

## MAYOR AND COUNCIL COMMUNICATION

**DATE:** September 20, 2022

**M&C # 2022-09-20-4964 K. RULE**

**TO:** Mayor and Council

**FROM:** Kevin Rule, Finance Director

**THROUGH:** Crystal Caldera, City Manager

**SUBJECT:** Discussion and Possible Action on an Ordinance Approving and Adopting Fiscal Year 2023 Annual Budget (1st Read was Held on 8-16-22)

### **PURPOSE**

Each year after conducting the public hearing on the proposed budgets, City Council must then vote to formally adopt the annual budget by approving the attached Ordinance for the Fiscal Year 2023 Budget for the City of Leon Valley, Texas.

### **Budget Adoption Motion**

I move to adopt the Ordinance approving the budget for the City of Leon Valley, Texas for the fiscal year 2023.

**This is a recorded vote.**

### **SEE LEON VALLEY**

Social - The budget serves as the foundation of the City's financial planning and control. It addresses the goals of the City, establishes priorities, determines the level of funding commitment, and serves as a day-to-day operations guide.

Economic - Utilizing taxpayer monies to maximize public safety, City administration and City programs/services allows the City to actively pursue Economic Development opportunities.

Environmental - N/A.

### **FISCAL IMPACT**

The attached document provides the funding mechanism for City operations.

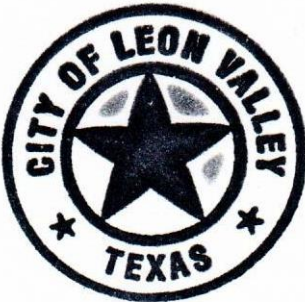
## **RECOMMENDATION**

It is recommended that Council approve the Ordinance to adopt the attached Budget for Fiscal Year 2023.

**RESULT:**           **ADOPTED [4 TO 1]**  
**MOVER:**           Josh Stevens, Council Place 2  
**SECONDER:**       Jed Hefner, Council Place 3  
**AYES:**            Rey Orozco, Josh Stevens, Jed Hefner, Will Bradshaw  
**NAYS:**            Benny Martinez

ATTEST :

  
**SAUNDRA PASSAILAIGUE, TRMC**  
City Secretary



**ORDINANCE No. 2022-44**

**AN ORDINANCE OF THE CITY OF LEON VALLEY, TX, CITY COUNCIL ADOPTING THE ANNUAL OPERATING BUDGET FOR THE CITY OF LEON VALLEY FOR THE FISCAL YEAR 2023; APPROVING PROJECTS INCLUDED IN THE PLAN; APPROPRIATING FUNDS AND PROVIDING FOR PAYMENT**

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**WHEREAS**, in accordance with the Leon Valley Code of Ordinances, it is necessary to adopt a budget for the Fiscal Year 2023; and

**WHEREAS**, the Proposed Annual Budget for the period commencing October 1, 2022, and ending September 30, 2023 has been prepared by the City Manager and the City Council has considered the City Manager's proposals; and

**WHEREAS**, after public notice, work sessions and hearings were held on the Proposed Budget and the City Council has considered the issue for several weeks; and

**WHEREAS**, on August 16, 2022, City Council considered the Proposed Budget.

**NOW, THEREFORE: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEON VALLEY, TEXAS, THAT:**

**SECTION 1.** The Proposed Annual Budget for the City of Leon Valley, Texas, for the Fiscal Year 2023, as set out in Attachment A, is attached hereto, and incorporated herein for all purposes, and the following sections of this Ordinance, is hereby approved and adopted for the fiscal year commencing October 1, 2022 and ending September 30, 2023.

**SECTION 2.** Appropriations. The sums set forth in Attachment A are hereby appropriated for the ensuing Fiscal Year 2023 for the different City Departments and purposes of the City.

**SECTION 3.** Personnel Positions.

- A. The number of City-funded personnel positions in all City-funded Departments shall not exceed the total number by indicated fund as set forth in Attachment A unless authorized by subsequent ordinance(s).
- B. Any Departments, Divisions, Sections, Offices, or Programs which have been funded in previous budgets but are not contained in the attached Fiscal Year 2023 Budget Document (Attachment A) are hereby abolished. Any personnel positions that have been authorized in previous budgets but are not contained in Attachment A are hereby abolished.

**SECTION 4.** Texas Municipal Retirement System. Pursuant to Section 855.407(g) of the Texas Government Code (the TMRS Act), the City hereby elects to make future

normal and prior service contributions to its account in the municipal accumulation fund of the Texas Municipal Retirement System at such combined rate of the total compensation paid by the City to employees who are members of the System, as the System's actuary shall annually determine as the rate necessary to fund within the amortization period determined as applicable to the City under the TMRS Act the costs of all benefits which are or may become chargeable to or are to be paid out of the City's account in said accumulation fund, regardless of other provisions of the TMRS Act limiting the combined rate of City contributions. This election shall be effective on October 1, 2022.


**SECTION 5.** Budget Document Filing. The City Manager shall cause the Fiscal Year 2023 Budget and a copy of this Ordinance to be filed with the City Secretary and the County Clerk of Bexar County, as required by the Texas Local Government Code.

**SECTION 6.** Conflict Provisions. Any discrepancy between this Ordinance and Attachments A shall be resolved in favor of Attachments A.


**SECTION 7.** Effective Date. Except as otherwise specifically provided for herein, this Ordinance shall take effect on the 1<sup>st</sup> day of October, 2022.

**PASSED, ADOPTED AND APPROVED** by the City Council of the City of Leon Valley this the 20th day of September 2022.

**APPROVED**


  
**CHRIS RILEY**  
MAYOR

Attest :

  
**SAUNDRA PASSAILAIGUE, TRMC**  
City Secretary



Approved as to Form:

  
**NICOLE WARREN**  
City Attorney

# **Attachment A**



# **CITY OF LEON VALLEY**

## **Annual Operating Budget**

**FY 2023**

# **City of Leon Valley, Texas**

## **List of Principal Officers**

### **Fiscal Year 2023**

#### **Elected Officials**

Chris Riley, Mayor

Council Place 1	Benny Martinez
Council Place 2	Josh Stevens
Council Place 3	Jed Hefner
Council Place 4	Rey Orozco
Council Place 5	Will Bradshaw

#### **City Officials**

Crystal Caldera, City Manager

Finance Director	Kevin Rule
City Secretary	Saundra Passallaigue
Planning and Zoning Director	Mindy Teague
Police Chief	David Gonzalez
Fire Chief	Michael Naughton
Library Director	Regina Reed
Public Works Director	Melinda Moritz

**City of Leon Valley, Texas  
Annual Operating Budget  
Fiscal Year 2022-2023**

**This tax rate for the 2023 tax year will raise the same amount of property tax revenue for the City of Leon Valley from the same properties in both the 2022 tax year and the 2023 tax year.**

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Comparison:

	<u>FY 2022</u>	<u>FY 2023</u>
Adopted/Proposed	\$0.534099	\$0.484739
No New Revenue Tax Rate	\$0.534099	\$0.484739
No New Revenue Operating Tax Rate	\$0.471266	\$0.438292
Maximum Operating Rate	\$0.471266	\$0.453632
Debt Tax Rate	\$0.052522	\$0.052700
Voter Approval Tax Rate	\$0.554186	\$0.526419

Fiscal year 2023 City debt obligations secured by property taxes is  
\$7,145,000.



# General Fund

## **GENERAL FUND**

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### **FUND DESCRIPTION**

The General Fund accounts for the resources used to finance the fundamental operations of the City. It is the basic fund of the City and covers all activities except for those in which a separate fund has been established. The General Fund contains such services as municipal court, finance, city manager and council, information technology, police, fire, library, streets, parks and planning & zoning.

In addition to property and sales taxes, the General Fund also includes revenues derived from fines, fees for services, franchise fees, payments from other governments, and miscellaneous revenue sources.

**GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES**

	<b>ACTUAL 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>ESTIMATED 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,441,167</b>	<b>\$ 3,361,144</b>	<b>\$ 3,361,144</b>	<b>\$ 3,101,144</b>
<b>Revenues</b>				
Ad Valorem Taxes	4,886,127	5,126,931	5,126,931	5,476,000
Sales Taxes	3,210,482	2,913,493	3,047,916	3,320,631
Franchise Fees	877,389	885,567	885,567	901,798
Licenses, Permits, Fees, Fines	3,363,842	3,185,079	3,218,379	1,645,000
Grants	64,425	199,550	234,550	150,000
Other	179,554	1,317,502	1,420,502	493,872
<b>Total Revenues</b>	<b>12,581,820</b>	<b>13,628,122</b>	<b>13,933,845</b>	<b>11,987,301</b>
<b>Other Funding Sources</b>				
ARP Funds	-	316,000	316,000	-
Personnel Shared Services	-	-	-	1,742,627
Contractual Shared Services	-	-	-	127,000
Fund Balance	-	360,375	89,014	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>676,375</b>	<b>405,014</b>	<b>1,869,627</b>
<b>TOTAL RESOURCES</b>	<b>\$ 12,581,820</b>	<b>\$ 14,304,497</b>	<b>\$ 14,338,859</b>	<b>\$ 13,856,928</b>
<b>Expenditures</b>				
Personnel Services	8,357,912	9,018,621	9,018,621	9,782,978
Supplies	720,323	815,343	815,343	860,635
Contractual Services	2,534,276	2,952,518	2,952,518	2,487,389
Capital Outlay	1,049,332	1,812,377	1,812,377	86,925
<b>Total Expenditures</b>	<b>12,661,843</b>	<b>14,598,859</b>	<b>14,598,859</b>	<b>13,217,928</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	639,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>639,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,661,843</b>	<b>\$ 14,598,859</b>	<b>\$ 14,598,859</b>	<b>\$ 13,856,928</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,361,144</b>	<b>\$ 3,066,782</b>	<b>\$ 3,101,144</b>	<b>\$ 3,101,144</b>

**GENERAL FUND  
SCHEDULE OF REVENUES BY SOURCE**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>Ad Valorem Taxes</b>				
Current	4,877,648	5,084,831	5,084,831	5,426,000
Delinquent	1,123	18,400	18,400	25,000
Penalty and Interest	7,356	23,700	23,700	25,000
<b>Total Ad Valorem Taxes</b>	<b>4,886,127</b>	<b>5,126,931</b>	<b>5,126,931</b>	<b>5,476,000</b>
<b>Sales Taxes</b>				
City Sales Tax	2,834,232	2,565,577	2,700,000	3,271,631
Alcoholic Beverage Sales Tax	22,015	28,500	28,500	34,000
Economic Development Sales Tax	354,235	319,416	319,416	-
Vehicle Inventory Tax				15,000
<b>Total Sales Taxes</b>	<b>3,210,482</b>	<b>2,913,493</b>	<b>3,047,916</b>	<b>3,320,631</b>
<b>Franchise Fees</b>				
City Public Service	705,672	689,211	689,211	700,000
Telecommunication Fees	14,962	11,514	11,514	11,000
ROW Fees	-	-	-	6,000
Node Pole Rental	1,000	1,000	1,000	1,000
San Antonio Water System	1,298	1,298	1,298	1,298
Sanitation	35,381	51,000	51,000	55,000
Franchise Fees	116,016	129,000	129,000	125,000
Grey Forest Utilities	3,060	2,544	2,544	2,500
<b>Total Franchise Fees</b>	<b>877,389</b>	<b>885,567</b>	<b>885,567</b>	<b>901,798</b>
<b>Licenses, Fees and Fines</b>				
Building Department	175,253	272,000	272,000	450,000
Contractor's Registration	6,000	6,700	-	-
Renter's Registration	1,430	-	-	-
Animal Licenses and Tags	-	250	250	-
Animal Control Fees	-	100	100	500
Property Room Fee	1,750	1,050	1,050	1,500
Property Room Auctions	651	400	400	3,000
Special and Solicitors	-	2,100	2,100	1,000
Zoning and Board of Adjustment	15,525	5,800	5,800	3,000
Subdivision Platting Fees	400	-	-	-
Occupation, Liquor, and Food	39,200	-	-	-
Warrant Fees	1,022	-	40,000	55,000
Municipal Court Fines	444,587	457,000	457,000	450,000
Red Light Camera Fines	1,954,809	1,878,594	1,878,594	-
Red Light Camera Late Fees	186,467	155,000	155,000	200,000
Impound Lot Fees	84,835	50,000	50,000	-

**GENERAL FUND  
SCHEDULE OF REVENUES BY SOURCE**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
Impound Lot Auctions	85,471	41,585	41,585	-
Recreation Fee	17,633	20,000	20,000	31,000
Fire Inspection Fees	-	100	100	-
Garage Sale Permit Fees	270	200	200	-
EMS Fees	348,278	294,000	294,000	450,000
Book Fines	262	200	200	-
<b>Total Licenses, Fees and Fines</b>	<b>3,363,842</b>	<b>3,185,079</b>	<b>3,218,379</b>	<b>1,645,000</b>
<b>Grants</b>				
PD Grants	-	-	-	25,000
Fire Grants	-	-	-	50,000
Library Grants	-	-	35,000	75,000
EMS/Trauma System	-	3,130	3,130	-
Criminal Justice Grant	64,425	-	-	-
American Rescue Plan	-	196,420	196,420	-
<b>Total Grants</b>	<b>64,425</b>	<b>199,550</b>	<b>234,550</b>	<b>150,000</b>
<b>Other</b>				
Interest Income	2,451	6,000	6,000	50,000
Sprint Tower Lease	15,972	15,972	15,972	15,972
Pool Revenue	58,105	20,000	20,000	50,000
Credit Card Processing Fees	38,435	39,700	39,700	51,000
Parks Bucks Program	772	779	779	-
Miscellaneous	35,184	47,000	150,000	100,000
Library Non Resident Users	2,020	1,000	1,000	2,500
Library Memorial Donations	264	300	300	100
EDCD Miscellaneous Revenue	1,795	-	-	-
Sale of Surplus Property	-	10,000	10,000	10,000
Towing Contract	390	3,000	3,000	500
Special Events	11,000	39,000	39,000	50,000
Blue Santa	7,931	4,009	4,009	4,200
CARES Act Reimbursement	-	-	-	-
Café Lease	5,235	4,800	4,800	9,600
ASSPP	-	100,000	100,000	100,000
DEA Reimbursement	-	-	-	50,000
TXDOT Reimbursement	-	975,942	975,942	-
Insurance Proceeds	-	50,000	50,000	-
<b>Total Other</b>	<b>179,554</b>	<b>1,317,502</b>	<b>1,420,502</b>	<b>493,872</b>
<b>TOTAL REVENUES</b>	<b>\$ 12,581,820</b>	<b>\$ 13,628,122</b>	<b>\$ 13,933,845</b>	<b>\$ 11,987,301</b>

**GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
Municipal Court	180,018	178,937	178,937	415,403
Finance	152,514	174,408	174,408	403,389
City Manager & Council	740,616	1,111,060	1,111,060	1,325,435
Information Technology	-	-	-	313,416
Public Safety	2,598,795	2,660,609	2,660,609	3,187,223
Traffic Safety	612,628	566,216	566,216	272,555
Red Light Camera	1,362,237	1,451,537	1,451,537	-
Impound Lot	156,865	114,859	114,859	-
Fire	3,381,281	3,764,098	3,764,098	3,587,697
Public Works	1,813,429	1,425,313	1,425,313	2,212,181
Planning & Zoning	457,575	416,608	416,608	511,810
Economic Development	200,485	348,676	348,676	-
Special Events	70,839	144,380	144,380	140,350
Parks & Recreation	512,252	1,758,421	1,758,421	281,400
Library	422,309	483,737	483,737	567,070
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,661,843</b>	<b>\$ 14,598,859</b>	<b>\$ 14,598,859</b>	<b>\$ 13,217,928</b>

## **MUNICIPAL COURT**

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### **DEPARTMENT DESCRIPTION**

Functions and Responsibilities: The municipal court is the first level of the judicial branch of government. The jurisdiction of the Municipal Court includes Class C misdemeanors occurring within the territorial limit of the City. Charges processed by the Municipal Court may be filed by county peace officers, state peace officers, citizens, and a variety of city employees, including but not limited to police, fire, code enforcement, and animal control officers. The Municipal Judge also serves as a magistrate of the State and has the authority to issue search warrants, emergency protective orders, and arrest warrants. The mission of the Municipal Court is predetermined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct which provides that the Court and all support personnel shall provide equal and impartial justice under the law and process each case efficiently without delay or unnecessary expense.

Municipal Court Office is responsible for the day-to-day receipting and processing of all City revenue and the functions of the Municipal Court.

## COURT EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	23,229	24,069	24,069	191,734
Retirement Plan	4,096	4,489	4,489	36,391
Group Insurance	3,815	4,200	4,200	33,187
Worker Compensation	-	290	290	340
Liability Insurance	2,957	3,217	3,217	-
Social Security	1,907	1,883	1,883	14,668
Longevity Pay	443	544	544	2,108
<b>Total Personnel Services</b>	<b>36,447</b>	<b>38,692</b>	<b>38,692</b>	<b>278,428</b>
<b>SUPPLIES</b>				
Office Supplies	2,078	1,500	1,500	1,500
Operating Supplies	6,040	11,690	11,690	10,200
Repairs & Maintenance - Internal	-	250	250	250
Misc. Supplies	810	750	750	1,750
<b>Total Supplies</b>	<b>8,928</b>	<b>14,190</b>	<b>14,190</b>	<b>13,700</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	65,635	74,000	74,000	68,200
Contractual Services	34,001	13,000	13,000	-
Utilities - Gas, Water, Electric	13,352	12,000	12,000	-
Printing	563	2,000	2,000	2,000
Advertising	65	600	600	600
Travel	646	1,000	1,000	2,000
Membership, Dues & Licenses	291	240	240	275
Subscriptions to Publications	-	215	215	200
Credit Card Processing Fee	20,090	23,000	23,000	50,000
<b>Total Contractual Services</b>	<b>134,643</b>	<b>126,055</b>	<b>126,055</b>	<b>123,275</b>
<b>TOTAL EXPENSES</b>	<b>\$ 180,018</b>	<b>\$ 178,937</b>	<b>\$ 178,937</b>	<b>\$ 415,403</b>



## **FINANCE**

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### **DEPARTMENT DESCRIPTION**

The purpose of the finance department is to manage the City's finances through its accounting, purchasing and billing functions in order to ensure the proper safeguarding and preservation of City assets. The Finance Department accomplishes this mission by ensuring all the financial operations and transactions of the City which include accounts payable, cash management, grant administration, internal audit and purchasing, are managed and accounted for in accordance with Generally Accepted Accounting Principles, Governmental Accounting Standards Board Pronouncements and other legally mandated standards as required by Federal, State and City laws. The Finance Department assists the City Manager with developing and compiling the City's annual operating budget and is also responsible for compiling the City's financial statements and Comprehensive Annual Financial Report (CAFR).

## FINANCE EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	57,349	64,178	64,178	234,246
Retirement Plan	8,078	11,712	11,712	44,460
Group Insurance	4,117	6,391	6,391	24,890
Worker Compensation	-	465	465	415
Liability Insurance	-	4,388	4,388	-
Social Security	4,479	4,913	4,913	17,920
Longevity Pay	1,189	46	46	3,056
<b>Total Personnel Services</b>	<b>75,212</b>	<b>92,093</b>	<b>92,093</b>	<b>324,987</b>
<b>SUPPLIES</b>				
Office Supplies	1,692	1,500	1,500	1,500
Operating Supplies	1,146	1,000	1,000	1,000
Misc. Supplies	12	-	-	-
<b>Total Supplies</b>	<b>2,850</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	59,663	65,190	65,190	47,000
Utilities - Telephone	-	25	25	-
Utilities - Gas, Water, Electric	12,780	13,000	13,000	-
Printing	24	300	300	250
Advertising	1,600	500	500	500
Travel	-	500	500	5,000
Membership, Dues & Licenses	385	300	300	3,000
Liability Insurance	-	-	-	20,152
<b>Total Contractual Services</b>	<b>74,452</b>	<b>79,815</b>	<b>79,815</b>	<b>75,902</b>
<b>TOTAL EXPENSES</b>	<b>\$ 152,514</b>	<b>\$ 174,408</b>	<b>\$ 174,408</b>	<b>\$ 403,389</b>

## **CITY MANAGER AND COUNCIL**

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### **DEPARTMENT DESCRIPTION**

The City Manager's Office partners with the Mayor and City Council in achieving the goals and objectives set forth for the City of Leon Valley. To this end, a key factor is the identification of priorities and the establishment of management procedures that develops and effectively utilizes City resources. As the City's Chief Administrative Officer, the City Manager's responsibilities include organizational management; fiscal management; program development and City service evaluation. The City Manager must be aware of new methods as they apply to City services. New developments in the area of public policy are researched and analyzed to organize a process of program planning in anticipation of future City needs.

The Office of the City Secretary is responsible for a multitude of duties that support, facilitate and strengthen the Leon Valley governmental process by assisting the City Manager, City Council and City Staff in fulfilling their duties and responsibilities, publishing required legal notices in the official newspaper of the City as dictated by state law, attending the City Council meetings, as well as preparing and archiving the minutes of the meetings, coordinating the various boards and commissions and the appointment process of new members, safeguarding and improving the public access to records, documents and files of the City, including responding to requests for information, coordinating and conducting all City elections, managing and updating the Leon Valley Code of Ordinances, and for the maintenance schedule of City Hall and the Leon Valley Police Department.

The Department of Human Resources is responsible for providing administrative and management support to the City's policies and procedures. To set programs, policies and procedures to meet the City's needs for recruitment, retention, risk management, training, and benefit programs; management of workers' compensation, property and liability claims and workforce planning.

# CITY MANAGER & COUNCIL EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	265,874	259,162	259,162	390,453
Retirement Plan	51,027	49,459	49,459	79,807
Group Insurance	21,224	21,111	21,111	33,187
Worker Compensation	-	2,911	2,911	745
Liability Insurance	21,143	22,999	22,999	-
Unemployment Compensation	1,022	-	-	-
Social Security	19,916	20,747	20,747	32,167
Car Allowance	346	-	-	6,000
ARP Premium Pay	-	150,000	150,000	
Other Benefits	7,569	9,776	9,776	24,026
Special Pay	23	-	-	-
Longevity Pay	2,666	2,271	2,271	5,084
<b>Total Personnel Services</b>	<b>390,810</b>	<b>538,436</b>	<b>538,436</b>	<b>571,468</b>
<b>SUPPLIES</b>				
Operating Supplies	14,207	30,640	30,640	30,640
Repairs & Maintenance - Internal	1,128	3,000	3,000	4,500
Misc. Supplies	2,682	-	-	-
Employee Award Program	1,300	1,500	1,500	3,300
Coronavirus Expenses	747	-	-	-
<b>Total Supplies</b>	<b>20,064</b>	<b>35,140</b>	<b>35,140</b>	<b>38,440</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	67,113	69,669	69,669	29,142
Contractual Services	180,786	245,159	245,159	214,920
Utilities - Telephone	19,034	20,400	20,400	80,000
Utilities - Gas, Water, Electric	13,399	12,300	12,300	280,000
Printing	34,211	46,740	46,740	45,000
Advertising	2,090	9,150	9,150	9,150
Repairs and Maintenance - External	775	800	800	-
Travel	6,734	35,000	35,000	35,000
Membership, Dues & Licenses	5,373	9,571	9,571	10,709
Subscriptions to Publications	227	1,795	1,795	1,795
Liability Insurance	-	-	-	9,811
American Rescue Plan	-	5,900	5,900	-
<b>Total Contractual Services</b>	<b>329,742</b>	<b>456,484</b>	<b>456,484</b>	<b>715,527</b>
<b>CAPITAL OUTLAY</b>				
Other Machinery & Equipment	-	81,000	81,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>81,000</b>	<b>81,000</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 740,616</b>	<b>\$ 1,111,060</b>	<b>\$ 1,111,060</b>	<b>\$ 1,325,435</b>

## **INFORMATION TECHNOLOGY**

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### **DEPARTMENT DESCRIPTION**

The Information Technology department accounts for IT functions and related expenses for the City.

## INFORMATION TECHNOLOGY EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	-	-	-	92,939
Retirement Plan	-	-	-	17,640
Group Insurance	-	-	-	8,297
Worker Compensation	-	-	-	165
Social Security	-	-	-	7,110
Longevity Pay	-	-	-	40
<b>Total Personnel Services</b>	-	-	-	126,191
<b>SUPPLIES</b>				
Office Supplies	-	-	-	1,000
Repairs & Maintenance - Internal				5,000
<b>Total Supplies</b>	-	-	-	6,000
<b>CONTRACTUAL</b>				
Municipal Court	-	-	-	20,000
Finance	-	-	-	20,000
City Manager	-	-	-	117,825
Information Technology				400
Planning & Zoning	-	-	-	3,000
Water	-	-	-	10,000
Red Light Camera	-	-	-	10,000
<b>Total Contractual Services</b>	-	-	-	181,225
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,416</b>

## **POLICE DEPARTMENT**

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### **DEPARTMENT DESCRIPTION**

The mission of the Leon Valley Police Department is to impartially enforce the law in a fair, unbiased and consistent manner, while recognizing both the statutory and judicial limitation of its authority, and the constitutional rights of all persons, regardless of race, ethnicity, creed, or gender. Our duties include diligently serving the public through the prevention of crime, preservation of the public peace, protection of lives and property, the detection and arrest of violators, and the enforcement of all laws and ordinances. Our officers strive for excellence and professionalism in every aspect of our duties, solving problems through collaboration with the Leon Valley community.

## POLICE EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	1,484,964	1,484,154	1,484,154	1,842,549
Retirement Plan	303,417	308,743	308,743	383,388
Group Insurance	155,039	220,035	220,035	248,904
Worker Compensation	42,233	46,179	46,179	46,012
Liability Insurance	27,377	29,780	29,780	-
Unemployment Compensation	3,194	-	-	-
Overtime	92,463	95,000	95,000	95,000
Social Security	128,120	129,515	129,515	154,527
Clothing Allowance	20,138	17,500	17,500	20,300
Standby	12,960	12,480	12,480	-
Special Pay	74,230	80,833	80,833	3,120
Certification Pay	-	-	-	58,988
Longevity Pay	27,627	20,535	20,535	18,320
<b>Total Personnel Services</b>	<b>2,371,762</b>	<b>2,444,754</b>	<b>2,444,754</b>	<b>2,871,108</b>
<b>SUPPLIES</b>				
Office Supplies	1,885	2,300	2,300	5,000
Operating Supplies	78,599	60,000	60,000	72,000
Misc. Supplies	29,770	30,000	30,000	33,500
Blue Santa	3,607	4,009	4,009	4,200
<b>Total Supplies</b>	<b>113,861</b>	<b>96,309</b>	<b>96,309</b>	<b>114,700</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	14,931	14,968	14,968	15,000
Contractual Services	46,343	52,878	52,878	54,000
Utilities - Telephone	8,423	5,000	5,000	-
Utilities - Gas, Water, Electric	12,780	10,300	10,300	-
Printing	787	2,500	2,500	2,500
Repairs and Maintenance - External	26,252	30,000	30,000	32,000
Travel	2,372	2,000	2,000	2,500
Membership, Dues & Licenses	1,284	1,400	1,400	1,500
Subscriptions to Publications	-	500	500	500
Grant Expense	-	-	-	25,000
Liability Insurance	-	-	-	68,415
<b>Total Contractual Services</b>	<b>113,172</b>	<b>119,546</b>	<b>119,546</b>	<b>201,415</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,598,795</b>	<b>\$ 2,660,609</b>	<b>\$ 2,660,609</b>	<b>\$ 3,187,223</b>



## **TRAFFIC SAFETY**

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### **DIVISION DESCRIPTION**

The purpose of the Traffic Safety Section is to provide data driven traffic enforcement efforts to focus our traffic control officers on traffic safety initiatives in an effort to reduce crashes, focus on problem traffic areas, and address traffic related community concerns throughout Leon Valley.

## TRAFFIC SAFETY EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	285,304	341,651	341,651	172,496
Retirement Plan	57,232	69,285	69,285	38,010
Group Insurance	28,604	54,780	54,780	16,594
Worker Compensation	-	2,360	2,360	4,611
Overtime	17,524	18,000	18,000	18,000
Social Security	23,745	29,313	29,313	15,320
Clothing Allowance	3,644	4,200	4,200	2,100
Standby	3,120	3,120	3,120	3,120
Special Pay	13,655	14,040	14,040	650
Longevity Pay	1,830	2,167	2,167	1,654
<b>Total Personnel Services</b>	<b>434,658</b>	<b>538,916</b>	<b>538,916</b>	<b>272,555</b>
<b>SUPPLIES</b>				
Office Supplies	2,149	300	300	-
Operating Supplies	24,618	9,000	9,000	-
Misc. Supplies	2,537	500	500	-
<b>Total Supplies</b>	<b>29,304</b>	<b>9,800</b>	<b>9,800</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	728	1,000	1,000	-
Operating Supplies	9,502	10,000	10,000	-
Utilities - Telephone	2,264	500	500	-
Repairs and Maintenance - External	3,898	6,000	6,000	-
Travel	60	-	-	-
<b>Total Contractual Services</b>	<b>16,452</b>	<b>17,500</b>	<b>17,500</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>				
Vehicles	132,214	-	-	-
<b>Total Capital Outlay</b>	<b>132,214</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 612,628</b>	<b>\$ 566,216</b>	<b>\$ 566,216</b>	<b>\$ 272,555</b>

## **FIRE DEPARTMENT**

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### **DEPARTMENT DESCRIPTION**

The primary mission of the Fire Department is to prevent and/or minimize the loss of life and property within the corporate limits of the City by establishing control over fires, sudden medical emergencies and the consequences of natural and man-made disasters.

Fire departments must be “all-risk” emergency response organizations - capable of responding to a wide variety of incidents. Because of this, firefighters must not only be proficient at their primary tasks (firefighting and emergency medical services) but must also be able to perform complex technical rescues, operate efficiently in multi-casualty situations, work in situations involving release of hazardous chemicals, biological agents, radiological materials, explosions, and disasters such as floods. Firefighters are trained in the National Incident Command System, enabling them to effectively interface with other City departments, local agencies, County, State and Federal assets during disaster situations.

## FIRE EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	1,633,994	1,731,567	1,731,567	1,835,064
Retirement Plan	346,861	369,999	369,999	401,056
Group Insurance	227,127	255,642	255,642	224,014
Worker Compensation	28,151	34,981	34,981	54,953
Liability Insurance	38,327	37,304	37,304	-
Physical Examinations	11,786	12,000	12,000	16,000
Unemployment Compensation	1,022	-	-	-
Overtime	184,282	139,071	139,071	140,000
Social Security	142,547	156,710	156,710	161,648
Clothing Allowance	17,611	19,600	19,600	18,900
Other Benefits	1,300	1,300	1,300	-
Special Pay	119,780	128,700	128,700	-
Step Up Pay	-	5,300	5,300	-
Certification Pay	-	-	-	119,080
Longevity Pay	20,199	22,964	22,964	19,877
<b>Total Personnel Services</b>	<b>2,772,987</b>	<b>2,915,138</b>	<b>2,915,138</b>	<b>2,990,592</b>
<b>SUPPLIES</b>				
Office Supplies	3,755	15,500	15,500	13,000
Operating Supplies	40,144	119,000	119,000	110,000
Repairs & Maintenance - Internal	7,405	10,000	10,000	10,000
Misc. Supplies	(2,217)	-	-	-
EMS Supplies	89,303	21,200	21,200	84,000
American Rescue Plan	-	55,000	55,000	-
<b>Total Supplies</b>	<b>138,390</b>	<b>220,700</b>	<b>220,700</b>	<b>217,000</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	36,874	4,900	4,900	4,900
Contractual Services	16,810	57,224	57,224	57,225
Utilities - Telephone	8,474	9,000	9,000	-
Utilities - Gas, Water, Electric	26,210	23,600	23,600	-
Printing	253	300	300	300
Advertising	399	3,200	3,200	3,200
Repairs and Maintenance - External	98,192	135,200	135,200	120,000
Travel	12,655	21,000	21,000	22,100
Membership, Dues & Licenses	4,990	9,350	9,350	10,500
Subscriptions to Publications	-	4,111	4,111	4,800
Grant Expense	-	-	-	50,000
Liability Insurance	-	-	-	20,155
<b>Total Contractual Services</b>	<b>204,857</b>	<b>267,885</b>	<b>267,885</b>	<b>293,180</b>
<b>CAPITAL OUTLAY</b>				
Vehicles	238,403	140,000	140,000	-
Lease Purchase	-	-	-	86,925
Other Machinery & Equipment	-	75,375	75,375	-
Improvements	26,644	-	-	-
American Rescue Plan	-	145,000	145,000	-
<b>Total Capital Outlay</b>	<b>265,047</b>	<b>360,375</b>	<b>360,375</b>	<b>86,925</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,381,281</b>	<b>\$ 3,764,098</b>	<b>\$ 3,764,098</b>	<b>\$ 3,587,697</b>

## **PUBLIC WORKS**

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### **DEPARTMENT DESCRIPTION**

This department provides personnel and support facilities for activities such as subdivision and building plan review, code enforcement, lot cleaning, janitorial services, vehicle maintenance, traffic counts and special activities (Christmas, Fourth of July, etc.). This department also administers grant projects through the Texas Department of Transportation and Bexar County Community Development Block Grant programs.

The mission of this department is to construct, operate, maintain and repair the City's infrastructure including streets, sidewalks, curbs, drains, rights-of-way, traffic control systems and signage, marquees, buildings and other facilities and to provide support services to other City departments and to the public. Included is the operation of environmental activities such as solid waste disposal, used oil recycling, drought management, right-of-way mowing, street sweeping and mosquito control. Also included is supervision of franchised utilities, telecommunication companies and developer construction of public infrastructure.

## PUBLIC WORKS EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	532,181	532,561	532,561	1,062,556
Retirement Plan	99,077	102,502	102,502	\$ 215,015
Group Insurance	93,487	107,735	107,735	\$ 165,936
Worker Compensation	34,212	41,951	41,951	23,574
Liability Insurance	20,962	22,802	22,802	-
Overtime	6,184	10,000	10,000	60,000
Social Security	41,611	42,999	42,999	86,663
Special Pay	6,961	7,072	7,072	-
Certification Pay	-	-	-	9,360
Longevity Pay	11,443	12,441	12,441	14,242
<b>Total Personnel Services</b>	<b>846,118</b>	<b>880,063</b>	<b>880,063</b>	<b>1,637,346</b>
<b>SUPPLIES</b>				
Office Supplies	1,470	6,000	6,000	15,000
Operating Supplies	89,406	69,750	69,750	90,000
Repairs & Maintenance - Internal	105,841	58,314	58,314	58,315
Misc. Supplies	74,184	35,000	35,000	35,000
<b>Total Supplies</b>	<b>270,901</b>	<b>169,064</b>	<b>169,064</b>	<b>198,315</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	110,137	66,440	66,440	146,440
Contractual Services	34,156	67,062	67,062	71,917
Utilities - Telephone	3,704	3,500	3,500	-
Utilities - Gas, Water, Electric	70,376	70,000	70,000	-
Printing	1,306	3,000	3,000	6,000
Advertising	-	4,000	4,000	5,000
Repairs and Maintenance - External	43,186	134,954	134,954	50,000
Single Audit	-	-	-	4,500
Equipment Rental	13,075	13,000	13,000	13,000
Travel	955	11,000	11,000	15,000
Membership, Dues & Licenses	1,196	3,230	3,230	3,230
Liability Insurance	-	-	-	61,433
<b>Total Contractual Services</b>	<b>278,091</b>	<b>376,186</b>	<b>376,186</b>	<b>376,520</b>
<b>CAPITAL OUTLAY</b>				
Other Machinery & Equipment	37,714	-	-	-
Improvements	380,605	-	-	-
<b>Total Capital Outlay</b>	<b>418,319</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,813,429</b>	<b>\$ 1,425,313</b>	<b>\$ 1,425,313</b>	<b>\$ 2,212,181</b>

## PLANNING & ZONING

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### DEPARTMENT DESCRIPTION

The department is tasked with long-range planning, zoning, subdivision administration, flood plain management, building and fire plan review and inspections, issuance of certificates of occupancy, and health inspections. The Department also serves as the liaison to the Planning and Zoning Commission and the Board of Adjustment.

Responsibilities include:

1. Planning & Zoning: Maintain a Comprehensive Master Plan and up-to-date Land Development Regulations; and develop long-range plans as needed. Process zoning, variance, and plat requests.
2. Permitting & Inspections: Review development plans and permit requests to ensure compliance with City codes and adopted building, health, and fire codes.
3. Outreach: Maintain a department web-page, which includes zoning maps, development maps; and provide prompt response to all specific inquiries.

**PLANNING & ZONING  
EXPENSES**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>PERSONNEL SERVICES</b>				
Salaries	169,218	146,014	146,014	195,738
Retirement Plan	30,301	26,829	26,829	37,151
Group Insurance	27,683	22,825	22,825	24,890
Worker Compensation	-	1,652	1,652	347
Liability Insurance	7,246	7,882	7,882	-
Social Security	12,757	11,254	11,254	14,974
Other Benefits	767	-	-	-
Longevity Pay	388	1,102	1,102	80
<b>Total Personnel Services</b>	<b>248,360</b>	<b>217,558</b>	<b>217,558</b>	<b>273,180</b>
<b>SUPPLIES</b>				
Office Supplies	729	500	500	1,030
Operating Supplies	3,763	3,000	3,000	2,750
Repairs & Maintenance - Internal	-	500	500	500
Misc. Supplies	-	500	500	1,000
<b>Total Supplies</b>	<b>4,492</b>	<b>4,500</b>	<b>4,500</b>	<b>5,280</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	182,701	118,150	118,150	171,150
Contractual Services	4,098	52,000	52,000	50,400
Utilities - Telephone	1,134	900	900	-
Utilities - Gas, Water, Electric	14,508	12,000	12,000	-
Printing	24	1,500	1,500	1,500
Advertising	1,199	2,000	2,000	2,300
Travel	-	7,000	7,000	7,000
Membership, Dues & Licenses	1,059	1,000	1,000	1,000
<b>Total Contractual Services</b>	<b>204,723</b>	<b>194,550</b>	<b>194,550</b>	<b>233,350</b>
<b>TOTAL EXPENSES</b>	<b>\$ 457,575</b>	<b>\$ 416,608</b>	<b>\$ 416,608</b>	<b>\$ 511,810</b>



## **SPECIAL EVENTS**

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### **DEPARTMENT DESCRIPTION**

The City sponsors several special events in collaboration with the City's Community Events Committee. The following are programmed City events: July 4<sup>th</sup> Celebration, Christmas Tree Lighting Ceremony, Concerts in the Park, Movies in the Park and Earthwise Living Day.

The mission of the Special Event program is to provide a sense of community, recreation and entertainment to enhance the quality of life of the Leon Valley citizenry, and to promote tourism of the City.

## SPECIAL EVENTS EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Retirement Plan	5,586	3,576	3,576	500
Overtime	31,288	19,000	19,000	18,000
Social Security	2,320	1,454	1,454	1,500
<b>Total Personnel Services</b>	<b>39,194</b>	<b>24,030</b>	<b>24,030</b>	<b>20,000</b>
<b>SUPPLIES</b>				
Advertising	-	3,000	3,000	3,000
Concerts	931	1,800	1,800	-
Fourth of July	25,717	80,000	80,000	80,000
Christmas Tree Lighting	1,584	2,850	2,850	2,850
Earthwise Living Day	1,948	2,700	2,700	2,700
Soap Box Derby	-	28,000	28,000	-
Concert in the Park	-	-	-	29,800
Movies in the Park	1,465	2,000	2,000	2,000
<b>Total Supplies</b>	<b>31,645</b>	<b>120,350</b>	<b>120,350</b>	<b>120,350</b>
<b>TOTAL EXPENSES</b>	<b>\$ 70,839</b>	<b>\$ 144,380</b>	<b>\$ 144,380</b>	<b>\$ 140,350</b>

## **PARKS AND RECREATION**

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### **DEPARTMENT DESCRIPTION AND MISSION**

The Parks and Recreation Department is to provide excellent parks, recreational green space, and cultural opportunities. The mission of the Parks and Recreation Department is to monitor and revise the Parks Master Plan, encourage development of new recreational programs, continue to improve park spaces, continue to develop the hike & bike trail system, develop a program to encourage residents to take advantage of outside amenities, and to provide cultural opportunities to our citizens and guests. The Department will enhance the citizens' quality of life by providing safe, well-maintained parks and public places; preserving open space and historic resources; caring for people; strengthening the bonds of community; and creating opportunities for enrichment. This department works with the Reservation Clerk for rentals in the park and provides staff support to the Park Commission.

**PARKS & REC  
EXPENSES**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>PERSONNEL SERVICES</b>				
Salaries	25,520	51,371	51,371	-
Retirement Plan	4,411	9,475	9,475	-
Group Insurance	5,193	13,695	13,695	-
Worker Compensation	-	1,987	1,987	-
Liability Insurance	3,739	4,068	4,068	-
Social Security	1,809	3,982	3,982	-
Special Pay	247	585	585	-
Longevity Pay	113	101	101	-
<b>Total Personnel Services</b>	<b>41,032</b>	<b>85,264</b>	<b>85,264</b>	<b>-</b>
<b>SUPPLIES</b>				
Operating Supplies	21,612	30,500	30,500	45,000
Repairs & Maintenance - Internal	20,585	40,000	40,000	47,100
Misc. Supplies	10,533	20,000	20,000	12,000
<b>Total Supplies</b>	<b>52,730</b>	<b>90,500</b>	<b>90,500</b>	<b>104,100</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	25,226	8,700	8,700	8,700
Contractual Services	108,810	120,000	120,000	125,000
Utilities - Telephone	2,322	2,400	2,400	-
Utilities - Gas, Water, Electric	31,951	40,000	40,000	-
Printing	-	5,000	5,000	5,000
Advertising	-	8,500	8,500	8,500
Repairs and Maintenance - External	37,099	25,000	25,000	25,000
Travel	-	2,000	2,000	2,000
Membership, Dues & Licenses	-	55	55	55
Liability Insurance	-	-	-	3,045
<b>Total Contractual Services</b>	<b>205,408</b>	<b>211,655</b>	<b>211,655</b>	<b>177,300</b>
<b>CAPITAL OUTLAY</b>				
Improvements	213,082	1,371,002	1,371,002	-
<b>Total Capital Outlay</b>	<b>213,082</b>	<b>1,371,002</b>	<b>1,371,002</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 512,252</b>	<b>\$ 1,758,421</b>	<b>\$ 1,758,421</b>	<b>\$ 281,400</b>

## **LIBRARY**

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### **DEPARTMENT DESCRIPTION**

The Leon Valley Public Library is the city's friendly gateway to the worlds of learning, imagination, creativity, and community interaction. The primary mission of the Leon Valley Public Library is to provide quality educational and information resources, historical and cultural opportunities, and recreational activities enriching the entire community.

## LIBRARY EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	252,332	262,534	262,534	293,119
Retirement Plan	39,476	48,403	48,403	55,634
Group Insurance	24,871	36,520	36,520	41,484
Worker Compensation	-	691	691	696
Liability Insurance	4,426	4,815	4,815	-
Social Security	19,239	20,304	20,304	22,424
Longevity Pay	2,528	2,884	2,884	3,768
<b>Total Personnel Services</b>	<b>342,872</b>	<b>376,151</b>	<b>376,151</b>	<b>417,125</b>
<b>SUPPLIES</b>				
Office Supplies	2,519	2,500	2,500	2,700
Operating Supplies	1,838	1,800	1,800	2,350
Repairs & Maintenance - Internal	-	800	800	800
Misc. Supplies	7,235	10,000	10,000	11,800
Library Supplies	16,878	21,500	21,500	21,600
Gifts and Memorials	39	1,000	1,000	1,000
<b>Total Supplies</b>	<b>28,509</b>	<b>37,600</b>	<b>37,600</b>	<b>40,250</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	892	1,142	1,142	1,150
Contractual Services	8,510	12,674	12,674	19,550
Utilities - Telephone	2,556	2,600	2,600	-
Utilities - Gas, Water, Electric	12,759	13,300	13,300	-
Printing	97	500	500	500
Repairs and Maintenance - External	1,408	29,000	29,000	3,000
Travel	496	1,250	1,250	1,500
Membership, Dues & Licenses	1,794	2,000	2,000	2,750
Subscriptions to Publications	1,746	2,000	2,000	2,000
Liability Insurance	-	-	-	4,245
Grant Expenses	-	-	-	75,000
American Rescue Plan	-	5,520	5,520	-
<b>Total Contractual Services</b>	<b>30,258</b>	<b>69,986</b>	<b>69,986</b>	<b>109,695</b>
<b>CAPITAL OUTLAY</b>				
Improvements	20,670	-	-	-
<b>Total Capital Outlay</b>	<b>20,670</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 422,309</b>	<b>\$ 483,737</b>	<b>\$ 483,737</b>	<b>\$ 567,070</b>

# Assigned General Funds

## **IMPOUND LOT**

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### **FUND DESCRIPTION**

The Impound Lot program falls under the direction of the Criminal Investigations Division. The program consists of one sworn team member who manages the daily intake, release, and responsible safekeeping of vehicles entering or leaving the impound lot. Responsibilities include timely notifications to vehicle owners and lien holders in accordance with local and state laws, and filing all paperwork with the State of Texas when an abandoned car is sold, destroyed, or repurposed within the City of Leon Valley.



**IMPOUND LOT  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>ESTIMATED 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$321,957</b>	<b>\$335,398</b>	<b>\$335,398</b>	<b>\$312,397</b>
<b>Revenues</b>				
Impound Lot Fees	\$84,835	\$50,000	\$50,000	60,000
Impound Lot Auctions	85,471	41,585	41,858	71,080
Interest				300
<b>Total Revenue</b>	<b>170,306</b>	<b>91,585</b>	<b>91,858</b>	<b>131,380</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	1,034
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,034</b>
<b>TOTAL RESOURCES</b>	<b>\$ 170,306</b>	<b>\$ 91,585</b>	<b>\$ 91,858</b>	<b>\$ 132,414</b>
<b>Expenditures</b>				
Personnel Services	147,710	104,459	104,459	101,014
Supplies	1,729	1,900	1,900	1,900
Contractual Services	7,426	8,500	8,500	9,500
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>156,865.0</b>	<b>114,859.0</b>	<b>114,859.0</b>	<b>112,414.2</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	20,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 156,865.00</b>	<b>\$ 114,859.00</b>	<b>\$ 114,859.00</b>	<b>\$ 132,414</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 335,398</b>	<b>\$ 312,124</b>	<b>\$ 312,397</b>	<b>\$ 311,363</b>

## IMPOUND LOT EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	91,258	63,805	63,805	60,977
Retirement Plan	21,051	13,810	13,810	12,915
Group Insurance	16,570	9,130	9,130	8,297
Worker Compensation	-	-	-	1,567
Social Security	7,617	5,793	5,793	5,206
Clothing Allowance	-	700	700	700
Standby	-	3,120	3,120	-
Special Pay	6,370	3,250	3,250	3,120
Certification Pay	-	-	-	3,250
Longevity Pay	4,844	4,851	4,851	4,983
<b>Total Personnel Services</b>	<b>147,710</b>	<b>104,459</b>	<b>104,459</b>	<b>101,014</b>
<b>SUPPLIES</b>				
Office Supplies	144	400	400	1,900
Operating Supplies	532	-	-	-
Misc. Supplies	1,053	1,500	1,500	-
<b>Total Supplies</b>	<b>1,729</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	395	1,500	1,500	1,500
Contractual Services	5,431	4,000	4,000	5,000
Advertising	1,600	3,000	3,000	3,000
<b>Total Contractual Services</b>	<b>7,426</b>	<b>8,500</b>	<b>8,500</b>	<b>9,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 156,865</b>	<b>\$ 114,859</b>	<b>\$ 114,859</b>	<b>\$ 112,414</b>

## **ECONOMIC/COMMUNITY DEVELOPMENT**

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### **FUND DESCRIPTION**

The Economic & Community Development Department (ECD) serves as the City of Leon Valley's business arm. ECD focuses on three areas of activity: 1) promote the development and expansion of new and existing business enterprises within Leon Valley; 2) serve as the City liaison with the Leon Valley business community; and 3) develop and coordinate partnerships with various government agencies and business groups to develop and retain local businesses.

The mission of the Economic Development Department is to facilitate economic development activities that assist in developing and sustaining businesses to create a strong local economy, in an effort to provide a better quality of life for the citizens of Leon Valley; as well as focusing on redevelopment to enhance the community, revitalize the Bandera Road corridor, and increase sales tax revenue.

# ECONOMIC & COMMUNITY DEVELOPMENT SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 288,864</b>	<b>\$ 442,614</b>	<b>\$ 442,614</b>	<b>\$ 443,938</b>
<b>Revenues</b>				
Economic Development Sales tax	354,235	319,416	350,000	399,000
Interest	-			5,500
<b>Total Revenue</b>	<b>354,235</b>	<b>319,416</b>	<b>350,000</b>	<b>404,500</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 354,235</b>	<b>\$ 319,416</b>	<b>\$ 350,000</b>	<b>\$ 404,500</b>
<b>Expenditures</b>				
Personnel Services	136,797	210,313	210,313	149,456
Supplies	7,918	10,690	10,690	13,275
Contractual Services	55,770	127,673	127,673	127,882
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>200,485</b>	<b>348,676</b>	<b>348,676</b>	<b>290,613</b>
<b>Other Financing Uses</b>				
Shared Service				
To General Fund	-	-	-	62,884
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,884</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 200,485</b>	<b>\$ 348,676</b>	<b>\$ 348,676</b>	<b>\$ 353,497</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 442,614</b>	<b>\$ 413,354</b>	<b>\$ 443,938</b>	<b>\$ 494,941</b>

## ECONOMIC & COMMUNITY DEVELOPMENT EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	99,312	146,088	146,088	109,332
Retirement Plan	18,054	28,349	28,349	20,751
Group Insurance	4,300	13,807	13,807	10,371
Worker Compensation		288	288	194
Liability Insurance	482	524	524	-
Social Security	7,303	11,892	11,892	8,364
Car Allowance	346	-	-	-
Other Benefits	6,802	9,126	9,126	-
Longevity Pay	198	239	239	300
Shared Services	-	-	-	63,028
<b>Total Personnel Services</b>	<b>136,797</b>	<b>210,313</b>	<b>210,313</b>	<b>212,340</b>
<b>SUPPLIES</b>				
Office Supplies	479	620	620	650
Operating Supplies	7,439	10,070	10,070	12,625
<b>Total Supplies</b>	<b>7,918</b>	<b>10,690</b>	<b>10,690</b>	<b>13,275</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	48	4,000	4,000	4,500
Contractual Services	23,935	19,135	19,135	19,135
Utilities - Telephone	-	650	650	-
Utilities - Gas, Water, Electric	60	-	-	-
Advertising		1,500	1,500	1,500
Travel	100	3,485	3,485	5,000
Membership, Dues & Licenses	980	1,260	1,260	1,422
Subscriptions to Publications	115	100	100	100
Project Funding	30,532	67,543	67,543	65,000
4th of July Funding		30,000	30,000	30,000
Liability Insurance	-	-	-	1,225
<b>Total Contractual Services</b>	<b>55,770</b>	<b>127,673</b>	<b>127,673</b>	<b>127,882</b>
<b>TOTAL EXPENSES</b>	<b>\$ 200,485</b>	<b>\$ 348,676</b>	<b>\$ 348,676</b>	<b>\$ 353,497</b>

## **TREE MITIGATION AND REPLACEMENT**

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### **FUND DESCRIPTION**

The Tree Mitigation and Replacement Fund collects fees for the planting and maintenance of trees.

**TREE MITIGATION AND REPLACEMENT  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 25,875</b>	<b>\$ 25,875</b>	<b>\$ 25,875</b>	<b>\$ 25,875</b>
<b>Revenues</b>				
Mitigation Fees	-	-	-	-
Interest	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 25,875</b>	<b>\$ 25,875</b>	<b>\$ 25,875</b>	<b>\$ 25,875</b>

## **PARK BUCK**

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### **FUND DESCRIPTION**

Park Bucks are used for improvements to park grounds and facilities.



**PARK BUCKS**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 4,329</b>	<b>\$ 4,329</b>	<b>\$ 4,329</b>	<b>\$ 5,073</b>
<b>Revenues</b>				
Park Bucks	-	-	744	744
Interest	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>744</b>	<b>744</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 744</b>	<b>\$ 744</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,329</b>	<b>\$ 4,329</b>	<b>\$ 5,073</b>	<b>\$ 5,817</b>

# Enterprise Funds

## **ENTERPRISE FUNDS**

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### **FUND DESCRIPTION**

The Enterprise Fund's function is to account for the management and operation of the City's Water, Sewer, and Stormwater Systems. All operations are intended to be self-supporting through user charges.

## **ENTERPRISE BUSSINESS OFFICE**

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### **DEPARTMENT DESCRIPTION**

The Business Office was discontinued in FY 2022-23. The functions were incorporated into either the Water, Sewer or Stormwater Fund for enhanced transparency and greater accuracy of revenues and expenses associated with each Fund.

Prior to FY 2022-23, the Business Office provided management and administration to water, sewer and stormwater system operations, provided policy guidance and procedures for distributing potable water to the City's water customers in accordance with requirements of the State and other regulatory agencies, provided direction for operations and maintenance of City-wide sanitary sewer collection system, and provided maintenance and operations of the Stormwater System in accordance with MS4 permitting regulations.

# ENTERPRISE BUSINESS OFFICE EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	481,233	534,343	534,343	-
Retirement Plan	91,261	101,527	101,527	-
Group Insurance	46,299	57,173	57,173	-
Worker Compensation	-	1,844	1,844	-
Liability Insurance	20,141	21,909	21,909	-
Unemployment Compensation	767	-	-	-
Social Security	38,884	42,589	42,589	-
Car Allowance	623	-	-	-
Other Benefits	12,455	16,426	16,426	-
Special Pay	363	-	-	-
Longevity Pay	7,024	5,957	5,957	-
<b>Total Personnel Services</b>	<b>\$ 699,050</b>	<b>\$ 781,768</b>	<b>\$ 781,768</b>	<b>\$ -</b>
<b>SUPPLIES</b>				
Office Supplies	-	800	800	-
Operating Supplies	190	2,400	2,400	-
Bad Debt	-	13,000	13,000	-
<b>Total Supplies</b>	<b>\$ 190</b>	<b>\$ 16,200</b>	<b>\$ 16,200</b>	<b>\$ -</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	46,102	47,730	47,730	-
Contractual Services	107,983	96,250	96,250	-
Utilities - Gas, Water, Electric	12,208	13,000	13,000	-
Printing	145	300	300	-
Membership, Dues & Licenses	85	-	-	-
<b>Total Contractual Services</b>	<b>\$ 166,523</b>	<b>\$ 157,280</b>	<b>\$ 157,280</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>	<b>\$ 865,763</b>	<b>\$ 955,248</b>	<b>\$ 955,248</b>	<b>\$ -</b>

## **WATER**

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### **FUND DESCRIPTION**

This department provides 24-hour support for operations and maintenance of the Leon Valley public water supply and distribution system. The mission is to deliver adequate supplies of potable water to approximately 2,600 customers in accordance with Texas Commission on Environmental Quality (TCEQ) and State Fire Insurance Commission regulations. Included is the maintenance of records, reports, and support for the water system, and support for the billing department in the reading of meters, customer actions, and new meter installations. Repair of fire hydrants is coordinated with the Fire Department. The Department conducts meter repair and replacement and leak detection programs. The department is also responsible for finding and correcting unaccounted water loss through an on-going leak detection and repair program. Personnel are also involved in Edwards Aquifer Authority (EAA) critical period management plan operations.

# WATER

## SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,390,081</b>	<b>\$ 1,051,750</b>	<b>\$ 1,051,750</b>	<b>\$ 1,121,723</b>
<b>Revenues</b>				
Water Revenue	2,035,991	3,715,595	3,715,595	2,047,683
<b>Total Revenues</b>	<b>2,035,991</b>	<b>3,715,595</b>	<b>3,715,595</b>	<b>2,047,683</b>
<b>Other Funding Sources</b>				
Interest and Other	15,000	15,000	15,000	5,000
Fund Balance	-	-	-	220,657
<b>Total Other Funding Sources</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>225,657</b>
<b>TOTAL RESOURCES</b>	<b>2,050,991</b>	<b>3,730,595</b>	<b>3,730,595</b>	<b>2,273,340</b>
<b>Expenditures</b>				
Personnel Services	470,274	519,923	519,923	314,812
Supplies	81,961	183,838	183,838	60,400
Contractual Services	1,160,425	580,314	580,314	622,885
Capital Outlay	-	2,271,434	2,271,434	-
<b>Total Expenditures</b>	<b>1,712,660</b>	<b>3,555,509</b>	<b>3,555,509</b>	<b>998,097</b>
<b>Other Financing Uses</b>				
Personnel Shared Services	-	-	-	482,517
Contractual Shared Services	-	-	-	127,000
Transfer to Debt Service	-	-	-	107,863
Transfer to Water Capital	-	-	-	450,000
Transfer to Debt Service	108,114	105,113	105,113	107,863
<b>Total Other Financing Uses</b>	<b>108,114</b>	<b>105,113</b>	<b>105,113</b>	<b>1,275,243</b>
<b>TOTAL EXPENDITURES</b>	<b>1,820,774</b>	<b>3,660,622</b>	<b>3,660,622</b>	<b>2,273,340</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,051,750</b>	<b>\$ 1,121,723</b>	<b>\$ 1,121,723</b>	<b>\$ 901,066</b>

**WATER**  
**SCHEDULE OF REVENUES BY SOURCE**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b><u>OPERATING REVENUE</u></b>				
<b>Water Revenue</b>				
Metered Water	1,693,947	1,700,000	1,700,000	1,700,000
Edwards Aquifer Fee	166,656	171,989	171,989	170,000
Bulk Water Sales	-	2,300	2,300	2,300
Water Supply Fee	134,384	138,644	138,644	135,000
Water Tap Fees	-	15,000	15,000	-
TCEQ Public Health Fee	6,186	6,133	6,133	6,133
Water Penalties	29,732	24,858	24,858	25,000
Customer Disconnection Fee	4,020	4,250	4,250	4,250
Connection Fee	-	350	350	-
Interest	1,066	2,000	2,000	5,000
Water - Reimbursements	-	1,650,071	1,650,071	-
Miscellaneous	51,774	500	500	-
Transfer In From Other Funds	-	10,000	10,000	-
American Rescue Plan	-	230,000	230,000	-
<b>Total Water Revenue</b>	<b>2,035,991</b>	<b>3,715,595</b>	<b>3,715,595</b>	<b>2,047,683</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,035,991</b>	<b>\$ 3,715,595</b>	<b>\$ 3,715,595</b>	<b>\$ 2,047,683</b>



## WATER EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	267,024	312,521	312,521	203,310
Retirement Plan	58,471	63,461	63,461	40,580
Group Insurance	47,748	54,598	54,598	33,187
Worker Compensation	7,710	11,473	11,473	4,156
Liability Insurance	14,507	15,781	15,781	-
Overtime	20,647	12,000	12,000	8,000
Social Security	24,035	26,621	26,621	16,356
Standby	10,160	6,500	6,500	-
Special Pay	4,999	3,055	3,055	-
Certification Pay	-	-	-	2,496
2021 Winter Storm	1,741			
Longevity Pay	13,232	13,913	13,913	6,726
Personnel Shared Services	-	-	-	482,517
<b>Total Personnel Services</b>	<b>470,274</b>	<b>519,923</b>	<b>519,923</b>	<b>797,329</b>
<b>SUPPLIES</b>				
Office Supplies	2,034	3,000	3,000	3,500
Operating Supplies	46,333	28,838	28,838	30,500
Repairs & Maintenance - Internal	14,172	135,000	135,000	136,400
Misc. Supplies	19,422	15,000	15,000	15,000
Water Conservation Program		2,000	2,000	2,000
<b>Total Supplies</b>	<b>81,961</b>	<b>183,838</b>	<b>183,838</b>	<b>187,400</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	529,932	20,555	20,555	20,555
Contractual Services	286,831	279,260	279,260	297,735
Utilities - Telephone	13,868	17,000	17,000	-
Utilities - Gas, Water, Electric	95,502	100,000	100,000	-
Printing	4,014	3,000	3,000	3,000
Advertising	2,353	5,000	5,000	5,000
Repairs and Maintenance - External	227,203	145,000	145,000	145,000
Equipment Rental	-	1,500	1,500	1,500
Travel	-	7,000	7,000	7,000
Membership, Dues & Licenses	722	1,999	1,999	2,000
Liability Insurance	-	-	-	14,095
Contractual Shared Services	-	-	-	127,000
<b>Total Contractual Services</b>	<b>1,160,425</b>	<b>580,314</b>	<b>580,314</b>	<b>622,885</b>
<b>CAPITAL OUTLAY</b>				
Vehicles	-	145,000	145,000	-
Other Machinery & Equipment	-	10,000	10,000	-
Water Rights	-	140,000	140,000	-
Improvements	-	1,746,434	1,746,434	-
American Rescue Plan	-	230,000	230,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>2,271,434</b>	<b>2,271,434</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,712,660</b>	<b>\$ 3,555,509</b>	<b>\$ 3,555,509</b>	<b>\$ 1,607,614</b>

## **SEWER**

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### **FUND DESCRIPTION**

This department provides 24-hour personnel for operations and maintenance of the sanitary sewer collection system. Included in the responsibilities are the reconstruction of existing sewer mains and services, preparation of required reports, development of long-range plans for system replacements, supervision of new construction by developers, support of Finance Department billing operations, clearance of sewer blockages, sewer main cleaning, and providing support of other utility operations.

# SEWER

## SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 211,298</b>	<b>\$ 948,250</b>	<b>\$ 948,250</b>	<b>\$ 890,798</b>
<b>Revenues</b>				
Sewer Revenue	2,590,261	2,590,673	2,590,673	2,521,100
<b>Total Revenues</b>	<b>2,590,261</b>	<b>2,590,673</b>	<b>2,590,673</b>	<b>2,521,100</b>
<b>Other Funding Sources</b>				
Fund Balance		28,726	28,726	413,263
<b>Total Other Funding Sources</b>	<b>-</b>	<b>28,726</b>	<b>28,726</b>	<b>413,263</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,590,261</b>	<b>\$ 2,619,399</b>	<b>\$ 2,619,399</b>	<b>\$ 2,934,363</b>
<b>Expenditures</b>				
Personnel Services	150,685	180,986	180,986	86,417
Supplies	-	37,000	37,000	37,700
Contractual Services	1,702,624	1,847,342	1,847,342	2,079,421
Capital Outlay	-	554,071	554,071	-
<b>Total Expenditures</b>	<b>1,853,309</b>	<b>2,619,399</b>	<b>2,619,399</b>	<b>2,203,538</b>
<b>Other Financing Uses</b>				
Personnel Shared Services	-	-	-	480,825
Transfer to Sewer Capital	-	-	-	250,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>730,825</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,853,309</b>	<b>\$ 2,619,399</b>	<b>\$ 2,619,399</b>	<b>\$ 2,934,363</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 948,250</b>	<b>\$ 890,798</b>	<b>\$ 890,798</b>	<b>\$ 477,535</b>

**SEWER  
SCHEDULE OF REVENUES BY SOURCE**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b><u>OPERATING REVENUE</u></b>				
<b>Sewer Revenue</b>				
Sewer Sales (SAWS)	2,550,274	2,393,793	2,393,793	2,477,000
Sewer Surcharge	9,189	10,542	10,542	9,600
Sewer Penalties	29,732	24,858	24,858	25,000
Customer Disconnection Fee	-	-	-	8,500
Interest	1,066	2,000	2,000	1,000
Sewer Reimbursements	-	159,480	159,480	-
<b>Total Sewer Revenue</b>	<b>2,590,261</b>	<b>2,590,673</b>	<b>2,590,673</b>	<b>2,521,100</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,590,261</b>	<b>\$ 2,590,673</b>	<b>\$ 2,590,673</b>	<b>\$ 2,521,100</b>

## SEWER EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	86,377	96,665	96,665	50,827
Retirement Plan	16,255	19,554	19,554	11,284
Group Insurance	14,112	17,530	17,530	8,297
Worker Compensation	-	4,360	4,360	1,156
Liability Insurance	22,169	24,115	24,115	-
Overtime	928	5,000	5,000	8,000
Social Security	6,782	8,203	8,203	4,548
Standby	-	1,560	1,560	-
Special Pay	1,290	1,066	1,066	-
Certification Pay	-	-	-	624
Longevity Pay	2,772	2,933	2,933	1,682
Shared Services	-	-	-	480,825
<b>Total Personnel Services</b>	<b>150,685</b>	<b>180,986</b>	<b>180,986</b>	<b>567,242</b>
<b>SUPPLIES</b>				
Office Supplies	-	-	-	200
Operating Supplies	-	5,000	5,000	5,000
Repairs & Maintenance - Internal	-	27,000	27,000	27,500
Misc. Supplies	-	5,000	5,000	5,000
<b>Total Supplies</b>	<b>-</b>	<b>37,000</b>	<b>37,000</b>	<b>37,700</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	10,578	15,555	15,555	25,555
Contractual Services	1,640,292	1,757,787	1,757,787	1,977,787
Utilities - Telephone	542	-	-	-
Utilities - Gas, Water, Electric	1,075	-	-	-
Repairs and Maintenance - External	37,755	60,000	60,000	60,000
Liability Insurance	-	-	-	2,079
Sewer Surcharge	12,382	14,000	14,000	14,000
<b>Total Contractual Services</b>	<b>1,702,624</b>	<b>1,847,342</b>	<b>1,847,342</b>	<b>2,079,421</b>
<b>CAPITAL OUTLAY</b>				
Improvements	-	554,071	554,071	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>554,071</b>	<b>554,071</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,853,309</b>	<b>\$ 2,619,399</b>	<b>\$ 2,619,399</b>	<b>\$ 2,684,363</b>

## **STORMWATER**

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### **DEPARTMENT DESCRIPTION**

The goal of this program is to reduce the discharge of pollutants into drainage systems, creeks and streams to the maximum extent practicable, to protect water quality, and to satisfy the requirements of the Texas Commission on Environmental Quality (TCEQ) Phase II program under the provisions of Section 402 of the Clean Water Act (CWA) and Chapter 26 of the Texas Water Code (TWC). The program also identifies Leon Valley's legal authority to implement the general permit.

This program describes the manner in which the permit will be administered and provides the basis for the city's development of a budget and fee collection system. The city's authority is explicitly stated in Chapter 30 of the Texas Administrative Code 205.5(a), and Section 26.040 of the Texas Water Code for the Texas Storm Water Discharges from Small MS4s – TCEQ Docket No. 2006-0428-WO TPDES General Permit to Discharge Under the Texas Pollutant Discharge Elimination System TXR040000.

# STORMWATER

## SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 87,587</b>	<b>\$ 404,894</b>	<b>\$ 404,894</b>	<b>\$ 546,831</b>
<b>Revenues</b>				
Stormwater Revenue	467,229	2,069,409	2,069,409	592,588
<b>Total Revenues</b>	<b>467,229</b>	<b>2,069,409</b>	<b>2,069,409</b>	<b>592,588</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 467,229</b>	<b>\$ 2,069,409</b>	<b>\$ 2,069,409</b>	<b>\$ 592,588</b>
<b>Expenditures</b>				
Personnel Services	142,597	159,973	159,973	-
Supplies	3,762	13,209	13,209	25,500
Contractual Services	233,283	63,500	63,500	163,579
Capital Outlay	-	1,690,790	1,690,790	-
<b>Total Expenditures</b>	<b>379,642</b>	<b>1,927,472</b>	<b>1,927,472</b>	<b>189,079</b>
<b>Other Financing Uses</b>				
Personnel Shared Services	-	-	-	321,972
Stormwater Transfer to Capital	-	-	-	35,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,972</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 379,642</b>	<b>\$ 1,927,472</b>	<b>\$ 1,927,472</b>	<b>\$ 546,051</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 404,894</b>	<b>\$ 546,831</b>	<b>\$ 546,831</b>	<b>\$ 593,368</b>

# **STORMWATER SCHEDULE OF REVENUES BY SOURCE**

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b><u>OPERATING REVENUE</u></b>				
<b>Stormwater Revenue</b>				
Stormwater Fees	283,644	306,819	306,819	394,288
Stormwater (SAWS)	179,719	109,470	109,470	195,000
Stormwater Penalty	3,866	3,049	3,049	3,100
Interest	-	-	-	200
Stormwater - Reimbursement	-	1,650,071	1,650,071	-
<b>Total Stormwater Revenue</b>	<b>467,229</b>	<b>2,069,409</b>	<b>2,069,409</b>	<b>592,588</b>
<b>TOTAL REVENUE</b>	<b>\$ 467,229</b>	<b>\$ 2,069,409</b>	<b>\$ 2,069,409</b>	<b>\$ 592,588</b>



## STORMWATER EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	97,788	108,482	108,482	-
Retirement Plan	17,609	20,663	20,663	-
Group Insurance	15,635	17,372	17,372	-
Overtime	25	-	-	-
Social Security	7,475	8,665	8,665	-
Car Allowance	69	-	-	-
Other Benefits	1,384	1,825	1,825	-
Special Pay	744	1,144	1,144	-
Longevity Pay	1,868	1,822	1,822	-
Shared Services	-	-	-	321,972
<b>Total Personnel Services</b>	<b>142,597</b>	<b>159,973</b>	<b>159,973</b>	<b>321,972</b>
<b>SUPPLIES</b>				
Office Supplies	-	-	-	3,500
Operating Supplies	3,762	7,209	7,209	12,000
Repairs & Maintenance - Internal	-	6,000	6,000	10,000
<b>Total Supplies</b>	<b>3,762</b>	<b>13,209</b>	<b>13,209</b>	<b>25,500</b>
<b>Contractual Services</b>				
Professional Services	209,589	15,800	15,800	25,800
Contractual Services	23,694	21,500	21,500	109,500
Printing	-	3,000	3,000	3,000
Repairs and Maintenance - External	-	20,000	20,000	20,000
Travel	-	3,000	3,000	3,000
Membership, Dues & Licenses	-	200	200	200
Liability Insurance	-	-	-	2,079
<b>Total Contractual Services</b>	<b>233,283</b>	<b>63,500</b>	<b>63,500</b>	<b>163,579</b>
<b>CAPITAL OUTLAY</b>				
Vehicles	-	70,000	70,000	-
Improvements	-	1,620,790	1,620,790	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>1,690,790</b>	<b>1,690,790</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 379,642</b>	<b>\$ 1,927,472</b>	<b>\$ 1,927,472</b>	<b>\$ 511,051</b>

# Special Revenue Funds

## **RED LIGHT CAMERA**

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### **FUND DESCRIPTION**

The purpose of the Red-Light Camera Section is to provide oversight for the photographic traffic enforcement system throughout Leon Valley. Members of this division observe, approve, and adjudicate civil traffic violations documented by our automated traffic control system. The number one goal of the program is traffic safety and reduction of injuries and property loss from traffic crashes.

# RED LIGHT CAMERA SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$434,816</b>	<b>\$600,453</b>	<b>\$600,453</b>	<b>\$600,453</b>
<b>Revenues</b>				
Red Light Camera Fines	1,954,809	1,878,594	1,878,594	2,228,334
Interest				3,000
<b>Total Revenue</b>	<b>1,954,809</b>	<b>1,878,594</b>	<b>1,878,594</b>	<b>2,228,334</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 1,954,809</b>	<b>\$ 1,878,594</b>	<b>\$ 1,878,594</b>	<b>\$ 2,228,334</b>
<b>Expenditures</b>				
Personnel Services	473,953	552,754	552,754	603,407
Supplies	9,002	2,100	2,100	4,000
Contractual Services	879,282	896,683	896,683	901,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>1,362,237</b>	<b>1,451,537</b>	<b>1,451,537</b>	<b>1,508,407</b>
<b>Other Financing Uses</b>				
Shared Services to General Fund	-	-	-	322,262
Transfer to Capital	-	-	-	126,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>448,262</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,362,237</b>	<b>\$ 1,451,537</b>	<b>\$ 1,451,537</b>	<b>\$ 1,956,669</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 600,453</b>	<b>\$ 600,453</b>	<b>\$ 600,453</b>	<b>\$ 872,119</b>

## RED LIGHT CAMERA EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	336,000	360,881	360,881	398,213
Retirement Plan	60,222	69,539	69,539	81,263
Group Insurance	24,933	60,259	60,259	49,781
Worker Compensation	6,749	10,368	10,368	9,858
Unemployment Compensation	2,087	-	-	-
Overtime	2,314	7,000	7,000	-
Social Security	25,337	29,171	29,171	32,754
Clothing Allowance	1,179	2,100	2,100	4,200
Special Pay	13,123	11,375	11,375	-
Certification Pay	-	-	-	19,500
Longevity Pay	2,009	2,061	2,061	1,597
Shared Services	-	-	-	322,262
<b>Total Personnel Services</b>	<b>473,953</b>	<b>552,754</b>	<b>552,754</b>	<b>925,669</b>
<b>SUPPLIES</b>				
Office Supplies	-	100	100	1,500
Operating Supplies	9,002	2,000	2,000	2,500
<b>Total Supplies</b>	<b>9,002</b>	<b>2,100</b>	<b>2,100</b>	<b>4,000</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	1,902	1,000	1,000	1,000
Contractual Services	860,198	895,683	895,683	900,000
Utilities - Telephone	3,207	-	-	-
Utilities - Gas, Water, Electric	7,428	-	-	-
Printing	1,235	-	-	-
Advertising	1,275	-	-	-
Repairs and Maintenance - External	4,037	-	-	-
<b>Total Contractual Services</b>	<b>879,282</b>	<b>896,683</b>	<b>896,683</b>	<b>901,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,362,237</b>	<b>\$ 1,451,537</b>	<b>\$ 1,451,537</b>	<b>\$ 1,830,669</b>

## **PUBLIC, EDUCATIONAL AND GOVERNMENT (PEG) FUND**

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### **FUND DESCRIPTION**

The PEG Cable Franchise Fee Fund accounts for cable franchise PEG fees charged in accordance with Section 622(g)(2) of the Cable Act (47 U.S.C. §542(g)(2)(c)). PEG fees are remitted to the City by cable television providers. Fees may be used for capital costs for PEG facilities, including purchases of equipment used in the broadcasting and/or dissemination of public information. The purpose of this program is to account for funds received for Public, Educational and Governmental Access Channel (PEG) Fee that is paid to municipalities by state-issued cable and video franchisees pursuant to Chapter 66, Section 66.006 (b). Chapter 66, Sec. 66.006 (b), Texas Utilities Code requires the PEG Fee to be used by a city "as allowed by federal law."

**PUBLIC, EDUCATION & GOVERNMENTAL (PEG)  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$ 256,795</b>	<b>\$ 279,611</b>	<b>\$ 279,611</b>	<b>\$ 289,611</b>
<b>Revenues</b>				
PEG Fees	22,816	-	10,000	10,000
Interest	-	-	-	100
<b>Total Revenue</b>	<b>22,816</b>	<b>-</b>	<b>10,000</b>	<b>10,100</b>
<b>TOTAL RESOURCES</b>	<b>\$ 22,816</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,100</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 279,611</b>	<b>\$ 279,611</b>	<b>\$ 289,611</b>	<b>\$ 299,711</b>

## **AMERICAN RESCUE PALN (ARP)**

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### **FUND DESCRIPTION**

The American Rescue Plan Fund accounts for related expenses paid for by ARP funds.



**AMERICAN RESCUE PLAN (ARP)  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>ESTIMATED 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 1,524,627</b>	<b>\$ 1,524,627</b>	<b>\$ 3,049,254</b>
<b>Revenues</b>				
ARP	1,524,627	1,524,627	1,524,627	-
Interest	-	-	-	-
<b>Total Revenue</b>	<b>1,524,627</b>	<b>1,524,627</b>	<b>1,524,627</b>	<b>-</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	470,000
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,000</b>
<b>TOTAL RESOURCES</b>	<b>\$ 1,524,627</b>	<b>\$ 1,524,627</b>	<b>\$ 1,524,627</b>	<b>\$ 470,000</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer to General Fund		742,420	742,420	
Transfer to Capital	-	-	-	470,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 470,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,524,627</b>	<b>\$ 3,049,254</b>	<b>\$ 3,049,254</b>	<b>\$ 2,579,254</b>

## **LEOSE - POLICE**

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### **FUND DESCRIPTION**

Senate Bill 1135, passed by the 74<sup>th</sup> Texas Legislature, directs the Comptroller of Public Accounts to make an annual allocation from the Law Enforcement Officer Standards and Education (LEOSE) account to qualified law enforcement agencies. Twenty percent of the account is allocated equally among the qualified agencies. The remaining eighty percent is allocated based on the number of eligible law enforcement positions each agency had as of January 1 of the preceding calendar year.

Funds must only be spent on expenses related to the continuing education of qualified persons. Eligible expenses are not limited to tuition or registration fees; they may include equipment (such as TV's and VCR's), subscriptions, or travel expense if they are related to continuing education.

**LEOSE**  
**SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$5,874</b>	<b>\$6,165</b>	<b>\$6,165</b>	<b>\$6,165</b>
<b>Revenues</b>				
LEOSE Grant	2,857	2,856	2,856	2,856
<b>Total Revenue</b>	<b>\$ 2,857</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,857</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	2,566	2,856	2,856	2,856
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,566</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>
<b>TOTAL EXPENDITURES</b>	<b>2,566</b>	<b>2,856</b>	<b>2,856</b>	<b>2,856</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,165</b>	<b>\$6,165</b>	<b>\$6,165</b>	<b>\$6,165</b>

**LEOSE  
EXPENSES**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>CONTRACTUAL SERVICES</b>				
Utilities - Telephone	819	-	-	-
Travel	1,747	2,856	2,856	2,856
<b>Total Contractual Services</b>	<b>2,566</b>	<b>2,856</b>	<b>2,856</b>	<b>2,856</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,566</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>	<b>\$ 2,856</b>

## **LEON VALLEY CRIME CONTROL & PREVENTION DISTRICT**

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### **FUND DESCRIPTION**

The Crime Control & Prevention District is a special purpose district created for the purpose of improving crime prevention and reducing crime. In 1989, the Texas Legislature recognized that smaller cities within large metropolitan areas are greatly impacted by big city crime without the big city resources to fight crime problems they face. The Legislature passed the Crime Control & Prevention District Act to enable cities to create a special district that can collect a sales tax specifically dedicated to crime Control and reduction.

On November 5, 2013 the citizens of Leon Valley voted to create a Crime Control & Prevention District that will be supported through a 1/8 percent local sales and use tax.

**CRIME CONTROL DISTRICT  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>ESTIMATED 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$225,085</b>	<b>\$294,506</b>	<b>\$294,506</b>	<b>\$392,583</b>
<b>Revenues</b>				
Tax Revenue	351,757	308,648	350,000	363,000
Interest	80	-	-	500
<b>Total Revenue</b>	<b>351,837</b>	<b>308,648</b>	<b>350,000</b>	<b>363,500</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 351,837</b>	<b>\$ 308,648</b>	<b>\$ 350,000</b>	<b>\$ 363,500</b>
<b>Expenditures</b>				
Personnel Services	282,308	369,735	241,823	250,618
Supplies	-	-	-	-
Contractual Services	108	10,100	10,100	10,100
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>282,416</b>	<b>379,835</b>	<b>251,923</b>	<b>260,718</b>
<b>Other Financing Uses</b>				
Shared Services to General Fund	-	-	-	72,167
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,167</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 282,416</b>	<b>\$ 379,835</b>	<b>\$ 251,923</b>	<b>\$ 332,885</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 294,506</b>	<b>\$ 223,319</b>	<b>\$ 392,583</b>	<b>\$ 392,583</b>

## CRIME CONTROL DISTRICT EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	164,929	219,735	122,512	134,982
Retirement Plan	38,491	48,565	31,326	34,337
Group Insurance	8,409	27,390	21,000	16,594
Worker Compensation	2,733	5,000	5,000	4,166
Overtime	41,813	34,000	34,000	34,000
Social Security	16,373	20,373	13,313	13,840
Clothing Allowance		2,100	2,100	1,400
Standby	3,120	3,120	3,120	3,120
Special Pay	5,840	8,840	8,840	910
Certification Pay	-	-	-	6,500
Longevity Pay	600	612	612	770
Shared Services				72,167
<b>Total Personnel Services</b>	<b>282,308</b>	<b>369,735</b>	<b>241,823</b>	<b>322,785</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	108	-	-	-
Contractual Services	-	10,100	10,100	10,100
<b>Total Contractual Services</b>	<b>108</b>	<b>10,100</b>	<b>10,100</b>	<b>10,100</b>
<b>TOTAL EXPENSES</b>	<b>\$ 282,416</b>	<b>\$ 379,835</b>	<b>\$ 251,923</b>	<b>\$ 332,885</b>

## **BUILDING SECURITY FUND**

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### **FUND DESCRIPTION**

This fund is used to account for security fee proceeds received through Municipal Court operations. Security fee proceeds can only be used to finance the direct cost of personnel services, supplies, contractual services, and capital outlay items directly related to building security.

Art. 102.017 of the Texas Code of Criminal Procedure allows a municipality to create a municipal court building security fund and require a defendant convicted of a misdemeanor offense in municipal court to pay a \$3 security fee as a cost of court. This fee must be deposited in a fund known as the Municipal Court Building Security Fund. These funds may only be used for security personnel, services, and items related to buildings that house the operations of municipal courts. "Security personnel, services and items" include:

- X-ray machines;
- Handheld metal detectors;
- Identification cards and systems;
- Electronic locking and surveillance equipment;
- Video conferencing systems, personnel, signage, confiscated weapon inventory and tracking systems;
- Locks, chains, alarms, or similar security devices including bullet-proof glass;
- Continuing education on security issues for court or security personnel; and
- Warrant officers and related equipment.



**COURT BUILDING SECURITY  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$21,805</b>	<b>\$32,549</b>	<b>\$32,549</b>	<b>\$45,949</b>
<b>Revenues</b>				
MC Building Security Fees	16,810	13,400	13,400	15,500
Interest	-	-	-	-
<b>Total Revenue</b>	<b>16,810</b>	<b>13,400</b>	<b>13,400</b>	<b>15,500</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 16,810</b>	<b>\$ 13,400</b>	<b>\$ 13,400</b>	<b>\$ 15,500</b>
<b>Expenditures</b>				
Personnel Services	6,063	23,585	-	-
Supplies	-	-	-	-
Contractual Services	3	10	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>6,066</b>	<b>23,595</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,066</b>	<b>\$ 23,595</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 32,549</b>	<b>\$ 22,354</b>	<b>\$ 45,949</b>	<b>\$ 61,449</b>

## COURT BUILDING SECURITY EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	2,298	14,288	-	-
Retirement Plan	445	2,856	-	-
Group Insurance	659	2,913	-	-
Worker Compensation	-	1,385	-	-
Liability Insurance	2,267	-	-	-
Overtime	4	-	-	-
Social Security	191	1,168	-	-
Special Pay	30	975	-	-
Longevity Pay	169	-	-	-
<b>Total Personnel Services</b>	<b>6,063</b>	<b>23,585</b>	<b>-</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	3	10	-	-
<b>Total Contractual Services</b>	<b>3</b>	<b>10</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,066</b>	<b>\$ 23,595</b>	<b>\$ -</b>	<b>\$ -</b>

## **CHILD SAFETY**

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### **FUND DESCRIPTION**

The Child Safety Fund Program provides school crossing guards to assist children in crossing safely on our busy streets.

**CHILD SAFETY  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$31,392</b>	<b>\$41,467</b>	<b>\$41,467</b>	<b>\$38,444</b>
<b>Revenues</b>				
MC Child Safety Fees	16,551	14,900	14,900	15,000
Interest	-	-	-	100
<b>Total Revenue</b>	<b>16,551</b>	<b>14,900</b>	<b>14,900</b>	<b>15,100</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 16,551</b>	<b>\$ 14,900</b>	<b>\$ 14,900</b>	<b>\$ 15,100</b>
<b>Expenditures</b>				
Personnel Services	6,476	17,923	17,923	13,564
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>6,476</b>	<b>17,923</b>	<b>17,923</b>	<b>13,564</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,476</b>	<b>\$ 17,923</b>	<b>\$ 17,923</b>	<b>\$ 13,564</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 41,467</b>	<b>\$ 38,444</b>	<b>\$ 38,444</b>	<b>\$ 39,980</b>

# CHILD SAFETY EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	\$ 4,897	\$ 14,025	\$ 14,025	\$ 7,195
Retirement Plan	-	-	-	1,405
Group Insurance	-	-	-	2,489
Worker Compensation	-	2,525	2,525	105
Liability Insurance	1,204	-	-	-
Social Security	375	1,073	1,073	566
Clothing Allowance	-	300	300	566
<b>Total Personnel Services</b>	<b>6,476</b>	<b>17,923</b>	<b>17,923</b>	<b>13,564</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,476</b>	<b>\$ 17,923</b>	<b>\$ 17,923</b>	<b>\$ 13,564</b>

## **COURT TECHNOLOGY**

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### **FUND DESCRIPTION**

To enhance technology within the Municipal Court system.

Art. 102.0172 of the Texas Code of Criminal Procedure allows a municipality to require a defendant convicted of a misdemeanor offense in municipal court to pay a technology fee. This fund may be used only to finance the purchase of or to maintain technological enhancements for a municipal court, including:

- Computer systems;
- Computer networks;
- Computer hardware;
- Computer software;
- Imaging systems;
- Electronic kiosks;
- Electronic ticket writers; and
- Docket management systems.

# COURT TECHNOLOGY SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$22,352</b>	<b>\$23,564</b>	<b>\$23,564</b>	<b>\$18,564</b>
<b>Revenues</b>				
MC Technology Fees	18,760	15,000	15,000	16,000
Interest	-	-	-	-
<b>Total Revenue</b>	<b>18,760</b>	<b>15,000</b>	<b>15,000</b>	<b>16,000</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$ 18,760</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 16,000</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	17,548	37,000	20,000	15,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>17,548</b>	<b>37,000</b>	<b>20,000</b>	<b>15,000</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,548</b>	<b>\$ 37,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 23,564</b>	<b>\$ 1,564</b>	<b>\$ 18,564</b>	<b>\$ 19,564</b>

## COURT TECHNOLOGY EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>CONTRACTUAL SERVICES</b>				
Professional Services	9,548	-	20,000	15,000
Contractual Services	8,000	37,000	-	-
<b>Total Contractual Services</b>	17,548	37,000	20,000	15,000
<b>TOTAL EXPENSES</b>	<b>\$ 17,548</b>	<b>\$ 37,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>



## **COMMUNITY/CONFERENCE CENTER FUND**

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### **FUND DESCRIPTION**

The Community Center Fund is comprised of the operation of two multipurpose centers: The Community Center, and the Conference Center. These Centers are rented to the general public for a fee, and are also used for City sponsored events. The rental revenues off-set operational expenses and a portion of the revenues are also retained for the long-term maintenance of the facilities. The Hotel tax revenue fund also supports the Centers' operations.

The Centers are versatile facilities in a park-like setting, and are used for a variety of activities such as civic, private and social functions. The Conference Center was designed specifically for business conferences and events, but is versatile enough to accommodate social events as well. The Conference Center is designed for events up to 150 people, and the Community Center can accommodate up to 300 people. The Centers are also used to host the City's civic events.

The mission of the Leon Valley Community and Conference Centers is to provide a multipurpose venue for area community groups such as senior citizens, civic organizations and others, and to attract clients on a fee basis for use of the facilities for various events such as weddings, graduations, reunions, and special events.

**COMMUNITY/CONFERENCE CENTER  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$189,521</b>	<b>\$188,881</b>	<b>\$188,881</b>	<b>\$153,085</b>
<b>Revenues</b>				
Hotel/Motel Taxes	89,993	50,500	50,000	70,000
Rental Fees	20,254	9,276	50,000	50,000
Interest	-	-	-	100
Miscellaneous	-	-	-	-
<b>Total Revenue</b>	<b>110,247</b>	<b>59,776</b>	<b>100,000</b>	<b>120,100</b>
<b>Other Funding Sources</b>				
Fund Balance	640	82,098	35,796	23,572
<b>Total Other Funding Sources</b>	<b>640</b>	<b>82,098</b>	<b>35,796</b>	<b>23,572</b>
<b>TOTAL RESOURCES</b>	<b>110,887</b>	<b>141,874</b>	<b>135,796</b>	<b>143,672</b>
<b>Expenditures</b>				
Personnel Services	59,821	80,414	74,336	72,615
Supplies	5,066	7,500	7,500	7,500
Contractual Services	46,000	53,960	53,960	51,557
Capital Outlay	-	-	-	12,000
<b>Total Expenditures</b>	<b>110,887</b>	<b>141,874</b>	<b>135,796</b>	<b>143,672</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 110,887</b>	<b>\$ 141,874</b>	<b>\$ 135,796</b>	<b>\$ 143,672</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 188,881</b>	<b>\$ 106,783</b>	<b>\$ 153,085</b>	<b>\$ 129,513</b>

## COMMUNITY/CONFERENCE CENTER EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>PERSONNEL SERVICES</b>				
Salaries	44,860	49,804	49,804	52,327
Retirement Plan	8,005	10,223	10,223	9,932
Group Insurance	3,509	8,674	8,674	6,223
Worker Compensation	-	1,120	1,120	93
Liability Insurance	74	80	80	-
Social Security	3,203	4,289	4,289	4,003
Special Pay	24	6,078	-	-
Longevity Pay	146	146	146	38
<b>Total Personnel Services</b>	<b>59,821</b>	<b>80,414</b>	<b>74,336</b>	<b>72,615</b>
<b>SUPPLIES</b>				
Office Supplies	438	500	500	500
Operating Supplies	659	2,000	2,000	2,000
Repairs & Maintenance - Internal	3,969	4,500	4,500	4,500
Misc. Supplies	-	500	500	500
<b>Total Supplies</b>	<b>5,066</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	2,001	3,110	3,110	2,110
Contractual Services	2,634	3,200	3,200	3,200
Utilities - Telephone	10,747	14,800	14,800	9,000
Utilities - Gas, Water, Electric	24,160	28,000	28,000	28,000
Printing	-	200	200	200
Advertising	1,641	2,100	2,100	2,100
Repairs and Maintenance - External	3,886	2,000	2,000	2,000
Membership, Dues & Licenses	931	550	550	550
Liability Insurance	-	-	-	4,397
<b>Total Contractual Services</b>	<b>46,000</b>	<b>53,960</b>	<b>53,960</b>	<b>51,557</b>
<b>CAPITAL OUTLAY</b>				
Office Equipment	-	-	-	12,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 110,887</b>	<b>\$ 141,874</b>	<b>\$ 135,796</b>	<b>\$ 143,672</b>

## **STREET MAINTENANCE FUND**

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### **FUND DESCRIPTION**

The City held an election in November of 2007, under Chapter 327 of the Texas Tax Code, to adopt an additional 1/4% city sales and use tax for Municipal Street Maintenance. The tax was re-authorized on November 8, 2011. State law requires the creation of a separate fund for these funds.

The sales tax may be used only to maintain and repair municipal streets and sidewalks that existed on the date of the election to adopt the tax.

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# STREET MAINTENANCE SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$1,416,768</b>	<b>\$1,359,760</b>	<b>\$1,359,760</b>	<b>\$163,052</b>
<b>Revenues</b>				
Sales Taxes	708,470	641,314	641,314	799,000
Interest	394	513	2,000	4,000
<b>Total Revenue</b>	<b>708,864</b>	<b>641,827</b>	<b>643,314</b>	<b>803,000</b>
<b>Other Funding Sources</b>				
Fund Balance	-	-	-	163,052
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,052</b>
<b>TOTAL RESOURCES</b>	<b>\$ 708,864</b>	<b>\$ 641,827</b>	<b>\$ 643,314</b>	<b>\$ 966,052</b>
<b>Expenditures</b>				
Personnel Services	-	-	-	-
Supplies	-	-	-	-
Contractual Services	765,872	1,840,022	1,840,022	966,052
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>765,872</b>	<b>1,840,022</b>	<b>1,840,022</b>	<b>966,052</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 765,872</b>	<b>\$ 1,840,022</b>	<b>\$ 1,840,022</b>	<b>\$ 966,052</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,359,760</b>	<b>\$ 161,565</b>	<b>\$ 163,052</b>	<b>\$ -</b>

# STREET MAINTENANCE EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>CONTRACTUAL SERVICES</b>				
Repairs and Maintenance - External	765,872	1,840,022	1,840,022	966,052
<b>Total Contractual Services</b>	765,872	1,840,022	1,840,022	966,052
<b>TOTAL EXPENSES</b>	<b>\$ 765,872</b>	<b>\$ 1,840,022</b>	<b>\$ 1,840,022</b>	<b>\$ 966,052</b>

## **POLICE FORFEITURE FUND**

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### **FUND DESCRIPTION**

This fund is used to account for proceeds of criminal asset forfeitures. State law requires the creation of a separate fund for these assets. Forfeiture funds can only be used for law enforcement purposes.

**POLICE FORFEITURE  
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>BEGINNING FUND BALANCE</b>	<b>\$380,206</b>	<b>\$230,595</b>	<b>\$230,595</b>	<b>\$230,595</b>
<b>Revenues</b>				
Seizures	9,003	-	17,353	50,000
Interest	152	-	400	100
<b>Total Revenue</b>	<b>9,155</b>	<b>-</b>	<b>17,753</b>	<b>50,100</b>
<b>Other Funding Sources</b>				
Fund Balance			50,387	69,900
<b>Total Other Funding Sources</b>	<b>-</b>	<b>-</b>	<b>50,387</b>	<b>69,900</b>
<b>TOTAL RESOURCES</b>	<b>\$ 9,155</b>	<b>\$ -</b>	<b>\$ 68,140</b>	<b>\$ 120,000</b>
<b>Expenditures</b>				
Personnel Services	152,546	150,903	68,140	-
Supplies	-	-	-	-
Contractual Services	6,220	11,000	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>158,766</b>	<b>161,903</b>	<b>68,140</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer to Capital	-	-	-	120,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,766</b>	<b>\$ 161,903</b>	<b>\$ 68,140</b>	<b>\$ 120,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 230,595</b>	<b>\$ 68,692</b>	<b>\$ 230,595</b>	<b>\$ 160,695</b>



**POLICE FORFEITURE  
EXPENSES**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>PERSONNEL SERVICES</b>				
Salaries	104,674	99,915	46,000	-
Retirement Plan	19,295	19,012	8,000	-
Group Insurance	16,570	18,260	8,000	-
Overtime	149	-	400	-
Social Security	8,288	7,976	3,500	-
Clothing Allowance	-	1,400	-	-
Special Pay	3,250	3,900	2,000	-
Longevity Pay	320	440	240	-
<b>Total Personnel Services</b>	<b>152,546</b>	<b>150,903</b>	<b>68,140</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>				
Professional Services	89	-	-	-
Contractual Services	6,131	11,000	-	-
<b>Total Contractual Services</b>	<b>6,220</b>	<b>11,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>\$ 158,766</b>	<b>\$ 161,903</b>	<b>\$ 68,140</b>	<b>\$ -</b>

# Debt Service

## **DEBT SERVICE FUND**

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### **FUND DESCRIPTION**

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest on general long-term debt of the City other than revenue bonds. An ad valorem property tax rate is calculated by the City annually. Property taxes are levied on January 1<sup>st</sup> of each year on all taxable property within the City. The taxes become payable on October 1<sup>st</sup> following the levy date and delinquent on February 1<sup>st</sup> of the subsequent year. The annual tax levy must be sufficient in amount to meet current year debt payment requirements.

**DEBT SERVICE  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>ESTIMATED 2021-2022</b>	<b>BUDGET 2022-2023</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$387,927</b>	<b>\$419,426</b>	<b>\$419,426</b>	<b>\$422,938</b>
<b>Revenues</b>				
Ad Valorem Taxes	661,381	586,262	586,262	580,150
Interest	-	-	-	-
<b>Total Revenue</b>	<b>661,381</b>	<b>586,262</b>	<b>586,262</b>	<b>580,150</b>
<b>Other Funding Sources</b>				
Transfers in from Other Funds	108,114	105,113	105,113	107,863
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	<b>108,114</b>	<b>105,113</b>	<b>105,113</b>	<b>107,863</b>
<b>TOTAL RESOURCES</b>	<b>\$ 769,495</b>	<b>\$ 691,375</b>	<b>\$ 691,375</b>	<b>\$ 688,013</b>
<b>Expenditures</b>				
Principal	550,000	465,000	465,000	480,000
Interest	187,246	219,863	219,863	205,013
Fees	750	3,000	3,000	3,000
<b>Total Expenditures</b>	<b>737,996</b>	<b>687,863</b>	<b>687,863</b>	<b>688,013</b>
<b>Other Financing Uses</b>				
Bond Refunding	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 737,996</b>	<b>\$ 687,863</b>	<b>\$ 687,863</b>	<b>\$ 688,013</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 419,426</b>	<b>\$ 422,938</b>	<b>\$ 422,938</b>	<b>\$ 422,938</b>

## DEBT SERVICE EXPENSES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>DEBT SERVICE</b>				
Principal - 2009 PPFCO	55,000	-	-	-
Interest - 2009 PPFCO	13,261	-	-	-
Interest - 2012 GO	74,084	-	-	-
Principal - 2012 GO	-	-	-	-
Principal - 2016 CO	45,000	45,000	45,000	50,000
Interest - 2016 CO	62,363	60,113	60,113	57,863
Principal - Refunding Bonds	450,000	-	-	-
Interest - Refunding Bonds	37,538	-	-	-
Principal - 2021 REFUNDING GO	-	420,000	420,000	430,000
Interest - 2021 REFUNDING GO	-	159,750	159,750	147,150
Paying Agent Fee	750	3,000	3,000	3,000
<b>Total Personnel Services</b>	<b>737,996</b>	<b>687,863</b>	<b>687,863</b>	<b>688,013</b>
<b>TOTAL EXPENSES</b>	<b>\$ 737,996</b>	<b>\$ 687,863</b>	<b>\$ 687,863</b>	<b>\$ 688,013</b>

# Capital Fund

# CAPITAL PROJECTS

## SUMMARY OF REVENUES AND EXPENDITURES

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	2020-2021	2021-2022	2021-2022	2022-2023
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>				
Interest	-	-	-	-
Reimbursement	-	-	-	-
Grants	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Other Funding Sources</b>				
Transfers from General Fund	-	-	-	639,000
Transfers from Red Light Camera Fund	-	-	-	126,000
Transfers from Impound Lot Fund	-	-	-	20,000
Transfers from Water Fund	-	-	-	450,000
Transfers from Waste Water Fund	-	-	-	250,000
Transfers from Storm Water Fund	-	-	-	35,000
Transfers from Community Center	-	-	-	30,000
Transfers from Police Forfeitures	-	-	-	120,000
ARP Funds	-	-	-	470,000
Fund Balance	-	-	-	-
<b>Total Other Funding Sources</b>	\$ -	\$ -	\$ -	\$ 2,140,000
<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -	\$ 2,140,000
<b>Expenditures</b>				
General Fund Capital	-	-	-	639,000
Special Revenue Capital	-	-	-	766,000
Water Capital	-	-	-	450,000
Sewer Capital	-	-	-	250,000
Storm Water Capital	-	-	-	35,000
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 2,140,000
<b>Other Financing Uses</b>				
Transfers Out to Other Funds	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 2,140,000
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -

## CAPITAL PROJECTS EXPENSES

	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	BUDGET 2022-2023
<b>General Fund Capital</b>				
PW - SuperDuty XL Truck	-	-	-	75,000
PW - 1/2 Ton Pick-up	-	-	-	60,000
PW - Sidewalks Linkwood	-	-	-	100,000
PW - Trailer	-	-	-	25,000
PW - Asphalt Paver	-	-	-	100,000
PK - Utility Vehicle	-	-	-	25,000
PK - Linkwood Trail Fencing	-	-	-	25,000
PK - Hike & Bike Trail Segment II	-	-	-	200,000
LIB - A/C Units				29,000
<b>Total General Fund Capital</b>	-	-	-	639,000
<b>Special Revenue Fund Capital</b>				
ARP - Skate Park - Shadow Mist	-	-	-	70,000
ARP - Fire Truck	-	-	-	400,000
RLC - Police Vehicle	-	-	-	60,000
RLC - Police Vehicle	-	-	-	60,000
RLC - Solar Tech Arrow Board	-	-	-	6,000
IMP - Fence/Cover/Stalls	-	-	-	20,000
PF - Mobile Digital Terminals	-	-	-	60,000
PF - Police Vehicle	-	-	-	60,000
CC - Restrooms	-	-	-	30,000
<b>Total Special Revenue Capital</b>	-	-	-	766,000
<b>Enterprise Capital</b>	-	-	-	
WA - Replace Water Mains	-	-	-	250,000
WA - 1/2 Ton Pick-up	-	-	-	45,000
WA - Gravelly Pro-Turn 272	-	-	-	15,000
WA - Purchase Water Rights	-	-	-	140,000
WW- Replace Sewer Mains	-	-	-	250,000
SW - Gator	-	-	-	25,000
SW - Commercial Riding Mower	-	-	-	10,000
<b>Total Enterprise Capital</b>	-	-	-	735,000
<b>TOTAL CAPITAL EXPENSES</b>	\$ -	\$ -	\$ -	\$ 2,140,000



# Salary Allocations

## SALARY ALLOCATIONS

Department	FUND									
	General	Water	Sewer	Storm water	Impound Lot	Economic Dev.	Red Light Camera	Crime Control District	Child Safety	Comm. Center
<b>Court</b>										
Sr. Court Clerk (1)	30%	20%	20%	10%			20%			
Asst. Court Clerk (1)	30%	20%	20%	10%			20%			
Deputy Court Clerk (1)							100%			
Deputy Court Clerk (1)							100%			
<b>Finance</b>										
Director (1)	30%	20%	20%	10%			20%			
Assistant Director (1)	30%	20%	20%	10%			20%			
Receptionist (1)	30%	20%	20%	10%			20%			
<b>City Manager</b>										
City Manager (1)	25%	20%	20%	10%		25%				
HR Director (1)	50%	20%	20%	10%						
City Secretary (1)	50%	20%	20%	20%						
Exec. Asst. to City Manager (1)	50%	20%	20%	10%						
<b>Info. Technology</b>										
Manager (1)	30%	20%	20%	10%			20%			
<b>Police</b>										
Police Chief (1)	75%						25%			
Asst. Police Chief (1)	25%						25%	50%		
Police Officers (25)	100%									
Officer/Animal/Code (2)	90%						10%			
<b>Traffic Safety</b>										
Patrol Officer (1)	100%									
Detective (1)	100%									
Lieutenant (1)	100%									

## SALARY ALLOCATIONS

Department	FUND									
	General	Water	Sewer	Storm water	Impound Lot	Economic Dev.	Red Light Camera	Crime Control District	Child Safety	Comm. Center
<b>Fire</b>										
Fire Chief (1)	100%									
Asst. Fire Chief (1)	100%									
Captain (5)	100%									
Lieutenants (3)	100%									
Engineers (3)	100%									
Firefighter/Paramedic (14)	100%									
<b>Public Works</b>										
Director (1)	35%	25%	25%	15%						
Asst. Director (1)	35%	25%	25%	15%						
Foreman - Construction (1)	50%	20%	20%	10%						
Crew Leader - Constuction (1)	50%	20%	20%	10%						
Laborer - Construction (2)	50%	20%	20%	10%						
Foreman - Building (1)	90%			10%						
Crew Leader - Building (1)	90%			10%						
Laborer - Building (2)	90%			10%						
Crew Leader - Parks (1)	50%	20%	20%	10%						
Laborer - Parks (3)	50%	20%	20%	10%						
Crew Leader - ROW (1)	50%	20%	20%	10%						
Laborer - ROW (3)	50%	20%	20%	10%						
Shop Mechanic (1)	50%	20%	20%	10%						
Custodian (1)	100%									
<b>Planning &amp; Zoning</b>										
Director (1)	50%	20%	20%	10%						
Planning Tech (1)	100%									
Permit Tech/Fire Admin Asst. (1)	100%									

## SALARY ALLOCATIONS

Department	FUND									
	General	Water	Sewer	Storm water	Impound Lot	Economic Dev.	Red Light Camera	Crime Control District	Child Safety	Comm. Center
<b>Library</b>										
Director (1)	100%									
Asst. Director (1)	100%									
Technician (1)	100%									
Clerk (2)	100%									
Aid (2)	100%									
<b>Water</b>										
Foreman (1)		80%	20%							
Crew Leader (1)		80%	20%							
Maintenance Crewman (2)		80%	20%							
Admin Assit. Utility (1)		80%	20%							
<b>Impound Lot</b>										
Detective/Impound Lot (1)					100%					
<b>Economic Development</b>										
Director (1)						100%				
<b>Red Light Camera</b>										
RLC Officer (6)							100%			
<b>Crime Control District</b>										
Patrol Officer (1)								100%		
Detective (1)								100%		
<b>Child Safety</b>										
Crossing Guard (1)									100%	
<b>Community Center</b>										
Community Relations Director (1)										100%

FTE: 116

PTE: 3

# 2022 Tax Rate Calculation Worksheet

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

LEON VALLEY, CITY OF

Taxing Unit Name

210-684-1391

Phone (area code and number)

6400 El Verde, Leon Valley, TX 78238

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

www.leonvalleytexas.gov

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,184,717,240
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 200,975,933
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 983,741,307
4.	<b>2021 total adopted tax rate.</b>	\$ 0.534099 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values:.....	\$ 36,450,335
	B. 2021 values resulting from final court decisions:.....	-\$ 32,174,701
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 4,275,634
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value:.....	\$ 63,182,920
	B. 2021 disputed value:.....	-\$ 63,182,920
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 4,275,634

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 988,016,941
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</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 2022 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 300,872 <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 2,831,712 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 3,132,584
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <b>A. 2021 market value:</b> ..... \$ 0 <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 3,132,584
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 984,884,357
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,260,257
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 73,505
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 5,333,762
18.	<b>Total 2022 taxable value on the 2022 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> ..... \$ 1,247,439,810 <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: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 1,247,439,810

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 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> ..... \$ <u>81,345,566</u>	
B.	<b>2022 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> ..... + \$ <u>0</u>	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>81,345,566</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>226,940,513</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,101,844,863</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 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 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>1,510,180</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>1,510,180</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,100,334,683</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.484739</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>                    </u> /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.481577</u> /\$100
29.	<b>2021 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> .	\$ <u>988,016,941</u>

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

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

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

<sup>16</sup> Tex. Tax Code § 26.012(6)(B)

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

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

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

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

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



Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 4,758,062
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2021.</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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 64,624	
	<b>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0	
	<b>C. 2021 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. .... +/- \$ 0	
	<b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 64,624	
	<b>E. Add Line 30 to 31D.</b>	\$ 4,822,686
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,100,334,683
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.438292 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. 2022 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	
	<b>B. 2021 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. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0	
	<b>B. 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. .... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0/\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0/\$100

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code § 26.044<sup>25</sup> Tex. Tax Code § 26.0441

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
A.	<b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. . . . .	\$ _____ 0
B.	<b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . .	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ _____ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . .	\$ _____ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
A.	<b>2022 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, 2021 and ending on June 30, 2022. . . . .	\$ _____ 0
B.	<b>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. . . . .	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ _____ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . .	\$ _____ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	<b>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.	
A.	<b>Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . .	\$ _____ 0
B.	<b>Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . .	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ _____ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.438292/\$100
40.	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. . . . .	\$ _____ 0
B.	Divide Line 40A by Line 32 and multiply by \$100. . . . .	\$ _____ 0/\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.438292/\$100
41.	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.453632/\$100

<sup>25</sup> Tex. Tax Code § 26.0442<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2022 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 tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
<b>42.</b>	<b>Total 2022 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. 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 ..... \$ 688,013 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 109,363 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 578,650
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 578,650
<b>45.</b>	<b>2022 anticipated collection rate.</b> <b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.65 % <b>B.</b> Enter the 2021 actual collection rate. .... 99.65 % <b>C.</b> Enter the 2020 actual collection rate. .... 99.03 % <b>D.</b> Enter the 2019 actual collection rate. .... 98.94 % <b>E.</b> 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>	99.65 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 580,682
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,101,844,863
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.052700 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.506332 /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2022 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.	\$ _____ /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</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 2021, enter 0.	\$ _____ 0
52.	<b>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 2021 or in May 2022.</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 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,101,844,863
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	<b>2022 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> .	\$ 0.484739 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.484739 /\$100
57.	<b>2022 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> .	\$ 0.506332 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.506332 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>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
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,101,844,863
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	<b>2022 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).	\$ 0.506332 /\$100

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

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

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

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

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

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

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



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<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;<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>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.006183 /\$100
64.	<b>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.	\$ 0.013904 /\$100
65.	<b>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 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.020087 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.526419 /\$100

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</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>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.438292 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,101,844,863
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.045378 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.052700 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.536370 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<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.<sup>47</sup>

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.

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

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

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

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

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

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.534099 / \$100
74.	<b>Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.534099 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 984,884,357
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 5,260,257
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,100,334,683
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 / \$100
80.	<b>2022 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).	\$ 0.526419 / \$100

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.484739 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.526419 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.536370 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

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

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

print  
here

KEVIN Rule  
Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

8/3/2022

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)