

# TOWN OF HORIZON CITY



## OPERATING BUDGET 2022



APPROVED  
SEPTEMBER 14, 2021  
RUBEN MENDOZA, MAYOR



## **Town of Horizon City Budget for Fiscal Year 2021-2022**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$227,461 which is a 4.04 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 \$170,817.

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

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

The property tax rate for the preceding year: \$0.602607

The property tax rates for the current fiscal year are:

Property tax rate: \$0.565503

No New Revenue tax rate: \$0.561776

No New Revenue maintenance and operations tax rate: \$0.376764

Voter Approved tax rate: \$0.565503

The debt rate: \$0.175553

The total amount of municipal debt obligations: \$24,080,000

FILED FOR RECORD  
IN MAY OFFICE  
2021 SEP 21 A 9:21  
COUNTY CLERK  
EL PASO COUNTY, TEXAS

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## 2022 OPERATING BUDGET

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The 2022 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. Two FTE's (Full Time Equivalents) are included as additions to the staffing levels. These FTE's include the positions of Police Officer, and Finance Assistant. 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 5.0% increase in salaries for all administrative employees. The Collective Bargaining Agreement includes a \$2.75 per hour increase for all employees covered by the agreement and is incorporated in the budget. In addition to these increases, there is an increase of \$2.50 per hour for all Dispatch personnel. The Town continues total funding all health benefits for its employees and continues its contribution to the Texas Municipal Retirement System (TMRS) at 5.84% for the first quarter and 5.72% for the rest of the year. The TMRS rate is determined for each entity based on actuarial studies.

The Town will complete Phase 4 of the five-year phase-in process of converting its owned fleet to a leased fleet. The vehicles that were on the schedule to be replaced in FY2021, will be replaced in 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. In addition, an unplanned but necessary vehicle will be added to the leased fleet.

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, 2021 will be \$24,080,000.

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 FY2022, The Tax Increment Reinvestment Zone approved budget and the approved Capital Improvement Program through 2024.

As shown below, the overall budget for operating expenditures increased by 9.86% or \$1,068,938 over the 2021 Budget. On a fund by fund basis, the General Fund (M & O) increased by 11.04% or \$848,344; the Debt Service Fund increased by 0.78% or \$14,367; there is no change in the Street Fund. The Transportation Reinvestment Zone fund increased by 141.45% or \$211,227. The Special Event fund decreased by 16.39% or \$(5,000).

**TOWN OF HORIZON CITY  
2022 OPERATING BUDGET**

Description	2021	2022	Increase	Percent
<b><u>Revenues</u></b>				
General Fund	7,646,077	8,490,421	844,344	11.04%
Debt Service Fund	1,853,107	1,867,474	14,367	0.78%
Street Fund	1,120,000	1,120,000	-	0.00%
Transportation Reinvestment Zone Fund	149,326	360,553	211,227	141.45%
Special Event Fund	30,500	25,500	(5,000)	-16.39%
Total	10,799,010	11,863,948	1,064,938	9.86%
<b><u>Expenditures</u></b>				
General Fund	7,646,077	8,490,421	844,344	11.04%
Debt Service Fund	1,853,107	1,867,474	14,367	0.78%
Street Fund	1,120,000	1,120,000	-	0.00%
Transportation Reinvestment Zone Fund	149,326	360,553	211,227	141.45%
Special Event Fund	30,500	25,500	(5,000)	-16.39%
Total Expenditures	10,799,010	11,863,948	1,064,938	9.86%
Excess Revenue	-	-	-	



Property values have increased by 9.33% or \$87,168,464 based on the certified valuations. The average home value has also increased by \$16,265. The property tax revenue raised from the \$30,206,137 of new property added to the tax roll this year is \$170,817. Due to the increase in property values, the No New Revenue (NNR) tax rate for the budget year is \$0.561776. The approved rate of \$0.565503 is a 0.66% increase over the NNR rate. The Voter Approved (VA) rate is \$0.565503.

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

Description	2021	2022	Increase	Percent
<b>Property Valuation</b>	934,626,481	1,021,794,945	87,168,464	9.33%
<b>Property Tax Rates</b>				
Maintenance & Operation	0.403519	0.389950	(0.013569)	-3.36%
Debt Service	0.199088	0.175553	(0.023535)	-11.82%
Total	0.602607	0.565503	(0.037104)	-6.16%
Total Property Taxes	5,624,502	5,851,963	227,461	4.04%
No New Revenue Rate	0.592190	0.561776	-0.030414	-5.14%
Voter Approved Rate	0.602607	0.565503	-0.037104	-6.16%
Proposed Rate over No New Revenue Rate				0.66%
Proposed Rate over Voter Approved Rate				0.00%
 <u>Average Home</u>	 \$ 122,509	 \$ 138,774	 \$ 16,265	
	\$ 738.25	\$ 784.77	\$ 46.52	
 <u>Low</u> \$70,000	 \$ 421.82	 \$ 395.85	 \$ (25.97)	
 <u>High</u> \$300,000	 \$ 1,807.82	 \$ 1,696.51	 \$ (111.31)	
<b>Taxes received from new property:</b>				
Added property	\$36,572,997			
TRZ added property	\$ 6,366,860			
Net added property	\$30,206,137			
Taxes	\$170,817			

## 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 \$844,344 is the net effect of salary increases; adding positions in Public Safety and Financial Services; full benefits for the additional positions; capital expenses and maintenance costs less the reductions to professional fees and contracted services. Some of the expenditures are also income neutral in that contributions from the Emergency Services Districts No. 1 and 2 of \$116,892 and \$361,304 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 2021-2022**

Line No.	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage
<b><u>General Fund</u></b>						
<b><u>Revenues</u></b>						
1	Property Taxes	3,737,739	3,771,395	3,984,489	213,094	5.65%
2	Sales Taxes	1,902,051	1,894,710	2,349,166	454,456	23.99%
3	Franchise Fees	477,786	510,906	513,247	2,341	0.46%
4	Building and Inspection Fees	776,432	569,200	571,373	2,173	0.38%
5	Citations and Fees	192,252	243,073	192,248	(50,825)	-20.91%
6	Other Income	695,195	482,292	859,898	377,606	78.29%
7	Prior Year Fund Surplus	-	114,500	-	(114,500)	-100.00%
8	Interest Income	74,422	60,000	20,000	(40,000)	-66.67%
9	Total Revenue	7,855,876	7,646,077	8,490,421	844,344	11.04%
<b><u>Expenditures</u></b>						
10	Administration	589,062	688,485	661,217	(27,268)	-3.96%
11	Public Service	326,008	570,315	399,172	(171,143)	-30.01%
12	Building Services	320,845	398,365	511,172	112,807	28.32%
13	Streets	537,266	516,339	573,495	57,156	11.07%
14	Public Safety-Police	2,187,418	2,192,442	2,762,037	569,596	25.98%
15	Municipal Court	254,535	297,626	309,630	12,004	4.03%
16	Parks	442,277	483,501	559,379	75,878	15.69%
17	Planning	349,240	443,815	361,134	(82,680)	-18.63%
18	Code Enforcement	243,092	243,683	286,336	42,653	17.50%
19	Storm Water Management	52,762	93,900	97,800	3,900	4.15%
20	Financial Services	644,033	474,019	541,831	67,812	14.31%
21	Public Safety-Dispatch	837,023	871,580	1,038,665	167,086	19.17%
22	Executive	39,106	47,260	45,958	(1,302)	-2.75%
23	Information Technology	275,733	324,749	342,594	17,846	5.50%
24	Total Expenditures	7,098,399	7,646,077	8,490,421	844,344	11.04%
25	Excess Revenue	757,477	-	-	-	
26	Property Valuation	880,882,947	934,626,481	1,021,794,945	87,168,464	9.33%
27	Proposed Tax Rate	0.390814	0.403519	0.389950	(0.013569)	-3.36%

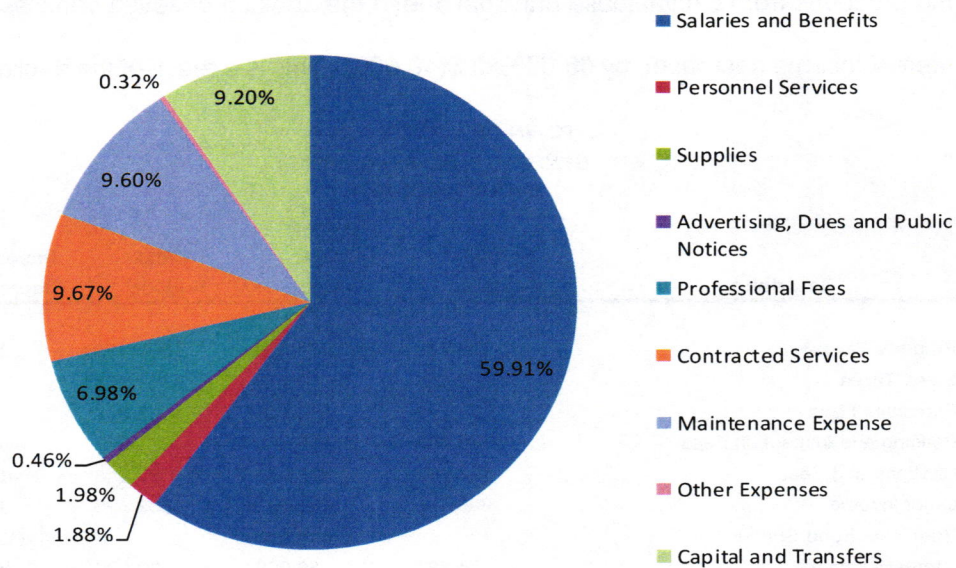


The next table takes a different look at the expenditures – a functional look. As might be expected, Salaries and Benefits are the largest part of the Maintenance and Operations budget at 59.91%.

**TOWN OF HORIZON CITY  
GENERAL FUND EXPENDITURE SUMMARY BY FUNCTION  
BUDGET 2021-2022**

Line No.	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage
1	Salaries and Benefits	4,120,595	4,642,596	5,086,778	444,183	9.57%
2	Personnel Services	96,596	137,922	159,825	21,903	15.88%
3	Supplies	146,218	154,135	167,820	13,685	8.88%
4	Advertising, Dues and Public Notices	24,303	39,469	39,287	(182)	-0.46%
5	Professional Fees	500,687	647,064	592,332	(54,732)	-8.46%
6	Contracted Services	662,504	986,584	821,274	(165,310)	-16.76%
7	Maintenance Expense	639,905	692,571	815,402	122,831	17.74%
8	Other Expenses	16,171	30,540	26,780	(3,760)	-12.31%
9	Capital and Transfers	891,419	315,198	780,924	465,726	147.76%
10	Total	7,098,399	7,646,077	8,490,421	844,344	11.04%

**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 FY2021 actual revenue amounts with some exceptions. Following are explanations of the increases or decreases to the major categories. Total Revenues increased by \$844,344 or 11.04%

Property taxes increased by 5.65% or \$213,094 due to the increase in property values even with a decrease in the M & O property tax rate. The M & O rate decreased by \$0.013569 or 3.36%

Sales taxes increased by 23.99% or \$454,456. This estimate was derived by using a formula that applied a 4.0% growth rate to the annualized actual FY2021 receipts.

Franchise Fees increased by 0.46% or \$2,341. Most of the fees were kept flat with the FY2021 budget. The Electric franchise fees, with FY2021 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%.

Building and Inspection Fees increased by 0.38% or \$2,173 due to a new estimate of Advertising Fees.

Citations and Fees decreased by 20.91% or \$(50,825). Activity for FY2020 was and FY2021 appears to be following a trend of being under budget. The amounts were determined by using FY2020 actual amounts.

Other Income increased 78.29% or \$377,606. This is primarily due to grant income, sale of assets and proceeds from capital lease principal due to the addition of seven vehicles under lease.

Interest Income decreased by 66.67% or \$(40,000). This is a result of the decline in interest rates.

### TOWN OF HORIZON CITY GENERAL FUND REVENUES BUDGET 2021-2022

Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage
Property Taxes	3,737,739	3,771,395	3,984,489	213,094	5.65%
Sales Taxes	1,902,051	1,894,710	2,349,166	454,456	23.99%
Franchise Fees	477,786	510,906	513,247	2,341	0.46%
Building and Inspection Fees	776,432	569,200	571,373	2,173	0.38%
Citations and Fees	192,252	243,073	192,248	(50,825)	-20.91%
Other Income	695,195	482,292	859,898	377,606	78.29%
Prior Year Fund Surplus	-	114,500	-	(114,500)	-100.00%
Interest Income	74,422	60,000	20,000	(40,000)	-66.67%
Total Revenue	7,855,876	7,646,077	8,490,421	844,344	11.04%
Taxable Values	880,882,947	934,626,481	1,021,794,945	87,168,464	
Maintenance & Operations Rate	0.390814	0.403519	0.389950	(0.013569)	-3.36%



## Administration

Administration includes City Clerk, Human Resources, Records Management and Janitorial. The department is decreasing its overall budget by (\$27,268) or 3.96%. 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 decrease is the net effect of increased costs for payroll, payroll related expenses, some maintenance expenses and professional services offset by the reduction in election expense, building rent and capital expenses.

### TOWN OF HORIZON CITY ADMINISTRATION BUDGET 2021-2022

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	501	5010	Salaries	164,313	185,588	195,920	10,332
01	501	5030	Payroll Taxes	12,275	14,198	14,988	790
01	501	5040	Retirement Benefits	9,880	10,921	11,270	348
01	501	5050	Group Health	19,580	23,488	23,490	2
01	501	5060	Uniforms, Safety Equip, Supplies	218	300	300	-
01	501	5070	Training	1,385	2,000	2,000	-
01	501	5080	Travel	2,105	4,000	4,000	-
01	501	5090	Unemployment Taxes-Texas	576	576	1,008	432
01	501	5200	City Attorney	122,650	117,813	130,000	12,187
01	501	5210	Janitorial Supplies	3,416	4,500	4,500	-
01	501	5220	Materials & Supplies	730	1,000	1,000	-
01	501	5240	Postage	4,454	4,000	4,000	-
01	501	5250	Office Supplies	2,366	3,000	3,000	-
01	501	5260	Furniture & Equipment < \$2,500	1,783	2,000	2,000	-
01	501	5270	Employee Candidate Testing	-	60	60	-
01	501	5280	Codification Services	1,403	2,000	2,000	-
01	501	5310	Advertising & Public Notices	7,011	18,000	15,000	(3,000)
01	501	5320	Dues	9,625	10,000	10,200	200
01	501	5330	Publications & Subscriptions	234	500	500	-
01	501	5350	Insurance - Workmen's Comp	392	1,604	1,751	147
01	501	5410	Contract Labor	5,380	16,000	29,400	13,400
01	501	5500	Maintenance - Surfaces	-	3,500	3,500	-
01	501	5510	Electricity	23,658	25,000	25,500	500
01	501	5520	Gas - Natural	1,460	2,000	2,000	-
01	501	5530	Gasoline, Oil	195	500	500	-
01	501	5540	Maintenance - Bldg	17,907	23,000	23,000	-
01	501	5550	Maintenance - Equipment	3,747	4,500	4,500	-
01	501	5570	Waste Disposal	3,036	3,000	3,000	-
01	501	5571	Water	1,965	2,000	2,000	-
01	501	5580	Maintenance - Computers	-	-	-	-
01	501	5590	Telephone & Communications	37,680	35,000	35,000.00	-
01	501	5610	Rents - Equipment	15,585	16,000	16,000.00	-
01	501	5620	Rents - Building	72,104	80,400	75,600.00	(4,800)
01	501	5630	Storage Rental	820	2,000	2,000.00	-
01	501	5710	Miscellaneous Expense	195	200	200.00	-
01	501	5720	Public Relations	-	1,500	1,530.00	30
01	501	5740	Election Expense	-	51,650	-	(51,650)
01	501	5790	Employee Appreciation	7,201	10,500	10,500	-
			Total M & O	555,328	682,298	661,217	(21,081)
01	507	6050	Capital	33,733	6,187	-	(6,187)
			Total	589,062	688,485	661,217	(27,268)
			Percentage Increase				-3.96%

## 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 decreasing its overall budget by (\$171,143) or 30.01%. This is primarily due to costs associated with the Animal Shelter charges and estimated Mass Transit expense. There are some estimated minor increases in contracts with the ambulance service and to the maintenance expenditures for the Oz Glaze Senior Center. The increases are based on actual activity.

**TOWN OF HORIZON CITY  
PUBLIC SERVICE  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised		Increase/ (Decrease)
					FY2021 Budget	FY2022 Budget	
01	502	5100	Health Services Contract	144,681	167,751	167,751	-
01	502	5101	Environmental Services Contract	32,252	9,236	9,421	185
01	502	5102	Animal Shelter Contract	27,372	84,000	20,000	(64,000)
01	502	5103	Animal Control Field Services	49,392	49,392	49,392	-
01	502	5104	Ambulance Service	61,810	124,856	126,092	1,236
01	502	5105	Mass Transit	-	124,000	15,000	(109,000)
01	502	5220	Materials & Supplies	125	250	250	-
01	502	5500	Maintenance - Surfaces	-	500	500	-
01	502	5510	Electricity	3,652	3,400	3,600	200
01	502	5520	Gas - Natural	936	960	1,060	100
01	502	5540	Maintenance - Bldg	1,614	1,500	1,000	(500)
01	502	5550	Maintenance - Equipment	36	250	250	-
01	502	5570	Waste Disposal	902	940	978	38
01	502	5571	Water	1,344	780	1,278	498
01	502	5590	Telephone & Communications	1,893	2,000	2,100	100
01	502	5650	Maintenance - Rockwalls and Fencing	-	500	500	-
			Total M & O	326,008	570,315	399,172	(171,143)
			Capital	-	-	-	-
			Total	326,008	570,315	399,172	(171,143)
			Percentage Increase				-30.01%



## 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 \$112,807 or 28.32%. This is primarily due to an increase in Software Licensing & Maintenance fees and capital expenses offset by a reduction in the payroll and payroll related costs.

The increase in Software Licensing & Maintenance fees is due to costs associated with the implementation of the SmartGov software. The Building Services technology fee fund will offset some of this cost. The reduction in payroll and payroll related cost is due to the retirement of a senior inspector who was replaced by a lesser experienced inspector.

### TOWN OF HORIZON CITY BUILDING SERVICES BUDGET 2021-2022

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	503	5010	Salaries	225,135	265,777	261,963	(3,814)
01	503	5020	Overtime	-	500	500	-
01	503	5030	Payroll Taxes	15,379	20,370	20,078	(292)
01	503	5040	Retirement Benefits	13,702	15,670	15,097	(573)
01	503	5050	Group Health	27,089	35,207	35,210	3
01	503	5060	Uniforms, Safety Equip, Supplies	994	1,500	1,500	-
01	503	5070	Training	2,471	4,800	4,800	-
01	503	5080	Travel	2,161	5,500	5,500	-
01	503	5090	Unemployment Taxes-Texas	726	864	1,512	648
01	503	5220	Materials & Supplies	763	1,000	1,000	-
01	503	5250	Office Supplies	1,424	2,500	2,500	-
01	503	5260	Furniture & Equipment < \$2,500	957	1,000	1,000	-
01	503	5270	Employee Candidate Testing	-	125	125	-
01	503	5320	Dues	880	1,100	1,100	-
01	503	5330	Publications & Subscriptions	783	2,000	1,500	(500)
01	503	5350	Insurance - Workmen's Comp	958	1,486	1,526	40
01	503	5410	Contract Labor	1,470	17,000	17,000	-
01	503	5530	Gasoline, Oil	1,126	2,000	2,200	200
01	503	5540	Maintenance - Bldg	1,512	1,000	1,000	-
01	503	5550	Maintenance - Equipment	636	250	250	-
01	503	5560	Maintenance - Vehicles	1,597	2,500	2,500	-
01	503	5571	Water	402	853	875	22
01	503	5590	Telephone & Communications	2,467	2,600	2,600	-
01	503	5640	Software Licensing & Maintenance Fees	-	-	77,901	77,901
01	503	5710	Miscellaneous Expense	-	400	400	-
01	503	5720	Public Relations	146	250	250	-
01	503	5790	Employee Appreciation	162	100	100	-
			Total M & O	302,937	386,351	459,986	73,635
01	503	6243	Capital	17,908	12,014	51,186	39,172
			Total	320,845	398,365	511,172	112,807
			Percentage Increase				28.32%

## 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 \$57,156 or 11.07%. 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 will replace one vehicle in FY2022 through the Enterprise leasing agreement. The budget increase is a result of lease expense for the vehicle. Planned purchases of equipment include a crack sealing machine and an asphalt seal coating machine.

**TOWN OF HORIZON CITY  
STREETS  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	504	5010	Salaries	227,958	226,610	240,029	13,419
01	504	5020	Overtime	1,325	1,500	1,500	-
01	504	5030	Payroll Taxes	16,740	17,450	18,477	1,027
01	504	5040	Retirement Benefits	13,726	13,423	13,893	470
01	504	5050	Group Health	27,883	29,322	29,324	2
01	504	5060	Uniforms, Safety Equip, Supplies	1,311	1,500	1,545	45
01	504	5070	Training	550	2,500	2,500	-
01	504	5080	Travel	-	1,500	1,500	-
01	504	5090	Unemployment Taxes-Texas	720	720	1,260	540
01	504	5220	Materials & Supplies	2,041	3,500	3,500	-
01	504	5230	Street Signs	1,429	1,500	1,500	-
01	504	5250	Office Supplies	44	700	700	-
01	504	5260	Furniture & Equipment < \$2,500	9,228	10,500	8,700	(1,800)
01	504	5270	Employee Candidate Testing	-	125	125	-
01	504	5290	Street Lights	2,669	-	-	-
01	504	5320	Dues	696	700	700	-
01	504	5330	Publications & Subscriptions	-	100	100	-
01	504	5350	Insurance - Workmen's Comp	11,387	12,792	13,987	1,195
01	504	5410	Contract Labor	28,390	29,000	29,000	-
01	504	5500	Maintenance - Surfaces	-	3,600	3,600	-
01	504	5510	Electricity	59,548	60,000	60,000	-
01	504	5530	Gasoline, Oil	6,058	4,000	4,100	100
01	504	5540	Maintenance - Bldg	-	1,000	1,000	-
01	504	5550	Maintenance - Equipment	4,632	4,000	4,000	-
01	504	5560	Maintenance - Vehicles	4,731	5,000	5,000	-
01	504	5570	Waste Disposal	4,497	4,000	4,000	-
01	504	5571	Water	415	920	1,000	80
01	504	5590	Telephone & Communications	3,192	4,000	4,000	-
01	504	5610	Rents - Equipment	931	1,000	1,100	100
01	504	5630	Storage Rental	1,749	1,716	1,716	-
01	504	5640	Software Licensing & Maintenance Fees	-	400	2,200	1,800
01	504	5650	Maintenance - Rockwalls and Fencing	-	3,000	3,500	500
01	504	5710	Miscellaneous Expense	-	500	500	-
			Total M & O	431,848	446,579	464,057	17,478
01	507	6034	Capital	105,417	69,760	109,438	39,678
			Total	537,266	516,339	573,495	57,156
			Percentage Increase				11.07%

## 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 \$569,596 or 25.98%. This is the net effect of increases in payroll and payroll related costs and capital costs offset by reductions in some maintenance 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 April 2022. The Department will be adding four vehicles to its leased fleet as replacements of four older vehicles.

### TOWN OF HORIZON CITY PUBLIC SAFETY - POLICE BUDGET 2021-2022

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	505	5010	Salaries	1,258,305	1,367,920	1,565,974	198,054
01	505	5020	Overtime	63,462	72,212	72,091	(121)
01	505	5030	Payroll Taxes	98,054	110,698	125,656	14,958
01	505	5040	Retirement Benefits	79,862	85,161	94,471	9,310
01	505	5050	Group Health	140,790	159,214	168,081	8,867
01	505	5060	Uniforms, Safety Equip, Supplies	52,151	32,087	49,266	17,179
01	505	5070	Training	6,358	12,800	14,500	1,700
01	505	5080	Travel	4,493	10,000	10,000	-
01	505	5090	Unemployment Taxes-Texas	4,243	4,176	7,812	3,636
01	505	5220	Materials & Supplies	10,512	12,000	12,120	120
01	505	5250	Office Supplies	4,977	6,985	7,000	15
01	505	5260	Furniture & Equipment < \$2,500	24,444	25,000	25,000	-
01	505	5270	Employee Candidate Testing	906	1,500	1,500	-
01	505	5310	Advertising & Public Notices	-	100	100	-
01	505	5320	Dues	1,594	1,539	3,039	1,500
01	505	5330	Publications & Subscriptions	5	-	600	600
01	505	5350	Insurance - Workmen's Comp	30,617	43,899	52,100	8,201
01	505	5410	Contract Labor	-	300	300	-
01	505	5530	Gasoline, Oil	38,037	40,200	45,200	5,000
01	505	5540	Maintenance - Bldg	6,155	3,000	3,000	-
01	505	5550	Maintenance - Equipment	9,251	6,000	6,000	-
01	505	5560	Maintenance - Vehicles	28,044	25,000	23,000	(2,000)
01	505	5571	Water	2,447	2,316	2,316	-
01	505	5580	Maintenance - Computers	-	-	-	-
01	505	5590	Telephone & Communications	16,657	18,383	25,184	6,801
01	505	5610	Rents - Equipment	-	1,000	1,000	-
01	505	5612	Rents - Equipment NNO	2,505	2,000	2,000	-
01	505	5630	Storage Rental	223	2,100	2,100	-
01	505	5640	Software Licensing & Maintenance Fees	11,970	12,605	26,520	13,915
01	505	5710	Miscellaneous Expense	745	100	100	-
01	505	5720	Public Relations	288	2,500	2,500	-
01	505	5721	Movies in the Park	-	4,500	4,500	-
01	505	5722	National Night Out	-	1,500	1,500	-
01	505	5723	Christmas Parade	1,195	1,300	1,300	-
01	505	5750	HC Explorers	-	1,000	1,000	-
01	505	5780	Crime Victims Expense	-	3,000	3,000	-
01	505	5790	Employee Appreciation	-	400	400	-
			Total M & O	1,898,290	2,072,495	2,360,230	287,735
01	507	6025	Capital	289,129	119,947	401,807	281,860
			Total	2,187,418	2,192,442	2,762,037	569,596
			Percentage Increase				25.98%



## 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 \$12,004 or 4.03%. This is the net effect of increases in payroll and payroll related expenses slightly offset by the reduction in the group health.

The increase in payroll costs are a direct effect of the merit increase and additional longevity.

### TOWN OF HORIZON CITY MUNICIPAL COURT BUDGET 2021-2022

Fund	Dept	Acct	Description	FY2020 Actuals	Revised	FY2022 Budget	Increase/ (Decrease)
					FY2021 Budget		
01	506	5010	Salaries	140,136	164,337	172,274	7,937
01	506	5030	Payroll Taxes	13,129	16,014	16,761	747
01	506	5040	Retirement Benefits	11,256	12,321	12,602	281
01	506	5050	Group Health	24,684	35,233	35,158	(75)
01	506	5070	Training	660	1,500	1,500	-
01	506	5080	Travel	100	3,500	3,500	-
01	506	5090	Unemployment Taxes-Texas	983	864	1,512	648
01	506	5110	Judge - Contracted	42,646	45,000	46,817	1,817
01	506	5120	Visiting Judge - Contracted	2,825	3,000	3,000	-
01	506	5190	Translator - Contracted	-	1,500	1,500	-
01	506	5220	Materials & Supplies	265	500	500	-
01	506	5250	Office Supplies	3,180	3,500	3,500	-
01	506	5260	Furniture & Equipment < \$2,500	4,486	500	500	-
01	506	5270	Employee Candidate Testing	357	-	119	119
01	506	5320	Dues	448	112	448	336
01	506	5330	Publications & Subscriptions	-	300	300	-
01	506	5350	Insurance - Workmen's Comp	420	645	683	38
01	506	5410	Contract Labor	66	-	-	-
01	506	5550	Maintenance - Equipment	781	500	500	-
01	506	5590	Telephone & Communications	2,868	2,500	2,500	-
01	506	5640	Software Licensing & Maintenance Fees	2,572	2,500	2,656	156
01	506	5700	Bank Charges	2,511	3,000	3,000	-
01	506	5790	Employee Appreciation	162	300	300	-
			Total M & O	254,535	297,626	309,630	12,004
01	507	6050	Capital	-	-	-	-
			Total	254,535	297,626	309,630	12,004
			Percentage Increase				4.03%

## Parks

The department is responsible for managing the care, maintenance and use of the Town's parks. The department is increasing its overall budget by \$75,878 or 15.69%. This is the net effect of increased maintenance costs and capital costs.

A new Park maintenance contract is in place that significantly increased the costs.

**TOWN OF HORIZON CITY  
PARKS  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	508	5010	Salaries	510	38,658	41,540	2,882
01	508	5030	Payroll Taxes	39	2,957	3,178	220
01	508	5040	Retirement Benefits	31	2,275	2,389	114
01	508	5050	Group Health	-	5,859	5,886	27
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	8	144	252	108
01	508	5150	Park Maintenance - Contracted	276,550	271,500	325,000	53,500
01	508	5220	Materials & Supplies	2,934	4,000	5,000	1,000
01	508	5250	Office Supplies	-	500	500	-
01	508	5260	Furniture & Equipment < \$2,500	1,927	4,500	4,500	-
01	508	5270	Employee Candidate Testing	135	60	60	-
01	508	5350	Insurance - Workmen's Comp	233	247	275	27
01	508	5410	Contract Labor	695	1,500	1,500	-
01	508	5500	Maintenance -Surfaces	10,778	8,000	8,000	-
01	508	5510	Electricity	4,821	15,000	15,300	300
01	508	5530	Gasoline, Oil	-	1,000	1,000	-
01	508	5550	Maintenance - Equipment	6,787	2,300	11,000	8,700
01	508	5570	Waste Disposal	1,759	1,800	1,800	-
01	508	5571	Water	88,633	60,000	61,200	1,200
01	508	5590	Telephone & Communications	-	600	600	-
01	508	5610	Rents - Equipment	358	800	800	-
01	508	5640	Software Licensing & Maintenance Fees			4,500	4,500
01	508	5650	Maintenance - Rockwalls and Fencing	230	6,000	6,000	-
			Total M & O	396,427	431,801	504,379	72,578
01	507	6028	Capital	45,850	51,700	55,000	3,300
			Total	442,277	483,501	559,379	75,878
			Percentage				15.69%

## 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 \$(82,680) or 18.63%. This is the net effect of increases in payroll, payroll related and contract labor expenses offset by a reduction in professional fees.

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 the need for additional outside services. The increases are offset by a reduction in professional fees transferred to the TIRZ.

**TOWN OF HORIZON CITY  
PLANNING  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020	Revised	FY2022	Increase/
				Actuals	FY2021	Budget	(Decrease)
01	509	5010	Salaries	130,592	176,864	179,872	3,008
01	509	5030	Payroll Taxes	9,799	13,530	13,760	230
01	509	5040	Retirement Benefits	7,825	10,408	10,347	(61)
01	509	5050	Group Health	11,506	17,577	17,579	1
01	509	5060	Uniforms, Safety Equip, Supplies	-	300	300	-
01	509	5070	Training	541	1,625	2,000	375
01	509	5080	Travel	717	3,280	4,000	720
01	509	5090	Unemployment Taxes-Texas	288	432	756	324
01	509	5160	City Engineer - Contracted	39,708	123,000	35,000	(88,000)
01	509	5200	City Attorney	2,620	16,000	-	(16,000)
01	509	5220	Materials & Supplies	136	500	500	-
01	509	5250	Office Supplies	300	1,000	800	(200)
01	509	5260	Furniture & Equipment < \$2,500	340	1,000	1,000	-
01	509	5270	Employee Candidate Testing	65	60	60	-
01	509	5320	Dues	575	1,200	1,200	-
01	509	5330	Publications & Subscriptions	154	300	200	(100)
01	509	5350	Insurance - Workmen's Comp	376	534	560	26
01	509	5410	Contract Labor	49,812	62,210	80,000	17,790
01	509	5530	Gasoline, Oil	868	1,500	1,000	(500)
01	509	5550	Maintenance - Equipment	449	1,000	1,000	-
01	509	5590	Telephone & Communications	1,048	2,500	2,500	-
01	509	5610	Rents - Equipment	1,371	1,000	1,000	-
01	509	5640	Software Licensing & Maintenance Fees	2,866	4,000	5,800	1,800
01	509	5710	Miscellaneous Expense	-	200	200	-
01	509	5720	Public Relations	686	2,000	1,500	(500)
01	509	5729	Lobbying	-	1,595	-	(1,595)
01	509	5790	Employee Appreciation	-	200	200	-
			Total M & O	262,642	443,815	361,134	(82,680)
01	507	6070	Capital	86,598	-	-	-
			Total	349,240	443,815	361,134	(82,680)
			Percentage Increase				-18.63%



## Code Enforcement

Code Enforcement is responsible for enforcing the City's regulations. The department is increasing its overall budget by \$42,653 or 17.50%. This is the net effect of increases in payroll and payroll related costs and capital costs.

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

**TOWN OF HORIZON CITY  
CODE ENFORCEMENT  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	Revised		FY2022 Budget	Increase/ (Decrease)
				FY2020 Actuals	FY2021 Budget		
01	510	5010	Salaries	122,687	137,690	147,938	10,248
01	510	5020	Overtime	-	1,600	1,600	-
01	510	5030	Payroll Taxes	8,654	10,656	11,440	784
01	510	5040	Retirement Benefits	7,355	8,197	8,602	405
01	510	5050	Group Health	18,519	23,488	23,464	(24)
01	510	5060	Uniforms, Safety Equip, Supplies	1,831	2,300	2,300	-
01	510	5070	Training	284	2,500	2,500	-
01	510	5080	Travel	-	4,500	4,500	-
01	510	5090	Unemployment Taxes-Texas	576	576	1,008	432
01	510	5220	Materials & Supplies	6,377	10,000	10,000	-
01	510	5250	Office Supplies	1,586	2,500	2,500	-
01	510	5260	Furniture & Equipment < \$2,500	2,904	2,500	2,500	-
01	510	5270	Employee Candidate Testing	60	300	300	-
01	510	5320	Dues	590	600	600	-
01	510	5330	Publications & Subscriptions	-	300	300	-
01	510	5350	Insurance - Workmen's Comp	608	774	860	86
01	510	5410	Contract Labor	100	11,600	11,600	-
01	510	5530	Gasoline, Oil	2,573	5,000	5,000	-
01	510	5550	Maintenance - Equipment	-	1,000	1,000	-
01	510	5560	Maintenance - Vehicles	2,261	2,500	2,500	-
01	510	5590	Telephone & Communications	2,849	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	179,814	232,830	244,761	11,931
01	510	6027	Capital	63,277	10,853	41,575	30,722
			Total	243,092	243,683	286,336	42,653
			Percentage Increase				17.50%

## 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 \$3,900 or 4.15%. This is primarily due to the planned increase in pond maintenance. This is contracted to the same group that does the Park maintenance and included in the same contract.

### TOWN OF HORIZON CITY STORM WATER BUDGET 2021-2022

Fund	Dept	Acct	Description	FY2020	Revised	FY2022	Increase/
				Actuals	FY2021	Budget	(Decrease)
					Budget		
01	511	5070	Training	753	1,800	1,800	-
01	511	5080	Travel	-	2,000	2,000	-
01	511	5155	Pond Maintenance - Contracted		28,500	32,000	3,500
01	511	5220	Materials & Supplies	2,009	300	300	-
01	511	5250	Office Supplies	-	300	300	-
01	511	5310	Advertising & Public Notices	660	700	700	-
01	511	5320	Dues	175	500	600	100
01	511	5330	Publications & Subscriptions	-	500	700	200
01	511	5410	Contract Labor	36,354	30,000	30,000	-
01	511	5500	Maintenance - Surfaces	-	6,000	6,000	-
01	511	5550	Maintenance - Equipment	1,900	-		
01	511	5610	Rents - Equipment	-	2,900	2,900	-
01	511	5650	Maintenance - Rockwalls and Fencing	1,700	8,000	8,000	-
01	511	5710	Miscellaneous Expense	35	400	500	100
01	511	5760	Interest & Penalties	-	-	-	-
			Total M & O	43,586	81,900	85,800	3,900
01	507	6021	Capital	9,176	12,000	12,000	-
			Total	52,762	93,900	97,800	3,900
			Percentage Increase				4.15%

## 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 increasing expenditures by \$67,812 or 14.31%. This is due to an increase in payroll and payroll related expenses offset by the reduction in 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 Finance Assistant due to the increasing activity of the Town. The budget assumes employment begins October 2021.

**TOWN OF HORIZON CITY  
FINANCIAL SERVICES  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	521	5010	Salaries	141,878	188,315	238,576	50,261
01	521	5030	Payroll Taxes	10,584	14,429	18,251	3,822
01	521	5040	Retirement Benefits	8,518	11,098	13,724	2,626
01	521	5050	Group Health	17,169	24,353	30,215	5,862
01	521	5060	Uniforms, Safety Equip, Supplies	-	250	250	-
01	521	5070	Training	380	2,000	2,100	100
01	521	5080	Travel	877	1,500	1,500	-
01	521	5090	Unemployment Taxes-Texas	576	720	1,512	792
01	521	5180	Appraisal Fees - Contracted	62,709	67,490	68,267	777
01	521	5220	Materials & Supplies	18	100	500	400
01	521	5250	Office Supplies	437	1,500	1,500	-
01	521	5260	Furniture & Equipment < \$2,500	395	500	250	(250)
01	521	5270	Employee Candidate Testing	-	60	60	-
01	521	5320	Dues	561	600	600	-
01	521	5340	Insurance - Property	43,620	43,679	48,916	5,237
01	521	5350	Insurance - Workmen's Comp	313	557	743	186
01	521	5360	Insurance - Liability	28,174	28,962	31,796	2,834
01	521	5370	Insurance - Bond	1,020	1,000	1,020	20
01	521	5410	Contract Labor	13,500	3,500	3,500	-
01	521	5420	Audit Fees	33,679	36,000	36,800	800
01	521	5430	Tax Collection Fees	6,336	6,209	6,351	142
01	521	5470	Collection Services	-	-	-	-
01	521	5530	Gasoline, Oil	174	200	200	-
01	521	5550	Maintenance - Equipment	1,088	1,100	1,100	-
01	521	5580	Maintenance - Computers	-	-	-	-
01	521	5590	Telephone & Communications	720	1,060	2,400	1,340
01	521	5640	Software Licensing & Maintenance	21,750	-	-	-
01	521	5700	Bank Charges	5,559	5,200	5,300	100
01	521	5710	Miscellaneous Expense	159	100	100	-
01	521	5760	Interest & Penalties	194	600	600	-
01	521	5790	Employee Appreciation	-	100	100	-
01	521	5820	Bad Debt Expense	3,317	100	100	-
			Total M & O	403,703	441,282	516,331	75,049
01	507	6700	Transfers Out	178,330	30,500	25,500	(5,000)
01	507	6800	General Contingency	62,000	2,238	-	(2,238)
01	507	6020	Capital	-	-	-	-
			Total	644,033	474,019	541,831	67,812
			Percentage Increase				14.31%

## 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 \$167,086 or 19.17%. This is the net effect of increases in payroll and payroll related expenses and capital expenses. The increase in payroll costs is a direct effect of the merit increase and additional longevity. The department will be purchasing some radio equipment through a grant from the 911 District.

**TOWN OF HORIZON CITY  
PUBLIC SAFETY - DISPATCH  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)
01	525	5010	Salaries	611,047	625,984	697,720	71,736
01	525	5020	Overtime	33,936	39,900	36,613	(3,287)
01	525	5030	Payroll Taxes	49,530	50,963	56,177	5,213
01	525	5040	Retirement Benefits	39,090	39,208	42,240	3,032
01	525	5050	Group Health	88,067	94,637	94,645	8
01	525	5060	Uniforms, Safety Equip, Supplies	255	1,200	1,400	200
01	525	5070	Training	145	1,000	1,400	400
01	525	5080	Travel	-	1,660	2,470	810
01	525	5090	Unemployment Taxes-Texas	2,516	2,448	4,284	1,836
01	525	5220	Materials & Supplies	612	1,000	1,000	-
01	525	5250	Office Supplies	1,449	1,600	1,800	200
01	525	5260	Furniture & Equipment < \$2,500	2,460	1,600	3,300	1,700
01	525	5270	Employee Candidate Testing	504	750	750	-
01	525	5320	Dues	312	318	800	482
01	525	5330	Publications & Subscriptions	-	-	-	-
01	525	5350	Insurance - Workmen's Comp	1,435	2,012	2,288	276
01	525	5530	Gasoline & Oil	201	500	560	60
01	525	5550	Maintenance - Equipment	379	200	200	-
01	525	5590	Telephone & Communications	300	600	600	-
01	525	5640	Software Licensing & Maintenance Fees	4,731	5,400	5,400	-
01	525	5710	Miscellaneous Expense	-	100	100	-
01	525	5720	Public Relations	-	-	-	-
01	525	5790	Employee Appreciation	54	500	500	-
			Total M & O	837,023	871,580	954,248	82,668
01	507	6025	Capital	-	-	84,418	84,418
			Total	837,023	871,580	1,038,665	167,086
			Percentage Increase				19.17%



## Executive

This budget, for the Mayor and Council, is decreasing by \$(1,302) or 2.75%. This is the net effect of decreasing Lobbying costs and maintenance expenses.

The professional fees include the Council's stipends which are budgeted according to actuals.

**TOWN OF HORIZON CITY  
EXECUTIVE  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2020 Actuals	FY2021 Budget	FY2022 Budget	
01	531	5010	Salaries	18,139	18,000	18,000	-
01	531	5030	Payroll Taxes	1,388	1,377	1,377	-
01	531	5060	Uniforms, Safety Equip, Supplies	-	800	800	-
01	531	5070	Training	165	625	625	-
01	531	5080	Travel	-	780	1,000	220
01	531	5090	Unemployment Taxes-Texas	144	144	252	108
01	531	5260	Materials & Supplies	178	500	500	-
01	531	5250	Office Supplies	49	300	100	(200)
01	531	5260	Furniture & Equipment < \$2,500	192	500	500	-
01	531	5350	Insurance - Workmen's Comp	160	239	322	83
01	531	5590	Telephone & Communications	3,866	4,100	4,182	82
01	531	5640	Software Licensing & Maintenance	900	-	-	-
01	531	5710	Miscellaneous Expense	-	100	100	-
01	531	5720	Public Relations	1,141	200	200	-
01	531	5729	Lobbying	-	1,595	-	(1,595)
01	531	5770	Council Member Stipends	12,625	18,000	18,000	-
01	531	5790	Employee Appreciation	160	-	-	-
			Total M & O	39,106	47,260	45,958	(1,302)
			Capital	-	-	-	-
			Total	39,106	47,260	45,958	(1,302)
			Percentage Increase				-2.75%

## 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 \$17,846 or 5.50%. This is due to the increase in maintenance fees and in furniture & equipment expenses and are offset by reductions in contracted services.

### TOWN OF HORIZON CITY INFORMATION TECHNOLOGY BUDGET 2021-2022

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2020 Actuals	FY2021 Budget	FY2022 Budget	
01	541	5010	Salaries	63,350	64,990	68,283	3,293
01	541	5030	Payroll Taxes	4,904	4,972	5,224	252
01	541	5040	Retirement Benefits	3,869	3,825	3,928	102
01	541	5050	Group Health	5,764	5,859	5,860	1
01	541	5060	Uniforms, Safety Equip, Supplies	404	250	250	-
01	541	5070	Training	5,525	6,725	6,860	135
01	541	5090	Unemployment Taxes-Texas	144	144	252	108
01	541	5170	Network Support - Contracted	78,000	81,000	78,000	(3,000)
01	541	5220	Materials & Supplies	40	4,500	4,500	-
01	541	5250	Office Supplies	-	500	500	-
01	541	5260	Furniture & Equipment < \$2,500	42,582	30,500	43,200	12,700
01	541	5350	Insurance - Workmen's Comp	140	196	213	17
01	541	5410	Contract Labor	-	3,000	3,000	-
01	541	5530	Gasoline, Oil	-	200	100	(100)
01	541	5550	Maintenance - Equipment	1,430	1,500	1,000	(500)
01	541	5590	Telephone & Communications	570	579	680	101
01	541	5640	Software Licensing & Maintenance Fees	69,010	115,708	120,446	4,737
01	541	5710	Miscellaneous Expense	-	300	300	-
			Total M & O	275,733	324,749	342,594	17,846
01	507	6050	Capital	-	-	-	-
			Total	275,733	324,749	342,594	17,846
			Percentage Increase				5.50%

## Debt Service Fund

The Debt Service Fund includes the expenditures necessary to meet the annual principal and interest payments on all outstanding debt. For FY2022, 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 \$1,867,474. This is an increase of \$14,367 or 0.78%. This includes \$979,580 of interest payments and \$885,000 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 \$0.028973 from \$0.199088 to \$0.175553 per \$100 of valuation.

TOWN OF HORIZON CITY							
DEBT SERVICE							
BUDGET 2021-2022							
				Revised			
Fund	Dept	Acct	Description	FY2020 Actuals	FY2021 Budget	FY2022 Budget	Increase/ (Decrease) Percentage
<b>Revenues</b>							
08	400	4010	Current Year Taxes	1,936,213	1,853,107	1,867,474	14,367
08	400	4100	Delinquent Taxes	5,688	-	-	-
08	400	4420	Interest Income	19,804	-	-	-
<b>Revenue Total:</b>				<b>1,961,705</b>	<b>1,853,107</b>	<b>1,867,474</b>	<b>14,367 0.78%</b>
<b>Expenditures</b>							
08	507	5700	Bank Charges	120	120	120	-
08	507	6200	Bond Interest	17,206	15,800	14,418	(1,383)
08	507	6210	Bond Principal	35,000	35,000	40,000	5,000
08	507	6500	2014 Certificates of Obligation - Principal	485,000	505,000	525,000	20,000
08	507	6510	2014 Certificates of Obligation - Interest	522,863	503,463	483,263	(20,200)
08	507	6520	2019 Certificates of Obligation - Principal	155,000	300,000	320,000	20,000
08	507	6530	2019 Certificates of Obligation -Interest	583,648	490,900	481,900	(9,000)
08	507	6600	Bond Insurance Premium	2,224	2,224	2,224	-
08	507	6630	Agent Fee	565	600	550	(50)
<b>Expenditure Total:</b>				<b>1,801,625</b>	<b>1,853,107</b>	<b>1,867,474</b>	<b>14,367 0.78%</b>
<b>Excess Revenue</b>				<b>160,081</b>	<b>-</b>	<b>-</b>	<b>-</b>
Taxable Values				880,882,947	934,626,481	1,021,794,945	140,911,998 15.08%
Debt Service Rate				0.204526	0.199088	0.175553	(0.028973) -14.55%

## Street Maintenance Fund

The Street Maintenance Fund is for maintenance of Pre-2011 existing streets. Revenues result from a 0.25% sales tax, as determined by a voter referendum, which renewed in May of 2021 and must be voted on again in 2025. The estimated revenue is \$579,334 which is a 24.31% increase over FY2021 budgeted revenues. The budget includes \$1,120,000 of expenditures. This is the same as was budgeted for the FY2021.

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 FY2022 will be mostly funded from the fund balance or reserve for this fund. The fund balance at the end of FY2021 is estimated to be \$1.5 million.

TOWN OF HORIZON CITY  
STREET FUND  
BUDGET 2021-2022

Fund	Dept	Acct	Description	FY2020	Revised	FY2022	Increase/	Percentage
				Actuals	FY2021 Budget	Budget	(Decrease)	
<b>Revenues</b>								
06	400	4040	Street Fund Sales Taxes	468,775	466,036	579,334	113,298	
06	400	4420	Interest Income	11,364	-	-	-	
06	400	4600	Prior Year Fund Surplus	-	653,964	540,666	(113,298)	
<b>Revenue Total:</b>				<b>480,139</b>	<b>1,120,000</b>	<b>1,120,000</b>	<b>-</b>	<b>0.00%</b>
<b>Expenditures</b>								
06	504	5140	Street Maintenance Contract	-	-	-	-	
06	504	5160	City Engineer	-	45,000	45,000	-	
06	504	5220	Materials & Supplies	-	-	-	-	
06	504	5230	Street Signs	14,077	15,000	15,000	-	
06	504	5290	Street Lights	2,201	12,000	12,000	-	
06	504	5410	Contract Labor	3,450	20,000	20,000	-	
06	504	5500	Maintenance Surfaces	17,776	18,000	18,000	-	
06	504	5550	Maintenance - Equipment	583	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	12,668	100,000	100,000	-	
06	507	6340	Construction-Contracted	-	750,000	750,000	-	
06	507	6350	Capital Projects - Project Management	1,342	150,000	150,000	-	
<b>Expenditure Total:</b>				<b>52,096</b>	<b>1,120,000</b>	<b>1,120,000</b>	<b>-</b>	<b>0.00%</b>
<b>Excess Revenue</b>				<b>428,043</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## 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 \$63,757,966. 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 third payment to the Camino Real Regional Mobility Authority (CRRMA) in May of FY2022.

Using the full approved tax rate of \$0.565503, the budget revenues for this fund are \$360,553. This entire amount will become the payment to the CRRMA even though the installment payment due is only \$92,622.

TOWN OF HORIZON CITY							
TRANSPORTATION REINVESTMENT ZONE FUND							
BUDGET 2021-2022							
				Revised			
Fund Dept Acct	Description	FY2020 Actuals	FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage	
<b>Revenues</b>							
13 400 4010	Current Year Taxes	99,001	149,326	360,553	211,227		
13 400 4420	Interest Income	756	-	-	-		
13 400 4430	Miscellaneous	1,132	-	-	-		
<b>Revenue Total:</b>		<b>100,889</b>	<b>149,326</b>	<b>360,553</b>	<b>211,227</b>	<b>141.45%</b>	
<b>Expenditures</b>							
13 507 5700	Bank Charges	30	-	-	-		
13 507 6060	Transportation Reinvestment Zone	123,683	149,326	360,553	211,227		
<b>Expenditure Total:</b>		<b>123,713</b>	<b>149,326</b>	<b>360,553</b>	<b>211,227</b>	<b>100.00%</b>	
<b>Excess Revenue</b>		<b>(22,824)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Taxable Values		16,629,296	24,780,012	63,757,966	38,977,954		
TRZ Rate		0.595340	0.602607	0.565503	(0.037104)		

## Special Event Fund

The majority of the budgeted expense is for the July event which has been reasonably estimated using actual activity. Town staff believes that the citizens have come to expect the July event. This is a decrease of \$5,000 or 16.39% from the FY2021 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 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>								
12	400	4410	Donations	-	-	-	-	
12	400	4420	Interest Income	4	-	-	-	
12	400	4430	Miscellaneous	3,605				
12	400	4570	Transfers from Other Funds	25,000	30,500	25,500	(5,000)	
<b>Revenue Total:</b>				<b>28,609</b>	<b>30,500</b>	<b>25,500</b>	<b>(5,000)</b>	<b>-16.39%</b>
<b>Expenditures</b>								
12	501	5724	Special Events (KHB)	-	500	500	-	
12	502	5410	Contract Labor	3,279				
12	502	5724	Special Events (Holiday)	326	-		-	
12	505	5724	Special Events (Independence)	12,500	30,000	25,000	(5,000)	
<b>Expenditure Total:</b>				<b>16,105</b>	<b>30,500</b>	<b>25,500</b>	<b>(5,000)</b>	<b>-16.39%</b>
<b>Excess Revenue</b>				<b>12,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## **FEDERAL, STATE AND LOCAL GRANTS**

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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 and due to receive an allocation of funds from the American Rescue Plan Act to address issues resulting from the COVID 19 pandemic.

### **Operation Stone Garden (OPSG)**

This will be the 10<sup>th</sup> 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.

### **American Rescue Plan**

The American Rescue Plan Act established the Coronavirus State and Local Fiscal Recovery Funds (the "Fund"). Under the ARP Act, the Fund is to be used to make payments for specified uses to States and certain local governments. The ARP Act provides that payments from the Fund may only be used to cover costs that—

- respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- respond to workers performing essential work during the COVID-19 public health emergency by providing **premium pay** to eligible workers;
- For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- make necessary investments in water, sewer, or broadband infrastructure.

## **Local Border Security Program (LBSP)**

This will be the 9<sup>th</sup> 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, 2021.

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



**TOWN OF HORIZON CITY  
FEDERAL & STATE GRANT FUNDS  
BUDGET 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage
<b>FEDERAL</b>								
<b>Operation Stone Garden</b>								
<b>Revenues</b>								
02	400	4510	Grant Income-Stone Garden	49,465	190,049	68,001	(122,048)	
02	400	4600	Prior Year Fund Surplus	-	-	117,231	117,231	
<b>Revenue Total:</b>				<b>49,465</b>	<b>190,049</b>	<b>185,232</b>	<b>(4,817)</b>	<b>-2.53%</b>
<b>Expenditures</b>								
02	505	5020	Overtime	43,534	90,699	58,828	(31,871)	
02	505	5030	Payroll Taxes	3,330	8,036	5,202	(2,834)	
02	505	5040	Retirement Benefits	2,601	6,313	3,971	(2,342)	
02	505	6025	Equipment - Public Safety	-	18,400	117,231	98,831	
02	507	6035	Vehicles - Public Safety	-	66,600	-	(66,600)	
<b>Expenditure Total:</b>				<b>49,465</b>	<b>190,049</b>	<b>185,232</b>	<b>(4,817)</b>	<b>-2.53%</b>
<b>Excess Revenue</b>				-	-	-	-	
<b>American Rescue Plan</b>								
<b>Revenues</b>								
02	400	4512	Grant Income-American Rescue Plan	-	-	2,433,506	2,433,506	
<b>Revenue Total:</b>				-	-	<b>2,433,506</b>	<b>2,433,506</b>	<b>100.00%</b>
<b>Expenditures</b>								
02	501	5200	City Attorney	-	-	19,200	19,200	
02	501	5220	Materials and Supplies	-	-	24,000	24,000	
02	501	5410	Contract Labor	-	-	48,000	48,000	
02	505	5620	Rents - Building	-	-	13,920	13,920	
02	507	6800	Contingency - Unprogrammed Funds	-	-	2,328,386	2,328,386	
<b>Expenditure Total:</b>				-	-	<b>2,433,506</b>	<b>2,433,506</b>	<b>100.00%</b>
<b>Excess Revenue</b>				-	-	-	-	
<b>STATE AND LOCAL</b>								
<b>State</b>								
<b>Revenues</b>								
03	400	4510	Grant Income-Local Border Security	86,920	109,515	60,000	(49,515)	
03	400	4520	LEOSE Grant	2,908	2,910	2,520	(390)	
<b>Revenue Total:</b>				<b>89,828</b>	<b>112,425</b>	<b>62,520</b>	<b>(49,905)</b>	<b>-44.39%</b>
<b>Expenditures</b>								
03	505	5020	Overtime	29,671	94,555	51,906	(42,649)	
03	505	5030	Payroll Taxes	2,270	8,378	4,590	(3,788)	
03	505	5040	Retirement Benefits	1,783	6,582	3,504	(3,078)	
03	505	5060	Uniform, SafetyEquip, Supplies - Patrol	959	-	-	-	
03	505	5070	Training	660	1,760	1,551	(209)	
03	505	5220	Materials & Supplies	2,485	-	-	-	
03	525	5220	Materials & Supplies	20	-	-	-	
03	525	5070	Training	-	1,150	969	(181)	
03	507	6020	Equipment	53,196	-	-	-	
<b>Expenditure Total:</b>				<b>91,044</b>	<b>112,425</b>	<b>62,520</b>	<b>(49,905)</b>	<b>-44.39%</b>
<b>Excess Revenue</b>				(1,216)	-	-	-	
<b>Local</b>								
<b>Revenues</b>								
03	400	4510	Grant Income - CARES	169,592	784,792	125,926	(658,866)	
<b>Revenue Total:</b>				<b>169,592</b>	<b>784,792</b>	<b>125,926</b>	<b>(658,866)</b>	<b>-83.95%</b>
<b>Expenditures</b>								
03	501	5010	Salaries	18,644	20,718	-	(20,718)	
03	501	5030	Payroll Taxes	-	-	-	-	
03	501	5040	Retirement Benefits	-	-	-	-	
03	501	5060	Uniform, SafetyEquip, Supplies	2,989	1,716	-	(1,716)	
03	501	5200	City Attorney	2,700	8,420	2,400	(6,020)	
03	501	5220	Materials & Supplies	16,233	64,494	6,000	(58,494)	
03	501	5260	Furniture & Equipment	4,584	23,662	-	(23,662)	
03	501	5410	Contract Labor	76,617	191,732	13,000	(178,732)	
03	501	5540	Maintenance Building	610	5,395	-	(5,395)	
03	501	5620	Rents - Building	16,796	35,818	7,410	(28,408)	
03	502	5900	Special Grants	-	279,700	8,828	(270,872)	
03	504	5850	Vehicle Lease	-	8,894	1,632	(7,262)	
03	507	6010	Improvements	-	48,344	56,656	8,312	
03	507	6020	Equipment	-	7,497	-	(7,497)	
03	507	6030	Vehicles	-	84,766	30,000	(54,766)	
03	507	6040	Computers & Related Equipment	30,420	3,636	-	(3,636)	
<b>Expenditure Total:</b>				<b>169,592</b>	<b>784,792</b>	<b>125,926</b>	<b>(658,866)</b>	<b>-83.95%</b>
<b>Excess Revenue</b>				-	-	-	-	

## ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is designated to be used to foster economic growth in the City. It is self-funded by 0.25% sales tax as determined by a voter referendum. The budget includes \$579,334 of sales tax revenue and planned expenditures of \$624,057. The revenue from sales taxes is based on a 4% increase over FY2021 annualized revenue. The budget is also including the use of reserve funds in the amount of \$44,723. 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 2021-2022**

Fund	Dept	Acct	Description	FY2020 Actuals	Revised FY2021 Budget	FY2022 Budget	Increase/ (Decrease)	Percentage
<b>Revenues</b>								
07	400	4050	Economic Development Fund SalesTaxes	468,775	466,036	579,334	113,298	
07	400	4420	Interest Income	16,825	-	-	-	
07	400	4600	Prior Year Fund Surplus		19,156	44,723	25,567	
<b>Revenue Total:</b>				<b>485,600</b>	<b>485,192</b>	<b>624,057</b>	<b>138,866</b>	<b>28.62%</b>
<b>Expenditures</b>								
07	501	5010	Salaries	111,283	123,941	150,861	26,920	
07	501	5030	Payroll Taxes	8,650	9,527	11,816	2,289	
07	501	5040	Retirement Benefits	6,792	7,329	8,884	1,555	
07	501	5050	Group Health	9,547	11,744	11,719	(25)	
07	501	5070	Training	979	3,980	3,403	(577)	
07	501	5080	Travel	5,313	13,466	14,062	596	
07	501	5090	Unemployment Taxes - Texas	56	56	56	-	
07	501	5200	City Attorney	9,356	16,363	16,690	327	
07	501	5210	Janitorial Supplies	26	1,050	1,071	21	
07	501	5220	Materials & Supplies	1,259	1,300	1,326	26	
07	501	5240	Postage	37	200	204	4	
07	501	5250	Office Supplies	664	1,100	2,000	900	
07	501	5260	Furniture & Equipment < \$2,500	4,955	7,700	10,000	2,300	
07	501	5270	Employee Candidate Testing	60	-	-	-	
07	501	5320	Dues	1,804	2,450	2,450	-	
07	501	5330	Publications & Subscriptions	45	260	264	4	
07	501	340	Insurance - Property	45	-	-	-	
07	501	5350	Insurance - Workmen's Comp	234	376	481	105	
07	501	5360	Insurance - Liability	614	-	-	-	
07	501	5410	Contract Labor	28,996	44,650	59,336	14,686	
07	501	5510	Electricity	423	1,250	600	(650)	
07	501	5520	Gas - Natural	374	1,075	700	(375)	
07	501	5530	Gasoline, Oil	81	300	3,600	3,300	
07	501	5540	Maintenance - Bldg	2,560	2,500	2,550	50	
07	501	5550	Maintenance - Equipment	240	550	561	11	
07	501	5590	Telephone & Communications	4,371	7,050	7,179	129	
07	501	5620	Rents - Building	14,003	14,400	14,803	403	
07	501	5630	Storage Rental	3,043	3,800	2,000	(1,800)	
07	501	5640	Software Licensing & Maintenance Fees	2,238	2,926	3,577	651	
07	501	5700	Bank Charges	4	-	-	-	
07	501	5710	Miscellaneous Expense	441	650	800	150	
07	501	5720	Public Relations	10,725	15,200	57,404	42,204	
07	501	5735	Investor Relations	184	3,000	3,060	60	
Subtotal Operating Expenditures				229,399	298,192	391,457	93,266	
07	507	6020	Equipment	-	-	10,000	10,000	
07	507	7010	Projects - EDC					
			Accelerator	42,206	28,800	32,200	3,400	
			Summit Plastic Molding	50,000	-	-	-	
			Transit Oriented Development	13,563	55,000	-	(55,000)	
			Alliance for Regional Military Support	10,000	10,000	10,000	-	
			Polar Services	-	46,667	93,333	46,666	
			Regional Park	-	-	35,000	35,000	
			Additional Projects	-	46,533	52,067	5,534	
Subtotal Project Expenditures				115,769	187,000	232,600	45,600	
<b>Expenditure Total:</b>				<b>345,169</b>	<b>485,192</b>	<b>624,057</b>	<b>138,866</b>	<b>28.62%</b>
<b>Excess Revenue</b>				<b>140,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## TAX INCREMENT REINVESTMENT FUND

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

El Paso Central Appraisal District has certified a capture value of \$713,348 which will generate a tax revenue of \$4,034. As growth in the tax revenues will be slow, loans from the City will help cover the administrative costs associated with the zone. It is anticipated that other funding such as grants and participant agreements will become available in the future.

TOWN OF HORIZON CITY  
TAX INCREMENT REINVESTMENT ZONE FUND  
BUDGET 2021-2022

Fund	Dept	Acct	Description		Revised			
				FY2020	FY2021	FY2022	Increase/	Percentage
				Actuals	Budget	Budget	(Decrease)	
<b>Revenues</b>								
14	400	4010	Current Year Taxes	-	-	4,034	4,034	
14	400	4440	Proceeds from Loan	-	-	149,766	149,766	
<b>Revenue Total:</b>				-	-	<b>153,800</b>	<b>153,800</b>	<b>100.00%</b>
<b>Expenditures</b>								
14	501	5160	City Engineer - Contracted	-	-	100,000	100,000	
14	501	5200	City Attorney	-	-	21,000	21,000	
14	501	5410	Contract Labor	-	-	32,800	32,800	
<b>Expenditure Total:</b>				-	-	<b>153,800</b>	<b>153,800</b>	<b>100.00%</b>
<b>Excess Revenue</b>				-	-	-	-	

Taxable Values	713,348	713,348
TIRZ Rate	0.565503	0.565503

## **CAPITAL IMPROVEMENT PROGRAM**

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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 2022-2024. Approval of the update occurred on September 14, 2021.

## **RESOLUTION**

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

**WHEREAS**, the proposed 2022-2024 CIP projects include projects funded through the 2014 issuance of certificates of obligation (“2014 C.O.”) and other street and right-of-way improvements, drainage improvements, park improvements and municipal facilities; and

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

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

**WHEREAS**, the proposed 2022-2024 CIP Projects include some 2018 CIP projects that were funded through the 2019 issuance of certificates of obligation, which are primarily park improvements and certain planning and design costs relating to proposed Phase I and Phase II municipal facilities and TXDOT project matches that will be funded in future years by additional public finance issuances and other available funding (“2019 C.O.”); and

**WHEREAS**, the CIP projects in this Annual 2022-2024 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 2022-2024 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 2022-2024 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 2022-2024 CIP; and

**WHEREAS**, the City Council desires to ensure that a 3-year plan in the Annual 2022-2024 CIP includes future projects to be developed as funds become available.



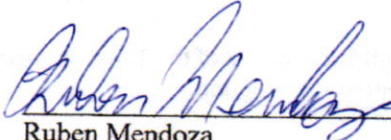
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE  
TOWN OF HORIZON CITY, TEXAS:**

1. That the City Council has held public hearing on a proposed three-year 2022-2024 Capital Improvement Program (CIP) on September 14, 2021 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 2022-2024 as proposed in Attachment A, which is attached hereto.
3. That City staff will present 2014 C. O. and 2018 CIP project updates in this Annual 2022-2024 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 City.
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 the City 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 the City 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 the City Council that the balance within the project be utilized in the same order of priority as would be utilized for a deleted project.
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 the City Council funding the project from within the 2019 C.O..
  - b. That, in the event a 2019 C.O. project is deemed unfeasible, the Mayor shall recommend to the City Council that it delete the project from the 2019 C.O. list


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

**PASSED AND ADOPTED** this 14<sup>th</sup> day of September, 2021.

**THE TOWN OF HORIZON CITY**

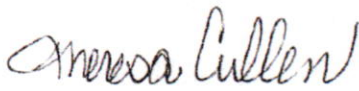
  
\_\_\_\_\_  
Ruben Mendoza  
Mayor

**ATTEST:**

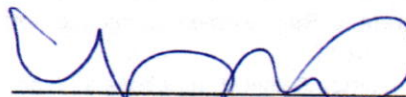
  
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Elvia Schuller  
City Clerk

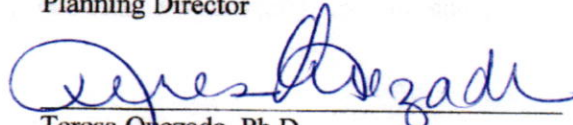


**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Theresa Cullen  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

  
\_\_\_\_\_  
Michelle Radilla, AICP  
Planning Director

  
\_\_\_\_\_  
Teresa Quezada, Ph.D.  
CIP Manager

## **ATTACHMENT A**

### **MASTER CAPITAL IMPROVEMENT PROGRAM FY 2022 to FY 2024**

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

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

Proposed funding sources include:

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

**Tables continue on following pages.**

**FY 2022 - FY 2024 CIP  
Funded and Unfunded Projects**

<b>Project Type</b>	<b>Project Name</b>	<b>Project Estimate</b>	<b>FY2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Funding Source(s)</b>
STREET IMPROVEMENTS	Sign Replacement & ADA Ramp Construction	223,829	Assessment			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	ADA Transition Plan	TBD	Procure & Develop			FY 2014 C.O.s
STREET IMPROVEMENTS	N. Kenazo Ave. Safety Lighting	500,000	Design	Construct		FY 2014 C.O.s for design

Project Type	Project Name	Project Estimate	FY2022	FY 2023	FY 2024	Funding Source(s)
STREET IMPROVEMENTS	Darrington Rd. Safety Lighting	1,000,000	Design	Construct		FY 2014 C.O.s for design
STREET IMPROVEMENTS	N. Darrington Reconstruction	15,600,000	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
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	Closeout			2018 CIP
RECREATIONAL FACILITIES	Corky Park Improvements including illumination and skate park	2,096,000	Construct			2018 CIP

Project Type	Project Name	Project Estimate	FY2022	FY 2023	FY 2024	Funding Source(s)
RECREATIONAL FACILITIES	New Municipal Ball Park	4,273,000	Market Analysis/ Property Acquisition/ Design	Design	Construct	2018 CIP
RECREATIONAL FACILITIES	Benton/Ryderwood Dog Park	787,000	Design & Construct	Construct		2018 CIP
RECREATIONAL FACILITIES	Horizon Blvd. Path Solar Lighting & Ensor/Welch path bollard lighting	615,000	Design/ Construct	Construct		2018 CIP
RECREATIONAL FACILITIES	Duanseburg 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
DRAINAGE IMPROVEMENTS	Master Drainage Study	TBD				TBD
MUNICIPAL FACILITIES	Municipal Facilities - Police Facilities and City Hall	TBD	Construct			2018 CIP/USDA funding
MUNICIPAL FACILITIES	Municipal Facilities - Phase 1 - Police Facilities, Public Works and temporary Council Chambers/Municipal Court	11,000,000	Construct			2018 CIP/USDA funding



Project Type	Project Name	Project Estimate	FY2022	FY 2023	FY 2024	Funding Source(s)
MUNICIPAL FACILITIES	Municipal Facilities - Phase 2 - Town Hall and Municipal Court (permanent)	13,400,000	Land Acquisiton/ Design			Local funds/USDA funding/TIRZ
MUNICIPAL FACILITIES	Transit Plaza - first phase of TOD	3,200,000	Land Acquisiton/ Design			TIRZ/Others
RECREATIONAL FACILITIES	Renovate Oz Glaze Center		TBD	TBD		TBD
RECREATIONAL FACILITIES	Update and expand Hike and Bike Trails		TBD	TBD		TBD
RECREATIONAL FACILITIES	Develop a Community Pool		TBD	TBD		TBD
RECREATIONAL FACILITIES	Upgrades to Parks to meet proposed standards	TBD	Assessment	Phase 1	Phase 2	TBD
RECREATIONAL FACILITIES	ADA Transition Plan - Implementation	TBD	Assessment	Phase 1	Phase 2	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

Project Type	Project Name	Project Estimate	FY2022	FY 2023	FY 2024	Funding Source(s)
DRAINAGE IMPROVEMENTS	Drainage & ROW Improvements - Horizon Blvd.	TBD				TBD
STREET IMPROVEMENTS	McMahon Street Improvements	TBD				TBD
STREET IMPROVEMENTS	Breaux Street Improvements (from Horizon Blvd. to Nunda)	TBD				Street Maintenance 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	Dilley & Delake	8,700,000	Design			TIRZ/Others
STREET IMPROVEMENTS	Howard Lowe Rd. Improvements	TBD				TBD
STREET IMPROVEMENTS	N. Darrington Resurfacing	855,000	Construct			Street Maintenance Fund
STREET IMPROVEMENTS	ADA Transition Plan - Implementation	TBD	Assessment	Phase 1	Phase 2	TBD
	<b>Total</b>	<b>129,962,508</b>				

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

**CAPITAL IMPROVEMENT PROGRAM**

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

**Definitions**

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

**City assets** are those buildings or infrastructure facilities that the City owns in fee simple, have been dedicated to the City or that the City leases or otherwise has a contractual interest in.

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

**Policies and Procedures**

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

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

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

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

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

## **CAPITAL ACQUISITION**

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

### **Definitions**

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

### **Policies and Procedures**

The City will consider capital acquisitions meeting the above criteria and having an estimated unit cost of \$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 designee. Departments should provide as much information as possible in their request including:

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

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

## **ADDITIONAL INFORMATION**

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

- Tax Rate Calculation Worksheets – The worksheet form itself is a product of the State Comptroller and has been completed by the Consolidated Tax Office.
- Certified Property Values – The total appraised value and taxable value of property within the Horizon City boundaries
- City of El Paso Cost Allocations - Schedule of costs allocated to Horizon City for interlocal agreements for health and environmental services.

## 2021 Tax Rate Calculation Worksheet

Date: 07/30/2021 09:56 AM

### Taxing Units Other Than School Districts or Water Districts

#### TOWN OF HORIZON CITY

**(915) 852-1046**

Taxing Unit Name

Phone (area code and number)

**14999 Darrington Rd., Horizon City, TX 79928**

**www.horizoncity.org/**

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$922,941,632
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$922,941,632
<b>4. 2020 total adopted tax rate.</b>	\$0.602607/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$26,522,323



<b>B. 2020 values resulting from final court decisions:</b>	\$19,331,121
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$7,191,202
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$44,974,346
<b>B. 2020 disputed value:</b>	\$17,948,291
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$27,026,055
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$34,217,257
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$957,158,889
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$757
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,429,509
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$1,430,266
<b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$1,430,266
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$26,192,021
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$929,536,602
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$5,601,452
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$22,966

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$5,624,418
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b>  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:  <b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>  <b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	   \$1,076,130,482  \$0  \$0  \$48,508,740  \$1,027,621,742
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  <b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>  <b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>  <b>C. Total value under protest or not certified:</b> Add A and B.	 \$10,135,777  \$0  \$10,135,777
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$1,037,757,519

<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$36,572,997
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$36,572,997
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$1,001,184,522
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.561776/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

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

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

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

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

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

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

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

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

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

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

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

## SECTION 2: Voter-Approval Tax Rate

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

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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.403519/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$957,158,889
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$3,862,317
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>  <b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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 2020. This line applies only to tax years preceding tax year 2020.  <b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.  <b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.  <b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.  <b>E. Add Line 30 to 31D.</b>	<div>\$15,478</div> <div>\$105,690</div> <div>\$0</div> <div>\$-90,212</div> <div>\$3,772,105</div>
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,001,184,522
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.376764/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> 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.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>



C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.376764/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000</p> <p>\$0.376764</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.389950/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100



<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b>  Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup>  Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$1,867,474</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,867,474</p>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$53,124
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$1,814,350
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<p>99.59%</p> <p>100.19%</p> <p>99.59%</p> <p>100.09%</p> <p>99.59%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$1,821,819
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,037,757,519
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.175553/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.565503/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
<b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup>  <b>- or -</b>  <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,037,757,519
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
<b>55. 2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.561776/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.561776/\$100
<b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.565503/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.565503/\$100

<sup>31</sup>Reserved for expansion

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

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

<sup>35</sup>Tex. Tax Code Section 26.04(c)

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

<sup>36</sup>Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,037,757,519
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.565503/\$100

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

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

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>64. 2019 unused increment rate.</b> 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
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.000000/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.565503/\$100

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

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

<sup>41</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

De Minimis Rate Worksheet	Amount/Rate
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.376764/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,037,757,519
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.048180
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.175553/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.600497/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

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

<sup>44</sup>Tex. Tax Code Section 26.04(c)



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

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

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

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Emergency Revenue Rate Worksheet	Amount/Rate
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

#### No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.561776/\$100

Indicate the line number used: 26

#### Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.565503/\$100

Indicate the line number used: 49

#### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.600497/\$100

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

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

#### print here

Printed Name of Taxing Unit Representative

#### sign here

Maria O. Pasillas

Taxing Unit Representative

07/30/2021

Date

7/21/2021

## HORIZON CITY

### 2021 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	1,145,012,777	1,272,036,854
Total appraised value of new property	37,015,358	39,495,667
Total taxable value of all property	965,385,607	1,086,266,259
Total taxable value of new property	35,270,335	36,572,997



**Summary Results- For Direct Departments  
Based on 2021 Budgeted Expenditures and  
2019 US Census Population Estimates/Quick Facts**

[illegible]



City of El Paso, Texas  
 Summary Results- For Direct Departments Based on 2022  
 Preliminary Budgeted Expenditures  
**APPENDIX "B" - ESD COST MODEL**

FY22	El Paso	Anthony	Clint	Horizon	Socorro	El Paso County	San Elizario	Vinton	Total Operational Cost
Vector Control	\$ 858,579	\$ 3,820	\$ -	\$ 863	\$ 28,493	\$ 178,386	\$ 1,561	\$ 781	\$ 1,072,483
Air Quality (per capita)	\$ 229,948	\$ 1,775	\$ 328	\$ 5,928	\$ 11,340	\$ 33,607	\$ 3,322	\$ 716	\$ 286,965
<b>Grand Total</b>	<b>\$ 1,088,527</b>	<b>\$ 5,596</b>	<b>\$ 328</b>	<b>\$ 6,791</b>	<b>\$ 39,834</b>	<b>\$ 211,993</b>	<b>\$ 4,883</b>	<b>\$ 1,496</b>	<b>\$ 1,359,448</b>
<b>Percent of Total Cost</b>	<b>80.07%</b>	<b>0.41%</b>	<b>0.02%</b>	<b>0.50%</b>	<b>2.93%</b>	<b>15.59%</b>	<b>0.36%</b>	<b>0.11%</b>	<b>100.00%</b>