

RESOLUTION NO. 2026-07-14-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS, REJECTING THE PROPOSED FISCAL YEAR 2027 BUDGET OF THE LAMPASAS CENTRAL APPRAISAL DISTRICT (LCAD); EXPRESSING CONCERNS REGARDING UNSUPPORTED CAPITAL EXPENDITURES, SIGNIFICANT INCREASES IN PERSONNEL COSTS, THE LACK OF LONG-TERM FISCAL SUSTAINABILITY, AND THE ABSENCE OF A COMMITMENT TO REDUCE FUTURE BUDGETS FOLLOWING THE EXPIRATION OF TEMPORARY EXPENDITURES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lampasas Central Appraisal District (LCAD) serves as the central agency for the fair and equitable appraisal of property for ad valorem tax purposes in Lampasas County, and the City of Kempner recognizes and supports the important work of the District; and

WHEREAS, the proposed Fiscal Year 2027 budget includes several significant expenditure increases, including funding for the purchase of two (2) new vehicles and substantial increases in personnel costs, yet sufficient supporting documentation, detailed cost analyses, and justification have not been provided to allow the participating taxing entities to fully evaluate the necessity, reasonableness, or long-term fiscal impact of the proposed expenditures; and

WHEREAS, the proposed Fiscal Year 2027 budget increases employee salary expenditures by \$99,659 over the Fiscal Year 2026 adopted budget, and the accompanying long-range staffing plan projects appraisal staff salaries to increase from \$660,065 in Fiscal Year 2027 to \$783,125 by Fiscal Year 2029, a minimum increase of \$158,300 based solely on Fiscal Year 2027 salary levels and excluding future cost-of-living adjustments, merit increases, promotions, health insurance, retirement contributions, payroll taxes, leave benefits, and other employee-related costs; and

WHEREAS, based on the Fiscal Year 2027 salary schedule, all current and future appraisers could ultimately advance to the highest salary level, resulting in projected annual salary expenditures of approximately \$795,605 by Fiscal Year 2030, exclusive of employee benefits and associated compensation costs, creating the potential for substantially greater long-term financial obligations than those reflected in the proposed budget; and

WHEREAS, the City of Kempner remains concerned that the Lampasas Central Appraisal District has not demonstrated a comprehensive, long-term financial strategy to ensure sustainable growth, including a commitment to reducing expenditures following the expiration of temporary contracts or one-time initiatives, and instead proposes an accelerated expansion of staffing and expenditures that outpaces demonstrated operational needs and places an increasing financial burden on the participating taxing entities; and

WHEREAS, the City of Kempner is committed to the principles of transparency, fiscal responsibility, and accountability in the stewardship of public funds and believes that participating taxing entities should be provided sufficient information to independently evaluate proposed budgets before being asked to approve increased financial obligations.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEMPNER, TEXAS:

1. That the City of Kempner hereby formally rejects the FY 2027 budget of the Lampasas Central Appraisal District as currently proposed.

Section 1. EFFECTIVE DATE, OPEN MEETINGS. That it is hereby officially found and determined that the meeting at which this resolution is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Texas Open Meetings Act Chapter of the Texas Government Code.

Section 2. Statement of Vote: The following Council members voted in the following manner

Place 1. David Richardson voted ☒ For ☐ Against ☐ Absent ☐ Present/not voting

Place 2. Tom Combs voted ☒ For ☐ Against ☐ Absent ☐ Present/not voting

Place 3. Rob Green voted ☒ For ☐ Against ☐ Absent ☐ Present/not voting

Place 4. Dan Long voted ☒ For ☐ Against ☐ Absent ☐ Present/not voting

Place 5. Elliott Whitton voted ☒ For ☐ Against ☐ Absent ☐ Present/not voting

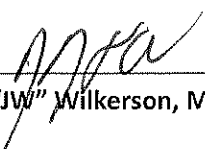
Statement of Mayor: while not legally authorized to vote absent to break a tie, my tie breaking vote

Would have been: ☒ For ☐ Against ☐ Absent ☐ Present/not voting

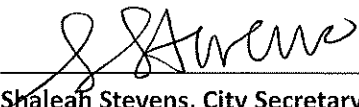
PASSED AND APPROVED on this 14th day of July 2026

City of Kempner, Texas

ATTEST:



John "JW" Wilkerson, Mayor



Shaleah Stevens, City Secretary