

ORDINANCE NO. 2025-08-12-003

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, ADOPTING A TAX RATE TO SUPPORT THE ADOPTED BUDGET FOR THE 2025-2026 FISCAL YEAR

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1, 2025, and ending on September 30, 2026, was filed with the city secretary on June 27, 2025, and was furthermore amended on July 8th, 2025 by the municipal budget officer; and

WHEREAS; the municipal budget officer filed with the City Secretary the required "Truth in Taxation" documentation which was subsequently accepted and approved by the City Council on August 12, 2025; and

WHEREAS; The City of Kempner has made available the Truth in taxation documents, the proposed budget and supporting documents via its website; and

WHEREAS; The City of Kempner held a public hearing for the proposed budget on August 12, 2025, where any citizen was able to attend and speak during an open and properly posted meeting; and

WHEREAS; The City of Kempner adopted ordinance number 2025-08-12-001 which adopted the proposed budget for the 2025-2026 Fiscal Year; and

WHEREAS; The City of Kempner is required by statute to adopt an ordinance setting the affective tax rate for the 2025-2026 fiscal year.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS;

SECTION 1: TAX RATE ADOPTED There is hereby levied and there shall be collected for the maintenance and operations of the City a tax rate of .3787.

SECTION 2. LEGAL REQUIREMENTS MET. It is hereby found that the City of Kempner is considered a special taxing unit due to its small tax base and is exempt from most legal requirements pertaining to the postings and hearings most municipalities are legally required to comply with. Notwithstanding the aforementioned, the City of Kempner exceeded the legal requirements and held open and properly posted meetings for the purpose of tax rate hearings, budget hearing(s), and budget workshop(s). Additionally, the City of Kempner posted the tax rate notice in the local newspaper and on our website, and the proposed budget was placed on the City of Kempner website.

SECTION 3. FINAL BUDGET HEARING HELD. The City of Kempner held a final budget hearing on August 12, 2025, during its regular meeting. This meeting was properly posted on the City of Kempner website and message board.

SECTION 4. ATTACHMENTS INCLUDED. The City Council has adopted ordinance numbers 2025-08-12-001 and 2025-08-12-002, both of which are hereby made a part of this ordinance as "Attachment A", and "Attachment B" respectively.

SECTION 5. CONFLICTING ORDINANCES. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed on the effective date of this ordinance unless the conflicting ordinance specifically identifies this ordinance and states in plain language that such ordinance prevails.

SECTION 6. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such holding shall not affect the remaining portions of this ordinance and no other portion or provision hereof shall become inoperative or fail by reason of such holding. To this end, all provisions of this ordinance are declared to be severable.

SECTION 7. EFFECTIVE DATE. This ordinance shall take effect and be in full force on October 1, 2025, and remain in effect until amended, or midnight on September 30, 2026, whichever occurs sooner.

SECTION 8. OPEN MEETINGS. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 Texas Government Code.

SECTION 9. RECORD VOTE. A record vote was taken on the passage of this ordinance, and the following results are hereby recorded:

Mayor John "JW" Wilkerson

☐ For ☐ Against ☒ Abstain ☐ Absent.

Place 1 David Richardson

☒ For ☐ Against ☐ Abstain ☐ Absent.

Place 2 Tom Combs

☐ For ☐ Against ☐ Abstain ☒ Absent.

Place 3/ Mayor Pro Tem Rob Green

☒ For ☐ Against ☐ Abstain ☐ Absent.

Place 4 Dan Long


☐ For ☐ Against ☐ Abstain ☒ Absent.

Place 5 Elliott Whitton

☒ For ☐ Against ☐ Abstain ☐ Absent.

PASSED AND APPROVED ON THIS THE 12th DAY OF AUGUST 2025

THE CITY OF KEMPNER


John (JW) Wilkerson- Mayor

ATTEST:


Hayleigh Talasek- City Secretary

ATTACHMENT "A"
(ORDINANCE #2025-08-12-001)

ORDINANCE NO. 2025-08-12-001

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, ADOPTING THE BUDGET FOR THE 2025-2026 FISCAL YEAR; ESTABLISHING FUND BALANCE DEDICATED ACCOUNT LABELS AND AMOUNTS; AND THE AUTHORIZATION TO EXPEND FUNDS FROM CERTAIN FUND BALANCE ACCOUNTS.

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1, 2025, and ending on September 30, 2026, was filed with the city secretary on June 27, 2025, and was furthermore amended on July 8th, 2025, by the municipal budget officer; and

WHEREAS; the municipal budget officer filed with the city secretary the required "Truth in Taxation" documentation which was subsequently accepted and approved by the City Council on August 12, 2025; and

WHEREAS; the City of Kempner has made available the Truth in Taxation documents, the proposed budget and supporting documents via its website; and

WHEREAS; the City of Kempner held a public hearing for the proposed budget on August 12, 2025, where any citizen was able to attend and speak during an open and properly posted meeting.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS;

SECTION 1: PROPOSED BUDGET ADOPTED. The City of Kempner hereby adopts the detailed budget. Additionally, the following required language is made part of this ordinance:

NOTICE: This proposed budget will raise more total property taxes than last year's budget by \$50,507.28, and of that amount, \$5,165.77 is tax revenue to be raised from new property added to the tax roll this year.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$50,507.28, which is a 15% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$5,165.77.

The Tax rate adopted for the previous year is: .3787

The Tax rate set to fund this budget is: .3787

The "No-New Revenue Rate" is: .347810

The "Voter-Approval Rate" is: .365390

The "De- Minimus Rate" is: .912551

The de minimis rate is a new tax rate calculation added by S.B. 2 that is designed to give smaller taxing units, including cities, some relief from the 3.5 percent voter-approval tax rate. The de minimis rate is defined as the sum of:

1. a taxing unit's no-new-revenue maintenance and operations rate;
2. the rate that, when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000; and
3. a taxing unit's current debt rate.

SECTION 2. LEGAL REQUIREMENTS MET. It is hereby found that the City of Kempner is considered a special taxing unit due to its small tax base and is exempt from most legal requirements pertaining to the postings and hearings most municipalities are legally required to comply with. Notwithstanding the aforementioned, the City of Kempner exceeded the basic legal requirements and held open and properly posted meetings for the purpose of tax rate hearings, budget hearing(s), and budget workshop(s). Additionally, the City of Kempner posted the tax rate notice in the local newspaper and on our website, and the proposed budget was placed on the City of Kempner website.

SECTION 3. FINAL BUDGET HEARING HELD. The City of Kempner held a final budget hearing on August 12, 2025, during its regular meeting. This meeting was properly posted on the City of Kempner website and message board.

SECTION 4. MUNICIPAL BUDGET ADOPTED. The City Council hereby adopts the annual budget of the City of Kempner for the fiscal year beginning on October 1, 2025, and ending on September 30, 2026. The budget and fund balance allocation documents are attached to this ordinance and hereby made a part of this ordinance as "Attachments A-D".

SECTION 5. CONFLICTING ORDINANCES. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed on the effective date of this ordinance unless the conflicting ordinance specifically identifies this ordinance and states in plain language that such ordinance prevails.

ORDINANCE ADOPTING THE FY 2025-2026 BUDGET

SECTION 6. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such holding shall not affect the remaining portions of this ordinance and no other portion or provision hereof shall become inoperative or fail by reason of such holding. To this end, all provisions of this ordinance are declared to be severable.

SECTION 7. EFFECTIVE DATE. This ordinance shall take effect and be in full force on October 1, 2025, and remain in effect until amended, or midnight on September 30, 2026, whichever occurs sooner.


SECTION 8. OPEN MEETINGS. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 Texas Government Code.

SECTION 9. RECORD VOTE. A record vote was taken on the passage of this ordinance and the following results are hereby recorded.

Mayor John "JW" Wilkerson	<input type="checkbox"/> For <input type="checkbox"/> Against <input checked="" type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 1 David Richardson	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 2 Tom Combs	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input checked="" type="checkbox"/> Absent.
Place 3/ Mayor Pro Tem Rob Green	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 4 Dan Long	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input checked="" type="checkbox"/> Absent.
Place 5 Elliott Whitton	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.

PASSED AND APPROVED ON THIS THE 12th DAY OF AUGUST 2025

THE CITY OF KEMPNER



John (JW) Wilkerson- Mayor

ATTEST:



Hayleigh Talasek- City Secretary

ADMINISTRATIVE DEPARTMENT*Income*

Line Item Description	FY 24/25	FY 25/26
Donations	\$ 650.00	\$ 650.00
Sales & Use Tax	\$ 132,507.00	\$ 170,931.77
Ad Valorem Tax	\$ 306,952.92	\$ 329,930.18
Penalty & Interest	\$ 1,403.55	\$ 1,403.55
Franchise fees	\$ 45,300.00	\$ 45,300.00
Interest Income	\$ 3,200.00	\$ 3,200.00
Building & Permit Fees	\$ 1,150.00	\$ 200.00
Event Income	\$ 2,200.00	\$ 2,200.00
Other Revenue	\$ 300.00	\$ 300.00
Total Income	\$ 493,663.47	\$ 554,115.50

EXPENSES

Line Item Description	FY 24/25	FY 25/26
Salaries	\$ 177,324.79	\$ 188,225.75
Advertising	\$ 500.00	\$ 500.00
Information & Technology	\$ 3,100.00	\$ 7,120.46
Bank Charges	\$ 1,320.00	\$ 1,320.00
Election Expenses	\$ 5,200.00	\$ 5,200.00
Freight Postage	\$ 300.00	\$ 294.00
Insurance	\$ 17,000.00	\$ 17,000.00
Professional Fees	\$ 6,500.00	\$ 13,600.00
Attorney Fees	\$ 2,500.00	\$ 2,500.00
Bookkeeping Fees	\$ 3,000.00	\$ 3,000.00
Auditor Fees	\$ 18,500.00	\$ 15,500.00
Misc Expense	\$ -	\$ -
Membership Fees	\$ 500.00	\$ 1,523.00
Office Supplies	\$ 2,000.00	\$ 2,000.00
Equipment	\$ 1,500.00	\$ 1,500.00
Uniform	\$ 300.00	\$ 500.00
Lease Maintenance Cont	\$ 1,650.00	\$ 1,613.00
Special Events	\$ 2,001.00	\$ 1,700.00
Repairs & Maintenance -	\$ 16,700.00	\$ 9,042.00
Professional Development	\$ 4,000.00	\$ 4,000.00
Travel (Mileage) Reimbu	\$ 670.00	\$ 500.00
Telecommunications	\$ 3,800.00	\$ 4,773.72
Utilities	\$ 5,100.00	\$ 5,040.00
Total Expenses	\$ 273,465.79	\$ 286,451.93

PUBLIC SAFETY

Income

Line Item Description	FY 24/25	FY 25/26
Donations	\$ -	\$ -
Other Revenue	\$ -	\$ 100,890.03
LEOSA/ State Funds	\$ 750.00	\$ 750.00
Peace Officer Grants	\$ -	\$ 72,258.50
License & Certification fees	\$ 1,200.00	\$ -
Transfer in from Savings		\$ 100,890.03
Total Income	\$ 1,950.00	\$ 274,788.56

Expenses

Line Item Description	FY 24/25	FY 25/26
Salaries	\$ 161,928.63	\$ 250,499.17
Information & Technology	\$ 13,000.00	\$ 15,089.64
Freight & Postage	\$ 250.00	\$ 50.00
License & Certification		
Maintenance Expense	\$ 5,700.00	\$ 4,400.00
Training- State Funded	\$ 750.00	\$ 750.00
Misc Expense	\$ 300.00	\$ -
Membership Fees	\$ 180.00	\$ 180.00
Evidence Management	\$ 841.00	\$ 841.00
Equipment	\$ -	\$ 3,893.07
Uniform	\$ 1,000.00	\$ 1,500.00
Vehicle Maintenance & Supply	\$ 3,200.00	\$ 2,998.00
Grant expenditures	\$ 5,000.00	\$ -
Vehicle Fuel	\$ 8,000.00	\$ 8,400.00
National Night Out	\$ 100.00	\$ 100.00
Dispatching Fees	\$ 5,000.00	\$ 5,000.00
KVFD Contribution	\$ 2,500.00	\$ 2,500.00
Note Payable Principal	\$ 28,455.74	\$ 132,673.84
Note Payable Interest	\$ 6,547.31	\$ 6,314.94
Total Expenditures	\$ 242,752.68	\$ 435,189.66

MUNICIPAL COURT*Income*

Line Item Description	FY 24/25	FY 25/26
Court Refunds	\$ -	\$ -
Court Fines and Fees	\$ 50,000.00	\$ 55,000.00
Misc Revenue	\$ -	\$ -
Total Income	\$ 50,000.00	\$ 55,000.00

Expenses

Line Item Description	FY 24/25	FY 25/26
Freight & Postage	\$ 875.00	\$ 500.00
Attorney Fees	\$ 5,000.00	\$ 5,000.00
Misc Expense	\$ 1,000.00	\$ -
Technology	\$ 6,120.00	\$ 6,120.00
Professional Development	\$ 1,500.00	\$ 1,500.00
Total Expenses	\$ 14,495.00	\$ 13,120.00

PARKS DEPARTMENT*Income*

Line Item Description	FY 24/25	FY 25/26
Donations	\$ -	\$ -
Event Income	\$ -	\$ -
Other Rev- Vendor		
Permits	\$ 500.00	\$ -
Grant Income	\$ -	\$ -
Total Income	\$ 500.00	\$ -

Expenses

Line Item Description	FY 24/25	FY 25/26
Equipment	\$ 500.00	\$ -
Special Events	\$ 1,500.00	\$ 1,000.00
Repairs & Maintenance	\$ 9,150.00	\$ 9,276.00
Utilities	\$ 2,000.00	\$ 1,800.00
Improvements	\$ 2,000.00	\$ 26,235.00
Total Expenses	\$ 15,150.00	\$ 38,311.00

STREET FUND (RESTRICTED)*Income*

Line Item Description	FY 24/25	FY 25/26
Sales and Use Tax	\$ 66,154.17	\$ 85,337.75
Court Income	\$ 2,000.00	\$ 2,000.00
Interest Income	\$ 67.98	\$ 67.98
Other Revenue	\$ -	\$ -
Total Income	\$ 68,222.15	\$ 87,405.73

Expenses

Line Item Description	FY 24/25	FY 25/26
Bank Charges	\$ 250.00	\$ 250.00
Repairs & Maintenance	\$ 44,181.90	\$ 56,651.23
Sign Installation	\$ 6,797.21	\$ 8,715.57
Materials	\$ 16,993.04	\$ 21,788.93
Total Expenses	\$ 68,222.15	\$ 87,405.73

MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND (RESTRICTED)

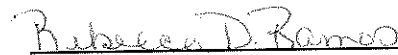
Income

Description	FY 24/25	FY 25/26
Interest Income	\$ 25.00	\$ 25.00
Other Revenue	\$ -	\$ -
Totals	\$ 25.00	\$ 25.00

Expenses

Expense Line Items	FY 24/25	FY 25/26
Bank Charges	\$ -	\$ -
Building Security Fund	\$ -	\$ -
Technology	\$ -	\$ -
Totals	\$ -	\$ -

This adopted budget was filed with the City Secretary on August 12, 2025



Rebecca Ramos, City Manager

This proposed budget was received on August 12, 2025



Hayleigh Talasek, City Secretary

A message from the Mayor...

Greetings neighbors. Your City staff and I have worked diligently on preparing a budget for the FY 25-26 Year. While working on the proposed budget, staff and I focussed on creating a budget that would accomplish the following concepts:

1. Do away with unnecessary spending, thus cutting costs.
2. Carrying out the will of the Council members.
3. Ensure there is transparency with the numbers.

When I assumed the role of Mayor, there was no formal training on how to do this job. Additionally, there was no formal training on how to put together a municipal budget and comply with the many different laws. While there has been some training that has helped, your staff and I learn as we go. This means mistakes have been made, and since we are all human, more are sure to be made in the future.

This is exactly the reason why you have so much information for you to look through. If you have any suggestions for improvements, please share them. You will not hurt my feelings.

This document should show you the line items and amounts to be funded for each line item. I recall the time I initially became involved in the governance of the City. While there were budgets and line items, there was nothing there to really describe what the line items are, or how those numbers were developed. The City has great staff, and I am in the process of training our staff on the expectations I have as they relate to transparency, especially with the numbers. The supporting documentation is something you will not see in any other City, without filing numerous open records requests and delving deep into the weeds. There is no need to do that here, as you will have all the information you need. Anyone can walk into City Hall and ask for a copy of the proposed budget. Staff understands this concept and welcomes anyone to view the expenditures of the City as well.

John "JW" Wilkerson

ATTACHMENT "B"
(ORDINANCE #2025-08-12-002)

ORDINANCE NO. 2025-08-12-002

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, RATIFYING AN INCREASE IN PROPERTY TAXES FROM THE PREVIOUS YEAR IN SUPPORT OF THE ADOPTED BUDGET FOR THE 2024-2025 FISCAL YEAR

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1, 2025, and ending on September 30, 2026, was filed with the city secretary on June 27, 2025, and was furthermore amended on July 8th, 2025, by the municipal budget officer; and

WHEREAS; the municipal budget officer filed with the city secretary the required "Truth in Taxation" documentation which was subsequently accepted and approved by the City Council on August 12, 2025; and

WHEREAS; the City of Kempner has made available the Truth in Taxation documents, the proposed budget and supporting documents via its website; and

WHEREAS; the City of Kempner held a public hearing for the proposed budget on August 12, 2025, where any citizen was able to attend and speak during an open and properly posted meeting; and

WHEREAS; This vote to ratify a property tax increase is in addition to, and separate from, the vote to adopt the budget or the vote to set the tax rate.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS;

SECTION 1: TAX RATE INCREASE IS HEREBY RATIFIED. The City Council hereby authorizes the property tax increase outlined within Ordinance # 2025-08-12-001, which is hereby attached to and made a part of this ordinance.

SECTION 2. LEGAL REQUIREMENTS MET. It is hereby found that the City of Kempner is considered a special taxing unit due to its small tax base and is exempt from most legal requirements pertaining to the postings and hearings most municipalities are legally required to comply with. Notwithstanding the aforementioned, the City of Kempner exceeded the legal requirements and held open and properly posted meetings for the purpose of tax rate hearings, budget hearing(s), and budget workshop(s). Additionally, the City of Kempner posted the tax rate notice in the local newspaper and on our website, and the proposed budget was placed on the City of Kempner website.

SECTION 3. FINAL BUDGET HEARING HELD. The City of Kempner held a final budget hearing on August 12, 2025, during its regular meeting. This meeting was properly posted on the City of Kempner website and message board.

SECTION 4. CONFLICTING ORDINANCES. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed on the effective date of this ordinance unless the conflicting ordinance specifically identifies this ordinance and states in plain language that such ordinance prevails.

RATIFICATION OF TAX INCREASE FOR ADOPTED FY 25-26 BUDGET

SECTION 5. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such holding shall not affect the remaining portions of this ordinance and no other portion or provision hereof shall become inoperative or fail by reason of such holding. To this end, all provisions of this ordinance are declared to be severable.

SECTION 6. EFFECTIVE DATE. This ordinance shall take effect and be in full force on October 1, 2025, and remain in effect until amended, or midnight on September 30, 2026, whichever occurs sooner.

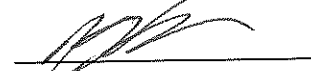
SECTION 7. OPEN MEETINGS. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 Texas Government Code.

SECTION 8. RECORD VOTE. A record vote was taken on the passage of this ordinance, and the following results are hereby recorded:

Mayor John "JW" Wilkerson	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 1 David Richardson	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 2 Tom Combs	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input checked="" type="checkbox"/> Absent.
Place 3/ Mayor Pro Tem Rob Green	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.
Place 4 Dan Long	<input type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input checked="" type="checkbox"/> Absent.
Place 5 Elliott Whitton	<input checked="" type="checkbox"/> For <input type="checkbox"/> Against <input type="checkbox"/> Abstain <input type="checkbox"/> Absent.

PASSED AND APPROVED ON THIS THE 12th DAY OF AUGUST 2025

THE CITY OF KEMPNER


John (JW) Wilkerson- Mayor

ATTEST:


Hayleigh Talasek- City Secretary