

City of Kingsville, Texas

AGENDA CITY COMMISSION TUESDAY, SEPTEMBER 5, 2023 SPECIAL MEETING

**CITY HALL
HELEN KLEBERG GROVES COMMUNITY ROOM
400 WEST KING AVENUE
5:00 P.M.**

Live Videostream: <https://www.facebook.com/cityofkingsvilletx>

I. Preliminary Proceedings.

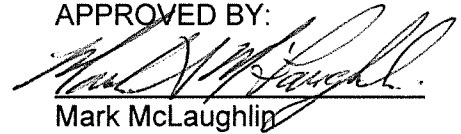
OPEN MEETING

INVOCATION / PLEDGE OF ALLEGIANCE – (Mayor Fugate)

MINUTES OF PREVIOUS MEETING(S)

None.

APPROVED BY:



Mark McLaughlin
City Manager

II. Public Hearing - (Required by Law).¹

1. Public Hearing on proposed Fiscal Year 2023-2024 budget. (Finance Director).
2. Public Hearing on a *proposed* tax rate decrease from \$.82500 to \$.76000 for Fiscal Year 2023-2024 with \$.76000 being an increase in the no new revenue rate of \$.70738; the vote on the tax rate will be on September 11, 2023, at 5pm in the Helen Kleberg Groves Community Room, City Hall, 400 W. King, Kingsville, Texas. (Finance Director).

III. Reports from Commission & Staff.²

"At this time, the City Commission and Staff will report/update on all committee assignments which may include but is not limited to the following: Planning & Zoning Commission, Zoning Board of Adjustments, Historical Board, Housing Authority Board, Library Board, Health Board, Tourism, Chamber of Commerce, Coastal Bend Council of Governments, Conner Museum, Keep Kingsville Beautiful, and Texas Municipal League. Staff reports include the following: Building & Development, Code Enforcement, Proposed Development Report; Accounting & Finance – Financial & Investment Information, Investment Report, Quarterly Budget Report, Monthly Financial Reports; Police & Fire Department – Grant Update, Police & Fire Reports; Street Updates; Public Works- Building Maintenance, Construction Updates; Park Services - grant(s) update, miscellaneous park projects, Administration –Workshop Schedule, Interlocal Agreements, Public Information, Hotel Occupancy Report, Quiet Zone, Proclamations, Health Plan Update, Tax Increment Zone Presentation, Main Street Downtown, Chapter 59 project, Financial Advisor, Water And Wastewater Rate Study Presentation. No formal action can be taken on these items at this time."

IV. Public Comment on Agenda Items.³

1. Comments on all agenda and non-agenda items.

V.

Consent Agenda

Notice to the Public

The following items are of a routine or administrative nature. The Commission has been furnished with background and support material on each item, and/or it has been discussed at a previous meeting. All items will be acted upon by one vote without being discussed separately unless requested by a Commission Member in which event the item or items will immediately be withdrawn for individual consideration in its normal sequence after the items not requiring separate discussion have been acted upon. The remaining items will be adopted by one vote.

CONSENT MOTIONS, RESOLUTIONS, ORDINANCES AND ORDINANCES FROM PREVIOUS MEETINGS:

(At this point the Commission will vote on all motions, resolutions and ordinances not removed for individual consideration)

None.

REGULAR AGENDA

CONSIDERATION OF MOTIONS, RESOLUTIONS, AND ORDINANCES:

VI. Items for consideration by Commissioners.⁴

1. Executive Session: Pursuant to Section 551.074, of the Texas Open Meetings Act, the City Commission shall convene in executive session to deliberate the duties and compensation of the City Manager, City Attorney, and Municipal Court Judge. (Commissioner Lopez).
2. Consider directing staff on compensation for executive level positions for FY2023-2024 budget. (Commissioner Lopez).
3. Review and discuss proposed fiscal year 2023-2024 budget for departments of the City of Kingsville. (City Manager).
4. Consider introduction of an ordinance adopting the City Manager's budget, as amended, of the City of Kingsville, Texas, and appropriating funds for the fiscal year beginning October 01, 2023, and ending September 30, 2024, in the particulars hereinafter stated. (Finance Director).
5. Consider introduction of an ordinance establishing and adopting the ad valorem tax rate for all taxable property within the City of Kingsville, Texas for fiscal year beginning October 01, 2023, and ending September 30, 2024, distributing the tax levy among the various funds, and providing for a lien on real and personal property to secure the payment of taxes assessed. (Finance Director).
6. Consider introduction of an ordinance amending the City of Kingsville Code of Ordinances by amending Chapter III, Article 7, Personnel Policies. (Human Resource Director).
7. Consider introduction of an ordinance ratifying classifications and prescribing the number of positions in such classifications for the classified service in the Fire Department by adding two new civil service positions. (Human Resource Director).

VII. Adjournment.

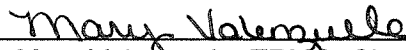
1. No person's comments shall exceed 5 minutes. Cannot be extended by Commission.
2. No person's comments shall exceed 5 minutes without permission of majority of Commission.
3. Comments are limited to 3 minutes per person. May be extended or permitted at other times in the meeting only with 5 affirmative Commission votes. The speaker must identify himself by name and address.
4. Items being considered by the Commission for action except citizen's comments to the Mayor and Commission, no comment at this point without 5 affirmative votes of the Commission.

NOTICE

This City of Kingsville and Commission Chambers are wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at 361/595-8002 or FAX 361/595-8024 or E-Mail mvalenzuela@cityofkingsville.com for further information. Braille Is Not Available. The City Commission reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, Section 551-071 (Consultation with Attorney), 551-072 (Deliberations about Real Property), 551-073 (Deliberations about Gifts and Donations), 551-074 (Personnel Matters), 551-076 (Deliberations about Security Devices), 551-086 (Certain Public Power Utilities: Competitive Matters), and 551-087 (Economic Development).

I, the undersigned authority do hereby certify that the Notice of Meeting was posted on the bulletin board at City Hall, City of Kingsville, 400 West King Avenue, Kingsville, Texas, a place convenient and readily accessible to the general public at all times and said Notice was posted on the following date and time:

August 31, 2023 at 3:45 P.M. and remained so posted continuously for at least 72 hours proceeding the scheduled time of said meeting.



Mary Valenzuela, TRMC, City Secretary
City of Kingsville, Texas

This public notice was removed from the official posting board at the Kingsville City Hall on the following date and time: _____

By: _____
City Secretary's Office
City of Kingsville, Texas

PUBLIC HEARING(S)

PUBLIC HEARING #1

Pub. Hrg
Budget

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed Kleberg County Budget for Fiscal Year 2023-2024 will be held on Monday, August 28, 2023, at 1:30 P.M. at the Kleberg County Sheriff's Annex, 1500 East King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$2,066,693 or 16.53%, and of that amount \$241,525.00 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the Tax Assessor-Collector and the office of the County Clerk and on the County's website (www.co.kleberg.tx.us) since August 11, 2023, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The District Independent School District will hold a public meeting at 6:30 P.M. August 22, 2023, in the Conference Room in Goodridge Intermediate Complex, 425 West Oregon St., District, TX 78351. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not cancel the proposed rate shown below unless the district publishes a revised notice containing the same information and computations set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	5.6692 (190 proposed rate for maintenance and operations)
School Debt Service Tax	30.423997 (100 proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	6.83%
Debt Service	0.46%
Total expenditures	7.29% increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 14.04, Tax Code)

	2022/23 Tax Year	Current Tax Year
Total appraised value* of all property	125,482,672	144,938,832
Total appraised value** of new property***	2,171,444	877,201
Total taxable value*** of all property	98,659,687	104,609,799
Total taxable value*** of new property***	2,114,113	685,585

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(3), Tax Code.

New property is defined by Section 20.01(1) (7), Tax Code.

Taxable value is defined by Section 1.04(1)(5), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonds of indebtedness* \$5,618,298

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund	Total	Local Revenue Tax Rate	State Revenue Tax Rate
Last Year's Rate	0.8601	0.4174	1.27750	4.977	11.739
Rate in Various Items of Maintenance & Operations Revenue & Pay Debt Service	1.4842	0.45619	1.94041	7.839	8.891
Proposed Rate	0.6692	0.425997	1.095197	4.511	9.475

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The basis, and the tax rate necessary to pay these bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	97,353	123,428
Storage Taxable Value of Residences	44,783	54,059
Last Year's Rate: Various Proposed Rates per \$100	1.277523	1.0951
Tax on Average Residence	521.11	679.59
Increase (Decrease) in Tax	-143.78	47.40

Under state law, the dollar amount of school taxes levied on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 31.8664. This election will be automatically held if the district adopts a rate in excess of the rollback rate of 31.8664.

Fund Balance

The following estimated balance will result at the end of the current fiscal year and will be cancelled with or by a corresponding debt obligation. See estimated fund balance for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	2,935,358
Interest & Sinking Fund Balance(s)	283,127

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.76000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.76000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.70738 per \$100
VOTER-APPROVAL TAX RATE	\$0.76311 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CITY OF KINGSVILLE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m. at City Hall, Helen Kleberg Groves Community Room, 400 W. Kleberg, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF KINGSVILLE this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.88%
Average homestead taxable value	\$4,322	\$9,808	increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.54	increase of 38.88, or 109.03%
Total tax levy on all properties	\$8,256,038	\$8,936,140	increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-8002 or mvalenzuela@cityofkingsville.com, or visit cityofkingsville.com for more information.

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed City of Kingsville Budget for Fiscal Year 2023-2024 will be held on Tuesday, September 5, 2023, at 5:00 P.M. at the Helen Kleberg Groves Community Room, City Hall, 400 West King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$680,102 or 8.24%, and of that amount \$82,761 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the City of Kingsville City Secretary and the Director of Finance and on the city's website (www.cityofkingsville.com) since August 11, 2023, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$91,713,158.28

Updated 8/30/2023

Fund	Line Item	Amount	Change Description
002 Tourism Fund		718,376.81	
	002-4-0000-75202 Transfer from Fund 202	(59,114.81)	This transfer was completed in FY 22-23
		(59,114.81)	
002-Adjusted Proposed Rev Budget		659,262.00	
026 Golf Course Capital Projuests Fund		10,676.00	
	026-4-0000-75001 Transfer from Fund 001	(410.00)	Transfer updated as the budgeted revenues decreased.
		(410.00)	
026-Adjusted Proposed Rev Budget		10,266.00	
051 Utility Fund		10,741,177.00	
	051-4-0000-75001 Transfer from Fund 001	31,229.00	Update Personnel Transfer
		31,229.00	
051-Adjusted Proposed Rev Budget		10,772,406.00	
066 CO Series 2011		0.00	
	066-4-0000-75051 Transfer From Fund 051	316.00	To cover cost shortage of Tremble.
	Changes	316.00	
066-Adjusted Proposed Rev Budget		316.00	
093 - Parks Maintenance		25,000.00	
	093-4-0000-75001 Transfer From Fund 001	4,503.00	To cover equipment purchase
	Changes	4,503.00	
093-Adjusted Proposed Rev Budget		29,503.00	
098 Economic Development Fund		355,600.00	
	098-4-0000-75001	25,000.00	Transfer from General Fund for one-time additional economic activity.
	Changes	25,000.00	
098-Adjusted Proposed Rev Budget		380,600.00	

Proposed Revenues Budget - page 56

Changes

Proposed Budget Adjusted

91,713,158.28

1,523.19

\$91,714,681.47

Revenues Report

(91,714,681.47)

0.00

Review

Fund Summary

Fund	Defined Budgets									
	0/2020-09/2021	0/2020-09/2021	0/2021-09/2022	0/2021-09/2022	0/2022-09/2023	0/2022-09/2023	0/2022-09/2023	0/2022-09/2023	0/2023-09/2024	City Manager
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Expected			
001 - GENERAL FUND	20,228,775.13	20,344,581.96	20,835,608.00	21,562,936.38	21,754,269.80	19,343,447.12	23,043,052.90	23,170,642.83		
002 - TOURISM FUND	567,762.00	625,180.29	651,197.00	663,051.74	667,554.00	535,608.68	682,792.07	659,262.00		
005 - PD-STATE SEIZURE FUND	5,000.00	3,068.14	1,200.00	319,849.66	1,500.00	28,059.94	4,331.94	3,131.00		
009 - LAW ENF OFF STAND-POLICE	2,808.34	4,564.00	5,609.73	5,324.05	2,631.35	2,631.35	2,631.35	0.00		
010 - LAW ENF OFF STAND-FIRE	0.00	0.00	2,656.00	0.00	0.00	0.00	0.00	0.00		
011 - G.O. DEBT SERVICE FUND	2,318,404.29	2,223,537.41	1,705,625.04	1,689,249.82	1,960,347.00	1,885,970.25	1,937,952.83	2,264,984.00		
012 - UF DEBT SERVICE FUND	1,602,683.00	1,688,293.72	1,730,093.00	1,730,242.87	2,018,788.50	1,972,743.92	2,019,380.20	2,251,355.00		
016 - PD - STONEGARDEN	187,020.00	65,569.48	249,900.00	177,693.31	271,084.51	88,259.71	271,084.51	0.00		
017 - PD GRANT BORDER STAR-LBSP	234,000.00	46,625.83	78,000.00	42,759.87	78,000.00	24,372.51	78,000.00	0.00		
019 - PD GRANT - JAG	0.00	0.00	0.00	0.00	20,585.63	20,585.63	20,585.63	0.00		
025 - BUILDING SECURITY FUND	10,000.00	14,447.00	14,500.00	11,784.00	13,000.00	11,806.77	11,500.93	13,350.00		
026 - GOLF COURSE CAPITAL MAINTENANCE FUND	9,839.00	9,839.00	11,092.50	11,092.52	10,350.00	10,350.00	10,350.00	10,266.00		
027 - EMS FUND	22,486.00	21,585.31	14,504.00	9,453.09	6,121.00	0.00	5,050.98	0.00		
028 - PD-FEDERAL SEIZURE FUND	100.00	72.67	75.00	79.49	0.00	104.27	127.97	128.00		
031 - MUNICIPAL CRT TECHNOLOGY	11,000.00	12,716.20	13,000.00	10,265.04	11,000.00	10,011.90	9,732.68	11,489.00		
033 - CO SERIES 2016 - GENERAL	4,000.00	91.68	100.00	16.42	0.00	0.00	0.00	0.00		
039 - CO SERIES 2002-2002A-GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
050 - DOI JAG GRANT	13,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
051 - UTILITY FUND	9,828,881.78	10,656,743.17	10,421,558.33	10,782,627.65	10,135,830.00	9,028,547.39	10,456,514.69	10,772,406.00		
054 - UF CAPITAL PROJECTS	478,814.07	581,100.52	492,991.80	495,438.45	100.00	3,583.98	4,248.55	66,249.00		
055 - STORMWATER DRAIN CAP PROJ	405,000.00	401,507.40	401,000.00	414,582.67	412,000.00	388,938.98	423,223.25	423,224.00		
059 - HS-OPERATION LONE STAR GRANT	0.00	0.00	0.00	235,500.65	13,207.80	13,207.80	13,207.80	0.00		
062 - CO SERIES 2005 - UTILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
065 - CO SERIES 2011-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
066 - CO SERIES 2011- UTILITY	83,480.01	82,905.02	21,790.47	28,566.00	0.00	0.00	0.00	316.00		
067 - CO 2013 - GF STREET PROJIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
068 - CO SERIES 2013- DRAINAGE	2,000.00	2,736.59	2,100.00	7,134.15	300.00	28,441.02	33,709.03	33,708.88		
069 - TX CDBG MAIN STREET GRANT #7219012	292,549.00	257,282.45	0.00	0.00	0.00	0.00	0.00	0.00		
071 - FEMA ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
083 - CRIMINAL JUSTICE DIVISION OF GOVERNOR GRANT	0.00	0.00	0.00	0.00	50,494.05	50,494.05	50,494.05	0.00		
084 - DEAA/G/WVTP GRANT FUND	907,500.00	907,500.00	0.00	0.00	0.00	0.00	0.00	0.00		
086 - TX CDBG Grant #7218269	101,610.00	136,322.13	2,534.20	2,534.20	0.00	0.00	0.00	0.00		
087 - SOLID WASTE-CAP PROJECTS	573,750.00	576,918.68	575,200.00	584,155.04	648,500.00	604,645.68	653,562.22	590,485.00		
090 - LANDFILL CLOSURE FUND	367,122.00	367,932.98	369,164.12	368,560.88	367,958.15	344,296.12	366,968.78	366,906.17		
091 - GF CAPITAL PROJECTS	0.00	0.00	1,228.49	307.12	0.00	0.00	0.00	0.00		
092 - STREET FUND	802,000.00	822,553.28	1,075,373.21	1,073,869.49	1,035,000.00	1,023,248.28	1,069,125.76	1,069,126.00		
093 - PARK MAINTENANCE FUND	25,000.00	25,000.00	50,000.00	25,000.00	55,000.00	25,000.00	55,000.00	29,503.00		
094 - TEXAS PARKS & WILDLIFE GRANT	0.00	223,575.00	265,968.00	11,000.00	66,910.00	0.00	99,527.07	55,209.00		
095 - NATIONAL TRUST FOR HISTORICAL PRESERVATION GR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
096 - INSURANCE CLAIM RECOVERY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

Budget Worksheet FY 22-23

097 - VEHICLE REPLACEMENT - FIRE FUND	70,000.00	101,923.81	0.00	0.00	45,000.00	45,000.00	45,000.00	45,000.00
098 - ECONOMIC DEVELOPMENT FUND	314,980.75	316,939.88	374,761.08	355,600.00	355,265.65	355,700.00	380,600.00	0.00
100 - SAFE ROUTES TO SCHOOL GRANT	850,170.00	77,602.00	774,520.00	974,520.00	200,000.00	200,000.00	0.00	0.00
101 - TX CDBG MAIN STREET #7219192	350,000.00	130,887.45	351,059.75	213,172.30	0.00	0.00	0.00	0.00
105 - COVID-19 CARES Act Fund	29,299.92	28,264.32	0.00	0.00	0.00	0.00	0.00	0.00
105 - VEHICLE REPLACEMENT - POLICE FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
106 - VEHICLE REPLACEMENT FLEET MGMT FUND-PW UF	15,266.37	15,261.31	10,000.00	99,642.00	99,642.00	99,642.00	100,000.00	0.00
107 - ASSISTANCE TO FIREFIGHTERS GRANT	20,567.08	1,869.73	0.00	0.00	0.00	6,796.24	13,592.46	0.00
108 - PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP FUND	9,170.00	4,585.00	19,170.00	9,585.00	13,592.46	0.00	0.00	0.00
109 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND	29,841.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110 - KINGSVILLE PD ENHANCEMENT BWC FUND	41,330.00	20,665.00	0.00	20,655.54	0.00	0.00	0.00	0.00
111 - FEMA-COVID 19	18,706.00	20,253.64	0.00	0.00	0.00	0.00	0.00	0.00
112 - FEMA - Winter Storm Event	15,808.02	12,882.58	0.00	0.00	0.00	0.00	0.00	0.00
113 - CITYWIDE WASTEWATER COLLECTION SYSTEM IMPROV	73,668.00	0.00	7,366,778.00	514,137.30	5,693,110.00	95,165.54	2,000,000.00	4,852,641.00
114 - SWB Rural & Tribal Assist. Grant #2019-MU-BX-K002	83,221.95	96,546.95	61,075.93	0.00	0.00	0.00	0.00	0.00
115 - TAX NOTES SERIES 2021	1,337,346.00	1,363,470.00	0.00	0.00	30,000.00	30,000.00	30,000.00	0.00
116 - DRAINAGE MASTER PLAN-LOC 7 IMPROV-PROJ #40135	44,000.00	44,000.49	1,356,000.00	754,987.81	602,000.00	1,047.18	111,615.93	1,245,430.00
117 - DRAINAGE MASTER PLAN-LOC 1 IMPROV-PROJ #40142	44,000.00	44,000.49	1,356,000.00	754,987.89	602,000.00	1,047.03	111,669.63	1,245,076.00
118 - DRAINAGE MASTER PLAN-LOC 3 IMPROV-PROJ #40143	44,000.00	44,000.48	1,456,000.00	812,021.95	645,000.00	1,082.79	119,635.76	1,337,446.00
119 - DRAINAGE MASTER PLAN-LOC 4 IMPROV-PROJ #40144	44,000.00	44,000.38	1,856,000.00	1,040,368.60	817,000.00	1,451.94	151,907.46	1,711,543.00
120 - PROPERTY TAX RESERVE FUND	166,748.00	157,581.25	79,885.00	80,715.45	0.00	0.00	0.00	0.00
121 - GF-ARP STATE & LOCAL FISCAL RECOVERY FUNDS	0.00	0.00	2,776,000.00	428,941.15	1,739,923.20	1,536,381.80	1,958,923.20	0.00
122 - GENERAL LAND OFFICE HURR. HARVEY MITIGATION GI	366,787.00	0.00	36,678,716.00	2,370,401.80	34,308,314.00	456,300.00	456,300.00	33,852,014.00
123 - ECONOMIC DEVELOPMENT GRANT PROGRAM	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
124 - ED RACHAL FOUNDATION - PD	25,000.00	25,000.00	21,000.00	18,667.15	0.00	0.00	0.00	0.00
125 - UF-ARP STATE & LOCAL FISCAL RECOVERY	0.00	0.00	2,776,000.00	576,572.53	0.00	0.00	0.00	0.00
126 - GF TAX NOTES SERIES 2022	0.00	0.00	1,477,722.00	1,468,188.00	0.00	0.00	0.00	0.00
127 - UF TAX NOTES SERIES 2022	0.00	0.00	713,304.00	708,148.42	0.00	0.00	0.00	0.00
128 - DRAINAGE MASTER PLAN-LOC 8 IMPROV-PROJ #40192	0.00	0.00	0.00	614.00	700,000.00	0.59	399,000.00	301,000.00
129 - TX SEVERE WINTER STORM GRANT-MOBILE GENERAT	0.00	0.00	0.00	0.00	35,456.00	17,728.00	0.00	0.00
130 - TX SEVERE WINTER STORM GRANT-BACKUP GENERATI	0.00	0.00	0.00	0.00	68,894.00	68,894.00	68,894.00	106,106.00
131 - TASA-HARREL & MEMORIAL PROJECT GRANT	0.00	0.00	0.00	0.00	1,248,433.00	0.00	0.00	0.00
132 - PUBLIC IMPROVEMENT DISTRICT-SOMERSET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138 - HEALTH INSURANCE FUND	4,441,302.00	5,221,319.50	4,609,628.00	4,872,555.32	3,763,847.96	3,095,282.47	2,772,364.27	4,273,317.00
139 - VEHICLE REPLACEMENT PULIC WORKS-GF	0.00	0.00	0.00	0.00	35,261.31	35,261.32	35,261.31	10,000.00
140 - ED RACHAL FOUNDATION - PARKS	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00
141 - CO SERIES 2023 - UTILITY	0.00	0.00	0.00	0.00	0.00	6,117,488.69	6,108,387.26	0.00
151 - CO Series 2023A-GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202 - TOURISM - FACADE GRANTS PROGRAM FUND	30,000.00	30,000.00	0.00	0.00	0.00	0.00	14,700.00	0.00
203 - JK NORTHWAY EDA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
204 - JK NORTHWAY HOTEL VENUE TAX FUND	156,342.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205 - TOURISM ARP STATE & LOCAL FISCAL RECOVERY FUND	0.00	0.00	347,088.00	21,275.00	0.00	0.00	0.00	0.00
206 - CHAMBERLAIN PARK PROJECT	0.00	0.00	0.00	0.00	395,000.00	0.00	0.00	452,767.59
207 - CID BODY WORN CAMERA GRANT	0.00	0.00	163,706.66	133,056.82	0.00	0.00	0.00	0.00

For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023

Reviewed

Budget Worksheet FY 22-23
410 - ACTIVITY FUND

Revenue

Report Total:	47,716,465.26	47,913,304.17	104,127,722.23	55,456,887.67	91,808,125.72	47,632,890.59	56,410,048.47	91,714,681.47
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
001 GF Proposed Budget		25,197,876.78		
	001-5-1000-31625 Training/Tvl-Spec Event		8,250.00	Remove reduction that was made
	001-5-1010-11xxx Salaries & Benefits		901.00	Comp Plan Adjustments
	001-5-1030-31401 Prof Svc-Appraisal Dist		5,202.00	Additional Request
	001-5-1100-32500 Medical Treatment		6,000.00	Additional Budget Increase
	001-5-1603-11xxx Salaries & Benefits		(1,994.00)	Comp Plan Updates
	001-5-1603-71200 Machinery/Equipment		10,850.00	14 Ft Dump Trailer
	001-5-1702-11xxx Salaries & Benefits		10,537.00	Comp Plan Updates
	001-5-1703-11xxx Salaries & Benefits		11,702.00	Comp Plan Updates
	001-5-1703-11xxx Salaries & Benefits		1,736.00	Comp Plan Updates
	001-5-1703-31400 Professional Services		17,000.00	Tire Disposal From Lanfill
	001-5-1801-22600 Computers & Assoc Eq		3,108.00	All Data Repair Mobile Device-Garage
	001-5-1801-31410 Software Maintenance		9,800.00	Nimble Array Support
	001-5-1805-41400 Equipment Maintenance		7,655.00	Replace Automatic Gate Opener at Police Dept
	001-5-1805-71300 Building		36,606.00	HVAC for Municipal Building
	001-5-2101-31400 Professional Services		5,000.00	Police Testing
	001-5-2101-32500 Medical Treatment		2,000.00	Budget Increase
	001-5-2102-21100 Supplies		3,650.00	New First Aid Kits
	001-5-2102-31600 Training & Travel		5,000.00	Various Training Classes
	001-5-2102-31613 Training & Tvl-Academy		11,750.00	Officers attending the Academy
	001-5-2103-11xxx Salaries & Benefits		(3,737.00)	Comp Plan Updates
	001-5-2103-31100 Communications		25,000.00	Additional Communications due to credits received in FY 23-24.

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
	001-5-2200-11xxx Salaries & Benefits		(42,382.00)	Salary & Benefits Updates
	001-5-2200-21700 Minor Equipment		5,500.00	5" Supply Hose
	001-5-2200-21700 Minor Equipment		1,214.00	Gas Sniffer
	001-5-2200-21700 Minor Equipment		4,962.00	5 Gas Monitor
	001-5-2200-21700 Minor Equipment		1,498.00	Bender Lift
	001-5-2200-21700 Minor Equipment		4,720.00	Mannequin
	001-5-2200-21700 Minor Equipment		2,603.00	Equipment Storage Box
	001-5-2200-22400 Medical Supplies		3,000.00	Medical Supplies Budget Increase
	001-5-2200-31400 Professional Services		20,000.00	Medicare Ground Ambulance Data Collection Survey
	001-5-2200-41100 Vehicle Maintenance		18,700.00	Budget Increase
	001-5-3030-11xxx Salaries & Benefits		(507.00)	Comp Plan Updates
	001-5-3050-11xxx Salaries & Benefits		5,700.00	Comp Plan Updates
	001-5-3050-11xxx Salaries & Benefits		1,720.00	Comp Plan Updates
	001-5-3050-32600 Training & Travel		4,872.00	CDL Training for (3) Employees
	001-5-4400-11xxx Salaries & Benefits		2,452.00	Comp Plan Updates
	001-5-4400-31100 Communications		4,308.00	Telecommunications (Internet) Not Budgeted
	001-5-4501-31600 Training & Travel		2,500.00	Budget Increase
	001-5-4502-11xxx Salaries & Benefits		247.00	Comp Plan Updates
	001-5-4502-64100 Operating Lease		17,342.00	Remove budget reduction
	001-5-4502-64100 Operating Lease		(12,789.00)	Change in New Lease payments

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
	001-5-4503-21100 Supplies		5,000.00	Budget Increase
	001-5-4503-21404 Fertilizer		500.00	Budget Increase
	001-5-4503-21700 Minor Equipment		5,500.00	Tables & Chairs for Rec Hall
	001-5-4503-31400 Professional Services		3,780.00	Repair Services
	001-5-4503-31800 Equipment Rental		2,580.00	Budget Increase
	001-5-4503-59100 Grounds & Perm Fixtures		20,000.00	Ball Field Upgrades
	001-5-4503-59100 Grounds & Perm Fixtures		39,058.00	Yellow Field, Red Field, Blue Field, Concession/Pressbox Improvements
	001-5-4503-59100 Grounds & Perm Fixtures		8,000.00	Red Dirt
	001-5-4503-59105 Bandstand		500.00	Irrigation Work
	001-5-4503-59110 Brookshire Park1		600.00	Budget Increase for Maintenance Items
	001-5-4503-59111 Brookshire Pool		2,560.00	Budget Increase for Maintenance Items
	001-5-4503-59112 Corral Park		500.00	Budget Increase
	001-5-4503-59113 Dick Kleberg Park		1,452.00	Budget Increase
	001-5-4503-59114 Flato Park		125.00	Budget Increase
	001-5-4503-59115 Flores Park		4,520.00	Budget Increase
	001-5-4503-59116 Thompson Park		1,520.00	Budget Increase
	001-5-4512-11xxx Salaries & Benefits		2,656.00	Comp Plan Updates
	001-5-4513-21401 Pool Chemicals		10,000.00	Budget Increase
	001-5-4513-31498 Adult Softball League		3,000.00	Budget Increase
	001-5-6900-80026 Transfer to Fund 026		(410.00)	Updated transfer as Golf budgeted revenues decreased that the transfer is calculated on.
	001-5-6900-80051 Transfer to Fund 054		31,229.00	Personnel Transfer Update
	001-5-6900-80093 Transfer to Fund 093		4,503.00	To cover equipment purchase
	001-5-6900-80098 Transfer to Fund 098		25,000.00	For One-Time Additional Economic Activity
	Changes	393,849.00		
001-Adjusted Proposed Exp Budget		25,591,725.78		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
051 UF Proposed Exp Budget		11,476,077.12		
	051-5-6001-11xxx Salaries & Benefits		1,870.00	Comp Plan Updates
	051-5-6001-11xxx Salaries & Benefits		1,600.00	Comp Plan Updates
	051-5-6001-31600 Training & Travel		330.00	TCEQ Testing
	051-5-6001-31600 Training & Travel		800.00	License Certification Training
	051-5-6002-11xxx Salaries & Benefits		4,354.00	Comp Plan Adjustments
	051-5-6002-31400 Professional Services		15,000.00	PFAS Required Sampling
	051-5-6002-33101 Subscriptions		1,500.00	Scade Annual Support Subscription
	051-5-6002-41100 Vehicle Maintenance		1,500.00	Tool Box/2 Way Radio Emergency Lights
	051-5-6002-54300 Utility Plant		250,000.00	Water Well Rehabs for Wells #14, #22, & #24
	051-5-6101-11xxx Salaries & Benefits		1,868.00	Comp Plan Updates
	051-5-6201-11xxx Salaries & Benefits		3,172.00	Comp Plan Updates
	051-5-6900-80066 Transfer to Fund 066		316.00	To cover cost shortage of Tremble.
	051-5-7001-11xxx Salaries & Benefits		8,546.00	Comp Plan Updates
	051-5-7001-11xxx Salaries & Benefits		870.00	Comp Plan Updates
	051-5-7001-21400 Chemicals		42,100.00	Hydrex 6909
	051-5-7001-31600 Training & Travel		3,250.00	Removed reduction for CDL Training
	051-5-7001-51100 Building Maintenance		20,000.00	Office Bldg Restrooms & Floors Remodel
	051-5-7002-11xxx Salaries & Benefits		(1,651.00)	Comp Plan Updates
	051-5-7003-11xxx Salaries & Benefits		27,278.00	Comp Plan Updates
	051-5-7003-21400 Chemicals		3,030.00	Budget Increase
	051-5-7003-21700 Minor Equipment		9,045.00	(2) Stormwater Jet Nozzels
	051-5-7003-31600 Training & Travel		2,350.00	Removed reduction for CDL Training

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
	051-5-8000-11xxx Salaries & Benefits		(541.00)	Comp Plan Updates
	051-5-8000-41100 Vehicle Maintenance		500.00	Additional maintenance due to increased usage
	051-5-8020-11xxx Salaries & Benefits		22,091.00	Comp Plan Updates
	Changes	419,178.00		
051 Adjusted Proposed Exp Budget		11,895,255.12		
055 Stormwater Fund		126,200.00		
	055-5-3050-53100 Drainage		898,000.00	Drainage Projects
	Changes	898,000.00		
055 Adjusted Proposed Exp Budget		1,024,200.00		
062 CO Series 2005		50,468.89		
	062-5-7003-54300 Utility Plant		50,000.00	(5) Submersible Pumps
	062-5-7001-54300 Utility Plant		(50,468.89)	Removed Project Placeholder
	Changes	(468.89)		
062 Adjusted Proposed Exp Budget		50,000.00		
066 CO Series 2011		5,684.45		
	066-5-6001-71200 Machinery & Equip		6,000.00	Trimble TDC650
	066-5-6002-31400 Professional Services		(5,684.45)	Removed Project Placeholder
	Changes	315.55		
066 Adjusted Proposed Exp Budget		6,000.00		
068 CO Series 2013 Drainage		0.00		
	068-5-3050-53100 Drainage		719,000.00	Drainage Projects
	Changes	719,000.00		
068 Adjusted Proposed Exp Budget		719,000.00		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
093 Park Maintenance Fund		0.00		
	093-5-4503-41400 Equipment Maintenance		10,000.00	Brookshire Pool Sand Replacement
	093-5-4503-59100 Grounds & Perm Fixt		10,000.00	Scoreboard and Repairs to Field 5 & Girls
	093-5-4503-71300 Building		15,000.00	Fencing for Ball Fields
	093-5-4503-71300 Building		10,000.00	Splash Pad Shelter
	093-5-4503-71300 Building		12,000.00	Shade Structure for Thompson
	Changes	57,000.00		
093 Park Maintenance Fund		57,000.00		
098 Economic Development Fund		294,469.00		
	098-5-1060-31400		25,000.00	Additional Contribution for additional economic development
	Changes	25,000.00		
098 Adjusted Proposed Exp Budget		319,469.00		
121 GF Arp Funding		0.00		
	121-5-1603-31400 Professional Services		96,000.00	Roll Forward Demos
	121-5-2200-31400 Professional Services		150,000.00	Roll Forward Fire Station Design
	121-5-4400-71300 Building		200,000.00	Roll Forward Animal Shelter Rehab
	121-5-4503-59113 Dick Kleberg Park		180,000.00	Roll Forward - DKP Lighting, Walking Trails
	Changes	626,000.00		
121-Adjusted Proposed Rev Budget		626,000.00		
125 UF ARP Fund		0.00		
	125-5-6001-31400 Professional Services		781,000.00	Uncommitted Funds
	125-5-6001-71300 Building		150,000.00	Water Well #14 Pumphouse Rehab
	125-5-7001-31400 Professional Services		200,000.00	Sewer Smoke Testing
	Changes	1,131,000.00		
125 Adjusted Proposed Exp Budget		1,131,000.00		
202 Tourism Façade Grant Program		59,114.81		
	202-5-6900-80202 Transfer to Fund 202		(59,114.81)	This transfer was completed in FY 22-23
	Changes	(59,114.81)		
202 Adjusted Proposed Exp Budget		0.00		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
Proposed Expenditures Budget - page 65			\$96,133,830.06	
Changes			<u>4,209,758.85</u>	
Adjusted Proposed Exp Budget			<u><u>100,343,588.91</u></u>	

Fund Summary

Expenditure

Fund	Defined Budgets									
	0/2020-09/2021	0/2020-09/2021	0/2021-09/2022	0/2021-09/2022	0/2022-09/2023	0/2022-09/2023	0/2022-09/2023	0/2022-09/2023	0/2023-09/2024	City Manager
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Expected	Expected		
001 - GENERAL FUND	21,898,304.72	20,896,248.41	23,368,400.35	22,132,930.57	23,409,210.17	18,658,454.46	21,609,072.17	25,591,725.78		
002 - TOURISM FUND	565,751.00	499,136.75	871,433.85	538,939.08	747,187.80	510,162.07	681,045.39	612,439.00		
005 - PD-STATE SEIZURE FUND	201,628.24	95,268.16	364,817.09	148,712.88	222,745.00	95,339.69	213,297.81	237,710.00		
009 - LAW ENF OFF STAND-POUCE	7,808.34	4,564.00	5,609.73	5,324.05	2,631.35	0.00	2,631.35	0.00		
010 - LAW ENF OFF STAND-FIRE	2,656.00	0.00	2,656.00	0.00	0.00	0.00	0.00	0.00		
011 - G.O. DEBT SERVICE FUND	2,451,455.18	2,437,695.63	1,602,249.00	1,601,885.42	1,817,452.00	1,627,712.66	1,817,452.00	2,152,727.00		
012 - UF DEBT SERVICE FUND	1,566,567.70	350,821.00	1,535,453.00	4,189,585.86	1,712,589.50	1,711,683.60	1,712,589.50	2,055,563.00		
013 - TEXAS HISTORICAL FUND	56.76	56.76	0.00	0.00	0.00	0.00	0.00	0.00		
016 - PD - STONEGARDEN	187,020.00	65,569.48	249,900.00	177,693.31	271,084.51	128,880.08	271,084.51	0.00		
017 - PD GRANT BORDER STAR-LBSP	234,000.00	46,625.83	78,000.00	42,759.87	78,000.00	34,277.45	78,000.00	0.00		
019 - PD GRANT - JAG	0.00	0.00	0.00	0.00	0.00	20,585.63	20,585.63	0.00		
025 - BUILDING SECURITY FUND	10,000.00	130.86	0.00	0.00	18,330.00	9,396.28	18,330.00	9,000.00		
026 - GOLF COURSE CAPITAL MAINTENANCE FUND	117,000.16	51,416.02	20,000.00	19,960.00	38,642.95	22,400.00	36,042.95	0.00		
027 - EMS FUND	26,903.00	21,585.31	14,504.00	9,453.09	6,121.00	5,526.73	5,050.98	0.00		
028 - PD-FEDERAL SEIZURE FUND	30,000.00	0.00	30,000.00	5,000.00	30,000.00	0.00	10,000.00	30,000.00		
030 - RED RIBBON DRUG AWARENESS	58.26	58.26	0.00	0.00	0.00	0.00	0.00	0.00		
031 - MUNICIPAL CRT TECHNOLOGY	17,292.00	6,130.83	9,941.00	9,556.50	17,954.00	6,081.52	16,489.84	7,800.00		
033 - CO SERIES 2016 - GENERAL	76,372.00	35,000.00	23,428.49	7,507.12	28,893.17	26,630.40	21,890.00	22,911.47		
039 - CO SERIES 2002-2002A-GEN	5,266.37	5,261.31	0.00	0.00	0.00	0.00	0.00	0.00		
050 - DOI JAG GRANT	13,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
051 - UTILITY FUND	10,295,744.14	10,890,296.34	10,542,776.72	10,946,415.38	10,585,271.24	9,143,569.11	10,327,613.62	11,895,255.12		
054 - UF CAPITAL PROJECTS	1,324,878.27	849,083.07	259,361.80	32,341.00	308,638.78	290,909.51	273,181.51	193,669.00		
055 - STORMWATER DRAIN CAP PROJ	293,900.00	293,987.72	112,200.00	112,893.36	639,360.00	532,499.42	481,200.00	1,024,200.00		
059 - HS-OPERATION LONE STAR GRANT	0.00	0.00	248,696.03	235,500.65	13,207.80	13,207.80	13,207.80	0.00		
062 - CO SERIES 2005 - UTILITY	1,137.58	1,137.58	50,468.89	0.00	0.00	0.00	0.00	50,000.00		
065 - CO SERIES 2011-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
066 - CO SERIES 2011- UTILITY	154,000.00	0.00	175,185.00	0.00	31,232.25	31,232.25	31,232.25	6,000.00		
067 - CO 2013 - GF STREET PROJIS	0.00	0.00	29,017.21	29,017.21	0.00	0.00	0.00	0.00		
068 - CO SERIES 2013 - DRAINAGE	1,455,655.00	188,567.38	1,176,109.00	1,041,105.50	230,700.00	230,700.00	230,700.00	719,000.00		
069 - TX CDBG MAIN STREET GRANT #7219012	332,549.00	292,303.50	0.00	0.00	0.00	0.00	0.00	0.00		
071 - FEMA ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
083 - CRIMINAL JUSTICE DIVISION OF GOVERNOR GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
084 - DEAG/WWTG GRANT FUND	0.00	0.00	400,000.00	400,000.00	500,000.00	50,494.05	50,494.05	500,000.00		
086 - TX CDBG Grant #7218269	122,740.00	118,915.00	4,470.33	4,470.33	0.00	0.00	0.00	0.00		
087 - SOLID WASTE-CAP PROJECTS	560,392.00	499,052.56	908,660.16	707,648.51	928,440.48	844,127.13	904,804.52	597,686.17		
090 - LANDFILL CLOSURE FUND	200,000.00	157,754.51	200,000.00	44,998.64	569,966.00	69,559.86	90,881.00	479,085.00		
091 - GF CAPITAL PROJECTS	64.58	64.58	0.00	0.00	2,494.02	1,572.14	1,572.14	0.00		
092 - STREET FUND	1,490,000.00	1,454,336.46	1,046,356.00	817,057.57	1,274,982.00	641,420.24	1,274,985.00	1,299,982.00		
093 - PARK MAINTENANCE FUND	50,304.00	25,300.00	79,174.00	41,291.15	61,000.00	55,000.00	55,000.00	57,000.00		
094 - TEXAS PARKS & WILDLIFE GRANT	359,500.00	360,901.33	272,041.56	40,306.60	99,100.00	35,084.81	97,277.97	87,825.17		

Expenditure

9/2023 Period Ending: 09/30/2023

[illegible]

Budget Worksheet FY 22-23

410 - ACTIVITY FUND

Expenditure

		For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023	
Report Total:			
52,162,833.17	44,488,851.55	108,992,940.88	52,714,399.89
			103,187,983.10
			46,387,447.66
			60,999,180.17
			100,343,588.91

PUBLIC HEARING #2

Publ Hrg -
tax Rate

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.76000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.76000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.70738 per \$100
VOTER-APPROVAL TAX RATE	\$0.76311 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CITY OF KINGSVILLE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m AT City Hall, Helen Kleberg Groves Community Room, 400 W. Kleberg, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF KINGSVILLE this year.

2022

2023

Change

Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.88%
Average homestead taxable value	\$4,322	\$9,808	increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.54	increase of 38.88, or 109.03%
Total tax levy on all properties	\$8,256,038	\$8,936,140	increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-8002 or mvalenzuela@cityofkingsville.com, or visit cityofkingsville.com for more information.

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed Kleberg County Budget for Fiscal Year 2023-2024 will be held on Monday, August 28, 2023, at 1:30 P.M. at the Kleberg County Sheriff's Annex, 1500 East King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$2,066,693 or 16.53%, and of that amount \$241,525.00 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the Tax Assessor-Collector and the office of the County Clerk and on the County's website (www.co.kleberg.tx.us) since August 11, 2023, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Official Independent School District will hold a public meeting at 6:00, August 11, 2023, in the Conference Room in Goodridge Homestead Complex, 425 West Oregon St., Odessa, TX 79701. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation is encouraged.

This notice is not intended to be a public hearing. It is a public meeting to discuss the school district's budget. The school district's budget is not intended to be a public hearing. It is a public meeting to discuss the school district's budget.

Minimums Tax: \$1,600.00 (proposed rate for minimums and operations)

Fixed Rate Service Tax: \$0.02197 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted for the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	6.83%
Debt Service	0.46%
Total expenditure	7.29% increase

Total Assessed Value and Total Taxable Value

(as calculated under Section 24.04, Tax Code)

	Proposed Tax Year	Current Tax Year
Total assessed value* of all property	125,482,672	144,938,832
Total assessed value** of new property**	2,171,444	877,201
Total taxable value*** of all property	98,659,667	104,609,799
Total taxable value**** of new property**	2,114,113	685,585

*Assessed value is the amount shown on the appraisal roll not defined by Section 1.04(3), Tax Code.

**New property is defined by Section 24.01(1)(7), Tax Code.

***Taxable value is defined by Section 1.04(1)(9), Tax Code.

****Taxable value is defined by Section 1.04(1)(9), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$1,650,290

*Notwithstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.8601	0.4174	1.27750	4,977	11,739
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.4842	0.45619	1.94041	7,839	8,891
Proposed Rate	0.6692	0.425997	1.095197	4,511	9,475

*The Interest & Sinking Fund revenue is used to pay the bonded indebtedness on construction, operations, or both.

The bonds, and the tax rate necessary to pay these bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residence	97,353	123,428
Average Taxable Value of Residence	44,783	54,059
Last Year's Rate Value Proposed Rate per \$100	1.27752	1.0951
Rate on Average Residence	\$11.11	\$5.95
Revenue (Decrease) in Taxes	-\$15.39	\$7.99

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notes of Ballot Measures: The highest tax rate the district can adopt before requiring voter approval is \$1.0951. This election will be automatically held if the district adopts a rate in excess of the ballot rate of \$1.0951.

Fund Balances

The following estimated balance will result at the end of the current fiscal year and are not encumbrances with or by a corresponding debt obligation, has estimated fund balances for meeting the district's needs of the first year of the year.

Maintenance and Operations Fund Balances	2,935,358
Interest & Sinking Fund Balances	283,137

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.76000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.76000 per \$100
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The voter-approval rate is the highest tax rate that CITY OF KINGSVILLE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m. AT City Hall, Helen Kleberg Groves Community Room, 400 W. Kleberg, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF KINGSVILLE this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.80%
Average homestead taxable value	\$4,322	\$9,808	increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.54	increase of 38.88, or 109.03%
Total tax levy on all properties	\$8,258,038	\$8,936,140	increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed City of Kingsville Budget for Fiscal Year 2023-2024 will be held on Tuesday, September 5, 2023, at 5:00 P.M. at the Helen Kleberg Groves Community Room, City Hall, 400 West King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$680,102 or 8.24%, and of that amount \$82,761 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the City of Kingsville City Secretary and the Director of Finance and on the city's website (www.cityofkingsville.com) since August 11, 2023, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

County CONTINUED FROM PAGE 1

She denied that was the case.

"Those people need access," he said.

Wright said her family has allowed access to adjacent landowners "for generations."

After quite a bit of debate, County Judge Rudy Madrid said the issue would need to be placed on a future agenda, so that more time could be devoted to discussion.

An appeal may need to be made to the Third District Court, he added.

Another round of discussion ensued regarding equal pay for JP chief clerks.

Madrid said budget discussions are ongoing, as the county "wants to be fair to all employees."

The judge went on to say the county was in dire financial shape as recently as nine years ago. He pointed out how the county forfeited oversight of the JK Northway facility and golf course to the city of Kingsville, but that finances have "come a long way" in years since, as the county has taken back the JK Northway and is in discussions regarding the golf course.

"With all that being said, we need a healthy reserve fund for the county," he added.



COUNTY OF KLEBERG
KINGSVILLE, TEXAS

The judge pointed out that jail maintenance and operations expenses have grown, through "no fault of anyone."

Madrid added that tax benefits and other ancillary benefits with the up-

coming Oxy direct air capture facility provides "a light at the end of the tunnel" for county finances.

"In the next year or two, things will be totally different for us all," he said. "Things are headed in the right direction. But we've still got to be fiscally responsible to our taxpayers."

Commissioners also viewed bids for both the county's EMS contract and electrical providers.

A committee was formed to view the electrical providers bids, which will meet mid-week to form a recommendation.

The county has several Nueces

Electrical Cooperative meters for some facilities and those meters are currently being charged "market rates" which are much higher than those under previous contract.

Finding a provider who can service those meters, along with getting the best rate, will be the charge of the committee.

Commissioners also shot down an agenda item to lift the county's burn ban. Commissioner Jerry Martinez said there were a pair of fires in his precinct over the weekend and that "fields are still dry" despite rains from Tropical Storm Harold last week.

KISD CONTINUED FROM PAGE 1

scores saw gains in every subject. One component of the overall scoring system called the College Career Military Readiness will be drastically affected. Despite the academic improvement, the proposed changes in the CCMR scaling would drop from an A to a C.

Every five years TEA makes the scoring process more difficult in an effort to up the stakes, however they normally provide one year hold harmless period so that we can adjust and prepare for the new methods by implementing new action plans. This year it has not been offered," Dr. Perez said.

With TEA and the Commissioner of Education changing the rules halfway through the game, it will lower ratings that may have been an A or B all the way down to none. This in essence is a detriment to public school, with lower ratings schools tend to lose students which in turn decreases funding from the state, Perez said.

There are 55 bi-partisan members of the Texas House of Representatives along with many school districts across Texas who have appealed to the commissioner and asked for the one year "hold harmless" period in order to adjust. The appeals have fallen on deaf ears leaving school districts with no other choice but to file a lawsuit in court seeking the injunction of the new measures.

KISD put out the following press release in

regards to the court filing.

Kingsville ISD believes that we and all school districts should be held accountable through a fair and equitable system. In a collaborative effort to uphold the integrity of our education system, Kingsville Independent School District (KISD), along with several other dedicated school districts, has taken a resolute step forward by filing a joint lawsuit against the Texas Education Agency (TEA)-Commissioner Mike Morath.

This legal action addresses what we believe to be unlawful adjustments to the A-F Accountability Rating system, a matter of paramount importance to the future of our students, teachers, staff, and communities. The lawsuit was filed in Travis County, Texas. Other districts included in this lawsuit besides Kingsville are Fort Stockton ISD, Edinburg CISD, Del Valle ISD, Crowley ISD, Canutillo ISD, Pecos ISD, and Pflugerville ISD. Other districts are anticipated to join the lawsuit in the near future.

The A-F Accountability Rating system is intended to be a fair and transparent measure of schools' performance. We believe that any changes made to the grading methods and measures should be grounded in equity, and

accuracy, and should be reported to districts in a timely manner. Our students and educators deserve nothing less.

Changing the way a school or district earns a grade throughout the year or after the year is like changing the rules of a game while the game is being played or after the game is played.

For example, if a parent has a child who earned an A in a class, then it is expected that the child will receive an A on his transcript. It would not be expected that his teacher would arbitrarily change the grade from an A to a C after the child graduated and place that C on his transcript. The C on the child's transcript would not be telling the truth about the hard work that the student actually achieved. This is one analogy to depict how the changes to our rating system are affecting schools and districts.

Another analogy is if the rules of a football game were changed after the game has ended. Instead of the team earning a W, it would be changed to an L. The proposed changes to the A-F system made throughout the year by TEA could potentially lower the accountability rating of districts across the state like KISD that have been making significant strides in student

growth and achievement. This lawsuit underscores our collective dedication to ensuring that the educational landscape remains just and equitable, fostering an environment where our students can thrive and reach their fullest potential.

As we navigate this legal process, we remain steadfast in our mission to provide an outstanding education for every student within KISD and beyond. By petitioning for a "hold harmless year," we aim to prevent a scenario in which districts that are on an upward trajectory are inadvertently penalized by changes that do not accurately capture their achievements. A "hold harmless year" will help ensure that Texas school districts are clearly aware of the "game rules" before the game is played and changes to their scores do not occur after the game is played. Our students, teachers, staff, and community are worth this effort. We would appreciate consideration of our request by Commissioner Mike Morath.

"The petition is now in the hands of the courts; however, we believe this process is bringing to light serious concerns about the A-F refresh rating system that can significantly paint a false narrative of the hard work of students and teachers across the state. Especially school districts who welcome all demographics of students," Dr. Perez said.

Water District Notice of Public Hearing on Tax Rate

The South Texas Water Authority Board of Directors will hold a public hearing on a proposed tax rate for the tax year 2023 on September 12, 2023 at 5:30 p.m. at the South Texas Water Authority Office located at 2302 East Sage Road, Kingsville, Texas 78363. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

FOR the proposal: Jose Gravelley, Imelda Guerra, Rudy Galvan, Jr., Frances Garcia, Arturo Rodriguez, Kathleen Lowman, Joe Morales, Patsy Rodgers

AGAINST the proposal: none

PRESENT and not voting: none

ABSENT: Angela Pena

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year \$0.07448/\$100 Adopted	This Year \$0.070374/\$100 Proposed
Total tax rate (per \$100 of value)		
Difference in rates per \$100 of value		-\$0.008115/\$100
Percentage increase/decrease in rates (+/-)		-10.34%
Average appraised residence homestead value	\$113,500	\$130,245
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$5,000	\$5,000
Average residence homestead taxable value	\$108,500	\$125,245
Tax on average residence homestead	\$85.16	\$88.14
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)		+ \$2.98 + 3.50%

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the South Texas Water Authority Board of Directors proposes to use the tax increase for the purpose of N/A.

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.76000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.76000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.70728 per \$100
VOTER-APPROVAL TAX RATE	\$0.76311 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CITY OF KINGSVILLE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m. AT City Hall, Helen Kleberg Groves Community Room, 400 W. King Ave, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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The following table compares the taxes imposed on the average residence homestead by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF KINGSVILLE this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.88%
Average homestead taxable value	\$4,322	\$9,808	increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.34	increase of 38.68, or 109.03%
Total tax levy on all properties	\$8,256,038	\$8,936,140	increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-8002 or mvalenzuela@cityofkingsville.com, or visit [cityofkingsville.com](https://www.cityofkingsville.com) for more information.

2023 Governing Body Summary #1A*

Benchmark 2023 Tax Rates

CITY OF KINGSVILLE

Date: 08/09/2023 09:01 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.70738	\$8,317,430	
One Percent \$100 Tax Increase***	\$0.71445	\$8,400,559	\$83,129
One Cent per \$100 Tax Increase***	\$0.717380	\$8,435,011	\$117,581
De Minimis Rate	\$0.78821	\$9,267,835	\$950,405
VAR NOT adjusted for Unused Increment Rate	\$0.76311	\$8,972,708	\$655,278
VAR adjusted for Unused Increment Rate	\$0.76311	\$8,972,708	\$655,278
Last Year's Tax Rate	\$0.82500	\$9,700,415	\$1,382,985
Proposed Tax Rate	\$0.76000	\$8,936,140	\$618,710

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF KINGSVILLE

361-595-8009

Taxing Unit Name

Phone (area code and number)

400 W King Avenue, Kingsville, TX 78363

www.cityofkingsville.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	\$ 999,657,385
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	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 999,657,385
4.	2022 total adopted tax rate.	\$ 0.82500 / \$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
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.	\$ 0

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.	\$ 999,657,385
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. <p>A. Absolute exemptions. Use 2022 market value:..... \$ 121,250</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 1,770,037</p> <p>C. Value loss. Add A and B. ⁶</p>	 1,891,287 \$
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. <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	 0 \$
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,891,287
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.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 997,766,098
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,231,570
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	\$ 8,865
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,240,435
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 <p>A. Certified values:..... \$ 1,113,362,640</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p>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</p> <p>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..... - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	 1,113,362,640 \$

⁵ Tex. Tax Code §26.012(15)

⁴ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.03(c)

² Tex. Tax Code §26.012(13)

¹⁸ 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 \$ <u>62,445,254</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>62,445,254</u>	
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	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,175,807,894</u>
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	\$ <u>0</u>
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	\$ <u>10,889,650</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>10,889,650</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,164,918,244</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.70738</u> /\$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.	\$ <u>0.67492</u> /\$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> .	\$ <u>999,657,385</u>

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)(B)

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	\$ 6,746,887
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. + \$ 7,140 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. - \$ 0 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. \$ 7,140 E. Add Line 30 to 31D.	\$ 6,754,027
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,164,918,244
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.57978 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ 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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ 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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²¹ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <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..... \$ 0.00000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	 \$ 0.00000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <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..... \$ 0.00000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	 \$ 0.00000 /\$100
38.	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>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 \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	 \$ 0.00000 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.57978 /\$100
40.	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>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..... \$ 2,092,935</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.17966 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	 \$ 0.75944 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	 \$ 0.78602 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ 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).	\$ 0.00000 / \$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. ²⁸ Enter debt amount \$ 1,951,777 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.	\$ 1,951,777
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.	\$ 1,951,777
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. 101.19 % C. Enter the 2021 actual collection rate. 100.05 % D. Enter the 2020 actual collection rate. 100.05 % 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	100.05 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,950,801
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,175,807,894
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.16591 / \$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.95193 / \$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 §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (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.	0.00000 \$ _____/\$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. ³² 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. ³³ 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.	2,220,152 \$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,175,807,894 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.18882 \$ _____/\$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> .	0.70738 \$ _____/\$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.	0.70738 \$ _____/\$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> .	0.95193 \$ _____/\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.76311 \$ _____/\$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> .	1,175,807,894 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0.00000 \$ _____/\$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).	0.76311 \$ _____/\$100

³² Tex. Tax Code §26.041(d)³³ Tex. Tax Code §26.041(i)³⁴ Tex. Tax Code §26.041(d)³⁵ Tex. Tax Code §26.04(c)³⁶ Tex. Tax Code §26.04(c)³⁷ Tex. Tax Code §26.045(d)³⁸ Tex. Tax Code §26.045(i)

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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.82500 /\$100
	E. Subtract D from C.....	\$ -0.82500 /\$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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.84000 /\$100
	E. Subtract D from C.....	\$ -0.84000 /\$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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.85208 /\$100
	E. Subtract D from C.....	\$ -0.85208 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.00000 /\$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).	\$ 0.76311 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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.⁴⁴ 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>	\$ 0.57978 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,175,807,894
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.04252 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.16591 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.78821 /\$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> .	\$ 0.82500 /\$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.	\$ 0.00000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.00000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 997,766,098
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> .	\$ 1,164,918,244
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ 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).	\$ 0.76311 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.70738 /\$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. \$ 0.76311 /\$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: 58

De minimis rate. \$ 0.78821 /\$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.⁵⁹

**print
here**

Maria Victoria Valadez

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

REGULAR AGENDA

AGENDA ITEM #1

AGENDA ITEM #2

AGENDA ITEM #3

AGENDA ITEM #4

Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$91,713,158.28

Updated 8/30/2023

Fund	Line Item	Amount	Change Description
002 Tourism Fund		718,376.81	
	002-4-0000-75202 Transfer from Fund 202	(59,114.81)	This transfer was completed in FY 22-23
		(59,114.81)	
002-Adjusted Proposed Rev Budget		659,262.00	
026 Golf Course Capital Projests Fund		10,676.00	
	026-4-0000-75001 Transfer from Fund 001	(410.00)	Transfer updated as the budgeted revenues decreased.
		(410.00)	
026-Adjusted Proposed Rev Budget		10,266.00	
051 Utility Fund		10,741,177.00	
	051-4-0000-75001 Transfer from Fund 001	31,229.00	Update Personnel Transfer
		31,229.00	
051-Adjusted Proposed Rev Budget		10,772,406.00	
066 CO Series 2011		0.00	
	066-4-0000-75051 Transfer From Fund 051	316.00	To cover cost shortage of Tremble.
	Changes	316.00	
066-Adjusted Proposed Rev Budget		316.00	
093 - Parks Maintenance		25,000.00	
	093-4-0000-75001 Transfer From Fund 001	4,503.00	To cover equipment purchase
	Changes	4,503.00	
093-Adjusted Proposed Rev Budget		29,503.00	
098 Economic Development Fund		355,600.00	
	098-4-0000-75001	25,000.00	Transfer from General Fund for one-time additional economic activity.
	Changes	25,000.00	
098-Adjusted Proposed Rev Budget		380,600.00	

Proposed Revenues Budget - page 56

91,713,158.28

Changes

1,523.19

Proposed Budget Adjusted

\$91,714,681.47

Revenues Report

(91,714,681.47)0.00

Revenue

Fund Summary

Defined Budgets

Fund	0/2020-09/2021	0/2020-09/2021	0/2021-09/2022	0/2021-09/2022	0/2022-09/2023	0/2022-09/2023	0/2022-09/2023	0/2023-09/2024
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Expected	City Manager
001 - GENERAL FUND	20,228,775.13	20,344,581.96	20,833,608.00	21,562,936.38	21,754,269.80	19,343,447.12	23,043,052.90	23,170,642.83
002 - TOURISM FUND	567,762.00	625,180.29	651,197.00	663,051.74	667,554.00	535,608.68	682,792.07	659,262.00
005 - PD-STATE SEIZURE FUND	5,000.00	3,068.14	1,200.00	319,849.66	1,500.00	28,059.94	4,331.94	3,131.00
009 - LAW ENF OFF STAND-POLICE	2,808.34	4,564.00	5,609.73	5,324.05	2,631.35	2,631.35	2,631.35	0.00
010 - LAW ENF OFF STAND-FIRE	0.00	0.00	2,656.00	0.00	0.00	0.00	0.00	0.00
011 - G.O. DEBT SERVICE FUND	2,318,404.29	2,223,537.41	1,705,625.04	1,689,249.82	1,960,347.00	1,885,970.25	1,937,952.83	2,264,984.00
012 - UF DEBT SERVICE FUND	1,602,683.00	1,688,293.72	1,730,093.00	1,730,242.87	2,018,788.50	1,972,743.92	2,019,380.20	2,251,355.00
016 - PD - STONEGARDEN	187,020.00	65,569.48	249,900.00	177,693.31	271,084.51	88,259.71	271,084.51	0.00
017 - PD GRANT BORDER STAR-LBSP	234,000.00	46,625.83	78,000.00	42,759.87	78,000.00	24,372.51	78,000.00	0.00
019 - PD GRANT - JAG	0.00	0.00	0.00	0.00	20,585.63	20,585.63	20,585.63	0.00
025 - BUILDING SECURITY FUND	10,000.00	14,447.00	14,500.00	11,784.00	13,000.00	11,806.77	11,500.93	13,350.00
026 - GOLF COURSE CAPITAL MAINTENANCE FUND	9,839.00	9,839.00	11,092.50	11,092.52	10,350.00	10,350.00	10,350.00	10,266.00
027 - EMS FUND	22,486.00	21,585.31	14,504.00	9,453.09	6,121.00	0.00	5,050.98	0.00
028 - PD-FEDERAL SEIZURE FUND	100.00	72.67	75.00	79.49	0.00	104.27	127.97	128.00
031 - MUNICIPAL CRT TECHNOLOGY	11,000.00	12,716.20	13,000.00	10,265.04	11,000.00	10,011.90	9,732.68	11,489.00
033 - CO SERIES 2016 - GENERAL	4,000.00	91.68	100.00	16.42	0.00	0.00	0.00	0.00
039 - CO SERIES 2002-2002A-GEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
050 - DOJ JAG GRANT	13,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
051 - UTILITY FUND	9,828,881.78	10,656,743.17	10,421,558.33	10,782,627.65	10,135,830.00	9,028,547.39	10,456,514.69	10,772,406.00
054 - UF CAPITAL PROJECTS	478,814.07	581,100.52	492,991.80	495,438.45	100.00	3,583.98	4,248.55	66,249.00
055 - STORMWATER DRAIN CAP PROJ	405,000.00	401,507.40	401,000.00	414,582.67	412,000.00	388,938.98	423,223.25	423,224.00
059 - HS-OPERATION LONE STAR GRANT	0.00	0.00	0.00	235,500.65	13,207.80	13,207.80	13,207.80	0.00
062 - CO SERIES 2005 - UTILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
065 - CO SERIES 2011-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
066 - CO SERIES 2011- UTILITY	83,480.01	82,905.02	21,790.47	28,566.00	0.00	0.00	0.00	316.00
067 - CO 2013 - GF STREET PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
068 - CO SERIES 2013 - DRAINAGE	2,000.00	2,736.59	2,100.00	7,134.15	300.00	28,441.02	33,709.03	33,708.88
069 - TX CDBG MAIN STREET GRANT #7219012	292,549.00	257,282.45	0.00	0.00	0.00	0.00	0.00	0.00
071 - FEMA ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
083 - CRIMINAL JUSTICE DIVISION OF GOVERNOR GRANT	0.00	0.00	0.00	0.00	50,494.05	50,494.05	50,494.05	0.00
084 - DEAG/WWTP GRANT FUND	907,500.00	907,500.00	0.00	0.00	0.00	0.00	0.00	0.00
086 - TX CDBG Grant #7218269	101,610.00	136,322.13	2,534.20	2,534.20	0.00	0.00	0.00	0.00
087 - SOLID WASTE-CAP PROJECTS	573,750.00	576,918.68	575,200.00	584,155.04	648,500.00	604,645.68	653,562.22	590,485.00
090 - LANDFILL CLOSURE FUND	367,122.00	367,932.98	369,164.12	368,560.88	367,958.15	344,296.12	366,968.78	366,906.17
091 - GF CAPITAL PROJECTS	0.00	0.00	1,228.49	307.12	0.00	0.00	0.00	0.00
092 - STREET FUND	802,000.00	822,553.28	1,075,373.21	1,073,869.49	1,035,000.00	1,023,248.28	1,069,125.76	1,069,126.00
093 - PARK MAINTENANCE FUND	25,000.00	25,000.00	50,000.00	25,000.00	55,000.00	25,000.00	55,000.00	29,503.00
094 - TEXAS PARKS & WILDLIFE GRANT	0.00	223,575.00	265,968.00	11,000.00	66,910.00	0.00	99,527.07	55,209.00
095 - NATIONAL TRUST FOR HISTORICAL PRESERVATION GR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096 - INSURANCE CLAIM RECOVERY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Worksheet FY 22-23

097 - VEHICLE REPLACEMENT - FIRE FUND	70,000.00	101,923.81	0.00	0.00	45,000.00	45,000.00	45,000.00	45,000.00
098 - ECONOMIC DEVELOPMENT FUND	314,980.75	316,939.88	376,000.00	374,761.08	355,600.00	355,265.65	355,700.00	380,600.00
100 - SAFE ROUTES TO SCHOOL GRANT	850,170.00	77,602.00	774,520.00	0.00	974,520.00	200,000.00	200,000.00	0.00
101 - TX CDBG MAIN STREET #7219192	350,000.00	130,887.45	351,059.75	213,172.30	0.00	0.00	0.00	0.00
103 - COVID-19 CARES Act Fund	29,299.92	28,264.32	0.00	0.00	0.00	0.00	0.00	0.00
105 - VEHICLE REPLACEMENT - POLICE FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
106 - VEHICLE REPLACEMENT FLEET MGMT FUND-PW UF	15,266.37	15,261.31	10,000.00	10,000.00	99,642.00	99,642.00	99,642.00	100,000.00
107 - ASSISTANCE TO FIREFIGHTERS GRANT	20,567.08	1,869.73	0.00	0.00	0.00	0.00	0.00	0.00
108 - PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP FUP	9,170.00	4,585.00	19,170.00	9,585.00	13,592.46	6,796.24	13,592.46	0.00
109 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND	29,841.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110 - KINGSVILLE PD ENHANCEMENT BWC FUND	41,330.00	20,665.00	0.00	20,655.54	0.00	0.00	0.00	0.00
111 - FEMA-COVID 19	18,706.00	20,253.64	0.00	0.00	0.00	0.00	0.00	0.00
112 - FEMA - Winter Storm Event	15,808.02	12,882.58	0.00	0.00	0.00	0.00	0.00	0.00
113 - CITYWIDE WASTEWATER COLLECTION SYSTEM IMPROV	73,668.00	0.00	7,366,778.00	514,137.30	5,693,110.00	95,165.54	2,000,000.00	4,852,641.00
114 - SWB Rural & Tribal Assist. Grant #2019-MU-8X-K002	83,221.95	96,546.95	61,075.93	0.00	0.00	0.00	0.00	0.00
115 - TAX NOTES SERIES 2021	1,337,346.00	1,363,470.00	0.00	0.00	30,000.00	30,000.00	30,000.00	0.00
116 - DRAINAGE MASTER PLAN-LOC 7 IMPROV-PROJ #40135	44,000.00	44,000.49	1,356,000.00	754,987.81	602,000.00	1,047.18	111,615.93	1,245,430.00
117 - DRAINAGE MASTER PLAN-LOC 1 IMPROV-PROJ #40142	44,000.00	44,000.49	1,356,000.00	754,987.89	602,000.00	1,047.03	111,969.63	1,245,076.00
118 - DRAINAGE MASTER PLAN-LOC 3 IMPROV-PROJ #40143	44,000.00	44,000.48	1,456,000.00	812,021.95	645,000.00	1,082.79	119,635.76	1,337,446.00
119 - DRAINAGE MASTER PLAN-LOC 4 IMPROV-PROJ #40144	44,000.00	44,000.38	1,856,000.00	1,040,368.60	817,000.00	1,451.94	151,907.46	1,711,543.00
120 - PROPERTY TAX RESERVE FUND	166,748.00	157,581.25	79,885.00	80,715.45	0.00	0.00	0.00	0.00
121 - GR-ARP STATE & LOCAL FISCAL RECOVERY FUNDS	0.00	0.00	2,776,000.00	428,941.15	1,739,923.20	1,536,381.80	1,958,923.20	0.00
122 - GENERAL LAND OFFICE HURR. HARVEY MITIGATION GI	366,787.00	0.00	36,678,716.00	2,370,401.80	34,308,314.00	456,300.00	456,300.00	33,852,014.00
123 - ECONOMIC DEVELOPMENT GRANT PROGRAM	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
124 - ED RACHAL FOUNDATION - PD	25,000.00	25,000.00	21,000.00	18,667.15	0.00	0.00	0.00	0.00
125 - UF-ARP STATE & LOCAL FISCAL RECOVERY	0.00	0.00	2,776,000.00	576,572.53	0.00	0.00	0.00	0.00
126 - GF TAX NOTES SERIES 2022	0.00	0.00	1,477,722.00	1,468,188.00	0.00	0.00	0.00	0.00
127 - UF TAX NOTES SERIES 2022	0.00	0.00	713,304.00	708,148.42	0.00	0.00	0.00	0.00
128 - DRAINAGE MASTER PLAN-LOC 8 IMPROV-PROJ #40192	0.00	0.00	0.00	614.00	700,000.00	0.59	399,000.00	301,000.00
129 - TX SEVERE WINTER STORM GRANT-MOBILE GENERATOR	0.00	0.00	0.00	0.00	35,456.00	17,728.00	0.00	0.00
130 - TX SEVERE WINTER STORM GRANT-BACKUP GENERATOR	0.00	0.00	0.00	0.00	68,894.00	68,894.00	68,894.00	106,106.00
131 - TASA-HARREL & MEMORIAL PROJECT GRANT	0.00	0.00	0.00	0.00	1,248,433.00	0.00	0.00	0.00
132 - PUBLIC IMPROVEMENT DISTRICT-SOMERSET FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138 - HEALTH INSURANCE FUND	4,441,302.00	5,221,319.50	4,609,628.00	4,872,555.32	3,763,847.96	3,095,282.47	2,772,364.27	4,273,317.00
139 - VEHICLE REPLACEMENT PULIC WORKS-GF	0.00	0.00	0.00	0.00	35,261.31	35,261.32	35,261.31	10,000.00
140 - ED RACHAL FOUNDATION - PARKS	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00
141 - CO SERIES 2023 - UTILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151 - CO Series 2023A-GF	0.00	0.00	0.00	0.00	0.00	6,117,488.69	6,108,387.26	0.00
202 - TOURISM - FACADE GRANTS PROGRAM FUND	30,000.00	30,000.00	0.00	0.00	0.00	14,700.00	14,700.00	0.00
203 - JK NORTHWAY EDA FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
204 - JK NORTHWAY HOTEL VENUE TAX FUND	156,342.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205 - TOURISM ARP STATE & LOCAL FISCAL RECOVERY FUNT	0.00	0.00	347,088.00	21,275.00	0.00	0.00	0.00	0.00
206 - CHAMBERLAIN PARK PROJECT	0.00	0.00	0.00	0.00	395,000.00	0.00	0.00	452,767.59
207 - CID BODY WORN CAMERA GRANT	0.00	0.00	163,706.66	133,056.82	0.00	0.00	0.00	0.00

For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023

Reviewed

Budget Worksheet FY 22-23

410 - ACTIVITY FUND

Report Total:	47,716,465.26	47,913,304.17	104,127,722.23	55,456,887.67	91,808,125.72	47,632,890.59	56,410,048.47	91,714,681.47
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0.00

0.00

0.00

0.00

0.00

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0.00

0.00

For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023

Revenue

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
001 GF Proposed Budget		25,197,876.78		
	001-5-1000-31625 Training/Tvl-Spec Event		8,250.00	Remove reduction that was made
	001-5-1010-11xxx Salaries & Benefits		901.00	Comp Plan Adjustments
	001-5-1030-31401 Prof Svc-Appraisal Dist		5,202.00	Additional Request
	001-5-1100-32500 Medical Treatment		6,000.00	Additional Budget Increase
	001-5-1603-11xxx Salaries & Benefits		(1,994.00)	Comp Plan Updates
	001-5-1603-71200 Machinery/Equipment		10,850.00	14 Ft Dump Trailer
	001-5-1702-11xxx Salaries & Benefits		10,537.00	Comp Plan Updates
	001-5-1703-11xxx Salaries & Benefits		11,702.00	Comp Plan Updates
	001-5-1703-11xxx Salaries & Benefits		1,736.00	Comp Plan Updates
	001-5-1703-31400 Professional Services		17,000.00	Tire Disposal From Lanfill
	001-5-1801-22600 Computers & Assoc Eq		3,108.00	All Data Repair Mobile Device-Garage
	001-5-1801-31410 Software Maintenance		9,800.00	Nimble Array Support
	001-5-1805-41400 Equipment Maintenance		7,655.00	Replace Automatic Gate Opener at Police Dept
	001-5-1805-71300 Building		36,606.00	HVAC for Municipal Building
	001-5-2101-31400 Professional Services		5,000.00	Police Testing
	001-5-2101-32500 Medical Treatment		2,000.00	Budget Increase
	001-5-2102-21100 Supplies		3,650.00	New First Aid Kits
	001-5-2102-31600 Training & Travel		5,000.00	Various Training Classes
	001-5-2102-31613 Training & Tvl-Academy		11,750.00	Officers attending the Academy
	001-5-2103-11xxx Salaries & Benefits		(3,737.00)	Comp Plan Updates
	001-5-2103-31100 Communications		25,000.00	Additional Communications due to credits received in FY 23-24.

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
	001-5-2200-11xxx Salaries & Benefits		(42,382.00)	Salary & Benefits Updates
	001-5-2200-21700 Minor Equipment		5,500.00	5" Supply Hose
	001-5-2200-21700 Minor Equipment		1,214.00	Gas Sniffer
	001-5-2200-21700 Minor Equipment		4,962.00	5 Gas Monitor
	001-5-2200-21700 Minor Equipment		1,498.00	Bender Lift
	001-5-2200-21700 Minor Equipment		4,720.00	Mannequin
	001-5-2200-21700 Minor Equipment		2,603.00	Equipment Storage Box
	001-5-2200-22400 Medical Supplies		3,000.00	Medical Supplies Budget Increase
	001-5-2200-31400 Professional Services		20,000.00	Medicare Ground Ambulance Data Collection Survey
	001-5-2200-41100 Vehicle Maintenance		18,700.00	Budget Increase
	001-5-3030-11xxx Salaries & Benefits		(507.00)	Comp Plan Updates
	001-5-3050-11xxx Salaries & Benefits		5,700.00	Comp Plan Updates
	001-5-3050-11xxx Salaries & Benefits		1,720.00	Comp Plan Updates
	001-5-3050-32600 Training & Travel		4,872.00	CDL Training for (3) Employees
	001-5-4400-11xxx Salaries & Benefits		2,452.00	Comp Plan Updates
	001-5-4400-31100 Communications		4,308.00	Telecommunications (Internet) Not Budgeted
	001-5-4501-31600 Training & Travel		2,500.00	Budget Increase
	001-5-4502-11xxx Salaries & Benefits		247.00	Comp Plan Updates
	001-5-4502-64100 Operating Lease		17,342.00	Remove budget reduction
	001-5-4502-64100 Operating Lease		(12,789.00)	Change in New Lease payments

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
	001-5-4503-21100 Supplies		5,000.00	Budget Increase
	001-5-4503-21404 Fertilizer		500.00	Budget Increase
	001-5-4503-21700 Minor Equipment		5,500.00	Tables & Chairs for Rec Hall
	001-5-4503-31400 Professional Services		3,780.00	Repair Services
	001-5-4503-31800 Equipment Rental		2,580.00	Budget Increase
	001-5-4503-59100 Grounds & Perm Fixtures		20,000.00	Ball Field Upgrades
	001-5-4503-59100 Grounds & Perm Fixtures		39,058.00	Yellow Field, Red Field, Blue Field, Concession/Pressbox Improvements
	001-5-4503-59100 Grounds & Perm Fixtures		8,000.00	Red Dirt
	001-5-4503-59105 Bandstand		500.00	Irrigation Work
	001-5-4503-59110 Brookshire Park I		600.00	Budget Increase for Maintenance Items
	001-5-4503-59111 Brookshire Pool		2,560.00	Budget Increase for Maintenance Items
	001-5-4503-59112 Corral Park		500.00	Budget Increase
	001-5-4503-59113 Dick Kleberg Park		1,452.00	Budget Increase
	001-5-4503-59114 Flato Park		125.00	Budget Increase
	001-5-4503-59115 Flores Park		4,520.00	Budget Increase
	001-5-4503-59116 Thompson Park		1,520.00	Budget Increase
	001-5-4512-11xxx Salaries & Benefits		2,656.00	Comp Plan Updates
	001-5-4513-21401 Pool Chemicals		10,000.00	Budget Increase
	001-5-4513-31498 Adult Softball League		3,000.00	Budget Increase
	001-5-6900-80026 Transfer to Fund 026		(410.00)	Updated transfer as Golf budgeted revenues decreased that the transfer is calculated on.
	001-5-6900-80051 Transfer to Fund 054		31,229.00	Personnel Transfer Update
	001-5-6900-80093 Transfer to Fund 093		4,503.00	To cover equipment purchase
	001-5-6900-80098 Transfer to Fund 098		25,000.00	For One-Time Additional Economic Activity
	Changes	393,849.00		
001-Adjusted Proposed Exp Budget		25,591,725.78		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
051 UF Proposed Exp Budget		11,476,077.12		
	051-5-6001-11xxx Salaries & Benefits		1,870.00	Comp Plan Updates
	051-5-6001-11xxx Salaries & Benefits		1,600.00	Comp Plan Updates
	051-5-6001-31600 Training & Travel		330.00	TCEQ Testing
	051-5-6001-31600 Training & Travel		800.00	License Certification Training
	051-5-6002-11xxx Salaries & Benefits		4,354.00	Comp Plan Adjustments
	051-5-6002-31400 Professional Services		15,000.00	PFAS Required Sampling
	051-5-6002-33101 Subscriptions		1,500.00	Scade Annual Support Subscription
	051-5-6002-41100 Vehicle Maintenance		1,500.00	Tool Box/2 Way Radio Emergency Lights
	051-5-6002-54300 Utility Plant		250,000.00	Water Well Rehabs for Wells #14, #22, & #24
	051-5-6101-11xxx Salaries & Benefits		1,868.00	Comp Plan Updates
	051-5-6201-11xxx Salaries & Benefits		3,172.00	Comp Plan Updates
	051-5-6900-80066 Transfer to Fund 066		316.00	To cover cost shortage of Tremble.
	051-5-7001-11xxx Salaries & Benefits		8,546.00	Comp Plan Updates
	051-5-7001-11xxx Salaries & Benefits		870.00	Comp Plan Updates
	051-5-7001-21400 Chemicals		42,100.00	Hydrex 6909
	051-5-7001-31600 Training & Travel		3,250.00	Removed reduction for CDL Training
	051-5-7001-51100 Building Maintenance		20,000.00	Office Bldg Restrooms & Floors Remodel
	051-5-7002-11xxx Salaries & Benefits		(1,651.00)	Comp Plan Updates
	051-5-7003-11xxx Salaries & Benefits		27,278.00	Comp Plan Updates
	051-5-7003-21400 Chemicals		3,030.00	Budget Increase
	051-5-7003-21700 Minor Equipment		9,045.00	(2) Stormwater Jet Nozzels
	051-5-7003-31600 Training & Travel		2,350.00	Removed reduction for CDL Training

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
	051-5-8000-11xxx Salaries & Benefits		(541.00)	Comp Plan Updates
	051-5-8000-41100 Vehicle Maintenance		500.00	Additional maintenance due to increased usage
	051-5-8020-11xxx Salaries & Benefits		22,091.00	Comp Plan Updates
	Changes	419,178.00		
051 Adjusted Proposed Exp Budget		11,895,255.12		
055 Stormwater Fund		126,200.00		
	055-5-3050-53100 Drainage		898,000.00	Drainage Projects
	Changes	898,000.00		
055 Adjusted Proposed Exp Budget		1,024,200.00		
062 CO Series 2005		50,468.89		
	062-5-7003-54300 Utility Plant		50,000.00	(5) Submersible Pumps
	062-5-7001-54300 Utility Plant		(50,468.89)	Removed Project Placeholder
	Changes	(468.89)		
062 Adjusted Proposed Exp Budget		50,000.00		
066 CO Series 2011		5,684.45		
	066-5-6001-71200 Machinery & Equip		6,000.00	Trimble TDC650
	066-5-6002-31400 Professional Services		(5,684.45)	Removed Project Placeholder
	Changes	315.55		
066 Adjusted Proposed Exp Budget		6,000.00		
068 CO Series 2013 Drainage		0.00		
	068-5-3050-53100 Drainage		719,000.00	Drainage Projects
	Changes	719,000.00		
068 Adjusted Proposed Exp Budget		719,000.00		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted

\$96,133,830.06

Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
093 Park Maintenance Fund		0.00		
	093-5-4503-41400 Equipment Maintenance		10,000.00	Brookshire Pool Sand Replacement
	093-5-4503-59100 Grounds & Perm Fixt		10,000.00	Scoreboard and Repairs to Field 5 & Girls
	093-5-4503-71300 Building		15,000.00	Fencing for Ball Fields
	093-5-4503-71300 Building		10,000.00	Splash Pad Shelter
	093-5-4503-71300 Building		12,000.00	Shade Structure for Thompson
	Changes	57,000.00		
093 Park Maintenance Fund		57,000.00		
098 Economic Development Fund		294,469.00		
	098-5-1060-31400		25,000.00	Additional Contribution for additional economic development
	Changes	25,000.00		
098 Adjusted Proposed Exp Budget		319,469.00		
121 GF Arp Funding		0.00		
	121-5-1603-31400 Professional Services		96,000.00	Roll Forward Demos
	121-5-2200-31400 Professional Services		150,000.00	Roll Forward Fire Station Design
	121-5-4400-71300 Building		200,000.00	Roll Forward Animal Shelter Rehab
	121-5-4503-59113 Dick Kleberg Park		180,000.00	Roll Forward - DKP Lighting, Walking Trails
	Changes	626,000.00		
121-Adjusted Proposed Rev Budget		626,000.00		
125 UF ARP Fund		0.00		
	125-5-6001-31400 Professional Services		781,000.00	Uncommitted Funds
	125-5-6001-71300 Building		150,000.00	Water Well #14 Pumphouse Rehab
	125-5-7001-31400 Professional Services		200,000.00	Sewer Smoke Testing
	Changes	1,131,000.00		
125 Adjusted Proposed Exp Budget		1,131,000.00		
202 Tourism Façade Grant Program		59,114.81		
	202-5-6900-80202 Transfer to Fund 202		(59,114.81)	This transfer was completed in FY 22-23
	Changes	(59,114.81)		
202 Adjusted Proposed Exp Budget		0.00		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted \$96,133,830.06 Updated 08/30/2023

Fund	Line Item	Fund Amount	Amount	Change Description
Proposed Expenditures Budget - page 65			\$96,133,830.06	
Changes			4,209,758.85	
Adjusted Proposed Exp Budget			100,343,588.91	

Fund Summary

Fund	Defined Budgets									
	0/2020-09/2021	0/2020-09/2021	0/2021-09/2022	0/2021-09/2022	0/2022-09/2023	0/2022-09/2023	0/2022-09/2023	0/2023-09/2024		
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Expected	City Manager		
001 - GENERAL FUND	21,898,304.72	20,896,248.41	23,368,400.35	22,132,930.57	23,409,210.17	18,658,454.46	21,609,072.17	25,591,725.78		
002 - TOURISM FUND	565,751.00	499,136.75	871,433.85	538,939.08	747,187.80	510,162.07	681,045.39	612,439.00		
005 - PD-STATE SEIZURE FUND	201,628.24	95,268.16	364,817.09	148,712.88	222,745.00	95,339.69	213,297.81	237,710.00		
009 - LAW ENF OFF STAND-POLICE	7,808.34	4,564.00	5,609.73	5,324.05	2,631.35	0.00	2,631.35	0.00		
010 - LAW ENF OFF STAND-FIRE	2,656.00	0.00	2,656.00	0.00	0.00	0.00	0.00	0.00		
011 - G.O. DEBT SERVICE FUND	2,451,455.18	2,437,695.63	1,602,249.00	1,601,885.42	1,817,452.00	1,627,712.66	1,817,452.00	2,152,727.00		
012 - UF DEBT SERVICE FUND	1,566,567.70	350,821.00	1,535,453.00	4,189,585.86	1,712,589.50	1,711,683.60	1,712,589.50	2,055,563.00		
013 - TEXAS HISTORICAL FUND	56.76	56.76	0.00	0.00	0.00	0.00	0.00	0.00		
016 - PD - STONEGARDEN	187,020.00	65,569.48	249,900.00	177,693.31	271,084.51	128,880.08	271,084.51	0.00		
017 - PD GRANT BORDER STAR-LBSP	234,000.00	46,625.83	78,000.00	42,759.87	78,000.00	34,277.45	78,000.00	0.00		
019 - PD GRANT - JAG	0.00	0.00	0.00	0.00	0.00	20,585.63	20,585.63	0.00		
025 - BUILDING SECURITY FUND	10,000.00	130.86	0.00	0.00	18,330.00	9,396.28	18,330.00	9,000.00		
026 - GOLF COURSE CAPITAL MAINTENANCE FUND	117,000.16	51,416.02	20,000.00	19,960.00	38,642.95	22,400.00	36,042.95	0.00		
027 - EMS FUND	26,903.00	21,585.31	14,504.00	9,453.09	6,121.00	5,526.73	5,050.98	0.00		
028 - PD-FEDERAL SEIZURE FUND	30,000.00	0.00	30,000.00	5,000.00	30,000.00	0.00	10,000.00	30,000.00		
030 - RED RIBBON DRUG AWARENESS	58.26	58.26	0.00	0.00	0.00	0.00	0.00	0.00		
031 - MUNICIPAL CRT TECHNOLOGY	17,292.00	6,130.83	9,941.00	9,556.50	17,954.00	6,081.52	16,489.84	7,800.00		
033 - CO SERIES 2016 - GENERAL	76,372.00	35,000.00	23,428.49	7,507.12	28,893.17	26,630.40	21,890.00	22,911.47		
039 - CO SERIES 2002A-GEN	5,266.37	5,261.31	0.00	0.00	0.00	0.00	0.00	0.00		
050 - DOJ JAG GRANT	13,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
051 - UTILITY FUND	10,295,744.14	10,890,296.34	10,542,776.72	10,946,415.38	10,585,271.24	9,143,569.11	10,327,613.62	11,895,255.12		
054 - UF CAPITAL PROJECTS	1,324,878.27	849,083.07	259,361.80	32,341.00	308,638.78	290,909.51	273,181.51	193,659.00		
055 - STORMWATER DRAIN CAP PROJ	293,900.00	293,987.72	112,200.00	112,893.36	639,360.00	532,499.42	481,200.00	1,024,200.00		
059 - HS-OPERATION LONE STAR GRANT	0.00	0.00	248,636.03	235,500.65	13,207.80	13,207.80	13,207.80	0.00		
062 - CO SERIES 2005 - UTILITY	1,137.58	1,137.58	50,468.89	0.00	0.00	0.00	0.00	50,000.00		
065 - CO SERIES 2011-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
066 - CO SERIES 2011- UTILITY	154,000.00	0.00	175,185.00	0.00	31,232.25	31,232.25	31,232.25	6,000.00		
067 - CO 2013 - GF STREET PROJIS	0.00	0.00	29,017.21	29,017.21	0.00	0.00	0.00	0.00		
068 - CO SERIES 2013- DRAINAGE	1,455,655.00	188,567.38	1,116,109.00	1,041,105.50	230,700.00	230,700.00	230,700.00	719,000.00		
069 - TX CDBG MAIN STREET GRANT #7219012	332,549.00	292,303.50	0.00	0.00	0.00	0.00	0.00	0.00		
071 - FEMA ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
083 - CRIMINAL JUSTICE DIVISION OF GOVERNOR GRANT	0.00	0.00	0.00	0.00	50,494.05	50,494.05	50,494.05	0.00		
084 - DEAG/WWTP GRANT FUND	0.00	0.00	400,000.00	400,000.00	500,000.00	0.00	0.00	500,000.00		
086 - TX CDBG Grant #7218269	122,740.00	118,915.00	4,470.33	4,470.33	0.00	0.00	0.00	0.00		
087 - SOLID WASTE-CAP PROJECTS	560,392.00	499,052.56	908,660.16	707,648.51	928,440.48	844,127.13	904,804.52	597,686.17		
090 - LANDFILL CLOSURE FUND	200,000.00	157,754.51	200,000.00	44,998.64	569,966.00	69,559.86	90,881.00	479,085.00		
091 - GF CAPITAL PROJECTS	64.58	64.58	0.00	0.00	2,494.02	1,572.14	1,572.14	0.00		
092 - STREET FUND	1,490,000.00	1,454,336.46	1,046,356.00	817,057.57	1,274,982.00	641,420.24	1,274,985.00	1,299,982.00		
093 - PARK MAINTENANCE FUND	50,304.00	25,300.00	79,174.00	41,291.15	61,000.00	55,000.00	55,000.00	57,000.00		
094 - TEXAS PARKS & WILDLIFE GRANT	359,500.00	360,901.33	272,041.56	40,306.60	99,100.00	35,084.81	97,277.97	87,825.17		

Expenditure

Budget Worksheet FY 22-23

For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023

095 - NATIONAL TRUST FOR HISTORICAL PRESERVATION GR	3,161.38	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
096 - INSURANCE CLAIM RECOVERY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
097 - VEHICLE REPLACEMENT - FIRE FUND	12,348.04	12,348.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
098 - ECONOMIC DEVELOPMENT FUND	299,456.75	271,583.17	360,000.00	312,730.68	341,000.00	269,770.22	313,237.10	319,469.00	0.00
100 - SAFE ROUTES TO SCHOOL GRANT	793,262.00	0.00	852,122.00	0.00	852,122.00	115,919.90	200,000.00	0.00	0.00
101 - TX CDBG MAIN STREET #7219192	350,000.00	153,130.50	350,000.00	212,894.50	0.00	484.75	484.75	0.00	0.00
103 - COVID-19 CARES Act Fund	29,299.92	28,264.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105 - VEHICLE REPLACEMENT - POLICE FUND	0.00	0.00	0.00	0.00	30,000.00	30,000.00	30,000.00	0.00	0.00
106 - VEHICLE REPLACEMENT FLEET MGMT FUND-PW UF	0.00	0.00	0.00	0.00	124,903.31	57,976.64	80,082.31	144,820.00	0.00
107 - ASSISTANCE TO FIREFIGHTERS GRANT	20,567.08	0.00	0.00	0.00	1,869.73	1,869.73	1,869.73	0.00	0.00
108 - PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP FUND	9,170.00	0.00	19,170.00	0.00	13,592.46	13,592.46	27,762.46	0.00	0.00
109 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND	29,841.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110 - KINGSVILLE PD ENHANCEMENT BWC FUND	41,330.00	0.00	41,311.08	41,311.08	0.00	9.46	9.46	0.00	0.00
111 - FEMA-COVID 19	18,706.00	20,253.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112 - FEMA - Winter Storm Event	15,808.02	12,882.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113 - CITYWIDE WASTEWATER COLLECTION SYSTEM IMPROV	0.00	0.00	7,366,778.00	0.00	5,693,110.00	213,501.18	2,000,000.00	4,852,641.00	0.00
114 - SWB Rural & Tribal Assist. Grant #2019-MU-8X-K002	83,221.95	83,221.95	61,075.93	0.00	0.00	13,325.00	13,325.00	0.00	0.00
115 - TAX NOTES SERIES 2021	1,337,346.00	1,13,334.28	1,043,281.20	552,740.00	737,869.92	571,194.11	727,010.58	385.14	0.00
116 - DRAINAGE MASTER PLAN-LOC 7 IMPROV.-PROJ #40135	15,943.27	15,943.27	1,384,103.00	0.00	754,000.00	4,536.25	110,570.00	1,245,430.00	0.00
117 - DRAINAGE MASTER PLAN-LOC 1 IMPROV.-PROJ #40142	15,943.27	15,943.27	1,384,103.00	0.00	754,000.00	4,536.25	110,570.00	1,245,430.00	0.00
118 - DRAINAGE MASTER PLAN-LOC 3 IMPROV.-PROJ #40143	16,487.26	16,487.26	1,483,567.00	0.00	645,000.00	4,934.25	119,635.76	1,337,446.00	0.00
119 - DRAINAGE MASTER PLAN-LOC 4 IMPROV.-PROJ #40144	22,108.24	22,108.24	1,877,998.00	0.00	817,000.00	5,887.00	151,907.46	1,711,543.00	0.00
120 - PROPERTY TAX RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121 - GF-ARP STATE & LOCAL FISCAL RECOVERY FUNDS	0.00	0.00	1,867,827.80	428,941.15	3,526,439.92	2,373,855.74	2,776,416.56	626,000.00	0.00
122 - GENERAL LAND OFFICE HURR. HARVEY MITIGATION GI	0.00	0.00	36,678,716.00	2,003,614.80	34,308,314.00	465,210.00	456,300.00	33,852,014.00	0.00
123 - ECONOMIC DEVELOPMENT GRANT PROGRAM	0.00	0.00	500,000.00	0.00	500,000.00	199,999.53	229,999.53	270,000.47	0.00
124 - ED RACHAL FOUNDATION - PD	25,000.00	24,981.23	21,000.00	18,667.15	1,999.00	1,999.00	2,351.62	0.00	0.00
125 - UF-ARP STATE & LOCAL FISCAL RECOVERY	0.00	0.00	2,697,479.00	576,572.53	3,158,088.10	1,570,464.28	1,993,005.68	1,131,000.00	0.00
126 - GF TAX NOTES SERIES 2022	0.00	0.00	1,477,722.00	1,174,683.62	213,191.20	213,160.79	213,160.80	0.00	0.00
127 - UF TAX NOTES SERIES 2022	0.00	0.00	713,304.00	0.00	186,304.66	186,304.66	186,454.42	0.00	0.00
128 - DRAINAGE MASTER PLAN-LOC 8 IMPROV.-PROJ #40192	0.00	0.00	0.00	614.00	700,000.00	9,250.00	399,000.00	301,000.00	0.00
129 - TX SEVERE WINTER STORM GRANT-MOBILE GENERATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130 - TX SEVERE WINTER STORM GRANT-BACKUP GENERATOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131 - TASA-HARBEL & MEMORIAL PROJECT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138 - HEALTH INSURANCE FUND	4,414,503.00	4,051,101.16	4,261,441.00	3,878,979.72	1,248,433.00	3,329,699.11	4,261,518.45	4,579,477.00	0.00
139 - VEHICLE REPLACEMENT PULIC WORKS-GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140 - ED RACHAL FOUNDATION - PARKS	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00	0.00
141 - CO SERIES 2023 - UTILITY	0.00	0.00	0.00	0.00	0.00	1,800,577.18	6,100,000.00	0.00	0.00
151 - CO Series 2023A-GF	0.00	0.00	0.00	0.00	0.00	498.00	0.00	0.00	0.00
202 - TOURISM - FACADE GRANTS PROGRAM FUND	0.00	0.00	55,380.00	10,965.19	0.00	14,700.00	59,114.81	0.00	0.00
203 - JK NORTHWAY HOTEL VENUE TAX FUND	557,000.00	0.00	557,000.00	0.00	557,000.00	0.00	0.00	557,000.00	0.00
204 - JK NORTHWAY HOTEL VENUE TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205 - TOURISM ARP STATE & LOCAL FISCAL RECOVERY FUND	0.00	0.00	89,946.00	21,275.00	124,688.00	42,785.28	64,328.00	87,941.00	0.00
206 - CHAMBERLAIN PARK PROJECT	0.00	0.00	0.00	0.00	395,000.00	49,900.00	0.00	452,767.59	0.00
207 - CID BODY WORN CAMERA GRANT	0.00	0.00	163,706.66	133,056.82	0.00	0.00	0.00	0.00	0.00

Budget Worksheet FY 22-23

410 - ACTIVITY FUND

Report Total:	52,162,833.17	44,488,851.55	108,992,940.88	52,714,339.89	103,187,983.10	46,387,447.66	60,999,180.17	100,343,588.91
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Expenditure

For Fiscal: 10/2022-09/2023 Period Ending: 09/30/2023

ORDINANCE NO. 2023-_____

AN ORDINANCE ADOPTING THE CITY MANAGER'S BUDGET, AS AMENDED, OF THE CITY OF KINGSVILLE, TEXAS, AND APPROPRIATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2023 AND ENDING SEPTEMBER 30, 2024 IN THE PARTICULARS HEREINAFTER STATED.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, that the budget for FY 2023-2024 is adopted as follows:

Section One: The official budget for the City of Kingsville for the fiscal year beginning October 01, 2023 and ending September 30, 2024 has been presented to the City Commission by the City Manager, several budget workshops were conducted on such budget, along with a duly noticed public hearing, and the budget is hereby approved.

Section Two: The budget contains a complete financial statement of the City and shows (1) the outstanding obligations of the City of Kingsville, Texas, (2) the cash on hand to the credit of each fund, (3) the funds received from all sources during the preceding year, (4) the funds available from all sources during the ensuing year, (5) the estimated revenue available to cover the proposed budget, and, (6) the estimated tax rate required to cover the proposed budget. The budget shows each of the projects for which expenditures are set up and the estimated amount of money appropriated for each project.

Section Three: The sum of \$100,343,588.91 is hereby appropriated for the budget revenues and expenses in the amounts shown on the attached Consolidated Statement of all Operating and General Obligation Debt Service Funds – Summary of Revenues and Expenditures. The General Obligation Debt Service principle is \$1,676,177 and interest is \$470,300.

Section Four: The budget and all the attached support material as outlined in the above sections shall be deemed the official budget for the City of Kingsville, Texas, for the fiscal year starting October 01, 2023 and ending September 30, 2024. A copy of the official budget shall be kept by the City Secretary with the designation thereon as the official budget for FY 2023-2024, with the date of the adoption clearly stated, and filed with the County Clerk's Office. The official budget shall be available for inspection by any taxpayer.

Section Five: The City Commission is authorized to levy taxes in accordance with this budget. The City Commission may authorize the expenditure of City funds only in strict compliance with the budget, except in an emergency. The City Commission may authorize an emergency expenditure as an amendment to the original budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent care and attention. If the City Commission amends the original official budget to meet an emergency, the City Commission shall file a copy of its ordinance amending the budget with the City Secretary, and the City Secretary shall attach it to the original budget. The

City Manager shall provide for the filing of true copy of the approved budget in the office of the County Clerk of Kleberg County. The City Commission reserves the right to make changes in the official budget for municipal purposes.

Section Six: All Ordinances of parts of Ordinances in conflict with this Ordinance are repealed to the extent of such conflict only.

Section Seven: If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Commission that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

Section Eight: This Ordinance shall NOT be codified but will become effective on and after adoption and publication as required by law.

Section Nine: This Ordinance was considered, passed, and approved at a regular meeting of the City Commission of the City of Kingsville, Texas at which a quorum was present and which was held in accordance with Chapter 551 of the Texas Government Code, and Chapter 102 of the Texas Local Government Code.

INTRODUCED on this the 5th day of September, 2023.

PASSED on this the 11th day of September, 2023.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

EFFECTIVE DATE: _____

AGENDA ITEM #5

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.76000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.76000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.70738 per \$100
VOTER-APPROVAL TAX RATE	\$0.76311 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CITY OF KINGSVILLE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m AT City Hall, Helen Kleberg Groves Community Room, 400 W. Kleberg, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF KINGSVILLE this year.

2022

2023

Change

Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.88%
Average homestead taxable value	\$4,322	\$9,808	increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.54	increase of 38.88, or 109.03%
Total tax levy on all properties	\$8,256,038	\$8,936,140	increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-8002 or mvalenzuela@cityofkingsville.com, or visit cityofkingsville.com for more information.

2023 Governing Body Summary #1A*

Benchmark 2023 Tax Rates

CITY OF KINGSVILLE

Date: 08/09/2023 09:01 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.70738	\$8,317,430	
One Percent \$100 Tax Increase***	\$0.71445	\$8,400,559	\$83,129
One Cent per \$100 Tax Increase***	\$0.717380	\$8,435,011	\$117,581
De Minimis Rate	\$0.78821	\$9,267,835	\$950,405
VAR NOT adjusted for Unused Increment Rate	\$0.76311	\$8,972,708	\$655,278
VAR adjusted for Unused Increment Rate	\$0.76311	\$8,972,708	\$655,278
Last Year's Tax Rate	\$0.82500	\$9,700,415	\$1,382,985
Proposed Tax Rate	\$0.76000	\$8,936,140	\$618,710

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed Kleberg County Budget for Fiscal Year 2023-2024 will be held on Monday, August 28, 2023, at 1:30 P.M. at the Kleberg County Sheriff's Annex, 1500 East King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$2,066,693 or 16.53%, and of that amount \$241,525.00 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the Tax Assessor-Collector and the office of the County Clerk and on the County's website (www.co.kleberg.tx.us) since August 11, 2023, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The District Independent School District will hold a public meeting at 6:30 a.m. August 22, 2023, in the Conference Room in Quade/Koppe Alexander Complex, 425 West Drayton St., District, TX 78311. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted, public participation is the objective in this meeting.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not be the proposed rate shown below unless the district publishes a written notice indicating the new information and responses are not before and holds another public meeting to discuss the tax rate.

Maintenance Tax	1.6465% (Approved rate for maintenance and operations)
School Debt Service Tax	16.4219% (Approved rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	6.83%
Debt Service	0.46%
Total expenditures	7.29% increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 14.04, Tax Code)

Exempt Taxable	Current Taxable
Total appraised value* of all property	125,482,672
Total appraised value** of new property**	2,171,444
Total taxable value*** of all property	98,659,687
Total taxable value*** of new property**	2,114,113

*Appraised value is the amount shown on the appraised roll and defined by Section 1.0409, Tax Code.

**New property is defined by Section 26.11(1)(7), Tax Code.

***Taxable value is defined by Section 1.0409(5), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$1,618,240

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.8601	0.4174	1.27750	4,977	11,739
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.4842	0.45619	1.94041	7,839	8,891
Proposed Rate	0.6692	0.425997	1.095197	4,511	9,475

*The Interest & Sinking Fund revenue is used to pay the bonded indebtedness on equipment, equipment, or both.

The bonds, and the tax rate necessary to pay these bonds, were approved by the voters of this district.

Comparison of Proposed Rates with Last Year's Rates on Average Residence

	Last Year	This Year
Average Market Value of Residence	97,353	123,428
Average Taxable Value of Residence	44,783	54,059
Last Year's Rate (Normal Proposed Rate per \$100)	1.27751	1.0944
This Year's Rate (Normal Proposed Rate per \$100)	51.11	67.34
Increase (Decrease) in Taxes	-141.79	41.47

Under state law, the dollar amount of school taxes levied on the residence homesteaded of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Ballot Measure: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.0944. This election will be automatically held if the district adopts a rate in excess of the ceiling rate of \$1.0944.

Fund Balances

The following combined balance will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for meeting the district's bonded debt of the first year and expenses.

Maintenance and Operations Fund Balance(s)	2,935,358
Interest & Sinking Fund Balance(s)	283,137

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m. AT City Hall, Helen Kleberg Groves Community Room, 400 W. Kleberg, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homesteaded by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homesteaded by CITY OF KINGSVILLE this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.88%
Average homestead taxable value	\$4,322	\$9,808	Increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.54	Increase of 38.88, or 109.03%
Total tax levy on all properties	\$8,258,038	\$8,936,140	Increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed City of Kingsville Budget for Fiscal Year 2023-2024 will be held on Tuesday, September 5, 2023, at 5:00 P.M. at the Helen Kleberg Groves Community Room, City Hall, 400 West King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$680,102 or 8.24%, and of that amount \$82,761 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the City of Kingsville City Secretary and the Director of Finance and on the city's website (www.cityofkingsville.com) since August 11, 2023, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

County

CONTINUED FROM PAGE 1

She denied that was the case.

"Those people need access," he said.

Wright said her family has allowed access to adjacent landowners "for generations."

After quite a bit of debate, County Judge Rudy Madrid said the issue would need to be placed on a future agenda, so that more time could be devoted to discussion.

An appeal may need to be made to the Third District Court, he added.

Another round of discussion ensued regarding equal pay for JP chief clerks.

Madrid said budget discussions are ongoing, as the county "wants to be fair to all employees."

The judge went on to say the county was in dire financial shape as recently as nine years ago. He pointed out how the county forfeited oversight of the JK Northway facility and golf course to the city of Kingsville, but that finances have "come a long way" in years since, as the county has taken back the JK Northway and is in discussions regarding the golf course.

"With all that being said, we need a healthy reserve fund for the county," he added.



COUNTY OF KLEBERG
KINGSVILLE, TEXAS

The judge pointed out that jail maintenance and operations expenses have grown, through "no fault of anyone."

Madrid added that tax benefits and other ancillary benefits with the up-

coming Oxy direct air capture facility provides "a light at the end of the tunnel" for county finances.

"In the next year or two, things will be totally different for us all," he said.

"Things are headed in the right direction. But we've still got to be fiscally responsible to our taxpayers."

Commissioners also viewed bids for both the county's EMS contract and electrical providers.

A committee was formed to view the electrical providers bids, which will meet mid-week to form a recommendation.

The county has several Nueces

Electrical Cooperative meters for some facilities and those meters are currently being charged "market rates" which are much higher than those under previous contract.

Finding a provider who can service those meters, along with getting the best rate, will be the charge of the committee.

Commissioners also shot down an agenda item to lift the county's burn ban. Commissioner Jerry Martinez said there were a pair of fires in his precinct over the weekend and that "fields are still dry" despite rains from Tropical Storm Harold last week.

KISD

CONTINUED FROM PAGE 1

scores saw gains in every subject. One component of the overall scoring system called the College Career Military Readiness will be drastically affected. Despite the academic improvement, the proposed changes in the CCMR scaling would drop from an A to a C.

Every five years TEA makes the scoring process more difficult in an effort to up the stakes, however they normally provide one year hold harmless period so that we can adjust and prepare for the new methods by implementing new action plans. "This year it has not been offered," Dr. Perez said.

With TEA and the Commissioner of Education changing the rules halfway through the game, it will lower ratings that may have been an A or B all the way down to none. This in essence is a detriment to public school, with lower ratings schools tend to lose students which in turn decreases funding from the state, Perez said.

There are 55 bi-partisan members of the Texas House of Representatives along with many school districts across Texas who have appealed to the commissioner and asked for the one year "hold harmless" period in order to adjust. The appeals have fallen on deaf ears leaving school districts with no other choice but to file a lawsuit in court seeking the injunction of the new measures.

KISD put out the following press release in

regards to the court filing.

Kingsville ISD believes that we and all school districts should be held accountable through a fair and equitable system. In a collaborative effort to uphold the integrity of our education system, Kingsville Independent School District (KISD), along with several other dedicated school districts, has taken a resolute step forward by filing a joint lawsuit against the Texas Education Agency (TEA)-Commissioner Mike Morath.

This legal action addresses what we believe to be unlawful adjustments to the A-F Accountability Rating system, a matter of paramount importance to the future of our students, teachers, staff, and communities. The lawsuit was filed in Travis County, Texas. Other districts included in this lawsuit besides Kingsville are Fort Stockton ISD, Edinburg CISD, Del Valle ISD, Crowley ISD, Canutillo ISD, Pecos ISD, and Pflugerville ISD. Other districts are anticipated to join the lawsuit in the near future.

The A-F Accountability Rating system is intended to be a fair and transparent measure of schools' performance. We believe that any changes made to the grading methods and measures should be grounded in equity, and

accuracy, and should be reported to districts in a timely manner. Our students and educators deserve nothing less.

Changing the way a school or district earns a grade throughout the year or after the year is like changing the rules of a game while the game is being played or after the game is played.

For example, if a parent has a child who earned an A in a class, then it is expected that the child will receive an A on his transcript. It would not be expected that his teacher would arbitrarily change the grade from an A to a C after the child graduated and place that C on his transcript. The C on the child's transcript would not be telling the truth about the hard work that the student actually achieved. This is one analogy to depict how the changes to our rating system are affecting schools and districts.

Another analogy is if the rules of a football game were changed after the game has ended. Instead of the team earning a W, it would be changed to an L. The proposed changes to the A-F system made throughout the year by TEA could potentially lower the accountability rating of districts across the state like KISD that have been making significant strides in student

growth and achievement. This lawsuit underscores our collective dedication to ensuring that the educational landscape remains just and equitable, fostering an environment where our students can thrive and reach their fullest potential.

As we navigate this legal process, we remain steadfast in our mission to provide an outstanding education for every student within KISD and beyond. By petitioning for a "hold harmless year," we aim to prevent a scenario in which districts that are on an upward trajectory are inadvertently penalized by changes that do not accurately capture their achievements. A "hold harmless year" will help ensure that Texas school districts are clearly aware of the "game rules before the game is played and changes to their scores do not occur after the game is played." Our students, teachers, staff, and community are worth this effort. We would appreciate consideration of our request by Commissioner Mike Morath.

"The petition is now in the hands of the courts; however, we believe this process is bringing to light serious concerns about the A-F refresh rating system that can significantly paint a false narrative of the hard work of students and teachers across the state. Especially school districts who welcome all demographics of students," Dr. Perez said.

Water District Notice of Public Hearing on Tax Rate

The South Texas Water Authority Board of Directors will hold a public hearing on a proposed tax rate for the tax year 2023 on September 12, 2023 at 5:30 p.m. at the South Texas Water Authority Office located at 2302 East Sage Road, Kingsville, Texas 78363. Your individual taxes may increase or decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

FOR the proposal: Jose Guevley, Imelda Garza, Rudy Guitan, Jr., Frances Garcia, Arturo Rodriguez, Kathleen Lewman, Joe Morales, Patsy Rodgers

AGAINST the proposal: none

PRESENT and not voting: none

ABSENT: Angela Pena

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year \$0.078489/\$100 Adopted	This Year \$0.070374/\$100 Proposed
Total tax rate (per \$100 of value)		
Difference in rates per \$100 of value		-\$0.008115/\$100
Percentage increase/decrease in rates (-/+)		-10.34%
Average appraised residence homestead value	\$113,500	\$130,245
General homestead exemptions available (including 65 years of age or older or disabled person's exemptions)	\$5,069	\$5,069
Average residence homestead taxable value	\$108,500	\$125,245
Tax on average residence homestead	\$85.16	\$88.14
Annual increase/decrease in taxes if proposed tax rate is adopted (-/+)		+\$2.98
and percentage of increase (-/+)		+3.50%

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the South Texas Water Authority Board of Directors proposes to use the tax increase for the purpose of N/A.

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.76000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.76000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.70728 per \$100
VOTER-APPROVAL TAX RATE	\$0.76311 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CITY OF KINGSVILLE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:00 p.m. AT City Hall, Helen Kleberg Groves Community Room, 400 W. King Ave, Kingsville, TX 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission of CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF KINGSVILLE last year to the taxes proposed to be imposed on the average residence homestead by CITY OF KINGSVILLE this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.82500	\$0.76000	decrease of -0.06500, or -7.88%
Average homestead taxable value	\$4,322	\$9,808	increase of 5,486, or 126.93%
Tax on average homestead	\$35.66	\$74.54	increase of 38.88, or 109.03%
Total tax levy on all properties	\$8,256,038	\$8,936,140	increase of 680,102, or 8.24%

For assistance with tax calculations, please contact the tax assessor for CITY OF KINGSVILLE at 361-595-8002 or mvalenzuela@cityofkingsville.com, or visit [cityofkingsville.com](https://www.cityofkingsville.com) for more information.

Notice of Adopted 2023 Tax Rate

CITY OF KINGSVILLE ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.60 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-62.69.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF KINGSVILLE

361-595-8009

Taxing Unit Name

Phone (area code and number)

400 W King Avenue, Kingsville, TX 78363

www.cityofkingsville.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	\$ 999,657,385
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	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 999,657,385
4.	2022 total adopted tax rate.	\$ 0.82500 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: -\$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
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.	\$ 0

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.	\$ 999,657,385
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. <p>A. Absolute exemptions. Use 2022 market value:..... \$ 121,250</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 1,770,037</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,891,287
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. <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,891,287
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.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 997,766,098
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,231,570
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	\$ 8,865
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,240,435
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 <p>A. Certified values:..... \$ 1,113,362,640</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p>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</p> <p>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..... - \$ 0</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,113,362,640

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 \$ <u>62,445,254</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>62,445,254</u>	
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	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,175,807,894</u>
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	\$ <u>0</u>
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	\$ <u>10,889,650</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>10,889,650</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,164,918,244</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.70738</u> /\$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.	\$ <u>0.67492</u> /\$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> .	\$ <u>999,657,385</u>

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)(B)

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	\$ 6,746,887
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. + \$ 7,140 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. - \$ 0 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. \$ 7,140 E. Add Line 30 to 31D.	\$ 6,754,027
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,164,918,244
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.57978 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ 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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ 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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²³ (Retrieved for expansion)²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0. <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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>0.00000</u> /\$100</p>
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0. <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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0.00000</u> /\$100</p>
38.	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>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..... \$ <u>0</u></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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.00000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0.00000</u> /\$100</p>
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.57978</u> /\$100
40.	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>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..... \$ <u>2,092,935</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0.17966</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>0.75944</u> /\$100</p>
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	<p>\$ <u>0.78602</u> /\$100</p>

²⁵ Tex. Tax Code §26.0442²⁶ 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).	\$ 0.00000 /\$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. ²⁸ Enter debt amount \$ 1,951,777 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. \$ 1,951,777	
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.	\$ 1,951,777
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. 101.19 % C. Enter the 2021 actual collection rate. 100.05 % D. Enter the 2020 actual collection rate. 100.05 % 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	100.05 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,950,801
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,175,807,894
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.16591 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.95193 /\$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 §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (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.	0.00000 \$ _____ /\$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. ³² 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. ³³ 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.	2,220,152 \$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,175,807,894 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.18882 \$ _____ /\$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> .	0.70738 \$ _____ /\$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.	0.70738 \$ _____ /\$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> .	0.95193 \$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.76311 \$ _____ /\$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> .	1,175,807,894 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0.00000 \$ _____ /\$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).	0.76311 \$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ 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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.82500 /\$100
	E. Subtract D from C.....	\$ -0.82500 /\$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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.84000 /\$100
	E. Subtract D from C.....	\$ -0.84000 /\$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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.85208 /\$100
	E. Subtract D from C.....	\$ -0.85208 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.00000 /\$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).	\$ 0.76311 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

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.⁴⁴ 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>	\$ 0.57978 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,175,807,894
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.04252 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.16591 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.78821 /\$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> .	\$ 0.82500 /\$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.	\$ 0.00000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.00000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 997,766,098
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> .	\$ 1,164,918,244
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁵ Tex. Tax Code §26.042(f)⁴⁶ Tex. Tax Code §26.042(c)⁴⁷ 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).	\$ <u>0.76311</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.70738 /\$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. \$ 0.76311 /\$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: 58

De minimis rate. \$ 0.78821 /\$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.⁵⁹

**print
here** ➡

Maria Victoria Valadez

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵⁹ Tex. Tax Code §§26.04(c-2) and (d-2)

ORDINANCE NO. 2023-_____

AN ORDINANCE ESTABLISHING AND ADOPTING THE AD VALOREM TAX RATE FOR ALL TAXABLE PROPERTY WITHIN THE CITY OF KINGSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2023 AND ENDING SEPTEMBER 30, 2024, DISTRIBUTING THE TAX LEVY AMONG THE VARIOUS FUNDS, AND PROVIDING FOR A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES ASSESSED.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, that the ad valorem tax rate for all taxable property within the city limits of Kingsville, Texas for FY 2023-2024 be established and adopted as follows:

Section One: **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.60 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-62.69.

Section Two: That there be and there is hereby levied and ordered collected on each One Hundred Dollar (\$100) valuation of all taxable property, real, personal, and mixed, within the corporate limits of the City of Kingsville, Texas, for the tax corporate limits of the City of Kingsville, Texas, for the tax year 2023 starting October 01, 2023 and ending September 30, 2024, the sum of \$.76000 based on 100% of the fair market value.

Section Three: Said levy shall be distributed in the following manner:

FOR GENERAL FUND EXPENDITURES (Maintenance & Operations), the sum of \$.59409 on each one hundred dollars (\$100.00) assessed valuation of such property.

FOR DEBT SERVICE FUND EXPENDITURES of annual principal, interest, and service fees of all General Obligation Bonds, Warrants, Certificates of Obligation, and Combination Tax and Junior Lien Revenue

Certificates of Obligations, of the City of Kingsville, the sum of \$.16591 on each one hundred dollars (\$100) assessed valuation of such property.

Section Four: That said taxes shall be due and payable at the time and in the manner provided by ordinances of the City of Kingsville and laws of the State of Texas, relating to the payment of taxes and providing for penalties and interest on delinquent taxes.

Section Five: There is hereby fixed, levied on each and every item of taxable property a lien for the purpose of securing the certain payment of the taxes assessed against said item of property and said lien shall continue to exist against any item of property against which a tax is assessed hereunder until such tax together with all penalties and interest shall be paid.

Section Six: This ordinance shall be in full force and effective ten days from and after the date of the second publication in a local newspaper as provided by law and the City Charter of the City of Kingsville.

Section Seven: The tax rate established and adopted by this ordinance and a copy of this ordinance shall be filed in the office of the Tax Assessor Collector.

Section Eight: That no discounts or split payments are allowed for the 2023 tax year.

Section Nine: That an exemption of \$8,400.00 be granted for any person of age sixty-five (65) or over.

Section Ten: The Kleberg County Tax Assessor-Collector is hereby authorized to assess and collect the taxes of the City of Kingsville employing the above tax rate.

INTRODUCED on this the 5th day of September, 2023.

PASSED on this the 11th day of September, 2023.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

EFFECTIVE DATE: _____

AGENDA ITEM #6

**City of Kingsville
Human Resource Department**

Comp Plan
ordn

TO: Mayor and City Commissioners

CC: Mark McLaughlin, City Manager

FROM: Diana Gonzales, Human Resource Director

DATE: August 30, 2023

SUBJECT: Ordinance – City of Kingsville Classification & Compensation Plan FY 2023-2024

Summary: In preparation for the beginning of each new fiscal year, the City of Kingsville Classification & Compensation Plan is brought before the City Commission. This plan includes all non-civil service positions and incorporates classification and title changes included in the City Manager's budget.

The PowerPoint presentation included summarizes the proposed changes for FY 2023-2024.

Background:

Each fiscal year the City Commission authorizes a classification and pay structure for City employees. The goal for FY2023-2024 was to increase minimum hiring rate to \$15 per hour for full-time and part-time positions and continue to work on adjusting positions and rates closer to market for recruitment and retention.

In February 2023, the City hired Evergreen Solutions, LLC (Evergreen) to conduct a compensation and classification study. Evergreen completed the study and provided the City with options on how to get our positions closer to market. As the cost to attempt to update the compensation in one year was beyond budgetary constraints, Evergreen was able to provide a two-year approach. Based on Evergreen's recommendations and factoring in internal equity, the recommended compensation plan for FY 2023-2024 is included in the PowerPoint presentation reference above.

Financial Impact: The approximate total financial impact of the updated wage schedule for all positions, *excluding civil service positions*, is \$ 15,519,006 and is incorporated in the City Manager's proposed budget.

The total financial impact includes:

- Compensation Plan adjustments as per Evergreen study
- Continuation of Anniversary Program
- Continuation of Longevity Program
- Minimum hiring rate for Full-time and Part-time positions from \$13 to \$ 15.45 per hour
- New and Upgraded positions

Recommendation: To approve the recommended FY 2023-2024 City of Kingsville Classification & Compensation Plan as presented and which is included in the City Manager's proposed budget.



FY 23-24 EMPLOYEE COMPENSATION

DIANA GONZALES, HUMAN RESOURCES DIRECTOR

Order - Camp plan

FY24 COMPENSATION & CLASSIFICATION PLAN

- Evergreen Solution was hired to conduct a compensation and classification study for the City of Kingsville.
- Evergreen made recommendation to update job titles and job classifications.
- Starting rates for non-exempt positions average 18.2% increase.
- Exempt positions with exception of City Manager, City Attorney and Municipal Court Judge were incorporated in one salary schedule. Starting rates for exempt positions average 16.9%. This is as per current Minimum rate compared to starting rates in the new proposed wage schedule as exempt positions previously did not have a published step schedule.
- The number of Classes were increased from 15 to 27.
- The percentage between Classes was increased from 4% to 5%.
- The number of Steps increased from 6 to 8 to allow for steps up to 25 years.
- The percentage between Steps was increased from 3% to 4%.

FY24 COMPENSATION & CLASSIFICATION PLAN

Position Title	Evergreen Recommended Title Change FY 23-24
Engineer Assistant	Engineering Assistant
Administrative Assistant II	Administrative Assistant
Administrative Assistant I	Administrative Technician
Customer Service Representative I	Customer Billing & Service Representative I
Customer Service Representative II	Customer Billing & Service Representative II
Maintenance Worker (Depending on Department)	Ground Maintenance Worker, Public Maintenance Worker
Equipment Operator II	Heavy Equipment Operator
Information Technology Manager (1 position in Dept 1801)	Information Technology Director
Inventory Clerk	Inventory Technician
Equipment Operator I	Light Equipment Operator
Equipment Operator III	Senior Heavy Equipment Operator
Systems Specialist	Systems Administrator

CLASSIFICATION % CHANGES – NON-EXEMPT

Job Title	FY 2022-		FY 2022-		FY 2023-		FY 2023-		FY 2023-		Job Titles with Changes in Blue
	CLASS	2023	CLASS	2023	CLASS	2023	CLASS	2023	CLASS	2023	
Accounting Assistant	7	\$	14.31	14	\$	15.60	9.0%				
Admin Assistant I	7	\$	14.31	12	\$	15.60	9.0%				Administrative Technician
Admin Assistant II	9	\$	15.49	14	\$	17.89	15.5%				Administrative Assistant
Administrative Coordinator	10	\$	16.10	15	\$	18.78	16.6%				
Animal Care Attendant	4	\$	13.50	12	\$	16.22	20.1%				
Animal Services Specialist	6	\$	13.76	13	\$	17.03	23.8%				
AP Specialist	9	\$	15.49	14	\$	17.89	15.5%				
Building Inspector	11	\$	16.74	14	\$	17.89	6.9%				
Code Compliance Inspector	11	\$	16.74	14	\$	17.89	6.9%				
Crime Scene Specialist	15	\$	19.59	18	\$	21.74	11.0%				
Customer Billing Specialist I	5	\$	13.63	13	\$	17.03	24.9%				
Customer Billing Specialist II	9	\$	15.49	14	\$	17.89	15.5%				
Customer Service Rep I	3	\$	13.00	11	\$	15.45	18.8%				PT Customer Billing & Service Representative I
Customer Service Rep II	4	\$	13.50	12	\$	16.22	20.1%				Customer Billing & Service Representative II
Deputy Clerk	6	\$	13.76	13	\$	17.03	23.8%				
Engineer Assistant	16	\$	20.37	18	\$	21.74	6.7%				Engineering Assistant
Engineering Technician	6	\$	13.76	15	\$	18.78	36.5%				

CLASSIFICATION STARTING RATE % CHANGES – NON-EXEMPT -- CONTINUED

Job Title	FY 2022-	FY 2022-	FY 2023-	FY 2023- 2024		% increase from starting rates		Job Titles with Changes in Blue
	2023 CLASS	2023 Starting Rate	2023 Starting Rate	Proposed Grade	Proposed Starting Rate			
Equip Operator 1	4	\$ 13.50	\$ 17.03	13	\$ 26.1%		Light Equipment Operator	
Equip Operator II	9	\$ 15.49	\$ 18.78	15	\$ 21.2%		Heavy Equipment Operator	
Equip Operator III	11	\$ 16.74	\$ 20.70	17	\$ 23.7%		Senior Heavy Equipment Operator	
Evidence Clerk	4	\$ 13.50	\$ 17.03	13	\$ 26.1%			
GIS Technician	6	\$ 13.76	\$ 18.78	15	\$ 36.5%			
Health Inspector I	15	\$ 19.59	\$ 20.70	17	\$ 5.7%			
Health Inspector II	17	\$ 21.18	\$ 22.83	19	\$ 7.8%			
Help Desk Technician	9	\$ 15.49	\$ 20.70	17	\$ 33.6%			
HR Specialist	10	\$ 16.10	\$ 19.72	16	\$ 22.5%			
Intake & Placement Spec	4	\$ 13.50	\$ 17.03	13	\$ 26.1%			
Inventory Clerk	5	\$ 13.63	\$ 17.89	14	\$ 31.3%		Inventory Technician	
Kennel Attendant	3	\$ 13.00	\$ 15.45	11	\$ 18.8%			
Lab Technician	10	\$ 16.10	\$ 17.89	14	\$ 11.1%			
Lead Maintenance Tech	14	\$ 18.83	\$ 20.70	17	\$ 9.9%			
Lead Telecomm Operator	14	\$ 18.83	\$ 20.70	17	\$ 9.9%			
Maintenance Worker	3	\$ 13.00	\$ 15.45	11	\$ 18.8%		Public Maintenance Worker	
Maintenance Technician	12	\$ 17.41	\$ 18.78	15	\$ 7.9%			
Meter Read Technician	6	\$ 13.76	\$ 15.45	11	\$ 12.3%			

CLASSIFICATION STARTING RATE % CHANGES -- NON-EXEMPT -- CONTINUED

Job Title	FY 2022- 2023	FY 2022- 2023	FY 2023- 2024	% increase from starting rates		Job Titles with Changes in Blue
	CLASS	Starting Rate	Proposed Grade	Proposed Starting Rate		
Foreman	14	\$ 18.83	18	\$ 21.74	15.5%	
Paralegal	11	\$ 16.74	17	\$ 20.70	23.7%	
Payroll Specialist	10	\$ 16.10	15	\$ 18.78	16.6%	
Plant Helper	4	\$ 13.50	12	\$ 15.45	14.4%	
Pro Shop Attendant	3	\$ 13.00	11	\$ 15.45	18.8%	
Pump Operator	4	\$ 13.50	12	\$ 16.22	20.1%	
Recycling Technician	3	\$ 13.00	13	\$ 17.03	31.0%	
Service Technician	5	\$ 13.63	12	\$ 17.03	24.9%	
Telecomm Operator	10	\$ 16.10	14	\$ 17.89	11.1%	
Utility Worker	3	\$ 13.00	11	\$ 15.45	18.8%	
Welder/Fabricator	12	\$ 17.41	15	\$ 18.78	7.9%	
WP Operator	9	\$ 15.49	15	\$ 18.78	21.2%	
WW Operator	9	\$ 15.49	15	\$ 18.78	21.2%	
Average					18.2%	
increase --						
change in						
classifications						
starting rates						

EXEMPT CLASSIFICATION STARTING RATE % CHANGES **(GENERAL, UTILITY & TOURISM FUND POSITIONS)**

	FY 2022- 2023	FY 22-23 Minimum on	FY 2023-2024 Proposed	% increase from	
Job Title	Exempt Class	Exempt Schedule	Proposed Grade Starting Rate	STARTING RATES	Job Titles with Recommended Changes
Accounting Manager	6	\$ 25.18	26 \$ 32.12	27.56%	
Building Official	6	\$ 25.18	26 \$ 32.12	27.56%	
Capital Improvements Mgr	6	\$ 25.18	27 \$ 33.73	33.96%	
City Engineer	1	\$ 41.02	34 \$ 47.46	15.70%	
City Secretary	5	\$ 29.15	25 \$ 30.59	4.94%	
Collections Supervisor	7	\$ 22.84	19 \$ 22.83	0.0%	
Communications Supervisor	7	\$ 22.84	20 \$ 23.97	4.95%	
Finance Director	1	\$ 41.02	34 \$ 47.46	15.70%	
Fire Chief	1	\$ 41.02	35 \$ 49.83	21.48%	
Garage Supervisor	6	\$ 25.18	24 \$ 29.13	15.69%	
Golf Course Superintendent	6	\$ 25.18	23 \$ 27.75	10.21%	
Health Director	4	\$ 32.14	30 \$ 39.04	21.47%	
HR Director	3	\$ 33.75	32 \$ 43.04	27.53%	
IT Manager	5	\$ 29.15	30 \$ 39.04	33.93%	Information Technology Director
MC Supervisor	7	\$ 22.84	20 \$ 23.97	4.95%	
Parks & Rec Director	3	\$ 33.75	30 \$ 39.04	15.67%	
Parks Manager	6	\$ 25.18	23 \$ 27.75	10.21%	
Planning/Dev Svcs Director	2	\$ 39.30	33 \$ 45.20	15.01%	
Police Chief	1	\$ 41.02	35 \$ 49.83	21.48%	
Public Works Director	2	\$ 39.30	33 \$ 45.20	15.01%	
Purchasing/Facilities Mgr	6	\$ 25.18	24 \$ 29.13	15.69%	
Senior Planner/Historical	7	\$ 22.84	22 \$ 26.42	15.67%	
Solid Waste Supervisor	6	\$ 25.18	24 \$ 29.13	15.69%	
Special Events/DT Mgr	8	\$ 18.00	20 \$ 23.97	33.17%	
Street Supervisor	6	\$ 25.18	24 \$ 29.13	15.69%	
Systems Specialist	7	\$ 22.84	22 \$ 26.42	15.67%	System Administrator
Tourism Services Director	3	\$ 33.75	30 \$ 39.04	15.67%	
Water Supervisor	6	\$ 25.18	24 \$ 29.13	15.69%	
WP Supervisor	6	\$ 25.18	24 \$ 29.13	15.69%	
WW Supervisor	6	\$ 25.18	24 \$ 29.13	15.69%	
				16.9%	Average Class Change

CLASSIFICATION STARTING RATE % CHANGES --- ITEMS TO NOTE

- Exempt positions were moved to best fit classes based on Evergreen Study and the Internal structure of the City of Kingsville.
- Adjustments required to “slot” exempt staff into the proposed step plan wage schedule.
- Economic Development Director position slotted to step closest to receive a 3% minimum increase.
- Minor adjustment to one position was necessary to “slot” the position in a step to have individual receive at least the 3% minimum and to include the current certifications. Once the individual has anniversary, the position will be slotted in the recommended class.
- After workshop presentations, additional adjustments were made to the following positions to address internal equity concerns:
 - Six (6) Public Works Supervisors were adjusted to Class 24 --- This addressed 3 positions which would have been placed in a temporary class until anniversaries occurred. The issue was solved by adjusting all 6 PW Supervisors and would also allow for future anniversary movements.
 - City Secretary position was adjusted from Class 24 to 25 to address internal equity issue for FY 2023-2024.
- The proposed plan is flexible to allow for changes and movements based on the City’s structure and or changes to employee responsibilities.
- Evaluation of wage schedule will continue throughout the year in preparation for Year 2 recommended changes.

FY24 COMPENSATION & CLASSIFICATION PLAN

Dept/Division	Staffing	Percentage Range Increase
1010-City Manager	2 FT Employees	9%
1060-EDC	1 FT EE	3%
1071-Tourism Admin	3 FT / 2 PT / 4 SEAS	4% to 20%
1100-HR	5 FT Employees	7% to 13%
1400-Legal	2 FT Employees	7% to 10%
1601-Planning	3 FT Employees	7% to 10%
1602-Permit	2 FT Employees	6% to 11%
1603-Code Compliance	6 FT 2PT Employees	7% to 26%
1702-Sanitation Collect	15 FT Employees	9% to 31%
1703-Landfill	9 FT Employees	7% to 23%
1801-Finance Admin	12FT Employees	7% to 22%
1803-Muncipal Court	5 FT & 1 PT EE	6% to 24%
2101-Police Admin	5 FT Employees	9% to 22%
2102-Police Patrol	36 FT Employees	8% to 10%
2103-Communications	16 FT Employees	8% to 12%
2104-Criminal Investigation	15 FT - 1 PT Employees	8% to 26%
2106-PD Warrants	1 FT Employee	8%

FY24 COMPENSATION & CLASSIFICATION PLAN

Dept/Division	Staffing	Percentage Range Increase
2200-Fire	38 FT & 1 PT EE	3% to 20%
3000-PW Admin	2 FT Employees	7% to 10%
3030-Garage	8 FT Employees	6% to 27%
3050-Street	19 FT Employees	5% to 21%
4400-Health	10 FT & 2 PT EE	7% to 23%
4501-Parks Admin	3 FT & 0 PT EE	9% to 10%
4502-Golf Course Maint	3 FT & 4 PT EE	12% to 26%
4503-Park Maintenance	7 FT & 3 PT	10% to 26%
4512-Golf Course Pro Shop	2 FT & 2 PT	6% to 24%
6001-Water Construction	13 FT EE	3% to 19%
6002-Water Production	5 FT EE	5% to 18%
6101-Storm Water Maint	4 FT EE	16% to 19%
6201-Collections	8 FT EE	9% to 21%
7001-Wastewater Plant	9 FT EE	8% to 26%
7002-WW South Plant	2 FT EE	5% to 25%
7003-Sewer Construction	8 FT EE	14% to 24%
8000-Eng & PW Admin	6 FT & 1 PT	6% to 32%
8020-Facilities	2 FF & 3 PT	12% to 24%

RATE SCHEDULE

08/30/2023 UPDATED Year 1 WORKING COPY FY23-24 CITY OF KINGVILLE CLASSIFICATION AND COMPENSATION PLAN

Year 1: Classes = 5% & Steps=4%

New

Class Class #

C03

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
		\$13.00	\$ 13.37	\$ 13.77	\$ 14.19		

11 \$ 15.45 \$ 16.07 \$ 16.71 \$ 17.38 \$ 18.07 \$ 18.80 \$ 19.55 \$ 20.33
Custodian
Golf Pro Shop Attendant
Kennel Attendant
Utility Worker
Public Maintenance Worker
Grounds Maintenance Worker
Customer Billing & Services Representative I
Meter Reader Technician

C04

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
		\$ 13.50	\$ 13.90	\$ 14.32	\$ 14.75		

12 \$ 16.22 \$ 16.87 \$ 17.55 \$ 18.25 \$ 18.98 \$ 19.74 \$ 20.53 \$ 21.35
Animal Care Attendant
Plant Helper
Customer Billing & Services Representative II
Services Technician
Administrative Technician

C05

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 13.63	\$ 14.04	\$ 14.46	\$ 14.89	\$ 15.34		

13 \$ 17.03 \$ 17.71 \$ 18.42 \$ 19.16 \$ 19.93 \$ 20.72 \$ 21.55 \$ 22.42
Intake & Placement Specialist
Light Equipment Operator
Evidence Technician
Animal Services Specialist
Deputy Clerk
Customer Billing Specialist I
Recycling Technician

RATE SCHEDULE CONTINUED

C06

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 13.76	\$ 14.18	\$ 14.60	\$ 15.04	\$ 15.49	\$ 15.95		

14

\$ 17.89	\$ 18.60	\$ 19.34	\$ 20.12	\$ 20.92	\$ 21.76	\$ 22.63	\$ 23.54
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Recreation Coordinator

Inventory Technician
Customer Billing Specialist II
Administrative Assistant
Accounting Assistant
A/P Specialist
Telecommunications Operator
Lab Technician
Code Compliance Inspector
Building Inspector

C07

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 14.31	\$ 14.75	\$ 15.18	\$ 15.64	\$ 16.11	\$ 16.59		

15

\$ 18.78	\$ 19.53	\$ 20.31	\$ 21.12	\$ 21.97	\$ 22.85	\$ 23.76	\$ 24.71
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GIS Technician
Engineering Technician
Heavy Equipment Operator
Wastewater Operator
Water Production Operator
Payroll Specialist
Administrative Coordinator
Maintenance Technician
Welder/Fabricator

C08

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 14.88	\$ 15.33	\$ 15.79	\$ 16.27	\$ 16.75	\$ 17.25		

16

\$ 19.72	\$ 20.51	\$ 21.33	\$ 22.18	\$ 23.07	\$ 23.99	\$ 24.95	\$ 25.95
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Human Resource Specialist

RATE SCHEDULE CONTINUED

C09

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	15.49	\$ 15.94	\$ 16.42	\$ 16.92	\$ 17.42	\$ 17.95		\$ 19.02
17	\$ 20.70	\$ 21.53	\$ 22.39	\$ 23.29	\$ 24.22	\$ 25.19	\$ 26.20	\$ 27.25

Help Desk Technician

Paralegal

Senior Heavy Equipment Operator

Lead Telecommunications Operator

Lead Maintenance Technician

Health Inspector I

C10

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	16.10	\$ 16.59	\$ 17.08	\$ 17.60	\$ 18.12	\$ 18.67		
18	\$ 21.74	\$ 22.61	\$ 23.51	\$ 24.45	\$ 25.43	\$ 26.45	\$ 27.51	\$ 28.61

Foreman - Solid Waste

Foreman - Landfill

Foreman - Street

Foreman - Parks & Recreation - Golf

Foreman - Parks & Recreation

Foreman - Meter Readers

Foreman - Wastewater - Plants

Foreman - Wastewater - Construction

Crime Scene Specialist

Engineering Assistant

C11

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	16.74	\$ 17.24	\$ 17.76	\$ 18.29	\$ 18.84	\$ 19.41		
19	\$ 22.83	\$ 23.74	\$ 24.69	\$ 25.68	\$ 26.70	\$ 27.77	\$ 28.88	\$ 30.04

Health Inspector II

Collection's Supervisor

RATE SCHEDULE CONTINUED

C12

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	17.41	\$ 17.94	\$ 18.47	\$ 19.03	\$ 19.60	\$ 20.19		
20	\$ 23.97	\$ 24.93	\$ 25.92	\$ 26.96	\$ 28.04	\$ 29.16	\$ 30.33	\$ 31.54

Project Engineer
Municipal Court Supervisor
Communications Supervisor
Special Events/Downtown Manager

C13

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	18.11	\$ 18.66	\$ 19.21	\$ 19.79	\$ 20.38	\$ 21.00		
21	\$ 25.17	\$ 26.17	\$ 27.22	\$ 28.31	\$ 29.44	\$ 30.62	\$ 31.84	\$ 33.12

C14

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	18.83	\$ 19.40	\$ 19.98	\$ 20.58	\$ 21.20	\$ 21.84		
22	\$ 26.42	\$ 27.48	\$ 28.58	\$ 29.72	\$ 30.91	\$ 32.15	\$ 33.44	\$ 34.77

Systems Administrator
Senior Planner/Historic Preservation Officer

C15

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	19.59	\$ 20.18	\$ 20.78	\$ 21.40	\$ 22.05	\$ 22.71		
23	\$ 27.75	\$ 28.86	\$ 30.01	\$ 31.21	\$ 32.46	\$ 33.76	\$ 35.11	\$ 36.51

Parks Manager
Golf Course Superintendent

RATE SCHEDULE

CONTINUED

C16

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 20.37	\$ 20.99	\$ 21.61	\$ 22.26	\$ 22.93	\$ 23.62		

24

\$ 29.13 \$ 30.30 \$ 31.51 \$ 32.77 \$ 34.08 \$ 35.45 \$ 36.86 \$ 38.34

Purchasing & Facilities Manager
Garage Supervisor
Street Supervisor
Solid Waste Supervisor
Wastewater Supervisor
Water Supervisor
Water Production Supervisor

C17

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

25

\$ 30.59 \$ 31.81 \$ 33.09 \$ 34.41 \$ 35.79 \$ 37.22 \$ 38.71 \$ 40.25

City Secretary

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

26

\$ 32.12 \$ 33.40 \$ 34.74 \$ 36.13 \$ 37.58 \$ 39.08 \$ 40.64 \$ 42.27

Accounting Manager
Building Official

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

27

\$ 33.73 \$ 35.07 \$ 36.48 \$ 37.94 \$ 39.45 \$ 41.03 \$ 42.67 \$ 44.38

Information Technology Manager
Capital Improvements Manager

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

28

\$ 35.41 \$ 36.83 \$ 38.30 \$ 39.83 \$ 41.43 \$ 43.08 \$ 44.81 \$ 46.60

Economic Development Director

RATE SCHEDULE CONTINUED

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

29

\$	37.18	\$ 38.67	\$ 40.22	\$ 41.82	\$ 43.50	\$ 45.24	\$ 47.05	\$ 48.93
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	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

30

\$	39.04	\$ 40.60	\$ 42.23	\$ 43.92	\$ 45.67	\$ 47.50	\$ 49.40	\$ 51.38
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Park & Recreation Director
Tourism Services Director
Health Director
Information Technology Director

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56			

31

\$	40.99	\$ 42.63	\$ 44.34	\$ 46.11	\$ 47.96	\$ 49.87	\$ 51.87	\$ 53.94
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	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

32

\$	43.04	\$ 44.76	\$ 46.56	\$ 48.42	\$ 50.35	\$ 52.37	\$ 54.46	\$ 56.64
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Human Resource Director

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

33

\$	45.20	\$ 47.00	\$ 48.88	\$ 50.84	\$ 52.87	\$ 54.99	\$ 57.19	\$ 59.47
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Planning & Development Services Director
Public Works Director

RATE SCHEDULE CONTINUED

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

34 \$ 47.46 \$ 49.35 \$ 51.33 \$ 53.38 \$ 55.52 \$ 57.74 \$ 60.05 \$ 62.45

City Engineer
Finance Director

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

35 \$ 49.83 \$ 51.82 \$ 53.89 \$ 56.05 \$ 58.29 \$ 60.62 \$ 63.05 \$ 65.57

Fire Chief
Police Chief

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

36 \$ 52.32 \$ 54.41 \$ 56.59 \$ 58.85 \$ 61.21 \$ 63.65 \$ 66.20 \$ 68.85

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

37 \$ 54.94 \$ 57.13 \$ 59.42 \$ 61.79 \$ 64.27 \$ 66.84 \$ 69.51 \$ 72.29

RATE SCHEDULE

CONTINUED

OTHER POSITIONS	
Min	
\$	10.00

Seasonal/Temporary Employees

Example of positions include: Pool Manager/Attendants/Instructors/Lifeguards, Recreation Assistants, etc.

Step increases are calculated from Step placement at time of hire. Employees progress to the next Step upon completion of the following years: 1, 3, 6, 10, 15, 20, and 25th year or until reach Step 8.

The hourly chart shall be relevant to all employees (excluding executive officers and civil service employees) maintaining a position in the same CLASS, unless otherwise approved by the City Manager.

LONGEVITY PROGRAM - \$ 5 per month per year of service - maximum 25 years

EXECUTIVE OFFICER WAGE SCHEDULE

City of Kingsville Classification & Compensation Plan
FY 2023-2024 Executive Officer Wage Schedule

	Minimum	Midpoint	Maximum
EXECUTIVE OFFICER – 1 City Manager	\$ 138,346	\$ 166,893	\$ 195,441
EXECUTIVE OFFICER - 2 City Attorney	\$ 105,406	\$ 139,444	\$ 173,481
EXECUTIVE OFFICER - 3 Municipal Court Judge	\$ 45,000	\$ 59,532	\$ 74,063
	\$ 44,595		

ORDINANCE NO. 2023-_____

AMENDING THE CITY OF KINGSVILLE CODE OF ORDINANCES BY AMENDING CHAPTER III, ARTICLE 7, PERSONNEL POLICIES; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION.

WHEREAS, this Ordinance is necessary to protect the public safety, health, and welfare of the City of Kingsville.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS:

I.

THAT Section 3-7-1 of Article 7: Personnel Policies of Chapter III. Administration of the Code of Ordinances of the City of Kingsville, Texas, shall be amended to read as follows:

§ 3-7-1 ADOPTION OF THE JOB CLASSIFICATION AND COMPENSATION PLAN.

The City of Kingsville Classification and Compensation Plan dated effective as of October 1, 2023 is hereby adopted by reference providing for certain classifications and positions as more particularly defined therein. Classified positions and incumbents thereof ~~who have completed the designated probationary period and any extensions thereof~~ shall be subject to the terms and conditions of all policies incorporated by reference and adopted by the City Commission by resolution. All employees ~~(executive, exempt and non-exempt)~~ serve at will, at the pleasure of the City Manager, or designee, or at the pleasure of the City Commission if appointed by the City Commission, and shall have and continue such at-will status, notwithstanding any other provision of this Classification Plan, any other City Ordinance, or any rule or regulation of the City.

All ~~Employees (excluding civil service personnel) Non-Exempt Non-Civil Service~~ employees of the City of Kingsville are placed on the City of Kingsville FY 2023-2024 Employee Wage Schedule in a corresponding step for the specified position according to the ~~City of Kingsville Fiscal Year 2022-2023 Non-Exempt Chart~~.

New hires shall be placed at the compensation Class for the designated positions. New hires may be placed in the Step within the designated Class corresponding to the years of experience the new employee brings to the City correlating to the designated duties of the position ~~not to exceed Step 5 unless approved by City Commission~~.

~~Non-Exempt~~ Employees promoted, transferred or temporarily assigned to a position in a higher classification range shall commence at a step of the higher Class. Each promoted, transferred or temporarily assigned employee shall then proceed to the next step after one (1) year in their current position and shall proceed to each step thereafter on the 3rd, 6th, 10th, ~~and 15th~~, 20th, and 25th year or until the employee reaches the final ~~sixth~~ step of the compensation schedule.

Employees demoted, transferred, temporarily assigned, or accepting a position in a lower Class shall commence at a step of pay in the lower Class. Employees shall proceed to the next step of the compensation plan, as scheduled, based on years of City service.

~~All Exempt Class employees of the City of Kingsville shall be placed in a step program to receive a scheduled salary increase on the anniversary date of their 1st, 3rd, 6th, 10th, 15th, 20th and 25th year of service in the Exempt Class position. Percentage increases shall correspond to the Exempt Class Step Program included in the Classification and Compensation Plan for Fiscal Year 2022-2023.~~

Executive Level ~~1, 2, & 3~~ ~~1 & 2~~ positions shall receive a cost of living adjustment when ~~Non-Exempt~~ ~~Non-Civil Service~~ employees (excluding civil service personnel) receive a cost of living adjustment unless superseded by an employment agreement. The City Commission shall evaluate the performance of and recommend salaries for Executive Level ~~1, 2, & 3~~ ~~1 & 2~~ positions each July to prepare for the up-coming fiscal year.

II.

THAT all Ordinances or parts of Ordinances in conflict with this Ordinance are repealed to the extent of such conflict only.

III.

THAT if for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Commission that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

IV.

THAT this Ordinance shall be codified and become effective on and after adoption and publication as required by law.

INTRODUCED on this the 5th day of September , 2023.

PASSED AND APPROVED on this the 11th day of September , 2023.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

08/30/2023 UPDATED Year 1 WORKING COPY FY23-24

CITY OF KINGVILLE CLASSIFICATION AND COMPENSATION PLAN

Year 1: Classes = 5% & Steps=4%

New

Class Class #

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
		\$13.00	\$ 13.37	\$ 13.77	\$ 14.19		

11 \$ 15.45 \$ 16.07 \$16.71 \$ 17.38 \$ 18.07 \$ 18.80 \$ 19.55 \$ 20.33

Custodian
Golf Pro Shop Attendant
Kennel Attendant
Utility Worker
Public Maintenance Worker
Grounds Maintenance Worker
Customer Billing & Services Representative I
Meter Reader Technician

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
		\$ 13.50	\$ 13.90	\$ 14.32	\$ 14.75		

12 \$ 16.22 \$ 16.87 \$ 17.55 \$ 18.25 \$ 18.98 \$ 19.74 \$ 20.53 \$ 21.35

Animal Care Attendant
Pump Operator
Plant Helper
Customer Billing & Services Representative II
Services Technician
Administrative Technician

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 13.63	\$ 14.04	\$ 14.46	\$ 14.89	\$ 15.34		

13 \$ 17.03 \$ 17.71 \$ 18.42 \$ 19.16 \$ 19.93 \$ 20.72 \$ 21.55 \$ 22.42

Intake & Placement Specialist
Light Equipment Operator
Evidence Technician
Animal Services Specialist
Deputy Clerk
Customer Billing Specialist I
Recycling Technician

C06

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 13.76	\$ 14.18	\$ 14.60	\$ 15.04	\$ 15.49	\$ 15.95		

14

Recreation Coordinator

\$ 17.89 \$ 18.60 \$ 19.34 \$ 20.12 \$ 20.92 \$ 21.76 \$ 22.63 \$ 23.54

Inventory Technician
Customer Billing Specialist II
Administrative Assistant
Accounting Assistant
A/P Specialist
Telecommunications Operator
Lab Technician
Code Compliance Inspector
Building Inspector

C07

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 14.31	\$ 14.75	\$ 15.18	\$ 15.64	\$ 16.11	\$ 16.59		

15

\$ 18.78 \$ 19.53 \$ 20.31 \$ 21.12 \$ 21.97 \$ 22.85 \$ 23.76 \$ 24.71

GIS Technician
Engineering Technician
Heavy Equipment Operator
Wastewater Operator
Water Production Operator
Payroll Specialist
Administrative Coordinator
Maintenance Technician
Welder/Fabricator

C08

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 14.88	\$ 15.33	\$ 15.79	\$ 16.27	\$ 16.75	\$ 17.25		

16

\$ 19.72 \$ 20.51 \$ 21.33 \$ 22.18 \$ 23.07 \$ 23.99 \$ 24.95 \$ 25.95

Human Resource Specialist

C09

Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$ 15.49	\$ 15.94	\$ 16.42	\$ 16.92	\$ 17.42	\$ 17.95		\$ 19.02

17

\$ 20.70 \$ 21.53 \$ 22.39 \$ 23.29 \$ 24.22 \$ 25.19 \$ 26.20 \$ 27.25

Help Desk Technician
Paralegal
Senior Heavy Equipment Operator
Lead Telecommunications Operator
Lead Maintenance Technician
Health Inspector I

C10

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	16.10	\$ 16.59	\$ 17.08	\$ 17.60	\$ 18.12	\$ 18.67		
18	\$ 21.74	\$ 22.61	\$ 23.51	\$ 24.45	\$ 25.43	\$ 26.45	\$ 27.51	\$ 28.61

Foreman - Solid Waste
Foreman - Landfill
Foreman - Street
Foreman - Parks & Recreation - Golf
Foreman - Parks & Recreation
Foreman - Meter Readers
Foreman - Wastewater - Plants
Foreman - Wastewater - Construction
Crime Scene Specialist
Engineering Assistant

C11

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	16.74	\$ 17.24	\$ 17.76	\$ 18.29	\$ 18.84	\$ 19.41		
19	\$ 22.83	\$ 23.74	\$ 24.69	\$ 25.68	\$ 26.70	\$ 27.77	\$ 28.88	\$ 30.04

Health Inspector II
Collection's Supervisor

C12

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	17.41	\$ 17.94	\$ 18.47	\$ 19.03	\$ 19.60	\$ 20.19		
20	\$ 23.97	\$ 24.93	\$ 25.92	\$ 26.96	\$ 28.04	\$ 29.16	\$ 30.33	\$ 31.54

Project Engineer
Municipal Court Supervisor
Communications Supervisor
Special Events/Downtown Manager

C13

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	18.11	\$ 18.66	\$ 19.21	\$ 19.79	\$ 20.38	\$ 21.00		
21	\$ 25.17	\$ 26.17	\$ 27.22	\$ 28.31	\$ 29.44	\$ 30.62	\$ 31.84	\$ 33.12

C14

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
\$	18.83	\$ 19.40	\$ 19.98	\$ 20.58	\$ 21.20	\$ 21.84		
22	\$ 26.42	\$ 27.48	\$ 28.58	\$ 29.72	\$ 30.91	\$ 32.15	\$ 33.44	\$ 34.77

Systems Administrator
Senior Planner/Historic Preservation Officer

C15

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 19.59	\$ 20.18	\$ 20.78	\$ 21.40	\$ 22.05	\$ 22.71		

23 \$ 27.75 \$ 28.86 \$ 30.01 \$ 31.21 \$ 32.46 \$ 33.76 \$ 35.11 \$ 36.51

Parks Manager
Golf Course Superintendent

C16

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 20.37	\$ 20.99	\$ 21.61	\$ 22.26	\$ 22.93	\$ 23.62		

24 \$ 29.13 \$ 30.30 \$ 31.51 \$ 32.77 \$ 34.08 \$ 35.45 \$ 36.86 \$ 38.34

Purchasing & Facilities Manager
Garage Supervisor
Street Supervisor
Solid Waste Supervisor
Wastewater Supervisor
Water Supervisor
Water Production Supervisor

C17

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

25 \$ 30.59 \$ 31.81 \$ 33.09 \$ 34.41 \$ 35.79 \$ 37.22 \$ 38.71 \$ 40.25

City Secretary

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

26 \$ 32.12 \$ 33.40 \$ 34.74 \$ 36.13 \$ 37.58 \$ 39.08 \$ 40.64 \$ 42.27

Accounting Manager
Building Official

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		

27 \$ 33.73 \$ 35.07 \$ 36.48 \$ 37.94 \$ 39.45 \$ 41.03 \$ 42.67 \$ 44.38

Information Technology Manager
Capital Improvements Manager

28	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 35.41	\$ 36.83	\$ 38.30	\$ 39.83	\$ 41.43	\$ 43.08	\$ 44.81	\$ 46.60

Economic Development Director

29	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 37.18	\$ 38.67	\$ 40.22	\$ 41.82	\$ 43.50	\$ 45.24	\$ 47.05	\$ 48.93

30	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 39.04	\$ 40.60	\$ 42.23	\$ 43.92	\$ 45.67	\$ 47.50	\$ 49.40	\$ 51.38

Park & Recreation Director
Tourism Services Director
Health Director
Information Technology Director

31	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 40.99	\$ 42.63	\$ 44.34	\$ 46.11	\$ 47.96	\$ 49.87	\$ 51.87	\$ 53.94

32	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 43.04	\$ 44.76	\$ 46.56	\$ 48.42	\$ 50.35	\$ 52.37	\$ 54.46	\$ 56.64

Human Resource Director

33	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 45.20	\$ 47.00	\$ 48.88	\$ 50.84	\$ 52.87	\$ 54.99	\$ 57.19	\$ 59.47

Planning & Development Services Director
Public Works Director

34	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
	\$ 47.46	\$ 49.35	\$ 51.33	\$ 53.38	\$ 55.52	\$ 57.74	\$ 60.05	\$ 62.45

City Engineer
Finance Director

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
35	\$ 49.83	\$ 51.82	\$ 53.89	\$ 56.05	\$ 58.29	\$ 60.62	\$ 63.05	\$ 65.57

Fire Chief

Police Chief

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
36	\$ 52.32	\$ 54.41	\$ 56.59	\$ 58.85	\$ 61.21	\$ 63.65	\$ 66.20	\$ 68.85

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
	\$ 21.18	\$ 21.82	\$ 22.47	\$ 23.15	\$ 23.85	\$ 24.56		
37	\$ 54.94	\$ 57.13	\$ 59.42	\$ 61.79	\$ 64.27	\$ 66.84	\$ 69.51	\$ 72.29

OTHER POSITIONS

Min	
\$	10.00

Seasonal/Temporary Employees

Example of positions include: Pool Manager/Attendants/Instructors/Lifeguards, Recreation Assistants, etc.

Step increases are calculated from Step placement at time of hire. Employees progress to the next Step upon completion of the following years: 1, 3, 6, 10, 15, 20, and 25th year or until reach Step 8.

The hourly chart shall be relevant to all employees (excluding executive officers and civil service employees) maintaining a position in the same CLASS, unless otherwise approved by the City Manager.

LONGEVITY PROGRAM - \$ 5 per month per year of service - maximum 25 years

City of Kingsville Classification & Compensation Plan
FY 2023-2024 Executive Officer Wage Schedule

	Minimum	Midpoint	Maximum
EXECUTIVE OFFICER – 1	\$ 138,346	\$ 166,893	\$ 195,441
City Manager			
EXECUTIVE OFFICER - 2	\$ 105,406	\$ 139,444	\$ 173,481
City Attorney			
EXECUTIVE OFFICER - 3	\$ 45,000	\$ 59,532	\$ 74,063
Municipal Court Judge	<u>\$ 44,595</u>		

AGENDA ITEM #7

City of Kingsville
Human Resource Department

Fire Postm.
ordin.

TO: Mayor and City Commissioners

CC: Mark McLaughlin, City Manager

FROM: Diana Gonzales, Human Resource Director

DATE: August 30, 2023

SUBJECT: Fire Department – Number of Classified Positions

Summary: Increase the number of Fire Department positions in the classified service from 37 to 39 eligible positions. As the City continues to grow, staffing requirements to provide the same level of services must also increase to meet demands.

CLASSIFICATION	NUMBER OF AUTHORIZED POSITIONS
Fire Chief	1
Captains	3 <u>4</u>
Lieutenants	3
Engineers	6
Fire Fighters	23 <u>24</u>
Fire Marshal	1

Background: Previous changes to number of Firefighters occurred as follow:

FY 2017-2018 addition of 1 Firefighter position

FY 2021-2022 addition of 2 Firefighter positions

FY 2022-2023 addition of 2 Firefighter positions

Texas Local Government Code § 143.021 *Classification; Examination Requirement*

- (a) The commission shall provide for the classification of all fire fighters and police officers. The municipality's governing body shall establish the classifications by ordinance. The governing body by ordinance shall prescribe the number of positions in each classification.

Financial Impact: The annual financial impact is approximately \$ 186,960 including benefits. This amount is incorporated in the FY 2023-2024 budget proposed for the City of Kingsville.

Recommendation: Update the ordinance to increase the number of classified positions in the Fire Department to correspond with the FY 2023-2024 proposed budget.



ORDINANCE NO. 2023-_____

AN ORDINANCE RATIFYING CLASSIFICATIONS AND PRESCRIBING THE NUMBER OF POSITIONS IN SUCH CLASSIFICATIONS FOR THE CLASSIFIED SERVICE IN THE FIRE DEPARTMENT BY ADDING TWO NEW CIVIL SERVICE POSITIONS; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES, CODIFICATION INSTRUCTIONS, AND AN EFFECTIVE DATE.

WHEREAS, this Ordinance is necessary to protect the public safety, health, and welfare of the City of Kingsville;

WHEREAS, the City desires to add two (2) positions to the Kingsville Fire Department as follows:

One (1) Fire Fighter position in Fiscal Year 2023-2024, increasing the number of those positions from 23 to 24, and

One (1) Fire Captain position in Fiscal Year 2023-2024, increasing the number of those positions from 3 to 4;

WHEREAS, the expenses related to these positions are incorporated in the proposed FY 2023-2024 budget for the City of Kingsville.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS:

I.

THAT one (1) position of Fire Fighter and one (1) position of Fire Captain are hereby added to the Kingsville Fire Department beginning in Fiscal Year 2023-2024.

II.

THAT in accordance with section 143.021, Texas Local Government Code, the City Commission ratifies the following previously established classifications and hereby prescribes the number of positions in each classification by Ordinance duly passed, to wit:

<u>CLASSIFICATION</u>	<u>NUMBER OF POSITIONS</u>
Fire Chief	1
Captain	3 4
Lieutenant	3
Engineer	6
Firefighter	23 24
Fire Marshal	1

Notes: Previously increased by two (2) firefighter positions in October 2021 and two (2) firefighter positions in October 2022.

III.

THAT all ordinances or parts of ordinances in conflict with this Ordinance are repealed to the extent of such conflict only.

IV.

THAT if for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Commission that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

V.

THAT this Ordinance shall be and become effective on and after adoption and publication as required by law.

INTRODUCED on this the 5th day of September, 2023.

PASSED AND APPROVED on this the 11th day of September, 2023.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney