contract Labor	760	11,600	11,600	-
01	510	5530	Gasoline, Oil	4,005	5,000	5,000	-
01	510	5550	Maintenance - Equipment	151	1,000	1,000	-
01	510	5560	Maintenance - Vehicles	464	5,000	2,500	(2,500)
01	510	5590	Telephone & Communications	2,835	2,850	2,850	-
01	510	5710	Miscellaneous Expense	-	300	300	-
01	510	5720	Public Relations	-	1,000	1,000	-
01	510	5790	Employee Appreciation	-	100	100	-
			Total M & O	176,082	233,701	232,830	(871)
01	510	6027	Capital	-	19,797	10,853	(8,944)
			Total	176,082	253,498	243,683	(9,816)
			Percentage Increase				-3.87%

Storm Water

The department's expenses are programed for the inspections related to the Town of Horizon City's Stormwater and construction requirements. It is also involved in the administration and enforcement of the Texas Pollution Discharge Elimination System (TPDES) and Municipal Separate Storm Sewer System (MS4) Permit.

The department is increasing its overall budget by \$300 or 0.46%. This is primarily due to the planned increase in supplies.

**TOWN OF HORIZON CITY
STORM WATER
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	FY2020 Budget	Budget	(Decrease)
01	511	5070	Training	3,767	1,800	1,800	-
01	511	5080	Travel	-	2,000	2,000	-
01	511	5220	Materials & Supplies	181	300	300	-
01	511	5250	Office Supplies		-	300	300
01	511	5310	Advertising & Public Notices	660	600	700	100
01	511	5320	Dues	500	500	500	-
01	511	5330	Publications & Subscriptions	-	500	500	-
01	511	5410	Contract Labor	21,500	30,000	30,000	-
01	511	5500	Maintenance - Surfaces	8,790	6,000	6,000	-
01	511	5610	Rents - Equipment	1,527	2,900	2,900	-
01	511	5650	Maintenance - Rockwalls and Fencing	936	8,000	8,000	-
01	511	5710	Miscellaneous Expense	-	500	400	(100)
01	511	5760	Interest & Penalties	2,400		-	-
			Total M & O	40,260	53,100	53,400	300
01	507	6021	Capital	-	12,000	12,000	-
			Total	40,260	65,100	65,400	300
			Percentage Increase				0.46%

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. The budget for this department is decreasing expenditures by \$(120,132) or 20.38%. This is due to an increase in payroll and payroll related expenses offset by the reduction in the cost of software maintenance, contingencies and planned transfers of funds from the General Fund to other funds.

Payroll increases are the result of merit increases, additional longevity and the addition of one FTE. The department wishes to add a Purchasing Agent. This is to improve on purchasing policies and best practices. The budget assumes employment begins October 2020.

There is only one planned transfer of funds. This is to go to the Special Event fund in the amount of \$30,500 to ensure that adequate funds are available for the July event and a city-wide clean up event.

**TOWN OF HORIZON CITY
FINANCIAL SERVICES
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	Budget	Budget	(Decrease)
01	521	5010	Salaries	125,779	140,968	184,118	43,150
01	521	5030	Payroll Taxes	9,469	10,784	14,108	3,324
01	521	5040	Retirement Benefits	7,476	8,472	10,853	2,381
01	521	5050	Group Health	15,343	17,768	24,353	6,585
01	521	5060	Uniforms, Safety Equip, Supplies	209	250	250	-
01	521	5070	Training	150	2,000	2,000	-
01	521	5080	Travel	-	1,500	1,500	-
01	521	5090	Unemployment Taxes-Texas	138	36	720	684
01	521	5180	Appraisal Fees - Contracted	37,082	55,442	67,490	12,048
01	521	5220	Materials & Supplies	61	100	100	-
01	521	5250	Office Supplies	1,058	1,500	1,500	-
01	521	5260	Furniture & Equipment < \$2,500	3,532	500	500	-
01	521	5270	Employee Candidate Testing	55	-	60	60
01	521	5320	Dues	401	400	600	200
01	521	5340	Insurance - Property	36,699	37,344	43,679	6,335
01	521	5350	Insurance - Workmen's Comp	316	495	557	62
01	521	5360	Insurance - Liability	31,429	33,320	28,962	(4,358)
01	521	5370	Insurance - Bond	996	1,000	1,000	-
01	521	5410	Contract Labor	3,500	14,000	3,500	(10,500)
01	521	5420	Audit Fees	34,858	35,000	36,000	1,000
01	521	5430	Tax Collection Fees	6,000	6,400	6,209	(191)
01	521	5470	Collection Services	(30)	-	-	-
01	521	5530	Gasoline, Oil	206	200	200	-
01	521	5550	Maintenance - Equipment	1,035	1,100	1,100	-
01	521	5580	Maintenance - Computers	-	150	-	(150)
01	521	5590	Telephone & Communications	427	760	1,060	300
01	521	5640	Software Licensing & Maintenance	3,060	19,000	-	(19,000)
01	521	5700	Bank Charges	8,689	6,300	5,200	(1,100)
01	521	5710	Miscellaneous Expense	61	100	100	-
01	521	5760	Interest & Penalties	400	600	600	-
01	521	5790	Employee Appreciation	33	100	100	-
01	521	5820	Bad Debt Expense	1,400	6,800	100	(6,700)
			Total M & O	329,830	402,389	436,520	34,130
01	507	6700	Transfers Out	407,274	125,000	30,500	(94,500)
01	507	6800	General Contingency	-	62,000	2,238	(59,762)
01	507	6020	Capital	1,145	-	-	-
			Total	738,250	589,389	469,257	(120,132)
			Percentage Increase				-20.38%

Public Safety-Dispatch

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

The department is increasing its overall budget by \$23,310 or 2.75%. This is the net effect of increases in payroll and payroll related expenses. The increase in payroll costs is a direct effect of the merit increase, additional overtime and additional longevity.

TOWN OF HORIZON CITY
PUBLIC SAFETY - DISPATCH
BUDGET 2020-2021

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	525	5010	Salaries	557,856	608,603	625,984	17,381
01	525	5020	Overtime	38,340	38,000	39,900	1,900
01	525	5030	Payroll Taxes	44,958	49,465	50,963	1,498
01	525	5040	Retirement Benefits	35,372	38,861	39,208	347
01	525	5050	Group Health	86,150	95,018	94,637	(381)
01	525	5060	Uniforms, Safety Equip, Supplies	808	2,000	1,200	(800)
01	525	5070	Training	540	1,000	1,000	-
01	525	5080	Travel	-	1,000	1,660	660
01	525	5090	Unemployment Taxes-Texas	166	153	2,448	2,295
01	525	5220	Materials & Supplies	1,938	800	1,000	200
01	525	5250	Office Supplies	1,389	1,600	1,600	-
01	525	5260	Furniture & Equipment < \$2,500	543	1,600	1,600	-
01	525	5270	Employee Candidate Testing	1,169	1,000	750	(250)
01	525	5320	Dues	308	800	318	(482)
01	525	5330	Publications & Subscriptions	-	-	-	-
01	525	5350	Insurance - Workmen's Comp	1,468	2,270	2,012	(258)
01	525	5530	Gasoline & Oil	586	500	500	-
01	525	5550	Maintenance - Equipment	-	200	200	-
01	525	5590	Telephone & Communications	300	300	600	300
01	525	5640	Software Licensing & Maintenance Fees	4,807	4,800	5,400	600
01	525	5710	Miscellaneous Expense	-	100	100	-
01	525	5720	Public Relations	-	-	-	-
01	525	5790	Employee Appreciation	50	200	500	300
			Total M & O	776,748	848,269	871,580	23,310
			Capital	-	-	-	-
			Total	776,748	848,269	871,580	23,310
			Percentage Increase				2.75%

Executive

This budget, for the Mayor and Council, is decreasing by \$(3,579) or 7.04%. This is the net effect of decreasing professional fees and maintenance expenses.

The maintenance cost decreases apply to software expenses. These costs were moved to the Information Technology department. The professional fees included the Council's stipends which are budgeted according to actuals.

TOWN OF HORIZON CITY
EXECUTIVE
BUDGET 2020-2021

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)
01	531	5010	Salaries	18,069	18,000	18,000	-
01	531	5030	Payroll Taxes	1,382	1,377	1,377	-
01	531	5060	Uniforms, Safety Equip, Supplies	-	800	800	-
01	531	5070	Training	175	1,000	625	(375)
01	531	5080	Travel	915	2,000	780	(1,220)
01	531	5090	Unemployment Taxes-Texas	9	9	144	135
01	531	5260	Materials & Supplies	632	500	500	-
01	531	5250	Office Supplies	139	200	300	100
01	531	5260	Furniture & Equipment < \$2,500	1,781	500	500	-
01	531	5350	Insurance - Workmen's Comp	176	253	239	(14)
01	531	5590	Telephone & Communications	2,545	4,100	4,100	-
01	531	5640	Software Licensing & Maintenance	900	900	-	(900)
01	531	5710	Miscellaneous Expense	-	100	100	-
01	531	5720	Public Relations	535	100	200	100
01	531	5729	Lobbying	1,443	-	1,595	1,595
01	531	5770	Council Member Stipends	12,625	21,000	18,000	(3,000)
			Total M & O	<u>41,326</u>	<u>50,839</u>	<u>47,260</u>	<u>(3,579)</u>
			Capital	-	-	-	-
			Total	<u>41,326</u>	<u>50,839</u>	<u>47,260</u>	<u>(3,579)</u>
			Percentage Increase				-7.04%

Information Technology

This department is responsible for the city's IT hardware and software. It also oversees the security, network, and infrastructure of the city's organization.

The budget for this department is increasing by \$31,615 or 10.79%. This is due to the transfer of additional citywide IT costs to this department offset by a reduction in both

non-capital and capital equipment. Cost were transferred from Administration, Financial Services and Public Safety. This is a continuing effort to quantify and understand our costs of computerization and technology better.

**TOWN OF HORIZON CITY
INFORMATION TECHNOLOGY
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/
				Actuals	FY2020 Budget	Budget	(Decrease)
01	541	5010	Salaries	60,248	63,096	64,990	1,894
01	541	5030	Payroll Taxes	4,583	4,827	4,972	145
01	541	5040	Retirement Benefits	3,573	3,792	3,825	33
01	541	5050	Group Health	5,134	5,589	5,859	270
01	541	5060	Uniforms, Safety Equip, Supplies	-	750	250	(500)
01	541	5070	Training	-	6,000	6,725	725
01	541	5080	Travel	-	3,000	-	(3,000)
01	541	5090	Unemployment Taxes-Texas	129	9	144	135
01	541	5170	Network Support - Contracted	90,150	78,000	81,000	3,000
01	541	5220	Materials & Supplies	2,200	4,500	4,500	-
01	541	5250	Office Supplies	409	500	500	-
01	541	5270	Employee Candidate Testing	-	-	-	-
01	541	5260	Furniture & Equipment < \$2,500	9,711	53,149	30,500	(22,649)
01	541	5350	Insurance - Workmen's Comp	175	221	196	(25)
01	541	5410	Contract Labor	-	4,000	3,000	(1,000)
01	541	5530	Gasoline, Oil	-	1,000	200	(800)
01	541	5550	Maintenance - Equipment	-	-	1,500	1,500
01	541	5590	Telephone & Communications	633	1,400	579	(821)
01	541	5640	Software Licensing & Maintenance Fees	60,672	63,000	115,708	52,708
01	541	5710	Miscellaneous Expense	-	300	300	-
			Total M & O	237,618	293,134	324,749	31,615
01	507	6050	Capital	-	-	-	-
			Total	237,618	293,134	324,749	31,615
			Percentage Increase				10.79%

Debt Service Fund

The Debt Service Fund includes the expenditures necessary to meet the annual principal and interest payments on all outstanding debt. For FY2021, this will include service amounts for the \$750 thousand 2005 Bond Issue held by Bank of America, the \$15 million 2014 Certificates of Obligation (CO's) and the \$13 million 2019 Certificates of Obligation. The total service amount is \$1,853,107. This is an increase of \$51,470 or 2.86%. This includes \$1,010,163 of interest payments and \$840,000 of principal payments.

Because of the increase in debt service one would expect the debt service rate to increase. However, because of the increase in property valuation, the debt service property tax rate decreases only \$0.005438 from \$0.204526 to \$0.199088 per \$100 of valuation.

TOWN OF HORIZON CITY							
DEBT SERVICE							
BUDGET 2020-2021							
Fund Dept Acct	Description	FY2019	Revised	FY2021	Increase/	Percentage	
		Actuals	FY2020 Budget	Budget	(Decrease)		
Revenues							
08 400 4010	Current Year Taxes	1,098,977	1,801,637	1,853,107	51,470		
08 400 4100	Delinquent Taxes	1,967	-	-	-		
08 400 4420	Interest Income	15,757	-	-	-		
08 400 4530	Bond Proceeds	13,246,005	-	-	-		
Revenue Total:		14,362,706	1,801,637	1,853,107	51,470		2.86%
Expenditures							
08 507 5700	Bank Charges	60	120	120	-		
08 507 6200	Bond Interest	18,391	17,183	15,800	(1,383)		
08 507 6210	Bond Principal	30,000	35,000	35,000	-		
08 507 6500	2014 Certificates of Obligation - Principal	465,000	485,000	505,000	20,000		
08 507 6510	2014 Certificates of Obligation - Interest	541,463	522,863	503,463	(19,400)		
08 507 6520	2019 Certificates of Obligation - Principal		155,000	300,000	145,000		
08 507 6530	2019 Certificates of Obligation -Interest		583,648	490,900	(92,748)		
08 507 6600	Bond Insurance Premium	1,273	2,224	2,224	-		
08 507 6610	Bond Counsel Fees and Expenses	30,250	-	-	-		
08 507 6620	Bond Issuance Costs	177,808	-	-	-		
08 507 6630	Agent Fee	550	600	600	-		
08 507 6700	Transfers Out	13,007,000	-	-	-		
Expenditure Total:		14,271,794	1,801,637	1,853,107	51,470		2.86%
Excess Revenue		90,913	-	-	-		
Taxable Values		840,027,802	880,882,947	934,626,481	53,743,534		6.40%
Debt Service Rate		0.125721	0.204526	0.199088	(0.005438)		-4.33%

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 2017 and must be voted on again in 2021. The estimated revenue is \$466,036 which is a 4.0% increase over FY2020 annualized revenues. The budget includes \$1,120,000 of expenditures. This is a \$122,000 or 12.22% increase from the FY2020 Budget.

It should be noted that the Street Fund budget shows the use of some of the surplus from prior years. The Capital project included for FY2021 will be mostly funded from the fund balance or reserve for this fund. The fund balance at the end of FY2020 is estimated to be \$1.5 million.

**TOWN OF HORIZON CITY
STREET FUND
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019	Revised	FY2021	Increase/	Percentage
				Actuals	FY2020 Budget	Budget	(Decrease)	
Revenues								
06	400	4040	Street Fund Sales Taxes	384,504	393,262	466,036	72,773	
06	400	4420	Interest Income	17,553	-	-	-	
06	400	4600	Prior Year Fund Surplus	-	604,738	653,964	49,227	
Revenue Total:				402,057	998,000	1,120,000	122,000	12.22%
Expenditures								
06	504	5140	Street Maintenance Contract	8,390	-	-	-	
06	504	5160	City Engineer	-	45,000	45,000	-	
06	504	5220	Materials & Supplies	26	-	-	-	
06	504	5230	Street Signs	5,387	15,000	15,000	-	
06	504	5290	Street Lights	8,985	12,000	12,000	-	
06	504	5410	Contract Labor	3,932	20,000	20,000	-	
06	504	5500	Maintenance Surfaces	13,959	18,000	18,000	-	
06	504	5550	Maintenance - Equipment	2,711	3,000	3,000	-	
06	504	5610	Rents - Equipment	-	5,000	5,000	-	
06	504	5710	Miscellaneous Expense	-	2,000	2,000	-	
06	507	6330	Engineer- Construction Development and Supervision	9,097	73,000	100,000	27,000	
06	507	6340	Construction-Contracted	43,990	800,000	750,000	(50,000)	
06	507	6350	Capital Projects - Project Management	273	5,000	150,000	145,000	
Expenditure Total:				96,751	998,000	1,120,000	122,000	12.22%
Excess Revenue				305,305	-	-	-	

Transportation Reinvestment Zone Fund

The Zone was established to help fund road improvement projects. The project for which this fund was established (Eastlake Phase 2) was completed in 2018. El Paso Central Appraisal District has certified a capture value of \$24,780,012. Revenues related to the capture value will be recorded in this fund and used for payments on the Town's obligated portion (22.7%) of the construction costs. The Town is to make its second payment to the Camino Real Regional Mobility Authority (CRRMA) in May of FY2021.

Using the full proposed tax rate of \$0.602507, the budget revenues for this fund are \$149,326. This entire amount will become the payment to the CRRMA even though the installment payment due is only \$ \$60,097.

TOWN OF HORIZON CITY
TRANSPORTATION REINVESTMENT ZONE FUND
BUDGET 2020-2021

Fund Dept Acct	Description	FY2019 Actuals	Revised		Increase/ (Decrease)	Percentage
			FY2020 Budget	FY2021 Budget		
Revenues						
13 400 4010	Current Year Taxes	24,682	99,001	149,326	50,325	
13 400 4420	Interest Income	1,186	-	-	-	
13 400 4430	Miscellaneous	1,154	-	-	-	
13 400 4440	Proceeds from Loan	6,124	-	-	-	
13 400 4570	Transfers from Other Funds	15,006	-	-	-	
Revenue Total:		48,152	99,001	149,326	50,325	50.83%
Expenditures						
13 504 5410	Contract Labor	6,124	-	-	-	
13 507 6060	Transportation Reinvestment Zone	-	99,001	149,326	50,325	
Expenditure Total:		6,124	99,001	149,326	50,325	100.00%
Excess Revenue		42,028	-	-	-	
Taxable Values		5,019,116	16,629,296	24,780,012	8,150,716	
TRZ Rate		0.491756	0.595340	0.602607	0.007267	

Special Event Fund

The majority of the budgeted expense is for the July event which have been reasonably estimated using actual activity. Town staff believes that the citizens have come to expect the July event. A small amount has been budgeted for a city wide clean up event. This is a decrease of \$5,500 or 15.28% from the FY2020 budget.

It is not anticipated that there will be any donations of funds for these events. Therefore, a transfer from the General Fund will provide the funding for the expenses in this fund.

**TOWN OF HORIZON CITY
SPECIAL EVENT FUND
BUDGET 2020-2021**

Fund Dept Acct	Description	FY2019 Actuals	Revised		Increase/ (Decrease)	Percentage
			FY2020 Budget	FY2021 Budget		
Revenues						
12 400 4410	Donations	10,700	11,000	-	(11,000)	
12 400 4420	Interest Income	2	-	-	-	
12 400 4570	Transfers from Other Funds	20,000	25,000	30,500	5,500	
Revenue Total:		30,702	36,000	30,500	(5,500)	-15.28%
Expenditures						
12 501 5724	Special Events (KHB)	204	1,000	500	(500)	
12 502 5724	Special Events (Holiday)	-	5,000		(5,000)	
12 505 5724	Special Events (Independence)	31,158	30,000	30,000	-	
Expenditure Total:		31,362	36,000	30,500	(5,500)	-15.28%
Excess Revenue		(660)	-	-	-	

FEDERAL, STATE AND LOCAL GRANTS

It has been fortunate for the Town that it has been able to routinely receive grants related to law enforcement. Included in this budget presentation are two such grants. These grants are administered by the Office of the Governor's Homeland Security Grants Division. This division handles funds passed to the State from the federal Homeland Security Grant Program.

In addition, the Town has received an allocation of funds under the Coronavirus Aid, Relief, and Economic Security Act, 2020 (Public Law 116-136) ("CARES Act") enacted on March 27, 2020, as amended, to facilitate protective measures for and recovery from the public health emergency in areas affected by COVID-19.

Operation Stone Garden (OPSG)

This will be the 10th year the Town's Police Department has participated in this program. OPSG is intended to support Border States in accomplishing the following objectives:

- Increase capability to prevent, protect against, and respond to border security issues.
- Increase coordination and collaboration among Federal, state, local, and Tribal law enforcement agencies.
- Continue the distinct capability enhancements required for border security and border protection.
- Provide intelligence-based operations through USBP Sector Level experts to ensure safety and operational oversight of Federal, state, local, and Tribal enforcement agencies participating in OPSG operational activities.
- Support requests to the Governor to activate, deploy, or redeploy specialized National Guard Units/Packages and/or elements of state law enforcement to increase or augment specialized/technical law enforcement operational activities.
- Continue to increase operational, material and technological readiness of state, local, and Tribal law enforcement agencies.

Local Border Security Program (LBSP)

This will be the 9th year the Town's Police Department has participated in this program. The purpose of the program is to sustain interagency law enforcement operations and enhance local law enforcement patrols to facilitate directed actions to deter and interdict criminal activity. Program participants shall assist in the execution of coordinated border security operations in an effort to:

- Increase the effectiveness and impact of Steady State and Surge Operations.
- Reduce border-related criminal activity in Texas.
- Implement and increase the effectiveness of operational methods, measures, and techniques for outbound/southbound operations.
- Decrease the supply of drugs smuggled into and through Texas from Mexico.

- Disrupt and deter operations of gang and cartel criminal organizations.
- Decrease specifically targeted tactics (such as conveyance methods) for drugs in the Texas border region.
- Decrease use of specific areas for crime as targeted in directed action missions.
- Increase the effectiveness of air operations mission planning and prioritization.
- Increase the coordination and integration of air-ground team operations to include Texas Military Forces (TMF) aviation, United States Customs and Border Patrol (USCBP) Air and Marine, Texas Department of Public Safety (DPS) Aircraft Division, and United States Coast Guard (USCG) aviation support.
- Increase the effectiveness of directed action missions based upon intelligence and analysis to ensure they target the most serious threats and are conducted in high pay off areas.
- Increase the number and quality of analytical intelligence products developed at the Unified Command and state levels.
- Increase intelligence-based operations at the Unified Command level through integration of TxMap, sector specific information, and intelligence analysis.

Coronavirus Relief Fund

The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments. The CARES Act provides that payments from the Fund may only be used to cover costs that—

- are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
- were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
- were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

The following table reflects amounts that have either been applied for or awarded.

**TOWN OF HORIZON CITY
FEDERAL & STATE GRANT FUNDS
BUDGET 2020-2021**

Fund	Dept	Acct	Description	Revised		FY2021 Budget	Increase/ (Decrease)	Percentage
				FY2019 Actuals	FY2020 Budget			
FEDERAL								
Revenues								
02	400	4510	Grant Income-Stone Garden	34,159	65,817	190,049	124,232	
Revenue Total:				34,159	65,817	190,049	124,232	188.76%
Expenditures								
02	505	5020	Overtime	30,203	57,947	90,699	32,752	
02	505	5030	Payroll Taxes	2,229	4,433	8,036	3,603	
02	505	5040	Retirement Benefits	1,728	3,436	6,314	2,878	
02	507	6035	Vehicles - Public Safety	-	-	85,000	85,000	
Expenditure Total:				34,159	65,817	190,049	124,232	188.76%
Excess Revenue				-	-	-	-	
STATE AND LOCAL								
State								
Revenues								
03	400	4510	Grant Income-Local Border Security	62,701	89,000	109,515	20,515	
03	400	4520	LEOSE Grant	2,910	-	2,910	2,910	
Revenue Total:				65,611	89,000	112,425	23,425	26.32%
Expenditures								
03	505	5020	Overtime	55,510	78,359	94,555	16,196	
03	505	5030	Payroll Taxes	4,051	5,994	8,378	2,384	
03	505	5040	Retirement Benefits	3,140	4,647	6,582	1,935	
03	505	5070	Training	700	-	1,760	1,760	
03	505	5220	Materials & Supplies	994	-	-	-	
03	525	5070	Training	-	-	1,150	1,150	
Expenditure Total:				64,395	89,000	112,425	23,425	26.32%
Excess Revenue				1,216	-	-	-	
Local								
Revenues								
03	400	4510	Grant Income - CARES	-	216,062	864,248	648,186	
Revenue Total:				-	216,062	864,248	648,186	300.00%
Expenditures								
03	501	5010	Salaries	-	52,800	107,520	54,720	
03	501	5030	Payroll Taxes	-	4,039	8,225	4,186	
03	501	5040	Retirement Benefits	-	3,173	6,462	3,289	
03	501	5200	City Attorney	-	2,000	6,000	4,000	
03	501	5220	Materials & Supplies	-	50,792	25,657	(25,135)	
03	501	5260	Furniture & Equipment	-	45,000	-	(45,000)	
03	501	5410	Contract Labor	-	56,112	76,457	20,345	
03	501	5620	Rents - Building	-	2,146	1,732	(414)	
03	501	6800	Contingency - Unprogrammed Funds	-	-	632,195	632,195	
Expenditure Total:				-	216,062	864,248	648,186	300.00%
Excess Revenue				-	-	-	-	

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is designated to be used to foster economic growth in the City. It is self-funded by 0.25% sales tax as determined by a voter referendum. The budget includes \$466,036 of revenue and planned expenditures of \$485,192. The revenue from sales taxes is based on a 4% increase over FY2020 annualized revenue. The budget is also including the use of reserve funds in the amount of \$19,156. The funds are to be held for use as determined by the Economic Development Corporation Board and approved by the City Council. Current planning includes efforts in Horizon City to attract new investment, retain and expand businesses, and support a collaborative project with the University of Texas at El Paso to create and operate a business incubator.

**TOWN OF HORIZON CITY
ECONOMIC DEVELOPMENT CORPORATION
BUDGET 2020-2021**

Fund	Dept	Acct	Description	FY2019 Actuals	Revised FY2020 Budget	FY2021 Budget	Increase/ (Decrease)	Percentage
Revenues								
07	400	4050	Economic Development Fund SalesTaxes	384,504	393,262	466,036	72,773	
07	400	4420	Interest Income	21,641	-	-	-	
07	400	4600	Prior Year Fund Surplus	-	-	19,156	19,156	
Revenue Total:				406,145	393,262	485,192	91,929	23.38%
Expenditures								
07	501	5010	Salaries	87,514	105,275	123,941	18,665	
07	501	5030	Payroll Taxes	6,741	8,054	9,527	1,474	
07	501	5040	Retirement Benefits	5,225	6,327	7,329	1,002	
07	501	5050	Group Health	5,856	11,179	11,744	566	
07	501	5070	Training	2,945	3,800	3,980	180	
07	501	5080	Travel	9,787	13,500	13,466	(34)	
07	501	5090	Unemployment Taxes - Texas	243	65	56	(9)	
07	501	5200	City Attorney	13,358	16,042	16,363	321	
07	501	5210	Janitorial Supplies	604	1,000	1,050	50	
07	501	5220	Materials & Supplies	190	1,000	1,300	300	
07	501	5240	Postage	-	200	200	-	
07	501	5250	Office Supplies	765	1,000	1,100	100	
07	501	5260	Furniture & Equipment < \$2,500	192	7,500	7,700	200	
07	501	5270	Employee Candidate Testing	-	158	-	(158)	
07	501	5320	Dues	1,100	2,000	2,450	450	
07	501	5330	Publications & Subscriptions	-	234	260	26	
07	501	5350	Insurance - Workmen's Comp	213	370	376	7	
07	501	5360	Insurance - Liability	339	346	-	(346)	
07	501	5410	Contract Labor	24,213	25,676	44,650	18,974	
07	501	5510	Electricity	295	1,200	1,250	50	
07	501	5520	Gas - Natural	-	1,050	1,075	25	
07	501	5530	Gasoline, Oil	-	-	300	300	
07	501	5540	Maintenance - Bldg	360	2,000	2,500	500	
07	501	5550	Maintenance - Equipment	-	500	550	50	
07	501	5590	Telephone & Communications	600	6,450	7,050	600	
07	501	5620	Rents - Building	7,001	14,000	14,400	400	
07	501	5630	Storage Rental	3,040	3,832	3,800	(32)	
07	501	5640	Software Licensing & Maintenance Fees	1,513	2,325	2,926	601	
07	501	5700	Bank Charges	104	-	-	-	
07	501	5710	Miscellaneous Expense	36	600	650	50	
07	501	5720	Public Relations	7,546	10,000	15,200	5,200	
07	501	5735	Investor Relations	639	3,000	3,000	-	
Subtotal Operating Expenditures				180,419	248,681	298,192	49,511	
07	507	7010	Projects - EDC					
			Accelerator	14,898	50,000	28,800	(21,200)	
			Summit Plastic Molding	-	25,000	-	(25,000)	
			Transit Oriented Development	8,000	-	55,000	55,000	
			Alliance for Regional Military Support	-	-	10,000	10,000	
			Polar Services	-	-	46,667	46,667	
			Additional Projects	-	69,581	46,533	(23,048)	
Subtotal Project Expenditures				22,898	144,581	187,000	42,419	
Expenditure Total:				203,316	393,262	485,192	91,929	23.38%
Excess Revenue				202,828	-	-	-	

CAPITAL IMPROVEMENT PROGRAM

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

Funding for the projects included Certificates of Obligation, Transportation Reinvestment Zone #1 funds, Surface Transportation Program funds and Coordinated Border Infrastructure (CBI) funds. These last two categories are federal funds available through the Metropolitan Planning Organization.

On May 27, 2014 the Town Council approved the issuance of \$15 million of Certificates of Obligation to fund the majority of the projects. The two larger projects are joint projects with the Regional Mobility Authority and the Texas Department of Transportation. Only a portion of the funding for these projects will come from the Certificate of Obligation with the balance coming from the reinvestment and federal funds.

On May 15, 2018, Council approved the 2018 CIP which included approximately \$13 million for Parks and Recreation Facility improvements and approximately \$12 million for the design and construction of a new Municipal Campus to house Police, Municipal Court and Administrative facilities. On May 14, 2019, Town Council approved the issuance of \$13,246,005 of certificates of obligation to fund the Parks and Recreation Facilities Improvements. Town staff is working with the US Department of Agriculture to secure a loan for the construction of the first phase of the Municipal Campus that will house the Police and Public Works Departments and house Municipal Court and City Council Chambers.

As required, the plan has been updated and reflects activity for the years 2021-2023. Approval of the update occurred on September 15, 2020.

RESOLUTION

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

WHEREAS, the proposed 2021-2023 CIP projects include projects funded through the 2014 issuance of certificates of obligation (“2014 C.O.”) and other street and right-of-way improvements, drainage improvements, park improvements and municipal facilities; and

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

WHEREAS, the City Council on June 11, 2019 approved a new location for Town 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 (“Municipal Facilities Phase 1”); and

WHEREAS, the proposed 2021-2023 CIP Projects include some 2018 CIP projects that were funded through the 2019 issuance of certificates of obligation, which are primarily park improvements, and certain planning and design costs relating to proposed Phase I and Phase II municipal facilities and TXDOT project matches that will be funded in future years by additional public finance issuances and other available funding (“2019 C.O.”); and

WHEREAS, the CIP projects in this Annual 2021-2023 CIP also include specific location projects and categorical projects such as Sign Replacement and ADA Ramp Construction, Miscellaneous Drainage Improvements, and Upgrades to Stormwater Ponds and Rockwall Construction which do not indicate specific locations; and

WHEREAS, the City Council desires to ensure that the 2014 C.O. and 2019 C.O. projects listed in this Annual 2021-2023 CIP are completed in a timely manner; and

WHEREAS, the City Council desires to ensure that the 2018 CIP, including 2019 C.O. and Municipal Facility Phase 1 and 2 projects listed in this Annual 2021-2023 CIP are completed in a timely manner; and

WHEREAS, the City Council desires to reaffirm the procedures to consider modifications to the 2014 C.O. and 2019 C.O. project listings during the implementation of the Annual 2021-2023 CIP; and

WHEREAS, The City Council desires to ensure that a 3-year plan in the Annual 2021-2023 CIP includes future projects to be developed as funds become available.

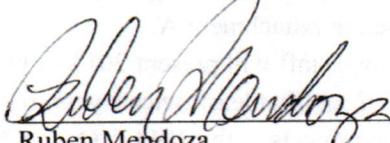
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
THE TOWN OF HORIZON CITY, TEXAS:**

1. That the City Council has held public hearing on a proposed three-year 2021-2023 Capital Improvement Program (CIP) on September 15, 2020 required to be approved annually in accordance with section 5.08 of the Town of Horizon City Charter.
2. That the City Council adopts the Master Capital Improvement Program for 2021-2023 as proposed in Attachment A.
3. That Town staff will present 2014 C. O. and 2018 CIP project updates in this Annual 2021-2023 CIP at least twice a year to the City Council.
4. That the projects in the 2014 C.O. and 2019 C.O. program continue to be the highest priority projects for the Town.
5. 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 Council that it allocate funding to the project from within the 2014 C.O. program.
6. That, in the event, a 2014 C.O. project is deemed unfeasible, the Mayor shall recommend to Council that it delete the project from the 2014 C.O. program
7. 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.
8. That, in the event a project or projects in the 2014 C.O. program result in savings, the Mayor shall recommend to Council that the balance within the project be utilized in the same order of priority as would be utilized for a deleted project.
9. 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 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 Council that it delete the project from the 2019 C.O. list and make

recommendations to Council based on the same criteria as set forth for 2014 C.O. projects in paragraph 7 above.

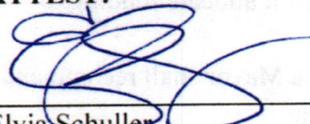
PASSED AND ADOPTED this 15th day of September, 2020.

THE TOWN OF HORIZON CITY



Ruben Mendoza
Mayor

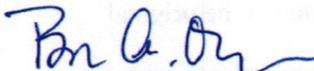
ATTEST:



Elvia Schuller
City Clerk

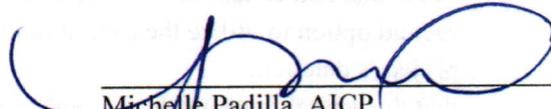


APPROVED AS TO FORM:

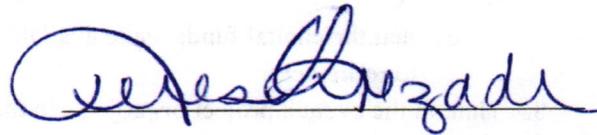


Bertha A. Ontiveros
Assistant City Attorney

APPROVED AS TO CONTENT:



Michelle Padilla, AICP
Planning Director



Teresa Quezada, Ph.D.
CIP Manager

ATTACHMENT A

MASTER CAPITAL IMPROVEMENT PROGRAM FY 2021 to FY 2023

In accordance with section 5.08 of the 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 Council in May 2017 and submitted to the Metropolitan Planning Organization and Park Improvements, 2019 C.O.-funded projects for parks and recreation facilities (2018 CIP) and Municipal Facility projects.

Proposed funding sources include:

Certificates of Obligation (2014 and 2019)	CO
Coordinated Border Infrastructure (federal funds available from MPO)	CBI
Parkland Dedication Fees	Park Fees
Surface Transportation Program (federal funds available from MPO)	STP
Transportation Alternatives Program (federal funds available from MPO)	TAP
Transportation Alternatives Set-Aside (Replaced TAP)	TASA
Proposed Tax Increment Reinvestment Zone	TIRZ #1
Transportation Reinvestment Zone #1 (adopted December 2012)	TRZ #1
U.S. Department of Agriculture – Loan Program	USDA

Tables continue on following pages.

FY 2021 – 2023 Funded and Unfunded Projects

Project Type	Project Name	Project Estimate	FY 2021	FY2022	FY 2023	Funding Source(s)
STREET IMPROVEMENTS	Sign Replacement & ADA Ramp Construction	223,829				FY 2014 C.O.s
STREET IMPROVEMENTS	Oxbow Street Improvements	469,466	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Pawling Drive Improvements	426,371	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Pavement Management Information System	69,689	Purchase			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Carson Dr. Drainage Improvements	756,155				FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Miscellaneous Drainage Improvements	1,000,000	Design & Construct			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Upgrades to storm water ponds & rock wall construction	83,998	Design & Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Ryderwood Extension	85,000				2014 Cos
STREET IMPROVEMENTS	N. Darrington Reconstruction	15,600,000	Design	Construct	Construct	2014 C.O.s and federal & state funding
STREET IMPROVEMENTS	S. Darrington Rd. Repaving	13,450,000				TBD
STREET IMPROVEMENTS	N. Kenazo Ave. Reconstruction	15,703,000				TBD
STREET IMPROVEMENTS	S. Kenazo Ave. Reconstruction	9,530,000				TBD
STREET IMPROVEMENTS	Kenazo Dr. Extension	6,177,000				TBD

Project Type	Project Name	Project Estimate	FY 2021	FY2022	FY 2023	Funding Source(s)
STREET IMPROVEMENTS	Alberton Ave./Antwerp Rd. Construction	16,519,000				TBD
RECREATIONAL FACILITIES	Golden Eagle Park Improvements including Illumination and Splash Pad	3,528,000	Construct			2018 CIP
RECREATIONAL FACILITIES	Corky Park Improvements including illumination and skate park	2,096,000	Construct			2018 CIP
RECREATIONAL FACILITIES	Horizon Mesa Park improvements including illumination	1,172,000	Construct			2018 CIP
RECREATIONAL FACILITIES	New Municipal Ball Park	4,273,000	Property Acq. & Design	Design & Construct	Construct	2018 CIP
RECREATIONAL FACILITIES	Benton/Ryderwood Dog Park	787,000	Design	Construct		2018 CIP
RECREATIONAL FACILITIES	Horizon Blvd. Path Solar Lighting & Ensor/Welch path bollard lighting	615,000	Design	Construct		2018 CIP
RECREATIONAL FACILITIES	Duaneburg to Carroll T. Welch Open Space Path	TBD	Design	Construct		TBD
RECREATIONAL FACILITIES	Build a multi-purpose community recreation Center - Comp Plan 2030	TBD			Planning	TBD
STREET IMPROVEMENTS	Horizon Blvd. Median Improvements between Ashford and Rifton Ct.	TBD				TBD

Project Type	Project Name	Project Estimate	FY 2021	FY2022	FY 2023	Funding Source(s)
DRAINAGE IMPROVEMENTS	Master Drainage Study	TBD				TBD
MUNICIPAL FACILITIES	Municipal Facilities - Phase 1 - Police Facilities, Public Works and temporary Council Chambers/Municipal Court	8,400,000	Construct	Construct		2018 CIP/USDA funding
MUNICIPAL FACILITIES	Municipal Facilities - Phase 2 - Town Hall and Municipal Court (permanent)	7,400,000				Local funds/USDA funding
MUNICIPAL FACILITIES	Transit Plaza - first phase of TOD	3,200,000				TIRZ/ Others
RECREATIONAL FACILITIES	Renovate Oz Glaze Center	TBD	TBD	TBD	TBD	TBD
RECREATIONAL FACILITIES	Update and expand Hike and Bike Trails	TBD	TBD	TBD	TBD	TBD
RECREATIONAL FACILITIES	Develop a Community Pool	TBD	TBD	TBD	TBD	TBD
STREET IMPROVEMENTS	School Zone Upgrades	TBD				TBD
STREET IMPROVEMENTS	Darrington Illumination	TBD				TBD
STREET IMPROVEMENTS	Sidewalk Construction on Arterials & Collectors	TBD				TBD
STREET IMPROVEMENTS	New Traffic Signals/Roundabouts	TBD				TBD
DRAINAGE IMPROVEMENTS	Drainage & ROW Improvements - Horizon Blvd.	TBD				TBD
STREET IMPROVEMENTS	McMahon Street Improvements	TBD				TBD

Project Type	Project Name	Project Estimate	FY 2021	FY2022	FY 2023	Funding Source(s)
STREET IMPROVEMENTS	Breaux Street Improvements (from Horizon Blvd. to Nunda)	TBD				Street Maint. Fund
STREET IMPROVEMENTS	Texas Rainbow Extension to N. Kenazo	TBD				TBD
STREET IMPROVEMENTS	Duanesburg Street Improvements (from Horizon Blvd. to S. Kenazo)	TBD				TBD
STREET IMPROVEMENTS	Horizon Blvd. - Intersection Improvements at Horizon Crossing	TBD	TBD	TBD	TBD	TBD
STREET IMPROVEMENTS	Dilley & Delake	6,200,000				TIRZ/ Others
STREET IMPROVEMENTS	Howard Lowe Rd. Improvements	TBD				TBD
STREET IMPROVEMENTS	N. Darrington Resurfacing	TBD	Construct			Street Maint. Fund
	Total	117,764,508				

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 desires to incorporate capital planning and budgeting into their 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 Town to review its capital needs in conjunction with its annual budget and estimated revenues to approve a plan that is financially viable.

Definitions

Capital projects are construction, rehabilitation, or reconstruction projects that extend the useful life of a permanent Town asset or change the use of a Town asset.

Town assets are those buildings or infrastructure facilities that the Town owns in fee simple, have been dedicated to the Town or that the Town 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 Town 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 City Engineer and other staff to finalize the project request, estimate project costs,

potential funding sources and recommend inclusion into the Town'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 Town of Horizon City desires to incorporate capital acquisitions budgeting into their annual processes. Capital acquisition budgeting will allow staff to review the Town'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 Town will consider capital acquisitions meeting the above criteria and having an estimated unit cost of \$2,500 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 his 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 his 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 Town'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.

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
- Position Cost Summary – Provides the total costs for each authorized position. Total costs include base salary, longevity, certification/education pay, shift differentials, health benefits, retirement contributions and employment taxes.
- City of El Paso Cost Allocations – Schedule of costs allocated to Horizon City for interlocal agreements for health and environmental services.

Taxing Units Other Than School Districts or Water Districts

2020 Tax Rate Calculation Worksheet

Date: 07/29/2020 05:21 PM

2020 THE TOWN OF HORIZON CITY

(915) 852-1046

Taxing Unit Name

Phone (area code and number)

14999 Darrington Road, Horizon City, TX, 79928

www.horizoncity.org

Taxing Unit 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 For 50-859 *Tax Rate Calculation Worksheet for School Districts*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Rollback Tax Rate Worksheet*. All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

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.

STEP 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 year.

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 operation 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 Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17).	\$898,404,413
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step	\$0
3.	Preliminary 2019 adopted taxable value. Subtract Line 2 from Line 1.	\$898,404,413
4.	2019 total adopted tax rate	\$.595340
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:	\$21,366,383
	B. 2019 values resulting from final court decisions:	\$16,839,868
	C. 2019 value loss. Subtract B from A.[3]	\$4,526,515
6.	2019 taxable value subject to appear under Chapter 42, as of July 25.	
	A. 2019 ARB certified value	

Line	No-New-Revenue Rate Activity	Amount/Rate
		17,003,389
	B. 2019 disputed value:	2,389,312
	C. 2019 undisputed value Subtract B from A	14,614,077
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	19,140,592
8.	2019 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 7	\$917,545,005
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[4]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$123,902
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$2,102,392
	C. Value loss. Add A and B.⁶	\$2,226,294
11.	2019 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 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. Use 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$2,226,294
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$915,318,711
14.	Adjusted 2019 taxes. Multiply Line 4 by Line 13 and divide by \$100	\$5,449,258
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. [8]	\$20,035
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$140,971
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.	\$5,328,322
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values	\$946,557,870
	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 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	\$24,780,012

Line	No-New-Revenue Rate Activity	Amount/Rate
	E. Total 2020 value Add A and B, then subtract C and D	\$921,777,858
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest [14]	\$12,848,623
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$12,848,623
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step.	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.	\$934,626,481
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. [18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. [19]	\$34,862,053
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$34,862,053
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$899,764,428
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	\$.592190 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate	\$.592190 /\$100

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

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

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

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.390814
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	917,545,005
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	3,585,894
31.	Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	3,507,948
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	0
	B. M&O taxes refunded for years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019	14,595
	C. 2019 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 2020 captured appraised value in Line 18D, enter 0	92,541
	D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	-77,946
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	899,764,428
33.	2020 NNR M&O rate (unadjusted) Divide Line 31 by Line 32 and multiply by \$100.	0.389874
34.	Rate adjustment for state criminal justice mandate. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
	A. 2020 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. 2019 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

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
35.	Rate adjustment for indigent health care expenditures Enter the rate calculated in C. If not applicable, enter 0	0.000000
	A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
36.	Rate adjustment for county indigent defense compensation Enter the lessor of C and D. If not applicable, enter 0	0.000000
	A. 2020 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	0.000000
37.	Rate adjustment for county hospital expenditures. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0
	A. 2020 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, 2019 and ending on June 30, 2020	0
	B. 2019 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, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37	0.389874
39.	2020 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 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.403519
40.	Total 2020 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.	

Line	Voter Approval Tax Rate Activity	Amount/Rate
	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. Enter debt amount	1,853,107
	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 resource	0
	E. Adjusted debt Subtract B, C and D from A	1,853,107
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	1,853,107
43.	2020 anticipated collection rate. . 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%	99.59
	A. Enter the 2020 anticipated collection rate certified by the collector	99.59
	B. Enter the 2019 actual collection rate	99.59
	C. Enter the 2018 actual collection rate	100.09
	D. Enter the 2017 actual collection rate	99.95
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	1,860,736
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	934,626,481
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.199088
47.	2020 voter-approval tax rate	0.602607
48.	COUNTIES ONLY	0.602607
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes		

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	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. Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95[3] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	934,626,481
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax. [35] Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.592191
54.	2020 NNR tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$.592190
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from	0.602607

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
	Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.602607

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection 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	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). [6] Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor collector with a copy of the letter.[7]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	\$934,626,481
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.602607

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero. Consult with legal counsel to ensure appropriate calculation of the unused increment rate.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

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. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	0.000000

STEP 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.[42]

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. [41]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.389874
67.	2020 total taxable value Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	934,626,481
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.053497
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.199088
70.	De minimis rate Add Lines 66, 68 and 69.	0.642459

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.592190
Voter-Approval Tax Rate	0.602607
De minimis rate	0.642459

STEP 8: Taxing Unit Representative Name and Signature

print here Maria O. Pasillas, RTA
Printed Name of Taxing Unit Representative

sign here *Maria O. Pasillas*
Taxing Unit Representative

07/29/2020
Date

7/19/2020

HORIZON CITY

2020 Certified Totals

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

	Preceding Tax Year	Current Tax Year
Total appraised value of all property	1,093,283,916	1,138,261,043
Total appraised value of new property	26,216,353	37,015,358
Total taxable value of all property	915,337,991	959,406,493
Total taxable value of new property	25,825,693	34,862,053

Position Cost Summary

Budget Year

2020-2021

These are not just salaries but salaries plus all other costs associated with

	<u>2021</u>
Building Services Administrative Assistant 2 (BS05)	39,551
Building Services Administrative Assistant/Lead 1 (BS03)	46,079
Code Enforcement Administrative Assistant (CE01)	45,714
Financial Assistant 1 (FN01)	50,347
Financial Assistant 2 (FN03)	33,909
Municipal Court Deputy Clerk 1 (CT03)	37,829
Municipal Court Deputy Clerk 2 (CT05)	37,798
Municipal Court Deputy Clerk 3 (CT06)	37,811
Police Administrative Assistant (PO03)	55,291
Total Administrative Assistants	384,328
City Clerk (AD02)	85,176
Finance Director (FN02)	41,779
Municipal Court Judge (CT02)	58,282
Planning Director (DS02)	113,209
Police Chief (PO08)	156,899
Total Director	455,344
Communications Specialist 1 (PD03)	51,903
Communications Specialist 10 (PD14)	48,794
Communications Specialist 11 (PD15)	40,332
Communications Specialist 12 (PD16)	45,317
Communications Specialist 13 (PD17)	45,299
Communications Specialist 2 (PD04)	50,435
Communications Specialist 3 (PD06)	50,435
Communications Specialist 4 (PD08)	49,626
Communications Specialist 5 (PD09)	49,959
Communications Specialist 6 (PD10)	43,071
Communications Specialist 7 (PD11)	48,856
Communications Specialist 8 (PD12)	48,831
Communications Specialist 9 (PD13)	48,817
Total Dispatchers	621,675
Mayor (EX01)	19,760
Total Elected Official	19,760
Building Inspector 1 (BS01)	66,085
Building Inspector 2 (BS04)	50,287
Building Plans Examiner (BS06)	46,536
Code Enforcement Officer 1 (CE02)	48,523
Code Enforcement Officer 2 (CE03)	47,711
Code Enforcement Officer 3 (CE04)	41,032
Compliance Inspector (ST05)	50,424
Custodian (AD01)	38,618
Parks and Recreation Manager (PR01)	50,141
Street Maintenance Worker 1 (ST01)	55,539
Street Maintenance Worker 2 (ST02)	51,008
Street Maintenance Worker 3 (ST04)	48,030
Total Field Technicians	593,934
Assistant Chief of Police (PO01)	113,857
Police Detective 1 (PO07)	54,715
Police Detective 2 (PO12)	58,651
Police Lieutenant 1 (PO02)	72,681

Position Cost Summary

Budget Year

2020-2021

These are not just salaries but salaries plus all other costs associated with

	2021
Police Lieutenant 2 (PO05)	72,127
Police Officer 1 (PO06)	58,770
Police Officer 10 (PO23)	53,784
Police Officer 11 (PO24)	53,775
Police Officer 12 (PO25)	56,530
Police Officer 2 (PO10)	58,144
Police Officer 3 (PO14)	58,200
Police Officer 4 (PO16)	57,815
Police Officer 5 (PO17)	57,672
Police Officer 7 (PO20)	55,296
Police Officer 8 (PO11)	57,268
Police Officer 9 (PO21)	57,960
Police Officer Probationary 1 (PO26)	53,526
Police Officer Probationary 2 (PO19)	46,947
Police Officer Probationary 3 (PO28)	51,812
Police Officer Probationary 4 (PO27)	51,583
Police Officer Probationary 5 (PO29)	51,446
Police Sergeant 1 (PO04)	68,493
Police Sergeant 2 (PO09)	65,392
Police Sergeant 3 (PO13)	65,195
Police Sergeant 4 (PO15)	64,066
Police Sergeant 5 (PO22)	62,520
Total Police Officers	1,578,224
Accountant (FN04)	57,436
Archives and Records Coordinator (AD04)	53,358
Evidence/Crime Scene Technician (PO18)	59,767
Human Resources Coordinator (AD03)	59,223
Information Technology Support Specialist (IT01)	79,986
Juvenile Case Manager/Court Coordinator (CT04)	48,410
Municipal Court Clerk (CT01)	59,046
Planner (DS03)	56,617
Planning Specialist (DS01)	49,519
Purchasing Agent (FN05)	51,538
Total Specialists	574,902
Building Official (BS02)	91,335
Communications Shift Supervisor 1 (PD02)	55,751
Communications Shift Supervisor 2 (PD05)	55,669
Communications Shift Supervisor 3 (PD07)	52,395
Communications Specialist Manager (PD01)	69,963
Public Works Director (ST03)	96,817
Total Supervisors	421,928
Grand Total	4,650,096

City of El Paso, Texas
Summary Results- For Direct Departments
Based on 2021 Budgeted Expenditures

FY21	El Paso	Anthony	Clint	Horizon	Socorro	El Paso County	San Elizario	Vinton
Vector Control	873,115	34,808	73,199	5,947	42,461	199,799	61,367	13,366
Air Quality (per capita)	127,578	985	182	3,289	6,292	18,646	1,843	397
Grand Total	1,000,693	35,792	73,381	9,236	48,753	218,445	63,210	13,763
Percent of Total Cost	68.39%	2.45%	5.01%	0.63%	3.33%	14.93%	4.32%	0.94%