

TOWN OF HORIZON CITY

OPERATING BUDGET

2025

Revenues and Expenditures
October 2024 through September 2025

David Brummett
COUNTY CLERK
EL PASO COUNTY, TEXAS

2024 OCT - 1 PM 12: 56

FILED FOR RECORD
IN MAY OFFICE



APPROVED
SEPTEMBER 10, 2024
ANDRES RENTERIA, MAYOR

Town of Horizon City Budget for Fiscal Year 2024-2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$594,763 which is a 7.20 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 \$251,636.

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

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

The property tax rate for the preceding year: \$0.574491

The property tax rates for the current fiscal year are:

Property tax rate: \$0.559362

No New Revenue tax rate: \$0.557469

No New Revenue maintenance and operations tax rate: \$0.350741

Voter Approved tax rate: \$0.559362

The debt rate: \$0.196346

The total amount of municipal debt obligations: \$46,740,000

TABLE OF CONTENTS

	PAGE
OPERATING BUDGET	1
Revenue and Expenditures by Fund.....	2
Property Valuation and Tax Rates.....	3
Revenues and Expenditures by Type.....	4
Revenue by Type.....	5
Expenditures by Function.....	6
General Fund.....	7
Revenues.....	9
Administration.....	10
Public Service.....	12
Building Services.....	14
Streets.....	16
Public Safety.....	18
Municipal Courts.....	20
Parks.....	22
Planning.....	24
Code Enforcement.....	26
Storm Water.....	28
Financial Services.....	30
Public Safety Dispatch.....	32
Executive Officials.....	34
Information Technology.....	36
Debt Service Fund.....	38
Street Maintenance Fund.....	40
Transportation Reinvestment Zone Fund.....	42
Special Events Fund.....	43
FEDERAL AND STATE GRANTS	44
Federal Grants Fund.....	44
State of Texas Grants Fund.....	46
ECONOMIC DEVELOPMENT FUND	48
TAX INCREMENT REINVESTMENT ZONE FUND	50
CAPITAL IMPROVEMENT PROGRAM	51
Introduction.....	51
Resolution.....	52
Capital Improvement Plan - Funded and Unfunded Projects.....	56
ADDITIONAL INFORMATION	59



2025 OPERATING BUDGET

The 2025 Operating Budget reflects the City Council's goal to continue to provide for the consistent improvement of services to the people of Horizon City. The budget reflects efficiency in providing for the health, safety, and well-being of the City's citizens. City operations continue to reflect the necessary expenditures for a growing community while focusing on productivity, safety, and customer service.

There continues to be a need for additional employees to fill gaps in the expertise needed to serve a diverse population and diverse needs. One FTE (Full Time Equivalents) is an addition to the staffing level for FY2025. The FTE is an Evidence/Crime Scene Technician for the Public Safety – Police department. Continuing to look to the future, if the City continues to grow, needs can be seen for additional Police Officers, a Facilities/Fleet Manager and additional clerical support.

The budget includes an across the board 3.00% increase in salaries for all administrative employees. The Collective Bargaining Agreement for FY2025 to FY2029 includes an increase for all employees covered by the agreement, and it is incorporated in the budget. The City continues total funding all health benefits for its employees and continues its contribution to the Texas Municipal Retirement System (TMRS) at rate of 5.60% for FY2025. The TMRS rate is determined for each entity based on actuarial studies.

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

The City's Debt Service expenditures include principal and interest payments for the 2023 Certificates of Obligation, 2019 Certificates of Obligation, the 2014 Certificates of Obligation, and the 2005 Bond issue. Outstanding principal as of October 1, 2024, will be \$46,740,000.

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

Included in this document, although not part of the Operating Budget, are the anticipated Grant Funding, the Economic Development Corporation's approved budget for FY2025, the Tax Increment Reinvestment Zone budget and the Capital Improvement Program through 2029.

OPERATING BUDGET



REVENUES AND EXPENDITURES BY FUND

Description	2023 Actual	2024 Revised Budget	2025 Budget	Increase/ (Decrease)	Percentage
Revenues					
General Fund	\$ 9,380,980	\$ 10,422,240	\$ 11,014,950	\$ 592,710	5.7 %
Debt Service Fund	27,983,645	2,953,123	3,005,129	52,006	1.8 %
Street Maintenance Fund	672,577	1,765,797	1,329,318	(436,479)	(24.7)%
Transportation Reinvestment Zone Fund	519,204	770,612	906,564	135,952	17.6 %
Special Events Fund	30,650	30,700	31,900	1,200	3.9 %
Revenues Total	\$ 38,587,056	\$ 15,942,472	\$ 16,287,861	\$ 345,389	2.2 %
Expenditures					
General Fund	9,147,515	10,422,240	11,014,950	592,710	5.7 %
Debt Service Fund	27,956,800	2,953,123	3,005,129	52,006	1.8 %
Street Maintenance Fund	180,751	1,765,797	1,329,318	(436,479)	(24.7)%
Transportation Reinvestment Zone Fund	548,403	770,612	906,564	135,952	17.6 %
Special Events Fund	21,910	30,700	31,900	1,200	3.9 %
Expenditures Total	\$ 37,855,379	\$ 15,942,472	\$ 16,287,861	\$ 345,389	2.2 %
Excess Revenue	\$ 731,677	\$ -	\$ -	-	- %

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

Description	2024	2025	Increase	Percent
Property Valuation	1,437,275,977	1,582,478,555	145,202,578	10.10%
Property Tax Rates				
Maintenance & Operation	0.359978	0.363016	0.003038	0.84%
Debt Service	0.214513	0.196346	(0.018167)	-8.47%
Total	<u>0.574491</u>	<u>0.559362</u>	<u>(0.015129)</u>	<u>-2.63%</u>
Total Property Taxes	8,257,021	8,851,784	594,763	7.20%
No-New-Revenue Tax Rate	0.488579	0.557469	0.068890	14.10%
Voter-Approval Tax Rate	0.574491	0.559362	-0.015129	-2.63%
Proposed Rate over No New Revenue Rate				0.34%
Proposed Rate over Voter-Approval Rate				0.00%
<u>Average Home</u>	\$ 175,906	\$ 193,522	\$ 17,616	
	\$ 1,010.56	\$ 1,082.49	\$ 71.93	
<u>Low</u> \$70,000	\$ 402.14	\$ 391.55	\$ (10.59)	
<u>High</u> \$300,000	\$ 1,723.47	\$ 1,678.09	\$ (45.38)	
Taxes received from new property:				
All added property	\$ 44,986,277			
Taxes on all added property	\$251,636			



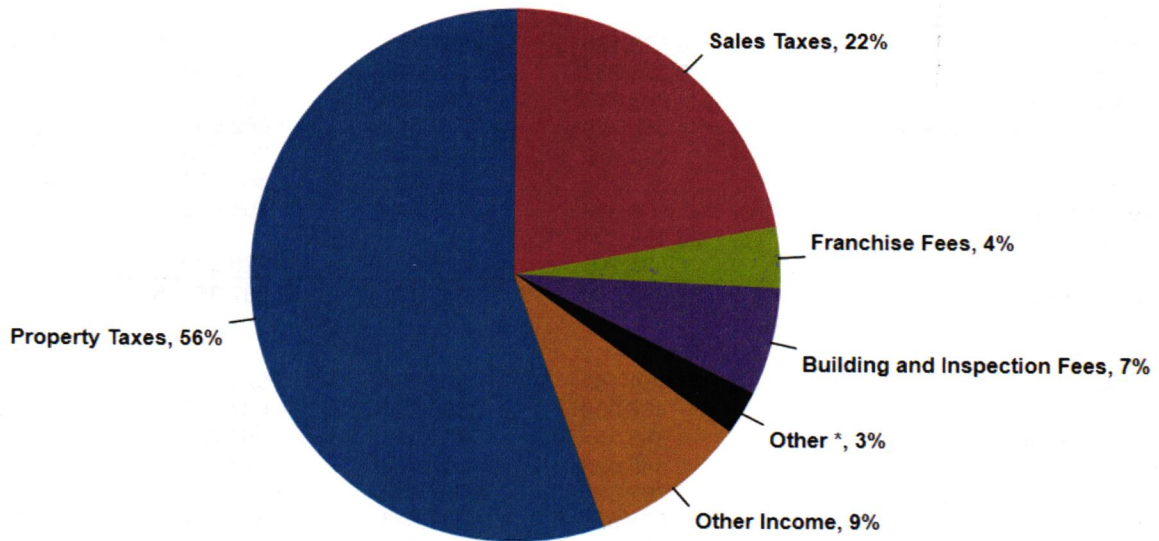
OPERATING BUDGET

TOTAL REVENUES AND EXPENDITURES BY TYPE

Description	2023 Actual	2024 Revised Budget	2025 Budget	Increase/ (Decrease)	Percentage
Revenues					
Property Taxes	\$ 6,626,120	\$ 8,407,708	\$ 9,063,705	\$ 655,997	7.8 %
Sales Taxes	3,293,237	3,532,234	3,576,780	44,546	1.3 %
Franchise Fees	643,213	664,989	602,900	(62,089)	(9.3)%
Building and Inspection Fees	565,748	773,512	1,062,980	289,468	37.4 %
Citations and Fees	222,419	234,380	245,120	10,740	4.6 %
Other Income	851,223	2,187,605	1,544,476	(643,129)	(29.4)%
Interest Income	195,597	116,344	165,000	48,656	41.8 %
Grant Income	26,155,293	-	-	-	- %
Transfer Income	34,206	25,700	26,900	1,200	4.7 %
Revenues Total	\$ 38,587,056	\$ 15,942,472	\$ 16,287,861	\$ 345,389	2.2 %
Expenditures					
Administration	731,157	908,797	920,928	12,131	1.3 %
Public Service	467,038	536,784	637,747	100,963	18.8 %
Building Services	386,137	440,118	461,386	21,268	4.8 %
Streets	545,623	669,192	723,629	54,437	8.1 %
Public Safety	2,767,684	3,097,432	3,507,744	410,312	13.2 %
Municipal Courts	238,626	307,528	311,611	4,083	1.3 %
Parks	687,856	578,255	602,280	24,025	4.2 %
Planning	286,998	417,380	404,832	(12,548)	(3.0)%
Code Enforcement	195,914	267,576	276,428	8,852	3.3 %
Storm Water	58,223	90,037	95,223	5,186	5.8 %
Financial Services	604,055	665,814	779,908	114,094	17.1 %
Public Safety Dispatch	886,596	1,152,561	1,230,540	77,979	6.8 %
Executive Officials	42,380	49,008	51,979	2,971	6.1 %
Information Technology	440,478	581,642	628,212	46,570	8.0 %
Capital Costs	29,516,614	6,180,348	5,655,414	(524,934)	(8.5)%
Expenditures Total	\$ 37,855,379	\$ 15,942,472	\$ 16,287,861	\$ 345,389	2.2 %
Excess Revenue	\$ 731,677	\$ -	\$ -	\$ -	- %



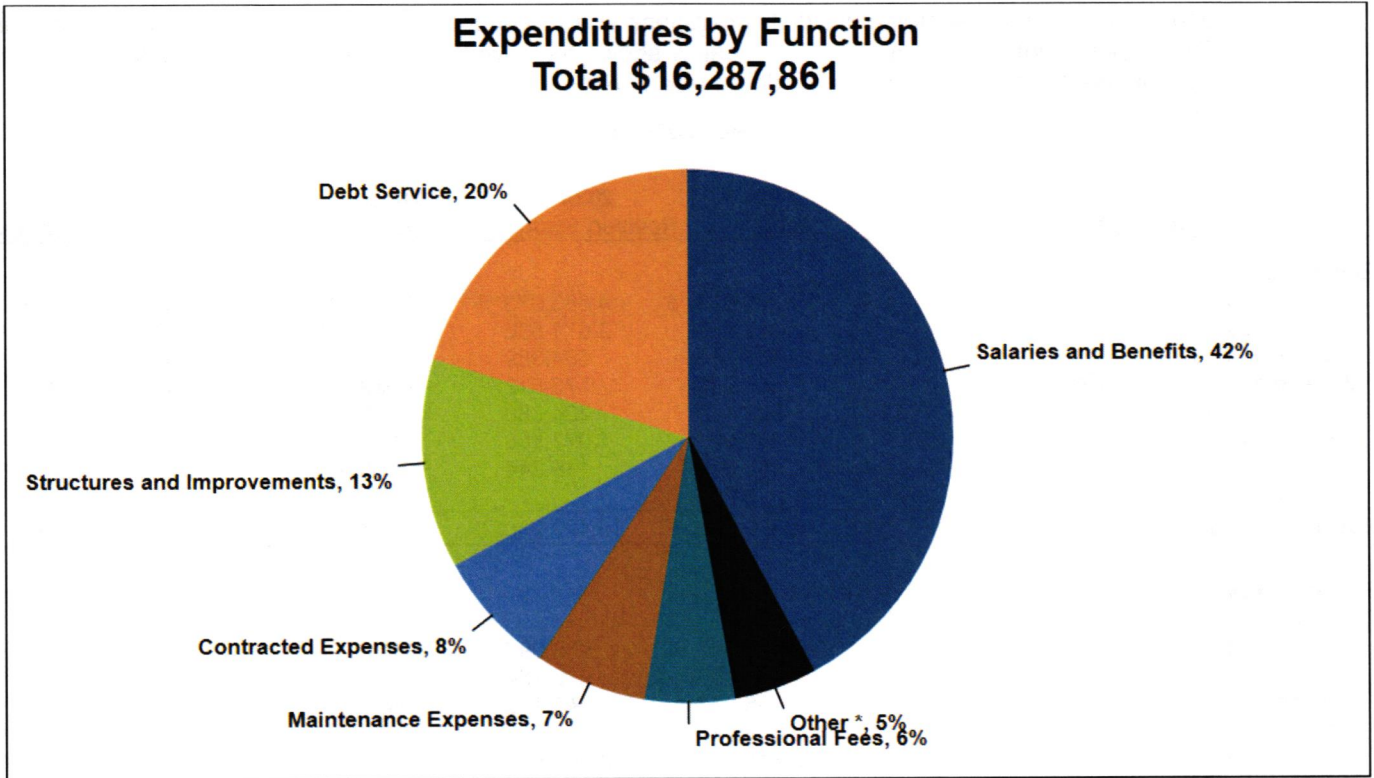
Revenue by Type
Total \$16,287,861



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

Revenue by Type	2023 Actual	2024 Revised Budget	2025 Budget	Percentage
Property Taxes	\$ 6,626,120	\$ 8,407,708	\$ 9,063,705	55.6 %
Sales Taxes	3,293,237	3,532,234	3,576,780	22.0 %
Franchise Fees	643,213	664,989	602,900	3.7 %
Building and Inspection Fees	565,748	773,512	1,062,980	6.5 %
Citations and Fees*	222,419	234,380	245,120	1.5 %
Other Income	851,223	2,187,605	1,544,476	9.5 %
Interest Income*	195,597	116,344	165,000	1.0 %
Grant Income*	26,155,293	-	-	- %
Transfer Income*	34,206	25,700	26,900	0.2 %
Total	\$ 38,587,056	\$ 15,942,472	\$ 16,287,861	100.0 %

OPERATING BUDGET



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

Expenditures by Function	2023 Actual	2024 Revised Budget	2025 Budget	Percentage
Salaries and Benefits	\$ 5,388,275	\$ 6,374,831	\$ 6,874,521	42.2 %
Personnel Services*	145,378	160,572	187,086	1.1 %
Supplies*	145,452	221,357	200,367	1.2 %
Advertising, Dues, and Public Notices*	42,285	42,681	48,722	0.3 %
Professional Fees	604,624	842,333	895,882	5.5 %
Maintenance Expenses	917,810	1,043,007	1,105,392	6.8 %
Contracted Expenses	1,033,438	996,125	1,233,084	7.6 %
Other Expenses*	61,623	81,338	87,573	0.5 %
Structures and Improvements	736,451	2,443,543	2,070,508	12.7 %
Equipment*	196,217	237,294	226,364	1.4 %
Transportation Equipment*	137,872	275,000	-	- %
Debt Service	2,746,940	3,163,691	3,290,412	20.2 %
Transfers Out*	25,699,014	25,700	31,900	0.2 %
Special Projects*	-	35,000	36,050	0.2 %
Total	\$ 37,855,379	\$ 15,942,472	\$ 16,287,861	100.0 %

GENERAL FUND



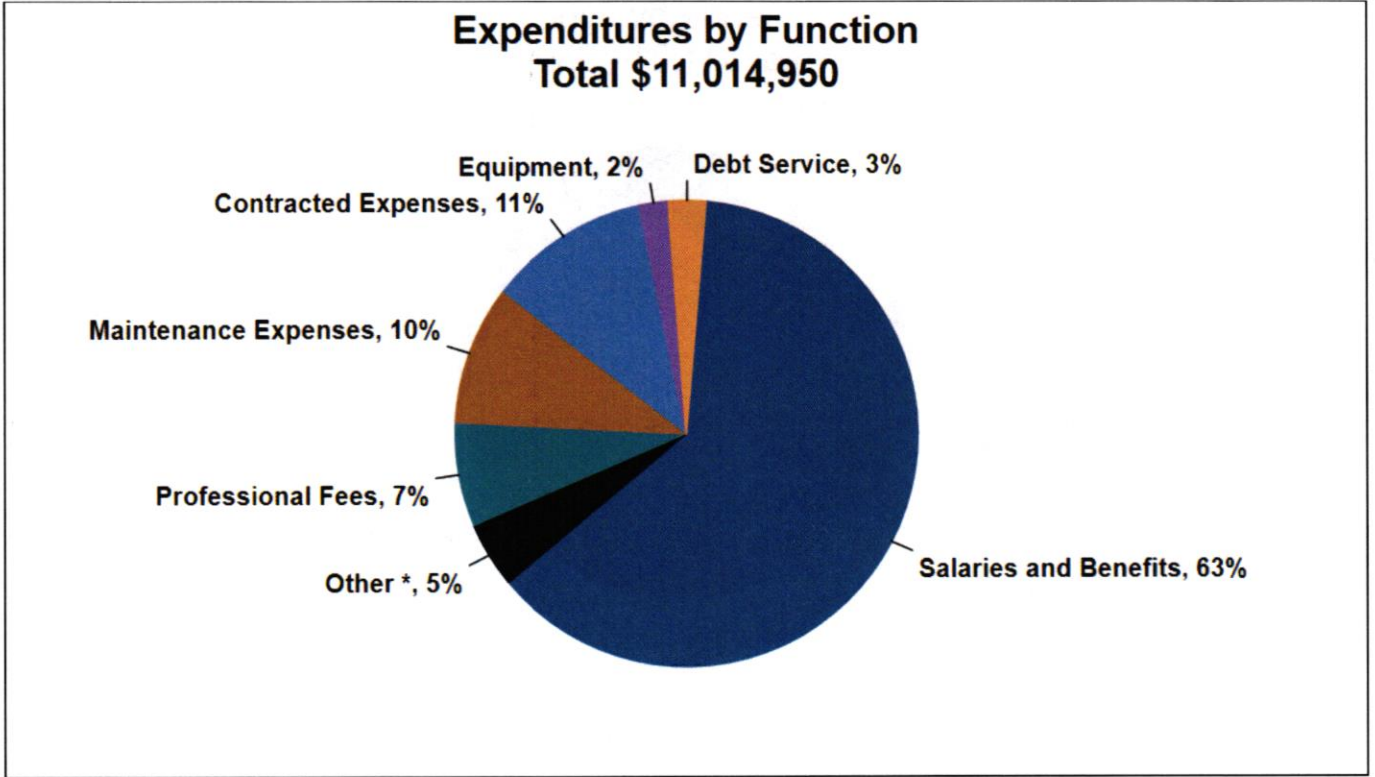
The General fund includes the expenditures for daily operations and for routine equipment purchases whose costs are above the \$2,500 capitalization minimum. The table below shows the revenues by function and the expenditures by department along with the anticipated increases or decreases of each function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

FUND SUMMARY

Description	2023 Actual	2024 Revised Budget	2025 Budget	Increase/ (Decrease)	Percentage
Revenues					
Property Taxes	\$ 4,300,695	\$ 4,683,973	\$ 5,152,012	\$ 468,039	10.0 %
Sales Taxes	2,642,968	2,871,536	2,900,500	28,964	1.0 %
Franchise Fees	643,213	664,989	602,900	(62,089)	(9.3)%
Building and Inspection Fees	565,748	773,512	1,062,980	289,468	37.4 %
Citations and Fees	222,419	234,380	245,120	10,740	4.6 %
Other Income	849,901	1,077,506	886,438	(191,068)	(17.7)%
Interest Income	152,340	116,344	165,000	48,656	41.8 %
Transfer Income	3,696	-	-	-	- %
Revenues Total	\$ 9,380,980	\$ 10,422,240	\$ 11,014,950	\$ 592,710	5.7 %
Expenditures					
Operating					
Administration	731,157	908,097	920,228	12,131	1.3 %
Public Service	467,038	536,784	637,747	100,963	18.8 %
Building Services	386,137	440,118	461,386	21,268	4.8 %
Streets	504,420	528,585	548,843	20,258	3.8 %
Public Safety	2,745,774	3,067,432	3,476,544	409,112	13.3 %
Municipal Courts	238,626	307,528	311,611	4,083	1.3 %
Parks	687,856	578,255	602,280	24,025	4.2 %
Planning	286,998	417,380	404,832	(12,548)	(3.0)%
Code Enforcement	195,914	267,576	276,428	8,852	3.3 %
Storm Water	58,223	90,037	95,223	5,186	5.8 %
Financial Services	604,055	665,814	779,908	114,094	17.1 %
Public Safety Dispatch	886,596	1,152,561	1,230,540	77,979	6.8 %
Executive Officials	42,380	49,008	51,979	2,971	6.1 %
Information Technology	440,478	581,642	628,212	46,570	8.0 %
Operating Total	\$ 8,275,652	\$ 9,590,817	\$ 10,425,761	\$ 834,944	8.7 %
Capital					
Capital Costs	73,305	-	-	-	- %
Capital Costs-Admin	9,914	-	98,199	98,199	- %
Capital Costs-Building	52,937	15,300	14,524	(776)	(5.1)%
Capital Costs-Code Enforcement	11,894	11,369	15,354	3,985	35.1 %
Capital Costs-Dispatch	-	-	10,877	10,877	- %
Capital Costs-Parks	48,500	58,350	20,392	(37,958)	(65.1)%
Capital Costs-Planning	-	35,000	36,050	1,050	3.0 %
Capital Costs-Police	360,001	559,655	248,245	(311,410)	(55.6)%
Capital Costs-Streets	120,452	33,905	80,471	46,566	137.3 %
Capital Costs-Storm	-	12,731	33,177	20,446	160.6 %
Capital Costs-IT	-	79,413	-	(79,413)	(100.0)%
Capital Costs-Finance	194,860	25,700	31,900	6,200	24.1 %
Capital Total	\$ 871,863	\$ 831,423	\$ 589,189	\$ (242,234)	(29.1)%
Expenditures Total	\$ 9,147,515	\$ 10,422,240	\$ 11,014,950	\$ 592,710	5.7 %
Excess Revenue	\$ 233,465	\$ -	\$ -	\$ -	- %
Property Tax Valuation	\$ 1,144,323,593	\$ 1,301,183,044	\$ 1,419,224,523	\$118,041,479	9.1 %
Proposed Tax Rate	0.371331	0.359978	0.363016	0.003038	0.8 %



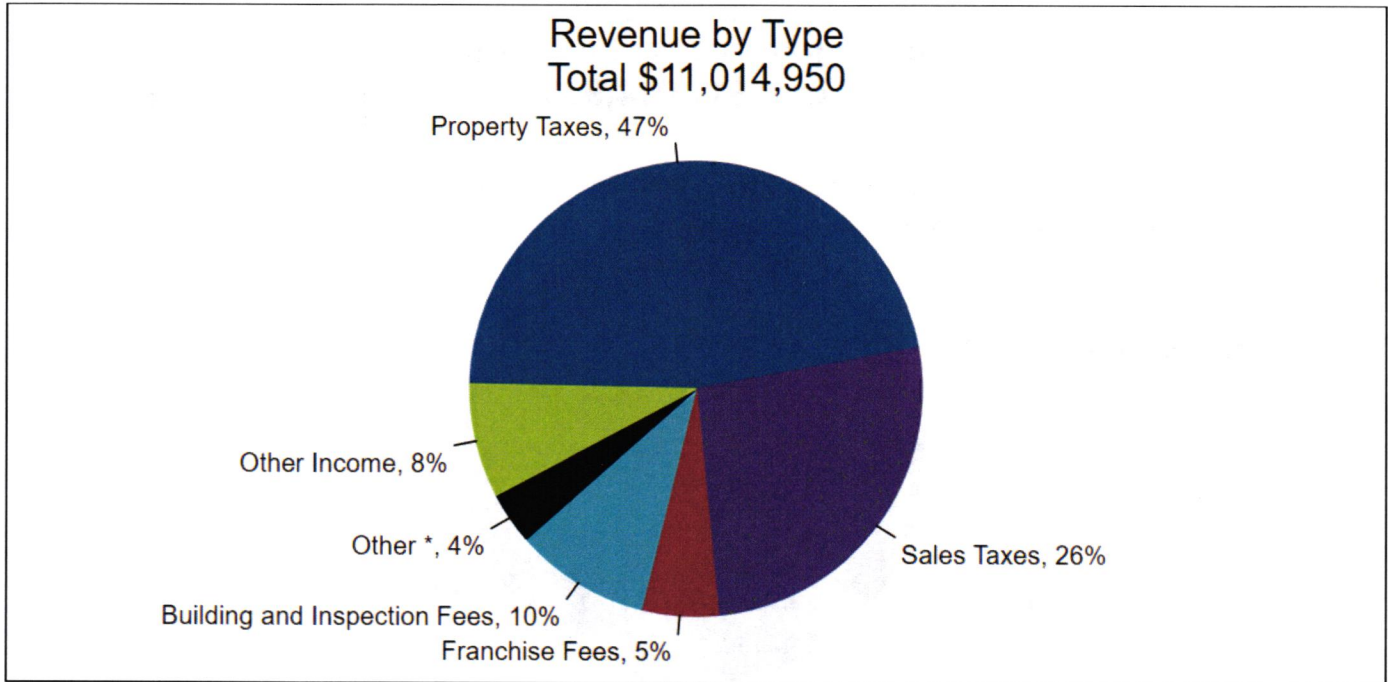
GENERAL FUND



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

EXPENDITURES BY FUNCTION

Description	2023 Actual	2024 Revised Budget	2025 Budget	Percentage
Salaries and Benefits	\$ 5,388,275	\$ 6,374,831	\$ 6,874,521	62.4 %
Personnel Services*	145,378	160,572	187,086	1.7 %
Supplies*	133,003	192,712	170,719	1.5 %
Advertising, Dues, and Public Notices*	42,285	42,681	48,722	0.4 %
Professional Fees	584,024	773,374	795,252	7.2 %
Maintenance Expenses	909,656	1,002,126	1,063,080	9.7 %
Contracted Expenses	1,033,438	996,125	1,233,084	11.2 %
Other Expenses*	39,593	48,396	53,297	0.5 %
Structures and Improvements*	48,500	47,741	9,412	0.1 %
Equipment	196,217	237,294	226,364	2.1 %
Transportation Equipment*	137,872	275,000	-	- %
Debt Service	294,414	210,688	285,463	2.6 %
Transfers Out*	194,860	25,700	31,900	0.3 %
Special Projects*	-	35,000	36,050	0.3 %
Total Expenditures	\$ 9,147,515	\$ 10,422,240	\$ 11,014,950	100.0 %



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

REVENUE SUMMARY

Description	2023 Actual	2024 Revised Budget	2025 Budget	Percentage
Property Taxes	\$ 4,300,695	\$ 4,683,973	\$ 5,152,012	46.8 %
Sales Taxes	2,642,968	2,871,536	2,900,500	26.3 %
Franchise Fees	643,213	664,989	602,900	5.5 %
Building and Inspection Fees	565,748	773,512	1,062,980	9.7 %
Citations and Fees*	222,419	234,380	245,120	2.2 %
Other Income	849,901	1,077,506	886,438	8.0 %
Interest Income*	152,340	116,344	165,000	1.5 %
Transfer Income*	3,696	-	-	- %
Total	\$ 9,380,980	\$ 10,422,240	\$ 11,014,950	100.0 %



ADMINISTRATION

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

The Administration Department consists of City Clerk, Human Resources Manager, 2 HR Assistants, a Juvenile Case Manager/Records Manager and overseeing the Contract Janitorial contract staff. Also reporting directly to the City Clerk on all administrative related issues are the Municipal Court Clerk and the three Deputy Court Clerks

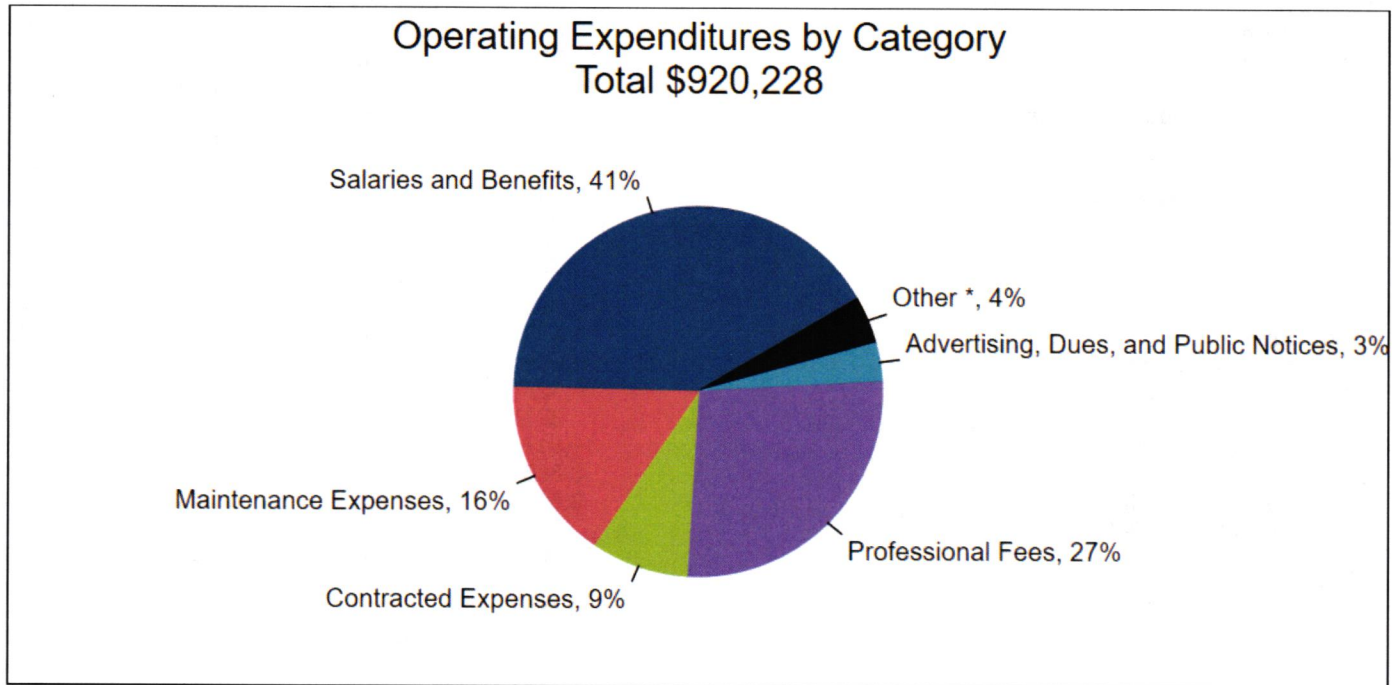
EXPENDITURE SUMMARY

Description	2023 Actual	2024 Revised Budget	2025 Budget	Increase/ (Decrease)
Operating				
Salaries	\$ 222,690	\$ 286,163	\$ 299,258	\$ 13,095
Payroll Taxes	16,863	21,786	22,892	1,106
Retirement Benefits	12,791	16,062	16,759	697
Group Health	26,494	37,515	39,240	1,725
Uniforms, Safety Equip, Supplies	-	350	500	150
Training	1,045	1,200	2,000	800
Travel	2,200	3,000	3,500	500
Unemployment Taxes-Texas	36	209	1,260	1,051
City Attorney	143,327	185,000	185,000	-
Janitorial Supplies	3,094	3,500	3,500	-
Materials & Supplies	1,230	3,150	2,500	(650)
Postage	5,895	6,000	10,000	4,000
Office Supplies	2,478	2,500	2,000	(500)
Furniture & Equipment < \$2,500	1,699	4,200	4,000	(200)
Employee Candidate Testing	128	150	150	-
Codification Services	327	2,100	3,000	900
Advertising & Public Notices	19,817	17,500	18,375	875
Dues	8,863	9,229	9,692	463
Publications & Subscriptions	2,811	2,750	2,888	138
Insurance - Workmen's Comp	721	645	599	(46)
Contract Labor	71,990	72,000	62,000	(10,000)
Maintenance - Surfaces	1,111	3,675	3,675	-
Electricity	29,788	26,775	26,775	-
Gas - Natural	2,872	4,200	4,410	210
Gasoline, Oil	364	350	368	18
Maintenance - Bldg	10,075	20,000	20,000	-
Maintenance - Equipment	3,129	7,200	7,700	500
Maintenance - Vehicles	19	-	-	-
Waste Disposal	5,320	7,875	8,269	394
Water	5,827	4,000	2,205	(1,795)
Telephone & Communications	33,064	38,588	40,517	1,929
Rents - Equipment	12,740	15,000	15,750	750
Rents - Building	12,248	95,000	-	(95,000)
Software Licensing & Maintenance Fees	580	650	15,650	15,000
Miscellaneous Expense	-	200	200	-
Public Relations	1,128	1,575	1,575	-
Election Expense	59,953	-	75,621	75,621
Interest & Penalties	8	-	-	-
Employee Appreciation	8,432	8,000	8,400	400
Operating Total	\$ 731,157	\$ 908,097	\$ 920,228	\$ 12,131

ADMINISTRATION



Description	2023 Actual	2024 Revised Budget	2025 Budget	Increase/ (Decrease)
Capital				
Equipment	\$ 9,914	\$ -	\$ -	-
Finance Lease Principal	-	-	98,199	98,199
Capital Total	\$ 9,914	\$ -	\$ 98,199	98,199
Expenditure Total	\$ 741,071	\$ 908,097	\$ 1,018,427	\$ 110,330
Percentage Increase				10.8 %



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

Description	2023 Actual	2024 Revised Budget	2025 Budget	Percentage
Salaries and Benefits	\$ 279,595	\$ 362,380	\$ 380,008	41.3 %
Personnel Services*	11,805	12,700	14,550	1.6 %
Supplies*	14,396	19,350	22,000	2.4 %
Advertising, Dues, and Public Notices	31,491	29,479	30,955	3.4 %
Professional Fees	215,317	257,000	247,000	26.8 %
Contracted Expenses	60,280	2,100	78,621	8.5 %
Maintenance Expenses	117,137	223,313	145,319	15.8 %
Other Expenses*	1,136	1,775	1,775	0.2 %
Total	\$ 731,157	\$ 908,097	\$ 920,228	100.0 %



PUBLIC SERVICE

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

EXPENDITURE SUMMARY

Description	2023 Actual	2024 Revised Budget	2025 Budget	Increase/ (Decrease)
Operating				
Health Services Contract	\$ 167,751	\$ 167,751	214,788	\$ 47,037
Environmental Services Contract	6,853	9,609	6,961	(2,648)
Animal Shelter Contract	26,498	27,500	50,000	22,500
Animal Control Field Services	16,464	54,331	52,000	(2,331)
Ambulance Service	176,698	176,698	176,698	-
Mass Transit	63,578	87,000	125,400	38,400
Materials & Supplies	15	250	250	-
Maintenance - Surfaces	-	500	500	-
Electricity	2,510	3,640	3,200	(440)
Gas - Natural	1,862	1,890	2,000	110
Maintenance - Bldg	1,368	1,575	2,000	425
Maintenance - Equipment	28	600	400	(200)
Waste Disposal	1,399	1,365	1,650	285
Water	1,159	1,575	1,100	(475)
Telephone & Communications	855	2,000	300	(1,700)
Maintenance - Rockwalls and Fencing	-	500	500	-
Operating Total	\$ 467,038	\$ 536,784	\$ 637,747	\$ 100,963
Capital				
Capital Total	\$ -	\$ -	\$ -	\$ -
Expenditure Total	\$ 467,038	\$ 536,784	\$ 637,747	\$ 100,963
Percentage Increase				15.8 %