



# CITY OF LEON VALLEY

## Annual Operating Budget

FY 2023

**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: Ray Orozco, Josh Stevens, Jed Hefner, Will Bradshaw

AGAINST: Benny Martinez

PRESENT and not voting: Chris Riley

ABSENT:

Property Tax Comparison:

|                                   | <u>FY 2022</u> | <u>FY 2023</u> |
|-----------------------------------|----------------|----------------|
| Adopted Tax Rate                  | \$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.

# **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       |

# General Fund

## **GENERAL FUND**

---

### **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<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>BUDGET<br/>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                        | 187,235                     |
| Personnel Shared Services          | -                           | -                           | -                              | 1,762,209                   |
| 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>2,076,444</b>            |
| <b>TOTAL RESOURCES</b>             | <b>\$ 12,581,820</b>        | <b>\$ 14,304,497</b>        | <b>\$ 14,338,859</b>           | <b>\$ 14,063,745</b>        |
| <b>Expenditures</b>                |                             |                             |                                |                             |
| Personnel Services                 | 8,357,912                   | 9,018,621                   | 9,018,621                      | 9,989,796                   |
| 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>13,424,745</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>\$ 14,063,745</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           |
| Node Pole Rental                | 1,000            | 1,000            | 1,000            | 1,000            |
| ROW Fees                        | -                | -                | -                | 6,000            |
| 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              | 419,050              |
| Finance                   | 152,514              | 174,408              | 174,408              | 407,845              |
| City Manager & Council    | 740,616              | 1,111,060            | 1,111,060            | 1,329,819            |
| Information Technology    | -                    | -                    | -                    | 315,183              |
| Public Safety             | 2,598,795            | 2,660,609            | 2,660,609            | 3,311,063            |
| Traffic Safety            | 612,628              | 566,216              | 566,216              | 275,892              |
| 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            | 3,623,269            |
| Public Works              | 1,813,429            | 1,425,313            | 1,425,313            | 2,232,694            |
| Planning & Zoning         | 457,575              | 416,608              | 416,608              | 515,533              |
| 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              | 572,648              |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 12,661,843</b> | <b>\$ 14,598,859</b> | <b>\$ 14,598,859</b> | <b>\$ 13,424,745</b> |

## **MUNICIPAL COURT**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>         |                     |                     |                        |                     |
| Salaries                          | 23,229              | 24,069              | 24,069                 | 194,610             |
| Retirement Plan                   | 4,096               | 4,489               | 4,489                  | 36,937              |
| Group Insurance                   | 3,815               | 4,200               | 4,200                  | 33,187              |
| Worker Compensation               | -                   | 290                 | 290                    | 345                 |
| Liability Insurance               | 2,957               | 3,217               | 3,217                  | -                   |
| Social Security                   | 1,907               | 1,883               | 1,883                  | 14,888              |
| 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>282,075</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>\$ 419,050</b>   |

## **FINANCE**

---

### **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            | 237,760           |
| Retirement Plan                   | 8,078             | 11,712            | 11,712            | 45,127            |
| Group Insurance                   | 4,117             | 6,391             | 6,391             | 24,890            |
| Worker Compensation               | -                 | 465               | 465               | 421               |
| Liability Insurance               | -                 | 4,388             | 4,388             | -                 |
| Social Security                   | 4,479             | 4,913             | 4,913             | 18,189            |
| 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>329,442</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>\$ 407,845</b> |

## **CITY MANAGER AND COUNCIL**

---

### **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**

|                                    | <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                           | 265,874           | 259,162             | 259,162             | 393,910             |
| Retirement Plan                    | 51,027            | 49,459              | 49,459              | 80,463              |
| Group Insurance                    | 21,224            | 21,111              | 21,111              | 33,187              |
| Worker Compensation                | -                 | 2,911               | 2,911               | 751                 |
| Liability Insurance                | 21,143            | 22,999              | 22,999              | -                   |
| Unemployment Compensation          | 1,022             | -                   | -                   | -                   |
| Social Security                    | 19,916            | 20,747              | 20,747              | 32,431              |
| 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>575,851</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>\$ 1,329,819</b> |

## **INFORMATION TECHNOLOGY**

---

### **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                          | -           | -           | -           | 94,333            |
| Retirement Plan                   | -           | -           | -           | 17,904            |
| Group Insurance                   | -           | -           | -           | 8,297             |
| Worker Compensation               | -           | -           | -           | 167               |
| Social Security                   | -           | -           | -           | 7,217             |
| Longevity Pay                     | -           | -           | -           | 40                |
| <b>Total Personnel Services</b>   | -           | -           | -           | 127,958           |
| <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>\$ 315,183</b> |

## **POLICE DEPARTMENT**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | 1,484,964           | 1,484,154           | 1,484,154              | 1,928,934           |
| Retirement Plan                    | 303,417             | 308,743             | 308,743                | 400,336             |
| Group Insurance                    | 155,039             | 220,035             | 220,035                | 257,201             |
| Worker Compensation                | 42,233              | 46,179              | 46,179                 | 48,061              |
| 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                | 161,358             |
| Clothing Allowance                 | 20,138              | 17,500              | 17,500                 | 21,000              |
| Standby                            | 12,960              | 12,480              | 12,480                 | -                   |
| Special Pay                        | 74,230              | 80,833              | 80,833                 | 4,030               |
| Certification Pay                  | -                   | -                   | -                      | 60,288              |
| Longevity Pay                      | 27,627              | 20,535              | 20,535                 | 18,740              |
| <b>Total Personnel Services</b>    | <b>2,371,762</b>    | <b>2,444,754</b>    | <b>2,444,754</b>       | <b>2,994,947</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>\$ 3,311,063</b> |

## **TRAFFIC SAFETY**

---

### **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           | 175,083           |
| Retirement Plan                    | 57,232            | 69,285            | 69,285            | 38,502            |
| Group Insurance                    | 28,604            | 54,780            | 54,780            | 16,594            |
| Worker Compensation                | -                 | 2,360             | 2,360             | 4,671             |
| Overtime                           | 17,524            | 18,000            | 18,000            | 18,000            |
| Social Security                    | 23,745            | 29,313            | 29,313            | 15,518            |
| 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>275,891</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>\$ 275,892</b> |

## **FIRE DEPARTMENT**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | 1,633,994           | 1,731,567           | 1,731,567              | 1,862,590           |
| Retirement Plan                    | 346,861             | 369,999             | 369,999                | 406,280             |
| Group Insurance                    | 227,127             | 255,642             | 255,642                | 224,014             |
| Worker Compensation                | 28,151              | 34,981              | 34,981                 | 55,669              |
| 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                | 163,754             |
| 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>3,026,163</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>\$ 3,623,269</b> |

## **PUBLIC WORKS**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | 532,181             | 532,561             | 532,561                | 1,078,494           |
| Retirement Plan                    | 99,077              | 102,502             | 102,502                | 218,042             |
| Group Insurance                    | 93,487              | 107,735             | 107,735                | 165,936             |
| Worker Compensation                | 34,212              | 41,951              | 41,951                 | 23,903              |
| 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                 | 87,883              |
| 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>1,657,861</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>\$ 2,232,694</b> |

## PLANNING & ZONING

---

### 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           | 198,674           |
| Retirement Plan                   | 30,301            | 26,829            | 26,829            | 37,708            |
| Group Insurance                   | 27,683            | 22,825            | 22,825            | 24,890            |
| Worker Compensation               | -                 | 1,652             | 1,652             | 352               |
| Liability Insurance               | 7,246             | 7,882             | 7,882             | -                 |
| Social Security                   | 12,757            | 11,254            | 11,254            | 15,199            |
| 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>276,904</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>\$ 515,533</b> |

## **SPECIAL EVENTS**

---

### **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**

---

### **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**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | 252,332             | 262,534             | 262,534                | 297,516             |
| Retirement Plan                    | 39,476              | 48,403              | 48,403                 | 56,468              |
| Group Insurance                    | 24,871              | 36,520              | 36,520                 | 41,484              |
| Worker Compensation                | -                   | 691                 | 691                    | 707                 |
| Liability Insurance                | 4,426               | 4,815               | 4,815                  | -                   |
| Social Security                    | 19,239              | 20,304              | 20,304                 | 22,760              |
| 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>422,703</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>\$ 572,648</b>   |

# Assigned General Funds

## **IMPOUND LOT**

---

### **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<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>BUDGET<br/>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>       |                             |                             |                                |                             |
| ARP Funds                          |                             |                             |                                | 1,179                       |
| Fund Balance                       | -                           | -                           | -                              | 1,035                       |
| <b>Total Other Funding Sources</b> | <b>-</b>                    | <b>-</b>                    | <b>-</b>                       | <b>2,214</b>                |
| <b>TOTAL RESOURCES</b>             | <b>\$ 170,306</b>           | <b>\$ 91,585</b>            | <b>\$ 91,858</b>               | <b>\$ 133,594</b>           |
| <b>Expenditures</b>                |                             |                             |                                |                             |
| Personnel Services                 | 147,710                     | 104,459                     | 104,459                        | 102,194                     |
| 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>113,594.5</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>\$ 133,594</b>           |
| <b>ENDING FUND BALANCE</b>         | <b>\$ 335,398</b>           | <b>\$ 312,124</b>           | <b>\$ 312,397</b>              | <b>\$ 311,362</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            | 61,892            |
| Retirement Plan                   | 21,051            | 13,810            | 13,810            | 13,089            |
| Group Insurance                   | 16,570            | 9,130             | 9,130             | 8,297             |
| Worker Compensation               | -                 | -                 | -                 | 1,588             |
| Social Security                   | 7,617             | 5,793             | 5,793             | 5,276             |
| 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>102,194</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>\$ 113,594</b> |

## **ECONOMIC/COMMUNITY DEVELOPMENT**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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>       |                     |                     |                        |                     |
| ARP Funds                          |                     |                     |                        | 1,936               |
| Fund Balance                       | -                   | -                   | -                      | -                   |
| <b>Total Other Funding Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>1,936</b>        |
| <b>TOTAL RESOURCES</b>             | <b>\$ 354,235</b>   | <b>\$ 319,416</b>   | <b>\$ 350,000</b>      | <b>\$ 406,436</b>   |
| <b>Expenditures</b>                |                     |                     |                        |                     |
| Personnel Services                 | 136,797             | 210,313             | 210,313                | 151,392             |
| 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>292,549</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>\$ 355,433</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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>         |                     |                     |                        |                     |
| Salaries                          | 99,312              | 146,088             | 146,088                | 110,972             |
| Retirement Plan                   | 18,054              | 28,349              | 28,349                 | 21,063              |
| Group Insurance                   | 4,300               | 13,807              | 13,807                 | 10,371              |
| Worker Compensation               |                     | 288                 | 288                    | 197                 |
| Liability Insurance               | 482                 | 524                 | 524                    | -                   |
| Social Security                   | 7,303               | 11,892              | 11,892                 | 8,489               |
| Car Allowance                     | 346                 | -                   | -                      | -                   |
| Other Benefits                    | 6,802               | 9,126               | 9,126                  | -                   |
| Longevity Pay                     | 198                 | 239                 | 239                    | 300                 |
| Shared Services                   | -                   | -                   | -                      | 62,884              |
| <b>Total Personnel Services</b>   | <b>136,797</b>      | <b>210,313</b>      | <b>210,313</b>         | <b>214,276</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>\$ 355,433</b>   |



## **TREE MITIGATION AND REPLACEMENT**

---

### **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 BUCKS**

---

### **FUND DESCRIPTION**

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

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

|                                    | ACTUAL<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **FUND NARRATIVE**

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 BUSINESS OFFICE**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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               |
| ARP Funds                          |                     |                     |                        | 9,246               |
| Fund Balance                       | -                   | -                   | -                      | 220,657             |
| <b>Total Other Funding Sources</b> | <b>15,000</b>       | <b>15,000</b>       | <b>15,000</b>          | <b>234,903</b>      |
| <b>TOTAL RESOURCES</b>             | <b>2,050,991</b>    | <b>3,730,595</b>    | <b>3,730,595</b>       | <b>2,282,586</b>    |
| <b>Expenditures</b>                |                     |                     |                        |                     |
| Personnel Services                 | 470,274             | 519,923             | 519,923                | 318,733             |
| 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>1,002,018</b>    |
| <b>Other Financing Uses</b>        |                     |                     |                        |                     |
| Personnel Shared Services          | -                   | -                   | -                      | 487,842             |
| 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>1,280,568</b>    |
| <b>TOTAL EXPENDITURES</b>          | <b>1,820,774</b>    | <b>3,660,622</b>    | <b>3,660,622</b>       | <b>2,282,586</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

|                                 | ACTUAL              | BUDGET              | ESTIMATED           | BUDGET              |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                 | 2020-2021           | 2021-2022           | 2021-2022           | 2022-2023           |
| <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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | 267,024             | 312,521             | 312,521                | 206,359             |
| Retirement Plan                    | 58,471              | 63,461              | 63,461                 | 41,159              |
| Group Insurance                    | 47,748              | 54,598              | 54,598                 | 33,187              |
| Worker Compensation                | 7,710               | 11,473              | 11,473                 | 4,216               |
| 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                 | 16,589              |
| 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          | -                   | -                   | -                      | 487,842             |
| <b>Total Personnel Services</b>    | <b>470,274</b>      | <b>519,923</b>      | <b>519,923</b>         | <b>806,575</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>\$ 1,616,860</b> |

## **SEWER**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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>       |                     |                     |                        |                     |
| ARP Funds                          | -                   | -                   | -                      | 6,306               |
| 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>419,569</b>      |
| <b>TOTAL RESOURCES</b>             | <b>\$ 2,590,261</b> | <b>\$ 2,619,399</b> | <b>\$ 2,619,399</b>    | <b>\$ 2,940,669</b> |
| <b>Expenditures</b>                |                     |                     |                        |                     |
| Personnel Services                 | 150,685             | 180,986             | 180,986                | 87,398              |
| 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>2,204,519</b>    |
| <b>Other Financing Uses</b>        |                     |                     |                        |                     |
| Personnel Shared Services          | -                   | -                   | -                      | 486,150             |
| Transfer to Sewer Capital          | -                   | -                   | -                      | 250,000             |
| <b>Total Other Financing Uses</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>736,150</b>      |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,853,309</b> | <b>\$ 2,619,399</b> | <b>\$ 2,619,399</b>    | <b>\$ 2,940,669</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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>2022-2023 |
|------------------------------------|---------------------|---------------------|------------------------|---------------------|
| <b>PERSONNEL SERVICES</b>          |                     |                     |                        |                     |
| Salaries                           | 86,377              | 96,665              | 96,665                 | 51,590              |
| Retirement Plan                    | 16,255              | 19,554              | 19,554                 | 11,429              |
| Group Insurance                    | 14,112              | 17,530              | 17,530                 | 8,297               |
| Worker Compensation                | -                   | 4,360               | 4,360                  | 1,171               |
| Liability Insurance                | 22,169              | 24,115              | 24,115                 | -                   |
| Overtime                           | 928                 | 5,000               | 5,000                  | 8,000               |
| Social Security                    | 6,782               | 8,203               | 8,203                  | 4,606               |
| 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                    | -                   | -                   | -                      | 486,150             |
| <b>Total Personnel Services</b>    | <b>150,685</b>      | <b>180,986</b>      | <b>180,986</b>         | <b>573,548</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>\$ 2,690,669</b> |



## **STORMWATER**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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>       |                     |                     |                        |                     |
| ARP Funds                          | -                   | -                   | -                      | 3,639               |
| Fund Balance                       | -                   | -                   | -                      | -                   |
| <b>Total Other Funding Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>3,639</b>        |
| <b>TOTAL RESOURCES</b>             | <b>\$ 467,229</b>   | <b>\$ 2,069,409</b> | <b>\$ 2,069,409</b>    | <b>\$ 596,227</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          | -                   | -                   | -                      | 325,611             |
| Stormwater Transfer to Capital     | -                   | -                   | -                      | 35,000              |
| <b>Total Other Financing Uses</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>360,611</b>      |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 379,642</b>   | <b>\$ 1,927,472</b> | <b>\$ 1,927,472</b>    | <b>\$ 549,690</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**

|                                 | <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>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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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                    | -                   | -                   | -                      | 325,611             |
| <b>Total Personnel Services</b>    | <b>142,597</b>      | <b>159,973</b>      | <b>159,973</b>         | <b>325,611</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>\$ 514,690</b>   |

# Special Revenue Funds

## **RED LIGHT CAMERA**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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              | 2,234,341           |
| Interest                           |                     |                     |                        | 3,000               |
| <b>Total Revenue</b>               | <b>1,954,809</b>    | <b>1,878,594</b>    | <b>1,878,594</b>       | <b>2,237,341</b>    |
| <b>Other Funding Sources</b>       |                     |                     |                        |                     |
| ARP Funds                          | -                   | -                   | -                      | 3,007               |
| Fund Balance                       | -                   | -                   | -                      | -                   |
| <b>Total Other Funding Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>3,007</b>        |
| <b>TOTAL RESOURCES</b>             | <b>\$ 1,954,809</b> | <b>\$ 1,878,594</b> | <b>\$ 1,878,594</b>    | <b>\$ 2,240,348</b> |
| <b>Expenditures</b>                |                     |                     |                        |                     |
| Personnel Services                 | 473,953             | 552,754             | 552,754                | 611,108             |
| 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>1,516,108</b>    |
| <b>Other Financing Uses</b>        |                     |                     |                        |                     |
| Shared Services to General Fund    | -                   | -                   | -                      | 326,574             |
| Transfer to Capital                | -                   | -                   | -                      | 126,000             |
| <b>Total Other Financing Uses</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>452,574</b>      |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 1,362,237</b> | <b>\$ 1,451,537</b> | <b>\$ 1,451,537</b>    | <b>\$ 1,968,682</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             | 404,186             |
| Retirement Plan                    | 60,222              | 69,539              | 69,539              | 82,397              |
| Group Insurance                    | 24,933              | 60,259              | 60,259              | 49,781              |
| Worker Compensation                | 6,749               | 10,368              | 10,368              | 9,996               |
| Unemployment Compensation          | 2,087               | -                   | -                   | -                   |
| Overtime                           | 2,314               | 7,000               | 7,000               | -                   |
| Social Security                    | 25,337              | 29,171              | 29,171              | 33,211              |
| Clothing Allowance                 | 1,179               | 2,100               | 2,100               | 4,200               |
| Stand - By                         |                     |                     |                     | 6,240               |
| Special Pay                        | 13,123              | 11,375              | 11,375              | -                   |
| Certification Pay                  | -                   | -                   | -                   | 19,500              |
| Longevity Pay                      | 2,009               | 2,061               | 2,061               | 1,597               |
| Shared Services                    | -                   | -                   | -                   | 326,574             |
| <b>Total Personnel Services</b>    | <b>473,953</b>      | <b>552,754</b>      | <b>552,754</b>      | <b>937,682</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>\$ 1,842,682</b> |



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

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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 PLAN (ARP) FUND**

---

### **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<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>BUDGET<br/>2022-2023</b> |
|------------------------------------|-----------------------------|-----------------------------|--------------------------------|-----------------------------|
| <b>BEGINNING FUND BALANCE</b>      | <b>\$ -</b>                 | <b>\$ 1,524,627</b>         | <b>\$ 1,524,627</b>            | <b>\$ 2,306,834</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                       | -                           | -                           | -                              | 687,134                     |
| <b>Total Other Funding Sources</b> | <b>-</b>                    | <b>-</b>                    | <b>-</b>                       | <b>687,134</b>              |
| <b>TOTAL RESOURCES</b>             | <b>\$ 1,524,627</b>         | <b>\$ 1,524,627</b>         | <b>\$ 1,524,627</b>            | <b>\$ 687,134</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>        |                             |                             |                                |                             |
| Transfers Out                      |                             | 742,420                     | 742,420                        | 217,134                     |
| Transfer to Capital                | -                           | -                           | -                              | 470,000                     |
| <b>Total Other Financing Uses</b>  | <b>-</b>                    | <b>742,420</b>              | <b>742,420</b>                 | <b>687,134</b>              |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ -</b>                 | <b>\$ 742,420</b>           | <b>\$ 742,420</b>              | <b>\$ 687,134</b>           |
| <b>ENDING FUND BALANCE</b>         | <b>\$ 1,524,627</b>         | <b>\$ 2,306,834</b>         | <b>\$ 2,306,834</b>            | <b>\$ 1,619,700</b>         |

## **LEOSE - POLICE**

---

### **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 FUND  
SUMMARY OF REVENUES AND EXPENSES**

|                               | ACTUAL<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **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<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>BUDGET<br/>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>       |                             |                             |                                |                             |
| ARP Funds                          | -                           | -                           | -                              | 3,591                       |
| Fund Balance                       | -                           | -                           | -                              | -                           |
| <b>Total Other Funding Sources</b> | <b>-</b>                    | <b>-</b>                    | <b>-</b>                       | <b>3,591</b>                |
| <b>TOTAL RESOURCES</b>             | <b>\$ 351,837</b>           | <b>\$ 308,648</b>           | <b>\$ 350,000</b>              | <b>\$ 367,091</b>           |
| <b>Expenditures</b>                |                             |                             |                                |                             |
| Personnel Services                 | 282,308                     | 369,735                     | 241,823                        | 253,228                     |
| 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>263,328</b>              |
| <b>Other Financing Uses</b>        |                             |                             |                                |                             |
| Shared Services to General Fund    | -                           | -                           | -                              | 73,147                      |
| <b>Total Other Financing Uses</b>  | <b>-</b>                    | <b>-</b>                    | <b>-</b>                       | <b>73,147</b>               |
| <b>TOTAL EXPENDITURES</b>          | <b>\$ 282,416</b>           | <b>\$ 379,835</b>           | <b>\$ 251,923</b>              | <b>\$ 336,476</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           | 137,007           |
| Retirement Plan                   | 38,491            | 48,565            | 31,326            | 34,721            |
| Group Insurance                   | 8,409             | 27,390            | 21,000            | 16,594            |
| Worker Compensation               | 2,733             | 5,000             | 5,000             | 4,212             |
| Overtime                          | 41,813            | 34,000            | 34,000            | 34,000            |
| Social Security                   | 16,373            | 20,373            | 13,313            | 13,995            |
| 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                   |                   |                   |                   | 73,147            |
| <b>Total Personnel Services</b>   | <b>282,308</b>    | <b>369,735</b>    | <b>241,823</b>    | <b>326,376</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>\$ 336,476</b> |

## **BUILDING SECURITY FUND**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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                 | 12,473              |
| Supplies                           | -                   | -                   | -                      | -                   |
| Contractual Services               | -                   | -                   | -                      | -                   |
| Capital Outlay                     | -                   | -                   | -                      | -                   |
| <b>Total Expenditures</b>          | <b>6,476</b>        | <b>17,923</b>       | <b>17,923</b>          | <b>12,473</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>\$ 12,474</b>    |
| <b>ENDING FUND BALANCE</b>         | <b>\$ 41,467</b>    | <b>\$ 38,444</b>    | <b>\$ 38,444</b>       | <b>\$ 41,070</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        | \$ 7,303         |
| Retirement Plan                 | -               | -                | -                | 1,426            |
| Group Insurance                 | -               | -                | -                | 2,489            |
| Worker Compensation             | -               | 2,525            | 2,525            | 106              |
| Liability Insurance             | 1,204           | -                | -                | -                |
| Social Security                 | 375             | 1,073            | 1,073            | 575              |
| Clothing Allowance              | -               | 300              | 300              | 575              |
| <b>Total Personnel Services</b> | <b>6,476</b>    | <b>17,923</b>    | <b>17,923</b>    | <b>12,473</b>    |
| <b>TOTAL EXPENSES</b>           | <b>\$ 6,476</b> | <b>\$ 17,923</b> | <b>\$ 17,923</b> | <b>\$ 12,473</b> |



## **COURT TECHNOLOGY**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **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>       |                   |                   |                   |                   |
| ARP Funds                          | -                 | -                 | -                 | 995               |
| 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>24,567</b>     |
| <b>TOTAL RESOURCES</b>             | <b>110,887</b>    | <b>141,874</b>    | <b>135,796</b>    | <b>144,667</b>    |
| <b>Expenditures</b>                |                   |                   |                   |                   |
| Personnel Services                 | 59,821            | 80,414            | 74,336            | 73,610            |
| 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>144,667</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>\$ 144,667</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            | 53,112            |
| Retirement Plan                    | 8,005             | 10,223            | 10,223            | 10,081            |
| Group Insurance                    | 3,509             | 8,674             | 8,674             | 6,223             |
| Worker Compensation                | -                 | 1,120             | 1,120             | 94                |
| Liability Insurance                | 74                | 80                | 80                | -                 |
| Social Security                    | 3,203             | 4,289             | 4,289             | 4,063             |
| 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>73,610</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>\$ 144,667</b> |

## **STREET MAINTENANCE FUND**

---

### **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.

.

# STREET MAINTENANCE SUMMARY OF REVENUES AND EXPENSES

|                                    | ACTUAL<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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**

---

### **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<br/>2020-2021</b> | <b>BUDGET<br/>2021-2022</b> | <b>ESTIMATED<br/>2021-2022</b> | <b>BUDGET<br/>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             |
|                               | 737,996           | 687,863           | 687,863           | 688,013           |
| <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<br>2020-2021 | BUDGET<br>2021-2022 | ESTIMATED<br>2021-2022 | BUDGET<br>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 (26)            | 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%    |       |       |             |             |               |                  |                        |              |              |
| Aide (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: 117

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

6400 El Verde, Leon Valley, TX 78238

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

210-684-1391

Phone (area code and number)

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.<br><b>A. Absolute exemptions.</b> Use 2021 market value: ..... \$ 300,872<br><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value: ..... + \$ 2,831,712<br><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.<br><b>A. 2021 market value:</b> ..... \$ 0<br><b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0<br><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><br><b>A. Certified values:</b> ..... \$ 1,247,439,810<br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ .....<br><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<br><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<br><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.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br>- or -<br><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        |
|------|---|--------------------|
| D41. | <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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br><br>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    |
| 42.  | <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:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses.<br><br><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><br><br>Enter debt amount ..... \$ 688,013<br><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 109,363<br><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0<br><b>D. Subtract amount paid</b> from other resources ..... - \$ 0<br><b>E. Adjusted debt.</b> Subtract B, C and D from A. | \$ 578,650         |
| 43.  | <b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>   | \$ 0               |
| 44.  | <b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.  | \$ 578,650         |
| 45.  | <b>2022 anticipated collection rate.</b><br><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.65 %<br><b>B.</b> Enter the 2021 actual collection rate. .... 99.65 %<br><b>C.</b> Enter the 2020 actual collection rate. .... 99.03 %<br><b>D.</b> Enter the 2019 actual collection rate. .... 98.94 %<br><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 %            |
| 46.  | <b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.  | \$ 580,682         |
| 47.  | <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   |
| 48.  | <b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.   | \$ 0.052700 /\$100 |
| 49.  | <b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.   | \$ 0.506332 /\$100 |
| D49. | <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><br><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><br><b>- or -</b><br><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><br><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.<br>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.<br>- or -<br>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.<br>- or -<br>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)