

Proposed



Municipal Budget

(Fiscal Year 2023-2024) Budget Cover Page

This budget will raise more total property taxes than last year's budget by \$155,165, a 12.83 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 \$57,030.

The Members of the governing body voted on the budget as follows:	
FOR:	
AGAINST:	
PRESENT and not voting:	
ABSENT:	

Property Tax Rate Comparison

Tax Rates	FY2023-2024	FY2022-2023
Adopted		\$0.5898
No-New-Revenue (NNR)	\$0.5599	\$0.5167
No-New-Revenue (NNR); Maintenance & Operations (M&O)	\$0.5155	\$0.5761
Debt Service	\$0.0843	\$0.0910
Voter-Approval	\$0.6452	\$0.6872
De Minimis	\$0.8602	\$0.9473

Total debt obligation for the City of La Joya secured by property taxes: \$161,872.

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

8/1/2023

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"Jewel of the Valley"

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

August 1, 2023

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 2023-2024

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 2023-2024.¹ This submittal is based on discussion the City Tax Collector and Departmental 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 last year, 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 \$6.7 million should have a minimum reserve balance of 25.0 percent or \$1.7 million. This allows favorable processing of expenses, creates

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

² Section 5.03.

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, pro rata managerial, administrative, financial and programmatic activities.

**Percentage Allocation of
Administrative Service by Fund**

Fund	City Attorney	City Manager	City Secretary	Finance	Personnel
General	50.0	45.0	45.0	45.0	50.0
Economic Development	0.0	10.0	10.0	10.0	0.0
Public Utilities	50.0	45.0	45.0	45.0	50.0
Police	0.0	0.0	0.0	0.0	0.0
Total	100.0	100.0	100.0	100.0	100.0

General Fund-LJEDC Allocation: The [La Joya Economic Development Corporation \(LJEDC\)](#) allocates approximately \$46,000 for services and \$45,000 for rents as contractually obligated, a total of approximately \$91,000.

General Fund-PUD Fund Allocations: Municipal administrative departments spend a significant amount of time managing and administering the PUD (above). The PUD Fund allocates 50.0 percent of expenses of all personnel cost for the following departments: Public Works and Non-Departmental. Of the 50 percent allocated to the General Fund, the PUD Fund finances 25 percent of water and wastewater salaries, respectively, 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.

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 continue to utilize the Debt Service component 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 from 2016 to 2021.

The Council revised the minimum value of items considered capital assets. The new value is \$5,000, rather than the previous value of \$1,000. Items not meeting the requirement may be included in an Equipment line item in this budget.

D. Public Utility Rates

The City is making 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 Council adopted recommendations of its utility rate study, Public Utilities Department staff and management to finance needed capital investment. This is the second year of the new utility rate structure.

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. Although the FY 2024 budget has no increases in any fees, fees should be examined during the budget preparation process to ensure proper cost recovery for municipal services.

F. Inflation

The final budget estimates inflation adjustments as per the [Municipal Cost Index \(MCI\)](#) as well as 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. Statutory & Charter Compliance

This Budget complies with stated procedures and formats in Article V, Charter as well as the [Local Government Code](#) and the [Tax Code](#).

B. Ethic Compliance

All elected and appointed officials, employees, appointees to boards and employees have completed ethical training requirement as per the La Joya Code of Ethics, Ordinance No. 2021-

06. 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

Furthermore, 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

Tree Advisory Board: The Council is applying to the Arbor Day Foundation for designation as a [Tree City USA](#). This initiative requires an ordinance establishing policies promoting tree and allocating per capita funds (approximately \$10,000) for program related activities.

Fund Transfers: Debt Service Fund (ie, Fund 700 series).

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 since FY 2022. These are eliminated in the FY 2024 budget. 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).

B. Expenditure Increases

The General Fund has the following expenditure increases:

City Secretary: Increases in this department are for the Duchess of Retama Pageant and for the municipal election (\$30,000) in November. La Joya should consider hosting this event to attract visitors and thereby promote economic activity.

Fire/EMS: This budget continues a major investment in the Department. First, a new Fire Station (\$1.1 million) will be constructed beginning this year. Second, the Department's Emergency Medical Services (EMS) to La Joya and Sullivan City residents requires Full-Time Emergency Medical Technicians (EMT) of approximately \$395,000 more than last fiscal year. Additional costs will be financed with reimbursements from Medicare, Medicaid, health insurance as well as the Inter-Local Agreement with Sullivan City. The Department now is one of six with Fire-based EMS in the Rio Grande Valley.

Municipal Library: Additional personnel expenditures are related to one additional employee.

Personnel: This budget provides for 59 Full-Time, and eight Part-Time employees. No changes in benefits (eg, salaries, retirement, health insurance) have been included in this budget. Benefits should be reviewed to ensure the City remains competitive in recruiting and retaining the best staff.

Parks & Recreation: Expenditures for capital improvements to Billy Leo Municipal Park and Municipal Park on Coyote Blvd. are possible through federal and state grants, \$252,000 and \$625,000, respectively.

Planning/Code Enforcement: Additional funds are included for: 1) initiating planning services (ie, updating Comprehensive Plan, developing Parks Master Plan; implementing an impact fee); and 2) expanding the operation of an animal shelter facility with partner municipalities. Expanded services are financed through Inter-Local Agreements with partner municipalities.

Public Utilities Department: Increased funds are for the following reasons:

- Writing-off bad debt by customers (\$15,000);
- Fuel for new pumps at Wastewater Treatment Plant (WWTP);
- Additional funds for employees, rather than contract labor; and
- Exploratory water well.

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. The Investment Committee has initiated meeting and reports as required by the policy.

B. Proposed Debt

Proposed debt for FY 2024 includes no new vehicles, however, new vehicles should be considered given that 70 percent (45 of the 65) of vehicles in the City's fleet are older than five years ([Appendix I](#)).

The Parks and Recreation Department will make capital improvements totaling \$877,000. These improvements are financed through 100 percent grants from federal and state sources. The City also is expecting approximately \$23 million in water and wastewater projects. The Public Utility Department (PUD) debt is based on 70 percent loan forgiveness and 30 percent

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

financing through utility revenues. No additional 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.

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', written in a cursive style.

Leonardo Olivares, JD MPA ICMA-CM
City Manager

LO:GJ

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

⁴ Section 5.09.

Part I: General Summary

Executive Summary

Estimated Revenues

Total estimated revenues from all sources for FY 2024 are \$9.4 million, an increase from \$7.6 million budgeted in FY 2023. 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 2024 are \$8.2 million, an increase from \$6.3 million budgeted in FY 2023. These proposed expenditures are based on current services and the addition of Fire Station in the Fire Department, Parks improvement and other items.

Proposed Capital Expenditures

The Capital Improvement Program (CIP) for Fiscal Years 2024-2028 identified \$52.4 in proposed capital expenditures. Total proposed capital expenditures from all sources for FY 2024 are not funded in this proposed Budget, but rather will be prioritized by the Council during the budget process.

Capital Improvement Program, FY2023-FY2027

Type	Amount	M&O FY2024
Equipment	\$4,600,000	\$343,000
Facilities	47,800,000	119,000
Total	\$52,400,000	\$462,000

Net Surplus

The La Joya Municipal Budget for FY 2023 is balanced, with a surplus of approximately \$313,000 in the General Fund.

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.
- Maintenance of a 25% minimum reserve balance in our General Fund.

1. Estimated Revenues

The Municipal Budget for FY 2024 estimates revenues conservatively to ensure a balanced budget or a surplus at the end of the fiscal year. The General Fund's largest revenue sources are ad valorem property taxes and sales taxes.

- **Property Taxes:** Due to increase in property tax valuations, revenues from property taxes and sales taxes are expected to increase.
- **Sales Taxes:** Though Sales Tax revenues should increase in 2023 as per the three-year cycle experience during the past 12 years, revenue projections for 2023 and 2024 are held constant for the preparation of the Fiscal Year 2023-2024 budget. This is due primarily to the U.S. Expressway 83 Relief Route which will open in July 2023.
- **Other:** Other revenue sources include Fine & Forfeitures, Franchise Fees, Charges for Services, Licenses & Permits and Intergovernmental Revenues.

Revenue trends for these two major sources follow:

A. Property Taxes

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

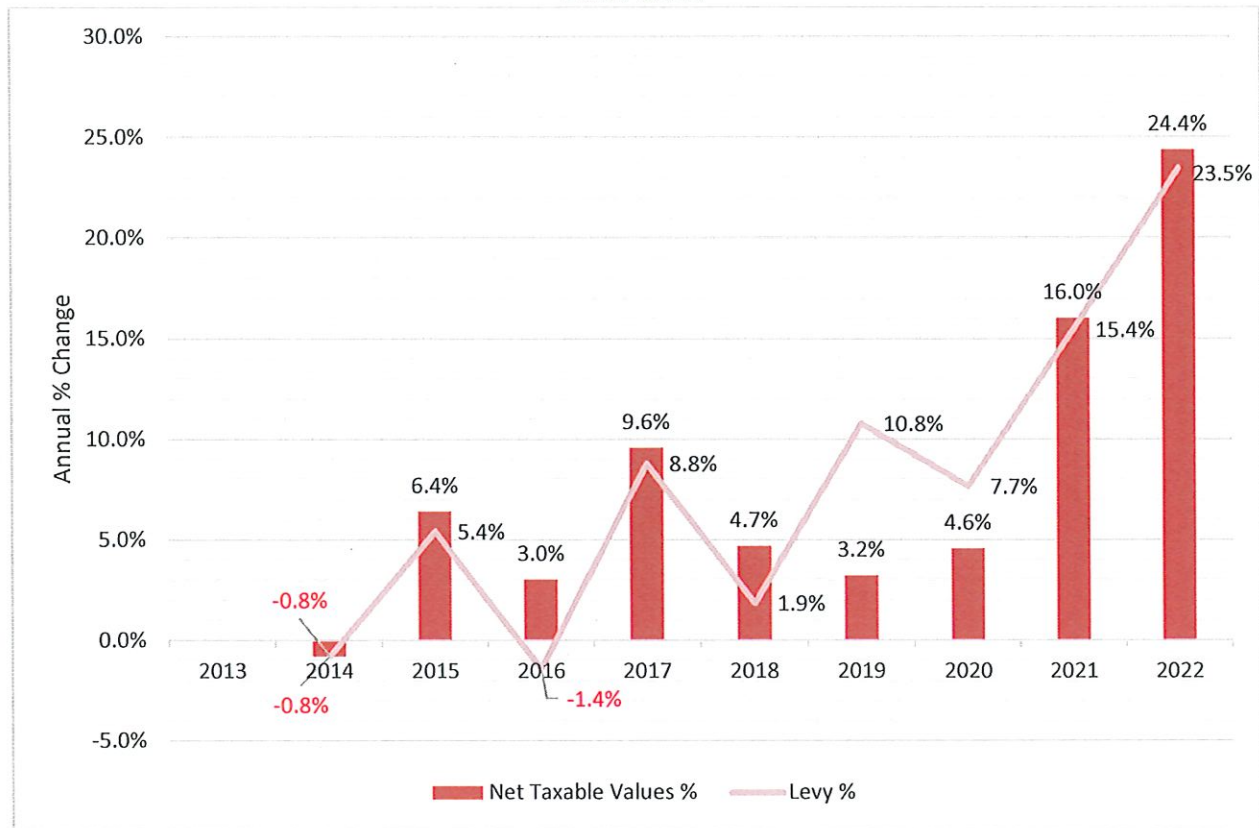
Historical data shows annual increases in the Net Taxable Value, except for 2014. Levy amounts also show an increase over the period, except for 2014 and 2016.

Property Tax Values & Levy 2013-2022

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%
2022	241,179,123	47,254,780	24.4%	1,364,787	259,407	23.5%

Though the Net Taxable Values annual percentage change has fluctuated over the period, it has generally been positive since 2017.

Property Tax Values & Levy⁵ 2013-2021



An estimated increase of approximately \$259,000 comes from increased property values.

For FY 2024, property taxes are separated into M&O and Debt Service as follows:

Municipal Property Tax Rates per \$100⁶

Rate	FY2023	FY2024
No-New-Revenue Tax (M&O)	\$0.5167	\$0.5155
Debt Service Tax (formerly I&S)	0.0910	0.0843
Proposed Tax	0.5898	0.5898
Voter-Approval Tax (formerly Rollback)	0.6872	0.6452

The City's property tax of \$0.5898/\$100.00 valuation remains competitive compared to comparable cities in the Rio Grande Valley and Webb County. Comparable cities include cities in the Rio Grande Valley and along the Texas-Mexico Border to Zapata (no cities) and Webb

⁵ Source: Hidalgo County Appraisal District.

⁶ Hidalgo County Tax Assessor & Collector. Property tax rates were different for 2016-2018.

County, with similar populations, as well as larger cities surrounding La Joya. These range from a high of \$0.7961 in Elsa to a low of \$0.4041 in Laguna Vista.⁷

Property Tax Data for Comparable Cities⁸
2017-2022

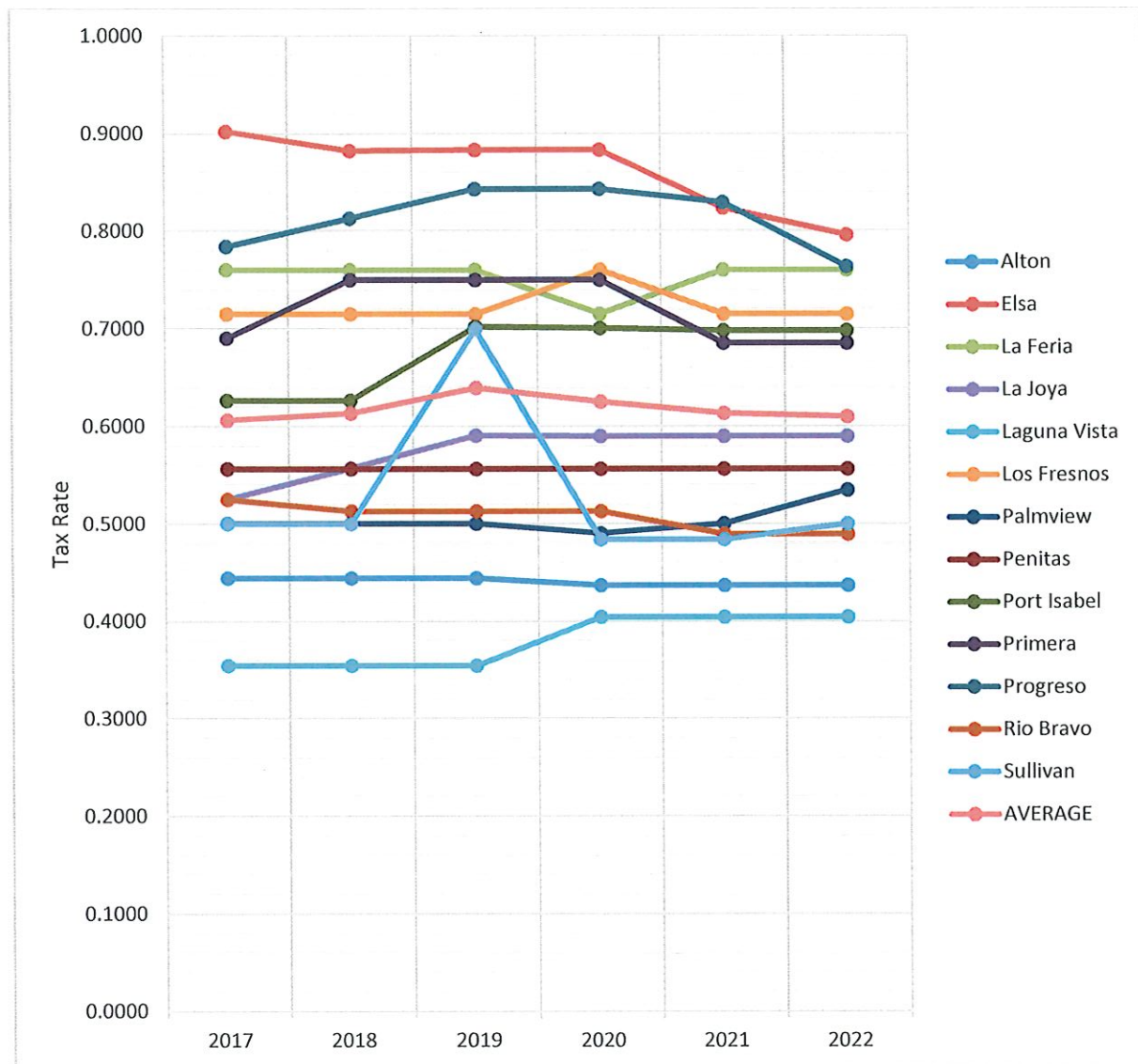
City	2017	2018	2019	2020	2021	2022
Alton	0.4440	0.4440	0.4440	0.4367	0.4367	0.4367
Elsa	0.9018	0.8822	0.8832	0.8832	0.8237	0.7961
La Feria	0.7600	0.7600	0.7600	0.7150	0.7600	0.7600
La Joya	0.5251	0.5568	0.5904	0.5898	0.5898	0.5898
Laguna Vista	0.3541	0.3541	0.3541	0.4041	0.4041	0.4041
Los Fresnos	0.7150	0.7150	0.7150	0.7600	0.7150	0.7150
Palmview	0.5001	0.5001	0.5001	0.4901	0.5001	0.5346
Penitas	0.5562	0.5562	0.5562	0.5562	0.5562	0.5562
Port Isabel	0.6263	0.6263	0.7018	0.7002	0.6979	0.6979
Primera	0.6900	0.7500	0.7500	0.7500	0.6850	0.6850
Progreso	0.7840	0.8129	0.8429	0.8429	0.8291	0.7636
Rio Bravo	0.5250	0.5130	0.5130	0.5130	0.4894	0.4893
Sullivan	0.5000	0.5000	0.6993	0.4838	0.4838	0.5000
AVERAGE	0.6063	0.6131	0.6392	0.6250	0.6131	0.6099

The average tax rate in 2022 was \$0.6099, and La Joya is just under this average.

⁷ 2021 Municipal Tax Rates. Texas Comptroller of Public Accounts. Rio Bravo is an outlier at \$0.0051.

⁸ Sources: Texas Comptroller, Hidalgo Co. Appraisal District (CAD), Cameron CAD, Webb CAD.

Property Tax Data for Comparable Cities⁹ 2017-2022



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

It is worth noting a couple of other taxing entities that do not assess taxes in La Joya:

- 1) [Hidalgo County Drainage District No. 1](#): The District 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 \$0.1179/\$100.00 in property taxes.

⁹ Ibid.

- 2) Emergency Services District (ESD): Though Hidalgo County has four districts to provide Emergency Medical Services (EMS), non-municipal areas in La Joya's Extra-Territorial Jurisdiction (ETJ) are not assessed taxes, nor provided corresponding public services.

B. Sales Taxes

Sales Taxes by Programs

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	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 Taxes¹⁰ FY 2017 to FY 2023

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.

¹⁰ Source: Texas Comptroller of Public Accounts. FY 2023 are projected based on revenues through June 2022.

Revenues from the half cent property tax abatement sales tax are included in the General Fund, but accounted separately.



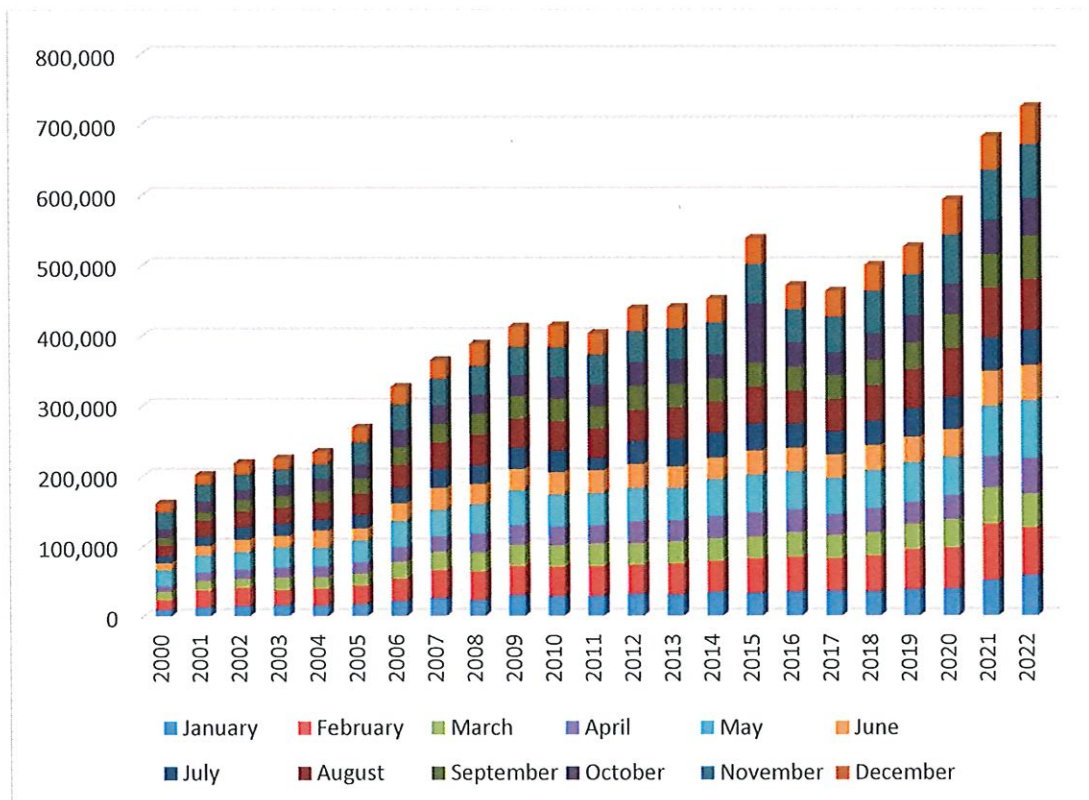
Though Sales Taxes should increase more than the projected 12.2%, a conservative 5.0% increase is used for budget preparation purposes.

Except for Fiscal Year 2018, sales taxes have increased from \$527,000 in FY 2017 to approximately \$786,000 in FY 2022. Though La Joya has experienced double digit growth in recent years, sales tax revenues projection for FY 2023 is at 5.0 percent.

Sales Tax Revenue History

Sales Taxes revenues from 2000 to 2022 have grown from approximately \$160,000 to \$724,000. This growth has been positive annually, except for 2010, 2016 and 2017.

Total Sales Tax Revenues¹¹ Allocation Historical Summary Total by Year 2000 - 2022



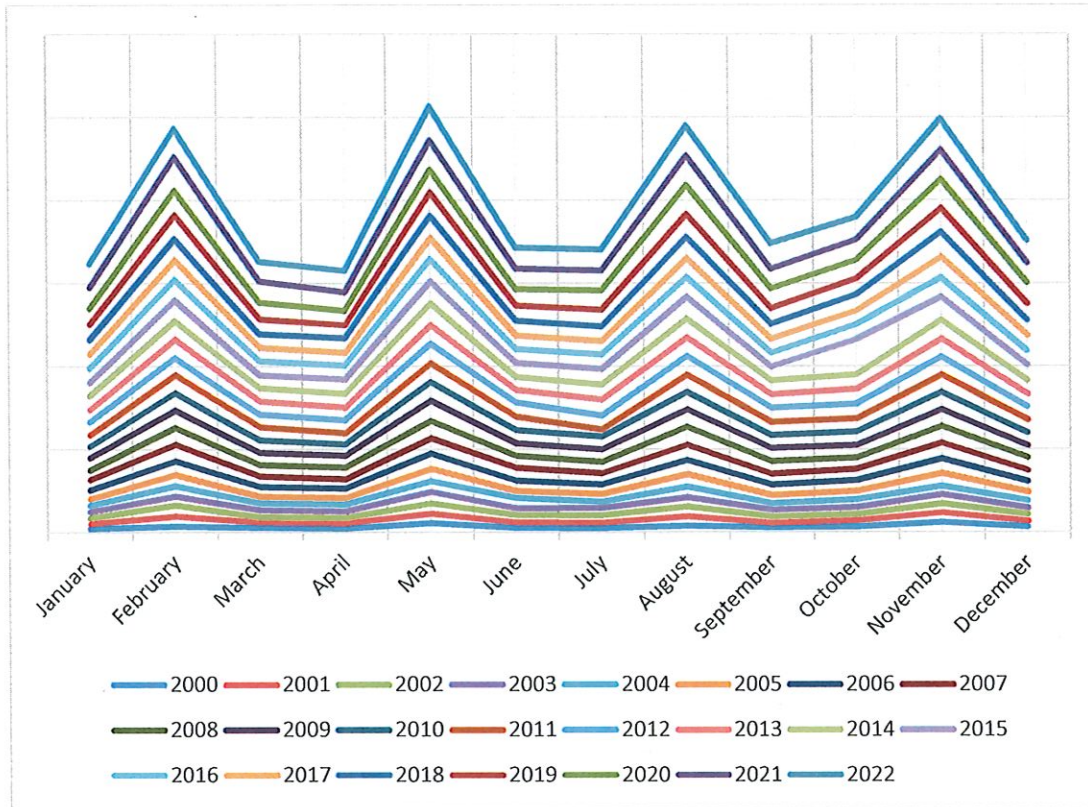
The local economy has four peaks as reflected by sales tax revenues. Revenues are received by the City and the LJEDC two months after the sales are transacted. These peaks are as follows:

1. February: Christmas Peak
2. May: Spring Break Peak
3. August: Summer Peak
4. November: Back to School Peak

This information is useful for Cash Flow Analysis by the City's Finance Department and the Public Funds Investment Committee.

¹¹ Source: Texas Comptroller of Public Accounts.

Total Sales Tax Revenues¹²
Allocation Historical Summary
By Monthly Revenues
2000 - 2022

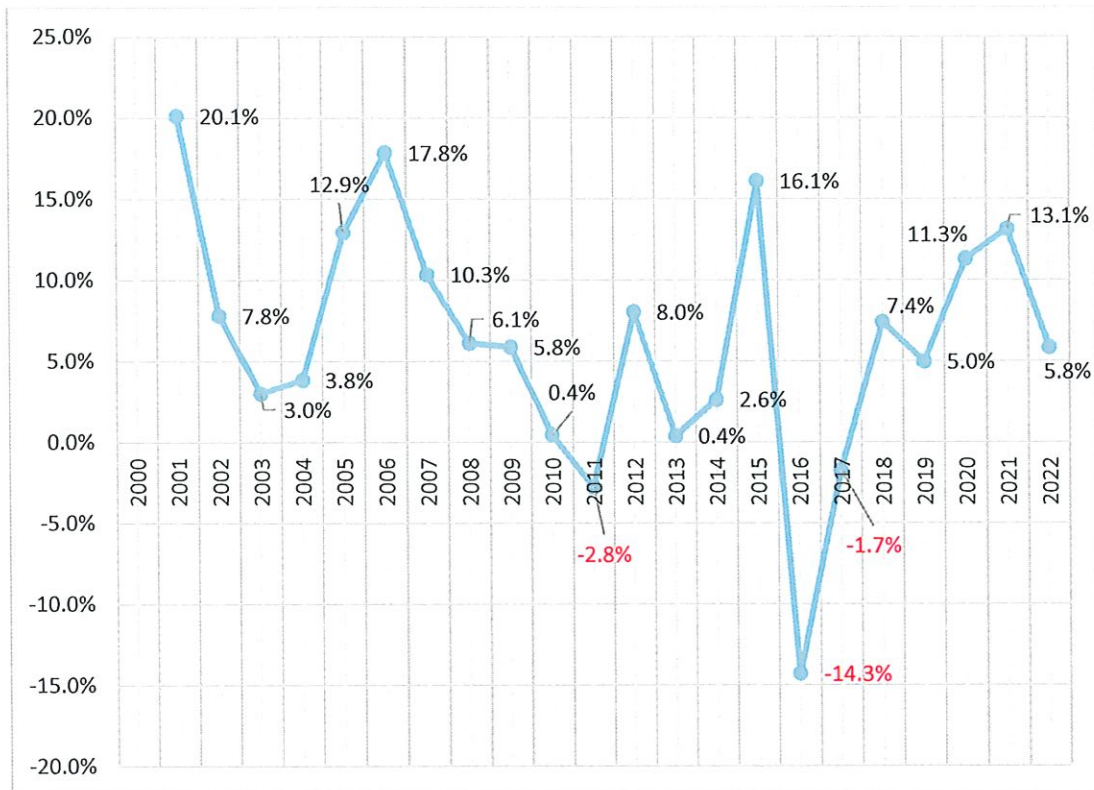


La Joya has experienced consistent growth in this 22-year period, except for 2011, 2016 and 2017. By reviewing the annual rates of revenue growth and decline reveals the effects of national and local events on the La Joya economy, specifically:

- **Peak Annual Growth:** During this 22-year period, the largest annual increase in revenues was in 2001 at 20.1%.
- **Five Years of Reduced Growth:** The local economy experienced a period of continual decline from 2007 to 2011. This is during the Great Recession, and the opening of the Wal-Mart in neighboring Penitas, Texas.
- **Temporary Economic Boom:** In 2015 revenues soared by 16.1% due to the operation of amusement machines and the corresponding traffic. The following year revenues dropped by 14.3%, eventually recovering to normal levels in 2018.
- **Growth during COVID:** The economy managed to grow continually despite the COVID-10 pandemic at 11.3% in 2020 and 13.1% in 2021.

¹² Source: Texas Comptroller of Public Accounts.

Total Sales Tax Revenues¹³
Allocation Historical Summary
By Annual Change
2000 - 2022



Since 2011 a pattern emerges: two years of growth, followed by one-year decline. This has three-year cycle has occurred, uninterrupted, four times.

Sales Tax Projections

Though Sales Tax revenues should increase in 2023 as per the three-year cycle experience during the past 12 years, revenue projections for 2023 and 2024 are held constant for the preparation of the Fiscal Year 2023-2024 budget. This is due primarily to the U.S. Expressway 83 Relief Route which will open in July 2023.

Proposed Expenditures

This proposed budget funds existing services, while expanding service delivery in select departments such as Fire/EMS, Municipal Library and Planning/Code Enforcement. Capital investments are included for a new Fire Station and Parks improvements.

¹³ Source: Texas Comptroller of Public Accounts.

Personnel

Additional personnel are included in this proposed budget to reflect additions during this fiscal year. These additions are in new Full-Time (FT) Fire/EMS, Planning/Code Enforcement, Library, nor Part-Time (PT) positions are created in Fire/EMS. Total positions are 59 Full-Time, 8 Part-Time for a total of 67 positions ([Appendix C](#)).

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

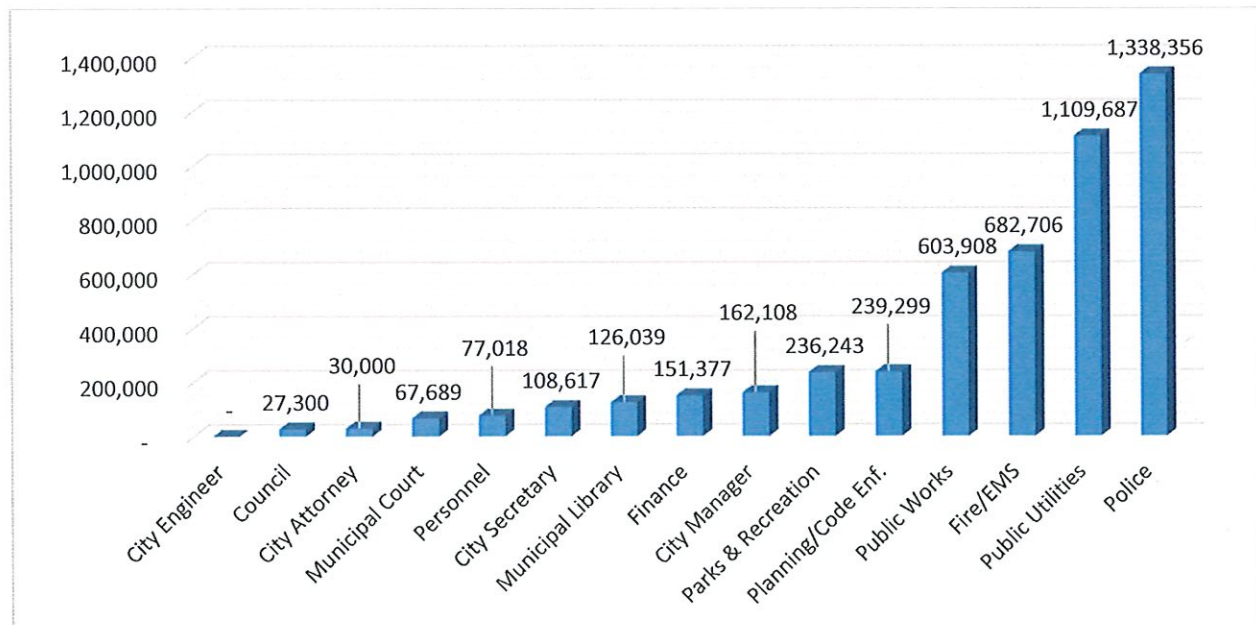
- retirement contribution from the existing 1.0:1.0 match to a 1.5:1.0 or 2.0:1.0 contribution;
- retirement participation rate from 5% to 7%; or
- Cost of Living Adjustment (COLA) to base salaries to ensure they are competitive from similar positions in similar cities in the region. Salaries were last increased in FY 2022. A 3.0% increase would cost the City \$75,000, a 5.0% increase would cost \$126,000.

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.

Operational Expenditures by Department¹⁴
All Funds



¹⁴ Excludes Economic Development Fund, Non-Departmental accounts and City Engineer fees. Capital expenses and debt service deducted.

Proposed Capital Expenditures

On July 11, 2023, the Council reviewed the Capital Improvement Program (CIP) for FY 2024-2028. The Method of Financing and corresponding Debt Service for Council-approved FY 2024 capital expenditures must be calculated and included in the FY 2024 Budget.

New capital expenditures included in this budget include the following:

Capital Improvements FY 2023-2024

Department	Project	Source	Amount
Fire/EMS	Fire Station	U.S.D.A	\$1,100,000
Parks & Recreation	Billy Leo Municipal Park	Urban County Program	252,000
	Youth Center	Texas Parks & Wildlife	625,000
TOTAL			\$1,977,000

The City may receive significant funds for the expansion of the Water Treatment Plant (WTP) and construction of a new Wastewater Treatment Plant (WWTP). The FY 2024 budget may be amended to include professional engineering design services once an award is made by the Texas Water Development Board. The Council may fund other additional capital items as needed.

Net Surplus/Deficits

"The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus."¹⁵ Any capital debt must include a Method of Financing.

This proposed budget is balance. All funds have net surpluses. The General Fund has a net surplus of approximately \$313,000.

¹⁵ Section 5.04(E).

Part II: General Fund

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

REVENUES	2022-2023			2023-2024		
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>PROPERTY TAXES</u>						
4-00-4101 AD VALOREM/CURRENT	1,043,336	1,182,734	1,157,177	698,476	1,364,787	
4-00-4102 AD VALOREM/DELINQUENT	46,001	63,000	40,966	43,246	68,000	
4-00-4103 PENALTY AND INTEREST	32,558	42,000	30,272	35,233	54,600	
4-00-4104 TAX ATTORNEY	10,088	11,550	9,181	9,435	13,700	
TOTAL PROPERTY TAXES	1,131,983	1,299,284	1,237,596	786,390	1,501,087	
<u>FRANCHISE FEES</u>						
4-00-4201 ELECTRICAL	136,646	130,000	86,762	140,461	130,000	
4-00-4202 TELEPHONE	(3,320)	0	722	9,770	1,000	
4-00-4203 NATURAL GAS	6,942	9,000	3,806	2,271	9,000	
4-00-4204 SOLID WASTE	82,707	75,000	78,366	77,384	75,000	
4-00-4205 CABLE/PHONE	43,385	32,000	26,067	22,287	32,000	
TOTAL FRANCHISE FEES	266,359	246,000	195,724	252,173	247,000	
<u>SALES TAXES</u>						
4-00-4301 CITY SALES TAX	361,293	367,500	305,233	239,685	370,000	
4-00-4302 PROPERTY TAX ABATEMENT	176,983	183,750	152,616	0	185,000	
4-00-4303 SALES TAX - LIQUOR	0	0	0	4,174	0	
4-00-4304 HOTEL TAX	0	10,000	6,268	0	10,000	
TOTAL SALES TAXES	538,276	561,250	464,117	243,859	565,000	
<u>CHARGES FOR SERVICE</u>						
4-00-4401 POLICE REPORTS	694	1,000	625	509	1,000	
4-00-4402 PUD - SOLID WASTE COLLECTION	677,599	690,000	529,700	537,085	690,000	
4-00-4403 FIRE CONTRACT-HILDALGO COUNTY	125,348	100,000	50,412	62,618	100,000	
4-00-4404 MISCELLANEOUS	1,270	4,000	17,493	1,977	15,000	
4-00-4405 CODE ENFORCEMENT	2,285	2,500	1,120	382	2,500	
4-00-4406 LIBRARY	0	1,200	2,464	1,551	1,200	
4-00-4407 PARKS- SENIOR CENTER CHARGES	5,123	7,000	2,950	7,479	5,000	
4-00-4408 CEMETERY FEES	500	3,000	1,000	2,509	1,000	
4-00-4409 PARKS & RECREATION	4,456	5,000	8,025	10,310	9,000	
4-00-4412 FIRE INSPECTION	950	1,000	30	6,000	4,800	
4-00-4413 PUD - AGUA SUD SOLID WASTE	68,913	80,000	52,335	39,821	112,000	
4-00-4414 PUD - FIRE EQUIPMENT	16,876	30,000	36,680	12,153	30,000	
4-00-4415 FIRE STATISTICS	146	100	0	0	0	
4-00-4416 FIRE EMS	0	55,000	10,301	0	638,400	
4-00-4417 PUD - LATE FEES	10,997	10,000	8,006	0	10,000	
4-00-4418 ANIMAL SHELTER FEES	0	137,500	23,607	0	120,000	
TOTAL CHARGES FOR SERVICE	915,157	1,127,300	744,747	682,394	1,739,900	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

REVENUES	<div style="display: flex; justify-content: space-between; align-items: center;"> (----- 2022-2023 -----) (----- 2023-2024 -----) </div>					
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>LICENSES AND PERMITS</u>						
4-00-4501 BUILDING PERMITS	22,553	29,000	35,093	28,825	45,000	
4-00-4502 LICENSES/SUBDV PLATS	0	5,000	0	0	38,000	
4-00-4503 MECHANICAL PERMITS	3,750	5,500	13,138	1,096	5,500	
4-00-4504 OTHER PERMITS	10,992	7,000	10,329	9,746	11,000	
4-00-4505 ELECTRICAL PERMIT	12,245	10,000	15,842	2,231	10,000	
4-00-4506 PLUMBING PERMIT	6,830	4,000	11,853	1,817	5,000	
4-00-4507 DEMOLISH/MOVING PERMITS	0	500	100	136	500	
4-00-4512 CERTIFICATE OF OCCUPANCY	1,050	3,000	1,871	0	2,000	
4-00-4513 BUSINESS/LIQUOR/TOBAC PERMITS	750	1,000	150	0	2,500	
4-00-4514 RIGHT OF WAY FEES	576	0	1,456	0	1,500	
TOTAL LICENSES AND PERMITS	58,746	65,000	89,832	43,851	121,000	
<u>FINES AND FEES</u>						
4-00-4604 TRAFFIC FINES	4,118	4,000	3,139	1,374	2,000	
4-00-4605 ARREST FEE	9,925	9,000	7,471	3,647	7,000	
4-00-4607 COURT SECURITY FUND - LOCAL	138	0	6,309	2,192	7,000	
4-00-4608 COURT TECHNOLOGY FUND-LOCAL	142	0	5,985	2,923	7,000	
4-00-4609 ADMINISTRATIVE FEE	0	0	0	6,157	0	
4-00-4610 PD AUCTION SALES LOCAL	0	80,000	28,225	0	50,000	
4-00-4611 PD IMPOUND FEES REGULAR	0	40,000	10,725	343	15,000	
4-00-4612 PD IMPOUND FEES LOCAL	0	0	0	0	0	
4-00-4617 CHILD SAFETY FEE	91	100	20	30	0	
4-00-4619 DSC ADMINISTRATIVE FEE	19	0	0	0	0	
4-00-4621 RETURN CHECK FEE	0	0	0	0	0	
4-00-4623 TIME PAYMENT- LOCAL	770	600	736	1,971	2,500	
4-00-4625 WARRANT FEE	49,460	35,000	34,204	15,633	10,000	
4-00-4627 COLLECTION AGENCY FEE	29,536	6,000	16,535	15,215	10,000	
4-00-4631 ADMIN DEFERRED FEE	107	0	0	323	100	
4-00-4632 FINE	238,398	240,000	201,863	121,907	100,000	
4-00-4639 LOCAL OMNI BASE FEE	814	1,000	475	772	500	
4-00-4640 STATE OMNI BASE FEE	1,215	1,000	713	1,158	500	
4-00-4644 TX SEAT BELT- CHILDREN	984	800	1,350	915	1,500	
4-00-4645 TIME PAYMENT STATE	192	600	186	490	150	
4-00-4648 JUDICIAL FEE - LOCAL	813	500	317	407	500	
4-00-4650 SCOFFLAW FEES	8,435	5,000	4,691	0	5,000	
4-00-4651 LOCAL MUN JURY FUND	2	0	95	0	50	
4-00-4652 LOCAL TRUANCY PREVENTION FUND	132	0	4,791	0	5,000	
TOTAL FINES AND FEES	345,290	423,600	327,831	175,457	223,800	
<u>MISCELLANEOUS</u>						
4-00-4703 OTHER MISCELLANEOUS	36,564	15,000	15,235	24,216	15,000	
4-00-4704 INTEREST INCOME	4,297	600	20,837	0	0	
4-00-4705 PARKS & RECREATION CONCESSION	811	1,000	8	0	1,000	
4-00-4707 PARKS SCC - AMIGOS DEL VALLE	642	6,500	2,233	0	6,500	
4-00-4720 FIRE DEPT DONATIONS	0	7,000	850	6,170	1,500	
4-00-4721 POLICE DEPT DONATIONS	4,527	0	4,458	0	4,500	
TOTAL MISCELLANEOUS	46,841	30,100	43,620	30,386	28,500	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

REVENUES	(----- 2022-2023 -----) (----- 2023-2024 -----)					
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<u>INTERGOVERNMENTAL REV</u>						
4-00-4801 URBAN COUNTY REIMBURSEMENTS	3,736	5,000	9,955	39,019	262,000	
4-00-4803 LRGVDC AAA	48,109	45,000	37,570	28,822	51,000	
4-00-4810 OTHER GOVERNMENTAL	110,134	0	112,789	0	675,000	
4-00-4811 HIDALGO CO LIBRARY GRANT	16,371	14,000	14,588	0	14,000	
4-00-4812 EDC - OFFICE RENTAL SPACE	46,440	46,450	34,837	0	46,450	
4-00-4813 LIBRARY GRANTS	21,320	0	0	0	0	
4-00-4819 EDC REIMBURSE ADMIN EXPENSE	34,000	30,000	22,500	52,727	30,000	
4-00-4821 URBAN COUNTY	0	0	0	0	0	
4-00-4822 STONEGARDEN OPERATION GRANT	0	0	0	0	0	
4-00-4825 FEDERAL EQUIP SURPLUS DONATION	5,216	0	0	0	0	
4-00-4826 FD GRANTS/TRAINING	7,804	16,087	18,205	3,125	18,000	
4-00-4830 FD GRANTS	0	1,385,000	34,513	0	1,100,000	
4-00-4841 LIBRARY ERATE GRANTS	0	500	0	0	500	
4-00-4842 LIBRARY GRANTS	0	0	0	0	0	
4-00-4843 CARES ACT FUND	0	0	0	0	0	
4-00-4844 EMERGENCY ASSISTANCE	0	0	0	0	0	
4-00-4846 VIRUS RECOVERY FUND	0	0	0	0	0	
4-00-4850 PUD RENT EXPENSE	0	19,000	11,083	0	19,000	
4-00-4851 PD - CRIME VICTIMS GRANT	0	35,000	0	0	60,000	
4-00-4852 FD BORDER ZONE AMBL GRANT	78,735	0	22,500	0	0	
4-00-4853 HSI TASK FORCE	0	0	3,156	0	5,000	
4-00-4855 TX DEPT OF PARKS & WILDLIFE	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL REV	371,865	1,596,037	321,696	123,693	2,280,950	
<u>OTHER FINANCING SOURCES</u>						
4-00-4900 TRANSFERS IN	581,242	0	0	6,020	0	
4-00-4901 PROCEEDS FROM ISSUANCE OF DEBT	52,898	273,567	273,560	0	0	
4-00-4902 LITIGATION SETTLEMENT	0	0	200	0	0	
4-00-4906 INSURANCE SETTLEMENTS	47,748	0	4,299	45,730	0	
4-00-4907 SALE OF ASSETS	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	681,888	273,567	278,059	51,750	0	
TOTAL REVENUES	4,356,404	5,622,138	3,703,221	2,389,953	6,707,237	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

ADMINISTRATION

EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-10-1101 SALARIES AND WAGES	0	0	0	69,162	0	
5-10-1102 PAYROLL TAXES	0	0	0	14,785	0	
5-10-1103 HEALTH INSURANCE	0	0	0	30,928	0	
5-10-1104 TRAINING	0	0	0	1,971	0	
5-10-1105 TRAVEL	0	0	0	2,095	0	
5-10-1106 OTHER-PERSONAL SERVICES	0	0	0	98	0	
5-10-1113 LIFE INSURANCE	0	0	0	0	0	
5-10-1114 SUPPLEMENTAL BENEFITS	0	0	0	0	0	
5-10-1115 TMRS EMPLOYEE BENEFITS	0	0	0	37,138	0	
5-10-1120 OT PAYROLL	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	0	0	0	156,176	0	
<u>EQUIPMENT AND SUPPLIES</u>						
5-10-2201 EQUIPMENT RENTAL	22,830	0	0	9,532	0	
5-10-2202 REPAIRS & MAINTENANCE	3,576	0	0	3,036	0	
5-10-2203 VEHICLE FUEL	2,855	0	0	48,421	0	
5-10-2204 VEHICLE REPAIRS & MAINT	0	0	0	0	0	
5-10-2206 OFFICE SUPPLIES	2,851	0	0	4,896	0	
5-10-2207 GENERAL SUPPLIES	5,688	0	0	9,615	0	
5-10-2208 UNIFORMS	265	0	0	669	0	
5-10-2209 DUCHESS OF RETAMA	4,783	0	0	1,713	0	
5-10-2210 PRINTING	808	0	0	466	0	
5-10-2211 POSTAGE	948	0	0	611	0	
5-10-2213 OTHER EQUIPMENT & SUPPLIES	0	0	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	44,603	0	0	78,958	0	
<u>CONTRACT SERVICES</u>						
5-10-3301 ELECTRICITY	126,036	0	0	63,846	0	
5-10-3302 WATER / SEWER / GAS/PHONE	28,990	0	0	19,839	0	
5-10-3303 PHONE/CABLE/INTERNET	44,378	0	0	10,881	0	
5-10-3304 COMPUTER SERVICES	21,954	0	0	0	0	
5-10-3312 DUES & SUBSCRIPTIONS	9,316	0	0	2,476	0	
5-10-3313 OTHER-CONTRACTUAL SERV	26,328	0	0	29,987	0	
5-10-3314 COLLECTION FEE-AGUA SPECIAL	3,249	0	0	2,173	0	
5-10-3399 ELECTION EXPENSE	520	0	0	1,089	0	
5-10-3400 OPERATING SUBSIDY L J H A	0	0	0	11,655	0	
TOTAL CONTRACT SERVICES	260,771	0	0	141,945	0	
<u>CAPITAL OUTLAY</u>						
5-10-4401 COMPUTER & OFFICE EQUIPMT	0	0	0	1,500	0	
5-10-4405 OTHER-CAPITAL OUTLAY	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	1,500	0	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND
ADMINISTRATION
EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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<u>DEBT SERVICE</u>						
5-10-5505 TRANSFER OUT	<u>14,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL DEBT SERVICE	14,582	0	0	0	0	
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TOTAL ADMINISTRATION	319,956	0	0	378,580	0	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND
CITY MANAGER'S OFFICE
EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
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<u>PERSONNEL SERVICES</u>					
5-11-1101 SALARIES & WAGES - FT/1	42,485	72,784	42,633	0	52,256
5-11-1102 PAYROLL TAXES	3,088	4,471	3,098	0	5,226
5-11-1103 HEALTH INSURANCE	1,650	1,692	1,846	0	1,692
5-11-1104 TRAINING	0	400	279	0	500
5-11-1105 TRAVEL	0	3,500	1,349	0	3,500
5-11-1115 TMRS EMP BENEFITS	<u>2,743</u>	<u>3,055</u>	<u>3,322</u>	<u>0</u>	<u>3,658</u>
TOTAL PERSONNEL SERVICES	49,965	85,901	52,527	0	66,832
<u>CONTRACT SERVICES</u>					
5-11-3312 DUES & SUBSCRIPTIONS	<u>0</u>	<u>700</u>	<u>49</u>	<u>0</u>	<u>800</u>
TOTAL CONTRACT SERVICES	0	700	49	0	800
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TOTAL CITY MANAGER'S OFFICE	49,965	86,601	52,576	0	67,632

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

NON-DEPARTMENTAL

EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-12-1101 SALARIES & WAGES - FT/2	30,058	22,782	19,930	552	27,310	
5-12-1102 PAYROLL TAXES	2,185	5,011	3,351	0	5,000	
5-12-1103 HEALTH INSURANCE	2,296	1,747	1,994	10,750	2,000	
5-12-1111 HOLIDAY/COMMUNITY	30,683	39,150	35,885	18,214	40,000	
5-12-1114 STAFF EXPENSE	2,757	3,000	3,199	335	3,000	
5-12-1115 TMRS BENEFITS	30,241	2,238	1,333	10,200	2,500	
5-12-1116 EMPLOYEE INCENTIVES	287	26,150	26,150	0	26,500	
TOTAL PERSONNEL SERVICES	98,507	100,078	91,842	40,052	106,310	
<u>EQUIPMENT AND SUPPLIES</u>						
5-12-2201 EQUIPMENT RENTAL	0	5,000	5,003	0	8,000	
5-12-2202 REPAIRS AND MAINTENANCE	2,131	0	0	100	0	
5-12-2203 VEHICLE FUEL	113	3,000	1,364	0	3,000	
5-12-2206 OFFICE SUPPLIES	13,390	9,000	7,592	0	12,000	
5-12-2207 GENERAL SUPPLIES	255	7,000	6,585	0	10,000	
5-12-2208 UNIFORMS	361	0	0	0	400	
5-12-2209 ADVRTISING	2,350	500	260	0	800	
5-12-2210 PRINTING	317	600	524	0	1,000	
5-12-2211 POSTAGE	117	1,500	1,202	0	2,000	
TOTAL EQUIPMENT AND SUPPLIES	19,035	26,600	22,529	100	37,200	
<u>CONTRACT SERVICES</u>						
5-12-3301 ELECTRICITY	2,024	113,000	15,430	0	125,000	
5-12-3302 WATER/WASTE WATER	0	4,100	2,787	0	5,500	
5-12-3303 TELEPHONE/INTERNET	1,476	28,000	27,917	0	30,000	
5-12-3304 CITY TAX COLLECTOR	23,173	18,300	17,293	11,042	20,000	
5-12-3305 HIDALGO COUNTY APPRAISAL DIST	13,395	17,500	9,407	3,613	17,500	
5-12-3306 GARBAGE COLLECTION SERVICE	506,109	556,000	451,043	260,745	598,000	
5-12-3307 GENERAL INSURANCE	79,278	90,000	69,831	25,975	95,000	
5-12-3308 LEGAL FEES	(2,500)	0	0	11,073	0	
5-12-3309 AUDIT/BOOKKEEPING	31,487	10,000	19,896	23,795	30,000	
5-12-3312 TAX ATTORNEY FEES	10,088	11,000	8,572	4,598	0	
5-12-3313 CONTRCTAL SERVICES	28,146	53,900	53,996	8,399	60,000	
5-12-3316 COMPUTER SERVICES	8,390	6,600	5,792	0	9,000	
5-12-3321 BANK CHARGES AND FEES	7,737	7,500	6,786	0	8,500	
5-12-3322 DUES & SUBSCRIPTIONS	2,311	10,000	9,700	0	12,000	
5-12-3323 AGUA SUD BRUSH COLLECTION	0	3,000	2,178	0	0	
5-12-3370 ENGINEERING	0	0	0	0	0	
5-12-3400 STORAGE FEES	1,895	1,200	927	1,176	2,000	
5-12-3500 RECONCILING EXPENSE	20,546	0	(2,340)	0	0	
TOTAL CONTRACT SERVICES	733,554	930,100	699,216	350,417	1,012,500	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

NON-DEPARTMENTAL

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
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<u>CAPITAL OUTLAY</u>					
5-12-4407 CAPITAL OUTLAY	0	0	0	0	0
5-12-4409 CAPITAL OUTLAY-OTHER	0	0	0	11,268	0
5-12-4410 COST OF LOTS SOLD	0	1,000	0	0	0
5-12-4416 TIRZ CONTRIBUTION	0	73,800	15,133	0	0
TOTAL CAPITAL OUTLAY	0	74,800	15,133	11,268	0
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<u>DEBT SERVICE</u>					
5-12-5500 TRANSFER OUT	0	0	0	0	0
5-12-5503 USDA PRINCIPAL	54,000	57,895	6,000	0	0
5-12-5504 USDA INTEREST	109,928	104,510	56,124	0	0
TOTAL DEBT SERVICE	163,928	162,405	62,124	0	0
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TOTAL NON-DEPARTMENTAL	1,015,024	1,293,983	890,845	401,836	1,156,010

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

CITY SECRETARY OFFICE

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
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<u>PERSONNEL SERVICES</u>					
5-13-1101 SALARIES & WAGES - FT/1	16,368	22,354	14,137	0	15,753
5-13-1102 PAYROLL TAXES	1,189	1,535	1,037	0	1,535
5-13-1103 HEALTH INSURANCE	1,650	1,692	1,846	0	1,692
5-13-1104 TRAINING	0	300	339	0	400
5-13-1105 TRAVEL	0	2,200	1,233	0	2,200
5-13-1115 TMRS EMP BENEFITS	1,070	1,075	856	0	1,103
TOTAL PERSONNEL SERVICES	20,277	29,157	19,447	0	22,683
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<u>EQUIPMENT AND SUPPLIES</u>					
5-13-2209 ADVERTISING	0	4,300	3,374	0	3,300
5-13-2210 PUBLIC NOTICES	0	0	0	0	1,000
5-13-2211 DUCHESS OF RETAMA	0	0	0	0	4,100
TOTAL EQUIPMENT AND SUPPLIES	0	4,300	3,374	0	8,400
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<u>CONTRACT SERVICES</u>					
5-13-3312 DUES & SUBSCRIPTIONS	0	200	0	0	200
5-13-3313 CODIFICATION EXPENSE	0	19,500	3,520	0	19,500
5-13-3399 ELECTION EXPENSE	0	0	0	0	30,000
TOTAL CONTRACT SERVICES	0	19,700	3,520	0	49,700
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TOTAL CITY SECRETARY OFFICE	20,277	53,157	26,341	0	80,783

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND
CITY ATTORNEY
EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
CONTRACT SERVICES						
5-14-3308 CITY ATTORNEY	<u>15,000</u>	<u>37,500</u>	<u>21,154</u>	<u>0</u>	<u>15,000</u>	
TOTAL CONTRACT SERVICES	15,000	37,500	21,154	0	15,000	
<hr/>						
TOTAL CITY ATTORNEY	15,000	37,500	21,154	0	15,000	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

CITY ENGINEER

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
CONTRACT SERVICES						
5-15-3370 CITY ENGINEER	<u>20,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	20,500	0	0	0	0	0
<hr/>						
TOTAL CITY ENGINEER	20,500	0	0	0	0	0

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

CITY COUNCIL

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-16-1104 TRAINING	0	2,500	2,140	0	2,500	
5-16-1105 TRAVEL	0	18,500	9,433	0	18,500	
5-16-1106 MEETINGS STIPENDS	<u>3,075</u>	<u>4,500</u>	<u>2,470</u>	<u>0</u>	<u>4,500</u>	
TOTAL PERSONNEL SERVICES	3,075	25,500	14,043	0	25,500	
<u>EQUIPMENT AND SUPPLIES</u>						
5-16-2210 LEGISLATIVE/ADMIN ACTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	
<u>CONTRACT SERVICES</u>						
5-16-3303 TELEPHONE	<u>0</u>	<u>1,800</u>	<u>1,799</u>	<u>0</u>	<u>1,800</u>	
TOTAL CONTRACT SERVICES	0	1,800	1,799	0	1,800	
<hr/>						
TOTAL CITY COUNCIL	3,075	27,300	15,843	0	27,300	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

FINANCE

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<hr/>					
<u>PERSONNEL SERVICES</u>					
5-17-1101 SALARIES & WAGES FT/2	48,337	48,152	38,892	0	43,336
5-17-1102 PAYROLL TAXES	3,514	4,574	2,843	0	4,574
5-17-1103 HEALTH INSURANCE	1,650	1,747	1,921	0	1,747
5-17-1104 TRAINING	0	300	275	0	1,500
5-17-1105 TRAVEL	0	0	0	0	0
5-17-1115 TMRS BENEFITS	<u>3,164</u>	<u>3,438</u>	<u>3,030</u>	<u>0</u>	<u>3,500</u>
TOTAL PERSONNEL SERVICES	56,665	58,211	46,961	0	54,657
<u>EQUIPMENT AND SUPPLIES</u>					
5-17-2201 EQUIPMENT RENTAL	<u>0</u>	<u>4,800</u>	<u>4,067</u>	<u>0</u>	<u>4,800</u>
TOTAL EQUIPMENT AND SUPPLIES	0	4,800	4,067	0	4,800
<u>CONTRACT SERVICES</u>					
5-17-3316 COMPUTER SERVICES	<u>0</u>	<u>20,500</u>	<u>14,429</u>	<u>0</u>	<u>20,500</u>
TOTAL CONTRACT SERVICES	0	20,500	14,429	0	20,500
<u>CAPITAL OUTLAY</u>					
5-17-4401 CAPITAL OUTLAY	<u>0</u>	<u>3,800</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	3,800	0	0	0
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TOTAL FINANCE	56,665	87,311	65,458	0	79,957

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

PERSONNEL

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-18-1101 SALARIES & WAGES - FT/1	27,097	26,780	21,580	0	26,780	
5-18-1102 PAYROLL TAXES	1,969	2,544	1,559	0	2,544	
5-18-1103 HEALTH INSURANCE	1,650	846	1,678	0	2,000	
5-18-1104 TRAINING	0	300	339	0	500	
5-18-1105 TRAVEL	0	2,200	1,233	0	2,200	
5-18-1115 TMRS BENEFITS	<u>1,774</u>	<u>1,912</u>	<u>1,682</u>	<u>0</u>	<u>1,900</u>	
TOTAL PERSONNEL SERVICES	32,489	34,582	28,071	0	35,924	
<u>EQUIPMENT AND SUPPLIES</u>						
5-18-2205 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	
<u>CONTRACT SERVICES</u>						
5-18-3313 OTHER CONTRACTUAL SERVICES	<u>198</u>	<u>500</u>	<u>236</u>	<u>0</u>	<u>1,000</u>	
TOTAL CONTRACT SERVICES	198	500	236	0	1,000	
<u>CAPITAL OUTLAY</u>						
5-18-4401 CAPITAL OUTLAY	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	0	2,000	0	0	0	
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TOTAL PERSONNEL	32,687	37,082	28,306	0	36,924	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

POLICE

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-20-1101 SALARIES & WAGES - FT/21	552,671	595,624	446,056	297,966	719,522
5-20-1102 PAYROLL TAXES	42,749	62,362	33,876	18,068	77,952
5-20-1103 HEALTH INSURANCE	23,653	21,789	32,677	(351)	21,789
5-20-1104 TRAINING	2,113	6,000	3,025	375	6,000
5-20-1105 TRAVEL	2,084	7,000	3,442	1,290	7,000
5-20-1115 TMRS EMPLOYEE BENEFITS	<u>36,674</u>	<u>43,654</u>	<u>28,171</u>	<u>(2,396)</u>	<u>54,567</u>
TOTAL PERSONNEL SERVICES	659,944	736,429	547,247	314,952	886,830
<u>EQUIPMENT AND SUPPLIES</u>					
5-20-2201 EQUIPMENT RENTAL	0	4,100	3,361	0	4,100
5-20-2202 REPAIRS & MAINTENANCE	2,411	5,000	4,020	5,749	5,000
5-20-2203 VEHICLE FUEL	58,034	60,000	30,408	0	45,000
5-20-2204 VEHICLE REPAIRS & MAINT	33,466	20,000	23,876	19,212	25,000
5-20-2205 K-9 EXPENSES	0	5,000	1,201	0	4,000
5-20-2206 OFFICE SUPPLIES	482	6,000	2,517	0	4,000
5-20-2207 GENERAL SUPPLIES	12,129	44,256	29,643	3,570	44,000
5-20-2208 UNIFORMS	4,424	12,000	8,872	1,015	12,000
5-20-2209 ADVERTISING	0	1,500	270	0	1,500
5-20-2210 PRINTING	3,408	4,405	0	3,020	4,400
5-20-2211 POSTAGE	0	1,000	218	510	1,000
5-20-2213 PRISONERS MEALS	1,462	1,600	389	591	1,600
5-20-2215 EVENTS	2,956	10,000	9,274	0	10,000
5-20-2216 CRIME VICTIM LIASON	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
TOTAL EQUIPMENT AND SUPPLIES	118,773	174,861	114,049	33,666	221,600
<u>CONTRACT SERVICES</u>					
5-20-3301 ELECTRICITY	247	1,500	1,014	0	1,500
5-20-3304 COMMUNICATION/SECURITY	0	21,200	0	0	0
5-20-3312 DUES & SUBSCRIPTIONS	6,882	19,744	17,124	2,357	26,000
5-20-3316 COMPUTER SERVICES	0	6,500	0	0	6,500
5-20-3388 DONATION FUND EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
TOTAL CONTRACT SERVICES	7,129	48,944	18,138	2,357	35,000
<u>CAPITAL OUTLAY</u>					
5-20-4401 COMPUTER & OFFICE EQUIPMT	0	0	0	800	0
5-20-4402 VEHICLES	0	244,146	243,746	0	0
5-20-4403 MACHINERY / EQUIPMENT	5,216	0	0	0	0
5-20-4406 LRGVDC-POLICE EXPENSE ACC	<u>0</u>	<u>0</u>	<u>(110,134)</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	5,216	244,146	133,612	800	0

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

POLICE

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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<u>DEBT SERVICE</u>						
5-20-5500 TRANSFER OUT	0	0	0	0	0	
5-20-5501 TSB PRINCIPAL REPAYMENTS	0	0	0	0	0	
5-20-5502 DIVERLEND EQUIPMENT LEASING	<u>0</u>	<u>71,095</u>	<u>71,093</u>	<u>0</u>	<u>35,000</u>	
TOTAL DEBT SERVICE	0	71,095	71,093	0	35,000	
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TOTAL POLICE	791,062	1,275,475	884,139	351,775	1,178,430	
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CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

MUNICIPAL COURT

EXPENDITURES

	(----- 2022-2023 -----)			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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<u>PERSONNEL SERVICES</u>						
5-30-1101 SALARIES & WAGES - FT/1	61,278	32,136	47,009	27,764	32,136	
5-30-1102 PAYROLL TAXES	4,404	3,053	3,426	1,982	3,053	
5-30-1103 HEALTH INSURANCE	3,000	0	271	0	0	
5-30-1104 TRAINING	650	1,250	850	0	900	
5-30-1105 TRAVEL	1,674	2,350	1,701	790	1,700	
5-30-1108 WARRANT PAY	10,300	10,000	3,900	4,800	2,000	
5-30-1115 THRS EMPLOYEE BENEFITS	3,311	2,295	2,746	0	2,900	
TOTAL PERSONNEL SERVICES	84,617	51,084	59,903	35,336	42,689	
 <u>EQUIPMENT AND SUPPLIES</u>						
5-30-2201 EQUIPMENT RENTAL	0	4,800	4,058	0	4,800	
5-30-2202 REPAIRS & MAINTENANCE	0	0	0	564	0	
5-30-2207 GENERAL SUPPLIES	0	3,000	1,033	0	1,000	
5-30-2208 UNIFORMS	0	200	0	600	0	
5-30-2210 PRINTING	1,168	1,000	0	317	0	
5-30-2211 POSTAGE	0	0	0	0	0	
5-30-2213 COMPUTER TECHNOLOGY EQUIP	1,650	0	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	2,818	9,000	5,091	1,481	5,800	
 <u>CONTRACT SERVICES</u>						
5-30-3301 ELECTRICITY	0	0	0	0	0	
5-30-3303 TELEPHONE	0	0	0	0	0	
5-30-3304 COMPUTER SERVICES	62	6,500	2,641	0	2,600	
5-30-3310 OTHER CONTRACTUAL SERVICES	1,785	5,895	375	0	500	
5-30-3312 DUES & SUBSCRIPTIONS	0	0	150	0	200	
5-30-3313 MUN COURT STATE FEES	0	0	0	0	0	
5-30-3315 JUDGE COMPENSATION	13,200	14,400	12,000	4,800	10,400	
5-30-3316 OMNI BASE FEES	1,215	1,000	645	0	500	
5-30-3317 SCOFFLAW FEE	8,435	7,000	4,211	3,700	5,000	
TOTAL CONTRACT SERVICES	24,697	34,795	20,022	8,500	19,200	
 <u>CAPITAL OUTLAY</u>						
5-30-4401 CAPITAL OUTLAY	0	0	0	2,951	0	
5-30-4403 MACHINERY EQUIPMENT	0	0	0	0	0	
5-30-4404 BUILDING REPAIRS/IMPROVEMN	0	0	0	0	0	
5-30-4405 OTHER-CAPITAL OUTLAY	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	2,951	0	
 <u>DEBT SERVICE</u>						
5-30-5502 DIVERSIFIED LEASE PMT	0	0	0	0	0	
5-30-5503 INCODE	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	
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TOTAL MUNICIPAL COURT	112,132	94,879	85,016	48,268	67,689	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

FIRE / EMS

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-33-1101 SALARIES & WAGES FT/7 - PT/3	0	73,909	174,736	0	398,704
5-33-1102 PAYROLL TAXES	0	5,700	12,786	0	39,871
5-33-1103 HEALTH INSURANCE	0	0	165	0	0
5-33-1104 TRAINING	5,197	0	0	8,525	12,500
5-33-1106 VOLUNTARY STIPENDS	14,752	0	3,870	11,727	0
5-33-1115 TMRS BENEFITS	0	4,900	8,816	0	27,910
5-33-1200 INSURANCE ACCIDENT/DEATH	<u>1,837</u>	<u>2,200</u>	<u>0</u>	<u>0</u>	<u>2,200</u>
TOTAL PERSONNEL SERVICES	21,786	86,709	200,372	20,252	481,185
<u>EQUIPMENT AND SUPPLIES</u>					
5-33-2202 REPAIRS & MAINTENANCE	3,495	5,000	4,567	6,269	5,000
5-33-2203 VEHICLE FUEL	12,698	15,000	8,711	0	15,000
5-33-2204 VEHICLE REPAIRS & MAINT	35,534	10,588	3,944	6,489	10,000
5-33-2207 GENERAL SUPPLIES	11,420	9,412	6,988	1,241	9,400
5-33-2208 UNIFORMS	7,730	10,000	2,401	1,062	10,000
5-33-2209 MEDICAL SUPPLIES	0	10,000	32,427	0	34,500
5-33-2211 EMS REPAIRS & MAINTENANCE	0	0	184	0	5,000
5-33-2213 EMS UNIFORMS	0	0	1,630	0	0
5-33-2214 EMS GENERAL SUPPLIES	<u>0</u>	<u>0</u>	<u>1,762</u>	<u>0</u>	<u>0</u>
TOTAL EQUIPMENT AND SUPPLIES	70,878	60,000	62,615	15,062	88,900
<u>CONTRACT SERVICES</u>					
5-33-3301 ELECTRICITY	351	4,000	2,692	0	4,000
5-33-3302 WATER & SEWER	0	2,100	1,321	0	2,100
5-33-3304 MEDICAL DIRECTOR	0	7,000	19,306	0	20,000
5-33-3305 EMS BILLING/SUBSCRIPTIONS	0	0	3,942	0	4,000
5-33-3312 DUES & SUBSCRIPTIONS	4,367	5,000	5,759	2,127	6,500
5-33-3313 OTHER-CONTRACTUAL SERV	1,761	10,000	8,509	991	5,000
5-33-3314 VOLUNTEER STIPENDS	0	32,000	25,314	0	32,000
5-33-3399 GRANTS EXPENSE ACC	<u>0</u>	<u>0</u>	<u>9,362</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	6,479	60,100	76,205	3,118	73,600
<u>CAPITAL OUTLAY</u>					
5-33-4401 COMPUTER / OFFICE EQUIPMENT	0	0	0	495	40,000
5-33-4402 VEHICLES	140,285	0	3,900	0	0
5-33-4403 MACHINERY/EQUIPMENT	52,898	20,125	19,702	1,516	60,000
5-33-4404 BUILDING REPAIRS/IMPROVEMENTS	705	1,000	701	1,095	5,000
5-33-4405 FIRE STATION	0	1,225,000	134,465	0	1,000,000
5-33-4406 EMS MACHINERY & EQUIPMENT	0	0	0	0	0
5-33-4720 FUNDRAISER EXPENSE	<u>3,012</u>	<u>3,000</u>	<u>665</u>	<u>2,855</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	196,900	1,249,125	159,434	5,962	1,105,000

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

FIRE / EMS

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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DEBT SERVICE						
5-33-5501 FIRE EQUIPMENT PRINCIPLE	0	0	4,373	0	0	
5-33-5502 FIRE EQUIPMENT INTEREST	0	0	627	0	0	
5-33-5503 FIRE TRUCK PRINCIPAL	35,955	38,405	38,405	37,979	37,979	
5-33-5504 FIRE TRUCK INTEREST	<u>5,065</u>	<u>2,617</u>	<u>2,617</u>	<u>1,042</u>	<u>1,042</u>	
TOTAL DEBT SERVICE	41,020	41,022	46,022	39,020	39,021	
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TOTAL FIRE / EMS	337,062	1,496,956	544,647	83,413	1,787,706	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

CODE ENFORCEMENT

EXPENDITURES

	2022-2023			2023-2024	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-40-1101 SALARIES & WAGES - FT/3	27,959	27,851	16,763	13,544	87,735
5-40-1102 PAYROLL TAXES	2,143	2,910	1,227	990	8,773
5-40-1103 HEALTH INSURANCE	3,300	0	1,608	0	4,950
5-40-1104 TRAINING	0	5,000	978	0	8,000
5-40-1105 TRAVEL	0	5,000	668	0	7,000
5-40-1115 TMRS EMPLOYEE BENEFITS	1,830	1,989	844	0	6,141
TOTAL PERSONNEL SERVICES	35,232	42,750	22,088	14,534	122,599
<u>EQUIPMENT AND SUPPLIES</u>					
5-40-2202 REPAIRS & MAINTENANCE	0	0	0	397	1,000
5-40-2203 VEHICLE FUEL	7,156	6,000	2,439	0	8,500
5-40-2204 VEHICLE REPAIRS & MAINT	3,445	3,500	1,675	372	4,500
5-40-2206 OFFICE SUPPLIES	2,204	500	0	0	2,500
5-40-2207 GENERAL SUPPLIES	3,171	4,600	4,361	2,473	19,600
5-40-2208 UNIFORMS	910	0	0	180	1,200
5-40-2210 PRINTING	0	0	0	0	400
5-40-2211 POSTAGE	0	0	0	0	1,000
5-40-2213 OTHER EQUIPMENT & SUPPLIES	2,046	500	0	1,193	7,000
TOTAL EQUIPMENT AND SUPPLIES	18,932	15,100	8,474	4,614	45,700
<u>CONTRACT SERVICES</u>					
5-40-3301 ELECTRICITY	0	0	0	0	4,200
5-40-3302 WATER & SEWER	0	0	0	0	3,000
5-40-3303 TELEPHONE	0	0	0	0	1,800
5-40-3313 VETERINARY SERVICES	0	0	0	0	2,000
5-40-3314 OTHER CONTRACTUAL SERVICES	19,507	0	0	1,515	60,000
TOTAL CONTRACT SERVICES	19,507	0	0	1,515	71,000
<u>CAPITAL OUTLAY</u>					
5-40-4404 BUILDING REPAIRS / IMPROVEMENT	0	0	0	0	15,000
TOTAL CAPITAL OUTLAY	0	0	0	0	15,000
TOTAL CODE ENFORCEMENT	73,671	57,850	30,562	20,664	254,299

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

ANIMAL CONTROL

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-45-1101 SALARIES & WAGES	0	24,960	18,404	0	0	
5-45-1102 PAYROLL TAXES	0	3,744	1,347	0	0	
5-45-1103 HEALTH INSURANCE	0	2,475	488	0	0	
5-45-1104 TRAINING	0	1,600	1,504	0	0	
5-45-1105 TRAVEL	0	1,000	900	0	0	
5-45-1115 TMRS EMPLOYEE BENEFITS	0	1,750	859	0	0	
TOTAL PERSONNEL SERVICES	0	35,529	23,503	0	0	
 <u>EQUIPMENT AND SUPPLIES</u>						
5-45-2201 EQUIPMENT RENTAL	0	0	0	0	0	
5-45-2202 REPAIRS & MAINTENANCE	0	0	958	0	0	
5-45-2203 VEHICLE FUEL	0	0	0	0	0	
5-45-2204 VEHICLE REPAIRS & MAINTENANCE (40)	1,000	1,049	0	0	
5-45-2206 OFFICE SUPPLIES	0	3,000	1,886	0	0	
5-45-2207 GENERAL SUPPLIES	0	14,500	11,590	0	0	
5-45-2208 UNIFORMS	0	300	0	0	0	
5-45-2209 ADVERTISING	0	0	0	0	0	
5-45-2210 PRINTING	0	0	0	0	0	
5-45-2211 POSTAGE	0	0	(232)	0	0	
5-45-2213 OTHER EQUIPMENT & SUPPLIES	0	300	298	0	0	
TOTAL EQUIPMENT AND SUPPLIES	(40)	19,100	15,549	0	0	
 <u>CONTRACT SERVICES</u>						
5-45-3301 ELECTRICITY	0	4,200	2,385	0	0	
5-45-3302 WATER & SEWER	0	1,200	1,788	0	0	
5-45-3303 PHONE / INTERNET	0	1,800	1,458	0	0	
5-45-3313 VETERINARY SERVICES	0	800	750	0	0	
5-45-3314 SOLID WASTE DISPOSAL	0	1,000	0	0	0	
TOTAL CONTRACT SERVICES	0	9,000	6,381	0	0	
 <u>CAPITAL OUTLAY</u>						
5-45-4404 BUILDING REPAIRS/IMPROVEMENT	0	13,000	38,466	0	0	
TOTAL CAPITAL OUTLAY	0	13,000	38,466	0	0	
<hr/>						
TOTAL ANIMAL CONTROL	(40)	76,629	83,898	0	0	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

PUBLIC WORKS

EXPENDITURES

	2022-2023			2023-2024	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-50-1101 SALARIES & WAGES - FT/9	148,004	139,065	107,235	70,118	136,536
5-50-1102 PAYROLL TAXES	10,715	13,730	7,863	7,025	13,654
5-50-1103 HEALTH INSURANCE	4,563	5,324	3,201	0	1,500
5-50-1104 TRAINING	0	0	0	0	3,000
5-50-1115 TMRS EMPLOYEE BENEFITS	11,651	9,461	8,158	0	9,558
TOTAL PERSONNEL SERVICES	174,932	167,579	126,456	77,143	164,248
<u>EQUIPMENT AND SUPPLIES</u>					
5-50-2201 EQUIPMENT RENTAL	8,366	4,554	1,404	0	4,500
5-50-2202 REPAIRS & MAINTENANCE	23,091	14,445	12,918	19,431	14,400
5-50-2203 VEHICLE FUEL	25,770	25,000	17,870	0	25,000
5-50-2204 VEHICLE REPAIRS & MAINT	16,411	15,000	12,453	9,254	15,000
5-50-2207 GENERAL SUPPLIES	36,086	27,000	27,119	21,654	27,000
5-50-2208 UNIFORMS	3,711	6,200	3,692	4,675	6,200
5-50-2213 P U D SUPPLIES	3,407	30,000	27,850	0	0
TOTAL EQUIPMENT AND SUPPLIES	116,842	122,199	103,307	55,014	92,100
<u>CONTRACT SERVICES</u>					
5-50-3301 ELECTRICITY	7,615	92,000	70,289	0	92,000
5-50-3302 WATER / WASTE WATER	0	5,100	6,504	0	8,000
5-50-3312 DUES & SUBSCRIPTIONS	0	2,000	0	0	2,000
5-50-3313 OTHER CONTRACTUAL SERV	10,940	18,000	18,669	9,237	18,000
TOTAL CONTRACT SERVICES	18,555	117,100	95,462	9,237	120,000
<u>CAPITAL OUTLAY</u>					
5-50-4403 MACHINERY / EQUIPMENT	0	5,000	0	2,911	5,000
5-50-4406 TREE CITY USA PROGRAM	0	10,000	10,000	0	10,000
TOTAL CAPITAL OUTLAY	0	15,000	10,000	2,911	15,000
TOTAL PUBLIC WORKS	310,329	421,878	335,224	144,304	391,348

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

LIBRARY

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-60-1101 SALARIES&WAGES - FT/3	73,905	79,612	60,684	45,835	81,016	
5-60-1102 PAYROLL TAXES	5,372	8,319	4,414	3,080	8,101	
5-60-1103 HEALTH INSURANCE	3,305	0	399	0	0	
5-60-1104 TRAINING	0	100	0	107	200	
5-60-1115 TMRS EMPLOYEE BENEFITS	<u>4,830</u>	<u>5,684</u>	<u>3,366</u>	<u>0</u>	<u>5,672</u>	
TOTAL PERSONNEL SERVICES	87,413	93,716	68,862	49,022	94,989	
 <u>EQUIPMENT AND SUPPLIES</u>						
5-60-2201 EQUIPMENT RENTAL	0	4,800	3,979	0	4,800	
5-60-2202 REPAIRS & MAINTENANCE	640	1,000	681	556	1,000	
5-60-2207 GENERAL SUPPLIES	3,195	4,300	3,610	800	4,300	
5-60-2208 UNIFORMS	200	300	0	839	300	
5-60-2213 BOOK PURCHASES	290	1,000	345	1,886	1,000	
5-60-2214 SUMMER READING PROGRAM	<u>1,113</u>	<u>1,200</u>	<u>399</u>	<u>677</u>	<u>1,200</u>	
TOTAL EQUIPMENT AND SUPPLIES	5,437	12,600	9,015	4,758	12,600	
 <u>CONTRACT SERVICES</u>						
5-60-3301 ELECTRICITY	425	5,000	3,077	0	5,000	
5-60-3302 WATER & SEWER	0	1,450	784	0	1,450	
5-60-3303 TELEPHONE / INTERNET	0	0	0	0	0	
5-60-3312 DUES & SUBSCRIPTIONS	1,036	1,500	1,488	964	1,500	
5-60-3314 OTHER- CONTR - E-RATE & COUNTY	<u>9,112</u>	<u>10,500</u>	<u>7,215</u>	<u>4,406</u>	<u>10,500</u>	
TOTAL CONTRACT SERVICES	10,573	18,450	12,564	5,370	18,450	
 <u>CAPITAL OUTLAY</u>						
5-60-4402 GRANT EXPENSE	21,320	0	0	0	0	
5-60-4405 OTHER-CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CAPITAL OUTLAY	21,320	0	0	0	0	
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TOTAL LIBRARY	124,743	124,766	90,441	59,150	126,039	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

PARKS/REC SENIOR DIVISION

EXPENDITURES

	2022-2023			2023-2024	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-70-1101 SALARIES&WAGES-FT/2-PT/2	97,711	97,781	79,912	57,957	98,925
5-70-1102 PAYROLL TAXES	7,103	10,218	5,837	3,893	9,893
5-70-1103 HEALTH INSURANCE	4,933	0	3,552	0	0
5-70-1104 TRAINING	0	600	484	242	600
5-70-1115 TMRS EMPLOYEE BENEFITS	6,520	6,982	4,328	0	6,925
TOTAL PERSONNEL SERVICES	116,267	115,581	94,114	62,092	116,343
<u>EQUIPMENT AND SUPPLIES</u>					
5-70-2201 EQUIPMENT RENTAL	0	4,200	3,371	0	4,200
5-70-2202 REPAIRS & MAINTENANCE	0	1,000	993	88	1,000
5-70-2203 VEHICLE FUEL	3,364	2,000	1,505	0	5,000
5-70-2204 VEHICLE REPAIRS & MAINT	1,216	1,500	1,475	1,413	1,500
5-70-2206 OFFICE SUPPLIES	379	500	407	0	500
5-70-2207 GENERAL SUPPLIES	6,977	3,400	3,145	2,227	3,400
5-70-2208 UNIFORMS	0	0	0	0	600
5-70-2209 ADVERTISING	0	0	0	0	0
TOTAL EQUIPMENT AND SUPPLIES	11,936	12,600	10,896	3,728	16,200
<u>CONTRACT SERVICES</u>					
5-70-3301 ELECTRICITY	382	5,500	3,150	0	5,500
5-70-3302 WATER/SEWER/GAS	0	1,600	1,746	0	2,000
5-70-3303 TELEPHONE / INTERNET	0	1,920	1,458	0	1,920
5-70-3313 OTHER-CONTRACTUAL SERV	74	500	222	0	1,000
5-70-3321 BANK CHARGES	0	0	2	0	100
5-70-3322 DUES MEMBERSHIP/SUBSCRIPTIONS	0	0	0	0	3,700
TOTAL CONTRACT SERVICES	456	9,520	6,578	0	14,220
<u>CAPITAL OUTLAY</u>					
5-70-4401 COMPUTER & OFFICE EQUIPMT	0	1,500	1,483	954	1,500
5-70-4402 VEHICLES	0	36,921	36,914	0	0
5-70-4404 BUILDING REPAIRS/IMPROVEMN	1,296	0	0	43	0
TOTAL CAPITAL OUTLAY	1,296	38,421	38,397	997	1,500
<u>DEBT SERVICE</u>					
5-70-5503 PRINCIPAL	0	7,500	854	0	7,500
5-70-5504 INTEREST	0	8,280	270	0	8,280
TOTAL DEBT SERVICE	0	15,780	1,124	0	15,780
TOTAL PARKS/REC SENIOR DIVISION	129,954	191,902	151,109	66,816	164,043

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

100-GENERAL FUND

PARKS/REC YOUTH DIVISION

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<hr/>					
<u>PERSONNEL SERVICES</u>					
5-90-1101 SALARIES & WAGES - PT/2	20,889	10,000	1,601	48,379	10,000
5-90-1102 PAYROLL TAXES	1,518	1,714	124	3,430	0
5-90-1105 TRAVEL	<u>0</u>	<u>0</u>	<u>0</u>	<u>894</u>	<u>0</u>
TOTAL PERSONNEL SERVICES	22,407	11,714	1,725	52,702	10,000
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<u>EQUIPMENT AND SUPPLIES</u>					
5-90-2202 REPAIRS & MAINTENANCE	3,788	6,200	4,735	2,664	6,200
5-90-2206 OFFICE SUPPLIES	0	0	0	0	2,000
5-90-2207 GENERAL SUPPLIES	0	1,000	708	1,278	2,000
5-90-2208 SPORT EQUIPMENT/GEAR	11,235	10,000	7,961	1,973	10,000
5-90-2209 ADVERTISING	880	0	0	0	2,000
5-90-2213 PROGRAM MEALS	<u>302</u>	<u>0</u>	<u>0</u>	<u>492</u>	<u>500</u>
TOTAL EQUIPMENT AND SUPPLIES	16,205	17,200	13,404	6,407	22,700
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<u>CONTRACT SERVICES</u>					
5-90-3301 ELECTRICITY	1,709	17,000	9,138	0	14,000
5-90-3302 WATER / WASTE WATER	0	3,550	1,419	0	2,500
5-90-3312 ENTRY FEES / DUES	0	0	0	2,201	500
5-90-3313 OTHER CONTRACTUAL	<u>2,370</u>	<u>40,825</u>	<u>34,804</u>	<u>1,831</u>	<u>24,000</u>
TOTAL CONTRACT SERVICES	4,079	61,375	45,361	4,032	41,000
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<u>CAPITAL OUTLAY</u>					
5-90-4409 OTHER CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>887,000</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	887,000
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TOTAL PARKS/REC YOUTH DIVISION	42,691	90,289	60,490	63,141	960,700
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TOTAL EXPENDITURES	3,454,753	5,453,557	3,366,049	1,617,948	6,393,860
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REVENUE OVER/(UNDER) EXPENDITURES	901,651	168,582	337,172	772,005	313,377
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*** END OF REPORT ***

Part III: Economic Development Funds

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

200-ECONOMIC DEVELOPMENT

REVENUES	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
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<u>SALES TAXES</u>						
4-00-4301 SALES TAX	<u>198,269</u>	<u>183,750</u>	<u>152,616</u>	<u>95,495</u>	<u>185,000</u>	<u> </u>
TOTAL SALES TAXES	198,269	183,750	152,616	95,495	185,000	
 <u>CHARGES FOR SERVICE</u>						
4-00-4420 INTEREST OTHER	0	0	0	51	0	<u> </u>
4-00-4421 INTEREST - RBEG	0	0	0	0	0	<u> </u>
4-00-4430 OTHER SERVICE REVENUE	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL CHARGES FOR SERVICE	0	0	100	51	0	
 <u>INTERGOVERNMENTAL REV</u>						
4-00-4800 PROGRAM INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL INTERGOVERNMENTAL REV	0	0	0	0	0	
 <u>OTHER FINANCING SOURCES</u>						
4-00-4900 FUND TRANSFER GF	0	0	0	0	0	<u> </u>
4-00-4901 LOAN PROCEEDS - USDA	0	0	0	0	0	<u> </u>
4-00-4902 LITIGATION SETTLEMENT	<u>22,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL OTHER FINANCING SOURCES	22,000	0	0	0	0	
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TOTAL REVENUES	220,269	183,750	152,716	95,546	185,000	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

200-ECONOMIC DEVELOPMENT

GF ADMINISTRATION

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-10-1105 TRAVEL	0	0	0	0	500	
TOTAL PERSONNEL SERVICES	0	0	0	0	500	
<u>EQUIPMENT AND SUPPLIES</u>						
5-10-2202 REPAIRS & MAINTENANCE	0	0	284	2,182	0	
5-10-2206 OFFICE SUPPLIES	0	0	0	273	0	
5-10-2209 ADVERTISING	0	0	0	545	0	
5-10-2210 MEETING EXPENSE	0	500	0	273	800	
TOTAL EQUIPMENT AND SUPPLIES	0	500	284	3,273	800	
<u>CONTRACT SERVICES</u>						
5-10-3308 LEGAL	13,744	9,000	13,000	1,200	30,000	
5-10-3309 AUDIT/BOOKKEEPING	8,000	14,000	14,000	14,727	4,000	
5-10-3310 CITY SERVICES	30,000	30,000	22,400	18,182	45,000	
5-10-3313 OTHER CONTRACTUAL SERVICES	25,000	5,000	5,000	3,364	0	
5-10-3325 PROFESSIONAL SERVICES	1,500	2,000	2,338	0	0	
5-10-3326 RENT EXPENSE	0	46,450	34,837	0	46,450	
TOTAL CONTRACT SERVICES	78,244	106,450	91,575	37,473	125,450	
<u>DEBT SERVICE</u>						
5-10-5501 PRINCIPAL RETIREMENTS	0	0	0	11,326	0	
5-10-5502 INTEREST	0	0	0	185	0	
5-10-5505 TRANSFER OUT	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	11,511	0	
<u>NON-OPERATING</u>						
5-10-6000 TIRZ CONTRIBUTION	0	0	0	0	0	
5-10-6001 BUSINESS / DEVELOPMENT	0	20,000	10,626	0	20,000	
5-10-6100 USDA FUND TRANSFER	35,840	35,840	31,848	0	35,840	
TOTAL NON-OPERATING	35,840	55,840	42,474	0	55,840	
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TOTAL GF ADMINISTRATION	114,084	162,790	134,333	52,257	182,590	
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TOTAL EXPENDITURES	114,084	162,790	134,333	52,257	182,590	
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REVENUE OVER/(UNDER) EXPENDITURES	106,186	20,960	18,383	43,289	2,410	
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*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

220-LA JOYA EDC RBEG

REVENUES	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>						
<u>CHARGES FOR SERVICE</u>						
4-00-4410 INTEREST-RBEG LOANS RECEIVABLE	0	0	0	0	0	
4-00-4421 INTEREST - RBEG	0	0	0	0	0	
TOTAL CHARGES FOR SERVICE	0	0	0	0	0	
 <u>INTERGOVERNMENTAL REV</u>						
4-00-4810 SALE OF ASSETS	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0	0	
 <u>OTHER FINANCING SOURCES</u>						
4-00-4910 CONTRIBUTIONS- ASSOCIATION	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	
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TOTAL REVENUES	0	0	0	0	0	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

220-LA JOYA EDC RBEG

RBEG GRANT

EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
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<u>PERSONNEL SERVICES</u>						
5-20-1104 TRAINING	0	0	0	0	0	
5-20-1105 TRAVEL	0	0	0	0	0	
5-20-1106 OTHER PERSONNEL SERV	0	0	0	0	0	
5-20-1120 PAYROLL OVERTIME	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	0	0	0	0	0	
 <u>EQUIPMENT AND SUPPLIES</u>						
5-20-2206 OFFICE SUPPLIES	0	0	0	0	0	
5-20-2209 ADVERTISING	0	0	0	0	0	
5-20-2210 MEETING EXPENSE	0	0	0	100	0	
5-20-2213 OTHER EQUIPMENT & SUPPLIES	0	0	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	100	0	
 <u>CONTRACT SERVICES</u>						
5-20-3308 LEGAL FEES	2,000	0	0	1,091	0	
5-20-3309 AUDIT/BOOKEEPING	2,000	0	0	3,182	0	
5-20-3310 ASST FRM CITY PERSONNEL	2,000	0	0	10,909	0	
5-20-3311 MANAGEMENT CONSULTING	0	0	0	727	0	
5-20-3312 BANK CHARGES	0	0	0	0	0	
5-20-3313 OTHER CONTRACTUAL SERVICES	0	0	0	0	0	
5-20-3317 LOAN LOSS RESERVE	0	0	0	0	0	
TOTAL CONTRACT SERVICES	6,000	0	0	15,909	0	
 <u>CAPITAL OUTLAY</u>						
5-20-4900 LOANS ISSUED EXPENSE	0	0	0	0	0	
5-20-4910 CLOSING COSTS	0	0	0	3,822	0	
5-20-4911 COST OF SALE	0	0	0	92,180	0	
TOTAL CAPITAL OUTLAY	0	0	0	96,002	0	
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TOTAL RBEG GRANT	6,000	0	0	112,011	0	
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TOTAL EXPENDITURES	6,000	0	0	112,011	0	
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REVENUE OVER/(UNDER) EXPENDITURES	(6,000)	0	0	(112,011)	0	
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*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

230-LA JOYA EDC IRP

REVENUES	(----- 2022-2023 -----) (----- 2023-2024 -----)					
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>						
<u>CHARGES FOR SERVICE</u>						
4-00-4411 INTEREST- IRP LOANS RECEIVABLE	0	0	0	15,601	0	
4-00-4421 INTEREST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CHARGES FOR SERVICE	0	0	0	15,601	0	
<u>INTERGOVERNMENTAL REV</u>						
4-00-4802 PROGRAM INCOME - PRINCIPAL IRP	0	0	0	0	0	
4-00-4810 SALE OF ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0	0	
<u>OTHER FINANCING SOURCES</u>						
4-00-4900 TRANSFER IN	35,840	35,840	31,838	0	35,840	
4-00-4910 CONTRIBUTIONS- ASSOCIATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER FINANCING SOURCES	35,840	35,840	31,838	0	35,840	
<hr/>						
TOTAL REVENUES	35,840	35,840	31,838	15,601	35,840	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

230-LA JOYA EDC IRP

IRP GRANT

EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
PERSONNEL SERVICES						
5-30-1104 TRAINING	0	0	0	0	0	
5-30-1105 TRAVEL	0	0	0	0	0	
5-30-1106 OTHER PERSONNEL SERVICE	0	0	0	0	0	
5-30-1120 OT PAYROLL	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	0	0	0	0	0	
<hr/>						
EQUIPMENT AND SUPPLIES						
5-30-2206 OFFICE SUPPLIES	0	0	0	0	0	
5-30-2209 ADVERTISING	0	0	0	0	0	
5-30-2210 MEETING EXPENSE	0	0	0	0	0	
5-30-2213 OTHER EQUIPMENT & SUPPLIES	0	0	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	
<hr/>						
CONTRACT SERVICES						
5-30-3308 LEGAL FEES	3,000	0	0	1,091	0	
5-30-3309 AUDIT/BOOKEEPING	2,000	0	0	3,182	0	
5-30-3310 ASST FRM CITY PERSONNEL	2,000	0	0	7,273	0	
5-30-3311 MANAGEMENT CONSULTING	0	0	0	909	0	
5-30-3312 BANK CHARGES	0	0	0	0	0	
5-30-3313 OTHER CONTRACTUAL SERVICE	0	0	0	0	0	
5-30-3314 BAD DEBT	0	0	0	0	0	
5-30-3317 LOAN LOSS RESERVE	0	0	0	0	0	
TOTAL CONTRACT SERVICES	7,000	0	0	12,455	0	
<hr/>						
CAPITAL OUTLAY						
5-30-4900 LOANS ISSUED EXPENSE	0	0	0	0	0	
5-30-4910 CLOSING COSTS	0	0	0	0	0	
5-30-4911 COST OF SALE	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	0	0	0	
<hr/>						
DEBT SERVICE						
5-30-5501 USDA LOAN PRINCIPAL	26,981	29,000	28,601	0	29,000	
5-30-5502 USDA LOAN INTEREST	3,367	2,952	3,237	0	2,952	
TOTAL DEBT SERVICE	30,348	31,952	31,838	0	31,952	
<hr/>						
TOTAL IRP GRANT	37,348	31,952	31,838	12,455	31,952	
<hr/>						
TOTAL EXPENDITURES	37,348	31,952	31,838	12,455	31,952	
<hr/>						
REVENUE OVER/ (UNDER) EXPENDITURES	(1,508)	3,888	0	3,146	3,888	
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*** END OF REPORT ***

Part IV: Public Utilities Fund

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

300-PUBLIC UTILITIES

REVENUES	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>						
<u>SALES TAXES</u>						
4-00-4301 WATER SALES	846,583	885,000	669,309	648,116	1,066,700	_____
4-00-4302 WASTE WATER SALES	541,927	665,000	392,478	491,477	804,740	_____
4-00-4311 WATER METER CONNECTIONS	51,564	50,000	79,855	26,236	35,000	_____
4-00-4312 WASTE WATER CONNECTIONS	26,450	50,000	63,055	27,955	52,000	_____
4-00-4340 OTHER W/ WW CHARGES	8,810	5,000	8,064	4,059	5,000	_____
4-00-4341 AGUA SUD WASTEWATER	103,311	100,000	80,178	75,915	100,000	_____
4-00-4342 IMPACT FEE (NEW DEVELOPMENTS)	0	0	0	0	0	_____
4-00-4343 LATE FEE CHARGE	<u>22,027</u>	<u>20,000</u>	<u>16,011</u>	<u>35,809</u>	<u>20,000</u>	_____
TOTAL SALES TAXES	1,600,671	1,775,000	1,308,951	1,309,567	2,083,440	_____
 <u>CHARGES FOR SERVICE</u>						
4-00-4400 USDA SEWER GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL CHARGES FOR SERVICE	0	0	0	0	0	_____
 <u>MISCELLANEOUS</u>						
4-00-4702 CUSTOMER DEPOSITS	0	0	0	0	0	_____
4-00-4704 INTEREST INCOME	1,594	1,000	196	112	0	_____
4-00-4710 INTEREST INCOME - BONDS	0	0	0	0	0	_____
4-00-4711 INTEREST 2009 BONDS	0	0	0	0	0	_____
4-00-4712 INTEREST 2010 BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL MISCELLANEOUS	1,594	1,000	196	112	0	_____
 <u>OTHER FINANCING SOURCES</u>						
4-00-4910 CONTRIBUTIONS- ASSOCIATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	_____
<hr/>						
TOTAL REVENUES	1,602,265	1,776,000	1,309,147	1,309,679	2,083,440	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

300-PUBLIC UTILITIES

TWDB

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>EQUIPMENT AND SUPPLIES</u>						
5-11-2209 ADVERTISING EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EQUIPMENT AND SUPPLIES	0	0	0	0	0	0
<u>CONTRACT SERVICES</u>						
5-11-3314 ADMINISTRATION FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5-11-3315 BANK CHARGES TWDB	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT SERVICES	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>						
5-11-4510 AMORTIZATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
<u>NON-OPERATING</u>						
5-11-6100 TRANSFER TO GENERAL FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NON-OPERATING	0	0	0	0	0	0
<hr/>						
TOTAL TWDB	0	0	0	0	0	0

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

300-PUBLIC UTILITIES

NON DEPT (DUAL FUND)

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-12-1101 DUAL FUND SALARIES	197,119	193,235	208,364	155,137	200,790
5-12-1102 PAYROLL TAXES	14,521	20,193	14,794	5,206	19,850
5-12-1103 HEALTH INSURANCE	10,420	5,131	3,087	10,158	5,131
5-12-1109 COMPENSATED ABSENCES	0	0	0	0	0
5-12-1115 TMRS EMPLOYEE BENEFITS	12,456	13,797	6,764	6,712	13,949
TOTAL PERSONNEL SERVICES	234,516	232,356	233,010	177,213	239,720
<u>CONTRACT SERVICES</u>					
5-12-3307 GENERAL INSURANCE	54,991	90,000	47,513	41,519	90,000
5-12-3308 LEGAL	12,500	0	0	21,018	15,000
5-12-3309 AUDIT/ BOOKKEEPING	49,993	24,000	23,170	56,826	25,000
5-12-3310 ENGINEERING	0	0	0	0	0
5-12-3315 CONTRCT LABOR	5,440	21,000	20,430	0	21,000
5-12-3316 COMPUTER SERVICES	13,340	4,000	2,203	14,506	4,000
5-12-3324 BAD DEBT EXPENSE	11,883	0	12,662	0	15,000
5-12-3400 STORAGE FEES	2,951	3,000	2,325	1,728	3,000
TOTAL CONTRACT SERVICES	151,098	142,000	108,304	135,597	173,000
<u>CAPITAL OUTLAY</u>					
5-12-4405 OTHER-CAPITAL OUTLAY	0	0	0	0	0
5-12-4500 DEPRECIATION	247,059	240,000	146,258	136,364	240,000
TOTAL CAPITAL OUTLAY	247,059	240,000	146,258	136,364	240,000
<u>NON-OPERATING</u>					
5-12-6100 TRANSFERS OUT-GENERAL FUND	0	0	0	0	0
5-12-6110 TRANSFER - TIRZ	0	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0	0
TOTAL NON DEPT (DUAL FUND)	632,673	614,356	487,571	449,174	652,720

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

300-PUBLIC UTILITIES

BILLING DIVISION

EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-15-1101 SALARIES & WAGES - FT/3	79,599	95,122	60,773	52,637	95,122	
5-15-1102 PAYROLL TAXES	5,786	9,940	4,443	2,926	9,940	
5-15-1103 HEALTH INSURANCE	751	4,512	2,761	5,373	4,512	
5-15-1115 TMRS EMPLOYEE BENEFITS	<u>5,180</u>	<u>6,792</u>	<u>3,470</u>	<u>2,663</u>	<u>6,659</u>	
TOTAL PERSONNEL SERVICES	91,316	116,365	71,447	63,599	116,233	
<u>EQUIPMENT AND SUPPLIES</u>						
5-15-2201 EQUIPMENT/BUY/RENTAL	1,374	4,800	4,031	189	4,800	
5-15-2202 REPAIRS & MAINTENANCE	0	1,000	0	810	5,000	
5-15-2203 VEHICLE FUEL	2,682	2,500	2,737	1,275	5,000	
5-15-2204 VEHICLE REPAIRS & MAINT	147	500	413	1,014	1,500	
5-15-2206 OFFICE SUPPLIES	0	7,000	6,260	3,940	7,000	
5-15-2207 GENERAL SUPPLIES	2,485	1,000	135	3,888	1,000	
5-15-2208 UNIFORMS	0	400	0	0	400	
5-15-2209 ADVERTISING	0	0	0	0	0	
5-15-2210 PRINTING	0	0	0	2,013	0	
5-15-2211 POSTAGE	<u>9,423</u>	<u>14,500</u>	<u>9,533</u>	<u>5,050</u>	<u>14,000</u>	
TOTAL EQUIPMENT AND SUPPLIES	16,112	31,700	23,109	18,179	38,700	
<u>CONTRACT SERVICES</u>						
5-15-3301 ELECTRICITY	2,733	10,000	0	13,182	10,000	
5-15-3302 WATER & WASTE WATER	0	2,100	981	300	2,100	
5-15-3303 TELEPHONE	0	8,000	6,441	221	8,000	
5-15-3309 AUDIT & BOOKEEPING	0	0	0	0	5,000	
5-15-3313 OTHER-CONTRACTUAL SERV	46,793	4,600	3,835	12,127	4,600	
5-15-3314 COLLECTION FEE - AGUA SPECIAL	3,425	4,400	2,275	2,960	4,400	
5-15-3316 COMPUTER SERVICES	1,000	11,000	10,635	0	11,000	
5-15-3325 CREDIT CARD CHARGES	2,787	18,000	9,577	0	10,000	
5-15-3400 RENT EXPENSE	46,440	19,000	11,083	0	19,000	
5-15-3500 RECONCILING EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL CONTRACT SERVICES	103,178	77,100	44,827	28,790	74,100	
<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>	
TOTAL CAPITAL OUTLAY	0	0	0	5,270	0	
TOTAL BILLING DIVISION	210,606	225,165	139,384	115,838	229,033	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

300-PUBLIC UTILITIES

WATER DIVISION

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-25-1101 SALARIES & WAGES - FT/3	87,348	59,991	38,322	79,497	127,991
5-25-1102 PAYROLL TAXES	6,350	13,375	2,792	5,639	12,799
5-25-1103 HEALTH INSURANCE	7,025	6,046	3,643	11,780	6,000
5-25-1104 TRAINING	1,759	2,000	1,755	3,160	2,000
5-25-1105 TRAVEL	290	2,000	0	2,334	2,000
5-25-1115 TMRS EMPLOYEE BENEFITS	5,803	9,139	1,866	5,693	9,960
TOTAL PERSONNEL SERVICES	108,574	92,550	48,378	108,103	160,750
<u>EQUIPMENT AND SUPPLIES</u>					
5-25-2201 EQUIPMENT RENTAL	18,167	4,528	3,248	5,721	4,500
5-25-2202 REPAIRS & MAINTENANCE	23,044	35,472	31,163	7,848	25,000
5-25-2203 VEHICLE FUEL	5,367	7,000	4,411	1,612	7,000
5-25-2204 VEHICLE REPAIRS & MAINT	443	2,000	0	9,395	2,000
5-25-2205 CHEMICALS	55,787	60,000	54,921	18,329	60,000
5-25-2207 GENERAL SUPPLIES	46,593	7,000	1,545	26,928	20,000
5-25-2208 UNIFORMS	920	1,000	0	2,354	1,000
5-25-2211 POSTAGE	24	300	148	49	300
TOTAL EQUIPMENT AND SUPPLIES	150,345	117,300	95,435	72,236	119,800
<u>CONTRACT SERVICES</u>					
5-25-3301 ELECTRICITY	5,565	24,000	22,745	27,178	24,000
5-25-3302 WATER/WASTE WATER	5,105	7,000	2,768	0	1,500
5-25-3303 TELEPHONE	1,827	2,000	1,458	11,200	2,000
5-25-3309 AUDIT & BOOKEEPING	0	0	0	0	0
5-25-3312 DUES & SUBSCRIPTIONS	9,810	500	100	0	500
5-25-3313 WATER PURCHASES	113,668	143,000	95,176	80,386	143,000
5-25-3314 OTHER CONTRACTUAL SERVICES	53,019	66,000	66,560	37,058	30,000
5-25-3315 WATER TESTING	6,403	7,000	4,785	26,633	7,000
5-25-3316 CONTRACT LABOR	33,508	35,000	32,769	0	5,000
5-25-3320 ENVIRONMENTAL STUDY USDA	0	0	0	0	0
5-25-3324 CHIEF STIPEND/CONTRACTUAL	2,083	0	0	0	0
5-25-3325 BANK CHARGES	0	0	0	1,764	0
TOTAL CONTRACT SERVICES	230,989	284,500	226,362	184,219	213,000
<u>CAPITAL OUTLAY</u>					
5-25-4510 AMORTIZATION BOND ISSUE COSTS	8,999	9,100	5,308	9,091	9,100
TOTAL CAPITAL OUTLAY	8,999	9,100	5,308	9,091	9,100
<u>DEBT SERVICE</u>					
5-25-5501 USDA PRINCIPAL REPAYMENT	0	0	0	0	0
5-25-5502 USDA INTEREST	375	12,220	0	37,500	12,220
TOTAL DEBT SERVICE	375	12,220	0	37,500	12,220
TOTAL WATER DIVISION	499,282	515,670	375,483	411,149	514,870

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

300-PUBLIC UTILITIES

WASTE WATER DIVISION

EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>PERSONNEL SERVICES</u>						
5-35-1101 SALARY AND WAGES	66,965	35,591	17,522	14,485	65,591	
5-35-1102 PAYROLL TAXES	4,998	6,854	1,271	662	6,559	
5-35-1103 HEALTH INSURANCE	0	6,046	3,643	47	6,000	
5-35-1104 TRAINING/TRAVEL	438	2,000	0	0	2,000	
5-35-1115 TMRS EMPLOYEE BENEFITS	5,332	4,683	689	0	4,600	
TOTAL PERSONNEL SERVICES	77,734	55,174	23,125	15,194	84,750	
<u>EQUIPMENT AND SUPPLIES</u>						
5-35-2201 EQUIPMENT RENTAL	4,584	5,000	2,381	455	5,000	
5-35-2202 REPAIRS & MAINTENANCE	33,880	40,000	40,251	55,866	40,000	
5-35-2207 GENERAL SUPPLIES	12,680	12,000	3,972	20,455	23,000	
5-35-2209 ADVERTISING	0	0	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	51,145	57,000	46,604	76,776	68,000	
<u>CONTRACT SERVICES</u>						
5-35-3301 ELECTRICITY	4,773	14,000	8,544	32,067	14,000	
5-35-3302 WATER & WASTE WATER/ GAS	7,229	15,000	4,001	5,289	15,000	
5-35-3312 DUES & SUBSCRIPTIONS	602	1,000	753	0	1,000	
5-35-3313 WASTE WATER TESTING	9,858	15,000	6,002	3,657	8,000	
5-35-3314 OTHER CONTRACTUAL SERVICES	36,429	30,000	34,528	6,289	30,000	
5-35-3399 MISC	0	0	0	270	0	
TOTAL CONTRACT SERVICES	58,890	75,000	53,827	47,572	68,000	
<u>DEBT SERVICE</u>						
5-35-5501 LAND PURCHASE	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	
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TOTAL WASTE WATER DIVISION	187,769	187,174	123,555	139,542	220,750	
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TOTAL EXPENDITURES	1,530,330	1,542,365	1,125,994	1,115,703	1,617,373	
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REVENUE OVER/ (UNDER) EXPENDITURES	71,935	233,635	183,153	193,976	466,067	
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*** END OF REPORT ***

Part V: Police Funds

405-PD FORFEITURE STATE CH 59

REVENUES	(----- 2022-2023 -----) (----- 2023-2024 -----)					
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
OTHER FINANCING SOURCES						
4-00-4910 FORFEITURE STATE CHAPTER 59	<u>5,977</u>	<u>47,377</u>	<u>9,190</u>	<u>0</u>	<u>17,000</u>	
TOTAL OTHER FINANCING SOURCES	5,977	47,377	9,190	0	17,000	
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TOTAL REVENUES	5,977	47,377	9,190	0	17,000	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

405-PD FORFEITURE STATE CH 59

POLICE CH 59 FORFEITURE

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>PERSONNEL SERVICES</u>						
5-20-1104 TRAINING	0	5,000	0	0	3,000	
5-20-1105 TRAVEL	0	5,000	0	0	3,000	
TOTAL PERSONNEL SERVICES	0	10,000	0	0	6,000	
 <u>EQUIPMENT AND SUPPLIES</u>						
5-20-2208 UNIFORMS	0	6,000	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	0	6,000	0	0	0	
 <u>CONTRACT SERVICES</u>						
5-20-3301 CRIME PREVENTION TREATMENT PRG	0	4,700	0	0	0	
5-20-3302 CHILD ABUSE/NEGLECT	0	0	0	0	0	
5-20-3303 MENTAL HEALTH, DRUG REHAB SERV	0	0	0	0	0	
5-20-3304 COUNCIL:DRUG ABUSE PREVENTION	0	0	0	0	0	
5-20-3305 COUNCIL:CHEMICAL DEPENDENCY	0	0	0	0	0	
5-20-3306 COUNCIL:DRUG/ALCOHOL REHAB	0	0	0	0	0	
5-20-3307 COUNCIL:LAW ENFORCMT SCHOLARSH	0	0	0	0	0	
5-20-3308 FAMILY SURVIVOR SCHOLARSHIP	0	0	0	0	0	
5-20-3309 DIRECT VICTIM SERVICES	0	0	0	0	0	
5-20-3310 NONPROFIT VICTIM SERVICES	0	0	0	0	0	
5-20-3311 DOMESTIC VICTIMS OF TRAFFICKIN	0	0	0	0	0	
5-20-3312 AUDIT	0	0	2,495	0	1,000	
TOTAL CONTRACT SERVICES	0	4,700	2,495	0	1,000	
 <u>CAPITAL OUTLAY</u>						
5-20-4401 COMPUTERS	0	20,000	0	0	0	
5-20-4402 EQUIPMENT	0	6,677	0	0	10,000	
TOTAL CAPITAL OUTLAY	0	26,677	0	0	10,000	
 <u>DEBT SERVICE</u>						
5-20-5501 VEHICLES	0	0	0	0	0	
TOTAL DEBT SERVICE	0	0	0	0	0	
<hr/>						
TOTAL POLICE CH 59 FORFEITURE	0	47,377	2,495	0	17,000	
<hr/>						
TOTAL EXPENDITURES	0	47,377	2,495	0	17,000	
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	5,977	0	6,695	0	0	
<hr/>						

*** END OF REPORT ***

PROPOSED BUDGET WORKSHEET

AS OF: JULY 31ST, 2023

410-PDFORFEITURE FEDERAL FUND

REVENUES	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
OTHER FINANCING SOURCES						
4-00-4910 FORFEITURE FEDERAL FUNDS	<hr/> 0	<hr/> 606	<hr/> 0	<hr/> 0	<hr/> 0	<hr/>
TOTAL OTHER FINANCING SOURCES	0	606	0	0	0	
<hr/>						
TOTAL REVENUES	0	606	0	0	0	

PROPOSED BUDGET WORKSHEET

AS OF: JULY 31ST, 2023

410-PDFORFEITURE FEDERAL FUND
POLICE FEDERAL FORFEITURE
EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
EQUIPMENT AND SUPPLIES						
5-20-2220 FORFEITURE FEDERAL	0	606	0	0	0	
TOTAL EQUIPMENT AND SUPPLIES	0	606	0	0	0	
<hr/>						
TOTAL POLICE FEDERAL FORFEITURE	0	606	0	0	0	
<hr/>						
TOTAL EXPENDITURES	0	606	0	0	0	
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	
<hr/>						

*** END OF REPORT ***

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

420-POLICE GRANTS

REVENUES	(----- 2022-2023 -----) (----- 2023-2024 -----)					
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
<u>INTERGOVERNMENTAL REV</u>						
4-00-4820 BORDERSTAR	65,000	85,000	22,466	0	110,000	_____
4-00-4821 LONE STAR GRANT	0	0	0	0	90,000	_____
4-00-4822 STONEGARDEN	68,940	172,000	101,943	74,328	90,000	_____
4-00-4823 CRIME VICTIMS GRANT	33,888	33,885	14,800	0	0	_____
4-00-4824 EQUIPMENT GRANTS	18,330	21,000	0	0	0	_____
4-00-4825 COPS GRANT	168,247	160,816	77,949	0	69,000	_____
4-00-4826 TEX - DOT GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>	_____
TOTAL INTERGOVERNMENTAL REV	354,404	472,701	217,158	74,328	371,000	_____
<hr/>						
<u>OTHER FINANCING SOURCES</u>						
4-00-4900 BODY CAMERAS	0	0	0	0	0	_____
4-00-4910 TRANSFER IN	<u>14,582</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL OTHER FINANCING SOURCES	14,582	0	0	0	0	_____
<hr/>						
TOTAL REVENUES	368,986	472,701	217,158	74,328	371,000	_____

PROPOSED BUDGET WORKSHEET

AS OF: JULY 31ST, 2023

420-POLICE GRANTS
POLICE BORDERSTAR GRANT
EXPENDITURES

	2022-2023			2023-2024		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
PERSONNEL SERVICES						
5-20-1101 SALARIES AND WAGES	53,781	69,500	18,687	38,403	109,765	
5-20-1102 PAYROLL TAXES	4,652	6,200	1,921	3,821	10,977	
5-20-1103 HEALTH INSURANCE	0	2,000	0	0	2,000	
5-20-1115 TMRS BENEFITS	3,259	4,800	1,132	2,062	7,684	
5-20-1120 INS/WORKMANS COMP	3,307	2,500	726	0	2,500	
TOTAL PERSONNEL SERVICES	65,000	85,000	22,466	44,286	132,926	
<hr/>						
TOTAL POLICE BORDERSTAR GRANT	65,000	85,000	22,466	44,286	132,926	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

420-POLICE GRANTS
POLICE STONEGARDEN GRANT
EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<u>PERSONNEL SERVICES</u>					
5-22-1101 SALARIES	51,478	68,000	26,248	0	3,000
5-22-1102 TAXES	5,214	3,400	877	0	0
5-22-1115 TMRS BENEFITS	3,676	6,120	615	0	0
5-22-1120 INS/WORKMANS COMP	2,239	4,480	624	0	0
TOTAL PERSONNEL SERVICES	62,606	82,000	28,363	0	3,000
<u>EQUIPMENT AND SUPPLIES</u>					
5-22-2203 FUEL	4,318	10,000	2,435	0	0
5-22-2204 VECHILES REPAIR MAINTENANCE	2,016	9,000	1,142	0	0
TOTAL EQUIPMENT AND SUPPLIES	6,333	19,000	3,577	0	0
<u>CAPITAL OUTLAY</u>					
5-22-4402 A T V	0	22,000	22,002	0	0
5-22-4403 EQUIPMENT	0	48,000	48,000	0	87,000
TOTAL CAPITAL OUTLAY	0	70,000	70,002	0	87,000
<hr/>					
TOTAL POLICE STONEGARDEN GRANT	68,940	171,000	101,943	0	90,000

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

420-POLICE GRANTS

POLICE CRIME VICTIM GRANT

EXPENDITURES

	(----- 2022-2023 -----)			{----- 2023-2024 -----}	
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
					PROPOSED
					BUDGET
<hr/>					
<u>PERSONNEL SERVICES</u>					
5-23-1101 SALARIES AND WAGES	35,360	33,885	14,800	0	0
5-23-1102 PAYROLL TAXES	0	0	0	0	0
5-23-1103 HEALTH INSURANCE	0	0	0	0	0
5-23-1104 TRAINING	0	0	0	0	0
5-23-1105 TRAVEL	520	0	0	0	0
5-23-1115 TMRS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONNEL SERVICES	35,880	33,885	14,800	0	0
<hr/>					
<u>EQUIPMENT AND SUPPLIES</u>					
5-23-2206 OFFICE SUPPLIES	6,481	0	0	0	0
5-23-2207 GENERAL SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EQUIPMENT AND SUPPLIES	6,481	0	0	0	0
<hr/>					
TOTAL POLICE CRIME VICTIM GRANT	42,360	33,885	14,800	0	0

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

420-POLICE GRANTS

POLICE EQUIPMENT GRANT

EXPENDITURES

	(----- 2022-2023 -----)			(----- 2023-2024 -----)		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
CAPITAL OUTLAY						
5-24-4001 BODY CAMERAS	24,440	21,000	0	0	0	
5-24-4003 RADIOS	0	0	0	0	0	
5-24-4004 BODY ARMOUR	0	0	0	0	9,000	
5-24-4005 BODY SHIELD	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	24,440	21,000	0	0	9,000	
<hr/>						
TOTAL POLICE EQUIPMENT GRANT	24,440	21,000	0	0	9,000	

CITY OF LA JOYA
PROPOSED BUDGET WORKSHEET
AS OF: JULY 31ST, 2023

420-POLICE GRANTS

POLICE COPS GRANT

EXPENDITURES

	{----- 2022-2023 -----}			{----- 2023-2024 -----}		
	2021-2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>						
PERSONNEL SERVICES						
5-25-1100 CLAIM ON CASH	0	0	0	0	0	
5-25-1101 SALARIES	141,264	135,000	65,400	0	50,270	
5-25-1102 PAYROLL TAXES	10,807	10,328	5,003	0	6,900	
5-25-1103 HEALTH INSURANCE	3,108	3,000	1,496	0	3,000	
5-25-1115 TMRS - BENEFITS	6,922	6,615	3,205	0	4,830	
5-25-1120 INS/WORKMANS COMP	6,146	5,873	2,845	0	4,000	
TOTAL PERSONNEL SERVICES	168,247	160,816	77,949	0	69,000	
<hr/>						
TOTAL POLICE COPS GRANT	168,247	160,816	77,949	0	69,000	
<hr/>						
TOTAL EXPENDITURES	368,986	471,701	217,158	44,286	300,926	
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	0	1,000	0	30,042	70,074	
	=====	=====	=====	=====	=====	=====

*** 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/EMS 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
JFCI 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 ENFORCECE 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	
Planning Services	
Rezoning – NON-Refundable (Less than 5)	300.00
Rezoning – NON-Refundable (5 acres or more)	400.00
Conditional Use Permits NON-Refundable	\$250 per use
ZBA Variance Request NON-Refundable	250.00
200'/500' Mailout Radius for Business Entities	25.00
Vacate ROW Request	250.00
Single Lot Variance / Homestead Exemption Variance	250.00
Site Plan Review	50.00
Subdivision Filing / Review (Less than 5 acres)	250.00
Subdivision Filing / Review (5 acres or more)	300.00

Pre- Construction Conference:	50.00
Pre -Construction Conference for street paving, drainage, and/or sanitary sewer improvements	50.00
Re-Plat Filing	300.00
Permit Review Request Prior to Plat's Recording (Requires Administration Approval	100.00
Staff Review of Easement Coverage	50.00
Appeal of Staff Review Easement Coverage	50.00
Inspection fee (Subdivision Infrastructure)	\$2% total cost
Separate Subdivision Variance, open cuts, etc	150.00
Zoning Verification Letter (2 sentence letter)	50.00
Zoning Verification Letter (with questionnaire)	200.00
Flood Zone Letter	100.00
Separation Verification for Lending Institutions (1500' radius)	50.00
Credit Access Business Registration Certificate	50.00
Sign Variance	250.00
Permit Services	
Registration Fee Mechanical	100.00
Registration Fee Electrical	100.00
Registration Fee Contractor	100.00
Renewal Registration Mechanical	75.00
Renewal Registration Contractor	75.00
Renewal Registration Electrical	75.00
Building Permits (expire in one year)	
Base Fee	35.00
Residential	Living area \$0.20 /
All new construction	Non-Living \$0.20 per sq ft
Residential	Living area \$0.20 /
All remodel, alteration, additions, repairs, fences	Non-Living \$0.20 per sq ft
Non-Residential	\$0.25 per sq ft
All new construction	
Non-Residential	\$0.20 per sq ft
All remodel, alteration, additions, repairs, fences	
Swimming Pool Permit	\$300 – Set fee
Solar Panels	\$300 – Set fee

All Plan Review Fees Commercial		½ of the permit fee
Demolishing permit		50.00
Certificate of Occupancy		50.00
Technology Fee all building permits		5.00
ELECTRICAL PERMITS (Electrical permits expire in six months)		
Electrical base fee permit		25.00
Lights/switches/plugs		
1st 10 fixtures		\$0.50 each
2nd 10 fixtures		\$0.40 each
And other lights switch plugs		\$0.20 each
220 outlets		\$3.00 each
Residential		
New Construction	800 to 1,500 sq ft	125.00
New Construction	1,501 to 3,000 sq ft	150.00
New Construction	3,001 sq ft +	200.00
Addition & Remodeling	Zero to 1,500 sq ft	35.00
Addition & Remodeling	200 to 3,000 sq ft	75.00
Addition & Remodeling	3,001 sq ft +	150.00
Non-Residential		
New Construction	800 to 1,500 sq ft	250.00
New Construction	1,501 to 3,000 sq ft	375.00
New Construction	3,001 sq ft +	575.00
Addition & Remodeling	Zero to 1,500 sq ft	35.00
Addition & Remodeling	200 to 3,000 sq ft	125.00
Addition & Remodeling	3,001 sq ft +	175.00
T-Pole		25.00
Working Clearance		100.00
Upgrade service or service re-do		50.00
Mobile home hook up		50.00
Technology Fee all electrical permits		2.00
Non-Residential		
For the 1st 50 circuits		
Any additional circuits after 50		\$5 per circuit
T-Pole		\$4 per circuit

Working Clearance		25.00
Plumbing Permits (Plumbing permits expire in six months)		100.00
Residential		
Plumbing base fee permit		50.00
Fixtures		3.50
6" sewer line		35.00
4" sewer line		20.00
Water lines		10.00
Sewer lines		10.00
Water Softener		30.00
New Construction	800 to 1,500 sq ft	125.00
New Construction	1,501 to 3,000 sq ft	150.00
New Construction	3,001 sq ft +	200.00
Addition & Remodeling	Zero to 500 sq ft	35.00
Addition & Remodeling	200 to 3,000 sq ft	75.00
Addition & Remodeling	3,001 sq ft+	150.00
Water heater replacement		20.00
Irrigation Sprinkler System		65.00
Mobile home hook up		55.00
Technology fee all plumbing permits		2.00
Gas base fee permit		35.00
1 to 4 outlets		\$7 each
Over 4 outlets		2.00
Technology Fee for all gas permits		2.00
Plumbing base fee permit		50.00
Fixtures		3.50
6" sewer line		35.00
4" sewer line		20.00
Water lines		20.00
Non-Residential		
Plumbing base fee permit		50.00
Fixtures		5.00
6" sewer line		35.00
4" sewer line		20.00
Water lines		20.00
New Construction	800 to 1,500 sq ft	250.00
New Construction	1,501 to 3,000 sq ft	375.00

New Construction	3,001 sq ft +	575.00
Addition & Remodeling	Zero to 1,500 sq ft	35.00
Addition & Remodeling	200 to 3,000 sq ft	125.00
Addition & Remodeling	3,001 sq ft +	175.00
Water heater replacement		50.00
Irrigation Sprinkler System		95.00
Mechanical Permits (Mechanical permits expire in six months)		
Residential		
Mechanical base fee		60.00
permit per tonnage.		7.00
Technology fee for all mechanical permits		2.00
Non-Residential		
Mechanical base fee		75.00
permit per tonnage.		7.00
Technology fee for all mechanical permits		2.00
Other Permits		
Re-Inspection fee per trade		50.00
Moving within city limits, in or out		100.00
Inspection of mobile home or frame house		100.00
Permit Renewal (% of original permit fee for 6 months, limit 2)		25.0%
Sign permit base on value of the work		\$50 minimum
Garage Sale Permit- Limit of 3 permits per residence, per year		10.00
Business License		\$250 Initial \$150 Yearly renewal
Beer & Tobacco License (Yearly renewal at same time as TABC licensing renewal)		500.00
FIRE PROTECTION AND PREVENTION FEES		
Business Occupancy		100.00
Child Daycare, Adult Daycare, Foster Home, Group Home, Nursing Home, Healthcare Facility,		150.00
Educational Occupancies, Hospital		200.00
Food Truck / Trailer		125.00
Fire Alarm Test, Flow Test		125.00
Fuel Tank-Removal / Installation		125.00
Trip Test, Hydrostatic Test (above/below ground)		125.00
Burning Permit		150.00
Fire Sprinkler plans / Fire Alarm Plans - Review		150.00

Fireworks Permit		100.00
Fireworks Standby fee (minimum 2 hrs.)		\$75 per hour
Re-inspections, re-test will incur a re-inspection fee equal to the original fee.		Same as original
POLICE DEPARTMENT		
Open Records Request (Labor per hour)	Attorney General	\$15.00
Open Records Request (Electronic CD)	Attorney General	\$1.00
Reports, Incident (per page)		\$0.10
Reports, Accident (Option \$6.00)	Ordinance 2019-02	\$5.00
Vehicle Impounds	Ordinance 2019-02	\$275.00
Impound, Storage fee per day	Ordinance 2019-02	\$20.00
Impound, fee service	Ordinance 2019-02	\$20.00
Impound, Driving fee	Ordinance 2019-02	\$25.00
Tow company yearly fee	Ordinance 2019-02	\$100.00
Certified Letter, Abandoned Vehicles	Ordinance 2019-02	\$50.00
Fingerprinting, Cost per card		\$10.00
Criminal Background Clearance Letter(s)		\$10.00
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."¹⁶

Departmental/Office Authority

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

The Council reorganized municipal departments, effective January 1, 2022. The Police Department was established by a separate ordinance as well as included in the ordinance with all municipal departments. The Council renamed the Fire/EMS Department when it began providing Fire Department-based Emergency Medical Services (EMS).

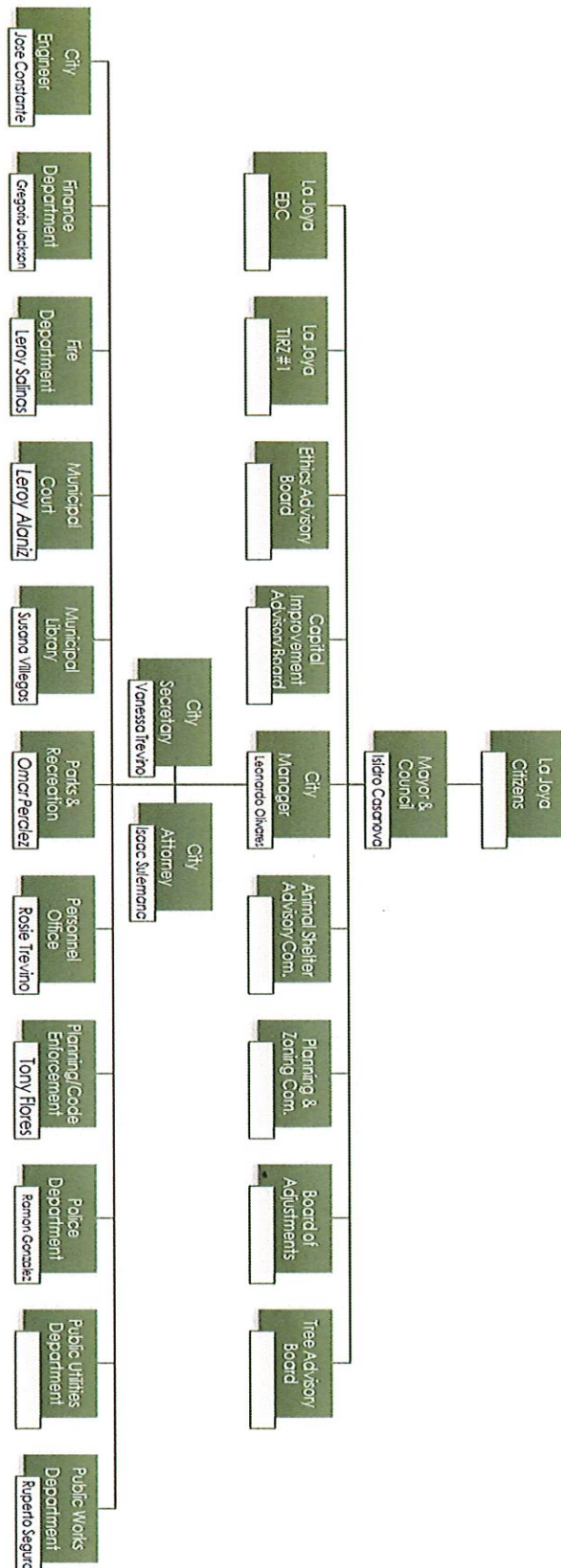
* Municipal officers as designated by Home Rule Charter.

¹⁶ Section 3.01.

Appendix C: Personnel Salaries Schedule by Department

LA JOYA SALARIES/WAGES										
Personnel Department										
FISCAL YEAR 2023-2024										
Positions			General Fund	Econ. Dev. Fund	PUD Fund ND	PUD Fund Bill	PUD Fund W	PUD Fund WW	Police Fund	
Full- Time	Part- Time	Position	Current Total	100	200	300-512	300-515	300-525	300-535	420-520
		CITY MANAGER	\$ 116,123.72	\$ 52,255.67	\$ 11,612.37	\$ 52,255.67				
1	0	TOTAL	116,123.72	52,255.67	11,612.37	52,255.67	-	-	-	-
		CITY SECRETARY	35,006.40	15,752.88	3,500.64	15,752.88				
1	0	TOTAL	35,006.40	15,752.88	3,500.64	15,752.88	-	-	-	-
		ADMINISTRATIVE CLERK	25,708.80	12,854.40		12,854.40				
		RECEPTIONIST /COURT CLERK	28,912.00	14,456.00		14,456.00				
2	0	TOTAL	54,620.80	27,310.40		27,310.40	-	-	-	-
		FINANCE DIRECTOR	57,740.80	25,983.36	5,774.08	25,983.36				
		FINANCE CLERK	38,563.20	17,353.44	3,856.32	17,353.44				
2	0	TOTAL	96,304.00	43,336.80	9,630.40	43,336.80	-	-	-	-
		PERSONNEL DIRECTOR	53,560.00	26,780.00		26,780.00				
1	0	TOTAL	53,560.00	26,780.00		26,780.00	-	-	-	-
		CHIEF OF POLICE	61,796.80	61,796.80						
		POLICE LIUETENANT	49,920.00	49,920.00						
		POLICE SERGEANT	41,600.00	41,600.00						
		POLICE SERGEANT	41,600.00	41,600.00						
		POLICE SERGEANT	41,600.00	41,600.00						
		INVESTIGATOR	37,440.00	37,440.00						
		POLICE OFFICER	36,961.60	36,961.60						
		POLICE OFFICER	36,961.60	36,961.60						
		POLICE OFFICER	38,480.00	38,480.00						
		POLICE OFFICER	35,360.00	35,360.00						
		POLICE OFFICER	35,360.00	35,360.00						
		OVERTIME - HSI	-	-						\$ 10,000.00
		POLICE OFFICER - COPS GRANT	36,420.80	19,170.80						17,250.00
		POLICE OFFICER - COPS GRANT	36,420.80	19,170.80						17,250.00
		POLICE OFFICER - COPS GRANT	35,360.00	18,110.00						17,250.00
		POLICE OFFICER - COPS GRANT	35,360.00	18,110.00						17,250.00
		CRIME VICTIM LIASION	35,360.00	4,595.00						30,765.00
		DISPATCHER SUPERVISOR	31,200.00	31,200.00						
		DISPATCHER	28,080.00	28,080.00						
		DISPATCHER	28,080.00	28,080.00						
		DISPATCHER	28,080.00	28,080.00						
21	0	TOTAL	779,521.60	679,756.60		-	-	-	-	109,765.00
		COURT CLERK	32,136.00	32,136.00						
1	0	TOTAL	32,136.00	32,136.00						
		FIRE CHIEF	45,000.00	45,000.00						
		EMT - INTERMEDIATE - ADMIN 75	32,760.00	32,760.00						
		PARAMEDIC - ADMIN 75	36,400.00	36,400.00						
		PARAMEDIC 96	49,920.00	49,920.00						
		PARAMEDIC 96	49,920.00	49,920.00						
		EMT - INTERMEDIATE 96	44,928.00	44,928.00						
		EMT - BASIC 96	39,936.00	39,936.00						
		EMT - BASIC 96	39,936.00	39,936.00						
		EMT - BASIC 48	19,968.00	19,968.00						
		EMT - BASIC 96	39,936.00	39,936.00						
7	3	TOTAL	398,704.00	398,704.00						
		CODE ENFORCEMENT OFFICER	27,768.00	27,768.00		-				
1	0	TOTAL	27,768.00	27,768.00		-	-	-	-	-
		ANIMAL CONTROL	35,006.40	35,006.40		-				
		ANIMAL CONTROL	24,960.00	24,960.00						
2	0	TOTAL	59,966.40	59,966.40		-	-	-	-	-

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).

Renaming Schedule

No.	Current (FY2023)	New (FY2024)
	Taxes	Property Taxes
	Sales	Sales Taxes
	Fines & Forfeiture	Fees & Fines
	Fire	Fire/EMS

Appendix F: Budget Preparation Schedule

This schedule consolidates applicable requirements of the: 1) [Local Government Code](#) and [Tax Code](#); and 2) Home Rule Charter, 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 13, 2023	<ul style="list-style-type: none"> Council Regular Meeting. City Manager submitted a five-year Capital Improvement Program (CIP) for FY 2024-FY 2028. 	
June 15	Deadline for City Manager to submit a 5-year CIP.	City Charter-Section 5.08
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 No New Revenue Tax Rate (NNR) and Voter Approved Tax Rate (VAT). 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
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
Aug. 5	<ul style="list-style-type: none"> Special Notice by Publication for Budget Hearing (cf, Aug. 22). Notice must contain general summary of Budget as well as time, place where: 1) Message & Budget are available; and 2) Public Hearing on budget held. Notice must contain information about proposed Tax Rate increases. 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate ; Charter-Section 5.05

Date	Activity	Source
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. 8). City Manager must certify proposed Tax Rate Calculation Form, and submit form to Hidalgo County Assessor Collector (cf, Aug. 1; Aug. 8). City Manager must post proposed Tax Rates and certain debt information on City website. 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
Aug. 8	<ul style="list-style-type: none"> City Council Regular Meeting. Council approves CIP for FY 2023-FY2027. City Manager reviews proposed Budget and proposed Tax Rates with Council. Council schedules Hearing on Budget (cf, Aug. 22). 	Local Government Code , Sections 102.006, 102.007
Aug. 11	Public Notice on Budget Hearing posted in newspaper and City website ; and available in person (cf, Sept. 18).	Local Government Code , Sections 102.0065
Aug. 22	<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 (cf, Sept 12). 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
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 Sept. 29 to adopt the tax rate (cf, Aug. 1). City Secretary must post proposed Budget on City website. 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate

Date	Activity	Source
Sept. 1	<ul style="list-style-type: none"> Notice in newspaper (at least 5 days) before Hearing on Tax Rate (cf, Sept. 12). Actual posting of Notice, must be continuously for at least seven days on City website (cf, Sept. 5, Sept. 12). 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
Sept. 4	Labor Day Holiday.	
Sept. 5	<ul style="list-style-type: none"> Notice on City website (continuously for at least seven days) before Hearing on Tax Rate (cf, Sept. 1, Sept. 12). 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
Sept. 12	<ul style="list-style-type: none"> Hearing on Tax Rate (cf, Sept. 1; 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-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
Sept. 15	Deadline for Council to adopt Budget.	Charter-Section 5.05(C)
Sept. 18	Deadline to publish Notice of Budget Hearing (cf, Aug. 11), no later than 10 days before hearing, with specific information on Tax Rate increase, if any (cf, Aug. 22).	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
Sept. 22	<p>Council must have recorded vote approving proposed Tax Rate (cf, Aug. 22).</p> <p>Continuous Notice of Tax Rate Hearings begins on City website for seven days, if applicable, and if rate exceeds no-new-revenue rate (cf, Sept. 1).</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-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
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 (five-day newspaper Notice and continuously on City website), or Meeting to adopt the Tax Rate, if no-new-revenue rate is not exceeded. 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate

Date	Activity	Source
Sept. 28	<ul style="list-style-type: none"> • Deadline for Budget Hearing (cf, Aug. 22). Hearing must be 15 days after proposed Budget is filed with City Secretary (cf, Aug. 1, Aug. 22). • Council Special Meeting. Council must act on Budget (eg, postpone, adopt). 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
Sept. 29	<ul style="list-style-type: none"> • Deadline to adopt the Budget (cf, Sept. 12). • Deadline to hold Tax Rate Hearing. Hearing must be five days after Chief Appraiser delivers tax estimate notice and makes forms available (cf, July 25). • Deadline to adopt Tax Rate (cf, Sept. 12). • Adopted Budget, with Cover Page and Calculation Forms, must be posted on City website. 	TML-2023 Deadlines When Tax Does Not Exceed the Voter-Approved Rate
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)

2023 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 83, La Joya, Texas 78560

www.cityoflajoya.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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 217,800,458
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 28,945,730
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 190,854,728
4.	2022 total adopted tax rate.	\$ 0.5898 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values:..... \$ 424,310 B. 2022 values resulting from final court decisions:..... - \$ 390,000 C. 2022 value loss. Subtract B from A. ³	\$ 34,310
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ 0 B. 2022 disputed value:..... - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 34,310

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 190,889,038
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 0 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 113,024 C. Value loss. Add A and B. ⁶	\$ 113,024
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value:..... \$ 0 B. 2023 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.	\$ 113,024
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 17,791,974
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 172,984,040
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,020,259
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 392
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,020,651
18.	Total 2023 taxable value on the 2023 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:..... \$ 241,179,123 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 - \$ 28,090,103 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 213,089,020

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 7,739,840 B. 2023 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. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 7,739,840
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 28,885,257
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 191,943,603
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 9,669,361
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 9,669,361
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 182,274,242
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.5599 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.4988 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 190,889,038

¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(8)¹⁷ Tex. Tax Code §26.012(6)¹⁸ Tex. Tax Code §26.012(17)¹⁹ Tex. Tax Code §26.012(17)²⁰ Tex. Tax Code §26.04(c)²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 952,154
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	+ \$ 392
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0.	- \$ 12,798
	C. 2022 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. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ -12,406
	E. Add Line 30 to 31D.	\$ 939,748
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 182,274,242
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5155 /\$100
34.	Rate adjustment for state criminal justice mandate. ²¹ If not applicable or less than zero, enter 0.	
	A. 2023 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. 2022 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. ²¹ If not applicable or less than zero, enter 0.	
	A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 0
	B. 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
	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

²⁰ [Reserved for expansion]²¹ Tex. Tax Code §25.044²² Tex. Tax Code §25.044

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0 /\$100
37.	<p>Rate adjustment for county hospital expenditures.²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$100
38.	<p>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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5155 /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 92,600</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0507 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.5662 /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.5860 /\$100

²³ Tex. Tax Code §26.0442
²⁴ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total 2023 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. ²⁴ Enter debt amount \$ 161,872 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. \$ 161,872	\$ 161,872
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 161,872
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2022 actual collection rate. 99.31 % C. Enter the 2021 actual collection rate. 101.72 % D. Enter the 2020 actual collection rate. 103.34 % 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%. ³¹	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 161,872
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 191,943,603
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0843 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.6703 /\$100
D49.	Disaster Line 49 (D49): 2023 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

²⁷ Tex. Tax Code §26.012(a)²⁸ Tex. Tax Code §26.012(f)²⁹ Tex. Tax Code §26.012(10) and 26.01(b)³⁰ Tex. Tax Code §26.01(b)³¹ Tex. Tax Code §26.01(b), (h-1) and (h-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 2023 county voter-approval tax rate.	\$ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³³ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, 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. ³⁴ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 92,500
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 191,943,603
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0482 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5599 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5599 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6703 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.6221 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 191,943,603
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 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).	\$ 0.6221 /\$100

³³ Tex. Tax Code §26.041(d)³⁴ Tex. Tax Code §26.041(f)³⁵ Tex. Tax Code §26.041(d)³⁶ Tex. Tax Code §26.041(c)³⁷ Tex. Tax Code §26.041(c)³⁸ Tex. Tax Code §26.045(d)³⁹ Tex. Tax Code §26.045(f)

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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.6872 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0974 /\$100
C.	Subtract B from A.....	\$ 0.5898 /\$100
D.	Adopted Tax Rate.....	\$ 0.5898 /\$100
E.	Subtract D from C.....	\$ 0.0000 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.6068 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0170 /\$100
C.	Subtract B from A.....	\$ 0.5898 /\$100
D.	Adopted Tax Rate.....	\$ 0.5898 /\$100
E.	Subtract D from C.....	\$ 0.0000 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.6129 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0.6129 /\$100
D.	Adopted Tax Rate.....	\$ 0.5898 /\$100
E.	Subtract D from C.....	\$ 0.0231 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.0231 /\$100
67.	Total 2023 voter-approval tax rate, including the 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).	\$ 0.6452 /\$100

³⁹ Tex. Tax Code §26.013(d).

⁴⁰ Tex. Tax Code §26.013(d).

⁴¹ Tex. Tax Code §26.0501(a) and (d).

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

⁴³ Tex. Tax Code §26.063(a)(1).

⁴⁴ Tex. Tax Code §26.012(8-a).

⁴⁵ Tex. Tax Code §26.063(a)(1).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴³ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5155 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 191,943,603
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.2604 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0843 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.8602 /\$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.⁴⁶

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.⁴⁷

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. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5898 /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 172,984,040
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 182,274,242
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴³ Tex. Tax Code §26.042(b)

⁴⁴ Tex. Tax Code §26.042(f)

⁴⁵ Tex. Tax Code §26.042(c)

⁴⁶ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 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).	\$ 0.6452 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.5599 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate \$ 0.6452 /\$100

As applicable, enter the 2023 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: 67

De minimis rate \$ 0.8602 /\$100

If applicable, enter the 2023 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 the Tax Code.⁵³

**print
here**

Pablo (Paul) Villarreal, Jr., PCC

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵³ Tex. Tax Code §§26.01(c-2) and (d-2)

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 refined 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 (CIP): 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.

Economic Development Funds (GF): The budgetary funds that accounts for economic development activities supporting job creation and retention as well as increased economic activity. The primary Fund contains sales taxes revenues and expenditures administered by the La Joya Economic Development Corporation (LJEDC). Additional funds include programs capitalized by federal or state grants (eg, USDA Intermediary Relending Program (IRP) and Rural Business Enterprise Grant (RBEG)). A fourth Fund accounts for revenues and expenditures administered by the La Joya Tax Increment Reinvestment Zone #1 (LJIRZ1).

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 2023-2024 begins on October 1, 2023 and ends September 30, 2024.¹⁷

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.

¹⁷ Charter, Section 5.01.

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 Council that has the full force and effect of law within the boundaries of the City of La Joya.

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.

Police Funds: The budgetary funds required by federal or state regulations to be administered separately from the General Fund. The State Asset Forfeiture Fund satisfies requirements of [Code of Criminal Procedure, Chapter 59](#). The Federal Forfeiture Fund account for revenues and expenditures from federal programs (eg, Operation Stonegarden).

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 Utilities Fund: An enterprise fund that accounts for revenues and expenses for the City's water and wastewater services. Revenue are generated by monthly charges for water and wastewater services. These revenues are used for maintenance and operational expenses, as well as for debt service for capital infrastructure. The Fund also accounts for capital infrastructure projects financed by federal and/or state agencies (eg, [Texas Water Development Board](#)).

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 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

ID	Make	Model	Year	Secondary ID	Department	Leased Vehicle	Emergency Use	APD Code
1	Ford	Ranger	2011	LJ7	Public Works	No	No	Yes
2	International	4300	2010		Public Works	No	No	Yes
3	International	Prostar	2011		Public Works	No	No	Yes
4	International	Navistar	2010	Water/Wastewater	Public Works	No	No	Yes
5	AM General	Military	2011	Public Works	Police	No	No	Yes
6	Low Boy	Trailer	1987		Public Works	No	No	No
7	Chevrolet	Tahoe	2019		Police	No	Yes	Yes
8	Chevrolet	Tahoe	2019		Police	No	Yes	Yes
9	Chevrolet	Tahoe	2019		Police	No	Yes	Yes
10	Chevrolet	Tahoe	2019		Police	No	Yes	Yes
11	Chevrolet	Tahoe	2019		Police	No	Yes	Yes
12	Chevrolet	Tahoe	2019		Police	No	Yes	Yes
13	Chevrolet	Silverado	2006		Public Works	No	No	Yes
14	Pierce	Navistar	2000	Engine 1	Fire/EMS	No	Yes	Yes
15	Ford	F350 1T	1999		Fire/EMS	No	Yes	No
16	International	4300	2008		Public Works	No	No	Yes
18	Chevrolet	Tahoe	2009	V4	Fire/EMS	No	Yes	Yes
19	Chevrolet	C2500	2002	Unit 10	Planning Animal Control	No	No	Yes
21	Chevrolet	Tahoe	2010	V8	Police	No	Yes	Yes
23	Chevrolet	Tahoe	2011	V11	Police	No	Yes	Yes
24	Ford	E350	2012	15 passenger	Social Services	Yes	No	Yes
25	Chevrolet	Tahoe	2005	V3	Fire/EMS	No	Yes	Yes
26	Ford	F150 1/2T	2015		Police	No	Yes	Yes
27	GMC	Unknown	1992		Fire/EMS	No	Yes	Yes
28	Freightliner	M2 106	2016		Fire/EMS	Yes	Yes	Yes
29	Ford	F550	2016		Fire/EMS	Yes	Yes	Yes
30	Chevrolet	Silverado	2016		Police	No	Yes	Yes
31	Ford	F150 1/2T	2016		PUD Water	No	No	Yes
32	Ford	F150 1/2T	2016		PUD Water	No	No	Yes
33	Ford	F150 1/2T	2016		Public Works	No	No	Yes
34	Ford	F150 1/2T	2016		Public Works	No	No	Yes
35	Ford	F150 1/2T	2016		Public Works	No	No	Yes
36	Ford	F150 1/2T	2016		Public Works	No	No	Yes
37	Ford	E450	2008		Social Services	No	No	Yes
38	Chevrolet	Tahoe	2020		Police	No	Yes	Yes
39	Ford	F250	2020		Emergency Management	No	Yes	Yes
40	Ford	E350	2005		Senior Center	No	No	Yes
41	Dodge	Nitro	2008		Senior Center	No	No	Yes
42	Chevrolet	Suburban	2002		Senior Center	No	No	Yes
44	Big Tex	Trailer	2021		PUD Water/Wastewater	No	No	Yes
45	Big T	Trailer	2020		Emergency Management	No	No	Yes
46	Well	Trailer	2020	Emergency Management Trailer	Emergency Management	No	No	Yes
47	Ford	F150 1/2T	2008	Administration	Administration	No	No	Yes
48	Ford	F150 1/2T	2008	Investigations	Police Investigations	No	Yes	Yes
49	Ford	F150 1/2T	2008		Police Investigations	No	Yes	Yes
50	Ford	F150 Super Cab	2010	Code Enforcement	Planning Code Efmnt	No	Yes	Yes
52	Ford	F250	2021		Fire/EMS	No	Yes	Yes

53	Chevrolet	Equinox LS	2022	CID1	Police	Yes	Yes	Yes
54	Chevrolet	Equinox LS	2022	CID2	Police	Yes	Yes	Yes
55	Chevrolet	Z71	2022	AT1	Police	Yes	Yes	Yes
56	Continental	Continental	1995	TANK 1	Fire/EMS	No	Yes	Yes
57	Ford	F150 1/2T	2012	LJ12	Public Works	No	No	Yes
58	Ford	Expedition	2008	CE-1	Code Enforcement	No	No	Yes
60	Ram	ProMaster 3500	2022	EMT-1	Fire/EMS	No	Yes	Yes
61	Chevrolet	Tahoe	2022	VA-1	Police	No	Yes	No
62	Chevrolet	Tahoe	2022	VA-2	Police	No	Yes	No
63	Nissan	Rogue	2023	SCC01	Parks - Seniors	Yes	No	No
64	Chevrolet	Tahoe	2022	VA-8	Police	No	Yes	No
	POLARIS	MV	2023	UTV-2	Police			

Red indicated vehicles more than five years old.