

ORDINANCE NO. 2023-09-26-001

AN ORDINANCE, OF THE CITY OF KEMPNER, TEXAS, ESTABLISHING AN AFFECTIVE AD VALOREM TAX RATE AND THE ADOPTED BUDGET FOR THE 2023-2024 FISCAL YEAR

WHEREAS; a proposed annual budget for the fiscal year beginning on October 1st 2023 and ending on September 30, 2024 was filed with the city secretary on August 23rd, 2023 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 September 12th, 2023; 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 tax rate public hearing on September 12th, 202, where any citizen was able to attend and speak during an open and properly posted meeting; and

WHEREAS; the City of Kempner Properly posted and held a public hearing on the proposed FY 2023-2024 budget on September 12th, 2023.

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 use and support of the municipal government of the City of Kempner the tax rate of .2800 which is categorized and broken down in the following manner:

The Maintenance and Operations (M&O) Tax Rate of 0.231158

The Debt (Interest & Sinking Fund) Tax Rate of 0.048842

Additionally, the following required language is made part of this ordinance:

This budget will raise more total property taxes than last years budget by \$82,219.48, and of that amount, \$2,823.49 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 years budget by an amount of \$82,219.48, which is a 77 percent increase from last years budget. The property tax

revenue to be raised from new property added to the tax rolls this year is \$2,823.49.

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 September 26th, 2023, 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, 2023, and ending on September 30th, 2024. The budget is attached to this ordinance and hereby made a part of this ordinance as "Attachment A".

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 1st, 2023, and remain in effect until amended, or midnight on September 30th, 2024, 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.

(THIS SECTION INTENTIONALLY LEFT BLANK)

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 checked="" 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 checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input 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 Debbie Hernandez	<input type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input checked="" type="checkbox"/> Absent.

PASSED AND APPROVED ON THIS THE 26TH DAY OF SEPTEMBER 2023

THE CITY OF KEMPNER



John (JW) Wilkerson- Mayor

ATTEST:



Hayleigh Talasek- City Secretary



Ordinance Number 2023-09-26-001

Attachment A

12288 Central Texas Expressway
Kempner, Texas 76539
(512) 932-2180

www.kempnertx.gov



John "JW" Willkerson
Mayor
mayor@kempnertx.gov

BUDGET PROPOSAL

FISCAL YEAR 2023-2024

NOTICE: This proposed budget will raise more total property taxes than last years budget by \$82,219.48, and of that amount, \$2,823.49 is tax revenue to be raised from new property added to the tax role this year.

This budget will raise more revenue from property taxes than last years budget by an amount of \$82,219.48, which is a 77 percent increase from last years budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$2,823.49.

PUBLIC HEARING ON PROPOSED BUDGET

TUESDAY, SEPTEMBER 12, 2023 AT 6PM

**DURING THE REGULAR CITY COUNCIL MEETING HELD AT THE
ISENHOUR/CLARK MUNICIPAL BUILDING LOCATED AT 12288 HWY 190,
KEMPNER TEXAS, 76539**

Filed, this the 23rd day of August, 2023 By:

Heriberto Rodriguez
Heriberto Rodriguez (Aug 23, 2023 13:13 CDT)
Heriberto Rodriguez
City Manager, City of Kempner

Received by: Hayleigh Talasek
Hayleigh Talasek
City Secretary, City of Kempner

Property Tax Rate Break-Down

Fiscal Year 2022-2023		Fiscal Year 2023-2024 (Proposed)	
Maintenance & Operations (M&O) Rate	0.1822	Maintenance & Operations (M&O) Rate	0.231158
Interest & Sinking / Debt (I&S) Rate	0.0627	Interest & Sinking / Debt (I&S) Rate	0.048842
Total Tax Rate	0.2449	Total Tax Rate	0.2800

Neighboring City Tax Rates (for comparison)

City	Tax Rate	How does Kempner compare?		
City of Lampasas:	0.30488	Kempner's Tax Rate is	-8%	lower than Lampasas.
City of Copperas Cove:	0.721028	Kempner's Tax Rate is	-61%	lower than Copperas Cove.
City of Bertram:	0.481	Kempner's Tax Rate is	-42%	lower than Bertram.
City of Florence:	0.62279	Kempner's Tax Rate is	-55%	lower than Florence.
City of Jarrell:	0.4195	Kempner's Tax Rate is	-33%	lower than Jarrell
City of Lometa:	0.3227	Kempner's Tax Rate is	-13%	lower than Lometa
City of Hamilton:	0.4777	Kempner's Tax Rate is	-41%	lower than Hamilton
City of Burnet:	0.3440	Kempner's Tax Rate is	-19%	lower than Burnet.

Area Average: 3.693598

Kempner's Tax Rate is

41% LESS

than the average for the surrounding area.

Budget Proposal for the 2023 to 2024 Fiscal Year		
Overall Report		
Revenue		
Departments	Budget 2022-2023	Budget FY 2023 -2024
Administrative	\$ 348,442.00	\$ 343,769.45
Public Safety	\$ 500.00	\$ 500.00
Municipal Court	\$ 65,000.00	\$ 65,000.00
Municipal Court Building & Tech	\$ 15,379.43	\$ 4,625.00
Debt Service Fund	\$ 40,000.00	\$ 37,455.00
Street Maintenance Fund	\$ 21,250.00	\$ 54,875.00
Parks Department	\$ 2,500.00	\$ 14,000.00
Total	\$ 493,071.43	\$ 520,224.45
Expenditures		
Administrative	\$ 190,460.00	\$ 213,787.70
Public Safety	\$ 169,850.00	\$ 208,856.02
Municipal Court	\$ 15,022.00	\$ 6,800.00
Municipal Court Building & Tech		\$ 10,000.00
Debt Service Fund	\$ 40,000.00	\$ 37,215.00
Street Maintenance Fund	\$ 21,250.00	\$ 26,300.00
Parks Department	\$ 16,041.00	\$ 17,250.00
Total	\$ 452,623.00	\$ 520,208.71
Net Difference	\$40,448.43	\$ 15.74

Admin Dept. Budget Proposal FY 23-24

Revenue		
	Budget FY 2022-2023	Budget FY 2023-2024
Donations	\$ -	\$ 500.00
Sales & Use Tax	\$ 100,000.00	\$ 107,000.00
Ad Valorem Tax	\$ 100,000.00	\$ -
Penalty & Interest	\$ -	\$ 300.00
Delinquent Taxes	\$ 1,000.00	\$ 750.00
Franchise Fees	\$ 45,000.00	\$ 45,000.00
Interest Income	\$ 250.00	\$ 350.00
Building and Permit Fees	\$ 200.00	\$ 350.00
Event Income	\$ 500.00	\$ 600.00
Other Revenue	\$ 2,400.00	\$ -
Fund Balance Transfer	\$ 141,000.00	
Transfer in from other account		
Other Revenue - Insurance	\$ -	\$ -
Grant Proceeds	\$ -	\$ -
Total	\$ 390,350.00	\$ 154,850.00
Expenditures		
Total Admin Employee Cost	\$ -	\$ 137,017.70
Advertising	\$ 350.00	\$ 1,000.00
Information Technology	\$ 100.00	\$ 500.00
Bank Charges	\$ 600.00	\$ 600.00
Audit fees	\$ -	\$ 18,500.00
Election Expenses	\$ 5,200.00	\$ 5,200.00
Freight & Postage	\$ 600.00	\$ 500.00
Insurance-TML	\$ 2,600.00	\$ 2,600.00
Attorney Fees	\$ 10,500.00	\$ 7,000.00
Bookkeeping fees	\$ 19,900.00	\$ 2,400.00
Professional Fees	\$ 19,900.00	\$ 3,320.00
Misc. Expense	\$ 1,000.00	\$ 1,500.00
Membership Fees	\$ 2,300.00	\$ 2,000.00
Office Supplies	\$ 2,200.00	\$ 1,800.00
Office Equipment	\$ 2,500.00	\$ 2,000.00
Lease Maintenance Contract	\$ 1,000.00	\$ 1,650.00
Events	\$ 2,000.00	\$ 2,000.00
Vehicle Maintenance & supply	\$ 3,000.00	\$ 3,000.00
Vehicle Fuel & Oil (admin)		\$ 2,500.00
Repairs & Maintenance	\$ 4,000.00	\$ 4,000.00
Travel & Training	\$ 5,000.00	\$ 5,000.00
Travel Reimbursement	\$ 500.00	\$ 500.00
Telecommunications	\$ 3,500.00	\$ 4,000.00
Email	\$ 1,000.00	\$ 1,200.00
Utilities	\$ 4,000.00	\$ 4,000.00
Total	\$ 91,750.00	\$ 213,787.70

Public Safety Budget Proposal FY 23-24		
Revenue		
	Budget FY 2022-2023	Budget FY 2023 - 2024
Donations	\$ -	
Other Revenue	\$ -	\$ -
Peace Officer Training Funds LEOSA		\$ 500.00
Sale of Capital Assets	\$ -	\$ -
Grants	\$ 500.00	\$ -
Other revenue sources-loans		
Total	\$ 500.00	\$ 500.00
Expenditures		
Total Police Employee Cost	\$ 111,155.02	\$ 132,389.13
Kempner Volunteer Fire Dept.	\$ 5,000.00	\$ 5,000.00
Information Technology (IT)	\$ 12,000.00	\$ 12,000.00
Bank Charges		\$ 75.00
National Night Out	\$ -	\$ 500.00
Freight & Postage	\$ 250.00	\$ 250.00
Insurance	\$ 6,450.00	\$ 6,450.00
License & Certification Fees	\$ 250.00	\$ 250.00
Misc. Expense	\$ 500.00	\$ 500.00
Membership Fees	\$ 500.00	\$ 500.00
Office Supplies	\$ 2,000.00	\$ 1,800.00
Equipment - PD	\$ 6,000.00	\$ 6,000.00
Vehicle Maintenance	\$ 5,000.00	\$ 5,000.00
Equipment Maintenance	\$ 2,000.00	\$ 2,000.00
Vehicle Gas & Oil	\$ 8,000.00	\$ 8,000.00
Training - State Funded	\$ 500.00	\$ 500.00
Travel and Training	\$ 2,500.00	\$ 3,500.00
Telecommunications	\$ 3,000.00	\$ 4,500.00
New Police Vehicle	\$ 55,000.00	\$ -
Vehicle Note- Principal		\$ 11,455.73
Vehicle Note- Interest		\$ 3,186.16
911 Dispatch	\$ 5,000.00	\$ 5,000.00
Total	\$ 225,105.02	\$ 208,856.02

Municipal Court Proposed Budget FY 23-24		
Revenue		
Departments	Budget FY 2022-2023	Budget FY 2023 - 2024
Court Fees & Fines	\$ 65,000.00	\$ 65,000.00
Misc Income		
Total	\$ 65,000.00	\$ 65,000.00
Expenditures		
Personell Cost		
Freight & Postage	\$ 300.00	\$ 500.00
Insurance	\$ 1,500.00	\$ 1,500.00
Attorney Fees	\$ 2,000.00	\$ 2,000.00
Outside Services	\$ -	\$ -
Misc. Expense	\$ 100.00	\$ 1,000.00
Jury Compensation	\$ 100.00	\$ -
Membership Fees	\$ -	\$ -
Office Supplies	\$ 300.00	\$ 300.00
Office Equipment	\$ -	\$ -
Lease Maintenance Contract	\$ 300.00	\$ -
Repairs & Maintenance	\$ -	\$ -
Travel and Training	\$ 1,000.00	\$ 1,500.00
Judge Compensation	\$ -	\$ -
Total	\$ 5,600.00	\$ 6,800.00

Building and Tech Fund (Court)		
Income		
	Budget FY 2022-2023	Budget FY 2023 - 2024
Interest Income	\$ 26.94	\$ 25.00
Building Security Fees	\$ 8,205.65	\$ 2,300.00
Technology Fees	\$ 7,146.84	\$ 2,300.00
Total	\$ 15,379.43	\$ 4,625.00
Expenditures		
Building Security	\$ 3,000.00	\$ 3,000.00
Banking Fees	\$ -	\$ -
Technology Expenses	\$ 7,000.00	\$ 7,000.00
Total	\$ 10,000.00	\$ 10,000.00

Debt Service Fund		
Revenue		
	Budget FY 2022-2023	Budget FY 2023 - 2024
Debt Property Tax	\$ 40,000.00	\$ 37,215.00
Delinquent Taxes	\$ 650.00	\$ 200.00
Interest	\$ 50.00	\$ 40.00
Total	\$ 40,700.00	\$ 37,455.00
Expenditures		
Note Payable- Interest	\$ 3,037.00	\$ 2,115.00
Note Payable Principle		
Debt	\$ 35,000.00	\$ 35,000.00
Bank Charges	\$ 97.54	\$ 100.00
Total	\$ 38,134.54	\$ 37,215.00

Street Department Proposed Budget FY 23-24		
Revenue		
	Budget FY 2022-2023	Budget FY 2023 - 2024
Interest Income	\$ 50.00	\$ 75.00
Sales Tax	\$ 25,000.00	\$ 52,800.00
Court Income	\$ 2,000.00	\$ 2,000.00
Total	\$ 27,050.00	\$ 54,875.00
Expenditures		
Repair & Maint	\$ 20,050.00	\$ 20,050.00
Street Lights	\$ 1,000.00	\$ 1,000.00
Professional Fees	\$ 1,000.00	\$ 1,000.00
Installation of Signs	\$ 1,000.00	\$ 1,000.00
Materials	\$ 2,000.00	\$ 3,000.00
Bank Fees	\$ 250.00	\$ 250.00
Total	\$ 25,300.00	\$ 26,300.00

Park Department Proposed Budget FY 23-24		
Revenue		
	Budget FY 2022-2023	Budget FY 2023 -2024
Donations	\$ -	\$ -
Park Fees/ Special Events	\$ -	\$ -
Vendor Permit	\$ 2,500.00	\$ 2,500.00
Fund Balance Transfer		\$ 11,500.00
Misc Income	\$ -	\$ -
Total	\$ 2,500.00	\$ 14,000.00
Expenditures		
Insurance	\$ 750.00	\$ 750.00
Misc. Expense	\$ 500.00	\$ -
Supplies	\$ 350.00	\$ 500.00
Equipment	\$ -	\$ 500.00
Special Events	\$ 2,500.00	\$ 2,500.00
Repairs & Maintenance	\$ 10,000.00	\$ 10,000.00
Utilities	\$ 2,000.00	\$ 2,000.00
Park Improvements	\$ 1,000.00	\$ 1,000.00
Total	\$ 17,100.00	\$ 17,250.00