



Municipal Budget

(Fiscal Year 2022-2023) Budget Cover Page

This budget will raise more total property taxes than last year's budget by \$150,456, a 16.68 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$23,756.

The Members of the governing body voted on the budget as follows:	
FOR:	Isidro Casanova Laura M. Macias Angelica Garza Esequiel Garza Rogelio Hernandez
AGAINST:	None
PRESENT and not voting:	None
ABSENT:	None

Property Tax Rate Comparison

Tax Rates	FY2022-2023	FY2021-2022
Adopted	\$0.5898	\$0.5898
No-New-Revenue (NNR)	\$0.5167	\$0.5372
No-New-Revenue (NNR); Maintenance & Operations (M&O)	\$0.5761	\$0.5683
Debt Service	\$0.0910	\$0.000
Voter-Approval	\$0.6872	\$0.6068
De Minimis	\$0.9473	\$0.9102

Total debt obligation for the City of La Joya secured by property taxes: \$162,405.

The State of Texas provides \$0.00 annually in revenue sharing with the City of La Joya.



Contents

Budget Message	2
Part I: General Summary	10
Part II: General Fund.....	19
Part III: Economic Development Funds	46
Part IV: Public Utilities Fund	55
Part V: Police Funds.....	61
Part VI: Appendices	66
Appendix A: Master Fee Schedule.....	67
Appendix B: Departmental/Office Authority	71
Appendix C: Personnel Salaries Schedule by Department.....	72
Appendix D: Municipal Organizational Chart	74
Appendix E: Departmental & Line Item Renaming Schedule	75
Appendix F: Budget Preparation Schedule.....	76
Appendix G: Tax Rate Calculation Worksheet (Form 50-856).....	80
Appendix H: Glossary	89
Appendix I: Vehicle Inventory	93



“Jewel of the Valley”

701 E. Expressway 83 * La Joya, Texas 78560-4051

September 13, 2022

La Joya City Council
c/o The Honorable Isidro Casanova
701 East Expressway 83
La Joya, Texas 78560-4051

Re: Budget Message for Municipal Budget, Fiscal Year 2022-2023

Dear Mayor Casanova and Council:

In accordance with the City of La Joya Municipal Charter and statutory requirements, on August 1, we submitted to our Council a proposed Municipal Budget and accompanying Budget Message for Fiscal Year 2022-2023.¹ This submittal is based on discussion by Council during the Council Workshop of August 24 and updated information from the City Tax Collector and staff.

Please note, the Local Government Code, the Home Rule Charter and the Accounting Manual designate the City Manager as the Budget Officer. Furthermore, pursuant to permissive authority in the Tax Code, on September 4, 2007 the Board of Aldermen approved an Inter-Local Agreement appointing the [Hidalgo County Tax Assessor and Collector](#) as the City Tax Collector. The City Manager and the Council affirmed this appointment today, in compliance with the Charter.

The following information explains the Municipal Budget “... both in fiscal terms and in terms of the work programs.”²

1. Proposed Financial Policies

A. General Fund Reserve

The City’s General Fund of approximately \$4.0 million should have a minimum reserve balance of 25.0 percent or \$1,00,000. In FY 2021, the General Fund reserve was approximately \$1.2

¹ As required by the La Joya Municipal Charter Sections 4.02, 5.02, 5.03, and 5.04.

² Section 5.03.

million, or a healthy 30.0 percent. This allows favorable processing of expenses, creates operational efficiencies, establishes sound fiscal management, and positions the City to obtain favorable bond ratings. This reserve should be monitored at least annually.

B. Inter-Departmental Transfer/Allocation Policies

The General Fund receives revenues from two other funds for expenses associated with support for respective managerial, administrative, financial and programmatic activities. The [La Joya Economic Development Corporation \(LJEDC\)](#) allocates \$91,000. The Police Fund allocates \$33,000 to the General Fund.

General Fund-PUD Fund Allocations: Municipal administrative departments spend a significant amount of time managing and administering the PUD. The PUD Fund allocates 50 percent of expenses of all personnel cost for the following departments: City Manager, City Secretary, Finance, Personnel, Public Works and Non-Departmental. The PUD Fund also finances 25 percent of water and wastewater salaries in the Public Works Department (ie, for water distribution and wastewater collection systems). The PUD Director's salary is divided equally between three PUD divisions.

General Fund-LJEDC Allocation: The LJEDC provides a total of \$91,000 for services and rents as contractually obligated.

City Hall Financing: USDA payments for City Hall are divided between Public Utilities (1/3) and Administration (eg, City Manager, City Secretary, Finance Department), Municipal Court and Police (2/3).

C. Securing Long-Term Capital Dept

The City will utilize the Debt Service component (formerly Interest and Sinking (I&S)) portion of the property tax rate to secure long-term capital debt for the purchase, renovation, expansion and equipping of La Joya City Hall. This debt had been serviced by the Maintenance and Operations (M&O) component of property taxes since 2016.

D. Public Utility Rate Study

The City is in the process of a generational investment in its water and wastewater infrastructure to better comply with regulatory requirements and secure continued development of the La Joya community. To this end, the City has completed a utility rate study analyzing the programmatic needs and requirement for the next 30 years. This study recommends changes in customer categories, rate changes and other practices to secure the needed investment. The new rate structure is incorporated into this budget.

E. Master Fee Schedule

The proposed Master Fee Schedule ([Appendix A](#)) itemizing all municipal fees charged by Departments is expected to take effect November 1. No new increases in any fees are in this budget. However, the Fire fee adopted in 2014 -- and scheduled to automatically increase in 2016 -- becomes effective in November. This fee facilitates transition from an all-volunteer department to a professionally staffed Fire Department. Fees should be examined next year to ensure proper cost recovery for municipal services.

F. Inflation

The final budget includes increases as per the [Municipal Cost Index \(MCI\)](#) and other adjustments to reflect more accurate programmatic cost accounting.

G. Police Funds

The state forfeiture fund, established by [Chapter 59, Code of Criminal Procedures](#), permits the expenditure of proceeds for supplemental law enforcement purposes, after the Police Department submits a detailed budget to the City Council. The Council may request a maximum of 10 percent of proceeds be used for specific purposes. The Council, or their designee, must audit the expenditures annually. The Council hereby appoints [the City Auditor](#) to perform this audit and report to the Council and the Police Department.

2. Important Budget Features

A. Correcting Non-Compliance

This Budget corrects statutory and charter non-compliance issues, in format and procedures. It is compliant with stated procedures and formats in Article V, Charter as well as the Local Government Code and the Tax Code.

B. Ethical Reporting

Public officials, employees and the public may use the following information for reporting waste, fraud and abuse of federal, state and local programs:

- [Federal Bureau of Investigation \(FBI\)](#) 956.984.6300
- [Texas Attorney General's Office](#) 800.252.8011
- [Texas Ranger's Public Integrity Unit](#) 512.424.2160
- [Hidalgo County Criminal District Attorney](#) 956.292.7600

To improve public disclosure, each Department identifies the source of Departmental Authority (eg, Charter, ordinance) and Personnel Levels (eg, Full-Time and Part-Time employees).

C. Revenue Sharing Notice

The State of Texas provides \$0.00 annually in revenue sharing with the City of La Joya. Rather, voter approved property taxes and voter approved sales taxes provide a majority of funding for this municipality.

3. Major Changes & Reasons

This budget includes major changes to improve transparency, to modernize terminology and to better administer public dollars.

A. Policies

Departmental Reorganization: The Council reorganized Departments effective January 2022 ([Appendix D](#)). This proposed Budget continues funding for this reorganization. It also accounts for a new Animal Shelter Advisory Committee (ASAC) and a Capital Improvement Advisory Board (CIAB), included in the revised Organizational Chart.

Fund Transfers: The Intermediary Relending Program (IRP) fund and TIRZ fund are moved as a component of the General Fund (ie, Fund 100 series) to the Economic Development Fund (ie, Fund 200 series) where other economic development funds are grouped.

Line Item Additions: Line items are created, for example, Fire revenues and expenses. The Budget also features a Impound Fees line item.

Line Item Removals: Some line items have not had any revenues and/or expenditures in more than 10 years. These have been eliminated. As standard practice, any line item that has not been used in three years should be eliminated.

Line Item Renaming: In order to eliminate confusion and provide a clearer, more transparent understanding of Departments and line items, these names have been changed to reflect a more precise nomenclature ([Appendix E](#)). Abbreviations and proprietary names (eg, Hancher Library Grant) are eliminated or minimized. Line items utilize parallel construction.

Line Item Recategorization: Certain line items are transferred to the appropriate category or fund (eg, Hancher Library grant moved from Intergovernmental Revenues to Miscellaneous Revenues; Crime Victim moved from General Fund Revenues to Police Grants Revenues).

Hotel Occupancy Tax (HOT): The Council approved the HOT of 7.0 percent on hotel rooms. These revenues will be used to promote the City as allowed by statutory regulations.

City Equipment Rental: The City will discontinue this service since the private sector can provide this equipment and services directly to the public. The City will reserve its equipment for public purposes. Revenues for this line item are eliminated.

Sales Tax for Property Tax Abatement: The half cent sales tax for property tax abatement has been returned to the General Fund, rather than accounting for it separately. This change will allow greater ease of administration of the General Fund for expenditures throughout the year.

Statutory Requirements: We have included state-mandated budget line items for: 1) expenditures on public notices; and 2) legislative/administrative efforts.

Public Relations: This budget is eliminated. Public relations functions will be performed by major departments (eg, Fire, Police, Public Utilities, Public Works) or by administration (eg, Finance, Personnel).

B. Expenditure Increases

The General Fund has the following expenditure increases:

City Attorney: Funds are allocated to match actual annual compensation expenses for independent contractor. No funds are included for travel and training expenses.

City Secretary: Funding for the Charter-required codification of municipal ordinances is included. A base salary increase also is included.

Council: The proposed budget transfers travel and training expenses formerly included in Administration to the newly-created Council budget. This does not increase spending, but rather simply improved public disclosure, transparency and accountability.

Finance: Funds are included for financial software and office equipment.

Fire: This budget proposes a major investment in the Fire Department. First, the Council renamed the La Joya Voluntary Fire Department (LJVFD) to the La Joya Fire Department (LJFD) to signal the expansion to a professionally staffed operation. Second, the Department is transitioning from a 100 percent volunteer force to a mixed professional/volunteer force. Third, the Department is initiating Emergency Medical Services (EMS) to La Joya residents. This will position the Department as a premier fire and rescue service provider in the Rio Grande Valley.

Personnel: This budget 50 Full-Time, and 10 Part-Time employees.

No changes in benefits (eg, salaries, retirement, health insurance) have been included in this budget. Benefits should be reviewed next fiscal year to ensure the City remains competitive in recruiting and retaining the best staff.

Police: First, La Joya is initiating a Community Emergency Response Team (CERT) program to better respond to emergencies, improve community involvement and understanding of

municipal operations. This continues the volunteer legacy established by the Fire Department. Second, the Department is initiating a fleet management program to replace one third its cruisers every year. To this end, it has purchased three new vehicles. Finally, the Police Department will begin participation in a task force operated by the U.S. Department of Homeland Security (DHS).

Parks & Recreation: Additional funds are allocated for contractual services associated with baseball, basketball, football, soccer and volleyball. The Senior program is expected to replaced a vehicle (Not included in Summary of Debt, below).

Planning/Code Enforcement: Additional funds are included for initiating the operation of an animal shelter facility.

Public Works: Increased funds for Contract Services (ie, electricity, water/wastewater) and for Public Utility Department (PUD) supplies are included in this budget, to more accurately account for utility expenses borne by the Public Works Department.

4. Summary of Debt

A. Existing Debt

The following is an approximated summary of the City's existing debt for all funds.

Approximate Existing Debt by Year³

Year	Maturity	Type	Description	Interest	Original Amount
1983	2023	Certificate of Obligation (CO)	Combination Tax & Sewer	5.00	\$340,000
2007	2037	Bonds	Texas Waterworks & Wastewater System	0.00	2,155,000
2009	2039	Bonds	Texas Waterworks & Wastewater System	0.00	4,565,000
2015	2024	Capital Lease	Wells Fargo (2 Fire trucks)	3.35	345,000
2016	2057	CO	USDA refunding Bonds (City Hall)	3.25	2,242,000
2016	2057	General Obligation (GO) Bonds	USDA refunding Bonds (City Hall)	3.25	1,240,000
2017		Loan	USDA Community Facilities (City Hall)	3.25	400,000
2018	2024	Loan	Government Capital Corp. (6 Police vehicles)	3.75	269,000
2022	2025	Lease	GM Financial (3 Police vehicles)	4.74	102,000

The Council adopted a [Public Funds Investment Act \(PFIA\)](#) policy in February 2022.

B. Proposed Debt

Proposed debt for FY 2023 includes two vehicles, one Emergency Medical Services (EMS) ambulance and a vehicle for the Park & Recreation Department’s Senior Program.

No capital improvements (eg, buildings, streets) are financed in this budget. Rather, these items may be finance through grants throughout the year. They will subsequently be added to capital expenditures.

Please note the remaining dates in our Budget Preparation Schedule ([Appendix F](#)).

My appreciation to our Department Directors who labored over revenues and expenditures for their department in service to their specific participants, as well as the Hidalgo County Tax Assessor/Collector which serves as the City Tax Collector. My thanks to our Council for guiding our work, prioritizing our programs, and leading us to a better future for La Joya.

³ City of La Joya, Texas Annual Financial Report, September 20, 2021. Amounts rounded to nearest 1,000.

Thank you for the opportunity to contribute to La Joya's continued development. Please let us know if we may be of further assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Leonardo Olivares".

Leonardo Olivares, JD MPA
Interim City Manager

LO:GJ

C: Vanessa Trevino, City Secretary's Office⁴
Goya Jackson, Finance Department

⁴ Section 5.09.

Part I: General Summary

The City of La Joya’s Municipal Budget for Fiscal Year 2022-2023 includes this General Summary⁵ and provides a complete financial plan of all City funds and activities.

Estimated Revenues

Total estimated revenues from all sources for FY 2023 are \$6.6 million, an increase from \$5.1 million budgeted in FY 2022. This revenue estimate is based on conservative property tax, sales tax, and economic activity projections.

Proposed Expenditures

Total proposed expenditures for all Departments for FY 2023 are \$6.3 million, an increase from \$4.9 million budgeted in FY 2022. These proposed expenditures are based on current services and the addition of Emergency Medical Services (EMS) in the Fire Department, an Animal Shelter in the Planning/Code Enforcement Department and other items.

Proposed Capital Expenditures

The Capital Improvement Program (CIP) for Fiscal Years 2023-2027 identified \$45.8 in proposed capital expenditures. Total proposed capital expenditures from all sources for FY 2023 are not funded in this proposed Budget, but rather will be prioritized by the Council during the budget process.

CIP FY2023-FY2027

Type	Amount	M&O FY2023
Equipment	\$4,381,362	\$267,810
Facilities	41,370,800	92,400
Total	\$45,752,162	\$360,210

Net Surplus

The La Joya Municipal Budget for FY 2023 is balanced, with a surplus of approximately \$167,000.

Our municipal fiscal priority is to provide quality public services at the lowest possible costs. The City seeks to achieve sound fiscal management of municipal operations. This will be accomplished with a variety of strategies:

- Continual improvement of Governance oversight, monitoring, and training.
- Continual improvement in Management’s administration and professional development.
- Compliance with Charter Article V: Fiscal Procedures requirements governing budget preparation, budget administration, Capital Improvement Program (CIP), Purchasing, and other fiscal matters.
- Maintenance of a 25% minimum reserve balance in our General Fund.

⁵ Section 5.04.

Establishing Fiscal Year

The City of La Joya's Fiscal Year begins on the first day of October and ends on the last day of the following September. Specifically, the City's Fiscal Year 2022-2023 begins on October 1, 2022 and ends September 30, 2023.⁶

Estimated Revenues

The Municipal Budget for FY 2023 estimates revenues conservatively to ensure a balanced budget or a surplus at the end of the fiscal year. Despite increase in property tax valuations and sale tax increases, revenues from property taxes and sales taxes are expected to increase by 16.66 percent and 5.0 percent, respectively. Revenue trends for these two major sources follow:

Property Taxes

Property taxes represent a major revenue source for the City. The City property tax rate is \$0.5898/\$100.00 valuation.

Historical data shows annual increases in the Net Taxable Value, except for 2014. Levy amounts also show an increase over the period, except for 2014 and 2016.

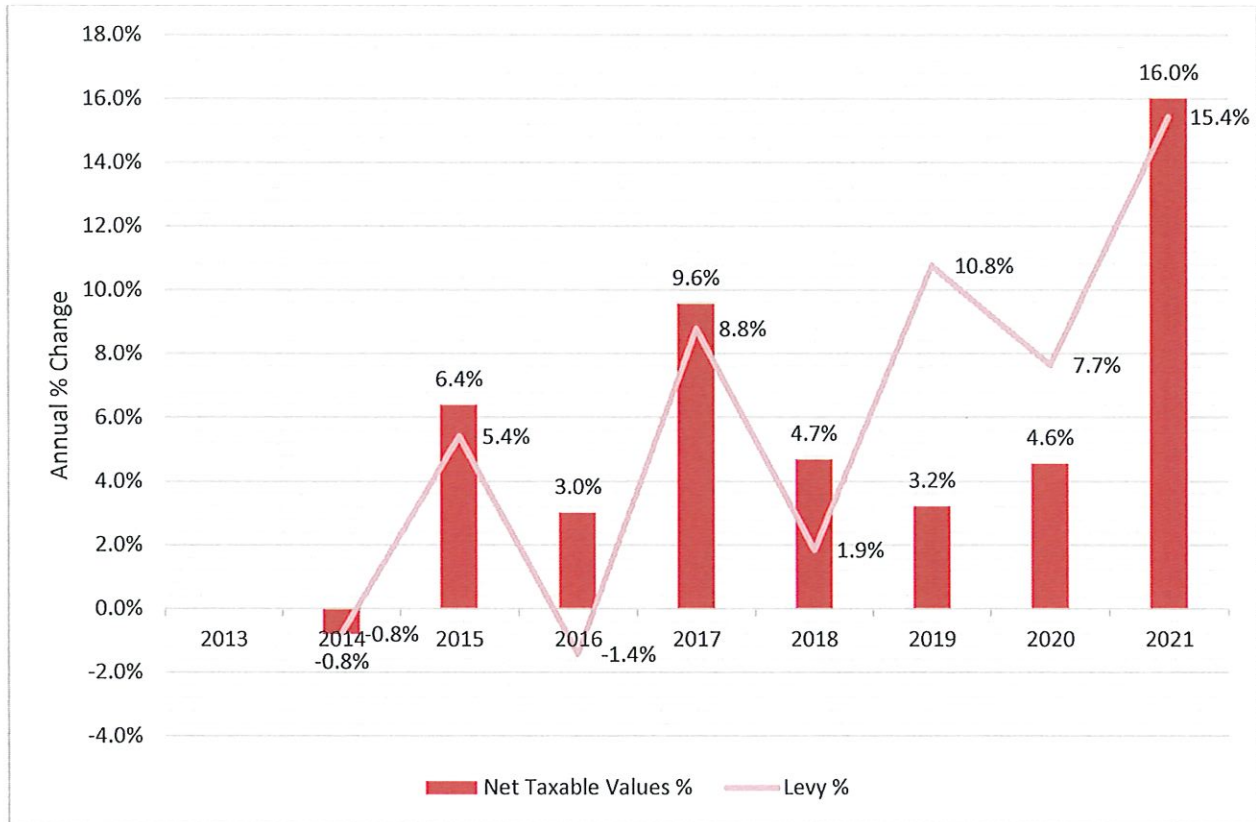
Property Tax Values & Levy 2013-2021

Year	Net Taxable Value	+/-	%	Levy	+/-	%
2013	\$124,230,940			\$702,759		
2014	123,235,002	\$(995,938)	-0.8%	697,259	\$(5,500)	-0.8%
2015	131,111,890	7,876,888	6.4%	735,039	37,780	5.4%
2016	135,060,878	3,948,988	3.0%	724,576	(10,463)	-1.4%
2017	147,978,429	12,917,551	9.6%	788,317	63,741	8.8%
2018	154,906,192	6,927,763	4.7%	802,902	14,586	1.9%
2019	159,881,690	4,975,498	3.2%	889,405	86,503	10.8%
2020	167,165,753	7,284,063	4.6%	957,526	68,121	7.7%
2021	193,924,343	26,758,590	16.0%	1,105,380	147,854	15.4%

⁶ Section 5.01.

Though the Net Taxable Values annual percentage is generally positive, its annual growth rate consistently alternates between increases and decreases.

**Property Tax Values & Levy⁷
2013-2021**



An estimated increase of approximately \$150,000 comes from increased property values.

Since at least FY 2016 all of the City’s property tax rate (\$0.5898/\$100.00 valuation) have been used for Maintenance and Operations (M&O), as well as to pay for long-term capital debt for the purchase, renovation, expansion and furnishing of the new City Hall building. A Debt Service (formerly Interest and Sinking (I&S)) allotment was never created for this expressed purpose. Rather, the debt was serviced with the M&O revenues. For FY 2023, property taxes will be separated into M&O and Debt Service as follows:

⁷ Source: Hidalgo County Appraisal District.

Municipal Property Tax Rates per \$100⁸

Rate	FY2016-2022	FY2023
No-New-Revenue Tax (M&O)	\$0.5372	\$0.5167
Debt Service Tax (formerly I&S)	0.0000	0.0910
Proposed Tax		0.5898
Voter-Approval Tax (formerly Rollback)	0.6068	0.6872

The City's property tax of \$0.5898/\$100.00 valuation is competitive compared to comparable cities in the Rio Grande Valley. Comparable cities include cities in the Rio Grande Valley, with similar populations, as well as larger cities surrounding La Joya. These range from a high of \$0.8291 in Progreso to a low of \$0.4041 in Laguna Vista.⁹

Property Tax Data for Comparable Cities¹⁰
2017-2021

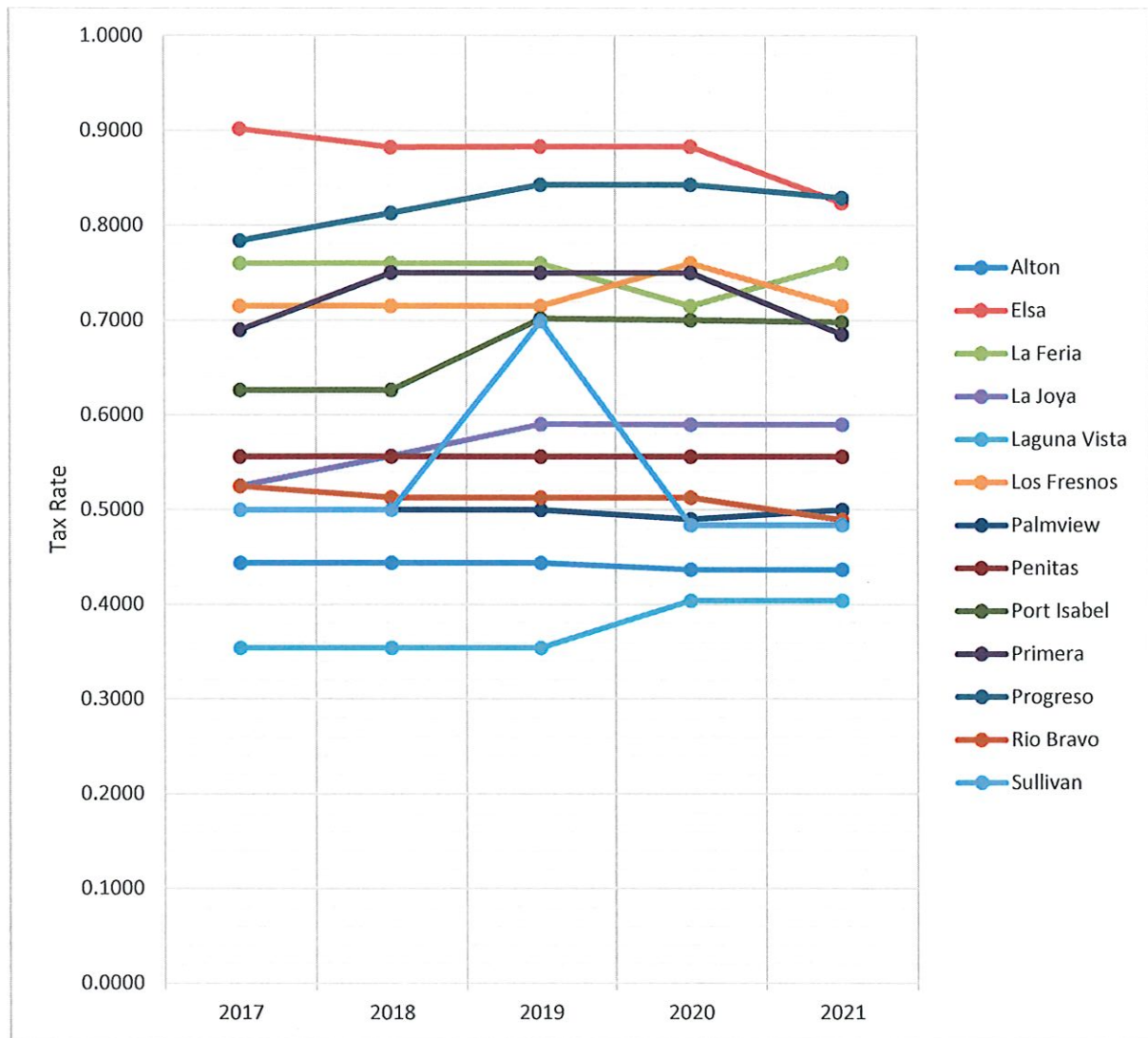
City	2017	2018	2019	2020	2021
Alton	0.4440	0.4440	0.4440	0.4367	0.4367
Elsa	0.9018	0.8822	0.8832	0.8832	0.8237
La Feria	0.7600	0.7600	0.7600	0.7150	0.7600
La Joya	0.5251	0.5568	0.5904	0.5898	0.5898
Laguna Vista	0.3541	0.3541	0.3541	0.4041	0.4041
Los Fresnos	0.7150	0.7150	0.7150	0.7600	0.7150
Palmview	0.5001	0.5001	0.5001	0.4901	0.5001
Penitas	0.5562	0.5562	0.5562	0.5562	0.5562
Port Isabel	0.6263	0.6263	0.7018	0.7002	0.6979
Primera	0.6900	0.7500	0.7500	0.7500	0.6850
Progreso	0.7840	0.8129	0.8429	0.8429	0.8291
Rio Bravo	0.5250	0.5130	0.5130	0.5130	0.4894
Sullivan	0.5000	0.5000	0.6993	0.4838	0.4838

⁸ Hidalgo County Tax Assessor & Collector. Property tax rates were different for 2016-2018.

⁹ 2021 Municipal Tax Rates. Texas Comptroller of Public Accounts. Rio Bravo is an outlier at \$0.0051.

¹⁰ Sources: Comptroller and Hidalgo Co. Appraisal District.

**Property Tax Data for Comparable Cities¹¹
2017-2021**



The Hidalgo County Appraisal District (CAD) appraised La Joya property values in 2021; values will be reappraised in 2024.

It is worth noting that the [Hidalgo County Drainage District No. 1](#) includes all incorporated areas except La Joya, Sullivan City and part of Penitas. Consequently, La Joya residents do not receive related storm water services, nor pay \$0.1264/\$100.00 in property taxes.

¹¹ Sources: Comptroller and Hidalgo Co. Appraisal District.

Sales Taxes

The City receives \$0.010 for its General Fund, \$0.005 for Property Tax Relief, and \$0.005 for the La Joya Economic Development Corp. (LJEDC). These taxes total \$0.02.

Sales Taxes by Programs

Sales Tax	Amount
General Fund	\$0.010
Property Tax Relief	0.005
Economic Development Corp.	0.005
Total	\$0.020

Proposed property taxes are calculated as required by statute using the [Texas Comptroller of Public Accounts](#) Form 50-856 2022 Tax Rate Calculation Worksheet (Appendix G).

Sales Taxes from Fiscal Year 2017 to 2022 have steadily increased annually, except for FY 2018.

Sales Taxes¹² FY 2017 to FY 2022

Fiscal Year	General		
	Fund	Total	%
2016-2017	\$263,500	\$527,000	
2017-2018	\$236,000	\$472,000	-10.4%
2018-2019	\$263,500	\$527,000	11.7%
2019-2020	\$290,000	\$580,000	10.1%
2020-2021	\$350,000	\$700,000	20.7%
2021-2022	\$392,819	\$785,638	12.2%

Like property tax annual growth rates, the Sales Tax annual growth rate has alternated consistently from increases to decreases, but showing positive growth, generally.

Revenues from the half cent property tax abatement sales tax are accounted separately from the General Fund.

¹² Source: Texas Comptroller of Public Accounts. FY 2023 are projected based on revenues through June 2022.



Though Sales Taxes should increase more than the projected 12.2%, a conservative 5.0% increase is used for budget preparation purposes.

Except for Fiscal Year 2018, sales taxes have increased from \$527,000 in FY 2017 to approximately \$786,000 in FY 2012. Though La Joya has experienced double digit growth in recent years, sales tax revenues projection for FY 2023 is at 5.0 percent.

Proposed Expenditures

This proposed budget funds existing services.

Personnel

No new Full-Time (FT) positions are created. Part-Time positions are created for the Fire Department and Parks & Recreation Department. A total of 10 PT positions are funded.

Personnel Benefits: To remain competitive in recruiting and retaining the best personnel, in the future the City may consider options to increasing:

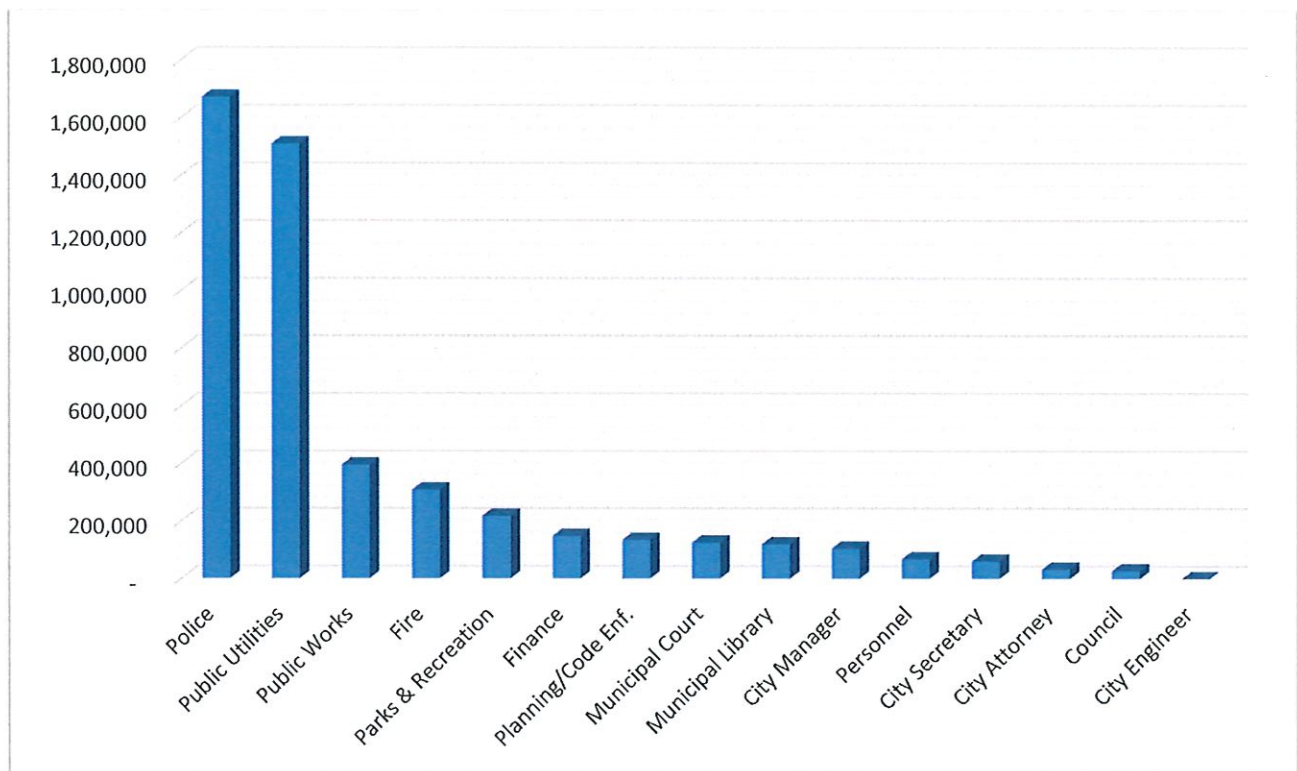
- retirement contribution from the existing 1.0:1.0 match to a 1.5:1.0 or 2.0:1.0 contribution;
- retirement participation rate from 5% to 7%; or
- Cost of Living Adjustment (COLA) to base salaries to ensure they are competitive from similar positions in similar cities in the region. Salaries were last increased in FY 2022.

The Budget does not provide any additional benefits.

Operations

Expenses such as utilities (eg, electric, gas, telephones, uniforms) should remain at existing expenditure levels, but adjusted for inflation.

**Expenditures by Department
All Funds**



Proposed Capital Expenditures

On July 12, 2022, the Council approved the Capital Improvement Program (CIP) for FY 2023-2027. The Method of Financing and corresponding Debt Service for Council-approved FY 2023 capital expenditures must be calculated and included in the FY 2023 Budget. No new capital expenditures were included in this budget, rather the Council may fund capital items as needed.

Net Surplus/Deficits

"The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus."¹³ Any capital debt must include a Method of Financing.

This proposed budget is balance. It has a net surplus of approximately \$175,000.

¹³ Section 5.04(E).

Part II: General Fund

100-GENERAL FUND

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>TAXES</u>						
4-00-4101 AD VALOREM/CURRENT	923,777	1,086,580	0	698,476	0	1,182,734
4-00-4102 AD VALOREM/DELINQUENT	44,046	60,000	0	43,246	0	63,000
4-00-4103 PENALTY AND INTEREST	32,423	40,000	0	35,233	0	42,000
4-00-4104 TAX ATTORNEY	<u>12,548</u>	<u>11,000</u>	<u>0</u>	<u>9,435</u>	<u>0</u>	<u>11,550</u>
TOTAL TAXES	1,012,794	1,197,580	0	786,390	0	1,299,284
<u>FRANCHISE FEES</u>						
4-00-4201 ELECTRICAL	128,360	130,000	0	140,461	0	130,000
4-00-4202 TELEPHONE	12,337	0	0	9,770	0	0
4-00-4203 NATURAL GAS	5,256	9,000	0	2,271	0	9,000
4-00-4204 SOLID WASTE	74,573	75,000	0	77,384	0	75,000
4-00-4205 CABLE/PHONE	<u>29,434</u>	<u>35,000</u>	<u>0</u>	<u>22,287</u>	<u>0</u>	<u>32,000</u>
TOTAL FRANCHISE FEES	249,960	249,000	0	252,173	0	246,000
<u>SALES</u>						
4-00-4301 CITY SALES TAX	342,106	350,000	0	239,685	0	367,500
4-00-4302 PROPERTY TAX ABATEMENT	0	175,500	0	0	0	183,750
4-00-4303 SALES TAX - LIQUOR	0	0	0	4,174	0	0
4-00-4304 HOTEL TAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
TOTAL SALES	342,106	525,500	0	243,859	0	561,250
<u>CHARGES FOR SERVICE</u>						
4-00-4401 POLICE REPORTS	1,702	2,000	0	509	0	1,000
4-00-4402 PUD - SOLID WASTE COLLECTION	602,071	670,000	0	537,085	0	690,000
4-00-4403 FIRE CONTRACT-HILDALGO COUNTY	108,660	100,000	0	62,618	0	100,000
4-00-4404 MISCELLANEOUS	3,785	4,000	23	1,977	0	4,000
4-00-4405 CODE ENFORCEMENT	2,805	2,500	0	382	0	2,500
4-00-4406 LIBRARY	0	500	0	1,551	0	1,200
4-00-4407 PARKS- SENIOR CENTER CHARGES	7,035	7,000	0	7,479	0	7,000
4-00-4408 CEMETERY PLOT	2,075	3,000	0	2,509	0	3,000
4-00-4409 PARKS & RECREATION	540	600	0	10,310	0	5,000
4-00-4412 FIRE INSPECTION	0	1,000	0	6,000	0	1,000
4-00-4413 PUD - AGUA SUD SOLID WASTE	69,883	60,000	0	39,821	0	80,000
4-00-4414 PUD - FIRE EQUIPMENT	16,192	20,000	0	12,153	0	30,000
4-00-4415 FIRE STATISTICS	171	100	0	0	0	100
4-00-4416 FIRE EMS	0	0	0	0	0	55,000
4-00-4417 PUD - LATE FEES	0	10,500	0	0	0	10,000
4-00-4418 ANIMAL SHELTER FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>137,500</u>
TOTAL CHARGES FOR SERVICE	814,918	881,200	23	682,394	0	1,127,300

100-GENERAL FUND

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>LICENSES AND PERMITS</u>						
4-00-4500 PUD - LATE FEE	9,204	0	0	0	0	0
4-00-4501 BUILDING PERMITS	18,362	29,100	0	28,825	0	29,000
4-00-4502 LICENSES/SUBDV PLATS	0	5,000	0	0	0	5,000
4-00-4503 MECHANICAL PERMITS	5,545	5,500	0	1,096	0	5,500
4-00-4504 OTHER PERMITS	8,497	5,400	10	9,746	0	7,000
4-00-4505 ELECTRICAL PERMIT	14,018	12,000	510	2,231	0	10,000
4-00-4506 PLUMBING PERMIT	3,407	2,500	0	1,817	0	4,000
4-00-4507 DEMOLISH/MOVING PERMITS	400	500	0	136	0	500
4-00-4512 CERTIFICATE OF OCCUPANCY	0	500	0	0	0	3,000
4-00-4513 BUSINESS / LIQUOR PERMITS	800	1,000	0	0	0	1,000
4-00-4515 CITY EQUIPMENT RENTAL	330	0	0	0	0	500
TOTAL LICENSES AND PERMITS	60,563	61,500	520	43,851	0	65,500
<u>FINES AND FORFEITURES</u>						
4-00-4604 TRAFFIC FINES	4,130	4,000	64	1,374	0	4,000
4-00-4605 ARREST FEE	9,570	9,000	148	3,647	0	9,000
4-00-4607 COURT SECURITY FUND - LOCAL	5,751	0	125	2,192	0	0
4-00-4608 COURT TECHNOLOGY FUND-LOCAL	7,668	0	119	2,923	0	0
4-00-4609 ADMINISTRATIVE FEE	6,066	7,000	0	6,157	0	0
4-00-4610 PD AUCTION SALES LOCAL	0	0	0	0	0	80,000
4-00-4611 PD IMPOUND FEES REGULAR	0	0	0	343	0	40,000
4-00-4617 CHILD SAFETY FEE	76	100	0	30	0	100
4-00-4623 TIME PAYMENT- LOCAL	1,292	2,000	12	1,971	0	600
4-00-4625 WARRANT FEE	28,628	45,000	649	15,633	0	35,000
4-00-4627 COLLECTION AGENCY FEE	0	0	0	15,215	0	6,000
4-00-4631 ADMIN DEFERRED FEE	125	200	0	323	0	0
4-00-4632 FINE	277,331	244,850	2,443	121,907	0	240,000
4-00-4639 LOCAL OMNI BASE FEE	705	1,000	0	772	0	1,000
4-00-4640 STATE OMNI BASE FEE	1,064	1,200	0	1,158	0	1,000
4-00-4644 TX SEAT BELT- CHILDREN	1,120	400	0	915	0	800
4-00-4645 TIME PAYMENT STATE	326	1,200	3	490	0	600
4-00-4648 JUDICIAL FEE - LOCAL	1,135	0	7	407	0	500
4-00-4650 SCOFFLAW FEES	2,049	1,700	300	0	0	5,000
4-00-4651 LOCAL MUN JURY FUND	0	0	2	0	0	0
4-00-4652 LOCAL TRUANCY PREVENTION FUND	0	0	94	0	0	0
TOTAL FINES AND FORFEITURES	347,036	317,650	3,965	175,457	0	423,600
<u>MISCELLANEOUS</u>						
4-00-4703 OTHER	47,923	15,000	0	24,216	0	15,000
4-00-4704 INTEREST INCOME	984	600	0	0	0	600
4-00-4705 PARKS & RECREATION CONCESSION	0	0	0	0	0	1,000
4-00-4707 SCC REVENUES -AMIGOS DEL VALLE	0	0	0	0	0	6,500
4-00-4720 FIRE DEPT DONATIONS	5,780	2,000	0	6,170	0	7,000
4-00-4721 POLICE DEPT DONATIONS	0	4,527	0	0	0	0
TOTAL MISCELLANEOUS	54,687	22,127	0	30,386	0	30,100

100-GENERAL FUND

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERGOVERNMENTAL REV</u>						
4-00-4800 HOUSING PILOT PROGRAM	0	10,000	0	0	0	0
4-00-4801 URBAN COUNTY REIMBURSEMENTS	9,466	5,000	0	39,019	0	5,000
4-00-4803 LRGVDC AAA	37,853	45,000	0	28,822	0	45,000
4-00-4810 OTHER GOVERNMENTAL REVENUE	0	110,134	0	0	0	0
4-00-4811 HIDALGO CO LIBRARY GRANT	14,863	15,000	0	0	0	14,000
4-00-4812 EDC - OFFICE RENTAL SPACE	35,190	46,450	0	0	0	46,450
4-00-4813 HANCHER LIBRARY GRANT	0	21,320	0	0	0	0
4-00-4819 EDC REIMBURSE ADMIN EXPENSE	40,000	30,000	0	52,727	0	30,000
4-00-4825 FEDERAL EQUIP SURPLUS DONATION	282,176	0	0	0	0	0
4-00-4826 FD GRANTS/TRAINING/TWC REIMB	6,357	33,330	16,087	3,125	0	0
4-00-4830 FD-GRANT	50,000	0	0	0	0	80,000
4-00-4841 LIBRARY ERATE GRANTS	5,497	5,500	0	0	0	5,500
4-00-4843 CARES ACT FUND	157,134	0	0	0	0	0
4-00-4844 HURRICANE HANNA ASSISTANCE	13,916	0	0	0	0	0
4-00-4846 VIRUS RECOVERY FUND	250,000	0	0	0	0	0
4-00-4850 PUD RENT EXPENSE	0	0	0	0	0	19,000
4-00-4851 P D - CRIME VICTIMS GRANT	0	0	0	0	0	35,000
TOTAL INTERGOVERNMENTAL REV	902,452	321,734	16,087	123,693	0	279,950
<u>OTHER FINANCING SOURCES</u>						
4-00-4900 TRANSFERS IN	0	581,242	0	6,020	0	0
4-00-4901 PROCEEDS FROM ISSUANCE OF DEBT	0	29,421	0	0	0	0
4-00-4902 LITIGATION SETTLEMENT	11,734	0	0	0	0	0
4-00-4906 INSURANCE SETTLEMENTS	1,605	48,575	0	45,730	0	0
TOTAL OTHER FINANCING SOURCES	13,338	659,239	0	51,750	0	0
TOTAL REVENUES	3,797,855	4,235,530	20,595	2,389,953	0	4,032,984

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

ADMINISTRATION

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-10-1101 SALARIES AND WAGES	203,125	0	0	69,162	0	0
5-10-1102 PAYROLL TAXES	18,512	0	0	14,785	0	0
5-10-1103 HEALTH INSURANCE	0	0	0	30,928	0	0
5-10-1104 TRAINING	0	0	0	1,971	0	0
5-10-1105 TRAVEL	0	0	0	2,095	0	0
5-10-1106 OTHER-PERSONAL SERVICES	0	0	0	98	0	0
5-10-1113 LIFE INSURANCE	2,278	0	0	0	0	0
5-10-1115 THRS EMPLOYEE BENEFITS	29,027	0	0	37,138	0	0
TOTAL PERSONNEL SERVICES	252,941	0	0	156,176	0	0
<u>EQUIPMENT AND SUPPLIES</u>						
5-10-2201 EQUIPMENT RENTAL	36,650	22,685	0	9,532	0	0
5-10-2202 REPAIRS & MAINTENANCE	5,958	3,576	0	3,036	0	0
5-10-2203 VEHICLE FUEL	37,698	4,000	0	48,421	0	0
5-10-2204 VEHICLE REPAIRS & MAINT	9	0	0	0	0	0
5-10-2206 OFFICE SUPPLIES	13,623	2,852	0	4,896	0	0
5-10-2207 GENERAL SUPPLIES	17,406	5,487	0	9,615	0	0
5-10-2208 UNIFORMS	502	265	0	669	0	0
5-10-2209 DUCHESS/ADV/PROMO	9,150	3,581	0	1,713	0	0
5-10-2210 PRINTING	7,156	812	0	466	0	0
5-10-2211 POSTAGE	2,434	115	0	611	0	0
TOTAL EQUIPMENT AND SUPPLIES	130,585	43,373	0	78,958	0	0
<u>CONTRACT SERVICES</u>						
5-10-3301 ELECTRICITY	152,129	148,111	0	63,846	0	0
5-10-3302 WATER / SEWER / GAS/PHONE	19,605	26,000	0	19,839	0	0
5-10-3303 PHONE/CABLE/INTERNET	41,079	42,500	0	10,881	0	0
5-10-3304 COMPUTER SERVICES	847	16,000	0	0	0	0
5-10-3312 DUES & SUBSCRIPTIONS	1,360	7,644	0	2,476	0	0
5-10-3313 OTHER-CONTRACTUAL SERV	67,689	35,856	0	29,987	0	0
5-10-3314 COLLECTION FEE-AGUA SPECIAL	3,229	3,000	0	2,173	0	0
5-10-3399 ELECTION EXPENSE	1,495	520	0	1,089	0	0
5-10-3400 OPERATING SUBSIDY L J H A	0	0	0	11,655	0	0
TOTAL CONTRACT SERVICES	287,432	279,631	0	141,945	0	0
<u>CAPITAL OUTLAY</u>						
5-10-4401 COMPUTER & OFFICE EQUIPMT	0	0	0	1,500	0	0
TOTAL CAPITAL OUTLAY	0	0	0	1,500	0	0
<u>DEBT SERVICE</u>						
5-10-5505 TRANSFER OUT	0	14,582	0	0	0	0
TOTAL DEBT SERVICE	0	14,582	0	0	0	0
TOTAL ADMINISTRATION	670,959	337,587	0	378,580	0	0

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND
 CITY MANAGER'S OFFICE
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-11-1101 SALARIES & WAGES - FT/1	0	42,783	0	0	0	42,784
5-11-1102 PAYROLL TAXES	0	4,471	0	0	0	4,471
5-11-1103 HEALTH INSURANCE	0	3,000	0	0	0	1,692
5-11-1104 TRAINING	0	0	0	0	0	400
5-11-1105 TRAVEL	0	0	0	0	0	3,500
5-11-1115 TMRS EMP BENEFITS	0	3,055	0	0	0	3,055
TOTAL PERSONNEL SERVICES	0	53,309	0	0	0	55,901
<u>CONTRACT SERVICES</u>						
5-11-3312 DUES & SUBSCRIPTIONS	0	0	0	0	0	700
TOTAL CONTRACT SERVICES	0	0	0	0	0	700
TOTAL CITY MANAGER'S OFFICE	0	53,309	0	0	0	56,601

100-GENERAL FUND
 NON-DEPARTMENTAL
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-12-1101 SALARIES & WAGES - FT/2	1,500	22,606	0	552	0	40,165
5-12-1102 PAYROLL TAXES	0	1,730	0	0	0	3,816
5-12-1103 HEALTH INSURANCE	0	1,430	0	10,750	0	1,747
5-12-1105 TRAINING/TRAVEL-COMMISSION	18,921	17,380	0	6,786	0	0
5-12-1110 ADM PERSONNEL SERV	1,559	120	0	4,156	0	0
5-12-1111 HOLIDAY/COMMUNITY	43,068	29,400	0	18,214	0	35,000
5-12-1114 STAFF EXPENSE	3,562	2,400	0	335	0	0
5-12-1115 TMRS BENEFITS	29,400	28,240	0	10,200	0	2,868
5-12-1116 EMPLOYEE INCENTIVES	0	0	0	0	0	29,000
5-12-1120 PENALTIES & INTEREST	1,042	600	0	301	0	0
TOTAL PERSONNEL SERVICES	99,053	103,906	0	51,294	0	112,596
<u>EQUIPMENT AND SUPPLIES</u>						
5-12-2201 EQUIPMENT RENTAL	0	0	0	0	0	5,000
5-12-2202 REPAIRS AND MAINTENANCE	0	0	0	100	0	2,000
5-12-2203 VEHICLE FUEL	0	0	0	0	0	3,000
5-12-2206 OFFICE SUPPLIES	0	9,708	0	0	0	10,000
5-12-2207 GENERAL SUPPLIES	0	0	0	0	0	8,000
5-12-2208 UNIFORMS	0	735	0	0	0	0
5-12-2209 ADVRTSING	0	2,419	0	0	0	2,500
5-12-2210 PRINTING	0	488	0	0	0	1,500
5-12-2211 POSTAGE	0	0	0	0	0	1,500
TOTAL EQUIPMENT AND SUPPLIES	0	13,349	0	100	0	33,500
<u>CONTRACT SERVICES</u>						
5-12-3301 ELECTRICITY	0	0	0	0	0	110,000
5-12-3302 WATER/WASTE WATER	0	0	0	0	0	2,100
5-12-3303 TELEPHONE/INTERNET	0	0	0	0	0	25,000
5-12-3304 CITY TAX COLLECTOR	23,071	18,300	0	11,042	0	18,300
5-12-3305 HIDALGO COUNTY APPRAISAL DIST	9,869	17,500	0	3,613	0	17,500
5-12-3306 GARBAGE COLLECTION SERVICE	472,404	511,000	0	260,745	0	558,000
5-12-3307 GENERAL INSURANCE	52,640	81,500	0	25,975	0	90,000
5-12-3308 LEGAL FEES	15,000	0	0	11,073	0	0
5-12-3309 AUDIT/BOOKKEEPING	48,722	30,000	0	23,795	0	10,000
5-12-3312 TAX ATTORNEY FEES	12,548	11,000	0	4,598	0	11,000
5-12-3313 CONTRCTAL SERVICES	27,925	16,000	0	8,399	0	20,000
5-12-3314 BAD DEBT EXPENSE	20,926	12,200	0	0	0	10,000
5-12-3316 COMPUTER SERVICES	10,009	6,600	0	0	0	6,600
5-12-3321 BANK CHARGES AND FEES	8,396	7,500	0	0	0	7,500
5-12-3322 DUES & SUBSCRIPTIONS	0	0	0	0	0	6,000
5-12-3323 AGUA SUD BRUSH COLLECTION	0	0	0	0	0	3,000
5-12-3370 ENGINEERING	3,500	0	0	0	0	0
5-12-3398 HURRICANE HANNA	10,550	0	0	0	0	0
5-12-3399 COVID 19 EXPENSES	73,884	0	0	263	0	0
5-12-3400 STORAGE FEES	760	1,200	0	1,176	0	1,200

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

NON-DEPARTMENTAL

EXPENDITURES

	2021-2022		2022-2023		APPROVED BUDGET	
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
5-12-3401 LITIGATION SETTLEMENTS	<u>0</u>	<u>17,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONTRACT SERVICES	790,204	730,300	0	350,680	896,200	
<u>CAPITAL OUTLAY</u>						
5-12-4407 CAPITAL OUTLAY	95,976	0	0	0	0	
5-12-4409 CAPITAL OUTLAY-OTHER	186,200	0	0	11,268	0	
5-12-4410 COST OF LOTS SOLD	0	1,000	0	0	1,000	
5-12-4416 TIRZ CONTRIBUTION.	<u>63,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,800</u>	
TOTAL CAPITAL OUTLAY	345,687	1,000	0	11,268	74,800	
<u>DEBT SERVICE</u>						
5-12-5500 TRANSFER OUT	0	14,582	0	0	0	
5-12-5503 USDA PRINCIPAL	65,000	61,220	0	0	57,895	
5-12-5504 USDA INTEREST	<u>113,287</u>	<u>122,870</u>	<u>0</u>	<u>0</u>	<u>104,510</u>	
TOTAL DEBT SERVICE	178,287	198,672	0	0	162,405	
TOTAL NON-DEPARTMENTAL	1,413,230	1,047,227	0	413,342	1,279,501	

100-GENERAL FUND
 CITY SECRETARY OFFICE
 EXPENDITURES

	2021-2022		2022-2023			
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-13-1101 SALARIES & WAGES - FT/1	0	19,506	0	0	0	15,354
5-13-1102 PAYROLL TAXES	0	2,038	0	0	0	1,535
5-13-1103 HEALTH INSURANCE	0	0	0	0	0	1,692
5-13-1104 TRAINING	0	0	0	0	0	300
5-13-1105 TRAVEL	0	0	0	0	0	2,200
5-13-1115 THRS EMP BENEFITS	0	1,398	0	0	0	1,075
TOTAL PERSONNEL SERVICES	0	22,942	0	0	0	22,157
<u>EQUIPMENT AND SUPPLIES</u>						
5-13-2209 ADVERTISING	0	0	0	0	0	800
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	800
<u>CONTRACT SERVICES</u>						
5-13-3312 DUES & SUBSCRIPTIONS	0	0	0	0	0	200
5-13-3313 CODIFICATION EXPENSE	0	0	0	0	0	20,000
TOTAL CONTRACT SERVICES	0	0	0	0	0	20,200
<hr/>						
TOTAL CITY SECRETARY OFFICE	0	22,942	0	0	0	43,157

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

CITY ATTORNEY

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<hr/>						
<u>CONTRACT SERVICES</u>						
5-14-3308 CITY ATTORNEY	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,500</u>
TOTAL CONTRACT SERVICES	0	20,000	0	0	0	32,500
<hr/>						
TOTAL CITY ATTORNEY	0	20,000	0	0	0	32,500

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

CITY ENGINEER

EXPENDITURES

(----- 2021-2022 -----) (----- 2022-2023 -----)

2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET

CONTRACT SERVICES

5-15-3370 CITY ENGINEER	<u>0</u>	<u>20,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	0	20,500	0	0	0

TOTAL CITY ENGINEER	0	20,500	0	0	0
---------------------	---	--------	---	---	---

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND
 CITY COUNCIL
 EXPENDITURES

	{----- 2021-2022 -----}			{----- 2022-2023 -----}		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-16-1104 TRAINING	0	0	0	0	0	2,500
5-16-1105 TRAVEL	0	0	615	0	0	18,500
5-16-1106 MEETINGS STIPENDS	<u>0</u>	<u>7,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>
TOTAL PERSONNEL SERVICES	0	7,499	615	0	0	25,500
<u>EQUIPMENT AND SUPPLIES</u>						
TOTAL						
<u>CONTRACT SERVICES</u>						
5-16-3303 TELEPHONE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,800</u>
TOTAL CONTRACT SERVICES	0	0	0	0	0	1,800
<hr/>						
TOTAL CITY COUNCIL	0	7,499	615	0	0	27,300

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND
 FINANCE
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-17-1101 SALARIES & WAGES FT/2	0	48,152	0	0	0	48,152
5-17-1102 PAYROLL TAXES	0	3,680	0	0	0	4,574
5-17-1103 HEALTH INSURANCE	0	2,400	0	0	0	1,747
5-17-1104 TRAINING	0	0	0	0	0	300
5-17-1115 TMRS BENEFITS	0	6,730	0	0	0	3,438
TOTAL PERSONNEL SERVICES	0	60,962	0	0	0	58,211
<u>EQUIPMENT AND SUPPLIES</u>						
5-17-2201 EQUIPMENT RENTAL	0	0	0	0	0	4,800
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	4,800
<u>CONTRACT SERVICES</u>						
5-17-3316 COMPUTER SERVICES	0	0	0	0	0	20,500
TOTAL CONTRACT SERVICES	0	0	0	0	0	20,500
<u>CAPITAL OUTLAY</u>						
5-17-4401 CAPITAL OUTLAY	0	0	0	0	0	3,800
TOTAL CAPITAL OUTLAY	0	0	0	0	0	3,800
TOTAL FINANCE	0	60,962	0	0	0	87,311

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

PERSONNEL

EXPENDITURES

	{----- 2021-2022 -----}			{----- 2022-2023 -----}		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-18-1101 SALARIES & WAGES - FT/1	0	26,780	0	0	0	26,780
5-18-1102 PAYROLL TAXES	0	2,050	0	0	0	2,544
5-18-1103 HEALTH INSURANCE	0	1,200	0	0	0	846
5-18-1104 TRAINING	0	0	0	0	0	300
5-18-1105 TRAVEL	0	0	0	0	0	2,200
5-18-1115 TMRS BENEFITS	<u>0</u>	<u>1,690</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,912</u>
TOTAL PERSONNEL SERVICES	0	31,720	0	0	0	34,582
<u>CONTRACT SERVICES</u>						
5-18-3313 OTHER CONTRACTUAL SERVICES	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
TOTAL CONTRACT SERVICES	0	2,500	0	0	0	500
<u>CAPITAL OUTLAY</u>						
5-18-4401 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	2,000
<hr/>						
TOTAL PERSONNEL	0	34,220	0	0	0	37,082

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

POLICE

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-20-1101 SALARIES & WAGES - FT/20	565,170	611,146	0	297,966	0	623,624
5-20-1102 PAYROLL TAXES	48,928	63,865	0	18,068	0	62,362
5-20-1103 HEALTH INSURANCE	19,966	48,000	0	(351)	0	21,789
5-20-1104 TRAINING	3,860	3,000	0	375	0	6,000
5-20-1105 TRAVEL	3,788	3,000	0	1,290	0	7,000
5-20-1115 TMRS EMPLOYEE BENEFITS	<u>36,973</u>	<u>43,877</u>	<u>0</u>	<u>(2,396)</u>	<u>0</u>	<u>43,654</u>
TOTAL PERSONNEL SERVICES	678,686	772,888	0	314,952	0	764,429
<u>EQUIPMENT AND SUPPLIES</u>						
5-20-2201 EQUIPMENT RENTAL	0	0	0	0	0	4,100
5-20-2202 REPAIRS & MAINTENANCE	10,123	3,000	0	5,749	0	5,000
5-20-2203 VEHICLE FUEL	30,004	50,000	0	0	0	60,000
5-20-2204 VEHICLE REPAIRS & MAINT	22,892	33,672	0	19,212	0	20,000
5-20-2205 K-9 EXPENSES	0	0	0	0	0	5,000
5-20-2206 OFFICE SUPPLIES	2,147	2,100	0	0	0	6,000
5-20-2207 GENERAL SUPPLIES	13,217	13,000	0	3,570	0	28,000
5-20-2208 UNIFORMS	10,630	10,000	0	1,015	0	12,000
5-20-2209 ADVERTISING	1,181	0	0	0	0	1,500
5-20-2210 PRINTING	3,715	4,300	0	3,020	0	4,405
5-20-2211 POSTAGE	48	0	0	510	0	1,000
5-20-2213 PRISONERS MEALS	765	1,900	0	591	0	1,600
5-20-2215 EVENTS	<u>0</u>	<u>4,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
TOTAL EQUIPMENT AND SUPPLIES	94,722	122,499	0	33,666	0	158,605
<u>CONTRACT SERVICES</u>						
5-20-3301 ELECTRICITY	0	0	0	0	0	1,500
5-20-3304 COMMUNICATION/SECURITY	0	0	0	0	0	21,200
5-20-3312 DUES & SUBSCRIPTIONS	10,072	6,700	0	2,357	0	8,000
5-20-3316 COMPUTER SERVICES	<u>2,982</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>
TOTAL CONTRACT SERVICES	13,054	6,700	0	2,357	0	37,200
<u>CAPITAL OUTLAY</u>						
5-20-4401 COMPUTER & OFFICE EQUIPMT	2,640	0	0	800	0	0
5-20-4403 MACHINERY / EQUIPMENT	<u>95,936</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	98,577	0	0	800	0	0
<u>DEBT SERVICE</u>						
5-20-5502 DIVERLEND EQUIPMENT LEASING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,095</u>
TOTAL DEBT SERVICE	0	0	0	0	0	71,095
<hr/>						
TOTAL POLICE	885,039	902,087	0	351,775	0	1,031,329

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

MUNICIPAL COURT

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-30-1101 SALARIES & WAGES - FT/1	53,553	61,058	0	27,764	0	32,136
5-30-1102 PAYROLL TAXES	4,435	6,381	0	1,982	0	3,053
5-30-1103 HEALTH INSURANCE	1,225	4,360	0	0	0	0
5-30-1104 TRAINING	0	650	0	0	0	1,250
5-30-1105 TRAVEL	200	1,750	0	790	0	1,700
5-30-1108 WARRANT PAY	7,050	10,550	0	4,800	0	10,000
5-30-1115 TMRS EMPLOYEE BENEFITS	<u>3,470</u>	<u>4,060</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,295</u>
TOTAL PERSONNEL SERVICES	69,933	88,809	0	35,336	0	50,434
<u>EQUIPMENT AND SUPPLIES</u>						
5-30-2201 EQUIPMENT RENTAL	0	0	0	0	0	4,800
5-30-2202 REPAIRS & MAINTENANCE	34	0	0	564	0	0
5-30-2207 GENERAL SUPPLIES	0	0	0	0	0	3,000
5-30-2208 UNIFORMS	0	0	0	600	0	200
5-30-2210 PRINTING	0	1,650	0	317	0	1,650
5-30-2213 COMPUTER TECHNOLOGY EQUIP	<u>0</u>	<u>1,650</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EQUIPMENT AND SUPPLIES	34	3,300	0	1,481	0	9,650
<u>CONTRACT SERVICES</u>						
5-30-3304 COMPUTER SERVICES	0	0	0	0	0	6,500
5-30-3310 OTHER CONTRACTUAL SERVICES	3,825	1,800	0	0	0	5,895
5-30-3315 JUDGE COMPENSATION	12,000	13,200	0	4,800	0	14,400
5-30-3316 OMNI BASE FEES	1,064	1,200	0	0	0	1,000
5-30-3317 SCOFFLAW FEE	<u>2,152</u>	<u>7,000</u>	<u>0</u>	<u>3,700</u>	<u>0</u>	<u>7,000</u>
TOTAL CONTRACT SERVICES	19,040	23,200	0	8,500	0	34,795
<u>CAPITAL OUTLAY</u>						
5-30-4401 CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,951</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	2,951	0	0
<u>DEBT SERVICE</u>						
TOTAL						
TOTAL MUNICIPAL COURT	89,008	115,309	0	48,268	0	94,879

100-GENERAL FUND

FIRE

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-33-1101 SALARIES & WAGES FT/1 - PT/4	0	0	0	0	0	73,909
5-33-1102 PAYROLL TAXES	0	0	0	0	0	5,700
5-33-1104 TRAINING	5,354	7,000	0	8,525	0	0
5-33-1106 VOLUNTARY STIPENDS	21,746	15,800	0	11,727	0	0
5-33-1115 TMRS BENEFITS	0	0	0	0	0	4,900
5-33-1200 INSURANCE ACCIDENT/DEATH	1,796	2,200	0	0	0	2,200
5-33-1313 CHIEF STIPND/CNTRC	<u>13,469</u>	<u>9,374</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES	42,365	34,374	0	20,252	0	86,709
<u>EQUIPMENT AND SUPPLIES</u>						
5-33-2202 REPAIRS & MAINTENANCE	12,238	4,000	0	6,269	0	5,000
5-33-2203 VEHICLE FUEL	0	15,000	0	0	0	15,000
5-33-2204 VEHICLE REPAIRS & MAINT	16,954	35,529	0	6,489	0	3,500
5-33-2207 GENERAL SUPPLIES	20,849	17,625	0	1,241	0	16,500
5-33-2208 UNIFORMS	5,788	3,600	0	1,062	0	10,000
5-33-2209 MEDICAL SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
TOTAL EQUIPMENT AND SUPPLIES	55,830	75,754	0	15,062	0	60,000
<u>CONTRACT SERVICES</u>						
5-33-3301 ELECTRICITY	0	0	0	0	0	4,000
5-33-3302 WATER & SEWER	0	0	0	0	0	2,100
5-33-3304 EMS BILLING	0	0	0	0	0	7,000
5-33-3312 DUES & SUBSCRIPTIONS	4,015	4,700	0	2,127	0	5,000
5-33-3313 OTHER-CONTRACTUAL SERV	2,403	2,000	0	991	0	10,000
5-33-3314 VOLUNTEER STIPENDS	0	0	0	0	0	7,000
5-33-3399 MISC ACCT	<u>11,749</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	18,167	6,700	0	3,118	0	35,100
<u>CAPITAL OUTLAY</u>						
5-33-4401 COMPUTER / OFFICE EQUIPMENT	733	0	0	495	0	0
5-33-4402 VEHICLES	56,489	22,000	0	0	0	80,000
5-33-4403 MACHINERY/EQUIPMENT	9,014	2,000	0	1,516	0	2,000
5-33-4404 BUILDING REPAIRS/IMPROVEMENTS	9,735	705	0	1,095	0	1,000
5-33-4405 CAPITAL OUTLAY	9,000	0	0	0	0	0
5-33-4720 FUNDRAISER EXPENSE	<u>313</u>	<u>4,903</u>	<u>0</u>	<u>2,855</u>	<u>0</u>	<u>3,000</u>
TOTAL CAPITAL OUTLAY	85,284	29,608	0	5,962	0	86,000
<u>DEBT SERVICE</u>						
5-33-5503 FIRE TRUCK PRINCIPAL	34,789	34,789	0	37,979	0	38,405
5-33-5504 FIRE TRUCK INTEREST	<u>6,231</u>	<u>6,231</u>	<u>0</u>	<u>1,042</u>	<u>0</u>	<u>2,617</u>
TOTAL DEBT SERVICE	41,020	41,020	0	39,020	0	41,022
<hr/>						
TOTAL FIRE	242,666	187,456	0	83,413	0	308,831

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

CODE ENFORCEMENT

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-40-1101 SALARIES & WAGES - FT/1	6,781	27,307	0	13,544	0	27,851
5-40-1102 PAYROLL TAXES	732	2,850	0	990	0	2,910
5-40-1103 HEALTH INSURANCE	0	3,000	0	0	0	0
5-40-1104 TRAINING	0	0	0	0	0	5,000
5-40-1105 TRAVEL	0	0	0	0	0	5,000
5-40-1115 THRS EMPLOYEE BENEFITS	<u>467</u>	<u>4,060</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,989</u>
TOTAL PERSONNEL SERVICES	7,980	37,217	0	14,534	0	42,750
<u>EQUIPMENT AND SUPPLIES</u>						
5-40-2203 VEHICLE FUEL	0	6,000	0	0	0	8,000
5-40-2204 VEHICLE REPAIRS & MAINT	3,030	3,500	0	372	0	3,500
5-40-2206 OFFICE SUPPLIES	1,208	3,200	0	0	0	500
5-40-2207 GENERAL SUPPLIES	2,473	4,000	0	2,473	0	2,600
5-40-2208 UNIFORMS	153	1,352	0	180	0	0
5-40-2213 OTHER EQUIPMENT & SUPPLIES	<u>2,676</u>	<u>2,650</u>	<u>0</u>	<u>1,193</u>	<u>0</u>	<u>500</u>
TOTAL EQUIPMENT AND SUPPLIES	9,540	20,702	0	4,218	0	15,100
<u>CONTRACT SERVICES</u>						
5-40-3314 OTHER CONTRACTUAL SERVICES	<u>10,997</u>	<u>19,556</u>	<u>0</u>	<u>1,515</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	10,997	19,556	0	1,515	0	0
<u>CAPITAL OUTLAY</u>						
TOTAL						
TOTAL CODE ENFORCEMENT	28,517	77,475	0	20,267	0	57,850

100-GENERAL FUND

ANIMAL CONTROL

EXPENDITURES

	2021-2022		2022-2023		APPROVED BUDGET	
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET
<u>PERSONNEL SERVICES</u>						
5-45-1101 SALARIES & WAGES	0	0	0	0	0	24,960
5-45-1102 PAYROLL TAXES	0	0	0	0	0	3,744
5-45-1103 HEALTH INSURANCE	0	0	0	0	0	2,475
5-45-1104 TRAINING	0	0	0	0	0	1,600
5-45-1105 TRAVEL	0	0	0	0	0	500
5-45-1115 TMRS EMPLOYEE BENEFITS	0	0	0	0	0	1,750
TOTAL PERSONNEL SERVICES	0	0	0	0	0	35,029
<u>EQUIPMENT AND SUPPLIES</u>						
5-45-2203 VEHICLE FUEL	0	0	0	0	0	4,000
5-45-2204 VEHICLE REPAIRS & MAINTENANCE	0	0	0	0	0	1,000
5-45-2206 OFFICE SUPPLIES	0	0	0	0	0	8,000
5-45-2207 GENERAL SUPPLIES	0	0	0	0	0	5,000
5-45-2208 UNIFORMS	0	0	0	0	0	300
5-45-2210 PRINTING	0	0	0	0	0	500
5-45-2213 OTHER EQUIPMENT & SUPPLIES	0	0	0	0	0	800
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	19,600
<u>CONTRACT SERVICES</u>						
5-45-3301 ELECTRICITY	0	0	0	0	0	4,200
5-45-3302 WATER & SEWER	0	0	0	0	0	1,200
5-45-3303 PHONE / INTERNET	0	0	0	0	0	1,800
5-45-3313 VETERINARY SERVICES	0	0	0	0	0	800
5-45-3314 SOLID WASTE DISPOSAL	0	0	0	0	0	1,000
TOTAL CONTRACT SERVICES	0	0	0	0	0	9,000
<u>CAPITAL OUTLAY</u>						
5-45-4404 BUILDING REPAIRS/IMPROVEMENT	0	0	0	0	0	13,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	13,000
TOTAL ANIMAL CONTROL	0	0	0	0	0	76,629

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

PUBLIC WORKS

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-50-1101 SALARIES & WAGES - FT/9	142,401	133,086	0	70,118	0	123,682
5-50-1102 PAYROLL TAXES	10,029	13,060	0	7,025	0	12,925
5-50-1103 HEALTH INSURANCE	3,129	12,000	0	0	0	5,324
5-50-1115 THRS EMPLOYEE BENEFITS	<u>9,292</u>	<u>8,923</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,831</u>
TOTAL PERSONNEL SERVICES	164,852	167,069	0	77,143	0	150,761
<u>EQUIPMENT AND SUPPLIES</u>						
5-50-2201 EQUIPMENT RENTAL	7,999	10,000	0	0	0	10,000
5-50-2202 REPAIRS & MAINTENANCE	36,911	24,600	0	19,431	0	12,000
5-50-2203 VEHICLE FUEL	0	21,900	0	0	0	25,000
5-50-2204 VEHICLE REPAIRS & MAINT	22,690	15,000	0	9,254	0	15,000
5-50-2207 GENERAL SUPPLIES	72,732	35,200	0	21,654	0	30,000
5-50-2208 UNIFORMS	2,332	3,200	0	4,675	0	3,200
5-50-2213 P U D SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
TOTAL EQUIPMENT AND SUPPLIES	142,663	109,900	0	55,014	0	125,200
<u>CONTRACT SERVICES</u>						
5-50-3301 ELECTRICITY	0	0	0	0	0	92,000
5-50-3302 WATER / WASTE WATER	0	0	0	0	0	5,100
5-50-3312 DUES & SUBSCRIPTIONS	0	0	0	0	0	10,000
5-50-3313 OTHER CONTRACTUAL SERV	<u>36,812</u>	<u>9,100</u>	<u>0</u>	<u>9,237</u>	<u>0</u>	<u>7,000</u>
TOTAL CONTRACT SERVICES	36,812	9,100	0	9,237	0	114,100
<u>CAPITAL OUTLAY</u>						
5-50-4403 MACHINERY / EQUIPMENT	<u>11,673</u>	<u>0</u>	<u>0</u>	<u>2,911</u>	<u>0</u>	<u>5,000</u>
TOTAL CAPITAL OUTLAY	11,673	0	0	2,911	0	5,000
<hr/>						
TOTAL PUBLIC WORKS	356,000	286,069	0	144,304	0	395,061

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

LIBRARY

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-60-1101 SALARIES&WAGES-FT/1-PT/1	80,685	71,807	0	45,835	0	79,612
5-60-1102 PAYROLL TAXES	6,951	8,549	0	3,080	0	8,319
5-60-1103 HEALTH INSURANCE	0	6,000	0	0	0	0
5-60-1104 TRAINING	0	0	0	107	0	100
5-60-1115 THRS EMPLOYEE BENEFITS	5,240	5,841	0	0	0	5,684
TOTAL PERSONNEL SERVICES	92,876	92,197	0	49,022	0	93,716
<u>EQUIPMENT AND SUPPLIES</u>						
5-60-2201 EQUIPMENT RENTAL	0	0	0	0	0	4,800
5-60-2202 REPAIRS & MAINTENANCE	1,970	1,000	0	556	0	1,000
5-60-2207 GENERAL SUPPLIES	3,519	4,800	0	800	0	4,800
5-60-2208 UNIFORMS	0	300	0	839	0	300
5-60-2213 BOOK PURCHASES	2,849	1,000	0	1,886	0	1,000
5-60-2214 SUMMER READING PROGRAM	859	1,200	0	677	0	1,200
TOTAL EQUIPMENT AND SUPPLIES	9,197	8,300	0	4,758	0	13,100
<u>CONTRACT SERVICES</u>						
5-60-3301 ELECTRICITY	0	0	0	0	0	5,000
5-60-3302 WATER & SEWER	0	0	0	0	0	1,450
5-60-3312 DUES & SUBSCRIPTIONS	540	1,000	0	964	0	1,000
5-60-3314 OTHER- CONTR - E-RATE & COUNTY	10,210	13,000	0	4,406	0	5,500
TOTAL CONTRACT SERVICES	10,751	14,000	0	5,370	0	12,950
<u>CAPITAL OUTLAY</u>						
5-60-4402 HANCHER EXPENSE	0	21,320	0	0	0	0
TOTAL CAPITAL OUTLAY	0	21,320	0	0	0	0
TOTAL LIBRARY	112,824	135,817	0	59,150	0	119,766

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND
 PARKS/REC SENIOR DIVISION
 EXPENDITURES

	(----- 2021-2022 -----)			(----- 2022-2023 -----)		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-70-1101 SALARIES&WAGES-FT/2-PT/2	93,280	98,970	0	57,957	0	97,781
5-70-1102 PAYROLL TAXES	7,106	10,865	0	3,893	0	10,218
5-70-1103 HEALTH INSURANCE	3,590	6,000	0	0	0	0
5-70-1104 TRAINING	0	0	0	242	0	0
5-70-1115 TMRS EMPLOYEE BENEFITS	<u>6,085</u>	<u>7,423</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,982</u>
TOTAL PERSONNEL SERVICES	110,061	123,258	0	62,092	0	114,981
<u>EQUIPMENT AND SUPPLIES</u>						
5-70-2201 EQUIPMENT RENTAL	0	0	0	0	0	4,800
5-70-2202 REPAIRS & MAINTENANCE	1,132	104	0	88	0	1,000
5-70-2203 VEHICLE FUEL	0	3,000	0	0	0	3,500
5-70-2204 VEHICLE REPAIRS & MAINT	1,252	1,500	0	1,413	0	1,500
5-70-2206 OFFICE SUPPLIES	52	500	0	0	0	500
5-70-2207 GENERAL SUPPLIES	<u>1,058</u>	<u>1,800</u>	<u>0</u>	<u>2,227</u>	<u>0</u>	<u>2,500</u>
TOTAL EQUIPMENT AND SUPPLIES	3,493	6,904	0	3,728	0	13,800
<u>CONTRACT SERVICES</u>						
5-70-3301 ELECTRICITY	0	0	0	0	0	5,500
5-70-3302 WATER/SEWER/GAS	0	0	0	0	0	1,000
5-70-3303 TELEPHONE / INTERNET	0	0	0	0	0	1,920
5-70-3313 OTHER-CONTRACTUAL SERV	<u>125</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
TOTAL CONTRACT SERVICES	125	200	0	0	0	8,920
<u>CAPITAL OUTLAY</u>						
5-70-4401 COMPUTER & OFFICE EQUIPMT	1,382	1,500	0	954	0	1,500
5-70-4402 VEHICLES	0	36,921	0	0	0	0
5-70-4404 BUILDING REPAIRS/IMPROVEMN	<u>1,348</u>	<u>1,296</u>	<u>0</u>	<u>43</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	2,730	39,717	0	997	0	1,500
<u>DEBT SERVICE</u>						
5-70-5503 VEHICLE LOAN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>
TOTAL DEBT SERVICE	0	0	0	0	0	7,500
<hr/>						
TOTAL PARKS/REC SENIOR DIVISION	116,408	170,079	0	66,816	0	146,701

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND
 PUBLIC RELATIONS
 EXPENDITURES

	{----- 2021-2022 -----}			{----- 2022-2023 -----}		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
TOTAL						
<u>EQUIPMENT AND SUPPLIES</u>						
5-80-2207 GENERAL SUPPLIES	0	0	0	12,886	0	0
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	12,886	0	0
<u>CONTRACT SERVICES</u>						
TOTAL						
<hr/>						
TOTAL PUBLIC RELATIONS	0	0	0	12,886	0	0

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

100-GENERAL FUND

PARKS/REC YOUTH DIVISION

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-90-1101 SALARIES & WAGES - PT/2	4,785	20,842	0	48,379	0	10,000
5-90-1102 PAYROLL TAXES	313	2,484	0	3,430	0	1,714
5-90-1103 HEALTH INSURANCE	0	500	0	0	0	0
5-90-1105 TRAVEL	0	0	0	894	0	0
5-90-1115 TMRS EMPLOYEE BENEFITS	300	0	0	0	0	0
TOTAL PERSONNEL SERVICES	5,399	23,826	0	52,702	0	11,714
<u>EQUIPMENT AND SUPPLIES</u>						
5-90-2202 REPAIRS & MAINTENANCE	0	3,397	0	2,664	0	3,600
5-90-2207 GENERAL SUPPLIES	0	0	0	1,278	0	1,000
5-90-2208 SPORT EQUIPMENT/GEAR	0	11,235	0	1,973	0	10,000
5-90-2209 ADVERTISING	0	880	0	0	0	1,900
5-90-2213 PROGRAM MEALS	0	302	0	492	0	0
TOTAL EQUIPMENT AND SUPPLIES	0	15,814	0	6,407	0	16,500
<u>CONTRACT SERVICES</u>						
5-90-3301 ELECTRICITY	0	0	0	0	0	17,000
5-90-3302 WATER / WASTE WATER	0	0	0	0	0	550
5-90-3312 ENTRY FEES / DUES	0	0	0	2,201	0	700
5-90-3313 OTHER CONTRACTUAL	0	3,186	0	1,831	0	24,825
TOTAL CONTRACT SERVICES	0	3,186	0	4,032	0	43,075
<u>CAPITAL OUTLAY</u>						
TOTAL						
<u>DEBT SERVICE</u>						
TOTAL						
<hr/>						
TOTAL PARKS/REC YOUTH DIVISION	5,399	42,826	0	63,141	0	71,289
<hr/>						
TOTAL EXPENDITURES	3,920,051	3,521,364	615	1,641,942	0	3,865,786
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	(122,195)	714,165	19,981	748,011	0	167,198
<hr/>						

*** END OF REPORT ***

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

110-MUNICIPAL COURT FUND

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>FINES AND FORFEITURES</u>						
4-00-4607 COURT SECURITY FUND	0	6,800	0	0	0	13,000
4-00-4608 COURT TECHNOLOGY FUND	0	7,700	0	0	0	14,600
4-00-4651 LOCAL MUN JURY FUND	0	100	0	0	0	100
4-00-4652 LOCAL TRUANCY FUND	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
TOTAL FINES AND FORFEITURES	0	17,100	0	0	0	30,200
<hr/>						
TOTAL REVENUES	0	17,100	0	0	0	30,200

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

110-MUNICIPAL COURT FUND
 MUNICIPAL COURT FUND
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>EQUIPMENT AND SUPPLIES</u>						
5-30-2214 COURT SECURITY	0	0	0	0	0	13,000
5-30-2215 COURT TECHNOLOGY	0	5,500	0	0	0	14,600
5-30-2216 LOCAL COURT TRUANCY PREVENTION	0	0	0	0	0	100
5-30-2217 LOCAL TRUANCY PREVENTION	0	0	0	0	0	2,500
TOTAL EQUIPMENT AND SUPPLIES	0	5,500	0	0	0	30,200
<hr/>						
TOTAL MUNICIPAL COURT FUND	0	5,500	0	0	0	30,200
<hr/>						
TOTAL EXPENDITURES	0	5,500	0	0	0	30,200
=====						
REVENUE OVER/(UNDER) EXPENDITURES	0	11,600	0	0	0	0
=====						

*** END OF REPORT ***

Part III: Economic Development Funds

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

200-ECONOMIC DEVELOPMENT

REVENUES	(----- 2021-2022 -----)			(----- 2022-2023 -----)		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SALES</u>						
4-00-4301 SALES TAX	<u>171,053</u>	<u>175,000</u>	<u>0</u>	<u>95,495</u>	<u>0</u>	<u>183,750</u>
TOTAL SALES	171,053	175,000	0	95,495	0	183,750
<u>CHARGES FOR SERVICE</u>						
4-00-4420 INTEREST OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>51</u>	<u>0</u>	<u>0</u>
TOTAL CHARGES FOR SERVICE	0	0	0	51	0	0
<u>INTERGOVERNMENTAL REV</u>						
TOTAL						
<u>OTHER FINANCING SOURCES</u>						
TOTAL						
<hr/>						
TOTAL REVENUES	171,053	175,000	0	95,546	0	183,750

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

200-ECONOMIC DEVELOPMENT

GF ADMINISTRATION

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-10-1105 TRAVEL	0	4,000	0	0	0	4,500
TOTAL PERSONNEL SERVICES	0	4,000	0	0	0	4,500
<u>EQUIPMENT AND SUPPLIES</u>						
5-10-2202 REPAIRS & MAINTENANCE	0	0	0	2,182	0	0
5-10-2206 OFFICE SUPPLIES	90	0	0	273	0	0
5-10-2209 ADVERTISING	1,203	2,000	0	545	0	0
5-10-2210 MEETING EXPENSE	0	0	0	273	0	0
5-10-2211 POSTAGE	0	0	0	55	0	0
5-10-2213 OTHER EQUIPMENT & SUPPLIES	0	0	0	273	0	0
TOTAL EQUIPMENT AND SUPPLIES	1,293	2,000	0	3,601	0	0
<u>CONTRACT SERVICES</u>						
5-10-3308 LEGAL	27,651	10,000	0	1,200	0	10,000
5-10-3309 AUDIT/BOOKKEEPING	8,000	8,000	0	14,727	0	8,000
5-10-3310 PAYMENT TO CITY FOR EXPENSES	30,000	30,000	0	18,182	0	30,000
5-10-3311 MANAGEMENT CONSULTING SERV	0	0	0	11,818	0	0
5-10-3313 OTHER CONTRACTUAL SERVICES	500	1,000	0	3,364	0	1,000
5-10-3325 PROFESSIONAL SERVICES	150	2,000	0	0	0	2,000
5-10-3326 RENT EXPENSE	0	0	0	0	0	46,450
TOTAL CONTRACT SERVICES	66,301	51,000	0	49,291	0	97,450
<u>CAPITAL OUTLAY</u>						
5-10-4405 OTHER CAPITAL OUTLAY	0	0	0	0	0	20,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	20,000
<u>DEBT SERVICE</u>						
5-10-5501 PRINCIPAL RETIREMENTS	0	0	0	11,326	0	0
5-10-5502 INTEREST	0	0	0	185	0	0
TOTAL DEBT SERVICE	0	0	0	11,511	0	0
<u>NON-OPERATING</u>						
5-10-6001 BUSINESS DEVELOPMENT	0	0	0	0	0	25,000
5-10-6100 USDA FUND TRANSFER	39,391	35,840	0	0	0	35,840
TOTAL NON-OPERATING	39,391	35,840	0	0	0	60,840
<hr/>						
TOTAL GF ADMINISTRATION	106,985	92,840	0	64,403	0	182,790
<hr/>						
TOTAL EXPENDITURES	106,985	92,840	0	64,403	0	182,790
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	64,068	82,160	0	31,143	0	960
<hr/>						

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

230-LA JOYA EDC IRP

REVENUES	(----- 2021-2022 -----)			(----- 2022-2023 -----)		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>CHARGES FOR SERVICE</u>						
4-00-4411 INTEREST- IRP LOANS RECEIVABLE	0	3,000	0	15,601	0	0
TOTAL CHARGES FOR SERVICE	0	3,000	0	15,601	0	0
<u>INTERGOVERNMENTAL REV</u>						
TOTAL						
<u>OTHER FINANCING SOURCES</u>						
4-00-4900 TRANSFER IN	39,391	35,840	0	0	0	35,840
TOTAL OTHER FINANCING SOURCES	39,391	35,840	0	0	0	35,840
TOTAL REVENUES	39,391	38,840	0	15,601	0	35,840

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

230-LA JOYA EDC IRP

IRP GRANT

EXPENDITURES

	{----- 2021-2022 -----}			{----- 2022-2023 -----}		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
TOTAL						
<u>EQUIPMENT AND SUPPLIES</u>						
TOTAL						
<u>CONTRACT SERVICES</u>						
5-30-3308 LEGAL FEES	3,000	3,000	0	1,091	0	0
5-30-3309 AUDIT/BOOKEEPING	3,000	2,000	0	3,182	0	0
5-30-3310 ASST FRM CITY PERSONNEL	3,000	2,000	0	7,273	0	0
5-30-3311 MANAGEMENT CONSULTING	0	0	0	909	0	0
5-30-3314 BAD DEBT	<u>803</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	9,803	7,000	0	12,455	0	0
<u>CAPITAL OUTLAY</u>						
TOTAL						
<u>DEBT SERVICE</u>						
5-30-5501 USDA LOAN PRINCIPAL	28,408	29,000	0	0	0	29,000
5-30-5502 USDA LOAN INTEREST	<u>3,430</u>	<u>2,840</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,952</u>
TOTAL DEBT SERVICE	31,838	31,840	0	0	0	31,952
<hr/>						
TOTAL IRP GRANT	41,641	38,840	0	12,455	0	31,952
<hr/>						
TOTAL EXPENDITURES	41,641	38,840	0	12,455	0	31,952
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(2,250)	0	0	3,146	0	3,888
	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

240-T I R Z FUND

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>TAXES</u>						
4-00-4101 AD VALOREM TAXES CITY	0	64,000	0	0	0	64,000
4-00-4102 ADVALOREM TAXES COUNTY	<u>0</u>	<u>28,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,000</u>
TOTAL TAXES	0	92,000	0	0	0	92,000
<u>MISCELLANEOUS</u>						
TOTAL						
<u>OTHER FINANCING SOURCES</u>						
TOTAL						
TOTAL REVENUES	0	92,000	0	0	0	92,000

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

240-T I R Z FUND

T I R Z

EXPENDITURES

(----- 2021-2022 -----) (----- 2022-2023 -----)

	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>EQUIPMENT AND SUPPLIES</u>						
5-70-2010 CONSULTING FEES	0	5,000	0	0	0	6,000
5-70-2011 CONSTRUCTION PROJECTS	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
TOTAL EQUIPMENT AND SUPPLIES	0	20,000	0	0	0	26,000
<hr/>						
TOTAL T I R Z	0	20,000	0	0	0	26,000
<hr/>						
TOTAL EXPENDITURES	0	20,000	0	0	0	26,000
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	72,000	0	0	0	66,000
<hr/>						

*** END OF REPORT ***

Part IV: Public Utilities Fund

300-PUBLIC UTILITIES

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>SALES</u>						
4-00-4301 WATER SALES	859,424	866,500	0	648,116	0	885,000
4-00-4302 WASTE WATER SALES	513,928	546,500	0	491,477	0	665,000
4-00-4311 WATER METER CONNECTIONS	55,538	60,000	0	26,236	0	50,000
4-00-4312 WASTE WATER CONNECTIONS	32,750	40,000	0	27,955	0	50,000
4-00-4340 OTHER W/ WW CHARGES	20,268	7,000	0	4,059	0	5,000
4-00-4341 AGUA SUD WASTEWATER	108,547	110,000	0	75,915	0	100,000
4-00-4343 LATE FEE CHARGE	<u>18,431</u>	<u>20,000</u>	<u>0</u>	<u>35,809</u>	<u>0</u>	<u>20,000</u>
TOTAL SALES	1,608,884	1,650,000	0	1,309,567	0	1,775,000
<u>CHARGES FOR SERVICE</u>						
TOTAL						
<u>MISCELLANEOUS</u>						
4-00-4704 INTEREST INCOME	<u>2,845</u>	<u>0</u>	<u>0</u>	<u>112</u>	<u>0</u>	<u>1,000</u>
TOTAL MISCELLANEOUS	2,845	0	0	112	0	1,000
<u>INTERGOVERNMENTAL REV</u>						
TOTAL						
<u>OTHER FINANCING SOURCES</u>						
TOTAL						
TOTAL REVENUES	1,611,729	1,650,000	0	1,309,679	0	1,776,000

300-PUBLIC UTILITIES

TWDB

EXPENDITURES

{----- 2021-2022 -----} {----- 2022-2023 -----}

2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET

EQUIPMENT AND SUPPLIES

TOTAL

CONTRACT SERVICES

TOTAL

CAPITAL OUTLAY

TOTAL

NON-OPERATING

TOTAL

TOTAL

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

300-PUBLIC UTILITIES

NON DEPT (DUAL FUND)

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-12-1101 DUAL FUND SALARIES	283,863	158,184	0	155,137	0	193,235
5-12-1102 PAYROLL TAXES	20,272	16,530	0	5,206	0	20,193
5-12-1103 HEALTH INSURANCE	16,072	10,500	0	10,158	0	5,131
5-12-1115 TMRS EMPLOYEE BENEFITS	<u>18,377</u>	<u>11,294</u>	<u>0</u>	<u>6,712</u>	<u>0</u>	<u>13,797</u>
TOTAL PERSONNEL SERVICES	338,583	196,508	0	177,213	0	232,356
<u>EQUIPMENT AND SUPPLIES</u>						
5-12-2201 EQUIP/BUY/RENTAL	680	1,000	0	0	0	0
5-12-2203 VEHICLE FUEL	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EQUIPMENT AND SUPPLIES	2,680	1,000	0	0	0	0
<u>CONTRACT SERVICES</u>						
5-12-3301 ELECTRICITY	39,999	30,000	0	0	0	0
5-12-3307 GENERAL INSURANCE	52,980	55,000	0	41,519	0	90,000
5-12-3308 LEGAL	11,271	20,000	0	21,018	0	20,000
5-12-3309 AUDIT/ BOOKEEPING	71,565	50,000	0	56,826	0	20,000
5-12-3315 CONTRCT LABOR	15,577	5,000	0	0	0	5,000
5-12-3316 COMPUTER SERVICES	4,980	4,375	0	14,506	0	4,000
5-12-3324 BAD DEBT EXPENSE	13,553	3,625	0	0	0	0
5-12-3400 STORAGE FEES	<u>3,944</u>	<u>3,000</u>	<u>0</u>	<u>1,728</u>	<u>0</u>	<u>3,000</u>
TOTAL CONTRACT SERVICES	213,869	171,000	0	135,597	0	142,000
<u>CAPITAL OUTLAY</u>						
5-12-4500 DEPRECIATION	<u>248,512</u>	<u>240,000</u>	<u>0</u>	<u>136,364</u>	<u>0</u>	<u>240,000</u>
TOTAL CAPITAL OUTLAY	248,512	240,000	0	136,364	0	240,000
<u>NON-OPERATING</u>						
TOTAL						
TOTAL NON DEPT (DUAL FUND)	803,644	608,508	0	449,174	0	614,356

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

300-PUBLIC UTILITIES

BILLING DIVISION

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-15-1101 SALARIES & WAGES - FT/3	91,871	58,890	0	52,637	0	95,122
5-15-1102 PAYROLL TAXES	6,142	6,154	0	2,926	0	9,940
5-15-1103 HEALTH INSURANCE	3,287	4,500	0	5,373	0	4,512
5-15-1115 THRS EMPLOYEE BENEFITS	<u>5,904</u>	<u>4,205</u>	<u>0</u>	<u>2,663</u>	<u>0</u>	<u>6,792</u>
TOTAL PERSONNEL SERVICES	107,204	73,749	0	63,599	0	116,365
<u>EQUIPMENT AND SUPPLIES</u>						
5-15-2201 EQUIPMENT/BUY/RENTAL	16,176	1,800	0	189	0	4,800
5-15-2202 REPAIRS & MAINTENANCE	8,759	0	0	810	0	10,000
5-15-2203 VEHICLE FUEL	13,141	2,500	0	1,275	0	2,500
5-15-2204 VEHICLE REPAIRS & MAINT	1,620	50	0	1,014	0	500
5-15-2206 OFFICE SUPPLIES	972	0	0	3,940	0	7,000
5-15-2207 GENERAL SUPPLIES	4,190	3,750	0	3,888	0	1,000
5-15-2208 UNIFORMS	0	0	0	0	0	400
5-15-2209 ADVERTISING	546	0	0	0	0	0
5-15-2210 PRINTING	839	0	0	2,013	0	0
5-15-2211 POSTAGE	<u>9,026</u>	<u>9,500</u>	<u>0</u>	<u>5,050</u>	<u>0</u>	<u>10,500</u>
TOTAL EQUIPMENT AND SUPPLIES	55,268	17,600	0	18,179	0	36,700
<u>CONTRACT SERVICES</u>						
5-15-3301 ELECTRICITY	1,950	2,500	0	13,182	0	10,000
5-15-3302 WATER & WASTE WATER	8,733	1,200	0	300	0	2,100
5-15-3303 TELEPHONE	0	0	0	221	0	8,000
5-15-3313 OTHER-CONTRACTUAL SERV	23,052	43,700	0	12,127	0	3,600
5-15-3314 COLLECTION FEE - AGUA SPECIAL	3,393	3,000	0	2,960	0	4,400
5-15-3316 COMPUTER SERVICES	488	1,000	0	0	0	7,000
5-15-3325 CREDIT CARD CHARGES	330	2,000	0	0	0	18,000
5-15-3400 RENT EXPENSE	<u>35,190</u>	<u>46,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,000</u>
TOTAL CONTRACT SERVICES	73,136	99,850	0	28,790	0	72,100
<u>CAPITAL OUTLAY</u>						
5-15-4401 COMPUTER & OFFICE EQUIPMT	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,270</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	5,270	0	0
<hr/>						
TOTAL BILLING DIVISION	235,608	191,199	0	115,838	0	225,165

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

300-PUBLIC UTILITIES

WATER DIVISION

EXPENDITURES

	(----- 2021-2022 -----)			(----- 2022-2023 -----)		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-25-1101 SALARIES & WAGES - FT/3	68,526	96,411	0	79,497	0	127,991
5-25-1102 PAYROLL TAXES	4,878	11,768	0	5,639	0	13,375
5-25-1103 HEALTH INSURANCE	2,939	6,500	0	11,780	0	6,046
5-25-1104 TRAINING	2,161	2,000	0	3,160	0	2,000
5-25-1105 TRAVEL	281	290	0	2,334	0	2,000
5-25-1115 TMRS EMPLOYEE BENEFITS	<u>4,410</u>	<u>8,040</u>	<u>0</u>	<u>5,693</u>	<u>0</u>	<u>9,139</u>
TOTAL PERSONNEL SERVICES	83,196	125,009	0	108,103	0	160,550
<u>EQUIPMENT AND SUPPLIES</u>						
5-25-2201 EQUIPMENT RENTAL	55,414	20,000	0	5,721	0	10,000
5-25-2202 REPAIRS & MAINTENANCE	30,355	24,084	0	7,848	0	30,000
5-25-2203 VEHICLE FUEL	2,137	7,400	0	1,612	0	10,000
5-25-2204 VEHICLE REPAIRS & MAINT	1,979	916	0	9,395	0	2,000
5-25-2205 CHEMICALS	32,844	45,000	0	18,329	0	20,000
5-25-2207 GENERAL SUPPLIES	24,672	50,277	0	26,928	0	7,000
5-25-2208 UNIFORMS	1,157	920	0	2,354	0	1,000
5-25-2211 POSTAGE	<u>39</u>	<u>80</u>	<u>0</u>	<u>49</u>	<u>0</u>	<u>300</u>
TOTAL EQUIPMENT AND SUPPLIES	148,597	148,677	0	72,236	0	80,300
<u>CONTRACT SERVICES</u>						
5-25-3301 ELECTRICITY	4,443	5,000	0	27,178	0	24,000
5-25-3302 WATER/WASTE WATER	22,360	15,000	0	0	0	15,000
5-25-3303 TELEPHONE	6,263	2,000	0	11,200	0	2,000
5-25-3312 DUES & SUBSCRIPTIONS	4,939	10,500	0	0	0	500
5-25-3313 WATER PURCHASES	157,740	112,500	0	80,386	0	143,000
5-25-3314 OTHER CONTRACTUAL SERVICES	55,559	44,700	0	37,058	0	27,000
5-25-3315 WATER TESTING	8,895	6,000	0	26,633	0	7,000
5-25-3316 CONTRACT LABOR	65,236	31,500	0	0	0	25,000
5-25-3324 CHIEF STIPEND/CONTRACTUAL	11,552	2,083	0	0	0	0
5-25-3325 BANK CHARGES	<u>527</u>	<u>0</u>	<u>0</u>	<u>1,764</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	337,513	229,283	0	184,219	0	243,500
<u>CAPITAL OUTLAY</u>						
5-25-4510 AMORTIZATION BOND ISSUE COSTS	<u>6,180</u>	<u>9,100</u>	<u>0</u>	<u>9,091</u>	<u>0</u>	<u>9,100</u>
TOTAL CAPITAL OUTLAY	6,180	9,100	0	9,091	0	9,100
<u>DEBT SERVICE</u>						
5-25-5502 USDA INTEREST	<u>1,250</u>	<u>1,000</u>	<u>0</u>	<u>37,500</u>	<u>0</u>	<u>12,220</u>
TOTAL DEBT SERVICE	1,250	1,000	0	37,500	0	12,220
TOTAL WATER DIVISION	576,736	513,069	0	411,149	0	505,670

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

300-PUBLIC UTILITIES

WASTE WATER DIVISION

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-35-1101 SALARY AND WAGES	29,539	108,612	0	14,485	0	65,591
5-35-1102 PAYROLL TAXES	2,090	11,768	0	662	0	6,854
5-35-1103 HEALTH INSURANCE	303	1,500	0	47	0	6,046
5-35-1104 TRAINING/TRAVEL	1,230	2,000	0	0	0	2,000
5-35-1115 TMRS EMPLOYEE BENEFITS	<u>1,911</u>	<u>8,040</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,683</u>
TOTAL PERSONNEL SERVICES	35,073	131,920	0	15,194	0	85,174
<u>EQUIPMENT AND SUPPLIES</u>						
5-35-2201 EQUIPMENT RENTAL	29,898	4,584	0	455	0	10,000
5-35-2202 REPAIRS & MAINTENANCE	52,893	44,000	0	55,866	0	30,000
5-35-2203 VEHICLE FUEL	0	0	0	36	0	0
5-35-2207 GENERAL SUPPLIES	5,092	13,014	0	20,455	0	2,000
5-35-2209 ADVERTISING	<u>2,812</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EQUIPMENT AND SUPPLIES	90,696	61,598	0	76,812	0	42,000
<u>CONTRACT SERVICES</u>						
5-35-3301 ELECTRICITY	3,550	5,000	0	32,067	0	14,000
5-35-3302 WATER & WASTE WATER	5,713	5,000	0	5,289	0	15,000
5-35-3312 DUES & SUBSCRIPTIONS	5,000	602	0	0	0	1,000
5-35-3313 WASTE WATER TESTING	13,234	10,000	0	3,657	0	15,000
5-35-3314 OTHER CONTRACTUAL SERVICES	62,001	28,300	0	6,289	0	25,000
5-35-3316 CONTRACT LABOR	6,997	7,000	0	0	0	0
5-35-3399 MISC	<u>895</u>	<u>0</u>	<u>0</u>	<u>270</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	97,389	55,902	0	47,572	0	70,000
<u>CAPITAL OUTLAY</u>						
TOTAL						
<u>DEBT SERVICE</u>						
TOTAL						
<hr/>						
TOTAL WASTE WATER DIVISION	223,158	249,420	0	139,578	0	197,174
<hr/>						
TOTAL EXPENDITURES	<u>1,839,147</u>	<u>1,562,196</u>	<u>0</u>	<u>1,115,739</u>	<u>0</u>	<u>1,542,365</u>
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	(227,418)	87,804	0	193,940	0	233,635
<hr/>						

*** END OF REPORT ***

Part V: Police Funds

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

405-PD FORFEITURE STATE CH 59

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>OTHER FINANCING SOURCES</u>						
4-00-4910 FORFEITURE STATE CHAPTER 59	0	5,977	0	0	0	47,377
TOTAL OTHER FINANCING SOURCES	0	5,977	0	0	0	47,377
TOTAL REVENUES	0	5,977	0	0	0	47,377

APPROVED BUDGET

AS OF: OCTOBER 31ST, 2022

405-PD FORFEITURE STATE CH 59

POLICE CH 59 FORFEITURE

EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-20-1104 TRAINING	0	0	0	0	0	5,000
5-20-1105 TRAVEL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
TOTAL PERSONNEL SERVICES	0	0	0	0	0	10,000
<u>EQUIPMENT AND SUPPLIES</u>						
5-20-2208 UNIFORMS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	6,000
<u>CONTRACT SERVICES</u>						
5-20-3301 CRIME PREVENTION TREATMENT PRG	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,700</u>
TOTAL CONTRACT SERVICES	0	0	0	0	0	4,700
<u>CAPITAL OUTLAY</u>						
5-20-4401 COMPUTERS	0	0	0	0	0	20,000
5-20-4402 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,677</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	26,677
<u>DEBT SERVICE</u>						
TOTAL						
<hr/>						
TOTAL POLICE CH 59 FORFEITURE	0	0	0	0	0	47,377
<hr/>						
TOTAL EXPENDITURES	0	0	0	0	0	47,377
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	5,977	0	0	0	0
<hr/>						

*** END OF REPORT ***

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

410-PDFORFEITURE FEDERAL FUND

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>OTHER FINANCING SOURCES</u>						
4-00-4910 FORFEITURE FEDERAL FUNDS	0	0	0	0	0	606
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	606
TOTAL REVENUES	0	0	0	0	0	606

CITY OF LA JOYA
APPROVED BUDGET
AS OF: OCTOBER 31ST, 2022

410-PDFORFEITURE FEDERAL FUND
POLICE FEDERAL FORFEITURE
EXPENDITURES

	{----- 2021-2022 -----}			{----- 2022-2023 -----}		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<hr/>						
<u>EQUIPMENT AND SUPPLIES</u>						
5-20-2220 FORFEITURE FEDERAL	0	0	0	0	0	606
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	606
<hr/>						
TOTAL POLICE FEDERAL FORFEITURE	0	0	0	0	0	606
<hr/>						
TOTAL EXPENDITURES	0	0	0	0	0	606
	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

420-POLICE GRANTS

REVENUES	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>INTERGOVERNMENTAL REV</u>						
4-00-4820 BORDERSTAR	24,774	65,000	0	0	0	85,000
4-00-4822 STONEGARDEN	57,572	58,578	0	74,328	0	172,000
4-00-4823 CRIME VICTIMS GRANT	0	33,888	0	0	0	33,885
4-00-4824 EQUIPMENT GRANTS	0	18,330	0	0	0	21,000
4-00-4825 COPS GRANT	<u>124,967</u>	<u>168,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>160,816</u>
TOTAL INTERGOVERNMENTAL REV	207,314	344,038	0	74,328	0	472,701
<u>OTHER FINANCING SOURCES</u>						
4-00-4910 TRANSFER IN	<u>0</u>	<u>14,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	0	14,582	0	0	0	0
TOTAL REVENUES	207,314	358,620	0	74,328	0	472,701

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

420-POLICE GRANTS
 POLICE BORDERSTAR GRANT
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-20-1101 SALARIES AND WAGES	20,345	55,477	0	38,403	0	69,500
5-20-1102 PAYROLL TAXES	2,092	3,949	0	3,821	0	6,200
5-20-1103 HEALTH INSURANCE	0	0	0	0	0	2,000
5-20-1115 TMRS BENEFITS	1,453	2,766	0	2,062	0	4,800
5-20-1120 INS/WORKMANS COMP	<u>885</u>	<u>2,808</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
TOTAL PERSONNEL SERVICES	24,774	65,000	0	44,286	0	85,000
<hr/>						
TOTAL POLICE BORDERSTAR GRANT	24,774	65,000	0	44,286	0	85,000

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

420-POLICE GRANTS
 POLICE STONEGARDEN GRANT
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
<u>PERSONNEL SERVICES</u>						
5-22-1101 SALARIES	47,976	43,693	0	0	0	68,000
5-22-1102 TAXES	4,605	4,484	0	0	0	3,400
5-22-1115 TMRS BENEFITS	3,393	3,120	0	0	0	6,120
5-22-1120 INS/WORKMANS COMP	<u>1,598</u>	<u>1,901</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,480</u>
TOTAL PERSONNEL SERVICES	57,572	53,197	0	0	0	82,000
<u>EQUIPMENT AND SUPPLIES</u>						
5-22-2203 FUEL	2,170	3,364	0	0	0	10,000
5-22-2204 VECHILES REPAIR MAINTENANCE	<u>0</u>	<u>2,016</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,000</u>
TOTAL EQUIPMENT AND SUPPLIES	2,170	5,380	0	0	0	19,000
<u>CAPITAL OUTLAY</u>						
5-22-4402 A T V	0	0	0	0	0	22,000
5-22-4403 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	70,000
TOTAL POLICE STONEGARDEN GRANT	59,742	58,578	0	0	0	171,000

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

420-POLICE GRANTS
 POLICE CRIME VICTIM GRANT
 EXPENDITURES

	2021-2022			2022-2023		
2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED	
ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
<u>PERSONNEL SERVICES</u>						
5-23-1101 SALARIES AND WAGES	0	35,360	0	0	0	33,885
5-23-1105 TRAVEL	0	520	0	0	0	0
TOTAL PERSONNEL SERVICES	0	35,880	0	0	0	33,885
<u>EQUIPMENT AND SUPPLIES</u>						
5-23-2206 OFFICE SUPPLIES	0	4,815	0	0	0	0
5-23-2207 GENERAL SUPPLIES	0	1,665	0	0	0	0
TOTAL EQUIPMENT AND SUPPLIES	0	6,481	0	0	0	0
TOTAL POLICE CRIME VICTIM GRANT	0	42,360	0	0	0	33,885

420-POLICE GRANTS
 POLICE EQUIPMENT GRANT
 EXPENDITURES

	{----- 2021-2022 -----}			{----- 2022-2023 -----}		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>CAPITAL OUTLAY</u>						
5-24-4001 BODY CAMERAS	<u>0</u>	<u>24,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,000</u>
TOTAL CAPITAL OUTLAY	0	24,440	0	0	0	21,000
<hr/>						
TOTAL POLICE EQUIPMENT GRANT	0	24,440	0	0	0	21,000

CITY OF LA JOYA
 APPROVED BUDGET
 AS OF: OCTOBER 31ST, 2022

420-POLICE GRANTS
 POLICE COPS GRANT
 EXPENDITURES

	2021-2022			2022-2023		
	2020-2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-25-1101 SALARIES	104,439	141,264	0	0	0	135,000
5-25-1102 PAYROLL TAXES	7,990	10,807	0	0	0	10,328
5-25-1103 HEALTH INSURANCE	2,878	3,108	0	0	0	3,000
5-25-1115 TMRS - BENEFITS	5,118	6,142	0	0	0	6,615
5-25-1120 INS/WORKMANS COMP	<u>4,543</u>	<u>6,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,873</u>
TOTAL PERSONNEL SERVICES	124,967	168,243	0	0	0	160,816
<hr/>						
TOTAL POLICE COPS GRANT	124,967	168,243	0	0	0	160,816
<hr/>						
TOTAL EXPENDITURES	209,483	358,620	0	44,286	0	471,701
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(2,170)	0	0	30,042	0	1,000
	=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

Part VI: Appendices

Appendix A: Master Fee Schedule

Fee Description	Authority	Current Amounts
CITY ATTORNEY		
None		
CITY COUNCIL		
None		
CITY ENGINEER		
None		
CITY MANAGER		
None		
CITY SECRETARY		
Certified Copy of Birth Certificate		\$23.00
Certified Copy of Death Certificate		21.00
Death Certificate Additional Copies		4.00
Copy Charge for Public Information Request	OAG- Texas Admin Code	0.10 per page
Oversize Paper Copy 11 by 17	OAG- Texas Admin Code	0.50 per page
Labor Charge for Programming	OAG- Texas Admin Code	28.50 per hour
Labor Charge for Locating, Compiling etc. if more than 50 pages	OAG- Texas Admin Code	15.00 per hour
Nonstandard Copy Fees:	OAG- Texas Admin Code	
Diskette	OAG- Texas Admin Code	1.00
Magnetic Tape	OAG- Texas Admin Code	Actual Cost
Data Cartridge	OAG- Texas Admin Code	Actual Cost
Tape Cartridge	OAG- Texas Admin Code	Actual Cost
Rewritable CD (CD-RW)	OAG- Texas Admin Code	1.00
Non-rewritable CD (CD-R)	OAG- Texas Admin Code	1.00
Digital Video Disc (DVD)	OAG- Texas Admin Code	3.00
JAZ Drive	OAG- Texas Admin Code	Actual Cost
Other Electronic Media	OAG- Texas Admin Code	Actual Cost
VHS Video Cassette	OAG- Texas Admin Code	2.50
Audio Cassette	OAG- Texas Admin Code	1.00
Specialty Paper (Mylar, Blueprint, Blueline, Map & Photographic)	OAG- Texas Admin Code	Actual Cost
FINANCE DEPARTMENT		
None		
FIRE DEPARTMENT		
Hidalgo Co. Fire Marshall Office (HCFMO)		1,858.00
HCFMO		1,892.00
HCFMO		1,926.00
Fire Inspection		75.00
Business Occupancy		75.00

Child Day Care		100.00
Group Home		100.00
Trip Test		75.00
Hydro Test Above ground		75.00
Fire Sprinkler Review		100.00
Fire Work Permit		50.00
Fire Work Stand by 2hr Min		45.00
Adult Day Care		100.00
Foster Home		100.00
Educational Occ		150.00
Nursing Home		100.00
Food Truck/Trailer		75.00
Fire Alarm Test		75.00
Flow Test		75.00
Fire Alarm Plans Review		100.00
Burning Permit		100.00
Fuel Tank Removal		75.00
Residential Accounts		1.00
Housing and Apts		1.00
Mobil Homes		1.00
All other Accts.		3.00
Fire Equipment Charge, Residential	Ordinance 2014-11	2.00
Fire Equipment Charge, Commercial & Schools	Ordinance 2014-11	6.00
MUNICIPAL COURT		
ARREST FEE		5.00
BAT BREAT ALCOHOL TESTING PROGRAM		30.00
CCC20 CCC 2020		62.00
CS2 CHILD SAFETY FEE		25.00
CSS CHILD SAFETY SEAT		0.15
CJFC CIVIL JUSTICE FEE-COURT		0.01
CJFS CIVIL JUSTICE FEE-STATE		0.09
COLAGY COLLECTION AGENCY FEE 30%		0.00
COLAGY COLLECTION AGENCY FEE-2		7.50
CVC COMP TO VICTIMS OF CRIME FUNDS		15.00
CVC-2 COMP TO VICTIMS OF CRIME FUNDS		35.00
CR COMPREHNSIVE REHAB FUND		5.00
CCC CONSOLIDATED COURT COST		17.00
CCC04 CONSOLIDATED COURT COST		60.00
CMI CORRECTIONS MANAGEMENT INST.		0.50
CTF COURT TECHNOLOGY FUND		4.00
CJP CRIM JUSTICE PLANNING FUND		5.00
ADMIN DEFERRED FEE		0.00

DSC DSC ADMIN FEE	10.00
FINE FINE	0.00
FA FUGITIVE APPREHENSION	5.00
GR GENERAL REVENUE	2.50
JCPT JUD CT&PERS TRNG FUND	1.00
JFCJ JUDICIAL FEE-CITY	0.60
JFCT JUDICIAL FEE- STATE	3.40
JCPT2 JUDICIAL TRAINING 1999	2.00
JCD JUVENILE CRIME/DELINQUENCY ACT	0.25
JCDS JUVENILE DELINQUENCY 2001	0.50
LF LATE FEE	25.00
LEOA LAW ENF OFC ADIMINSTRATION	1.00
LEMI LAW ENFORC MNGMT INSTITUTE	0.50
LEOCE LAW ENFORCE CONTINUING EDUC	2.00
TLFTA3 LOCAL OMNI BASE FEE	4.00
LMCBSF LOCAL BUILDING SECURITY FUND	4.90
LMCTF LOCAL COURT TECHNOLOGY FUND	4.00
LMJF LOCAL MUNICIPAL JURY FUND	0.10
LTPDF LOCAL TRUANCY PREVENTION FUND	5.00
MCBS MUNICIPAL COURT BUILDING SEC.	3.00
TLFTA2 OMNI BASE STATE	6.00
TLFTA1 OMNI FEES	20.00
OCL OPERATIONS & CHAUFF LICENSE FND	75.00
OP OVERPAYMENT	0.00
NSF RETURN CK FEE	15.00
CS SCHOOL CROSSING GUARD PROGRAM	20.00
SCFLAW SCOFFLAW	20.00
SPECEX SPECIAL EXPENSE FEE	0.00
SJRF STATE JURY FEE	4.00
STF STATE TRAFFIC FEE	30.00
STF19 STATE TRAFFIC FEE	50.00
TXSBLT TEXAS SEAT BELT - CHILDREN	0.00
TFC TFC	3.00
TP-L-C TIME PAYMENT FEE- EFFIENCY	2.50
TO-L TIME PAYMENT PLAN -LOCAL	10.00
TP-S TIME PAYMENT PLAN - STATE	12.50
TPF TRUANCY -PREVENTION FUND	2.00
TPRF TIME PAYMENT REIMBURSEMENT FEE	15.00
WRNTFE WARRANT FEE	50.00
MUNICIPAL LIBRARY	
Book Late Fee	0.10 Per-Book
CD's Late Fee	0.50 Per-CD
Educational Video Cassettes Late Fee	0.50 Per-Video

Replacement of Library Cards		3.00 Per-L-Card
Computer Prints B/W		0.15 Per-Page
Computer Prints Cardstock B/W		1.00 Per-Page
Computer Color Prints & Copies		1.00 Per-Page
Computer Cardstock Color		2.00 Per-Page
Photo Copies		0.25 Per-Page
Poster Boards		1.00 Each
Poster Boards Printer		2.00 Each
Sheet Protectors		0.25 Each
Manila Folders		0.25 Each
Regular movies Fee		0.5 Each
Rewind Videocassettes		0.5 Each
Laminating		2.00 Per-Page
Scans		1.00 Per-Page
Send Faxes First Page/Additional Pages		2.50 Each /\$1.00 Each
Receive Faxes First Page/Additional Pages		2.50 Each /1.00 Each
PARKS & RECREATION DEPARTMENT		
Registration		30/Sport
Gym Rental		150/Day
Concession Sales		2/item
Registration (Summer 6 wks)		
Registration (Summer 2 wks)		
PERSONNEL DEPARTMENT		
None		
PLANNING/CODE ENFORCEMENT DEPARTMENT		
POLICE DEPARTMENT		
Reports	Ordinance 2019-02	\$5.00
Vehicle Impounds	Ordinance 2019-02	\$275.00
Storage	Ordinance 2019-02	\$20.00 per day
Certified Letter	Ordinance 2019-02	\$50.00
Driving fee	Ordinance 2019-02	\$25.00
Tow company yearly fee	Ordinance 2019-02	\$100.00
Impound fee service	Ordinance 2019-02	\$20.00
Fingerprinting		\$10.00 per card
PUBLIC UTILITIES DEPARTMENT		
See Utility Rate Study		
PUBLIC WORKS DEPARTMENT		
None		

Appendix B: Departmental/Office Authority

The Council has the authority to “... create new departments, and may discontinue any offices or departments at its discretion, except those specifically established by this Charter.”¹⁴

Departmental/Office Authority

Department/Office	Source of Authority
City Attorney’s Office*	Charter
City Council*	Charter
City Engineer	Ordinance
City Manager’s Office*	Charter
City Secretary’s Office*	Charter
Finance Department	Ordinance
Fire Department	Ordinance
Municipal Court*	Charter
Municipal Library	Ordinance
Parks & Recreation Department	Ordinance
Planning/Code Enforcement Department	Ordinance
Personnel Department	Ordinance
Police Department	Ordinance
Public Utilities Department	Ordinance
Public Works Department	Ordinance

* Municipal officers as designated by Home Rule Charter.

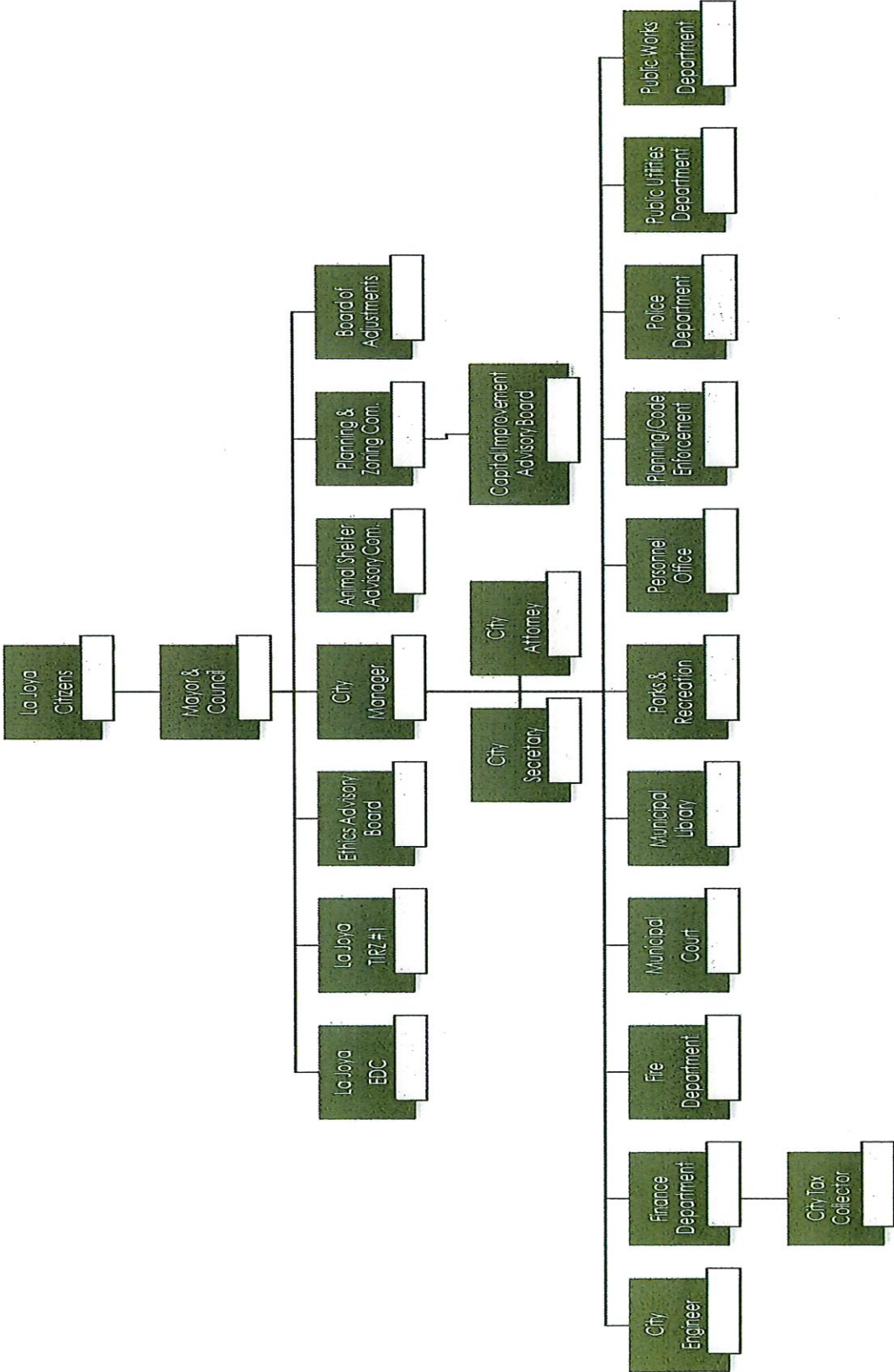
¹⁴ Section 3.01.

Appendix C: Personnel Salaries Schedule by Department

Employees		Total	General Fund	Public Utility Funds	Police Funds
1	CITY MANAGER 1 FULLTIME	\$ 85,567	\$ 42,784	\$ 42,784	
	TOTAL	85,567	42,784	42,784	- - - -
1	CITY SECRETARY 1 FULLTIME	30,709	15,354	15,354	
	TOTAL	30,709	15,354	15,354	- - - -
3	ADMINISTRATIVE CLERK FACILITIES RECEPTIONIST /COURT CLERK 3 FULLTIME	25,709 25,709 28,912	12,854 12,854 14,456	12,854 12,854 14,456	
	TOTAL	80,330	40,165	40,165	- - - -
2	FINANCE DIRECTOR FINANCE CLERK 1 FULLTIME	57,741 38,563	28,870 19,282	28,870 19,282	
	TOTAL	96,304	48,152	48,152	- - - -
1	ADMINISTRATIVE COORDINATOR 1 FULLTIME	53,560	26,780	26,780	
	TOTAL	53,560	26,780	26,780	- - - -
23	CHIEF OF POLICE POLICE LIUETENANT POLICE SERGEANT POLICE SGT INVESTIGATOR POLICE SERGEANT INVESTIGATOR POLICE OFFICER POLICE OFFICER POLICE OFFICER POLICE OFFICER POLICE OFFICER CRIME VICTIM LIASION POLICE OFFICER - COPS GRANT POLICE OFFICER - COPS GRANT POLICE OFFICER - COPS GRANT POLICE OFFICER - COPS GRANT OVERTIME - HSI ASSIGNED OFFICER DISPATCHER SUPERVISOR DISPATCHER DISPATCHER DISPATCHER - PART TIME DISPATCHER - PART TIME DISPATCHER - PART TIME DISPATCHER - PART TIME	61,797 50,960 43,909 43,909 42,640 39,624 36,962 36,962 36,962 35,360 35,360 38,480 36,421 36,421 36,421 35,360 10,000 31,595 28,912 28,912 14,456 14,456 14,456 14,456	61,797 50,960 43,909 43,909 42,640 39,624 36,962 36,962 36,962 35,360 35,360 4,595 2,101 2,101 2,101 1,040 - 31,595 28,912 28,912 14,456 14,456 14,456 14,456		
	TOTAL	804,789	623,624	- - - -	181,165
1	COURT SUPERVISOR 1 FULLTIME	32,136	32,136		
	TOTAL	32,136	32,136		
1	INTERIM FIRE CHIEF 1 FULLTIME	43,909	43,909		
	TOTAL	43,909	43,909		
1	CODE ENFORCEMENT OFFICER 1 FULLTIME	27,851	27,851	-	-
	TOTAL	27,851	27,851	- - - -	-
1	ANIMAL CONTROL 1 FULLTIME	24,960	24,960	-	-
	TOTAL	24,960	24,960	- - - -	-

	PUBLIC WORKS DIRECTOR	45,000	22,500	22,500					
	FORMAN	31,075	15,538			\$ 7,769	\$ 7,769		
	MAINTENANCE	33,966	16,983			8,492	8,492		
	MAINTENANCE	30,098	15,049			7,524	7,524		
	MAINTENANCE	29,453	14,726			7,363	7,363		
	MAINTENANCE	27,851	13,926			6,963	6,963		
	MAINTENANCE	24,960	12,480			6,240	6,240		
	MAINTENANCE	24,960	12,480			6,240	6,240		
	MAINTENANCE	24,960	12,480			6,240	6,240		
9	9 FULLTIME	TOTAL	272,323	136,162	22,500	-	56,831	56,831	-
	LIBRARY DIRECTOR	37,336	37,336						
	LIBRARY CLERK PARTIME	12,480	12,480						
	LIBRARY CLERK PARTIME	12,480	12,480						
	LIBRARY FACILITIES	17,316	17,316						
4	1 FT 3 PT	TOTAL	79,612	79,612					
	SCC DIRECTOR	38,002	38,002						
	SCC ASSISTANT	24,960	24,960						
	DRIVER - AID - PART TIME	17,410	17,410						
	DRIVER - AID - PART TIME	17,410	17,410						
4	2 FT 2 PT	TOTAL	97,781	97,781					
	COACH	5,000	5,000						
	COACH	5,000	5,000						
2	2 PT	TOTAL	10,000	10,000	-	-	-	-	-
			1,711,979	1,221,418	195,735	-	56,831	56,831	181,165
	PUD DIRECTOR	-			\$ 15,000				
	METER READER	29,453			29,453				
	BILLING CLERK	25,709			25,709				
	BILLING CLERK	24,960			24,960				
3	3 FT	TOTAL	80,122			95,122			
	PUD DIRECTOR	45,000				15,000			
	OPERATOR	31,200				31,200			
	OPERATOR	31,200				31,200			
3	3 FT	TOTAL	107,400	-	-	-	77,400	-	-
	PUD DIRECTOR	-						15,000	
		-						-	
		-						-	
	TOTAL	-	-	-	-	-	-	15,000	-
			187,522	-	195,735	95,122	134,231	71,831	
60	50 FULL TIME (FT) 10 PART TIME (PT)	TOTALS	1,899,501	1,221,418	195,735	95,122	134,231	71,831	181,165
	GRAND TOTALS		\$ 1,899,501	\$ 1,221,418	\$		496,918	\$	181,165
				GENERAL FUND		PUBLIC UTILITIES			POLICE GRANTS

Appendix D: Municipal Organizational Chart



Appendix E: Departmental & Line Item Renaming Schedule

Certain line items in the budget are changed to be more descriptive, thereby better communicating information to Council, staff and the public. For example, "Taxes" become "Property Taxes" and "Sales" become "Sales Taxes." Abbreviations are eliminated or minimized. Parallel construction is used to provide consistency in line items (as in the example above).

Line items below are renamed to: 1) improve accuracy; 2) adopt the prevailing convention; and 3) reflect municipal reorganization (effective January 1, 2022).

Line Item Renaming Schedule

No.	Current (FY2022)	New (FY2023)
	Garbage	Solid Waste
	Dues & Subscriptions	Professional Associations
	Judge Fees	Judge Compensation
	National Night Out	Community Relations
	Sewer Plant	Public Utility Department
	Sewer	Wastewater
	Water Plant	Public Utility Department
	Volunteer Fire Department	Fire Department
	Youth Center	Parks & Recreation

Appendix F: Budget Preparation Schedule

This schedule consolidates statutory and Home Rule Charter requirements, as well as publication deadlines for the City’s newspaper of record. This schedule presumes no increase in the property tax rate.

Date	Activity	Source
June 14	<ul style="list-style-type: none"> • Council Regular Meeting. • City Manager submitted a five-year Capital Improvement Program (CIP) for FY 2023-FY2027. 	
June 15	Deadline for City Manager to submit a 5-year CIP.	City Charter-Section 5.08
July 5	<ul style="list-style-type: none"> • Council Special Meeting. • Council approved CIP for FY 2023-FY2027. 	
July 12	Council Regular Meeting. (No quorum; Special Meeting held July 26).	
July 25	<ul style="list-style-type: none"> • Deadline for Hidalgo County Chief Appraiser to certify property Tax Rolls or deliver certified estimate of taxable value. • If necessary, City Manager calculates Tax Rate. 	TML-2022 Tax and Budget Deadlines
Aug. 1	<ul style="list-style-type: none"> • Deadline for City Manager to submit proposed Budget and Budget Message. • City Manager submits proposed Budget to City Secretary. • City Manager certifies proposed Tax Rate calculation form, and submit form to Hidalgo County Assessor Collector (cf, Aug. 7). • City Manager submits no-new-revenue & voter-approved Tax Rates to Council (cf, Aug. 7). • City Manager must post proposed Tax Rates and certain debt information on City website. (cf, Aug. 7) 	City Charter-Section 5.02; Local Government Code, Sections 102.006, 102.0065

Date	Activity	Source
Aug. 5	<ul style="list-style-type: none"> Special Notice by Publication for Budget Hearing (cf, Aug. 17). Notice must contain general summary of Budget as well as time, place Budget & Message are available. Notice must contain information about proposed Tax Rate increases. 	TML-2022 Tax and Budget Deadlines; Charter-Section 5.05
Aug. 7 or "soon thereafter"	<ul style="list-style-type: none"> Deadline for City Manager to submit no-new-revenue and voter-approved Tax Rates to Council (cf, Aug. 1; Aug. 9). City Manager must certify proposed Tax Rate calculation form, and submit form to Hidalgo County Assessor Collector (cf, Aug. 1; Aug. 9). City Manager must post proposed Tax Rates and certain debt information on City website. 	TML-2022 Tax and Budget Deadlines
Aug. 9	<ul style="list-style-type: none"> City Council Regular Meeting. City Manager reviews proposed Budget and proposed Tax Rates with Council. Council schedules Hearing on Budget. 	Local Government Code, Sections 102.006, 102.007
Aug. 12	Public Notice on Budget Hearing posted.	
Aug. 17	<ul style="list-style-type: none"> Public Hearing on the proposed Budget (cf, Aug. 5; Sept. 28). Council Special Meeting: <ul style="list-style-type: none"> Council shall act on the proposed Budget (eg, postpone, adopt), (cf, Sept. 29). Council recorded vote on proposed Tax Rate (cf, Sept. 22). Council schedules Hearing on Tax Rate 	TML-2022 City Tax and Budget Deadlines
Aug. 24	Council Workshop on Budget.	
Aug. 29	<ul style="list-style-type: none"> Last day for City Manager to file proposed budget (with special cover page) with City Secretary if the city plans to wait until September 29 to adopt the tax rate (cf, Aug. 1). City Secretary must post proposed Budget on City website. 	TML-2022 City Tax and Budget Deadlines

Date	Activity	Source
Sept. 2	<ul style="list-style-type: none"> • Notice in newspaper (at least 5 days) before Hearing on Tax Rate (cf, Sept. 13). • Notice also must be continuously on City website. 	TML-2022 City Tax and Budget Deadlines
Sept. 5: Labor Day	<ul style="list-style-type: none"> • Notice on City website (continuously for at least 7 days) before Hearing on Tax Rate (cf, Sept. 13). 	TML-2022 City Tax and Budget Deadlines
Sept. 13	<ul style="list-style-type: none"> • Hearing on Tax Rate (cf, Sept. 2; Sept. 5) • City Council Regular Meeting. • Separate, sequential recorded votes on: 1) Budget, 2) M&O component of Tax Rate, and 3) debt service component of Tax Rate. Specific language must be used. 	TML-2022 Tax and Budget Deadlines
Sept. 15	Deadline for Council to adopt Budget.	Charter-Section 5.05(C)
Sept. 18	Deadline to publish Notice of Budget Hearing, with specific information on Tax Rate increase, if any (cf, Aug. 18).	TML-2022 Tax and Budget Deadlines
Sept. 22	<p>Council must have recorded vote approving proposed Tax Rate (cf, Aug. 17).</p> <p>Continuous Notice of Tax Rate Hearings begins on City website, if applicable, and if rate exceeds no-new-revenue rate.</p> <p>Last day for first hearing on tax rate increase (if needed for an increase over the lower of the effective or rollback tax rate) (at least three days before second hearing, but not on a weekend or public holiday).</p>	TML-2022 Tax and Budget Deadlines
Sept. 24	<ul style="list-style-type: none"> • Deadline to publish for either: <ul style="list-style-type: none"> • Hearing on Tax Rate, if no-new-revenue tax rate exceeded (5 day newspaper Notice and continuously on City website), or • Meeting to adopt the Tax Rate, if no-new-revenue rate is not exceeded. 	TML-2022 Tax and Budget Deadlines

Date	Activity	Source
Sept. 28	<ul style="list-style-type: none"> • Deadline for Hearing on Budget (cf, Aug. 18). • Council Special Meeting. Council must act on Budget (eg, postpone, adopt). 	TML-2022 Tax and Budget Deadlines
Sept. 29	<ul style="list-style-type: none"> • Deadline to adopt the Budget (cf, Sept. 13). • Deadline to hold Tax Rate Hearing and adopt Tax Rate (cf, Sept. 13). • Adopted Budget, with Cover Page and Calculation Forms, must be posted on City website. 	TML-2022 Tax and Budget Deadlines
Sept. 30	Last day of Fiscal Year 2021-2022.	Local Government Code; City Charter-Section 5.01

Appendix G: Tax Rate Calculation Worksheet (Form 50-856)

2022 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of La Joya	(956) 581-7002
Taxing Unit Name	Phone (area code and number)
701 E Hwy 63, La Joya, Texas 78580	www.cityofajoya.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School 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.	2021 total taxable value. 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-half 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). ¹	\$ 183,968,402
2.	2021 tax ceilings. 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. ²	\$ 24,054,356
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 160,912,046
4.	2021 total adopted tax rate.	\$ 0.5888 / \$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 25.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	Description	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 169,812,016
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 freezeport, 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.	
	A. Absolute exemptions. Use 2021 market value:.....	\$ 79,828
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+\$ 48,000
	C. Value loss. Add A and B. ⁶	\$ 127,828
11.	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. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:.....	\$ 0
	B. 2022 productivity or special appraised value:.....	-\$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 127,828
13.	2021 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 17,432,952
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 162,351,266
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 698,567
16.	Taxes refunded for years preceding tax year 2021. 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 25.23(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. ⁹	\$ 2,534
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 901,101
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:.....	\$ 213,285,353
	B. Counties: include railroad rolling stock values certified by the Comptroller's office:.....	+\$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	-\$ 0
	D. Tax increment financing: Deduct the 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. ¹²	-\$ 17,791,974
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 165,473,379

⁵ Tex. Tax Code § 24.012(13)
⁶ Tex. Tax Code § 25.012(13)
⁷ Tex. Tax Code § 26.012(13)
⁸ Tex. Tax Code § 26.031
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012(13)
¹² Tex. Tax Code § 26.012, 26.04(c) 2)
¹³ Tex. Tax Code § 26.031

Line	Description	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under AHB 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. ¹³	\$ 8,369,403
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹³	+\$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 8,369,403
20.	2022 tax ceilings. 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. ¹⁴	\$ 25,424,447
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁵	\$ 178,418,335
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁶	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. 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 existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁷	\$ 4,027,855
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 4,027,855
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 174,390,480
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ¹⁸	\$ 0.5187 / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ¹⁹	\$ /\$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	Description	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate	\$ 0.5888 / \$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line B of the No-New-Revenue Tax Rate Worksheet.	\$ 160,912,046

¹³ For Tax Code § 26-01(a) and (b)
¹⁴ For Tax Code § 26-01(a)
¹⁵ For Tax Code § 26-01(a)
¹⁶ For Tax Code § 26-01(a)(1)
¹⁷ For Tax Code § 26-01(a)
¹⁸ For Tax Code § 26-01(a)
¹⁹ For Tax Code § 26-01(a)

Water Approval/Justification Worksheet		Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,002,141
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. 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.	+ \$ 2,534
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	- \$ 0
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 2,534
E.	Add Line 30 to 31D.	\$ 1,004,675
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 174,390,480
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5761 /\$100
34.	Rate adjustment for state criminal justice mandate. ¹¹	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
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
35.	Rate adjustment for indigent health care expenditures. ¹²	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	\$ 0
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

¹¹ Preserved for expiration
¹² Tax. Tex Code § 35.014
¹³ Tax. Tex Code § 36.041

Line	Voter-Approval Scenario	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ³¹	
A.	2022 indigent defense compensation expenditures. 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.	2021 indigent defense compensation expenditures. 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.	Rate adjustment for county hospital expenditures. ³²	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.....	\$ 0
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 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.	Rate adjustment for defunding municipality. 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.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in 2021. 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.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5781 / \$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. 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.	\$ 0.6781 / \$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.03. -or- Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.6982 / \$100

³¹ Tax. Code § 26.0442
³² Tax. Code § 26.0443

2022 Tax Rate Calculation Worksheet		Amount/Rate
D41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²¹ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ 0 / \$100
42. Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. 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.²² Enter debt amount \$ 162,405 B. Subtract unencumbered fund amount used to reduce total debt. -\$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -\$ 0 D. Subtract amount paid from other resources -\$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 162,405		\$ 162,405
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²³		\$ 0
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ 162,405
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ²³ 100.00 % B. Enter the 2021 actual collection rate 98.69 % C. Enter the 2020 actual collection rate 103.34 % D. Enter the 2019 actual collection rate 101.36 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.²¹		100.00 %
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ 162,405
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New Revenue Tax Rate Worksheet</i> .		\$ 178,418,335
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.0910 / \$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ 0.6872 / \$100
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. 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

²¹ Tex. Tax Code § 2A.042(1)
²² Tex. Tax Code § 26.012(7)
²³ Tex. Tax Code § 26.012(1) and 26.04(2)
²⁴ Tex. Tax Code § 26.04(3)
²⁵ Tex. Tax Code §§ 26.04(1), (2)-(1) and (2)-(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. 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.	\$ _____ /\$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 Tax and No-New-Revenue Worksheet	Amount/Rate
51.	Taxable Sales. 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. ¹¹ 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹² Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,418,336
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5187 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.5187 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.8872 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6872 /\$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 Tax Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,418,336
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. 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).	\$ 0.6872 /\$100

¹¹ Tex. Tax Code § 26.041(d)
¹² Tex. Tax Code § 26.041(f)
¹³ Tex. Tax Code § 26.041(d)
¹⁴ Tex. Tax Code § 26.041(d)
¹⁵ Tex. Tax Code § 26.041(d)
¹⁶ Tex. Tax Code § 26.041(d)
¹⁷ Tex. Tax Code § 26.041(d)

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.⁴³ 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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Description	Amount/Rate
63.	2021 unused increment rate. 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 / \$100
64.	2020 unused increment rate. 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 / \$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. 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).	\$ 0.6872 / \$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.⁴⁸

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.⁴⁹

Line	Description	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet	\$ 0.5761 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 178,418,335
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by 100.	\$ 0.2802 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.0910 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.9473 / \$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.⁵⁰

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.⁵¹

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.

⁴³ Tax. Code § 26.012(c)
⁴⁴ Tax. Code § 26.012(c)
⁴⁵ Tax. Code § 26.0501(a) and (b)
⁴⁶ Municipal Gov't Code § 120.002(a), effective Jan. 1, 2022
⁴⁷ Tax. Code § 26.002(c)
⁴⁸ Tax. Code § 26.012(c)
⁴⁹ Tax. Code § 26.002(c)
⁵⁰ Tax. Code § 26.042(d)
⁵¹ Tax. Code § 26.042(d)

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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5898 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. * Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.5898 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 152,351,268
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 898,507
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 174,390,480
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. **	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. 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).	\$ 0.6872 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.....	\$ 0.6167 /\$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>	
Voter-approval tax rate.....	\$ 0.6872 /\$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>49</u>	
De minimis rate.....	\$ 0.8473 /\$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. **

print here Pablo (Paul) Villarreal, Jr., PCC
Printed Name of Taxing Unit Representative

sign here *Pablo (Paul) Villarreal, Jr.*
Taxing Unit Representative

Date 9/8/22

* Tex. Tax Code §26.042(b)
** Tex. Tax Code §26.042(a) and (c-1)

Appendix H: Glossary

Accrual Basis: The basis of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Taxes: Commonly referred to as property taxes. Charges levied on all property, real personal, mixed tangible, intangible, annexations, additions and improvements to property located within.

Amended Budget: Budgets approved by the City Council subsequent to the original budget in a fiscal period.

Appropriation: An authorization made by the legislative body, such as the City Council, to make expenditures and incur obligations for the City.

Assessed Valuation: A value that is established on real estate or other property as a basis for levying property taxes.

Asset: Resources owned or held which have monetary value that can be used to cover or be applied to cover liabilities.

Audit: A comprehensive examination of actual utilization of an organization's resources, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Balanced Budget: A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Basis of Accounting: The method of accounting used to recognize revenues, expenses, expenditures and transfers, and the related assets and liabilities.

Beginning Fund Balance: The available funds at the end of a fiscal year for use in the following fiscal year.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid. The Bonds are frequently used for construction of major capital projects such as buildings, streets, and water and sewer infrastructure.

Budget: A financial plan for a specified period of time of projected resources and proposed expenditures.

Budget Basis: The basis of accounting used to formulate the budget. This usually takes one of three forms – GAAP basis, cash basis, or modified accrual basis.

Budget Calendar: A schedule of key dates that the City follows in the preparation and adoption of the City's budget.

Budget Category: A group of expenses related by function.

Budgetary Control: Measures in place for monitoring expenditures to ensure that they are within the limitations of available revenues or resources.

Budget Document: The instrument used by the City staff to present a comprehensive financial program to the City Council.

Capital Asset: Any tangible item valued at \$5,000 or more, and a useful life of one year or more as defined by the Accounting Procedures & Purchasing Manual.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be acquired during a fixed period of years.

Capital Outlay: Expenditures that result in the acquisition of or addition to fixed assets.

Cash Balance: The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

Cash Basis: A basis of accounting under which transactions are recorded when cash is received or disbursed.

Certificate of Obligation (CO): Legal debt instruments used to finance capital improvement projects. COs are guaranteed by the credit of the government entity and are fully payable from a property tax.

Charges for Services: Revenue generated by charging a fee to those using a service or program.

Contingency: An appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

Contractual Service: A contractual agreement of expenditures for service performed by someone other than the employees of the City. For example, legal services, banking and audit services, and maintenance agreements.

Current Taxes: Taxes that are levied and due within the current year.

Debt Service Fund: A fund established to account for payment of principal and interest on outstanding bonds when due. Also referred to as an Interest and Sinking (I&S) Fund.

Delinquent Taxes: Property taxes that remain unpaid on and after the due date. Delinquent taxes also incur penalties and interest at specified rates set by law.

De Minimis Tax Rate: The rate equal to the sum of: (A) a taxing unit's no-new-revenue maintenance and operations rate; (B) the rate that, when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000; and (C) a taxing unit's current debt rate.

Department: A functional group aimed at accomplishing a major service or program using related activities.

Depreciation: The allocation of the cost of a fixed asset over the estimated service life of that asset.

Employee: A person that is hired by, and paid through, the City's payroll system.

Employee (Fringe) Benefits: Contributions or premiums paid by the City for pension, health and dental insurance for its employees.

Enterprise Fund: A fund that operates like a business with the intent that costs of providing the services will be recovered through user charges such as sewer and garbage.

Expenditure: This term refers to total funds paid or to be paid for an asset or goods or services regardless whether the expense has been paid or unpaid.

Fiscal Year: The City of La Joya's Fiscal Year begins on the first day of October and ends on the last day of the following September. Specifically, the City's Fiscal Year 2022-2023 begins on October 1, 2022 and ends September 30, 2023.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as buildings, machinery, furniture, equipment and land.

Full-Time Equivalent (FTE): The 40 hours per week that constitutes a regular full-time position.

Fund: Separate accounting entities with their own resources, budgets and accounts for recording all financing transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities, excess being a surplus and a shortfall being a deficit.

General Fund (GF): The largest fund within the City that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, public works, and general administration.

General Obligation (GO) Bonds: Voter approved bonds that finance a variety of public projects such as streets, buildings, and capital improvements. The Debt Service Fund is usually used to service and pay the debt issued. These bonds are backed by the full faith and credit of the city.

Grants: Contributions or gifts of cash or other assets from another government or entity to be used for a specific purpose, activity or facility.

Governmental Fund: Funds through which most governmental functions typically are financed. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

Interfund Transfers: Amounts transferred from one fund to another.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, and water and sewer systems.

Maintenance and Operations (M&O): Any lawful purpose other than debt service for which a taxing unit may spend property tax revenues.

Modified Accrual Basis: A basis of accounting in which revenues should be recognized in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period that they are incurred. This type of accounting basis is the standard for most governmental funds.

No New Revenue (NNR) Tax Rate: The rate that produced the same effect in terms of the total amount of taxes last year using the assessed valuation in the current year. Formerly the Effective Tax Rate.

Operating Budget: The plan of financial operation for a fiscal year. This budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Expenditures: The cost of personnel, services, materials and supplies required for the general operations of a municipality.

Ordinance: A formal legislative enactment by the City Commission that has the full force and effect of law within the boundaries of the City of Alton.

Other Financing Sources: This is any increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. This would include any debt proceeds and any proceeds from the sale of capital assets.

Proprietary Fund: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Hearing: An open meeting of the City Commission wherein members of the public may express their opinions and provide information on an issue, such as budgets, that is being considered by the Commission members.

Restricted Fund Balance: The portion of fund balances which have limitations imposed on their use either through external parties such as grantors or creditors or through enabling legislation.

Retained Earnings: An equity account reflecting the accumulated earnings of a proprietary, or enterprise fund.

Revenue Bonds: Bonds for which principal and interest are paid from an Enterprise or Proprietary Fund.

Sales Tax: A general "sales tax" is levied on all persons and businesses selling merchandise within the city limits on retail items.

Special Revenue Fund: A fund used to report specific revenue sources that are limited to being used for a particular purpose.

Tax Base: Certified by the Tax Appraisal District the total taxable value of all real and personal property within the city as of January 1st of each year.

Tax Increment Financing (TIF): An economic development tool used to pay for development costs within a specific area of the City. 100% of property taxes (above those collected in an established base year) are used to finance the repayment of bonds issued to infrastructure improvements within the confines of the Tax Increment zone.

Tax Increment Reinvestment Zone (TIRZ): The geographic area associated with a TIF program, above.

Tax Levy: The product of the tax rate per one hundred dollars multiplied by the tax base.

Tax Rate: The amount of tax levied against each \$100 of taxable value.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed by the government for the common benefit of the public it serves.

Unassigned Fund Balance: The portion of general fund balance that is not assigned or restricted to be used for a specific purpose and that can be used for general operations.

Appendix I: Vehicle Inventory

Make	Model	Year	Secondary ID	Department
Ford	F250	2020	Emergency Management	Emergency Management
Ford	F150 1/2T	2008	Admin	Administration
Chevrolet	C2500	2002	LJ9	Planning/Animal Control
Ford	F150 1/2T	2008	Code Enforcement	Planning/Code Enforcement
Well	Trailer	2020	Emergency Management Trailer	Emergency Management
Ford	F550	2016	Brush 1	Fire
Chevrolet	Tahoe	2009	Command	Fire
Pierce	Navistar	2000	Engine 1	Fire
Freightliner	M2 106	2016	Engine 2	Fire
Ford	F250	2021	Rescue Truck	Fire
Chevrolet	Tahoe	2005	V3	Fire
GMC	Unknown	1992		Fire
Ford	F350 1T	1999		Fire
POLARIS	PD ATV MV	2012	ATV	Police
Chevrolet	Tahoe	2019	LJ-01	Police
Chevrolet	Tahoe	2019	LJ-02	Police
Chevrolet	Tahoe	2019	LJ-03	Police
Chevrolet	Tahoe	2019	LJ-04	Police
Chevrolet	Tahoe	2019	LJ-05	Police
Chevrolet	Tahoe	2020	LJ-06	Police
Chevrolet	Tahoe	2010	LJ-08	Police
Chevrolet	Tahoe	2011	LJ-09	Police
Chevrolet	Tahoe	2011	LJ-11	Police
Chevrolet	Tahoe	2019	LJ-A	Police
Ford	F150 1/2T	2008	Parts	Police

AM General	Military	2011	Public Works	Police
Chevrolet	Tahoe	2011	V12	Police
Chevrolet	Tahoe	2009	V5	Police
Chevrolet	Tahoe	2010	V8	Police
Chevrolet	Silverado	2006	LJ10	Public Works
International	4300	2010	LJ11	Public Works
Ford	Ford	2012	LJ12	Public Works
International	Prostar	2011	LJ14	Public Works
International	4300	2008	LJ15	Public Works
Ford	F150 1/2T	2016	LJ3	Public Works
Ford	F150 1/2T	2016	LJ4	Public Works
Ford	F150 1/2T	2016	LJ5	Public Works
Chevrolet	Silverado	2016	LJ6	Public Works
Ford	F150 1/2T	2016	LJ6	Public Works
Ford	Ranger	2011	LJ7	Public Works
Low Boy	Trailer	1987	Trailer	Public Works
BIG TEX	Utility Trailer	2021	Utility Trailer	Public Works
Big T	Trailer	2020	Utility Trailer	Public Works
International	Navistar	2010	Water/Sewer	Public Works
Ford	E350	2012	15 passenger	Parks: Senior
Chevrolet	Suburban	2002	Black Suburban	Parks: Senior
Dodge	Nitro	2008	NITRO	Parks: Senior
Ford	E350	2005	VAN	Parks: Senior
Ford	E450	2008	BUS	Social Services
Ford	F150 1/2T	2016	LJ1	PUD: Water
Ford	F150 1/2T	2016	LJ2	PUD: Water
Big Tex	Trailer	2021	Utility Trailer	PUD

Council Budget Workshop
Fiscal Year 2023
City of La Joya
9-Sep-22

Proposed Expenditures	Costs	CIP Year	Year
Operations			
Personnel, Salary Adjustments	\$ 21,800		
Police, Over Time for HIS	10,000		
Police, Mental Health	3,420		
Public Relations/Community Promotion	6,000		
Public Works, Additional EE	29,900		
Street Lights, Repair Existing	25,000		
Total	71,120		
Equipment			
Parks, Swings	5,500		
PUD, Vac Truck Repairs	60,000		2023
Trucks, F-250	60,000		2023-27
Total	125,500		
Capital Projects			
Street Lights, U.S. Expressway 83	75,000		
Street Lights, Havana	50,000		
Street Lights, Town & Country	50,000		
Street Paving, 11 1/2 St	32,000		
Street Paving, Kika de la Garza	32,000		2023
Street Paving, Garza Ave	-		2023 UCP 2023
PUD, Water Treatment Plant Generator	100,000		2023
City Hall, Reparis (Roof)	50,000		2023
City Hall, Improvements (Generator)	50,000		2024
City Hall, Fence	50,000		2027
City Hall, Air Scrubbers	30,000		2023
Total	866,120		
Grand Total	\$ 1,062,740		