

ORDINANCE NO. 2025-08-12-001 (R2025-002)

**AN ORDINANCE, OF THE CITY OF KEMPNER TEXAS, AMENDING THE FISCAL YEAR 2024-2025 ANNUAL BUDGET,
WHICH WAS PREVIOUSLY ADOPTED BY THE CITY IN ORDINANCE 2024-08-27-001 (R2025-001)**

WHEREAS; a budget for the fiscal year beginning on October 1st, 2024, was duly adopted by the City Council of the City of Kempner: and

WHEREAS; the City Manager has made good faith efforts to forecast expenditure and income during the budget: and

WHEREAS; the additional grant reimbursements for eligible expenditures incurred by the Administrative and Public Safety departments, which additional grant revenues were not included in the City's original Fiscal Year 2025-2026 adopted budget: and

WHEREAS; the additional grant reimbursements are sufficient to offset the applicable expenditure overages and provide funding for the corresponding budget increases, such that the amendments do not result in an unfunded expenditure from the City's General Fund: and

WHEREAS; the City of Kempner experienced other income revenues and expenditures staff was unable to reasonably predict.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS THAT THE FISCAL YEAR 2025-2026 BUDGET IS AMENDED WITH THE FOLLOWING CHANGES:

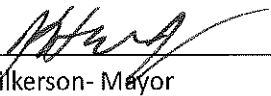
The budget shall be amended by making the following changes to the original budget:

SECTION 1: Detailed line items explained in attachment. There is an attachment, titled "Attachment A" which shows the detailed line-item changes for each of the line items in each of the departments, which is made part hereof this ordinance.

SECTION 2. OPEN MEETINGS. It is hereby found and determined that this meeting was open to the public and notice of the meeting was properly posted in accordance with the Open Meetings Act of the Texas Government Code.

SECTION 3. EFFECTIVE DATE. The provisions found in this ordinance shall be in full force and effect immediately upon its passage, indicated below.

PASSED AND APPROVED THIS THE 29th DAY OF SEPTEMBER 2026.

APPROVED: 
John (JW) Wilkerson- Mayor

ATTEST: 
Shaleah Stevens- City Secretary

Ordinance # 2025-08-12 (R2025-002)

Attachment A- Modifications to Adopted budget and Reasons for Change

Overview of Changes

<u>Department</u>	<u>From</u>	<u>Income</u>		<u>Change</u>
		<u>To</u>		
Admin Department	\$588,020.32	\$701,324.57		16%
Public Safety Department	\$173,898.53	\$185,081.60		6%
<u>Department</u>	<u>From</u>	<u>Expenses</u>		<u>Change</u>
		<u>To</u>		
Admin Department	\$320,356.76	\$403,952.66		21%
Public Safety Department	\$435,189.66	\$430,625.70		-1%

Administrative Department

Income Sources

<u>Line Item</u>	<u>From</u>	<u>To</u>	<u>Reason</u>
Donations	\$650.00	\$100.00	Less received than anticipated
Sales and Use Tax	\$170,931.77	\$173,190.04	More received than anticipated.
Ad Valorem Taxes	\$329,930.18	\$328,807.80	Late Tax Payments
Penalty & Interest	\$1,403.55	\$1,864.71	Collection of over due taxes
Franchise fees	\$45,300.00	\$49,193.88	More than anticipated
Interest Income	\$3,200.00	\$9,525.32	More than anticipated
Building & Permit Fees	\$200.00	\$3,825.00	More than anticipated
Event Income	\$2,200.00	\$2,025.00	Less than anticipated
Other Revenue	\$300.00	\$13,208.11	Reimbursement from Street Fund
Transfer in	\$33,904.82	\$0.00	<u>Was not needed</u>
Grant Proceeds	\$0.00	\$119,584.71	<u>More than anticipated</u>
Total	\$588,020.32	\$701,324.57	

Administrative Department

Line Item	Expenses		Reason
	From	To	
Total Admin Employee Cost	\$200,940.58	\$196,031.95	Less than anticipated
Advertising	\$500.00	\$877.50	Ad's for sealed bids
Information Tech	\$7,120.46	\$12,833.08	Add'l security for emails/Increase for website hosting
Bank Charges	\$1,320.00	\$1,200.00	Less than anticipated
Election Expenses	\$5,200.00	\$0.00	Election cancelled
Freight & Postage	\$294.00	\$0.00	Less than anticipated
Insurance- TML	\$17,000.00	\$20,382.00	Insuring new patrol vehicles/other rate increases
Professional Fees	\$28,790.00	\$26,850.38	Less than anticipated
Attorney Fees	\$2,500.00	\$2,574.37	Policy and ordinance revisions
BookKeeping fees	\$3,000.00	\$3,200.00	Increase in fees by bookkeeper
Audit Fees	\$15,500.00	\$34,100.00	two (2) audits in one year to catch up
Misc Expenses	\$0.00	\$2,506.17	Reimbursed from Street Fund
Membership Fees	\$1,523.00	\$1,942.00	Double membership due to hiring new City Secretary
Office Supplies	\$2,000.00	\$2,342.48	More than anticipated
Office Equipment	\$1,500.00	\$884.06	Less than anticipated
Uniforms	\$500.00	\$176.25	Less than anticipated
Lease Maint Contract	\$1,613.00	\$1,825.39	More than anticipated
Events	\$1,700.00	\$3,606.76	Offset by event income
Repairs & Maint	\$9,042.00	\$3,944.31	Less than anticipated
Professional Development	\$4,000.00	\$1,471.60	Less than anticipated
Travel (Mileage) Reimbursement	\$500.00	\$574.90	See Note 1
Telecommunications	\$4,773.72	\$4,790.48	More than anticipated
Utilities	\$5,040.00	\$4,330.78	Less than anticipated
Vehicle Maint & Supply	\$6,000.00	\$5,415.80	Less than anticipated
Grant Exenditures	\$0.00	\$72,092.40	Offset by Grant Proceeds
Total	\$320,356.76	\$403,952.66	

Note 1. Rental of car dolly and use of personal vehicle (towing capacity) to transport old PD unit to have equipment removed and installed into new PD vehicle

Public Safety Department

Income Sources

<u>Line Item</u>	<u>From</u>	<u>To</u>	<u>Reason</u>
Donations	\$0.00	\$0.00	
Other Revenue	\$100,890.03	\$108,671.59	Loan for new PD Unit
Police Officer Training Funds (LEOSA)	\$750.00	\$1,560.00	Received more from the state than anticipated
Peace Officer Grants	\$72,258.50	\$74,850.01	COPS Grant
License & Certification	\$0.00	\$0.00	
Total	\$173,898.53	\$185,081.60	

Public Safety Department

Expenses

<u>Line Item</u>	<u>From</u>	<u>To</u>	<u>Reason</u>
Salaries	\$250,499.17	\$223,917.40	Budget included 2/3 of salary for additional officer
Information Technology	\$15,089.64	\$14,706.47	Less than anticipated
Freight & Postage	\$50.00	\$11.82	Less than anticipated
License & Cert Fees	\$4,400.00	\$3,905.00	Less than anticipated
Traning State funded	\$750.00	\$1,604.04	Offset by LEOSE funds
Misc Expenses	\$0.00	\$0.00	
Membership Fees	\$180.00	\$0.00	
Evidence Management	\$841.00	\$412.68	Less than anticipated
Equipment PD	\$3,893.07	\$15,394.65	Replacement of radars in PD units
Uniforms	\$1,500.00	\$2,228.54	Uniform for new officer
Vehicle Maintenance	\$2,998.00	\$9,994.78	Unexpected repair to 2023 Unit
Grant Expenditures	\$0.00	\$19,449.17	Offset by Grant Proceeds
Vehicle Fuel	\$8,400.00	\$12,031.40	Cost of fuel
National Night out	\$100.00	\$0.00	
911 Dispatching Fees	\$5,000.00	\$5,000.00	
KVFD Contribution	\$2,500.00	\$2,500.00	
Vehicle Note- Principal	\$132,673.84	\$115,459.55	Refinancing of 2023 PD Unit
Vehicle Note- Interest	\$6,314.94	\$4,624.24	Refinancing of 2023 PD Unit
Total	\$435,189.66	\$431,239.74	

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Attachment A- Modifications to Adopted budget and Reasons for Change

Overview of Changes

Income			
<u>Department</u>	<u>From</u>	<u>To</u>	<u>Change</u>
Admin Department	\$588,020.32	\$702,330.30	16%
Public Safety Department	\$173,898.53	\$185,081.60	6%
Expenses			
<u>Department</u>	<u>From</u>	<u>To</u>	<u>Change</u>
Admin Department	\$320,356.76	\$404,395.66	21%
Public Safety Department	\$435,189.66	\$434,669.23	0%

Administrative Department

Income Sources

<u>Line Item</u>	<u>From</u>	<u>To</u>	<u>Reason</u>
Donations	\$650.00	\$100.00	Less eceived than anticipated
Sales and Use Tax	\$170,931.77	\$173,190.04	More received than anticipated.
Ad Valorem Taxes	\$329,930.18	\$328,807.80	Late Tax Payments
Penalty & Interest	\$1,403.55	\$1,864.71	Collection of over due taxes
Franchise fees	\$45,300.00	\$49,193.88	More than anticipated
Interest Income	\$3,200.00	\$9,525.32	More than anticipated
Building & Permit Fees	\$200.00	\$3,825.00	More than anticipated
Event Income	\$2,200.00	\$2,025.00	Less than anticipated
Other Revenue	\$300.00	\$13,208.11	Reimbursement from Street Fund
Transfer in	\$33,904.82	\$0.00	<u>Was not needed</u>
Grant Proceeds	\$0.00	\$119,584.71	<u>More than anticipated</u>
Total	\$588,020.32	\$701,324.57	

Administrative Department

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	From	To	
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Information Tech	\$7,120.46	\$12,833.08	Add'l security for emails/Increase for website hosting
Bank Charges	\$1,320.00	\$1,200.00	Less than anticipated
Election Expenses	\$5,200.00	\$0.00	Election cancelled
Freight & Postage	\$294.00	\$0.00	Less than anticipated
Insurance- TML	\$17,000.00	\$20,382.00	Insuring new patrol vehicles/other rate increases
Professional Fees	\$28,790.00	\$26,850.38	Less than anticipated
Attorney Fees	\$2,500.00	\$2,574.37	Policy and ordinance revisions
BookKeeping fees	\$3,000.00	\$3,200.00	Increase in fees by bookkeeper
Audit Fees	\$15,500.00	\$34,100.00	two (2) audits in one year to catch up
Misc Expenses	\$0.00	\$2,506.17	Reimbursed from Street Fund
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Office Supplies	\$2,000.00	\$2,342.48	More than anticipated
Office Equipment	\$1,500.00	\$884.06	Less than anticipated
Uniforms	\$500.00	\$176.25	Less than anticipated
Lease Maint Contract	\$1,613.00	\$1,825.39	More than anticipated
Events	\$1,700.00	\$3,606.76	Offset by event income
Repairs & Maint	\$9,042.00	\$3,944.31	Less than anticipated
Professional Development	\$4,000.00	\$1,471.60	Less than anticipated
Travel (Mileage) Reimbursement	\$500.00	\$574.90	See Note 1
Telecommunications	\$4,773.72	\$4,790.48	More than anticipated
Utilities	\$5,040.00	\$4,330.78	Less than anticipated
Vehicle Maint & Supply	\$6,000.00	\$5,415.80	Less than anticipated
Grant Exenditures	\$0.00	\$72,092.40	Offset by Grant Proceeds
Total	\$320,356.76	\$403,952.66	

Note 1. Rental of car dolly and use of personal vehicle (towing capacity) to transport old PD unit to have equipment removed and installed into new PD vehicle

Public Safety Department

Income Sources

<u>Line Item</u>	<u>From</u>	<u>To</u>	<u>Reason</u>
Donations	\$0.00	\$0.00	
Other Revenue	\$100,890.03	\$108,671.59	Loan for new PD Unit
Police Officer Training Funds (LEOSA)	\$750.00	\$1,560.00	Received more from the state than anticipated
Peace Officer Grants	\$72,258.50	\$74,850.01	COPS Grant
License & Certification	\$0.00	\$0.00	
Total	\$173,898.53	\$185,081.60	

Public Safety Department

Expenses

<u>Line Item</u>	<u>From</u>	<u>To</u>	<u>Reason</u>
Salaries	\$250,499.17	\$223,917.40	Budget included 2/3 of salary for additional officer
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Freight & Postage	\$50.00	\$11.82	Less than anticipated
License & Cert Fees	\$4,400.00	\$3,905.00	Less than anticipated
Traning State funded	\$750.00	\$1,604.04	Offset by LEOSE funds
Misc Expenses	\$0.00	\$0.00	
Membership Fees	\$180.00	\$0.00	
Evidence Management	\$841.00	\$412.68	Less than anticipated
Equipment PD	\$3,893.07	\$15,394.65	Replacement of radars in PD units
Uniforms	\$1,500.00	\$2,228.54	Uniform for new officer
Vehicle Maintenance	\$2,998.00	\$12,828.47	Unexpected repair to PD Units
Grant Expenditures	\$0.00	\$19,449.17	Offset by Grant Proceeds
Vehicle Fuel	\$8,400.00	\$12,031.40	Cost of fuel
National Night out	\$100.00	\$0.00	
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