KENNEDALE CITY COUNCIL AGENDA

REGULAR MEETING | AUGUST 29, 2023 AT 5:30 PM
CITY HALL COUNCIL CHAMBERS | 405 MUNICIPAL DRIVE, KENNEDALE, TX 76060

MEMBERS OF THE PUBLIC MAY JOIN IN PERSON OR
ACCESS A LIVE FEED AT WWW.CITYOFKENNEDALE.COM/VIDEOS
THE VIRTUAL OPTION DOES NOT ALLOW FOR PUBLIC COMMENT

I. CALL TO ORDER

To address the Kennedale City Council regarding an agenda item, submit a 'Request to Speak' form before the meeting begins. Speakers are allotted three (3) minutes, must limit their comments to the subject indicated on the form, and should address the Kennedale City Council as a whole, rather than individual members or staff. Pursuant to Texas Government Code §551.071, the Kennedale City Council reserves the right to adjourn into Executive (Closed) Session at any time during the meeting to seek legal advice from the City Attorney on any item posted on the agenda.

A. ROLL CALL

B. INVOCATION AND PLEDGES OF ALLEGIANCE TO THE U.S. AND TEXAS FLAGS
"Honor the Texas Flag; I Pledge Allegiance to Thee, Texas, One State under God; One and Indivisible."

II. VISITOR AND CITIZEN FORUM

At this time, any person may address the Kennedale City Council about items not on the agenda. Rules and procedures for addressing the Kennedale City Council are included under "I. CALL TO ORDER". Neither formal action nor discussion may occur at this time. Those wishing, instead, to speak on an agenda item should indicate their desire to speak as the Kennedale City Council considers that item.

III. WORK SESSION

A. WORK SESSION REPORTS

1. Discussion of the 2023-2024 fiscal budget.
2. Discussion of The Texas Government Accountability Association Policy and Transparency and Ethics Interlocal Agreement.

B. DISCUSSION AND/OR REQUESTS FOR CLARIFICATION OF ITEMS LISTED ON THE AGENDA

IV. REGULAR SESSION

A. REPORTS AND ANNOUNCEMENTS
In addition to any items below, the Kennedale City Council, the presiding officer, and/or staff may give or receive reports regarding items of community interest, including, but not limited to, recognition of officials, citizens, staff, or departments; information regarding holiday schedules; and upcoming or attended events.

1. Updates from members of the Kennedale City Council

2. Updates from the Mayor
3. Updates from the City Manager

B. ITEMS FOR INDIVIDUAL CONSIDERATION

1. Discuss and consider approval of a Resolution of the City Council of the City of Kennedale, Texas, approving the placement of a proposal on the September 19, 2023 City Council Public Meeting agenda to adopt a 2023 ad valorem tax rate that may exceed the lower of the voter-approval rate or the no-new-revenue tax rate; recording a City Council vote for a proposed tax rate; and calling a public hearing for September 19, 2023.

2. Discussion and approval of a resolution affirming an annual review and changes to the City's Investment Policy.

3. Consider approval of an ILA and Policy with the Texas Government Accountability Association.

V. EXECUTIVE SESSION

The Kennedale City Council reserves the right to meet in Executive (Closed) Session at any time during the meeting pursuant to the below cited sections of the Texas Government Code:

A. ***PURSUANT TO §551.071*** *— Consultation with the City Attorney pertaining to any matter in which the duty of the City Attorney under the Texas Disciplinary Rules of Professional Conduct may conflict with the Open Meetings Act, including discussion of any item posted on the agenda, legal issues regarding the Open Meetings Act.*

B. ***PURSUANT TO §551.072*** *— Deliberation regarding the purchase, exchange, lease, or value of real property.*

C. ***PURSUANT TO §551.087*** *— (1) Deliberation regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision.*

D. ***PURSUANT TO §551.074*** *— Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.*

VI. RECONVENE INTO OPEN SESSION, AND TAKE ACTION NECESSARY PURSUANT TO EXECUTIVE SESSION, IF NEEDED

VII. ADJOURNMENT

CERTIFICATION
I DO HEREBY CERTIFY THAT THE AUGUST 29, 2023 KENNEDALE CITY COUNCIL AGENDA WAS POSTED INSIDE THE MAIN ENTRANCE OF CITY HALL (405 MUNICIPAL DRIVE), IN A PLACE CONVENIENT AND READILY ACCESSIBLE TO THE GENERAL PUBLIC AT ALL TIMES; AND THAT SAID AGENDA WAS POSTED AT LEAST SEVENTY-TWO (72) HOURS PRECEDING THE SCHEDULED TIME OF SAID MEETING, IN ACCORDANCE WITH CHAPTER 551 OF THE TEXAS GOVERNMENT CODE.

Raeanne Byington

RAEANNE BYINGTON CITY SECRETARY

In compliance with the Americans with Disabilities Act (ADA), the City of Kennedale will provide for reasonable accommodations for persons attending meetings. This facility is wheelchair accessible and accessible parking spaces are available. Requests for sign interpreter services must be made forty-eight (48) hours prior to the meeting by calling 817-985-2104 or (TTY) 1-800-735-2989.

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: REGULAR SESSION ITEM I.B.

SUBJECT
INVOCATION AND PLEDGES OF ALLEGIANCE TO THE U.S. AND TEXAS FLAGS
"Honor the Texas Flag; I Pledge Allegiance to Thee, Texas, One State under God; One and Indivisible."

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

City of KENNEDALE Texas EST. 1887
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STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: WORK SESSION ITEM III.A.

SUBJECT
WORK SESSION REPORTS

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: WORK SESSION ITEM III.A.1.

SUBJECT
Discussion of the 2023-2024 fiscal budget.
ORIGINATED BY
Jon Horton, CPA
Director of Finance

SUMMARY
Since our meeting on August 15th a handful of changes, many at the direction of Council, have been made to the budget.

A summary of the updates:

- Move $22,000 for Audio/Visual upgrades from the General Fund (01) to the EDC Fund (15).
- Adjustments to operating budgets for the following departments in the General Fund:
    - City Manager: Add $3,250 in Assignment Pay, add $10k to Electric Services
    - Police and Fire: Add $6,220 to Fuel for each department
    - Library: Add $1,000 to Building Maintenance
- In the Water/Sewer Fund (10), $7,700,000 was moved from Water Line Installation to Sewer Line Installation
- In Street Maintenance (17) the $12,000 in TownCenter Plaza maintenance was moved to the EDC Fund
- $7,000 was budgeted for Special Services in the Juvenile Case Manager Fund
- Narratives have been added for every fund. This was lacking for several funds in previous budgets
- Additional disclosures are present before the Table of Contents

RECOMMENDATION
Continue moving forward with the budget, as proposed, in preparation for our public hearing.

ATTACHMENTS

1.	Proposed Budget - Aug 29th Meeting	Proposed Budget - Aug 29th Meeting.pdf

City of
KENNEDALE
Texas
EST. 1887

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Proposed Budget Fiscal Year 2024
October 1, 2023 through September 30, 2024

City of KENNEDALE Texas

EST. 1887

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Proposed Budget Fiscal Year 2024
October 1, 2023 through September 30, 2024

FY23-24 PROPOSED BUDGET

OCTOBER 1, 2023 to SEPTEMBER 30, 2024

Presented to City Council

AUGUST 29, 2023

Submitted By

DARRELL HULL, CITY MANAGER

405 Municipal Drive
Kennedale, TX 76060
817-985-2105
CITYOFKENNEDALE.COM/BUDGET

City of Kennedale
Fiscal Year 2023/2024
Proposed Budget

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $1,129,122.28 OR 15.8% AND, OF THAT AMOUNT, $167,076.48 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Kennedale
Fiscal Year 2023/2024
Proposed Budget

Property Tax Comparison:

Ad Valorem (PROPERTY)		
Tax Rate Comparison	**FY23 Adopted**	**FY24 Proposed**
Property Tax Rate	$0.706190/100	$0.706190/100
No-New-Revenue Tax Rate	$0.694440/100	$0.610045/100
No-New-Revenue Maintenance & Operations Rate	$0.557403/100	$0.413128/100
Voter Approval Tax Rate	$0.695945/100	$0.706208/100
Debt Rate	$0.137037/100	$0.196917/100
Maintenance & Operations Tax Rate	$0.569153/100	$0.509273/100

Information Required for Texas Local Government Code Chapter 140.0045

Itemization of certain expenditures required in certain political subdivision budgets

	FY22 Actual	**FY23 Projection**	**FY24 Proposed**
Required Newspaper Publications	$4,170	$3,250	$3,500
State Legislative Lobbying	$0	$0	$0

Proposed Budget 2023 -2024
Table of Contents

Proposed Budget 2023 -2024
Table of Contents

SPECIAL REVENUE FUNDS

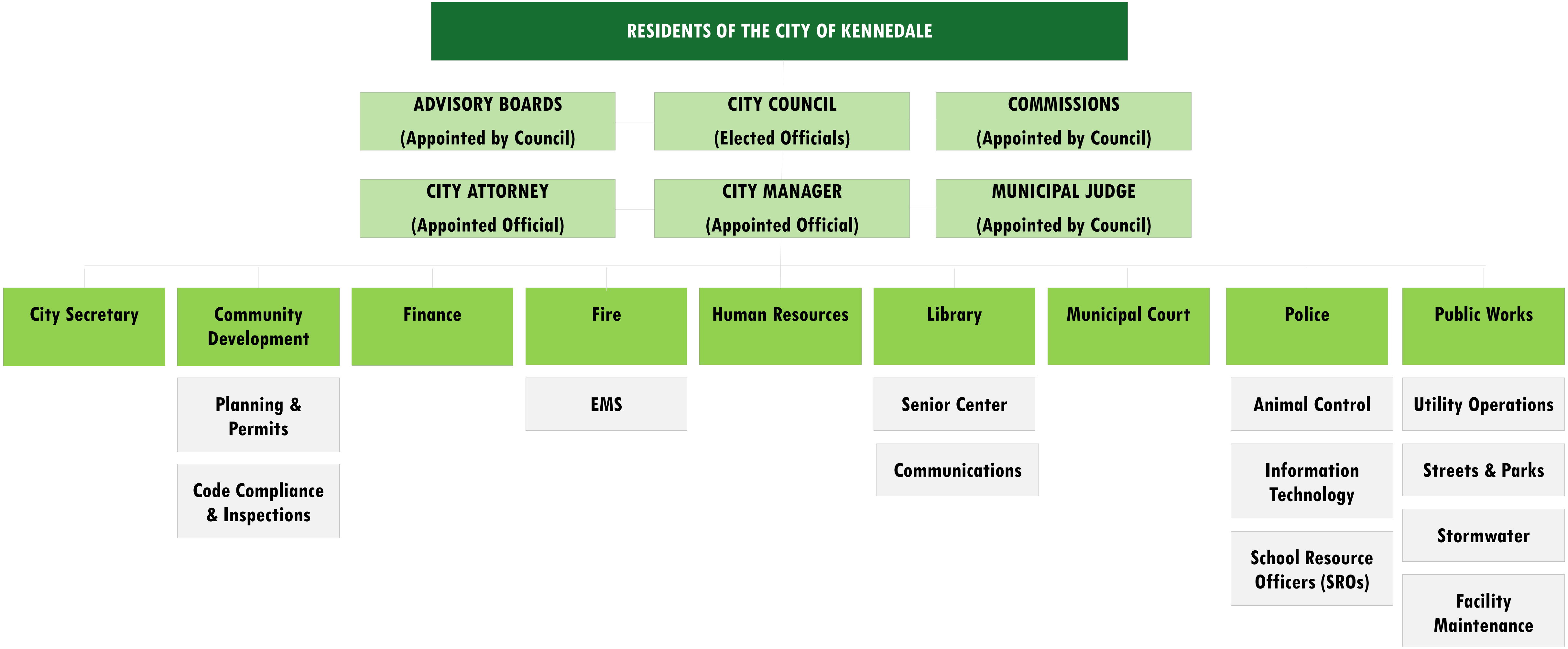
OTHER FUNDS

EDC FUNDS

APPENDIX

Kennedale is a family-oriented community providing a refuge from the hectic pace of the Dallas Fort Worth Metroplex. Open spaces, green belts, and trails enhance our serenity, quality of life and community. With easy access from major roadways, Kennedale is economically prosperous, business friendly and conveniently located, providing opportunities to shop, work and play.

ORGANIZATIONAL CHART



ELECTED OFFICIALS

Mayor Jan Joplin
Mayor Pro Tem Kenneth Michels, Place 3
Rockie Gilley, Place 1
Brad Horton, Place 2
Bryant Griffith, Place 4
Jeff Nevarez, Place 5

APPOINTED OFFICALS

Darrell Hull, City Manager
Carvan Adkins of TOASE, City Attorney
Honorable Bill Lane, Municipal Judge

BOARDS AND COMMISSIONS

Board of Adjustment (BOA)
Building Board of Appeals (BBA)
Economic Development Corporation (EDC)
Keep Kennedale Beautiful Commission (KKB)
Library Advisory Board (LAB)
Parks and Recreation Board (PRB)
Planning and Zoning Commission (P&Z)
Utility and Infrastructure Board (UIB)
Youth Advisory Council (YAC)

MANAGEMENT TEAM

James Brown, Fire Chief
Raeanne Byington, City Secretary
Nathan Gonzales, Director of Community Development
Caroline Green, Director of HR
Michael Holguin, Chief of Police
Jon Horton, Director of Finance
Elizabeth Partridge, Director of Library and Communications
Kristian Sugrim, Director of Public Works
Bertha Vindel, Court Administrator

City of KENNEDALE Texas

CITY MANAGER'S OFFICE
405 MUNICIPAL DRIVE | KENNEDALE, TX 76060
OFFICE: 817-985-2102 | CELL: 817.565.4531 | FAX: 817-483-0182

August 20, 2023

To: Honorable Mayor Joplin and Council
From: Darrell Hull, City Manager
Subject: Proposed FY 2023-2024 Budget for the City of Kennedale

Mayor Jan Joplin and Council Members,

I am pleased to submit the fiscal year 2023-2024 (FY 2023-2024) City of Kennedale recommended operating budget for your consideration. This proposed budget will be effective October 1, 2023, and close September 30, 2024.

The development of the budget has been a collaborative process with input from every department and the City of Kennedale leadership team. The recommended budget for FY 2023-2024 is balanced and represents a responsible spending plan for the upcoming fiscal year while still meeting future city development and growth needs. The FY 2023-2024 budget includes a modest increase in operating expenditures.

The budget development process considers city council's vision and priorities, national, state, and local economic outlooks, and existing and future financial commitments. The development of the budget also accounts for multi-year capital planning and investing in available resources by strategic priority. The FY 2023-2024 recommended budget continues to prioritize our residents, businesses, and our workforce while meeting the needs of a growing community as in previous years.

The recommended FY 2023-2024 budget also anticipates continued positive growth in city revenues. The local and regional economy has remained resilient despite post-pandemic inflationary driven changes seen in other parts of the country. The budget reflects increases in property and sales taxes driven by increased property values in the city.

The recommended FY 2023-2024 budget proposes an increase of 1,129,122.28, or 15.8% over FY 2022-2023. Although the general fund is the primary source for most city operations, this budget also comprises all necessary funds to include water and sewer, stormwater, franchise fees, investment funds, and the Economic Development Corporation (EDC) fund. Employee recruitment and retention, equitable market compensation, new debt service, and adjustments for inflation comprise the largest expenditure increases in this year's proposed budget.

City Personnel

As in any organization, competent and experienced city employees are essential to meet the vision and goals of the council and the needs and expectations of our citizens. It is generally known that municipal government and private sector organizations are competing for a smaller, highly qualified pool of available employees in the current job market. Needed market salary adjustments have become the new norm, as municipal governments continue to face a shortage of personnel throughout the state and the country. However, I am pleased to announce that for the for the first time since the pandemic, the City of Kennedale is almost completely fully staffed. In an effort to retain our employees, this budget proposes a compensation increase between three and eight percent for all employees, contingent upon job related skills, knowledge, and abilities associated with their current position. However, although this is positive increase for all employees, the compensation in some positions will remain below the current market average with plans to address the market pay gap as soon as practical. The recommended budget also includes three new employees vital to meet the needs of our growing community. These new positions include two public works employees and one EDC/Library event planner.

In our FY 2022-2023 budget, we outlined professional expectation goals for city staff members. I am proud to announce that we achieved most of last year's goals. Unachieved goals were as a result of financial constraints or the inability to meet the fiscal year timeframe. Uncompleted objectives will be incorporated into this year's goals and directives for employees.

Unified Development Code (UDC)

One of our FY 2022-2023 budget goals included an update to the Comprehension Plan and the Unified Development Code (UDC). This project will continue into FY 2023-2024 under this proposed budget with input from our elected officials to address anticipated growth in local business and urban development. Accordingly, a thorough review and subsequent updates of the policies and procedures in the UDC is crucial to our success in the present and in the future.

The updated UDC will provide the city with the ability to communicate and enforce clear and measurable expectations and building standards for developers while minimizing conflict regarding contradictory policies and guidelines in our current UDC standards. Having clear and measurable development standards helps elected officials, city administrators, and citizens as the city continues to grow. Developers are also provided the opportunity to evaluate proposed projects vis á vis our community standards when exploring opportunities in Kennedale. A strong, clear, and concise UDC creates a benchmark for future development in the city in line with our growth needs and expectations. Working together, we can continue to attract families seeking a safe and beautiful place to live, with a quality-driven school district, while creating a business-friendly climate.

Quality of Life and Infrastructure Improvements

Our continued commitment to enhance the quality of life for our residents, visitors, and property owners, included completing capital infrastructure projects regarding our water and sewer lines and street repairs. Quality of life enhancements also include projects completed this year such as the purchase and installation of new playground equipment and improvements to the splashpad play area at Sonora Park.

The following street projects were completed during the FY 2022-2023 budget year with more road improvements scheduled in FY 2023-2024:

- Broadway Street
- Cooper Lane
- Corry A. Edwards Drive
- Jonah Road
- Joy Lane
- North New Hope Road
- West 3rd Street
- West 4th Street
- West 5th Street

During FY 2022-2023, the city partnered with the U.S. Department of Housing and Urban Development (HUD) and received a Community Development Block Grant (CDBG). The HUD grant allocation was used to replace over one thousand feet of water and sewer lines on West 3rd Street and North New Hope Road. To meet our continuing infrastructure needs, we plan to continue our partnership with HUD to receive additional CDBG funding to replace water and sewer lines on Shady Lane. Plans within FY 2023-2024 also include addressing long overdue infrastructure needs regarding slope stabilization plus road and bridge improvements on Valley Lane.

We have also partnered with Tarrant County Precinct 2 for FY 2023-2024. Precinct 2 has awarded the city with funding to help reconstruction efforts for South New Hope Road, Swiney Heitt Road, and Eden Road. We also plan on beginning a complete rebuild of Collett Sublett Road, in addition to improvements to concrete streets within neighborhoods in the coming fiscal year.

Lastly, regarding street and sewer improvements, the Safe Routes to School project will begin in earnest in June of 2024. The city had originally partnered with the Texas Department of Transportation (TXDOT) in 2016 to improve pedestrian and bicycle mobility in our community. The program focuses on providing more children the opportunity to walk and bike to school safely while reducing vehicular traffic. A projected completion date will be announced as soon as possible.

We have started negotiations with Arlington Water Utilities to supply water to the City of Kennedale. With the 2023 Certificate of Obligation (CO) Bond, we will be able to start construction on the T3 and T4 500,000-gallon storage water tanks needed to continue necessary water supply and water pressure for the city.

Communications and Community Outreach

In the past year, we were able to provide a variety of resources to all ages through our Public Library and Senior Center. This included new programs focused on improving life skills and workforce quality training through reading programs and hosting classes to learn basic computer skills. During this past year, the Library and Senior Center experienced significantly higher visitor traffic than in previous years. The Senior Center continues to be a very popular experience for our senior citizen community with a variety of events specially designed for their enjoyment. The library created a variety of additional programs and events free to the public, encouraging citizens to take advantage of the resources available in our community.

The police department also launched a series of new and exciting programs in an effort to build partnerships and increase communication within the community. The department's Community Engagement Officer created a Business Crime Prevention Coalition to help local businesses deter crime and improve prevention efforts. The department also began hosting Coffee with a Cop with our Kennedale Seniors Community. These are just two examples highlighting the police department's efforts to support the city's new direction toward improving outreach and communication with our citizens.

Additional citizen involvement on our city boards and commissions is also another important aspect that is key to promoting better communication with our citizens. We will continue to build upon our previous efforts to encourage more citizen involvement in the new year and improve our communications to our citizens using all available means. The city will focus on improving communication through social media, city web pages, townhall meetings, and increased attendance at homeowner association meetings and other community events. This will also include continued involvement with the Kennedale Rotary and the Chamber of Commerce.

We recognize that providing information to our citizens is imperative, especially with local events or any incidents that may affect the community. The city has made improvements regarding citywide notifications for situations such as street closures or weather events, but there is still work to be done. The city is committed to keeping every citizen informed to the best of our ability and will seek any and all additional means to do so now and in the coming year.

In the past year, we made wonderful strides supporting a wide variety of city sponsored and city supported events. We were able to budget for events to promote citizen involvement in our community. These included our revamped Kennedale Hometown Christmas event with a new thirty-foot Christmas tree, a new Kennedale

BBQ Cook-Off event in partnership with Kennedale Speedway Park, Kidfish and Bark in the Park held at Sonora Park, the 911 Memorial Commemoration at TownCenter Plaza, the Veterans Day Memorial also hosted at TownCenter Plaza, the annual Halloween Truck or Treat event held in TownCenter, and the Juneteenth Parade. We had a great turn out for each event and our citizens have given us lots of positive feedback. These community events and possibly even more are planned for FY 2023-2024.

In conclusion, I wish to thank each member of the City of Kennedale team. Department directors and administrative staff spent many hours meeting and providing feedback to complete this year's proposed budget. I especially want to thank Finance Director Jonathon Horton and his office for their dedicated efforts completing this budget. The City of Kennedale has achieved great things during the current fiscal year. With the leadership of the city council and the support of our citizens, we will continue taking steps in the right direction toward providing outstanding service efficiently.

I would like to thank the members of the city council for your continued support and the opportunity to serve as your City Manager. I am looking forward to continuing to manage our great city and serving our citizens. I respectfully submit this budget for consideration.

Sincerely,

Darrell Hull, City Manager
City of Kennedale, Texas

USING THIS DOCUMENT

The budget is created on a fund basis with similar activities, goals, and funding sources grouped within each area. Each fund is self-balancing and is accounted for on its own. The General Fund, which encompasses most operational activities, is primarily funded by maintenance and operation ad valorem (property) tax, sales tax, and fees, and contains departmental line item expense budgets.

The Debt Service Fund budgets interest and sinking property taxes for payment of long-term bonds and notes.

The Utility Funds Section contain budgets for Stormwater, Water/Sewer, Water Impact, and Sewer Impact Fee Funds.

The financial reporting entity (the city government) includes all funds of the primary government (i.e., the City of Kennedale as legally defined), as well as each of its component units. Component units are legally separate entities for which the primary government is financially accountable. Discretely presented component units are legally separate entities and not part of the primary government's operations. The Kennedale Economic Development Corporation (KEDC) is included in the budget and account records as a discretely presented component unit.

Other Funds include any fund not mentioned above including Capital Funds, Court Funds, Special Grant Funds, New Hope TIF/TIRZ, Hotel Occupancy Tax Fund, and Special Police Funds.

It is the goal of operational funds like the General Fund, Street Fund, and Water Sewer Fund, to have revenue that exceeds expenditures to maintain a healthy reserve balance. Leadership aims to achieve and maintain an unassigned fund balance in the General Fund equal to 18% (with a goal of 25%) of budgeted annual expenditures to be used for unanticipated costs, unforeseen revenue fluctuations, or other adverse circumstances, as provided for in the Fund Balance Policy, a copy of which is included in the Appendix Section.

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when goods or services are received and when liabilities are incurred. Accounting records for the City's utilities (example the Water Sewer Fund) are, instead, maintained on an accrual basis. In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable - but not absolute - assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

Within this document, you will see charts similar to this one:

FUND 83 TREE REFORESTATION					
Account	**Description**	**FY22 Actual**	**FY23 Budget**	**FY23 Est Actuals**	**FY24 Prop Budget**
83-4197-00-00	TREE REFORESTATION	-	-	5,000	5,000
83-4401-00-00	INVESTMENT INCOME	481	300	1,550	1,550
TOTAL REVENUES		**$ 481**	**$ 300**	**$ 6,550**	**$ 6,550**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
83-5290-01-00	EXPENDABLE SUPPLIES	-	15,000	-	
83-5570-01-00	SPECIAL SERVICES	-	15,000	-	
TOTAL EXPENDITURES		**$ -**	**$ 30,000**	**$ -**	**$ -**

NET CHANGE IN FUND BALANCE		**$ 481**	**$ (29,700)**	**$ 6,550**	**$ 6,550**
BEGINNING FUND BALANCE — OCT 1		**$ 71,054**	**$ 71,535**	**$ 71,535**	**$ 78,085**
ENDING FUND BALANCE — SEPT 30		**$ 71,535**	**$ 41,835**	**$ 78,085**	**$ 84,635**

These charts provide a comparative view with the prior year actuals, current year estimates, and current year budget. The columns are based on a Fiscal Year (FY) that runs from October 1 through September 30 of each year, rather than the calendar year. For example, references to FY23 refer to activity between October 1, 2022 and September 30, 2023 and FY24 refer to the time frame October 1, 2023 through September 30, 2024.

Additionally, the amount of fund balance at the beginning and end of each period is shown at the bottom of all activity for each fund.

Within this document, you will see account codes. The first 2 digits represent the fund, the next 4 digits represent the object, the next 2 digits represent the department, and the last 2 digits represent the program.

A sample account code of 83-5290-01-00 EXPENDABLE SUPPLY would be for fund 83 -- Tree Restoration Fund, Object 5290 Expendable Supplies, department 01 and no program.

A list of the funds is as follows:

01 General Fund	15 EDC	35 Disaster Recovery
02 Debt Service	16 Court Technology	40 Grants
04 Capital Projects	17 Street Improvement	41 Park and Other Donations
05 Capital Replacement	18 Juvenile Cash Manager	45 Roadway Impact Fee
07 Stormwater Utility	21 TIF #1 New Hope	61 Water Impact Fee
10 Water/Sewer	30 Hotel/Motel Tax	62 Sewer Impact Fee
12 Court Security	31 Police Seizure	83 Tree Restoration
13 Capital Bond	32 Library Building	85 Unclaimed Property
14 Park Dedication	34 LEOSE Police Training	

The object code represents the type of revenue, incoming transfer, expense, or outgoing transfer. The following is a list of object codes with descriptions:

Object	Account Name	Funds	Description
4001	PROPERTY TAX-CURRENT	All	Property tax collections for current taxes
4002	MMD TAX-CURRENT YEAR	All	Based on assessed value of $2,783,693 and total tax rate of 2.880965 per $100 (minus tract 1R for surplus); participants -- City of Kennedale, Kennedale ISD, Tarrant County, Tarrant Hospital, Tarrant College
4010	WATER SERVICE	All	Fees collected from residents for water service
4011	PROPERTY TAX-DELINQUENT	All	Property tax collections for past due taxes
4020	SEWER SERVICE	All	Fees collected from residents for sewer service
4041	PROPERTY TAX-PENALTY	All	Property tax collections for past due taxes
4060	WATER TAP FEES	All	Fees collected for water taps
4061	METER PURCHASE/INSTALATION	All	Fees collected for meter installation
4070	SEWER TAP FEES	All	Fees collected for sewer taps
4071	ENGINEER REVIEW FEES	10	Fees collected for engineer review of plats and plans
4071	FRANCHISE FEES – TELEPHONE	17	Right of way % of gross quarterly revenues for companies with landline sales, based on line rates adopted by Council and submitted to PUC, adjusted annually / midyear for CPI
4072	FRANCHISE FEES – GARBAGE	All	Right of way agreement with wast connections -- 10% of gross monthly revenues (6% gross billings in limites, 4% gross billing collection fees) adjusted annually in February for CPI
4073	FRANCHISE FEES – GAS	All	Right of way agreement with ATMOS, 5% of gross calendar year revenues, received in February
4074	FRANCHISE FEES – ELECTRICITY	17	Right of way agreement with ONCOR/GEXA based on 1998 revenue, received in March
4074	SANITATION BILLING FEES	10	Franchise fees from trash and recycling currently provided by Waste Connections
4075	FRANCHISE FEES-CABLE	All	Right of way agreement with Charter, 5% of gross quarterly revenues
4076	FRANCHISE FEES-WATER/SEWER	17	Right of way franchise fee for street repair for water sewer damages
4076	OTHER FEES-WATER/SEWER	10	Any fees related to water/sewer that do fall within any other category
4081	SALES TAX	All	2% sales tax allocated .015 General Fund and .005 EDC Fund, or said differently, 75% General Fund and 25% EDC Fund
4082	ARLINGTON OPERATOR COST	10	Arlington reimbursement for well electric and Fort Worth wholesale water purchases
4082	MIXED BEVERAGE TAX	1	Tax collected on mixed beverages
4083	SALES TAX-INTERLOCAL	All	Interlocal agreement with Arlington for sales tax related to Walmart. 1% total sales tax is split 75% Arlington and 25% Kennedale. Once received, funds are split 75% General Fund and 25% EDC fund
4084	OCCUPANCY TAX	30	Texas Tax Code Chapter 351 and Ordinance 666 for short-term rental (less than 30 days) establish a 7% city tax on gross rent for lodgings less any lawful exemptions
4085	CARES ACT FUNDING	35	Federal funds related to the Cares Act
4086	POLICE GRANT	All	Any grant that supports the police department
4087	AUTO TASK FORCE GRANT	All	Cost sharing from City of Mansfield for task force grant
4094	LEOSE POLICE TRAINING	All	Received from State Law Enforcement Officer Standards and Education (LEOSE) and based on total number of eligible law enforecement positions. Must be utilized for the continuing education of certified officers
4098	FIRE DEPARTMENT GRANT	All	Any grant that supports the fire department
4101	BUSINESS LICENSES	All	Permit per fee schedule
4120	CONTRACTOR LICENSES	All	Permit per fee schedule
4150	CERTIFICATE OF OCCUPANCY	All	Permit per fee schedule
4155	BUILDING PERMITS	All	Permit per fee schedule
4160	ELECTRICAL PERMITS	All	Permit per fee schedule
4165	PLUMBING PERMITS	All	Permit per fee schedule
4175	MECHANICAL PERMITS	All	Permit per fee schedule
4190	OTHER PERMITS/FEES	All	Permit per fee schedule
4191	PLAT FILING FEES	All	Permit per fee schedule
4192	ZONE CHANGE FEES	All	Permit per fee schedule
4193	PLAN REVIEW FEES	All	Permit per fee schedule
4194	PARK DEDICATION FEES	All	Developer generally donates land or pays equivalend funds per acre upon final plat
4195	ANIMAL IMPOUNDING FEE	All	Fee per schedule
4196	ANIMAL REGISTRATION	All	Permit per fee schedule
4198	MOWING/DEMOLITION CHARGE	All	Fee for noncompliance with City Ordinance
4199	REINSPECTION FEES	All	Permit per fee schedule
4201	DRAINAGE FEES	7	Monthly utility fee assessed on property and its corresponding impervious coverage
4201	IMPACT FEES	61 & 62	Impact fees based on fee study

Object	Account Name	Funds	Description
4215	IMPACT FEES	All	Based on impact fee study
4250	JUVENILE CASE MANAGEMENT FEE	18	Code of Criminal Procedure Article 102.0174 -- $5 is set aside from defendants convicted of a fine-only misdemeanor to pay a case manager
4250	SECURITY FEES	12	Court cost based on State fee schedule
4250	TRUANCY & PREVENTION	1	Court cost based on State fee schedule
4251	CHILD SAFETY FINE	1	Court cost based on State fee schedule
4251	TECHNOLOGY FEES	16	Court cost based on State fee schedule
4252	LOCAL TRAFFIC FINE	All	Court cost based on State fee schedule
4253	MUNI COURT JURY FUND	All	Court cost based on State fee schedule
4255	WARRANT FEES	All	Court cost based on State fee schedule
4256	ARREST FEES	All	Court cost based on State fee schedule
4257	TRAFFIC CONVICTION FEE	All	Court cost based on State fee schedule
4258	TIME PYMT FEES-CITY	All	Court cost based on State fee schedule
4259	TIME PYMT FEES-JUDICIAL EFFCY	All	Court cost based on State fee schedule
4271	ADMIN FEES-DRIVER SAFETY	All	Court cost based on State fee schedule
4281	FINES/FORFEITS	All	Court cost based on State fee schedule
4282	COURT COSTS-CITY	All	Court cost based on State fee schedule
4380	POLICE COPY/REPORTS	All	Fee for copy of police report
4390	AMBULANCE FEES	All	Ambulance fees from users
4391	FIRE DEPARTMENT FEES	All	Permit per fee schedule
4392	FIRE BILLING FEES (EMERGIFIRE)	All	Fee received from Emergifire
4401	INVESTMENT INCOME	All	Interest earnings based on average cash balance during the month
4405	LIBRARY CARDS	All	Fees for library cards
4409	MISCELLANEOUS INCOME	All	Any revenues not covered elsewhere
4413	SCRAP RECYCLE REVENUE	All	Receipts related to scrap recycling
4415	INSURANCE REIMBURSEMENT	All	Insurance claim reimbursements
4416	RESTITUTION	All	Receipts related to court ordered restitution
4417	OPEN RECORD CHARGES	All	Fees per fee schedule for open records
4419	WORKERS COMPENSATION	All	Payments from employees related to workers compensation received from insurance carrier as related to City policy. Employees are paid full salary while on workers compensation in agreement that any funds received will be remitted back to the city.
4421	LANDFILL REVENUE-WAS	All	Landfill royalty
4505	COUNTY CONTRIBUTION-FIRE	All	County grant received for fire
4507	COUNTY CONTRIBUTION-AMBULANCE	All	County grant received for ambulance
4509	ADMIN CHARGE - STREET	All	Charge for services provided by General Fund resources
4510	ADMIN CHARGE-WATER/SEWER	All	Charge for services provided by General Fund resources
4511	ADMIN CHARGE –STORMWATER	All	Charge for services provided by General Fund resources
4512	ADMIN CHARGE-EDC	All	Charge for services provided by General Fund resources
4513	CONTRIBUTION-KISD SRO	All	KISD cost share of School Resource Officers
4514	ADMIN CHARGE STORM WATER	All	Charge for services provided by General Fund resources
4515	ADMIN CHARGE-EDC	All	Charge for Street Fund Resources
4516	INTERGOV-TARRANT COUNTY	All	County pays incremental portion of tax between 2012 base year ($17,655,478) and current year; 75% participation rate, maximum participation is $2,481,849
4517	INTERGOV-TARRANT HOSPITAL	All	Hospital district pays incremental portion of tax between 2012 base year ($17,655,478) and current year; 50% participation rate, maximum participation is $1,427,690
4518	INTERGOV-TARRANT COLLEGE	All	College pays incremental portion of tax between 2012 base year ($17,655,478) and current year; 50% participation rate, maximum participation is $939,000
4519	INTERGOV-CITY OF KENNEDALE	All	City pays incremental portion of tax between 2012 base year ($17,655,478) and current year; 100% participation rate
4805	COMMUNITY CENTER RENTAL	1	Rental fees for Community Center use
4805	PARK PAVILLION RENTAL	17	Rental fees for Park Pavillion use
4805	RENTAL FEES-SHOPPING CENTER	15	Rental fees for shops in Town Center (Etron, City Electric, Iron Wheel Antiques, Dollar General)
4806	SENIOR CENTER BUILDING RENTAL	All	Rental fees for Senior Center use
4807	BALLFIELD RENTAL	All	Ballfield rental fees (except KYA)
4886	SALE OF PARTS/ASSETS	All	Receipts from the sale/auction of city property
4906	TRANSFER IN-GENERAL	All	Charge for services provided by General Fund resources
4917	TRANSFER IN-STREET FUND	All	Charge for services provided by Street Fund resources
4945	TRANSFER IN - ROADWAY IMPACT	All	Roadway impacts to the TIRZ
4960	TRANSFER IN-PROJECTS	All	Transfer from Capital Projects Fund to Debt Service Fund for debt service payment See 5702
4963	TRANSFER IN-WATER IMPACT	All	Charge for services provided by Water/Sewer Fund resources
4964	TRANSFER IN-SEWER IM	All	Charge for services provided by Water/Sewer Fund resources
4965	TRANSFER IN-ROADWAY	All	Charge for services provided by Water/Sewer Fund resources
5101	SALARIES	All	Wages paid to full time employees for time worked
5107	OVERTIME	All	Overtime payment for Fire > 106 hours in two week period; Police > 86 hours in two week period and all non exempt employees > 40 hours in a week

Object	Account Name	Funds	Description
5108	FLSA OVERTIME	All	Fire overtime for hours worked over 106 in a two week period
5109	TEMPORARY/PART-TIME	All	Wages paid to part time employees for time worked
5112	ASSIGNMENT PAY	All	Assignment pay as proviced by City policy
5113	INCENTIVE PAY	All	Incentive pay as provided by City policy
5114	LONGEVITY PAY	All	Paid annually to employees with 12+ months of service prior to September 30. $8, $10, OR $12 per month based on length of service
5115	RETIREMENT	All	Retirement for employees / Texas Municpal Retirement System is the 3rd Party Retirement provider
5116	UNEMPLOYMENT INSURANCE	All	Texas Workforce Commission required. Premium paid on the first $9,000 in wages per employee.
5117	FICA	All	Required employment taxed based on 6.20% social security and 1.45% FICA for a total of 7.65% of employees pay. Remitted to IRS.
5118	MEDICAL INSURANCE	All	Medical insurance employer paid portion of premium
5119	WORKERS' COMPENSATION	All	TML Intergovernmental Risk Pool is the provider.
5120	LIFE INSURANCE	All	Life insurance employer paid at 2X annual salary
5121	DENTAL INSURANCE	All	Dental insurance employer paid portion of premium
5122	VISION INSURANCE	All	Vision Insurance employer paid portion of premium
5123	HEALTH ADMIN FEES	All	Benefit administrator fees, HRA administration fee, COBRA fee, Employee Assistance Program (EAP) fee, Telemedicine fee, FSA administration fee
5125	TUITION REIMBURSEMENT	All	Tuition reimbursement in accordance with City policy
5210	CHEMICAL SUPPLIES	All	Shop only solvents & cleaners, annual parts cleaner maintenance, pesticides and other chemicals
5220	UNIFORMS	All	Logoed shirts or uniforms purchased for employees to wear at work, bullet proof vests, name tags, holsters, badges, hats, jackets, coats, gloves, boots
5225	LIFE SAFETY EQUIPMENT	All	Personal protective for fire to include coat, pants, boots, good, gloves, SCBA pack, bottles, and mask
5230	CLEANING SUPPLIES	All	Cleaning supplies, trash bags, mop heads, paper products, dish soap, laundry detergent, apparatus cleaning & polishing supplies, toilet paper, chemicals
5240	PRINTED SUPPLIES	All	Logoed or printed items such as stationary, business cards, envelopes, post cards, employee handbooks, forms, calendars, maps, signs, and crime prevention information
5241	PUBLIC SAFETY MEASURE	35	Public safety equipment purchases
5260	GENERAL OFFICE SUPPLIES	All	Ink, tonor, pens, paper, tax forms, binders, dividers
5261	POSTAGE	All	Stamps and postage for mailed items
5280	MINOR EQUIP/SMALL TOOLS<$5K	All	Small items less than $5k, tasers, pepper guns, TVs, refrigerators, extractor/washer/dryer, lockers, desks, office chairs, hydraulic tools, saws, firefighting tools & equipment (hose, nozzles, hand tools, ropes, salvage equip), lawn equipment, weed eater, woorkout equipment, repair of such equipment NOTE: for printers, scanners see 5440
5285	FUEL	All	Purchase of gasoline for City vehicles and equipment
5288	EMS SUPPLIES	All	Oxygen, medication, dressings, EMS/IV Supplies, medical equipment batteries
5289	MEDICAL SUPPLY AND EQUIPMENT	All	Police patrol supplies (gloves, water, EMS, etc.)
5290	EXPENDABLE SUPPLIES	All	Bank supplies, deposit tickets, check stock, crime scene kits, evidence kits, sympathy flowers, greeting cards, batteries, fire station suppliers (paper goods), library summer reading & other program supplies
5291	GRANT FUNDED SUPPLIES	35	Specific items identified in a grant
5292	MEDICAL SUPPLIES	35	Items required for ambulances to provide medical care
5292	LIBRARY PROCESSING SUPPLIES	1	Library inventory & replenishment supplies
5294	LIBRARY BOOK-CITY FUND	All	Library books, periodicals, DVDs, and databases
5297	FIRE OPERATIONS EXPENDABLE SUPPLIES	All	Foam, hydrant reflectors-rings, hazmat, tarps, shop supplies
5298	VICTUALS BEVERAGES & GROCERY	All	Coffee bar, water, meeting refreshments, and food items
5403	BUILDING MAINTENANCE	All	Janitorial and cleaning services, floor & carpet cleaning, flags, building security, fire inspections, pest control, keys, cleaning supplies, heating/AC service, building improvements, plumbing, electrical, lights, generator, paint, landscape materials, repairs
5404	PARK MAINTENANCE	All	Park maintenance supplies to include fountain repairs, signs, light sockets, cleaning supplies, chemicals, fertilizer, grass seed
5405	TOWN CENTER PLAZA	All	Mowing contract, chemicals, fertilizer, grass seed, repair and maintenance
5406	SONORA PARK	All	Cleaning supplies, chemicals, fertilizer, grass seed, park WIFI, repair and maintenance
5407	STREET MAINTENANCE	All	Concrete and asphalt street maintenance and repair, striping, pot holes, traffic buttons, etc.
5408	OTHER PARKS/MISC.	All	Cleaning supplies, chemicals, fertilizer, grass seed, park WIFI, repair and maintenance
5409	IRRIGATION MAINTENANCE	All	Irrigation repair and maintenance, sprinkler heads and lines

Object	Account Name	Funds	Description
5420	MACHINERY/TOOL MAINTENANCE	All	Stand alone generator maintenance, SCBA air compressor contract, SCBA flow/fit & cylinder hydrostrat testing, gas detector calibration, minor equipment maintenance, physio control contract, EKG maintenance, hydraulic extrication tools, ladder testing
5430	MOTOR VEHICLE MAINTENANCE	All	Brakes, tires, supension work, engine repairs, body repairs, chasis, pump, water tank, ladders, tires, wheels, batteries, lubrication, electronics, lights, pump routine maintenance to include fluid changes, inspection, registration, to include all City vehicles
5440	OFFICE EQUIP	All	Scanners, printers, copiers, and maintenance of office equipment. Includes machine and copy usage. NOTE: Use 5445 for Software
5441	OTHER ECONOMIC EXPENSE	35	Other expenses related to Cares Act Funding
5444	COMMUNICATION AND ENFORCEMENT	35	Communication equipment related to Cares Act Funding
5445	SOFTWARE	All	Software licenses & maintenance, website domain
5446	WATER/SEWER PROJECTS	35	Water/sewer projects related to Cares Act Funding
5460	RADIO MAINTENANCE	All	Radio maintenance agreements, repairs, radio batteries
5480	SIGNS/FENCE/SIDEWALK MAINTENANCE	All	Street signs, sidewalk repairs, fence/deck repair
5501	ADVERTISING	All	Items published in newspaper such as legal notices (Council & Committee Meetings, Public Hearings), recruiting ads, abandoned property notice, zoning notices
5510	ASSOC DUES/PUBLICATICATIONS	All	Membership dues, renewals (Sam's Club, Cooperatives), notary applications and renewals, trade journals, periodicals, books
5511	VOLUNTEER MEETINGS	All	Expenses related to volunteer meetings
5515	TRAINING/SEMINARS-LEOSE	34	Training expense for State Law Enforcement Officer Standards and Education (LEOSE) as approved by the Chief of Police
5517	FIREARMS TRAINING	All	Firearms/Taser training (ammo, range, etc.)
5518	YAC	41	Expense related to Youth Advisory Committee donations
5519	FIRE	41	Expense related to fire donations
5520	BARK IN PARK	41	Expense related to Bark in the Park donations
5522	KEEP KENNEDALE BEAUT	41	Expense related to Keep Kennedale Beautiful donations
5523	SECTION HOUSE / CHAMBER BUILDING	41	Expense related to Section House / Chamber building donations
5524	911 MEMORIAL	41	Expense related to 911 Memorial donations
5525	TRAINING/SEMINARS	All	Training, seminars, conferences, testing, certification fees
5526	POLICE	41	Expense related to Police donations
5527	PUBLIC SAFETY EDUCATION	All	CPR/AED education materials, public safety open house supplies
5528	COMMUNITY THEATRE	41	Expense related to Community Theatre donations
5529	ARTS MARKET	41	Expense related to Arts Market donations
5530	ELECTRIC SERVICES	All	Electricity as provided by GEXA Energy
5535	GAS SERVICES	All	Gas as provided by ATMOS Energy
5540	INSURANCE-AUTO	All	TML Intergovernmental Risk Pool is the provider.
5545	INSURANCE-PROPERTY	All	TML Intergovernmental Risk Pool is the provider.
5550	INSURANCE-GENERAL LIABILITY	1 & 10	TML Intergovernmental Risk Pool is the provider. Person/Property coverage for public to which the city may cause damage to include errors & ommissions, public employee dishonesty, theft and fraud
5550	STREET IMPROVEMENTS	13	Street improvements related to 2021 Bond Issue
5560	INSURANCE-LAW ENFORCEMENT	All	TML Intergovernmental Risk Pool is the provider. Covers law enforcement capabilities regarding crime fidelity, jails, traffic stops, etc.
5561	RECREATION	30	Expenses related hotel occupancy tax uses as defined in Texas Tax Code Chapter 352
5562	TOURISM	30	Expenses related hotel occupancy tax uses as defined in Texas Tax Code Chapter 352
5564	COMMUNITY RELATIONS	All	Items necessary to build relationships in the community
5565	LEGAL SERVICES	All	City attorney, prosecutor services for monthly court hearings and plea dockets, specialized attorney's as needed
5567	AUDIT SERVICES	All	Annual independent audit of financial statements for City and EDC to include a single audit for Federal funds
5569	IT SUPPORT	All	Net Genius provided, on call fee for IT issues, troubleshooting, monitoring, assistance
5570	SPECIAL SERVICES	All	Record storage and destruction, printing, court reporter for appeal transcripts, language services, court interpreter, chaplain services, contracts for services, safety deposit box, evidence testing, crime scene evidence processing, One Safe Alliance, medical director contractor, fire cable TV/Internet, ambulance billing contract, medical waste service, inspection services, plan reviewer services, comprehensive plan updates, map updates, title reports, air monitoring, gas well safety inspections, storytellers & other library programs, Arlington Library partnership, fiber internet, bank charges, credit charge usage fees, Arlington UB customer service, water sampling/testing, every 5 years -- water/sewer/roadway impact fee study (beginning 2016)
5571	SPECIAL EVENTS	All	Special events of the city to include Christmas Tree Lighting, competitions, festivals, and clean-ups
5572	CODE ENFORCEMENT SERVICES	All	Mowing of properties, match for home program, demolition of substandard structures
5573	ELECTION SERVICES	All	Election expenses, ballot translation

Object	Account Name	Funds	Description
5574	FILING FEES	All	Notice of lien, mowing liens, plats, easements, TCEQ and other State fees (stormwater permit fee), court house filing fees to include real estate documents, etc.
5575	EQUIPMENT RENTAL	All	Rental fees for copiers, scanners, shredders, plotters, backhoe, trenchers, pumps
5576	STRATEGIC PLANNING	All	Expenses related to long-term strategic planning
5578	TRAVEL	All	Association travel, YAC Summit, hotel, meals, mileage, luncheons
5580	BRICK PAVERS	14	Brick pavers for Town Center Park
5580	ENGINEERING SERVICES	All Other	Engineering services, DRC meetings, annual TCEQ stormwater report, drainage review, zoning/utility maps
5581	JUDGE SERVICES	All	Contract with Judge to include any conferences or training
5583	ANIMAL CONTROL	All	Shelter charges, license tags, vet supplies, traps, food, toys
5585	TELEPHONE SERVICES	All	Land lines, long distance, cell phones, air cards, hot spots, Mansfield fiber optic, SCADA fax/phone service, Logix digital phone service, and fax services
5587	APPRAISAL SERVICES	All	Contract with Tarrant County Appraisal District
5588	HR RELATED TESTS	All	Employee tests to include drug, medical, evaluations, DOT, physicals
5589	JANITORIAL SERVICES	All	Contract with M&R Cleaning and other cleaning contracts (windows, sidewalks, fences)
5590	WATER/SEWER SERVICES	All	Water usage
5591	TRASH/DISPOSAL/DUMP SERVICES	All	Hazardous household waste drop off, tire disposal from bi-annual clean-up, annual clean up event, spoil to IESI/wastewater sludge disposal to cold springs, haul off brush/spoil/asphalt/concrete
5592	INTERGOV-FORT WORTH SEWER	All	Charges for Fort Worth provided wastewater services to include volume, BOD, TSS, and administrative charges
5594	INTERGOV-ARLINGTON SEWER	All	Charges for Arlington provided wastewater
5595	ADMIN CHARGE – GENERAL FUND	All Funds	Charge for services provided by General Fund resources
5593	LANDSCAPING -- CAM	15 / Dept 2	Economic Development Corporation landscaping
5596	FRANCHISE FEE – STREET FUND	All	Right of way franchise fee for street repair for water sewer damages
5597	INTERGOV-FORT WORTH WATER	All	Charges for Fort Worth provided wholesale water to include comsumption, meter, max peak charges
5598	ADMIN CHARGE-STREET FUND	7	Charge for services provided by Street Fund resources
5598	INTERGOV- ARLINGTON WATER	10	Charges for Arlington provided wholesale water
5598	INTERGOV-CITY OF MANSFIELD	1	Dispatch, jail, connectivity software
5599	INTERLOCAL-CITY OF ARLINGTON	All	Interlocal agreement with Arlington for the operation and maintenance of the water/sewer system. Subject to an annual true-up.
5601	ENTERPRISE LEASE POLICE	All	Enterprise lease payment for vehicle lease
5602	ENTERPRISE LEASE STREETS	All	Enterprise lease payment for vehicle lease
5603	2007 $4.365M GO RFND – PRINCIPAL	2	Bond Principal Payment
5603	ENTERPRISE LEASE SENIOR CENTER	5	Enterprise lease payment for vehicle lease
5604	ENTERPRISE LEASE FIRE	All	Enterprise lease payment for vehicle lease
5605	ENTERPRISE LEASE COMMDEV	All	Enterprise lease payment for vehicle lease
5606	2016 3.72M REFUNDING	All	Bond Principal Payment
5607	2016 3.72M REFUNDING	All	Bond Interest Payment
5608	ENTERPRISE LEASE CITY MANAGER	All	Enterprise lease payment for vehicle lease
5612	2007 $4.365M GO RFND	All	Bond Principal Payment
5613	2007 $4.365M GO RFND INTEREST	All	Bond Interest Payment
5615	FUNCTIONAL GRANT	All	H20 380 sales tax agreement and Watson Glass 380 property tax agreement (May 2019)
5621	BANK FEES / PAYING AGENT FEES	All	Bank fees related to bond amortization
5622	ARBITRAGE/DISCLOSURE	All	Payment to Financial Advisor for annual continuing disclosure posting on Electronic Market Municipal Access
5643	2007 $1.2M TAX BOND-INTEREST	15	Bond Interest Payment
5643	2007 $2.735M CO-INTEREST	2	Bond Interest Payment
5643	2007 $2.9M CO-INTEREST	10	Bond Interest Payment
5644	2007 $1.2M TAX BOND-PRINCIPAL	15	Bond Principal Payment
5644	2007 $2.735M CO-PRINCIPAL	2	Bond Principal Payment
5644	2007 $2.9M CO-PRINCIPAL	10	Bond Principal Payment
5645	2011 $1.7M TX LEVERAGE – INT	All	Note Interest Payment
5646	2011 $1.7M TX LEVERAGE – PRIN	All	Note Principal Payment
5653	2019 $2.0M TAX NOTES	All	Note Principal Payment
5654	2019 $2.0M TAX NOTES	All	Note Interest Payment
5655	2020A $1.54M GO RFND	All	Bond Principal Payment
5656	2020A $1.54M GO RFND	All	Bond Interest Payment
5657	2021 $6.0M CO-PRINCIPAL	All	Bond Principal Payment
5658	2021 $6.0M CO - INTEREST	All	Bond Interest Payment
5667	2020 $1.26M GO REFUNDING – PRINCIPAL	All	Bond Principal Payment
5668	2020 $1.26M GO REFUNDING – INTEREST	All	Bond Interest Payment
5701	TRANSFER OUT - GENERAL FUND	All	Charge for use of General Fund resources
5702	TRANSFER OUT – DEBT SERVICE	All	Transfer to cover debt service requirements See 4960
5705	TRANSFER OUT-CAP REPLACE FUND	All	Transfer to Capital Replacement fund for Enterprise Lease

Object	Account Name	Funds	Description
5710	TRANSER OUT – W/S FUND	All	Partial funding of $2.9M 2007 CO Bond for 16" water line (based on impact fee revenue and available fund balance)
5711	TRANSFER OUT - WATER/SEWER FUND	All	Charge for services provided by Water Sewer Fund resources
5717	TRANSFER OUT - STREETS FUND	All	Charge for services provided by Street Fund resources
5760	TRANSFER OUT	85	Transfer siezed property
5798	INCREMENTAL PROP TAX to TIF	All	Portion of property taxes due to the TIF from the General Fund
5820	BUILDING IMPROVEMENTS	All	Improvements to Sonora Park
5833	CDBG SEWER PROJECT	All	Completion of CDBG sewer project
5834	WATER LINE INSTALLATION	All	Water infrastructure projects
5835	SEWER LINE INSTALLATION	All	Sewer infrastructure projects
5839	COA WATER CONNECTION LINE	All	Water infrastructure projects
5861	MOTOR VEHICLES	1	Brush Truck for Fire Department
5867	AMBULANCE SUPPLIES/EQUIPMENT	13	Supplies and equipment related for the City's ambulance(s)
5870	OTHER EQUIPMENT	All	Equipment not covered in other line items
5875	CONSTRUCTION	All	Capital Improcements
5910	FIRE & POLICE VEHICLES	All	Cost of vehilces and upfitting to match specific department needs.
5955	SONORA PARK BALLFIELDS	14	Repair and maintenance of Sonora Park ballfields

BUDGET PROCESS/TIMING

The development of the Annual Budget is governed by formal policies, accepted practices, and the City's budget principles – foremost of which is a balanced budget where revenue is equal to or greater than operating expenses, with unassigned fund balance being utilized for one-time capital purchases or street repair. The budget process is designed to meet the needs of the community by allocating sufficient resources to support the planning and implementation of services, programs, and objectives. The budget is built with the following purposes in mind:

- Establishes a plan of operation, which allocates resources of the City to achieve specific goals and objectives and guides the City's activities;
- Provides management information as a comprehensive recording of information; and,
- Establishes financial control through prioritization of programs/projects.

The budget cycle consists of three phases:

Development and Preparation

Each Director develops and submits to Finance initial budget requests, which are based on standing and new services and programs to meet the needs expressed by the public and the goals of the Mayor and Council. The Finance Director and the City Manager meet with each Director to review new program requests and compare projected revenues against projected expenditures. The City Manager then prepares a preliminary budget. The Preliminary Budget is shared with staff and assists the City Manager in developing the Proposed Budget, which is presented to City Council.

Review and Adoption

Council reviews the Proposed Budget, holds public hearings, and provides input and direction to staff before adopting the budget and the supporting property tax rate for the fiscal year.

Implementation

Throughout the fiscal year, the City Manager and staff implement and monitor the Adopted Budget. Included services, programs, and projects are carried out by departments with oversight from the Finance Office. Monthly financials are provided to Council to provide a status report on revenues and expenditures. The Finance Office also reviews and approves all check requests and requisitions for accuracy. Directors are expected to hold expenditures to the approved budgeted amounts, however, sometimes unforeseen circumstances occur resulting in positive and/or negative variances by line item. Directors must manage to the bottom line for the department, and report any overages at that level to the City Manager as soon as known to prevent any unexpected/unauthorized use of reserves. Budget amendments are presented by the City Manager to Council for approval and then input into the accounting system for tracking.

FINANCIAL POLICIES AND PROCEDURES

Financial policies adopted by Council govern the management of the City's various funds. These policies have enabled the City to maintain an AA- bond rating from S&P Global. Adopted Financial Policies are available on the city website at www.cityofkennedale.com/FINpolicies.

COMMUNITY PROFILE

Settled in the 1860s, Kennedale is named for a dale, a broad valley, and Oliver S. Kennedy, who platted the area and donated every other lot to the Southern Pacific Railroad. The first settlement was Village Creek. Many founding residents worked at Miss Sargent's Brickyard, which was located where Sonora Park sits today. Officially incorporated as a City in 1947, Kennedale operates under a Council-Manager government and a Home Rule Charter (adopted in 1998).

Incorporated in 1947, the City of Kennedale is a first-tier suburb of Fort Worth and is located adjacent to Arlington and Mansfield in southeast Tarrant County. The City currently occupies a land area of 6.6 square miles and serves a population of 9,329. The City is empowered to levy property tax on both real and business personal properties located within its boundaries.

The City operates under a Council-Manager form of government with a Council comprised of a Mayor and five Councilmembers, each elected at large. The term of office is two years with the terms of the Mayor and Council Places 2 and 4 expiring in even-numbered years and the terms of Council Places 1, 3, and 5 expiring in odd-numbered years. The City Council is responsible for enacting ordinances, resolutions, and regulations governing the City as well as appointing the members of various statutory and advisory boards, the City Manager, City Secretary, City Attorney, and Municipal Judge(s). The City Manager is the chief administrative officer of the City and is responsible for the enforcement of laws and ordinances, the appointment and supervision of executive directors and heads of departments, and the performance of administrative functions within the municipal organization.

The City of Kennedale provides a full range of services including police, fire, emergency medical service, municipal court, library, parks, water distribution, wastewater collection, solid waste collection, curbside recycling, streets, stormwater drainage, community development (planning, code enforcement, building inspection, and economic development), and general administrative services. The City contracts with the City of Arlington for the operation and maintenance of its water and wastewater utility system.

The City has 46 miles of streets, 120 miles of water and sewer lines, and 28 acres of parkland. The City supports 7 buildings – City Hall, Police Building, Fire Station, Public Works Facility, Section House, Library, and Senior Center.

Weather and Recreation

Warm summers and mild winters mean families can enjoy parks year-round, including the splash pad at Sonora Park. Spanning 22 acres, Sonora is Kennedale's largest recreational facility and offers a playground, fishing dock, trails, 9-hole disc golf course, ball fields, and the splash pad.

Kennedale also has TownCenter Park adjacent to the Shops at TownCenter. The park has a butterfly garden, outdoor pavilion, 9/11 Memorial, Veterans Memorial, walking paths, Eagle Fountain, Clock Tower, and is home to many events like the annual Hometown Christmas celebration.

Population and Local Economy

After an election in July of 1947, the Town of Kennedale incorporated with a population of 300 people. By 1950, the population had increased to 500 and a petition to the State of Texas was approved, which changed the Township into a recognized City. In more recent years, Kennedale is becoming one of Tarrant County's fastest growing cities. The City had a population of 8,517 in the 2020 census and has grown to 3,218 active water accounts with 9,300 people. The median income for a household in the city is $102,217 and per capita income is $40,477.

Kennedale is located at the nexus of US Interstate 20 and State Highway 287 on low rolling hills about ten miles southeast of downtown Fort Worth. Residents enjoy life in a quiet community that is 6.6 square miles, in between two of the five largest cities in Texas. The City provides a highly accessible location for both major retail and professional office space. This transportation corridor provides quick and easy access to the Dallas/Fort Worth International Airport. Downtown Fort Worth is just fifteen minutes to the northwest and downtown Dallas is less than thirty minutes to the east. The City's central location in the fourth largest metropolitan statistical area (MSA) in the nation means that Kennedale is just a short drive from major entertainment venues including Six Flags over Texas, Hurricane Harbor, Texas

Motor Speedway, Globe Life Field (home of the MLB's Texas Rangers), AT&T Stadium (home of the NFL's Dallas Cowboys), and Fort Worth's cultural district and nationally ranked zoo. Kennedale has experienced steady population growth in the last decade. Beautiful Village Creek slowly winds throughout the City, providing a feeling of tranquility in the community. Much of the City's land is undeveloped, allowing for incoming developments and offering residents a respite from the crowds and traffic congestion existing in much of the Dallas-Fort Worth Metroplex.

The Kennedale Economic Development Corporation (KEDC) was formed in 1996 to spearhead the City's economic growth. The KEDC is funded by a voter approved half-cent sales tax, which is used to offer grants and other economic incentives to existing and new businesses. The KEDC employs a four-pronged approach: (1) land acquisition, assembly, and clearing for resale, (2) manufacturing expansion, (3) retail retention and development, and (4) quality of life improvements. In accordance with the adopted master plan, the redevelopment of the Oak Crest area continues. Link Street to Kennedale Parkway was opened in 2015 and an extension was opened in October 2016. The improved access led to the development of a Popeye's and Burger King which opened in 2015. McDonald's opened in the Oak Crest area in October 2016. A hotel site is in the process of development. The KEDC is also working with property owners in the area to develop their land.

The Town Center shopping area is currently being renovated to accommodate new and expanded retail and service locations. This area currently houses an electric supply, Dickey's Barbecue, Subway, Bravo Eats, Emory Grace Salon, and a thriving antique mall.

Over 90 new structures are scheduled for completion in 2024, including a 40-unit townhome complex on Mansfield Cardinal Road, a gas station on Kennedale Parkway, and an exciting line-up of new retail offerings throughout the City.

Sales Tax Rates

Kennedale has a Sales Tax Rate of 8.25%. The rate is composed of the following components:

State of Texas	6.25%
City of Kennedale	1.50%
Economic Development Corporation	0.50%
Total	8.25%

Website and Social Media Presence

To engage the community, the City of Kennedale maintains a website at www.cityofkennedale.com where residents can find information such as budgets, financial policies, job postings, event calendars, make online payments for permits or court issues, register for the emergency warning system, view Council agendas and minutes, volunteer for Boards and Committees, and more.

The City also maintains social media pages for City Hall, Police, Fire, the Library, and the Senior Center.

AD VALOREM (PROPERTY) TAX RATE HISTORY

TAX YEAR	M&O RATE	I&S RATE	TOTAL RATE	% CHG
1971	0.570000	0.780000	**1.350000**	
1972	0.350000	1.000000	**1.350000**	0.0%
1973	0.350000	1.000000	**1.350000**	0.0%
1974	0.350000	1.000000	**1.350000**	0.0%
1975	0.540000	0.810000	**1.350000**	0.0%
1976	0.810000	0.540000	**1.350000**	0.0%
1977	0.740000	0.610000	**1.350000**	0.0%
1978	0.780000	0.570000	**1.350000**	0.0%
1979	0.760000	0.490000	**1.250000**	-7.4%
1980	0.770000	0.480000	**1.250000**	0.0%
1981	0.630000	0.120000	**0.750000**	-40.0%
1982	0.510000	0.100000	**0.610000**	-18.7%
1983	0.510000	0.090000	**0.600000**	-1.6%
1984	0.368000	0.050500	**0.418500**	-30.3%
1985	0.377100	0.048900	**0.426000**	1.8%
1986	0.323700	0.036300	**0.360000**	-15.5%
1987	0.331850	0.032750	**0.364600**	1.3%
1988	0.288120	0.031880	**0.320000**	-12.2%
1989	0.327000	0.030500	**0.357500**	11.7%
1990	0.365670	0.034230	**0.399900**	11.9%
1991	0.388500	0.051400	**0.439900**	10.0%
1992	0.408910	0.053650	**0.462560**	5.2%
1993	0.446720	0.061960	**0.508680**	10.0%
1994	0.500269	0.062245	**0.562514**	10.6%
1995	0.525856	0.056669	**0.582525**	3.6%
1996	0.529473	0.048604	**0.578077**	-0.8%
1997	0.550544	0.049456	**0.600000**	3.8%

TAX YEAR	M&O RATE	I&S RATE	TOTAL RATE	% CHG
1998	0.566296	0.045081	**0.611377**	1.9%
1999	0.554177	0.080823	**0.635000**	3.9%
2000	0.521522	0.113478	**0.635000**	0.0%
2001	0.579841	0.112659	**0.692500**	9.1%
2002	0.617235	0.095265	**0.712500**	2.9%
2003	0.634814	0.097686	**0.732500**	2.8%
2004	0.632409	0.090091	**0.722500**	-1.4%
2005	0.624805	0.097695	**0.722500**	0.0%
2006	0.628186	0.094314	**0.722500**	0.0%
2007	0.572665	0.149835	**0.722500**	0.0%
2008	0.569197	0.153303	**0.722500**	0.0%
2009	0.572729	0.149771	**0.722500**	0.0%
2010	0.571103	0.151397	**0.722500**	0.0%
2011	0.516013	0.206487	**0.722500**	0.0%
2012	0.549582	0.172918	**0.722500**	0.0%
2013	0.560454	0.187046	**0.747500**	3.5%
2014	0.551216	0.196284	**0.747500**	0.0%
2015	0.575204	0.192296	**0.767500**	2.7%
2016	0.581711	0.185789	**0.767500**	0.0%
2017	0.578750	0.198750	**0.777500**	1.3%
2018	0.535219	0.190495	**0.725714**	-6.7%
2019	0.544429	0.190541	**0.734970**	1.3%
2020	0.582686	0.191399	**0.774085**	5.3%
2021	0.572949	0.191136	**0.764085**	-1.3%
2022	0.569154	0.137036	**0.706190**	-7.6%
2023	0.509273	0.196917	**0.706190**	0.0%

REVENUE SUMMARY BY FUND

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01	GENERAL FUND	8,023,308	9,348,978	8,925,363	9,182,466
TOTAL GENERAL FUND		**$ 8,023,308**	**$ 9,348,978**	**$ 8,925,363**	**$ 9,182,466**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
02	DEBT SERVICE	1,693,932	1,367,627	1,392,866	2,346,984
TOTAL DEBT SERVICE		**$ 1,693,932**	**$ 1,367,627**	**$ 1,392,866**	**$ 2,346,984**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
07	STORMWATER UTILITY FUND	278,981	269,689	271,539	272,850
10	WATER/SEWER FUND	4,254,031	4,359,179	19,933,340	5,022,628
61	WATER IMPACT FEE FUND	61,413	60,100	15,461	58,752
62	SEWER IMPACT FEE FUND	74,857	70,600	14,365.58	111,348
TOTAL UTILITY FUNDS		**$ 4,669,282**	**$ 4,759,568**	**$ 20,234,704**	**$ 5,465,578**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
04	CAPITAL PROJECTS FUND	134,005	86,711	91,711	95,700
13	CAPITAL BOND FUND	6,199,105	24,000	2,565,000	173,250
14	PARK DEDICATION FUND	51,843	52,280	24,600	27,000
32	LIBRARY BUILDING FUND	399	-	227	202
45	ROADWAY IMPACT FEE FUND	117,270	100,300	42,827	141,695
TOTAL CAPITAL PROJECT FUNDS		**$ 6,502,623**	**$ 263,291**	**$ 2,724,365**	**$ 437,847**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
21	TIF #1 NEW HOPE FUND	62,727	68,488	71,736	72,406
30	HOTEL/MOTEL TAX FUND	12,365	9,120	27,797	25,000
31	PUBLIC SEIZURE FUND	2,988	1,403	80	80
34	LEOSE FUND	1,422	1,747	1,429	1,421
35	DISASTER RECOVERY FUND	146,353	1,955,000	261,750	1,991,000
TOTAL SPECIAL REVENUE FUNDS		**$ 225,855**	**$ 2,035,758**	**$ 362,792**	**$ 2,089,907**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
05	CAPITAL REPLACEMENT FUND	19,582	14,200	74,600	27,650
12	COURT SECURITY FUND	4,110	2,950	3,850	3,850
16	COURT TECHNOLOGY FUND	3,437	2,040	4,050	4,050
17	STREET IMPROVEMENT FUND	533,570	761,320	709,650	716,700
18	JUVENILE CASE MANAGER FUND	500	525	470	490
40	GRANTS	-	-	-	675,000
41	PARK RECOVERY/DONATION FUND	26,674	120	4,725	5,625
83	TREE RESTORATION FUND	481	300	6,550	6,550
85	UNCLAIMED PROPERTY FUND	13	4	20	20
TOTAL OTHER FUNDS		**$ 588,366**	**$ 781,459**	**$ 803,915**	**$ 1,439,935**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15	EDC FUND	977,174	1,019,621	1,094,672	1,093,807
95	EDC BOND RESERVE FUND	851	1,500	2,800	2,800
TOTAL EDC FUNDS		**$ 978,025**	**$ 1,021,121**	**$ 1,097,472**	**$ 1,096,607**

TOTAL REVENUES		**$ 22,681,391**	**$ 19,577,803**	**$ 35,541,478**	**$ 22,059,324**

EXPENDITURE SUMMARY BY FUND

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01	GENERAL FUND	8,412,348	10,266,758	9,148,820	10,184,162
TOTAL GENERAL FUND		**$ 8,412,348**	**$ 10,266,758**	**$ 9,148,820**	**$ 10,184,162**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
02	DEBT SERVICE	1,790,886	1,672,427	1,661,408	2,564,324
TOTAL DEBT SERVICE		**$ 1,790,886**	**$ 1,672,427**	**$ 1,661,408**	**$ 2,564,324**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
07	STORMWATER UTILITY FUND	63,501	21,500	12,768	18,100
10	WATER/SEWER FUND	4,655,020	3,879,424	4,014,314	12,306,332
61	WATER IMPACT FEE FUND	-	50,000	-	-
62	SEWER IMPACT FEE FUND	-	50,000	-	-
TOTAL UTILITY FUNDS		**$ 4,718,521**	**$ 4,000,924**	**$ 4,027,082**	**$ 12,324,432**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
04	CAPITAL PROJECTS FUND	134,005	86,711	91,711	95,700
13	CAPITAL BOND FUND	311,555	4,300,000	1,780,254	6,768,295
14	PARK DEDICATION FUND	125	220,196	45,000	45,000
32	LIBRARY BUILDING FUND	-	-	-	-
45	ROADWAY IMPACT FEE FUND	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS		**$ 445,686**	**$ 4,606,907**	**$ 1,916,965**	**$ 6,908,995**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
21	TIF #1 NEW HOPE FUND	-	-	30,000	150,000
30	HOTEL/MOTEL TAX FUND	-	20,000	10,660	12,000
31	PUBLIC SEIZURE FUND	-	12,000	-	3,810
34	LEOSE FUND	2,307	17	1,590	1,500
35	DISASTER RECOVERY FUND	139,053	1,005,000	220,750	2,039,300
TOTAL SPECIAL REVENUE FUNDS		**$ 141,360**	**$ 1,037,017**	**$ 263,000**	**$ 2,206,610**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
05	CAPITAL REPLACEMENT FUND	679,483	167,153	139,668	97,103
12	COURT SECURITY FUND	-	12,000	4,494	10,000
16	COURT TECHNOLOGY FUND	-	-	4,800	10,000
17	STREET IMPROVEMENT FUND	784,440	869,603	823,426	1,141,280
18	JUVENILE CASE MANAGER FUND	-	-	-	7,000
40	GRANTS	-	-	-	675,000
41	PARK RECOVERY/DONATION FUND	26,497	33,070	2,431	7,853
83	TREE RESTORATION FUND	-	30,000	-	-
85	UNCLAIMED PROPERTY FUND	-	20	-	-
TOTAL OTHER FUNDS		**$ 1,490,420**	**$ 1,111,846**	**$ 974,818**	**$ 1,948,236**

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15	EDC FUND	333,644	565,936	512,879	914,546
95	EDC BOND RESERVE FUND	-	-	-	-
TOTAL EDC FUNDS		**$ 333,644**	**$ 565,936**	**$ 512,879**	**$ 914,546**

TOTAL EXPENDITURES		**$ 17,332,864**	**$ 23,261,815**	**$ 18,504,972**	**$ 37,051,305**

FUND / ACCOUNT		FY 22 Actual	FY 23 Budget	FY 23 Est Actuals	FY 24 Prop Budget	Notes
GENERAL FUND TRANSFERS IN						
01-4509-00-00	ADMIN CHARGE - STREET	26,925	132,597	132,597	138,031	Value of services provided from General Fund
01-4510-00-00	ADMIN CHARGE-WATER/SEWER	433,427	530,389	530,389	552,125	Value of services provided from General Fund
01-4512-00-00	ADMIN CHARGE-EDC	145,855	397,791	397,791	453,510	Added in audit and value of services provided
01-4514-00-00	TRANSFER IN STORM WATER	-	132,597	132,597	138,031	Value of services provided from General Fund
GENERAL FUND TRANSFERS OUT						
01-5705-90-00	TRANSFER OUT-CAPITAL REPLAC FUND	(182,521)	(120,000)	(120,000)	(120,000)	Enterprise Lease
01-5798-90-00	INCREMENTAL PROP TAX TO TIF	-	(155,593)	(157,883)	(160,000)	City payment for incremental property tax
STREET IMPROVEMENT FUND TRANSFERS IN						
17-4076-00-00	FRANCHISE FEES-WATER/SEWER	390,174	140,310	140,310	140,310	Services provided by Street Personnel
17-4511-00-00	ADMIN CHARGE-STORM WATER	19,995	56,124	56,124	63,894	Services provided by Street Personnel
17-4515-00-00	TRANSFER IN EDC	-	56,124	56,124	63,894	Services provided by Street Personnel
STREET IMPROVEMENT FUND TRANSFERS OUT						
17-5701-12-02	TRANSFER OUT - GENERAL FUND	(26,925)	(132,597)	(132,597)	(138,031)	Value of services provided from General Fund
17-5705-12-04	TRANSFER OUT-CAP REPLAC FUND	(37,142)	(19,200)	(19,200)	(19,200)	Enterprise Lease
DEBT SERVICE FUND TRANSFERS IN						
02-4960-00-00	CAPITAL PROJECTS FUND	106,501	104,800	104,800	108,055	Dick Price Road Set By Debt Schedule
TBD	TRANSFER IN-TIRZ	-	-	-	228,229	Payment toward 2023 $17.4MM CO Bond
WATER & SEWER FUND TRANSFERS IN						
10-4963-00-00	TRANSFER IN:WATER IMPACT FUND	-	30,000	30,000	30,000	Pay Portion $2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
10-4964-00-00	TRANSFER IN-SEWER IM	60,000	60,000	60,000	60,000	Pay Portion $2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
10-4965-00-00	TRANSFER IN-ROADWAY	127,525	97,525	97,525	97,525	Pay Portion $2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
WATER & SEWER FUND TRANSFERS OUT						
10-5595-90-00	ADMIN CHARGE-GENERAL	(433,427)	(530,389)	(530,389)	(552,125)	Value of services provided from General Fund
10-5596-90-00	PAYMENT IN LIEU OF	(390,084)	(140,310)	(140,310)	(140,310)	Services provided by Street Personnel
STORMWATER FUND TRANSFERS OUT						
07-5598-00-00	ADMIN CHARGE-STREET	(19,995)	(56,124)	(56,124)	(63,894)	Value of services provided from Public Works
07-5701-00-00	TRANSFER OUT - GENER	-	(132,597)	(132,597)	(138,031)	Value of services provided from General Fund
WATER IMPACT FUND TRANSFERS OUT						
61-5710-00-00	TRANSFER OUT:WATER/SEWER FUND	-	(30,000)	(30,000)	(30,000)	Pay Portion $2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
SEWER IMPACT FUND TRANSFERS OUT						
62-5710-00-00	TRANSFER OUT-WATER/SEWER FUND	(60,000)	(60,000)	(60,000)	(60,000)	Pay Portion $2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
ROADWAY IMPACT FUND TRANSFERS OUT						
45-5711-00-00	TRANSFER OUT - WATER	(127,525)	(97,525)	(97,525)	(97,525)	Pay Portion $2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
45-5798-00-00	TRANSFER OUT-TIF #1	(10,000)	(10,000)	(10,000)	(10,000)	Fund TIF Projects
TIRZ FUND TRANSFERS IN						
21-4519-00-00	INTERGOV-CITY OF KENNEDALE	137,938	155,593	157,883	160,000	City payment for incremental property tax
21-4945-00-00	TRANSFER IN-ROADWAY	10,000	10,000	10,000	10,000	City payment for incremental property tax
TIRZ FUND TRANSFERS OUT						
TBD	TRANSFER OUT - DEBT SERVICE	-	-	-	(228,229)	Payment toward 2023 $17.4MM CO Bond
CAPITAL REPLACEMENT FUND TRANSFERS IN						
05-4906-00-00	TRANSFER IN-GENERAL	182,521	120,000	120,000	120,000	Enterprise Lease
05-4917-00-00	TRANSFER IN-STREET FUND	37,142	19,200	19,200	19,200	Enterprise Lease
EDC FUND TRANSFERS OUT						
15-5595-01-00	ADMIN CHARGE-GENERAL	(145,855)	(397,791)	(397,791)	(453,510)	Added in audit and value of services provided
15-5717-00-00	TRANSFER OUT STREETS	-	(56,124)	(56,124)	(63,894)	Services provided by Street Personnel
CAPITAL PROJECTS FUND TRANSFERS OUT						
04-5702-00-00	DEBT SERVICE FUND	(106,501)	(104,800)	(104,800)	(108,055)	Dick Price Road Set By Debt Schedule

2024 Proposed Common Cost Analysis

Deparment	01 GF Total	07 Storm Water Allocation 5%	10 Water/Sewer Allocation 20%	15 EDC Allocation 15%	15 EDC Wage Allocation	17 Street Allocation 5%
Dept 1 City Manager Expenditures	$ 366,952	$ 18,348	$ 73,390.36	$ 55,042.77	$ -	$ 18,347.59
Dept 2 Council Expenditures	$ 187,100	$ 9,355	$ 37,420.00	$ 28,065.00	$ -	$ 9,355.00
Dept 3 City Secretary Expenditures	$ 194,147	$ 9,707	$ 38,829.50	$ 29,122.12	$ -	$ 9,707.37
Dept 5 Human Resources Exp.	$ 224,532	$ 11,227	$ 44,906.37	$ 33,679.78	$ -	$ 11,226.59
Dept 7 Finance Expenditures	$ 585,259	$ 29,263	$ 117,051.83	$ 87,788.87	$ -	$ 29,262.96
Dept 12 Community Development Exp.	$ 663,966	$ 33,198	$ 132,793.29	$ 99,594.97	$ -	$ 33,198.32
Dept 17 Library (Communications Staff)					$ 39,416.57	
WC/Admin Fees/Unemployment	$ 226,667	$ 11,333	$ 45,333.40	$ 34,000.05	$ -	$ 11,333.35
Insurance	$ 129,000	$ 6,450	$ 25,800.00	$ 19,350.00	$ -	$ 6,450.00
IT Support, Internet, and Phones	$ 183,000	$ 9,150	$ 36,600.00	$ 27,450.00	$ -	$ 9,150.00
Total Allocated from Fund 1 to Other Funds	**$ 2,760,624**	**$ 138,031**	**$ 552,125**	**$ 414,094**	**$ 39,417**	**$ 138,031**

Deparment	17 Street Personnel	07 Storm Water Allocation 10%	10 Water/Sewer Allocation 25%	15 EDC Allocation 10%
Fund 17 Street Personnel Only	$ 638,936	$ 63,894	$ 159,733.94	$ 63,893.58
Total Allocated from Fund 17 to Other Funds	**$ 638,936**	**$ 63,894**	**$ 159,734**	**$ 63,894**

General Fund

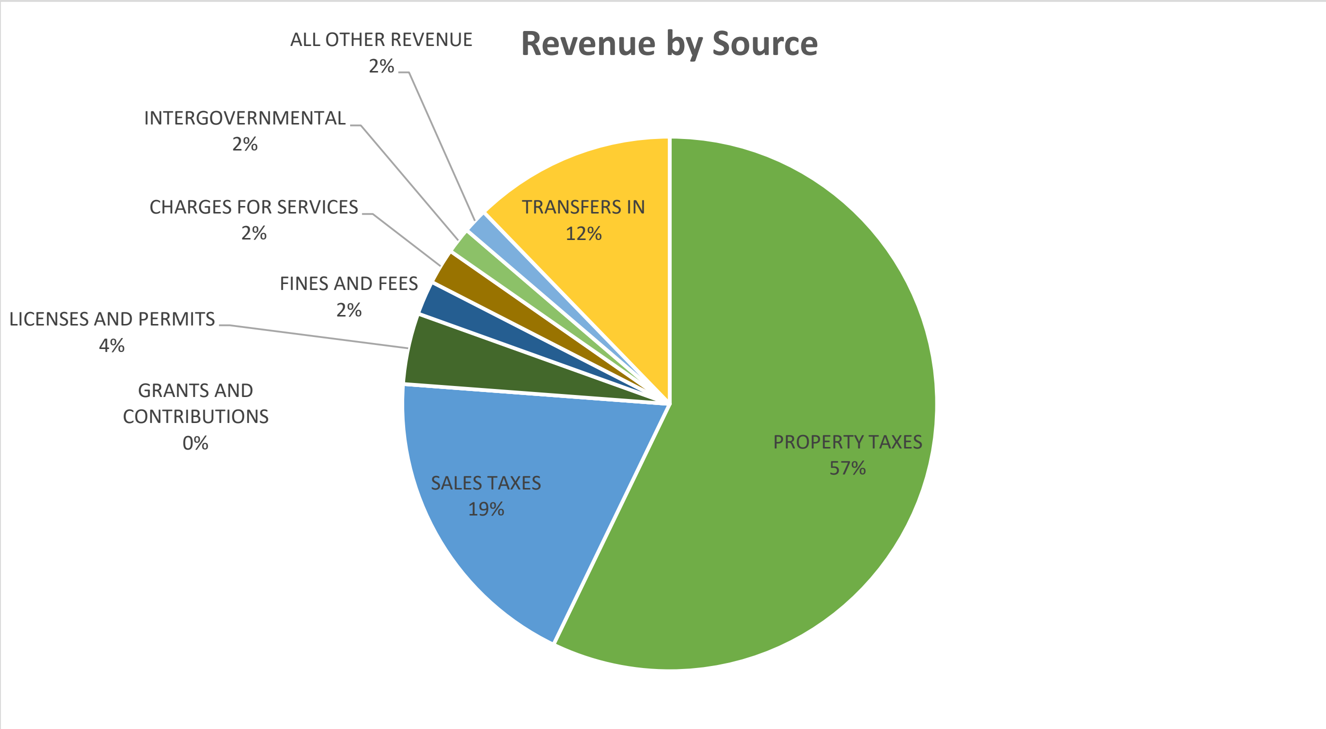
GENERAL FUND REVENUE AND INCOMMING TRANSFERS					
Department	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
	PROPERTY TAXES	5,067,570	5,452,751	5,691,215	5,980,866
	SALES TAXES	1,859,721	1,991,717	1,991,717	1,991,717
	GRANTS AND CONTRIBUTIONS	43,601	895,000	150,000	-
	LICENSES AND PERMITS	328,781	354,928	344,898	449,883
	FINES AND FEES	162,514	144,066	214,330	215,000
	CHARGES FOR SERVICES	291,150	307,250	218,344	225,000
	INTERGOVERNMENTAL	166,796	161,590	161,590	165,000
	ALL OTHER REVENUE	103,175	41,676	153,269	155,000
	TRANSFERS IN	606,207	1,193,374	1,193,374	1,281,697
TOTAL REVENUE AND TRANSFERS IN		**$ 8,629,515**	**$ 10,542,352**	**$ 10,118,737**	**$ 10,464,163**

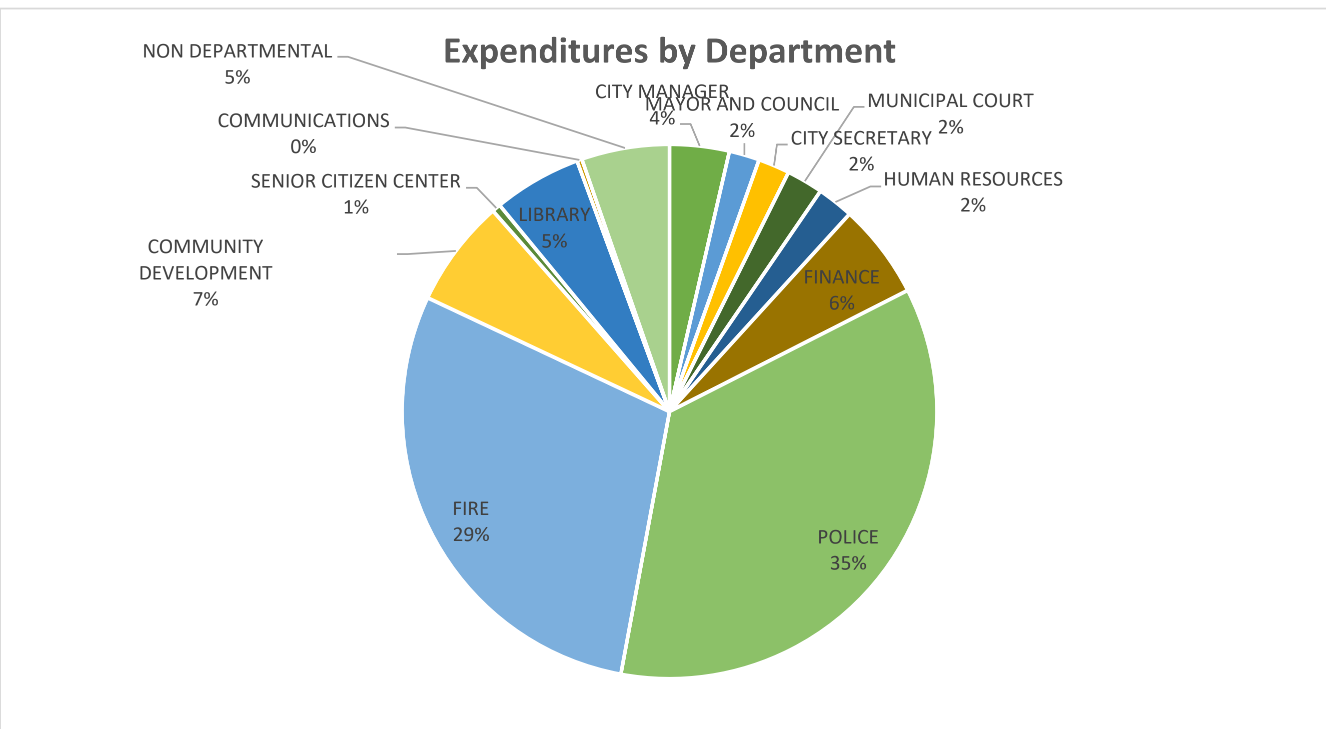
GENERAL FUND EXPENDITURES					
Department	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01	CITY MANAGER	199,237	327,672	314,210	366,952
02	MAYOR AND COUNCIL	198,588	185,500	152,787	187,100
03	CITY SECRETARY	72,336	168,463	128,008	194,147
04	MUNICIPAL COURT	127,344	182,373	179,888	225,034
05	HUMAN RESOURCES	151,238	186,406	152,722	224,532
07	FINANCE	477,054	511,396	476,061	585,259
09	POLICE	3,153,121	3,483,034	3,666,926	3,606,007
10	FIRE	2,552,059	3,522,918	2,594,596	2,961,998
12	COMMUNITY DEVELOPMENT	531,981	653,505	547,984	663,966
16	SENIOR CITIZEN CENTER	31,758	57,716	52,650	53,172
17	LIBRARY	285,405	365,199	366,088	543,226
18	COMMUNICATIONS	-	-	-	31,100
90	NON DEPARTMENTAL	632,226	622,577	516,901	541,667
TOTAL EXPENDITURES		**$ 8,412,348**	**$ 10,266,758**	**$ 9,148,820**	**$ 10,184,162**

Department	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
90	NON DEPARTMENTAL	182,521	275,593	279,158	280,000
N/A	PRIOR PERIOD ADJUSTMENT	373,037	-	-	-
TOTAL OUTGOING TRANSFERS		**$ 555,558**	**$ 275,593**	**$ 279,158**	**$ 280,000**

TOTAL OUTGOING FUNDS		**$ 8,967,906**	**$ 10,542,351**	**$ 9,427,978**	**$ 10,464,162**
NET CHANGE IN FUND BALANCE		**$ (338,391)**	**$ 1**	**$ 690,759**	**$ 1**
BEGINNING FUND BALANCE — OCT 1		**$ 2,519,197**	**$ 2,180,806**	**$ 2,180,806**	**$ 2,871,565**
ENDING FUND BALANCE — SEPT 30		**$ 2,180,806**	**$ 2,180,807**	**$ 2,871,565**	**$ 2,871,566**
AVERAGE DAILY ANNUAL EXPENDITURES		**$ 23,548**	**$ 28,883**	**$ 25,830**	**$ 28,669**
DAYS OF FUND BALANCE		**93**	**76**	**111**	**100**

GENERAL FUND SUMMARY





DEPARTMENT OUTLINE: CITY MANAGER

Kennedale operates under the Council-Manager form of government, which combines the strength of an elected Mayor and Council with a professional manager and staff. The City Manager's Department oversees the day-to-day management of the City, supervises all departments and employees, reports information and makes recommendations to the City Council, and fosters economic development. The City Manager is accountable to the City Council for the proper administration of all the affairs of the City.

SHORT-TERM GOALS

- Continue to improve the City’s financial strength and integrity through efficient budget, financial, and debt management practices
- Texas Water Development Board 80% match on the Valley Lane Project
- Identify events as strengthening community base engagement with a home-town feel
- Completing roadway improvements as identified in existing engineering studies
- Updating City Employee Policy
- Update the Kennedale Comprehension and UDC Study

LONG-TERM GOALS

- Develop plan for extended development at Kennedale Parkway and I-20 to address crime and security issues
- Develop plan for redevelopment along southeast portion of Kennedale Parkway
- Develop tools and policies that reduce flood damage and flood risk to residents and buildings along Village Creek and its tributaries
- Determine financing and grant strategies to fund Village Creek restoration project
- Enable/facilitate residential development on New Hope Road (within TIRZ)
- Secure options for transportation funding
- Installation of medians along Kennedale Parkway
- Facilitate the inclusion of the extension of Little School Road in the 2021 Tarrant County Transportation Bond Program (at 50% funding)

GENERAL FUND EXPENDITURES BY DEPARTMENT

01 CITY MANAGER

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		160,970	279,051	262,027	**304,002**
Operations		38,267	48,621	52,183	**62,950**
TOTAL CITY MANAGER'S OFFICE		**$ 199,237**	**$ 327,672**	**$ 314,210**	**$ 366,952**

Positions				
City Manager	1.0	1.0	1.0	**1.0**
Administrative Assistant	1.0	1.0	1.0	**1.0**
TOTAL POSITIONS	**2.00**	**2.00**	**2.00**	**2.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-01-00	SALARIES	122,842	208,919	194,100	**216,828**
01-5107-01-00	OVERTIME	4,434	2,000	1,641	**2,000**
01-5111-01-00	AUTO ALLOWANCE	350	-	-	**-**
01-5112-01-00	ASSIGNMENT PAY	-	3,250	-	**3,250**
01-5114-01-00	LONGEVITY PAY	1,058	3,248	3,224	**2,880**
01-5115-01-00	RETIREMENT	18,104	30,690	30,214	**31,660**
01-5117-01-00	FICA	9,838	15,891	14,831	**16,961**
01-5118-01-00	MEDICAL INSURANCE	3,462	13,593	15,645	**27,457**
01-5120-01-00	LIFE INSURANCE	616	932	1,487	**1,635**
01-5121-01-00	DENTAL INSURANCE	220	476	616	**1,000**
01-5122-01-00	VISION INSURANCE	40	51	61	**103**
01-5126-01-00	DISABILITY	6	-	208	**229**
TOTAL PERSONNEL		**$ 160,970**	**$ 279,051**	**$ 262,027**	**$ 304,002**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5240-01-00	PRINTED SUPPLIES	-	25	55	100
01-5260-01-00	GENERAL OFFICE SUPPLIES	2,619	1,500	2,750	2,750
01-5261-01-00	POSTAGE	1	10	35	50
01-5285-01-00	FUEL	768	-	3,985	6,000
01-5290-01-00	EXPENDABLE SUPPLIES	916	500	2,497	2,500
01-5298-01-00	VICTUALS BEVERAGES & GROCERY	93	500	250	
01-5430-01-00	MOTOR VEHICLE MAINTENANCE	686	10,769	2,017	3,000
01-5440-01-00	OFFICE EQUIP	4,347	3,000	3,000	3,500
01-5510-01-00	ASSOC DUES/PUBLICATICATIONS	2,620	5,000	2,875	5,000
01-5525-01-00	TRAINING/SEMINARS	825	3,000	750	4,500
01-5530-01-00	ELECTRIC SERVICES	10,293	6,800	11,970	11,250
01-5535-01-00	GAS SERVICES	3,774	2,437	5,010	5,500
01-5570-01-00	SPECIAL SERVICES	550	580	900	1,000
01-5575-01-00	EQUIPMENT RENTAL	5,842	5,000	7,891	8,000
01-5578-01-00	TRAVEL	459	5,000	3,900	5,000
01-5585-01-00	TELEPHONE SERVICES	2,038	2,000	1,266	1,300
01-5590-01-00	WATER/SEWER SERVICES	2,437	2,500	3,032	3,500
TOTAL OPERATIONS		**$ 38,267**	**$ 48,621**	**$ 52,183**	**$ 62,950**

TOTAL CITY MANAGER'S OFFICE		**$ 199,237**	**$ 327,672**	**$ 314,210**	**$ 366,952**

DEPARTMENT OUTLINE: MAYOR/CITY COUNCIL

The City Council consists of a Mayor and five Councilmembers elected at-large for two-year terms (with no term limits). Regular meetings are held on the third Tuesday of each month at 5:30 p.m., and special or joint meetings (with Advisory Boards or Commissions) are scheduled as needed.

GOALS

- Strategic Plan Update
- Increased prioritization of road maintenance and repair
- Continued monitoring of current and expiring special exception/special use permits
- Continued advocating for our community as TxDOT and the Southeast Tarrant Transportation Partnership (SETTP) move forward on the redesign and construction of the I-20/820/287 Interchange (the "Southeast Connector")
- Coordinate with NCTCOG and TxDOT to develop a traffic access policy
- Restoration and development of Village Creek Park and the Greenways Project

VOLUNTEER RESOURCES

ADVISORY BOARD AND COMMISSION REGULAR MEETING SCHEDULE:

Board of Adjustment (BOA)/Board of Appeals (BBA)	2nd Tuesdays at 6:00 p.m., *as needed*
Economic Development Corporation (EDC) Board	4th Tuesdays at 7:00 p.m.
Keep Kennedale Beautiful (KKB) Commission	2nd Tuesdays at 6:00 p.m.
Library Board	As Needed
Parks and Recreation Board	1st Wednesdays at 7:00 p.m.
Planning and Zoning (P&Z) Commission	2nd Thursdays at 6:00 p.m.
TownCenter Development District (TDD) Board	Annually
Tax Increment Reinvestment Zone (TIRZ) #1 Board	Annually
Utility and Infrastructure Board (UIB)	As Needed, Upon the Direction of the Council
Youth Advisory Council (YAC)	Determined by Membership Annually

GENERAL FUND EXPENDITURES BY DEPARTMENT
02 MAYOR AND COUNCIL

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Operations		198,588	185,500	152,787	187,100
TOTAL MAYOR & CITY COUNCIL		**$ 198,588**	**$ 185,500**	**$ 152,787**	**$ 187,100**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5240-02-00	PRINTED SUPPLIES	149	3,500	1,681	2,000
01-5260-02-00	GENERAL OFFICE SUPPLIES	5,621	200	-	200
01-5280-02-00	MINOR EQUIP/SMALL TOOLS<$5K	(153)	2,000	-	1,000
01-5298-02-00	VICTUALS BEVERAGES & GROCERY	83	100	240	500
01-5510-02-00	ASSOC DUES/PUBLICATICATIONS	7,982	6,500	5,700	6,500
01-5511-02-00	VOLUNTEER MEETINGS	249	700	350	700
01-5525-02-00	TRAINING/SEMINARS	40	3,500	2,500	3,500
01-5440-02-00	OFFICE EQUIP			2,500	2,500
01-5564-02-00	COMMUNITY RELATIONS				-
01-5565-02-00	LEGAL SERVICES	151,035	150,000	125,000	150,000
01-5570-02-00	SPECIAL SERVICES	26,734	5,000	1,500	5,000
01-5571-02-00	SPECIAL EVENTS	3,661	8,000	6,000	6,000
01-5578-02-00	TRAVEL	2,996	6,000	4,316	6,000
01-5585-02-00	TELEPHONE SERVICES	192	-	3,000	3,200
TOTAL OPERATIONS		**$ 198,588**	**$ 185,500**	**$ 152,787**	**$ 187,100**
TOTAL MAYOR AND CITY COUNCIL		**$ 198,588**	**$ 185,500**	**$ 152,787**	**$ 187,100**

DEPARTMENT OUTLINE: CITY SECRETARY

The Office of the City Secretary is committed to quality public services to the leadership and citizens of Kennedale with the highest regard for professional excellence, integrity, fairness, and consistency. We strive to improve transparency through accurate and timely information with diligent care to the City's official records.

Changes compared to FY23 include increases in software related to an expanded effort to digitize documents in Laserfiche, an increase in Special Services to cover Access (offsite storage), centralization of the City's Zoom accounts and offsite security monitoring of City Hall.

SHORT-TERM GOALS

- Ensure every meeting is recorded and streamed live on YouTube
- Educate all Councilmembers and board/committee members on access and use of the iPad during all meetings
- Compliance with TSLAC on Records Management and Retention Schedules

LONG-TERM GOALS

- Complete the TCMA program through UNT
- Implement a fully electronic records management system
- Serve on one of the TCMA committees.

GENERAL FUND EXPENDITURES BY DEPARTMENT

03 CITY SECRETARY

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		1,051	104,013	82,927	101,147
Operations		71,285	64,450	45,081	93,000
TOTAL CITY SECRETARY		**$ 72,336**	**$ 168,463**	**$ 128,008**	**$ 194,147**

Positions				
City Secretary	1.0	1.0	1.0	1.0
TOTAL POSITIONS	**1.00**	**1.00**	**1.00**	**1.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-03-00	SALARIES	-	80,000	62,724	77,860
01-5114-03-00	LONGEVITY PAY	-	-	-	-
01-5115-03-00	RETIREMENT	-	11,752	9,673	11,118
01-5117-03-00	FICA	-	6,085	4,544	5,956
01-5118-03-00	MEDICAL INSURANCE	916	5,239	5,116	5,291
01-5120-03-00	LIFE INSURANCE	82	571	456	501
01-5121-03-00	DENTAL INSURANCE	58	315	365	368
01-5122-03-00	VISION INSURANCE	(5)	51	49	51
01-5126-00-00	DISABILITY	-	-	-	-
TOTAL PERSONNEL		**$ 1,051**	**$ 104,013**	**$ 82,927**	**$ 101,147**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5240-03-00	PRINTED SUPPLIES	-	300	150	300
01-5261-03-00	POSTAGE	101	200	75	200
01-5280-03-00	MINOR EQUIP/SMALL TOOLS <$5K	147	-	-	
01-5290-03-00	EXPENDABLE SUPPLIES	-	-	350	2,600
01-5298-03-00	VICTUALS BEVERAGES & GROCERY	79	300		
01-5403-03-00	BUILDING MAINTENANCE	28,421	12,000	12,500	12,000
01-5440-03-00	OFFICE EQUIP	1,172	-	2,500	600
01-5445-03-00	SOFTWARE	10,701	14,500	6,020	25,000
01-5501-03-00	ADVERTISING	1,151	2,250	300	2,000
01-5510-03-00	ASSOC DUES/PUBLICATICATIONS	387	1,500	2,000	1,500
01-5525-03-00	TRAINING/SEMINARS	-	5,000	2,960	5,000
01-5570-03-00	SPECIAL SERVICES	26,396	2,600	1,369	17,000
01-5573-03-00	ELECTION SERVICES	140	10,000	9,718	10,000
01-5574-03-00	FILING FEES	-	250		250
01-5578-03-00	TRAVEL	1,133	3,000	800	3,000
01-5585-03-00	TELEPHONE SERVICES	513	550	441	550
01-5589-03-00	JANITORIAL SERVICES	945	12,000	5,898	13,000
TOTAL OPERATIONS		**$ 71,285**	**$ 64,450**	**$ 45,081**	**$ 93,000**
TOTAL CITY SECRETARY'S OFFICE		**$ 72,336**	**$ 168,463**	**$ 128,008**	**$ 194,147**

DEPARTMENT OUTLINE: MUNICIPAL COURT

The Kennedale Municipal Court and its personnel are committed to promoting the highest standards in customer service, upholding the integrity of the court and serving the citizens of Kennedale in a courteous, efficient and professional manner. The Municipal Court is dedicated to principles of fair and impartial justice administered with respect and equality.

An increase in citations initiated a corresponding increase in operating expenditures. That trend is expected to carry into FY24. Increases in Training and Travel are to provide access for both Court employees to obtain certifications and provide more efficient court operations.

SHORT-TERM GOALS

- Increase compliance during warrant roundup
- Monitor future legislation affecting municipal court operations
- Continue review and update of forms, policies and procedures
- Encourage continued development and training of staff
- Increase convenience for the customer by allowing email and online requests

LONG-TERM GOALS

- Develop a court procedures manual
- Explore additional technology/software opportunities to increase productivity
- Implement new programs for juveniles

GENERAL FUND EXPENDITURES BY DEPARTMENT

04 COURT

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		69,685	136,591	129,915	**166,474**
Operations		57,659	45,782	49,973	**58,560**
TOTAL MUNICIPAL COURT OFFICE		**$ 127,344**	**$ 182,373**	**$ 179,888**	**$ 225,034**

Positions				
Court Administrator	1.0	1.0	1.0	**1.0**
Court Clerk	1.0	1.0	1.0	**1.0**
TOTAL POSITIONS	**2.00**	**2.00**	**2.00**	**2.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-04-00	SALARIES	48,948	93,956	91,434	**119,626**
01-5107-04-00	OVERTIME	418	500	205	**500**
01-5114-04-00	LONGEVITY PAY		120	96	**192**
01-5115-04-00	RETIREMENT	6,975	13,802	13,613	**17,181**
01-5117-04-00	FICA	3,362	7,147	6,568	**9,204**
01-5118-04-00	MEDICAL INSURANCE	9,272	19,614	16,673	**18,347**
01-5120-04-00	LIFE INSURANCE	221	580	499	**549**
01-5121-04-00	DENTAL INSURANCE	416	770	734	**772**
01-5122-04-00	VISION INSURANCE	65	103	93	**103**
01-5126-04-00	DISABILITY	7		67	**74**
TOTAL PERSONNEL		**$ 69,685**	**$ 136,591**	**$ 129,915**	**$ 166,474**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5240-04-00	PRINTED SUPPLIES	20	100		
01-5260-04-00	GENERAL OFFICE SUPPLIES	1,308	1,200	1,200	3,500
01-5261-04-00	POSTAGE	1,345	1,370	1,601	1,780
01-5290-04-00	EXPENDABLE SUPPLIES	36	125	-	-
01-5298-04-00	VICTUALS BEVERAGES & GROCERY		50	150	-
01-5440-04-00	OFFICE EQUIP	10,936	700	500	880
01-5445-04-00	SOFTWARE	11,598	11,500	11,000	11,500
01-5510-04-00	ASSOC DUES/PUBLICATICATIONS	204	300	220	500
01-5525-04-00	TRAINING/SEMINARS		625	700	4,200
01-5565-04-00	LEGAL SERVICES	13,987	12,000	14,000	14,500
01-5570-04-00	SPECIAL SERVICES	13	300	948	1,500
01-5575-04-00	EQUIPMENT RENTAL	1,728	1,892	2,540	2,600
01-5578-04-00	TRAVEL	343	500	650	1,000
01-5581-04-00	JUDGE SERVICES	15,400	14,400	15,400	15,400
01-5585-04-00	TELEPHONE SERVICES	740	720	1,064	1,200
TOTAL OPERATIONS		**$ 57,659**	**$ 45,782**	**$ 49,973**	**$ 58,560**

TOTAL MUNICIPAL COURT		**$ 127,344**	**$ 182,373**	**$ 179,888**	**$ 225,034**

DEPARTMENT OUTLINE: HUMAN RESOURCES

The City of Kennedale's Human Resources Department provides guidance and assistance to all staff within each department. The vision is to provide exceptional human resources services for internal and external customers and improve the partnership, one employee professionally at a time.

The Human Resources Department anticipates a significant increase in Software costs due to digitization of personnel files. This process will eliminate the need for off-site storage, seen as a decrease in Special Services. Centralizing new-hire testing and background checks among all City departments caused an increase in the HR Related Tests account. There is a corresponding decrease in Special Services in the Fire and Police Departments.

SHORT-TERM GOALS

- Provide additional training and development programs to staff:
  Active Shooter, Customer Service, Leadership Training
- Continue adding employee recognition events
- Implement paperless Human Resources Department
- Restructure and refine employee evaluation process and procedures
- Continue funding for employee tuition reimbursement program
- Provide employee activities such as end of year banquet, 5-year merit awards, and monthly recognition luncheon

LONG-TERM GOALS

- Create an orientation video for all new hires that provides an overview of Kennedale history, governance structure, and integrative work culture
- Maintain and update the City Policy Handbook
- Evaluate need for a comprehensive wellness program

GENERAL FUND EXPENDITURES BY DEPARTMENT

05 HUMAN RESOURCES

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		127,823	125,046	126,306	139,882
Operations		23,415	61,360	26,416	84,650
TOTAL HUMAN RESOURCES OFFICE		**$ 151,238**	**$ 186,406**	**$ 152,722**	**$ 224,532**

Positions				
Director	1.0	1.0	1.0	1.0
TOTAL POSITIONS	**1.00**	**1.00**	**1.00**	**1.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-05-00	SALARIES	97,200	97,200	95,288	106,704
01-5114-05-00	LONGEVITY PAY		120	96	192
01-5115-05-00	RETIREMENT	13,745	14,279	14,618	15,265
01-5117-05-00	FICA	7,413	7,394	7,137	8,118
01-5118-05-00	MEDICAL INSURANCE	8,306	5,239	7,960	8,442
01-5120-05-00	LIFE INSURANCE	380	448	565	600
01-5121-05-00	DENTAL INSURANCE	701	315	452	331
01-5122-05-00	VISION INSURANCE	64	51	50	51
01-5126-05-00	DISABILITY	14		140	180
TOTAL PERSONNEL		**$ 127,823**	**$ 125,046**	**$ 126,306**	**$ 139,882**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5125-05-00	TUITION REIMBURSEMENT	1,061	10,000	500	10,000
01-5240-05-00	PRINTED SUPPLIES	28	10,000		10,000
01-5261-05-00	POSTAGE	11	10	6	100
01-5280-05-00	MINOR EQUIP/SMALL TOOLS<$5K	285	300	-	500
01-5290-05-00	EXPENDABLE SUPPLIES	371	200	537	500
01-5298-05-00	VICTUALS BEVERAGES & GROCERY		4,000	3,065	4,000
01-5440-05-00	OFFICE EQUIP	105	500	475	500
01-5445-05-00	SOFTWARE	5,325	1,000	636	16,000
01-5501-05-00	ADVERTISING	85	2,500	80	2,000
01-5510-05-00	ASSOC DUES/PUBLICATICATIONS	1,431	2,000	534	2,000
01-5525-05-00	TRAINING/SEMINARS	2,560	3,000	1,275	3,000
01-5570-05-00	SPECIAL SERVICES	9,163	6,000	9,090	
01-5571-05-00	SPECIAL EVENTS		10,000	2,356	12,000
01-5578-05-00	TRAVEL	1,039	3,000	3,200	3,200
01-5585-05-00	TELEPHONE SERVICES	854	850	568	850
01-5588-05-00	HR RELATED TESTS	1,097	8,000	4,095	20,000
TOTAL OPERATIONS		**$ 23,415**	**$ 61,360**	**$ 26,416**	**$ 84,650**

TOTAL HUMAN RESOURCES		**$ 151,238**	**$ 186,406**	**$ 152,722**	**$ 224,532**

DEPARTMENT OUTLINE: FINANCE

The City's Finance Department has three main objectives: provide timely and materially correct financial reports, safeguard the financial assets of the City, and ensure those who conduct business with the City are paid in a timely manner.

Maintaining a full compliment of staff throughout the year, along with the proposed raise from the City Manager, created an increase in anticipated personnel costs. Having a full staff will reduce Special Services expenditures, which cover the cost of consultants and other contract services. The increase in Software is primarily driven by moving the STW license from Office Equipment to this account.

SHORT-TERM GOALS

- Align document retention with the Texas State Records Retention Schedule
- Scan all documents after month close – eliminate the need for physical document storage
- Review and update all financial policies
- Automate monthly reporting

LONG-TERM GOALS

- Review and approvals for payments and journal entries to take place electronically
- Increase investment returns

GENERAL FUND EXPENDITURES BY DEPARTMENT

07 FINANCE

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		268,481	339,196	257,446	406,112
Operations		208,573	172,200	218,616	179,147
TOTAL FINANCE		**$ 477,054**	**$ 511,396**	**$ 476,061**	**$ 585,259**

Positions				
Director	1.0	1.0	1.0	1.0
Accounting Associate II/Sr. Accounting Associate	1.0	1.0	1.0	1.0
Accounting Associate II/Sr. Accounting Associate	1.0	1.0	1.0	1.0
Accounting Associate I	0.50	0.75	0.75	0.75
TOTAL FINANCE POSITIONS	**3.50**	**3.75**	**3.75**	**3.75**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-07-01	SALARIES	183,819	227,699	158,725	276,510
01-5107-07-01	OVERTIME	37	500	953	800
01-5109-07-01	TEMPORARY / PART-TIME	22,947	31,548	21,863	39,923
01-5114-07-01	LONGEVITY PAY	816	580	440	
01-5115-07-01	RETIREMENT	29,240	38,083	27,842	39,600
01-5117-07-01	FICA	15,209	19,720	13,441	21,214
01-5118-07-01	MEDICAL INSURANCE	15,039	18,836	31,294	25,325
01-5120-07-01	LIFE INSURANCE	511	1,104	1,069	1,200
01-5121-07-01	DENTAL INSURANCE	709	972	1,710	1,237
01-5122-07-01	VISION INSURANCE	145	154	108	154
01-5126-07-01	DISABILITY	8	-	142	150
TOTAL PERSONNEL		**$ 268,481**	**$ 339,196**	**$ 257,446**	**$ 406,112**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5240-07-01	PRINTED SUPPLIES	224	400	325	400
01-5260-07-01	GENERAL OFFICE SUPPLIES	4,503	1,500	3,000	3,000
01-5261-07-01	POSTAGE	1,177	1,000	750	1,100
01-5290-07-01	EXPENDABLE SUPPLIES	-	-	30	500
01-5298-07-01	VICTUALS BEVERAGES & GROCERY	-	50	300	-
01-5440-07-01	OFFICE EQUIP	17,354	17,000	17,000	4,000
01-5445-07-01	SOFTWARE	494	-	700	19,000
01-5501-07-01	ADVERTISING	63	-	-	-
01-5510-07-01	ASSOC DUES/PUBLICATICATIONS	1,199	650	653	1,497
01-5525-07-01	TRAINING/SEMINARS	1,080	2,350	3,402	3,250
01-5567-07-01	AUDIT SERVICES - FORVIS	48,250	62,500	65,000	68,000
01-5570-07-01	SPECIAL SERVICES - Ext Consultants	127,879	46,465	70,000	30,000
01-5575-07-01	EQUIPMENT RENTAL	3,875	3,300	3,300	3,500
01-5578-07-01	TRAVEL	1,456	3,000	2,320	3,000
01-5585-07-01	TELEPHONE SERVICES	1,017	450	1,800	900
01-5587-07-01	APPRAISAL SERVICES	-	33,535	33,535	36,000
01-5884-07-01	FINES AND PENALTIES	-	-	16,500	5,000
TOTAL OPERATIONS		**$ 208,573**	**$ 172,200**	**$ 218,616**	**$ 179,147**

TOTAL FINANCE		**$ 477,054**	**$ 511,396**	**$ 476,061**	**$ 585,259**

DEPARTMENT OUTLINE: POLICE

The Kennedale Police Department believes in community-oriented policing focusing on building

TRUST, **INTEGRITY**, and **PURPOSE**

with the intent to positively enhance the quality of life for our citizens, business owners, and visitors. Partnerships with our stakeholders will shape the priorities of our police agency.

Included in this budget, within the Police Vehicles account, is the cost of one new Ford Explorer and related equipment. Other Equipment includes anticipated replacements costs for equipment that has an initial cost over $5,000.

SHORT-TERM GOALS

- Continue sending command and supervisory staff to leadership training which includes ILEA, LEMIT-LCC, and FBI LEEDA
- Apply for grants for equipment and positions that enhance the department's ability to deliver varied and high-quality services
- Organize and prepare for upcoming re-recognition audit in February of 2024 to maintain Recognized status through the TPCA Foundation
- Create a five-year strategic plan for department to meet internal and external growth concerns
- Implement formal programs and community outreach partnerships through:
    - Faith and Blue - Building Bridges to More Inclusive Communities (faithandblue.org)
    - Public Safety Cadets (publicsafetycadets.org)
    - Shattered Dreams Program
    - Kennedale Citizens Police Academy
    - Coffee with a Cop
    - Police Officers Angels Foundation
- Enhance patrol tactics training to meet the evolving needs of our community
- Begin a formal Chaplain Program using area volunteer chaplains
- Hire an additional 2 new traffic/patrol officers to meet the demands of increasing traffic and calls for service within our community

LONG-TERM GOALS

- Host regional training through current agreement with North Texas Council of Governments Regional Police Academy
- Continue to develop a strategic plan for future personnel and equipment needs
- Continue to seek grants for building renovations and equipment
- Update and remodel the current police facility
- Continue to mentor and train police supervision to support the vision of the department and the city through modern police practices and procedures

GENERAL FUND EXPENDITURES BY DEPARTMENT
09 POLICE OPERATIONS

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		2,378,614	2,415,200	2,396,786	2,625,708
Operations		774,507	1,067,834	1,270,140	980,299
TOTAL POLICE		**$ 3,153,121**	**$ 3,483,034**	**$ 3,666,926**	**$ 3,606,007**

Positions				
POLICE CHIEF	1.0	1.0	1.0	1.0
POLICE CAPTAIN	1.0	1.0	1.0	1.0
SERGEANT	3.0	3.0	3.0	4.0
CORPORAL	1.0	1.0	3.0	4.0
DETECTIVE	2.0	2.0	2.0	2.0
OFFICER	8.0	8.0	6.0	4.0
COMMUNITY ENGAGEMENT OFFICER			1.0	1.0
AUTO THEFT TASK FORCE OFFICER	1.0	1.0	1.0	1.0
DEA TASK FORCE OFFICER	1.0	1.0	1.0	1.0
SCHOOL RESOURCE OFFICER	2.0	2.0	2.0	2.0
RESERVE POLICE OFFICER (NON-PAID)	1.0	1.0	1.0	1.0
ANIMAL CONTROL OFFICER	1.0	1.0	1.0	1.0
EVIDENCE/RECORDS CLERK	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT	1.0	1.0	1.0	1.0
TOTAL POLICE POSITIONS	**24.00**	**24.00**	**25.00**	**25.0**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-09-01	SALARIES	1,531,680	1,588,194	1,560,223	1,736,248
01-5107-09-01	OVERTIME	100,723	96,664	44,968	56,000
01-5109-09-01	TEMPORARY/PART-TIME	673	-	-	-
01-5112-09-01	ASSIGNMENT PAY	4,698	2,800	4,377	5,000
01-5113-09-01	INCENTIVE PAY	31,731	33,117	40,112	42,000
01-5114-09-01	LONGEVITY PAY	22,022	17,872	15,022	13,546
01-5115-09-01	RETIREMENT	238,958	233,306	252,488	264,606
01-5117-09-01	FICA	125,926	120,806	122,873	141,753
01-5118-09-01	MEDICAL INSURANCE	119,555	123,937	150,034	152,637
01-5120-09-01	LIFE INSURANCE	7,201	12,809	10,926	12,018
01-5121-09-01	DENTAL INSURANCE	7,043	6,473	7,938	8,077
01-5122-09-01	VISION INSURANCE	1,008	976	1,062	1,130
01-5126-09-01	DISABILITY	229	-	1,875	2,017
01-5101-09-02	SALARIES	135,260	131,019	138,206	144,910
01-5107-09-02	OVERTIME	7,977	5,241	1,761	
01-5114-09-02	LONGEVITY PAY	304	738	584	560
01-5115-09-02	RETIREMENT	20,286	19,247	21,574	20,773
01-5117-09-02	FICA	10,824	9,966	10,624	11,128
01-5118-09-02	MEDICAL INSURANCE	10,895	10,478	10,062	11,027
01-5120-09-02	LIFE INSURANCE	721	756	1,132	1,245
01-5121-09-02	DENTAL INSURANCE	762	700	672	735
01-5122-09-02	VISION INSURANCE	123	103	99	103
01-5126-09-02	DISABILITY	18	-	176	193
TOTAL PERSONNEL		**$ 2,378,614**	**$ 2,415,200**	**$ 2,396,786**	**$ 2,625,708**

GENERAL FUND EXPENDITURES BY DEPARTMENT					
09 POLICE OPERATIONS					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5220-09-01	UNIFORMS	29,985	30,098	28,000	25,000
01-5230-09-01	CLEANING SUPPLIES	562	300	340	600
01-5240-09-01	PRINTED SUPPLIES	5,666	4,813	5,000	5,000
01-5260-09-01	GENERAL OFFICE SUPPLIES	6,129	3,844	4,644	3,000
01-5261-09-01	POSTAGE	488	582	400	500
01-5280-09-01	MINOR EQUIP/SMALL TOOLS<$5K	20,384	21,010	19,900	20,200
01-5285-09-01	FUEL	54,616	50,000	48,000	60,220
01-5289-09-01	MEDICAL SUPPLY AND EQUIPMENT	912	218	1,222	1,000
01-5290-09-01	EXPENDABLE SUPPLIES	4,283	3,818	2,800	3,300
01-5291-09-01	GRANT FUNDED SUPPLIES	30,335	5,000	59,578	
01-5298-09-01	VICTUALS BEVERAGES & GROCERY	625	2,000	2,825	2,000
01-5403-09-01	BUILDING MAINTENANCE	39,277	45,988	34,000	32,000
01-5420-09-01	MACHINERY/TOOL MAINTENANCE		5,000	5,000	5,000
01-5430-09-01	MOTOR VEHICLE MAINTENANCE	45,499	20,898	45,000	45,000
01-5440-09-01	OFFICE EQUIP	11,207	11,278	10,000	8,000
01-5460-09-01	RADIO MAINTENANCE	17,243	35,000	35,000	35,000
01-5501-09-01	ADVERTISING	285	427	427	500
01-5510-09-01	ASSOC DUES/PUBLICATICATIONS	2,399	1,556	1,500	2,000
01-5517-09-01	FIREARMS TRAINING	3,825	1,675	2,000	3,800
01-5525-09-01	TRAINING/SEMINARS	3,390	8,000	7,000	8,000
01-5530-09-01	ELECTRIC SERVICES	12,264	10,867	10,800	10,000
01-5535-09-01	GAS SERVICES	1,966	2,364	2,300	2,300
01-5564-09-01	COMMUNITY RELATIONS	2,846	1,441	3,200	3,500
01-5570-09-01	SPECIAL SERVICES	40,090	30,882	60,000	30,000
01-5575-09-01	EQUIPMENT RENTAL	5,358	4,693	4,000	4,000
01-5578-09-01	TRAVEL	1,595	1,897	2,900	2,000
01-5583-09-01	ANIMAL CONTROL	15,481	14,391	34,000	15,000
01-5585-09-01	TELEPHONE SERVICES	20,184	18,901	25,365	25,000
01-5589-09-01	JANITORIAL SERVICES	802	-	-	
01-5590-09-01	WATER/SEWER SERVICES	4,547	4,855	4,800	5,500
01-5598-09-01	INTERGOV- CITY OF MAN	392,263	432,860	432,860	520,000
01-5870-09-01	OTHER EQUIPMENT	-	221,000	333,756	20,879
01-5910-09-01	POLICE VEHICLES - 1 vehicle with upfit	-	72,178	43,523	82,000
TOTAL OPERATIONS		**$ 774,507**	**$ 1,067,834**	**$ 1,270,140**	**$ 980,299**
TOTAL POLICE		**$ 3,153,121**	**$ 3,483,034**	**$ 3,666,926**	**$ 3,606,007**

DEPARTMENT OUTLINE: FIRE

The mission of our fire department is the protection of life and property of the citizens of Kennedale through public education, fire prevention code enforcement, and the response of highly-trained professional emergency response personnel.

The reduction between the FY23 and FY24 operations budgets resulted from a change in treatment of Grant Funded Supplies. Those expenditures will be tracked in a separate Fund starting in FY24.

SHORT-TERM GOALS

- Recruitment and Retention
- Continue the implementation of our capital replacement plan.
- Facility addition and remodel. *(Includes fire station, Administration offices, and a training room/Emergency Operations Center)*
- Continue updating all Standard Operating Policies and Procedures
- Establish an annual Citizens Fire Academy*. (This program is designed for people who have a genuine desire to learn about the daily life of firefighters***)**
- Public safety education, EMS and fire
- Evaluate staffing needs for the future
- Establish the comprehensive fire prevention program that ensures all businesses are compliant with current codes and also provides enforcement for our citizens' safety.
- Evaluate EMS subscription service
- Deliver EMS safety tips to the community

LONG-TERM GOALS

- Recruitment and Retention
- Continuous evaluation for the cost of our EMS system and adjust our fees accordingly
- Continuation of the capital replacement plan
- Facility evaluation. Call volume and response times will dictate the future needs of the city
- Ongoing fire prevention programs that ensures all businesses are compliant with current codes and also provides enforcement for citizens' safety
- Evaluate staffing needs for the future

GENERAL FUND EXPENDITURES BY DEPARTMENT

10 FIRE

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		2,164,897	2,185,668	2,199,871	**2,475,566**
Operations		387,163	1,337,250	394,725	**486,432**
TOTAL FIRE		**$ 2,552,059**	**$ 3,522,918**	**$ 2,594,596**	**$ 2,961,998**

Positions				
Fire Chief	1.0	1.0	1.0	**1.0**
Fire Marshal	-	1.00	1.00	**1.0**
Administrative Assistance	1.00	1.00	1.00	**1.0**
Fire Lieutenant	3.0	3.0	3.0	**3.0**
Driver Engineers	3.0	3.0	3.0	**3.0**
Firefighter / Paramedics	12.0	12.0	12.0	**12.0**
TOTAL FIRE POSITIONS	**20.00**	**21.00**	**21.00**	**21.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-10-00	SALARIES	1,351,853	1,393,490	1,413,913	**1,580,262**
01-5107-10-00	OVERTIME	111,244	125,414	63,191	**115,000**
01-5108-10-00	FLSA OVERTIME	161,435	167,219	148,341	**162,000**
01-5112-10-00	ASSIGNMENT PAY	5,943	6,225	3,847	**5,000**
01-5113-10-00	INCENTIVE PAY	33,033	28,270	37,538	**40,000**
01-5114-10-00	LONGEVITY PAY	10,782	11,250	9,542	**14,116**
01-5115-10-00	RETIREMENT	236,470	204,704	253,179	**273,659**
01-5117-10-00	FICA	123,979	105,996	124,126	**146,603**
01-5118-10-00	MEDICAL INSURANCE	115,216	127,384	130,811	**120,220**
01-5120-10-00	LIFE INSURANCE	6,758	7,793	7,432	**8,175**
01-5121-10-00	DENTAL INSURANCE	6,923	6,948	5,237	**7,623**
01-5122-10-00	VISION INSURANCE	1,082	976	1,001	**1,027**
01-5126-10-00	DISABILITY	178	-	1,710	**1,881**
TOTAL PERSONNEL		**$ 2,164,897**	**$ 2,185,668**	**$ 2,199,871**	**$ 2,475,566**

GENERAL FUND EXPENDITURES BY DEPARTMENT					
10 FIRE					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5220-10-00	UNIFORMS	7,916	11,000	11,000	14,000
01-5225-10-00	LIFE SAFETY EQUIPMENT	15,464	15,000	15,000	15,000
01-5230-10-00	CLEANING SUPPLIES	1,342	2,250	2,000	2,250
01-5240-10-00	PRINTED SUPPLIES	439	1,200	3,000	3,000
01-5260-10-00	GENERAL OFFICE SUPPLIES	881	1,200	3,200	3,000
01-5261-10-00	POSTAGE	32	100	75	100
01-5280-10-00	MINOR EQUIP/SMALL TOOLS <$5K	4,473	12,000	12,000	12,000
01-5285-10-00	FUEL	20,845	17,000	15,000	22,220
01-5288-10-00	EMS SUPPLIES	26,479	30,000	30,000	30,000
01-5290-10-00	EXPENDABLE SUPPLIES	3,907	3,000	5,000	5,000
01-5291-10-00	GRANT FUNDED SUPPLIES	48,810	810,000	80,000	
01-5297-10-00	FIRE OPERATIONS EXPENDABLE SUPPLI	4,339	6,000	5,500	6,000
01-5298-10-00	VICTUALS BEVERAGES & GROCERY	435	2,000	2,000	2,000
01-5403-10-00	BUILDING MAINTENANCE	29,867	45,000	32,000	40,000
01-5420-10-00	MACHINERY/TOOL MAINTENANCE	10,658	18,000	18,000	17,000
01-5430-10-00	MOTOR VEHICLE MAINTENANCE	59,302	45,000	45,000	40,000
01-5440-10-00	OFFICE EQUIP/SOFTWARE	10,558	12,000	12,000	14,000
01-5460-10-00	RADIO MAINTENANCE	5,507	9,000	9,000	9,000
01-5510-10-00	ASSOC DUES/PUBLICATIONS	3,058	5,500	4,500	5,000
01-5525-10-00	TRAINING/SEMINARS	22,098	18,000	18,000	20,000
01-5527-10-00	PUBLIC SAFETY EDUCATION	2,326	2,500	3,000	3,500
01-5530-10-00	ELECTRIC SERVICES	7,864	9,500	8,000	8,500
01-5535-10-00	GAS SERVICES	2,916	3,500	3,700	4,000
01-5570-10-00	SPECIAL SERVICES	39,946	50,000	250	25,000
01-5575-10-00	EQUIPMENT RENTAL	6,394	5,500	5,500	5,000
01-5578-10-00	TRAVEL	1,703	3,000	3,000	4,000
01-5585-10-00	TELEPHONE SERVICES	2,785	3,500	2,500	4,500
01-5590-10-00	WATER/SEWER SERVICES	3,489	3,500	3,500	3,500
01-5840-00-00	OTHER EQUIPMENT	-	25,000	25,000	
01-5861-10-00	MOTOR VEHICLES	-	150,000	-	168,862
01-5870-10-00	OTHER EQUIPMENT	38,945	18,000	18,000	
01-5570-10-02	SPECIAL SERVICES	4,384	-		
TOTAL OPERATIONS		**$ 387,163**	**$ 1,337,250**	**$ 394,725**	**$ 486,432**
TOTAL FIRE		**$ 2,552,059**	**$ 3,522,918**	**$ 2,594,596**	**$ 2,961,998**

DEPARTMENT OUTLINE: COMMUNITY DEVELOPMENT

The mission of Community Development is to facilitate the vision our community leaders have set for growth and redevelopment, advance building safety where possible, and strengthen neighborhoods through the proactive administration of our adopted codes. Our approach is anchored by three principles:

Promoting a *Steward-Leadership* culture

Providing exceptional customer service

Pursuing excellence through continuous improvement

SHORT-TERM GOALS

- Continue updating the City's Comprehensive Plan, Future Land Use Plan, and Unified Development Code
- Establish an incentive-based pay plan using *competency-mapping*
- Encourage and promote property stewardship to improve neighborhoods and commercial corridors
- Obtain advanced industry certifications by all members of the department

LONG-TERM GOALS

- Build in succession planning for department staff
- Retain Kennedale's hometown character while encouraging new business and development
- Visibly and tangibly fulfill strategic goals outlined in the upcoming Comprehensive Plan
- Position Kennedale as a leader in developing the built environment with a focus on sustainability and economic growth.

GENERAL FUND EXPENDITURES BY DEPARTMENT
12 COMMUNITY DEVELOPMENT

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		136,492	328,558	220,966	316,716
Operations		395,489	324,947	327,019	347,250
TOTAL COMMUNITY DEVELOPMENT		**$ 531,981**	**$ 653,505**	**$ 547,984**	**$ 663,966**

Positions				
Director	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0
Planning Technician	1.0	1.0	1.0	1.0
Permit Clerk	1.0	1.0	1.0	1.0
TOTAL POSITIONS	**4.00**	**4.00**	**4.00**	**4.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-12-01	SALARIES	82,546	239,424	126,656	234,830
01-5107-12-01	OVERTIME	1,067	9,577	317	500
01-5109-12-01	TEMPORARY/PART-TIME	16,901	-	40,025	-
01-5113-12-01	INCENTIVE PAY	-	-	-	6,000
01-5114-12-01	LONGEVITY PAY	2,060	-	-	144
01-5115-12-01	RETIREMENT	14,512	35,171	24,815	33,626
01-5117-12-01	FICA	7,648	18,212	12,543	18,014
01-5118-12-01	MEDICAL INSURANCE	10,518	24,071	14,708	21,166
01-5120-12-01	LIFE INSURANCE	629	843	827	910
01-5121-12-01	DENTAL INSURANCE	532	1,106	921	1,322
01-5122-12-01	VISION INSURANCE	56	154	152	205
01-5126-12-01	DISABILITY	21	-	63	75
TOTAL PERSONNEL		**$ 136,492**	**$ 328,558**	**$ 220,966**	**$ 316,716**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5220-12-01	UNIFORMS	434	500	1,377	1,000
01-5240-12-01	PRINTED SUPPLIES	99	50	200	500
01-5260-12-01	GENERAL OFFICE SUPPLIES	1,046	250	1,367	1,500
01-5261-12-01	POSTAGE	603	600	150	600
01-5280-12-01	MINOR EQUIP/SMALL TOOLS<$5K	-	-	2,000	5,000
01-5285-12-01	FUEL	558	1,500	750	1,500
01-5290-12-01	EXPENDABLE SUPPLIES	204	-	-	250
01-5298-12-01	VICTUALS BEVERAGES & GROCERY	-	50	50	150
01-5430-12-01	MOTOR VEHICLE MAINTENANCE	3,797	750	300	750
01-5440-12-01	OFFICE EQUIP/SOFTWARE	2,205	25,000	20,000	15,000
01-5501-12-01	ADVERTISING	635	2,000	1,500	2,000
01-5510-12-01	ASSOC DUES/PUBLICATICATIONS	1,958	1,500	1,375	1,500
01-5525-12-01	TRAINING/SEMINARS	-	2,000	2,000	5,000
01-5570-12-01	SPECIAL SERVICES	177,092	145,000	115,000	100,000
01-5572-12-01	CODE ENFORCEMENT SERVICES	2,869	5,000	1,500	5,000
01-5574-12-01	FILING FEES	40	100	250	500
01-5575-12-01	EQUIPMENT RENTAL	4,110	4,500	4,500	4,500
01-5576-12-01	STRATEGIC PLANNING	12,601	35,000	8,000	100,000
01-5578-12-01	TRAVEL	3	-	200	1,000
01-5580-12-01	ENGINEERING SERVICES	185,751	100,000	130,000	100,000
01-5585-12-01	TELEPHONE SERVICES	1,484	1,147	1,500	1,500
01-5861-12-01	MOTOR VEHICLES	-	-	35,000	-
TOTAL OPERATIONS		**$ 395,489**	**$ 324,947**	**$ 327,019**	**$ 347,250**

TOTAL COMMUNITY DEVELOPMENT		**$ 531,981**	**$ 653,505**	**$ 547,984**	**$ 663,966**

DEPARTMENT OUTLINE: SENIOR CITIZEN CENTER

The Kennedale Senior Center provides access to community resources, nutrition, health and entertainment activities that promote social connection, vibrant aging, and life-long learning and enable the emotional and physical well-being of independent adults over 55. Our goal is to provide opportunities for seniors that meet their changing needs, improve their quality of life, and empower them to live life to the fullest.

SHORT-TERM GOALS

- Continue to build community relationships and partnerships
- Continue with Meals on Wheels activity director contract
- Install handicapped front door
- Continue to invite new members and activities
- Continue to build volunteer pool
- Be present and involved in city activities/events

LONG-TERM GOALS

- Install new floor
- Continue to increase membership and activities to meet the needs of members
- Continue to grow community relationships
- Seek funding and sponsorships for additional programs and activities

GENERAL FUND EXPENDITURES BY DEPARTMENT
16 SENIOR CENTER

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		-	-		
Operations		31,758	57,716	52,650	**53,172**
TOTAL SENIOR CENTER		**$ 31,758**	**$ 57,716**	**$ 52,650**	**$ 53,172**

Positions					
				52,650.0	**53,172.4**
TOTAL POSITIONS		**-**	**-**	**52,650.00**	**53,172.38**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5260-16-00	GENERAL OFFICE SUPPLIES	-	-	50	100
01-5290-17-00	EXPENDABLE SUPPLIES				6,000
01-5285-16-00	FUEL	-	100	-	-
01-5298-16-00	VICTUALS BEVERAGES & GROCERY	2,093	1,000	1,000	-
01-5403-16-00	BUILDING MAINTENANCE	11,456	17,950	17,500	6,000
01-5430-16-00	MOTOR VEHICLE MAINTENANCE	784	1,000	-	-
01-5440-16-00	OFFICE EQUIP/SOFTWARE	3,529	350	600	400
01-5530-16-00	ELECTRIC SERVICES	4,057	6,105	3,600	4,000
01-5535-16-00	GAS SERVICES	1,684	2,725	1,500	1,852
01-5564-18-00	COMMUNITY RELATIONS				1,000
01-5570-16-00	SPECIAL SERVICES	3,840	25,600	25,600	22,000
01-5575-16-00	EQUIPMENT RENTAL	1,113	1,136		
01-5589-16-00	JANITORIAL SERVICES	1,010	-	-	8,820
01-5590-16-00	WATER/SEWER SERVICES	2,191	1,750	2,800	3,000
TOTAL OPERATIONS		**$ 31,758**	**$ 57,716**	**$ 52,650**	**$ 53,172**

TOTAL SENIOR CENTER		**$ 31,758**	**$ 57,716**	**$ 52,650**	**$ 53,172**

DEPARTMENT OUTLINE: LIBRARY

The Kennedale Public Library serves as a thriving community center that provides access to information and resources to educate, empower, enrich, and welcome our community. The Library connects the community with library services for personal enjoyment, growth, and enrichment through diverse resources in multiple and accessible formats, innovative programs and technology that increase knowledge, awareness, and quality of life for all members of the community, support for local educational programs and self-directed, lifelong learning opportunities, community gathering spaces, and the preservation of local history.

Anticipated improvements to the Library include new carpet, a new projector for the Community Room, and paint for the Library and Community Room. Those expenditures can be located with Building Maintenance.

SHORT-TERM GOALS

- Continue to build community partnerships and relationships
- Increase awareness of services through effective marketing and community engagement
- Increase staff training for program development and delivery
- Continue to apply for funding opportunities
- Install new carpet in the Library space to match the Community Room
- Paint Library and Community Room
- Develop community programs with the Historical Society with a local history collection
- Install a projector and sound system in the Community Room for programs, classes, and City meetings
- Complete a collection inventory and update collection

LONG-TERM GOALS

- Be the resource and information center for the City of Kennedale.
- Increase staffing for additional programs and services.
- Begin looking at future space needs and options for growth.
- Provide superior customer service to all library users.
- Be the first choice for information needs.
- Anticipate and meet changing community needs.
- Guarantee equitable access to Library resources and services.
- Be a strong, engaged, and effective partner in the community.

GENERAL FUND EXPENDITURES BY DEPARTMENT
17 LIBRARY

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		184,955	257,965	265,746	424,662
Operations		100,450	107,234	100,342	118,564
TOTAL LIBRARY		**$ 285,405**	**$ 365,199**	**$ 366,088**	**$ 543,226**

Positions				
Director	1.0	1.0	1.0	1.0
Library Clerk	2.0	3.0	3.0	3.0
Library/Communications Clerk				1.0
TOTAL POSITIONS	**3.00**	**4.00**	**4.00**	**5.00**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5101-17-00	SALARIES	97,705	151,373	162,105	279,696
01-5107-17-00	OVERTIME	1,838	3,027	333	500
01-5109-17-00	TEMPORARY/PART-TIME	36,296	44,120	33,884	42,000
01-5114-17-00	LONGEVITY PAY	4,038	3,844	3,600	3,986
01-5115-17-00	RETIREMENT	17,264	28,718	28,344	40,581
01-5117-17-00	FICA	10,451	14,870	14,969	21,740
01-5118-17-00	MEDICAL INSURANCE	15,801	10,478	19,789	32,753
01-5120-17-00	LIFE INSURANCE	455	750	1,298	1,428
01-5121-17-00	DENTAL INSURANCE	925	630	1,052	1,530
01-5122-17-00	VISION INSURANCE	164	154	152	205
01-5126-17-00	DISABILITY	18	-	220	242
TOTAL PERSONNEL		**$ 184,955**	**$ 257,965**	**$ 265,746**	**$ 424,662**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5230-17-00	CLEANING SUPPLIES	123	50	50	-
01-5240-17-00	PRINTED SUPPLIES	120	50	-	-
01-5260-17-00	GENERAL OFFICE SUPPLIES	(156)	200	200	300
01-5261-17-00	POSTAGE	383	250	300	400
01-5280-17-00	MINOR EQUIP/SMALL TOOLS<$5K	495	500	479	
01-5290-17-00	EXPENDABLE SUPPLIES	3,429	4,190	4,190	6,000
01-5292-17-00	LIBRARY PROCESSING SUPPLIES	462	-	200	-
01-5293-17-00	LIBRARY GRANT EXPEND	-	-		
01-5294-17-00	LIBRARY BOOK-CITY FUND	15,426	25,000	15,000	20,000
01-5298-17-00	VICTUALS BEVERAGES & GROCERY	24	100	100	-
01-5403-17-00	BUILDING MAINTENANCE	43,084	42,500	42,500	35,550
01-5455-18-00	SOFTWARE MAINT				12,000
01-5440-17-00	OFFICE EQUIP	13,034	7,500	11,000	2,500
01-5510-17-00	ASSOC DUES/PUBLICATICATIONS	921	1,300	1,200	1,500
01-5525-17-00	TRAINING/SEMINARS	-	2,000	1,000	2,500
01-5530-17-00	ELECTRIC SERVICES	6,701	6,514	6,514	6,840
01-5535-17-00	GAS SERVICES	1,624	1,700	1,709	2,000
01-5564-18-00	COMMUNITY RELATIONS				5,000
01-5570-17-00	SPECIAL SERVICES	5,817	7,000	7,000	3,000
01-5575-17-00	EQUIPMENT RENTAL	1,761	1,728	3,300	3,900
01-5578-17-00	TRAVEL	-	2,000	-	2,500
01-5585-17-00	TELEPHONE SERVICES	1,351	1,152	1,900	2,200
01-5589-17-00	JANITORIAL SERVICES	692	-	-	8,304
01-5590-17-00	WATER/SEWER SERVICES	5,159	3,500	3,700	4,070
TOTAL OPERATIONS		**$ 100,450**	**$ 107,234**	**$ 100,342**	**$ 118,564**

TOTAL LIBRARY		**$ 285,405**	**$ 365,199**	**$ 366,088**	**$ 543,226**

DEPARTMENT OUTLINE: COMMUNICATIONS

The Communications Department provides transparency through innovative and creative communications solutions. It promotes the City's mission, programs, and initiatives efficiently and effectively. The vision of the Communications Department is to consistently create and distribute effective messaging that is recognized as the best, most accurate, and dependable source of City information

SHORT-TERM GOALS

- New department-blend of tasks from Library and City Secretary Departments Style guide for City brand consistency
- Communications and social media policies using best practices
- Marketing campaign for city highlights
- Strong push on marketing events and programs
- Establish an intranet for employee awareness/information
- Establish a larger communications network for broader reach for information
- Train employees in each department for consistent messaging and adherence to communications policy
- Continue to build relationships with the community for transparent distribution of information

LONG-TERM GOALS

- Be the community's most trusted and reliable source of City information
- Make the City of Kennedale a widely respected and recognized organization in our region and state

GENERAL FUND EXPENDITURES BY DEPARTMENT

18 COMMUNICATIONS

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		-	-		
Operations		-	-		**31,100**
TOTAL COMMUNICATIONS		**$ -**	**$ -**	**$ -**	**$ 31,100**

Positions				
			-	
TOTAL POSITIONS	**-**	**-**	**-**	**-**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5260-18-00	GENERAL OFFICE SUPPLIES	-	-	-	100
01-5261-18-00	POSTAGE	-	-	-	
01-5290-18-00	EXPENDABLE SUPPLIES	-	-	-	1,000
01-5455-18-00	SOFTWARE	-	-	-	12,000
01-5501-18-00	ADVERTISING	-	-	-	2,000
01-5510-18-00	ASSOC DUES/PUBLICATICATIONS	-	-	-	500
01-5525-18-00	TRAINING/SEMINARS	-	-	-	1,000
01-5564-18-00	COMMUNITY RELATIONS	-	-	-	10,000
01-5570-18-00	SPECIAL SERVICES	-	-	-	3,000
01-5571-18-00	SPECIAL EVENTS	-	-	-	
01-5578-18-00	TRAVEL	-	-	-	1,500
		-	-	-	
TOTAL OPERATIONS		**$ -**	**$ -**	**$ -**	**$ 31,100**
TOTAL COMMUNICATIONS		**$ -**	**$ -**	**$ -**	**$ 31,100**

DEPARTMENT OUTLINE: NONDEPARTMENTAL

Department 90 is for costs that benefit all organizations without being assigned to any individual department. Examples of non-departmental costs would be City-wide costs such as insurance, telephones, or the information technology service provider.

GENERAL FUND EXPENDITURES BY DEPARTMENT

90 NON-DEPARTMENTAL

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
Personnel		-	-	-	-
Operations		814,747	622,577	516,901	**541,667**
TOTAL NON-DEPARTMENTAL		**$ 814,747**	**$ 622,577**	**$ 516,901**	**$ 541,667**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5116-90-00	UNEMPLOYMENT INSURANCE	20,929	28,988	23,000	27,000
01-5119-90-00	WORKERS' COMPENSATION	119,722	188,563	140,000	139,667
01-5123-90-00	HEALTH ADMIN FEES	18,401	61,273	53,000	60,000
01-5190-90-00	VACATION/SICK/TERM/L	6	-	-	-
01-5440-90-00	OFFICE EQUIP	3,557	3,187	2,340	3,000
01-5540-90-00	INSURANCE-AUTO	46,575	73,356	65,000	67,000
01-5545-90-00	INSURANCE-PROPERTY	27,105	42,690	29,000	32,000
01-5550-90-00	INSURANCE-GENERAL LIABILITY	10,384	16,355	12,000	15,000
01-5560-90-00	INSURANCE-LAW ENFORCEMENT	11,826	18,625	13,000	15,000
01-5568-90-00	NETWORK/COMPUTER LIC	2,640	-	-	-
01-5569-90-00	IT SUPPORT	118,965	150,000	129,870	130,000
01-5570-90-00	SPECIAL SERVICES	235,102	14,000	20,842	21,000
01-5585-90-00	TELEPHONE SERVICES	5,826	5,539	10,229	12,000
01-5586-90-00	INTERNET	2,171	-	-	-
01-5690-90-00	MISC. EXPEND	9,019	-	-	
01-5870-90-00	OTHER EQUIPMENT	-	20,000	18,619	20,000
TOTAL OPERATIONS		**$ 632,226**	**$ 622,577**	**$ 516,901**	**$ 541,667**
TOTAL NON-DEPARTMENTAL		**$ 632,226**	**$ 622,577**	**$ 516,901**	**$ 541,667**

90 NON-DEPARTMENTAL - TRANSFERS OUT

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
01-5705-90-00	TRANSFER OUT- CAP REPLACEMENT	182,521	120,000	120,000	120,000
01-5498-90-00	INCREMENTAL PROPERTY TAX	-	155,593	159,158	160,000
TOTAL TRANSFERS OUT		**$ 182,521**	**$ 275,593**	**$ 279,158**	**$ 280,000**

Debt Service Fund

OVERVIEW: DEBT SERVICE FUND

The Debt Service Fund pays for Debt that is secured by ad valorem (property) taxes. Property taxes account for over 99% of the Debt Service Fund revenues, with the remainder coming from investment income.

As of the preparation of this budget, the Debt Service Fund had amassed approximately $674k in unassigned fund balance, primarily due to property tax revenues being more than what was needed to pay debt service requirements in prior years. This budget increases the Interest and Sinking portion of Ad Valorem taxes by $.06 per $100 valuation, primarily to cover debt issued in September 2023 for upcoming sewer and street projects.

EXPENSES AND BOND RATING

All expenses from the Debt Service are related payments of principal and interest on debt and related agent fees.

The City of Kennedale's AA- bond rating was affirmed by S&P Global Ratings on August 8 2023.

DEBT SERVICE REQUIREMENTS

The City has bond expenditures in three funds – 02 Debt Service, 10 Water/Sewer, and 15 EDC. The below chart depicts all bond payments for all 3 funds. On the next page, the $1,669,317 has been programed into the total expenditure budget for Fund 02 Debt Service Fund. The $295,311.95 for Fund 10 and $325,995.78 for EDC Fund 15, are shown later in the book with the expenditures for those funds. Of note, $821,865 of debt service in Fund 02 will be repaid from Fund 10 in future years.

Debt Service Requirements -- 2024 Proposed Budget

Debt Instruments	Fund 02 Debt Service Fund (I&S Ad Valorem Tax Levy)	Fund 10 Water Sewer Fund	Fund 15 Economic Develop Corp	Fund 02 Debt Service Fund (I&S Ad Valorem Tax Levy)	Fund 10 Water Sewer Fund	Fund 15 Economic Development Corporation	2024 Principal $	2024 Interest $
$4,365,000 GO Refunding Bonds Series 2007	61.25%			132,249.05			129,675.00	2,574.05
$4,365,000 GO Refunding Bonds Series 2007		38.25%			81,919.45		80,325.00	1,594.45
$2,900,000 Comb Tax & Rev C/O Series 2007		100%			213,392.50		185,000.00	28,392.50
$1,200,000 Sales Tax Rev Bonds Taxable Series 2007			100%			111,410.00	85,000.00	26,410.00
$2,735,000 Comb Tax & Rev C/O Series 2007A	100%			219,300.00			215,000.00	4,300.00
$3,720,000 GO Refunding Bond Series 2016	100%			403,416.25			375,000.00	28,416.25
$2,000,000 Tax Notes Series 2019	100%			398,430.00			380,000.00	18,430.00
$1,260,000 GO Refunding Bonds Series 2020			100%			141,260.25	125,000.00	16,260.25
$1,540,000 GO Refunding Bonds Series 2020A	100%			164,335.00			150,000.00	14,335.00
$5,735,000 Comb Tax and Rev C/O Series 2021	100%			317,550.00			185,000.00	132,550.00
$1,700,000 Texas Leverage Fund Original 3.25% Interest Rate			100%			73,285.53	61,669.80	11,615.73
$17,065,000 Comb Tax and Revenue C/O Series 2023	100%			930,943.76			170,000.00	760,943.76
Total Debt Service by Year				2,566,224.06	295,311.95	325,955.78	2,141,669.80	1,045,821.99

Fund 02 DEBT SERVICE

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
I&S Tax Rate/$100 Valuation		0.191399	0.137037	0.137037	0.196917
Taxable Valuation		848,609,784	948,012,532		1,174,395,219

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
02-4001-00-00	PROPERTY TAX-CURRENT	1,663,796	1,299,118	1,359,288	2,312,584
02-4011-00-00	PROPERTY TAX-DELINQUENT	16,098	12,991	6,300	6,300
02-4041-00-00	PROPERTY TAX-PENALTY	8,586	5,586	6,062	6,100
02-4401-00-00	INVESTMENT INCOME	5,452	49,931	21,216	22,000
02-4902-00-00	PROCEEDS-DEBT/LOAN				
TOTAL REVENUES		**$ 1,693,932**	**$ 1,367,627**	**$ 1,392,866**	**$ 2,346,984**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
02-5602-01-00	ENTERPRISE LEASE STREETS	120,413	126,588	126,588	129,675
02-5606-01-00	2016 3.72M REFUNDING	356,000	365,000	365,000	375,000
02-5607-01-00	2016 3.72M REFUNDING	41,528	35,039	35,039	28,416
02-5612-01-00	2007 $4.365M GO RFND	12,564	7,661	7,661	2,574
02-5621-01-00	BANK FEES / PAYING AGENT FEES	112	600	600	600
02-5622-01-00	ARBITRAGE/DISCLOSURE	2,250	2,500	2,500	2,500
02-5625-01-00	ISSUANCE COSTS	-	-	-	-
02-5626-01-00	PMT TO ESCROW AGENT	-	-	-	-
02-5643-01-00	2007 $1.2M TAX BOND-INTEREST	21,000	12,800	12,800	4,300
02-5644-01-00	2007 $1.2M TAX BOND-PRINCIPAL	200,000	210,000	210,000	215,000
02-5650-01-00	2011 $3.26M CO-PRINC	-	-		-
02-5653-01-00	2019 $2.0M TAX NOTES	275,000	370,000	370,000	375,000
02-5654-01-00	2019 $2.0M TAX NOTES	31,683	25,555	14,535	18,430
02-5655-01-00	2020A $1.54M GO RFND	145,000	145,000	145,000	150,000
02-5656-01-00	2020A $1.54M GO RFND	17,854	16,135	16,135	14,335
02-5657-01-00	2021 $6.0M CO-PRINCIPAL	310,000	215,000	215,000	185,000
02-5658-01-00	2021 $6.0M CO - INTEREST	116,542	140,550	140,550	132,550
02-5659-01-00	2020 1.26M GO REFUND	20,941	-	-	-
02-5660-01-00	2020 1.26M GO REFUND	120,000	-	-	-
TBD	2023 $17.0 MM C/O - INTEREST	-	-	-	760,944
TBD	2023 $17.0 MM C/O - PRINCIPAL	-	-	-	170,000
TOTAL EXPENDITURES		**$ 1,790,886**	**$ 1,672,427**	**$ 1,661,408**	**$ 2,564,324**

TOTAL REVENUES OVER (UNDER) EXPENDITURES		**$ (96,954)**	**$ (304,800)**	**$ (268,541)**	**$ (217,340)**
02-4915-00-00	TRANSFER IN-EDC FUND	140,941	-		-
TBD	TRANSFER IN-TIRZ				228,229
02-4960-00-00	TRANSFER IN-PROJECTS	106,501	104,800	104,800	108,055
TOTAL OTHER FINANCING SOURCES (USES)		**$ 247,442**	**$ 104,800**	**$ 104,800**	**$ 336,284**
NET CHANGE IN FUND BALANCE		**$ 150,488**	**$ (200,000)**	**$ (163,741)**	**$ 118,944**
BEGINNING FUND BALANCE — OCT 1		**$ 687,654**	**$ 838,142**	**$ 838,142**	**$ 674,400**
ENDING FUND BALANCE — SEPT 30		**$ 838,142**	**$ 638,141**	**$ 674,400**	**$ 793,344**

Utility Funds

OVERVIEW: STORMWATER FUND

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 3,217 residential, commercial and industrial customers. It serves approximately 8,463 residents in Kennedale. Stormwater management is a vital issue affecting Kennedale's future with millions of dollars of identified projects needed to address life safety issues, flooding and infrastructure damage. This funding was established to prevent flooding, preserve streams, minimize water pollution and to operate the stormwater system in a more effective manner to fully comply with state and federal regulatory requirements. This will be accomplished by improving infrastructure reconstruction and system maintenance, master planning, enhanced development review and increased public education and outreach.

SHORT-TERM GOALS

- Initial funding from the Texas Water Development Board, TWDB, was finalized and once additional funding is approved by the Federal Emergency Management Administration, FEMA, initiate a construction contract for the Valley Lane Channel improvements
- Collett Sublett Road drainage improvements
- Continue open drainage maintenance with Tarrant County's Inter-Local Agreements
- Continue spraying of drainage channels to effectively control unwanted vegetation

LONG-TERM GOALS

- Systematically improve infrastructure reconstruction and system maintenance, master planning, enhanced development review, and increased public education and outreach.
- Focus on reducing runoff and improving water quality through maintaining natural hydrologic cycles, site grading, vegetation, soils and natural processes that absorb and filter stormwater onsite

FUND 7 STORMWATER

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
07-4201-00-00	DRAINAGE FEES	275,216	268,689	268,689	270,000
07-4401-00-00	INVESTMENT INCOME	3,765	1,000	2,850	2,850
TOTAL REVENUES		**$ 278,981**	**$ 269,689**	**$ 271,539**	**$ 272,850**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
07-5510-01-00	ASSOC DUES/PUBLICATIONS	1,500	1,500	2,668	3,000
07-5570-01-00-	SPECIAL SERVICES	18,750	-		
07-5574-01-00	FILING FEES	100	-	100	100
07-5580-01-00	ENGINEERING SERVICES	22,851	20,000	10,000	15,000
07-5637-90-00	DEPRECIATION EXPENSE	20,300	-	-	-
TOTAL EXPENDITURES		**$ 63,501**	**$ 21,500**	**$ 12,768**	**$ 18,100**

TOTAL REVENUES OVER (UNDER) EXPENDITURES		**$ 215,480**	**$ 248,190**	**$ 258,771**	**$ 254,750**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
07-4912-00-00	TRANSFER IN-W/S FUND	83,334	-		
07-5598-01-00	ADMIN CHARGE - STREET	(19,995)	(56,124)	(56,124)	(63,894)
07-5701-00-00	TRANSFER OUT GENERAL FUND	-	(132,597)	(132,597)	(138,031)
TOTAL OTHER FINANCING SOURCES (USES)		**$ 63,339**	**$ (188,721)**	**$ (188,721)**	**$ (201,925)**

NET CHANGE IN FUND BALANCE	**$ 278,819**	**$ 59,469**	**$ 70,050**	**$ 52,825**

BEGINNING FUND BALANCE — OCT 1	**$ 397,575**	**$ 676,394**	**$ 676,394**	**$ 746,444**
ENDING FUND BALANCE — SEPT 30	**$ 676,394**	**$ 735,863**	**$ 746,444**	**$ 799,269**

OVERVIEW: WATER/SANITY SEWER FUND

The City of Kennedale continues to receive the majority of its water from the City of Arlington; however, a small amount is purchased from the City of Fort Worth and blended with groundwater. The collection system is channeled to the Trinity River Authority via the City of Arlington.

The City is in the 5th year of a contract with the City of Arlington for operations and maintenance of the Kennedale water and sewer system and utility billing services. The primary source of revenue for the Water/Sewer fund is charges for services, which accounts for 91% of all revenue.

SHORT-TERM GOALS

- Implement the sanitary sewer interceptor improvement project, which involves upgrading approximately 10,000 LF of sewer pipelines along the northwest sector of the city, from North Road to Gilman Road
- Invest in the rehabilitation of the groundwater tank, $T_{4,}$ at 751 Caruthers Ln. (High School) and the elevated tank, $T_{3,}$ at 500 Gail Dr. to maintain water distribution sustainability, fire flow and pressure
- Meet the October 16, 2024 deadline for the Lead and Copper Rule Revision (LCRR) service line inventory
- Be compliant with America's Water Infrastructure Act of 2018, Emergency Preparedness Plan (EPP), SB3

LONG-TERM GOALS

- Upgrade all undersized water and sewer piping to an 8" diameter minimum
- Loop all dead-end mains, as deemed necessary
- Upsize the existing 6" sewer line, in the Hillside Addition, to a 12"

FUND 10 WATER/SEWER

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
10-4010-00-00	WATER SERVICE	2,753,116	2,419,578	2,819,578	2,875,970
10-4020-00-00	SEWER SERVICE	1,653,682	1,603,875	1,678,875	1,712,453
10-4050-00-00	ADMINISTRATIVE FEES	-	-	-	
10-4060-00-00	WATER TAP FEES	4,816	4,595	-	
10-4061-00-00	METER PURCHASE/INSTALATION	15,411	4,192	5,347	5,500
10-4070-00-00	SEWER TAP FEES	-	2,033	-	-
10-4071-00-00	ENGINEER REVIEW FEES	4,263	7,038	-	-
10-4074-00-00	SANITATION BILLING FEES	14,856	17,833	1,002	1,000
10-4076-00-00	OTHER FEES-WATER/SEWER	-	2,282	-	
10-4081-00-00	SALES TAX	137	128	27	35
10-4082-00-00	ARLINGTON OPERATOR COST	322,662	287,681	154,131	165,000
10-4401-00-00	INVESTMENT INCOME	27,979	9,945	262,670	262,670
10-4409-00-00	MISCELLANEOUS INCOME	-	-	11,710	-
10-4485-00-00	EQUIPMENT SALE GAIN (LOSS)	(542,889)			-
TBD	2023 C/O SERIES A			15,000,000	-
TOTAL REVENUES		**$ 4,254,031**	**$ 4,359,179**	**$ 19,933,340**	**$ 5,022,628**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
	UTILITY BILLING	1,344,264	1,630,355	1,325,532	1,450,700
	OPERATIONS	2,673,902	1,479,758	2,037,498	2,172,320
	DEBT SERVICE	51,468	293,930	293,931	295,312
	CAPITAL PROJECTS	10,640	448,800	265,000	8,315,000
	NON-DEPARTMENTAL	574,747	26,580	92,354	73,000
TOTAL EXPENDITURES		**$ 4,655,020**	**$ 3,879,424**	**$ 4,014,314**	**$ 12,306,332**

TOTAL REVENUES OVER (UNDER) EXPENDITURES		**$ (400,989)**	**$ 479,757**	**$ 15,919,025**	**$ (7,283,704)**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
10-4963-00-00	TRANSFER IN-WATER IMPACT	-	30,000	30,000	30,000
10-4964-00-00	TRANSFER IN-SEWER IMPACT	60,000	60,000	60,000	60,000
10-4965-00-00	TRANSFER IN-ROADWAY	127,525	97,525	97,525	97,525
10-5595-90-00	ADMIN CHARGE – GENERAL FUND	(433,427)	(530,389)	(530,389)	(552,125)
10-5596-90-00	PAYMENT IN LIEU OF	(390,084)	(140,310)	(140,310)	(140,310)
10-5707-00-00	TRANSFER OUT - STORM	(83,334)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		**$ (719,320)**	**$ (483,174)**	**$ (483,174)**	**$ (504,910)**

NET CHANGE IN FUND BALANCE		**$ (1,120,309)**	**$ (3,417)**	**$ 15,435,852**	**$ (7,788,614)**
BEGINNING FUND BALANCE — OCT 1		**$ 3,444,589**	**$ 2,324,280**	**$ 2,324,280**	**$ 17,760,132**
ENDING FUND BALANCE — SEPT 30		**$ 2,324,280**	**$ 2,320,863**	**$ 17,760,132**	**$ 9,971,518**

FUND 10 / DEPARTMENT 01 UTILITY BILLING

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
10-5240-01-01	PRINTED SUPPLIES	-	58	-	-
10-5440-01-01	OFFICE EQUIP	4,268	6,900	4,242	4,500
10-5570-01-01	SPECIAL SERVICES	115,164	95,000	106,646	95,000
10-5575-01-01	EQUIPMENT RENTAL	1,728	2,176	1,200	1,200
10-5591-01-01	TRASH/DISPOSAL/DUMP SERVICES	4,410	4,600	-	-
10-5592-01-01	INTERGOV-FORT WORTH SEWER	17,709	18,792	22,952	25,000
10-5594-01-01	INTERGOV-ARLINGTON SEWER	678,697	1,200,000	725,178	800,000
10-5595-01-01	ADMIN CHARGE – GENERAL FUND	1,887	2,830	2,830	-
10-5597-01-01	INTERGOV-FORT WORTH WATER	190,585	150,000	250,225	275,000
10-5598-01-01	INTERGOV-ARLINGTON WATER	329,816	150,000	212,259	250,000
TOTAL UTILITY BILLING		**$ 1,344,264**	**$ 1,630,355**	**$ 1,325,532**	**$ 1,450,700**

FUND 10 / DEPARTMENT 02 INTERLOCAL AGREEMENT CITY OF ARLINGTON

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
10-5403-01-02	BUILDING MAINTENANCE	55	13,800	150	1,000
10-5440-01-02	OFFICE EQUIP	1,121	1,593	250	300
10-5530-01-02	ELECTRIC SERVICES	170,297	175,000	164,285	170,000
10-5535-01-02	GAS SERVICES	658	920	-	-
10-5570-01-02	SPECIAL SERVICES	68,361	23,018	30,052	150,000
10-5575-01-02	EQUIPMENT RENTAL	-	3,902	-	-
10-5580-01-02	ENGINEERING SERVICES	14,270	57,500	4,613	5,000
10-5585-01-02	TELEPHONE SERVICES	579	575	755	850
10-5590-01-02	WATER/SEWER SERVICES	2,576	3,450	4,405	5,000
10-5593-01-02	INTERGOV-TARRANT COU	-	-	-	-
10-5599-01-02	INTERLOCAL-CITY OF ARLINGTON	2,406,594	1,200,000	1,680,170	1,680,170
10-5653-01-02	2019 $2.0M TAX NOTES	39,057	-	36,658	35,000
10-5654-01-02	2019 $2.0M TAX NOTES	(1,067)	-	116,158	125,000
TOTAL UTILITY OPERATIONS		**$ 2,673,902**	**$ 1,479,758**	**$ 2,037,498**	**$ 2,172,320**

FUND 10 / DEPARTMENT 03 WATER DEBT SERVICE

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
10-5603-01-03	2007 $4.365M GO RFND – PRINCIPAL	(1)	78,413	78,413	80,325
10-5613-01-03	2007 $4.365M GO RFND INTEREST	7,974	4,745	4,745	1,594
10-5643-01-03	2007 $1.2M TAX BOND-INTEREST	43,494	35,773	35,773	28,393
10-5644-01-03	2007 $1.2M TAX BOND-PRINCIPAL	-	175,000	175,000	185,000
TOTAL DEBT SERVICE		**$ 51,468**	**$ 293,930**	**$ 293,931**	**$ 295,312**

FUND 10 / DEPARTMENT 04 WATER CAPITAL PROJECTS

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
10-5833-01-04	CDBG SEWER PROJECT	10,250	90,000	240,000	250,000
10-5834-01-04	WATER LINE INSTALLATION	-	230,000	-	250,000
10-5835-01-04	SEWER LINE INSTALLATION	390	13,800	25,000	7,700,000
10-5839-01-04	COA WATER CONNECTION LINE	-	115,000	-	115,000
TOTAL CAPITAL PROJECTS		**$ 10,640**	**$ 448,800**	**$ 265,000**	**$ 8,315,000**

FUND 10 / DEPARTMENT 90 NON-DEPARTMENTAL					
Account	**Description**	**FY22 Actual**	**FY23 Budget**	**FY23 Est Actuals**	**FY24 Prop Budget**
10-5115-90-00	RETIREMENT	(168,392)	-	-	-
10-5116-90-00	UNEMPLOYMENT INSURANCE	210	-	-	-
10-5119-90-00	WORKERS' COMPENSATION	481	-	555	-
10-5545-90-00	INSURANCE-PROPERTY	12,178	-	12,664	13,500
10-5550-90-00	INSURANCE-GENERAL LIABILITY	4,887	-	4,135	4,250
10-5570-90-00	SPECIAL SERVICES	257,155	21,980	70,000	50,000
10-5580-90-00	ENGINEERING SERVICES	613	-	-	-
10-5585-90-00	TELEPHONE SERVICES	5,752	4,600	5,000	5,250
10-5635-90-00	DEPRECIATION EXPENSE	461,865	-	-	-
10-5700-90-00	BAD DEBT EXPENSE	-	-	-	-
TOTAL NON-DEPARTMENTAL		**$ 574,747**	**$ 26,580**	**$ 92,354**	**$ 73,000**

*FY22 Actual includes employee costs not represented as this fund no longer directly supports employee costs.

OVERVIEW: WATER IMPACT FEE AND SEWER IMPACT FEE FUNDS

Each of these funds, Water Impact (61) and Sewer Impact (62), receive revenue from fees associated with new development. Expenditures are tied to projects within the scope of each fund and can be used to pay related debt through a transfer to the appropriate fund, typically the Water/Sewer Fund (10).

FUND 61 - WATER IMPACT FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
61-4201-00-00	DRAINAGE FEES	60,702	60,000	12,961	56,252
61-4401-00-00	INVESTMENT INCOME	711	100	2,500	2,500
TOTAL REVENUES		**$ 61,413**	**$ 60,100**	**$ 15,461**	**$ 58,752**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
61-5580-00-00	ENGINEERING SERVICES	-	50,000	-	-
TOTAL EXPENDITURES		**$ -**	**$ 50,000**	**$ -**	**$ -**
REVENUES OVER (UNDER) EXPENDITURES		**$ 61,413**	**$ 10,100**	**$ 15,461**	**$ 58,752**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
61-5710-00-00	TRANSFER OUT - W/S FUND	-	(30,000)	(30,000)	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)		**$ -**	**$ (30,000)**	**$ (30,000)**	**$ (30,000)**
NET CHANGE IN FUND BALANCE		**$ 61,413**	**$ (19,900)**	**$ (14,539)**	**$ 28,752**
BEGINNING FUND BALANCE — OCT 1		**$ 48,259**	**$ 109,672**	**$ 109,672**	**$ 95,132**
ENDING FUND BALANCE — SEPT 30		**$ 109,672**	**$ 89,772**	**$ 95,132**	**$ 123,884**

FUND 62 - SEWER IMPACT FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
62-4201-00-00	DRAINAGE FEES	73,564	70,000	10,766	107,748
62-4201-00-00	INVESTMENT INCOME	1,293	600	3,600	3,600
TOTAL REVENUES		**$ 74,857**	**$ 70,600**	**$ 14,366**	**$ 111,348**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
62-5580-00-00	ENGINEERING SERVICES		50,000	-	-
TOTAL EXPENDITURES		**$ -**	**$ 50,000**	**$ -**	**$ -**
REVENUES OVER (UNDER) EXPENDITURES		**$ 74,857**	**$ 20,600**	**$ 14,366**	**$ 111,348**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
62-5710-00-00	TRANSFER OUT- W/S FUND	(60,000)	(60,000)	(60,000)	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (60,000)**	**$ (60,000)**	**$ (60,000)**	**$ (60,000)**
NET CHANGE IN FUND BALANCE		**$ 14,857**	**$ (39,400)**	**$ (45,634)**	**$ 51,348**
BEGINNING FUND BALANCE — OCT 1		**$ 170,067**	**$ 184,924**	**$ 184,924**	**$ 139,290**
ENDING FUND BALANCE — SEPT 30		**$ 184,924**	**$ 145,524**	**$ 139,290**	**$ 190,638**

Capital Project Funds

OVERVIEW: CAPITAL PROJECTS FUND

The Capital Projects Fund (04) receives revenues from the City's waste collection contractor, Waste Connections, based on their overall landfill revenue. Funds are transferred to Debt Service (02) to pay for debt requirements related to improvements to Dick Price Road, the road that leads to the landfill.

Fund 04 CAPITAL PROJECTS					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
04-4401-00-00	INVESTMENT INCOME	1,105	500	5,500	**5,700**
04-4421-00-00	LANDFILL REVENUE-WASTE CONNECTIO	132,901	86,211	86,211	90,000
TOTAL FUND REVENUES		**$ 134,005**	**$ 86,711**	**$ 91,711**	**$ 95,700**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
		-	-	-	-
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ -**
REVENUES OVER (UNDER) EXPENDITURES		**$ 134,005**	**$ 86,711**	**$ 91,711**	**$ 95,700**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
04-5702-00-00	TRANSFER OUT – DEBT SERVICE	(106,501)	(104,800)	(104,800)	(108,055)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (106,501)**	**$ (104,800)**	**$ (104,800)**	**$ (108,055)**
NET CHANGE IN FUND BALANCE		**$ 27,504**	**$ (18,089)**	**$ (13,089)**	**$ (12,355)**
BEGINNING FUND BALANCE — OCT 1		**$ 147,087**	**$ 174,591**	**$ 174,591**	**$ 161,502**
ENDING FUND BALANCE — SEPT 30		**$ 174,591**	**$ 156,503**	**$ 161,502**	**$ 149,147**

OVERVIEW: CAPITAL BOND FUND

The Capital Bond Fund (13) receives proceeds from bonds and records the project expense associated with the bond proceeds. Projects in this fund are independent from those recorded in the Water/Sewer Fund (10). In August 2023, Certificates of Obligation were issued for projects related to water/sewer improvements and street improvements. From that, $2.4 million has been allocated to this Fund related to upcoming street repairs. Expenses related to bond issuance and administration are included in the Debt Service Fund.

FUND 13 CAPITAL BOND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
13-4401-00-00	INVESTMENT INCOME	55,809	24,000	165,000	173,250
13-4410-00-00	MISCELLANEOUS REVENUE	-	-	-	-
13-4904-00-00	2021 CERTIFICATES OF	6,143,296	-	-	-
TBD	2023 C/O Series A	-	-	2,400,000	-
TOTAL REVENUES		**$ 6,199,105**	**$ 24,000**	**$ 2,565,000**	**$ 173,250**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
13-5261-01-00	C.O. ISSUANCE COST	143,296	-		**150,000**
13-5550-01-00	STREET IMPROVEMENTS	-	3,000,000	622,386	**5,400,000**
13-5850-08-00	TXDOT BRIDGE PROJECT	60,225	-	39,872	-
13-5851-09-00	SAFE ROUTES TO SCHOOL	5,164	-		-
13-5854-10-00	COLLETT SUBLET			448	**1,045,000**
13-5859-11-00	VALLEY LANE	43,136	-	126,705	**173,295**
13-5867-11-00	AMBULANCE SUPPLIES/EQUIPMENT	42,741	500,000		-
13-5910-11-00	FIRE & POLICE VEHICLES	16,995	800,000	780,032	-
13-5911-11-00	NEW HOPE ROAD			210,812	-
TOTAL EXPENDITURES		**$ 311,555**	**$ 4,300,000**	**$ 1,780,254**	**$ 6,768,295**
REVENUES OVER (UNDER) EXPENDITURES		**$ 5,887,550**	**$ (4,276,000)**	**$ 784,746**	**$ (6,595,045)**
NET CHANGE IN FUND BALANCE		**$ 5,887,550**	**$ (4,276,000)**	**$ 784,746**	**$ (6,595,045)**
BEGINNING FUND BALANCE — OCT 1		**$ 2,170,389**	**$ 8,057,939**	**$ 8,057,939**	**$ 8,842,685**
ENDING FUND BALANCE — SEPT 30		**$ 8,057,939**	**$ 3,781,939**	**$ 8,842,685**	**$ 2,247,640**

OVERVIEW: PARK DEDICATION FUND

Revenue for the Park Dedication Fund (14) comes primarily from fees associated with certain residential developments within the City and proportionate interest income from pooled investments. Expenditures from this fund are tied to park maintenance and improvements.

FUND 14 PARK DEDICATION					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
14-4194-00-00	PARK DEDICATION FEES	46,800	49,680	9,600	**12,000**
14-4401-00-00	INVESTMENT INCOME	4,689	2,100	15,000	15,000
14-4409-00-00	MISCELLANEOUS INCOME	354	500	-	-
TOTAL REVENUES		**$ 51,843**	**$ 52,280**	**$ 24,600**	**$ 27,000**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
14-5580-01-00	BRICK PAVERS	125	196	-	-
14-5820-00-00	BUILDING IMPROVEMENTS		150,000	45,000	45,000
14-5875-00-00	CONSTRUCTION		20,000	-	-
14-5955-02-00	SONORA PARK BALLFIELDS		50,000	-	-
TOTAL EXPENDITURES		**$ 125**	**$ 220,196**	**$ 45,000**	**$ 45,000**

NET CHANGE IN FUND BALANCE	**$ 51,718**	**$ (167,916)**	**$ (20,400)**	**$ (18,000)**
BEGINNING FUND BALANCE — OCT 1	**$ 648,018**	**$ 699,736**	**$ 699,736**	**$ 679,336**
ENDING FUND BALANCE — SEPT 30	**$ 699,736**	**$ 531,821**	**$ 679,336**	**$ 661,336**

OVERVIEW: LIBRARY BUILDING FUND

This Fund (32) has run a negative balance for several years. However, without expenditures, the revenue from library fees is slowly bringing the balance toward zero.

FUND 32 LIBRARY BUILDING FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
32-4499-00-00	CASH OVER/UNDER	(62)		2	**2**
32-4406-00-00	LIBRARY FINES	358		225	200
32-4501-00-00	CONTRIBUTION-LIBRARY	104			-
TOTAL REVENUES		**$ 399**	**$ -**	**$ 227**	**$ 202**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
		-	-	-	$ -
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ -**

NET CHANGE IN FUND BALANCE	**$ 399**	**$ -**	**$ 227**	**$ 202**
BEGINNING FUND BALANCE — OCT 1	**$ (2,267)**	**$ (1,868)**	**$ (1,868)**	**$ (1,641)**
ENDING FUND BALANCE — SEPT 30	**$ (1,868)**	**$ (1,868)**	**$ (1,641)**	**$ (1,439)**

OVERVIEW: ROADWAY IMPACT FEE FUND

Similar to other impact fee funds, the Roadway Impact Fee Fund (45) is funded primarily with new development fees and used to fund related projects. For FY24, transfers to cover a portion of Certificates of Obligation issued in 2007 (Fund 10) and TIRZ projects (Fund 21) are scheduled to continue in the same amounts as FY23.

FUND 45- ROADWAY IMPACT FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
45-4215-00-00	IMPACT FEES	114,170	100,000	31,827	130,695
45-4401-00-00	INVESTMENT INCOME	3,099	300	11,000	11,000
TOTAL REVENUES		**$ 117,270**	**$ 100,300**	**$ 42,827**	**$ 141,695**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
45-5582-01-00	IMPACT FEE STUDY		-	-	-
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ -**
REVENUES OVER (UNDER) EXPENDITURES		**$ 117,270**	**$ 100,300**	**$ 42,827**	**$ 141,695**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
45-5711-00-00	TRANSFER OUT - WATER	(127,525)	(97,525)	(97,525)	(97,525)
45-5798-00-00	TRANSFER OUT-TIF #1	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (137,525)**	**$ (107,525)**	**$ (107,525)**	**$ (107,525)**
NET CHANGE IN FUND BALANCE		**$ (20,255)**	**$ (7,225)**	**$ (64,698)**	**$ 34,170**
BEGINNING FUND BALANCE — OCT 1		**$ 643,859**	**$ 623,604**	**$ 623,604**	**$ 558,906**
ENDING FUND BALANCE — SEPT 30		**$ 623,604**	**$ 616,379**	**$ 558,906**	**$ 593,076**

Special Revenue Funds

OVERVIEW: TIF #1 NEW HOPE ROAD FUND

Tax Increment Financing (TIF), authorized by Texas Tax Code Chapter 311, states local governments can publicly finance needed structural improvements and enhanced infrastructure within a defined area – a **Tax Increment Reinvestment Zone (TIRZ)** – to encourage desired development. The tax increment is derived from the difference in appraised value between the year in which the reinvestment zone is established (base year) and each year the reinvestment zone is in existence.

An important element of the City's strategic plan - Imagine Kennedale 2015 - was to convert properties in the southwestern portion of the City to residential use. The City updated the Comprehensive Land Use Plan and created a Tax Increment Reinvestment Zone (TIRZ) to fund off-site infrastructure improvements, namely the extension of water and sewer service, reconstruction of New Hope Road, and the addition of hike and bike trails along Kennedale Branch. TIRZ participation agreements with Tarrant County, Tarrant County College District, and the Tarrant County Health District were completed in 2013. The City has not yet seen significant development in the TIRZ but continues cooperating with owners and prospective developers to convert the racetrack properties. A water and sewer study to plan for the extension of the utility services is complete.

Participants

City of Kennedale 100% -- $2,481,849 Maximum
Tarrant County 75% -- $2,481,849 Maximum
Tarrant County College District 50% -- $939,000 Maximum
Tarrant County Hospital District 50% -- $1,427,690 Maximum

FUND 21 TIF NEW HOPE ROAD FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
21-4401-00-00	INVESTMENT INCOME	1,145	100	2,200	2,200
21-4516-00-00	INTERGOV-TARRANT COUNTY	29,616	34,058	35,206	35,206
21-4517-00-00	INTERGOV-TARRANT HOSPITAL	20,115	20,700	20,700	21,000
21-4518-00-00	INTERGOV-TARRANT COLLEGE	11,852	13,630	13,630	14,000
TOTAL REVENUES		**$ 62,727**	**$ 68,488**	**$ 71,736**	**$ 72,406**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
21-5580-00-00	ENGINEERING SERVICES	-	-	30,000	150,000
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 30,000**	**$ 150,000**
REVENUES OVER (UNDER) EXPENDITURES		**$ 62,727**	**$ 68,488**	**$ 41,736**	**$ (77,594)**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
21-4519-00-00	INTERGOV-CITY OF KENNEDALE	137,938	155,593	157,883	160,000
21-4945-00-00	TRANSFER IN - ROADWAY IMPACT	10,000	10,000	10,000	10,000
21-5702-00-00	TRANSFER OUT - DEBT SERVICE				(228,229)
TOTAL OTHER FINANCING SOURCES (USES)		**$ 147,938**	**$ 165,593**	**$ 167,883**	**$ (58,229)**
NET CHANGE IN FUND BALANCE		**$ 210,665**	**$ 234,081**	**$ 209,619**	**$ (135,823)**
BEGINNING FUND BALANCE — OCT 1		**$ (231,687)**	**$ (21,022)**	**$ (21,022)**	**$ 188,597**
ENDING FUND BALANCE — SEPT 30		**$ (21,022)**	**$ 213,059**	**$ 188,597**	**$ 52,774**

OVERVIEW: HOTEL OCCUPANCY TAX FUND

Revenue for this Fund (30) comes primary from taxes related to overnight stays within the City. This is calculated as 7% of gross rents and remitted directly to the City each quarter. Presently, this tax comes exclusively from short-term rentals. A small portion of revenue (budgeted at 9% for FY24) comes from a proportionate amount of investment income. Per the State Comptroller, revenue may only be used to promote tourism and the convention and hotel industries.

FUND 30 HOTEL OCCUPANCY TAX FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
30-4084-00-00	OCCUPANCY TAX	12,100	9,000	22,372	23,000
30-4085-00-00	SPECIAL EVENT REVENUE	-	-	3,575	-
30-4401-00-00	INVESTMENT INCOME	265	120	1,850	2,000
TOTAL REVENUES		**$ 12,365**	**$ 9,120**	**$ 27,797**	**$ 25,000**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
30-5561-01-00	RECREATION	-	10,000	10,660	12,000
30-5562-01-00	TOURISM	-	10,000	-	
TOTAL EXPENDITURES		**$ -**	**$ 20,000**	**$ 10,660**	**$ 12,000**
NET CHANGE IN FUND BALANCE		**$ 12,365**	**$ (10,880)**	**$ 17,137**	**$ 13,000**
BEGINNING FUND BALANCE — OCT 1		**$ 29,562**	**$ 41,927**	**$ 41,927**	**$ 59,065**
ENDING FUND BALANCE — SEPT 30		**$ 41,927**	**$ 31,047**	**$ 59,065**	**$ 72,065**

OVERVIEW: PUBLIC SEIZURE FUND

Outside of the proportionate share of investment interest, revenue for the Public Seizure Fund (31) comes from property seizures related to law enforcement activity. Expenditures are confined to law enforcement uses. For FY24 minor tool purchases are budgeted to use the remaining balance of the fund.

FUND 31 POLICE SEIZURE FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
31-4401-00-00	INVESTMENT INCOME	24	3	80	80
31-4409-00-00	MISCELLANEOUS INCOME	2,964	1,400		
TOTAL REVENUES		**$ 2,988**	**$ 1,403**	**$ 80**	**$ 80**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
31-5280-00-00	MINOR EQUIP/SMALL TOOLS<$5K	-	10,000	-	3,810
31-5570-00-00	SPECIAL SERVICES	-	2,000	-	
TOTAL EXPENDITURES		**$ -**	**$ 12,000**	**$ -**	**$ 3,810**

NET CHANGE IN FUND BALANCE	**$ 2,988**	**$ (10,597)**	**$ 80**	**$ (3,730)**

BEGINNING FUND BALANCE — OCT 1	**$ 663**	**$ 3,651**	**$ 3,651**	**$ 3,731**
ENDING FUND BALANCE — SEPT 30	**$ 3,651**	**$ (6,946)**	**$ 3,731**	**$ 1**

OVERVIEW: LEOSE FUND

The State Comptroller of Public Accounts collects and deposits proceeds from court costs into the Law Enforcement Officer Standards and Education (LEOSE) account of the state treasury, which is then distributed to local law enforcement agencies. Local agencies must use the funds to provide continuing education or necessary training for law enforcement officers. Under the Texas Occupations Code, twenty percent of the appropriated amount is distributed to all participating agencies in equal shares, and eighty percent is distributed based on the number of qualifying officers at each entity.

FUND 34 LEOSE FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
34-4094-00-00	LEOSE POLICE TRAINING	1,411	1,732	1,408	**1,400**
34-4401-00-00	INVESTMENT INCOME	11	15	21	21
TOTAL REVENUES		**$ 1,422**	**$ 1,747**	**$ 1,429**	**$ 1,421**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
34-5515-01-00	TRAINING/SEMINARS-LEOSE	2,307	17	1,590	**1,500**
TOTAL EXPENDITURES		**$ 2,307**	**$ 17**	**$ 1,590**	**$ 1,500**

	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
NET CHANGE IN FUND BALANCE	**$ (885)**	**$ 1,730**	**$ (161)**	**$ (79)**
BEGINNING FUND BALANCE — OCT 1	**$ 1,886**	**$ 1,001**	**$ 1,001**	**$ 840**
ENDING FUND BALANCE — SEPT 30	**$ 1,001**	**$ 2,731**	**$ 840**	**$ 761**

OVERVIEW: DISASTER RECOVERY FUND

The Disaster Recovery Fund (35) tracks transactions related to the American Rescue Plan Act of 2021 (ARPA). Utilization of these funds will take place prior to December 31, 2023 on public safety measures and water/sewer projects.

FUND 35 DISASTER RECOVERY FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
35-4085-00-00	CARES ACT FUNDING	139,054	1,954,000	220,750	**1,950,000**
35-4401-00-00	INVESTMENT INCOME	7,300	1,000	41,000	41,000
TOTAL REVENUES		**$ 146,353**	**$ 1,955,000**	**$ 261,750**	**$ 1,991,000**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
35-5241-01-00	PUBLIC SAFETY MEASURE	-	250,000	-	**89,300**
35-5291-01-00	GRANT FUNDED SUPPLIES	-	5,000	-	
35-5292-01-00	MEDICAL SUPPLIES	-	250,000	-	
35-5441-01-00	OTHER ECONOMIC EXPENSE	-	500,000	750	
35-5443-01-00	TELEWORK	-	-	-	
35-5444-01-00	COMMUNICATION AND ENFORCEMENT	-	-	-	
35-5446-01-00	WATER/SEWER PROJECTS	139,053	-	220,000	**1,950,000**
35-5555-01-00	COVID PAYROLL EXPENS	-	-	-	
TOTAL EXPENDITURES		**$ 139,053**	**$ 1,005,000**	**$ 220,750**	**$ 2,039,300**

NET CHANGE IN FUND BALANCE		**$ 7,300**	**$ 950,000**	**$ 41,000**	**$ (48,300)**
BEGINNING FUND BALANCE — OCT 1		**$ -**	**$ 7,300**	**$ 7,300**	**$ 48,300**
ENDING FUND BALANCE — SEPT 30		**$ 7,300**	**$ 957,300**	**$ 48,300**	**$ (0)**

Other Funds

OVERVIEW: CAPITAL REPLACEMENT FUND

The Capital Replacement Fund (05) receives transfers from other funds that utilize vehicles. The fund pays for vehicles through a lease with Enterprise Lease. In December 2016, a lease was signed with Enterprise for a majority of its vehicles. In 2020, the City determined that the lease was not in the best interest and has been working on an exit strategy for the lease that includes purchasing vehicles and allowing vehicles under the lease to continue to be utilized at a small cost per month ($30-$50) until full expiration of the lease. Under the terms of the lease, the vehicles remain the property of Enterprise and cannot be purchased by the City.

Fund 05 CAPITAL REPLACEMENT

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
05-4401-00-00	INVESTMENT INCOME	606.79	200.00	2,400	2,400
05-4409-00-00	MISCELLANEOUS INCOME	18,975.16	10,000.00	72,000	25,000
05-4886-00-00	SALE OF PARTS/ASSETS	-	4,000.00	200	250
TOTAL REVENUES		**$ 19,582**	**$ 14,200**	**$ 74,600**	**$ 27,650**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
05-5601-01-00	ENTERPRISE LEASE POLICE	112,100	112,223	89,392	52,359.00
05-5602-01-00	ENTERPRISE LEASE STREETS	27,001	17,868	18,316	17,868.00
05-5603-01-00	ENTERPRISE LEASE SENIOR CENTER	8,987	10,780	3,842	-
05-5604-01-00	ENTERPRISE LEASE FIRE	14,126	14,126	15,027	14,126.00
05-5605-01-00	ENTERPRISE LEASE COMMDEV	4,899	4,899	5,217	5,497.00
05-5608-01-00	ENTERPRISE LEASE CITY MANAGER	3,023	7,256	7,875	7,253.00
05-5861-01-00	MOTOR VEHICLES	422,943	-	-	-
05-5870-01-00	OTHER EQUIPMENT	86,403	-	-	-
TOTAL EXPENDITURES		**$ 679,483**	**$ 167,153**	**$ 139,668**	**$ 97,103**
REVENUES OVER (UNDER) EXPENDITURES		**$ (659,901)**	**$ (152,953)**	**$ (65,068)**	**$ (69,453)**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
05-4906-00-00	TRANSFER IN-GENERAL	182,521	120,000	120,000	120,000
05-4917-00-00	TRANSFER IN-STREET FUND	37,142	19,200	19,200	19,200
TOTAL OTHER FINANCING SOURCES (USES)		**$ 219,663**	**$ 139,200**	**$ 139,200**	**$ 139,200**
NET CHANGE IN FUND BALANCE		**$ (440,238)**	**$ (13,753)**	**$ 74,132**	**$ 69,747**
BEGINNING FUND BALANCE — OCT 1		**$ 101,257**	**$ (338,981)**	**$ (338,981)**	**$ (264,849)**
ENDING FUND BALANCE — SEPT 30		**$ (338,981)**	**$ (352,734)**	**$ (264,849)**	**$ (195,102)**

OVERVIEW: COURT SECURITY FUND

Revenue for the Court Security Fund (12) comes from a $3 fee assessed to defendants convicted of misdemeanors as a cost of court. Expenditures may only be used for security personnel, services and items related to buildings that house the operations of our Municipal Court. These items include the purchase or repair of x-ray machines and conveying systems, hand-held metal detectors, walk-through metal detectors, identification cards and systems, electronic locking and surveillance equipment, bailiffs or security contract personnel during times when they are providing appropriate security services, signage, confiscated weapons inventory and tracking systems, locks, chains, or other security hardware and other item or service permitted by law.

FUND 12 COURT SECURITY FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
12-4250-00-00	COURT SECURITY FEE	3,918	2,800	3,200	3,200
12-4401-00-00	INVESTMENT INCOME	191	150	650	650
TOTAL REVENUES		**$ 4,110**	**$ 2,950**	**$ 3,850**	**$ 3,850**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
12-5403-00-00	BUILDING MAINTENANCE	-	12,000	4,494	10,000
TOTAL EXPENDITURES		**$ -**	**$ 12,000**	**$ 4,494**	**$ 10,000**
NET CHANGE IN FUND BALANCE		**$ 4,110**	**$ (9,050)**	**$ (644)**	**$ (6,150)**
BEGINNING FUND BALANCE — OCT 1		**$ 25,248**	**$ 29,358**	**$ 29,358**	**$ 28,713**
ENDING FUND BALANCE — SEPT 30		**$ 29,358**	**$ 20,308**	**$ 28,713**	**$ 22,563**

OVERVIEW: COURT TECHNOLOGY FUND

Revenue for the Court Technology Fund (16) comes from a $4 fee assessed to defendants convicted of misdemeanors as a cost of court. Expenditures may only be used for technological enhancements for the Municipal Court, including computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems.

FUND 16 COURT TECHNOLOGY

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
16-4251-00-00	TECHNOLOGY FEES	3,323	2,000	3,600	**3,600**
16-4401-00-00	INVESTMENT INCOME	114	40	450	450
TOTAL REVENUES		**$ 3,437**	**$ 2,040**	**$ 4,050**	**$ 4,050**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
16-5440-00-00	OFFICE EQUIP	-		4,800	10,000
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 4,800**	**$ 10,000**

NET CHANGE IN FUND BALANCE	**$ 3,437**	**$ 2,040**	**$ (750)**	**$ (5,950)**
BEGINNING FUND BALANCE — OCT 1	**$ 14,332**	**$ 17,769**	**$ 17,769**	**$ 17,019**
ENDING FUND BALANCE — SEPT 30	**$ 17,769**	**$ 19,809**	**$ 17,019**	**$ 11,069**

OVERVIEW: STREET IMPROVEMENT FUND

The Street Improvement Fund sustains and optimizes the structural life of the City's roadways in the most effective manner, provides preventive maintenance to existing concrete and asphalt streets, and develops capital projects for major street construction. Additionally, the Street Improvement Fund provides quality parks, open spaces, and trails to enhance the quality of life for residents.

Kennedale leverages resources by working with TxDOT and Tarrant County. Street rehabilitation is performed by Tarrant County Precinct 2 under an Inter-Local Agreement, wherein the city pays for the materials and the county provides the labor and equipment. Also, if funding is available, and if we qualify, the North Central Texas Council of Governments (NCTCOG) provides grants for sidewalks and crosswalks via the Safe Routes to Schools program; e.g. Crestdale neighborhood, which we anticipate going into construction in early 2024.

Little School Road was included in a voter-approved Tarrant County Transportation bond package. This extension will not only provide access for future development but increase connectivity and traffic movement and strengthen emergency response by providing an above-grade railroad crossing to allow access to the western portion of the City and portions of the extraterritorial jurisdiction (ETJ).

Included in this budget are two new full-time positions and an additional $127,000 in Street Maintenance.

SHORT-TERM GOALS

- Continue partnership for professional services to include interlocal agreements with Tarrant County Precinct 2 for asphalt street rehabilitation, pavement markings and drainage ditch improvements
- Complete the "Safe Route to School" Project, Crestwood Neighborhood, by mid-2024
- Continue to conduct right-of-way, water, sanitary sewer and stormwater inspections
- Invest in an annual concrete pavement panel replacement contract
- Invest in a pavement asset management system, to assess and improve our pavement network system condition
- Install "Story Walk" along Sonora Park
- Obtain a commercial grade, heavy duty gas powered 96" cut mower
- Add at least one additional public works technician member to our current staff

LONG-TERM GOALS

- Develop strategies and solicit grant funding for reconstruction of deteriorating streets, to include water, sewer and stormwater upgrades
- Develop a linear park system to include bike and hike trails
- Invest in a Boom Mower
- Implement the extension of Little School Road, a 50% cost-sharing with Tarrant County, as a 4-lane divided roadway between New Hope Road and E. Kennedale Parkway/Bus287

Positions				
Director		1.0	1.0	**1.0**
Supervisor		1.0	1.0	**1.0**
Field Worker - Full Time		4.0	4.0	**6.0**
FIeld Worker - part Time		1.0	0.7	**0.7**
Administrative Assistant		1.00	1.00	**1.00**
TOTAL PUBLIC WORKS POSITIONS	**-**	**8.00**	**7.70**	**9.70**

Fund 17 STREET IMPROVEMENT FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
17-4071-00-00	ENGINEER REVIEW FEES	12,086	16,000	28,312	30,000
17-4072-00-00	FRANCHISE FEES – GARBAGE	70,407	135,000	146,120	150,000
17-4073-00-00	FRANCHISE FEES – GAS	76,894	120,000	150,514	150,000
17-4074-00-00	FRANCHISE FEES – ELECTRICITY	306,645	350,000	341,458	342,000
17-4075-00-00	FRANCHISE FEES-CABLE	31,397	96,101	27,250	28,000
17-4076-00-00	FRANCHISE FEES-WATER/SEWER	-	-	-	-
17-4401-00-00	INVESTMENT INCOME	2,449	1,500	12,264	12,300
17-4409-00-00	MISCELLANEOUS INCOME	26,235	39,317	366	400
17-4805-00-00	COMMUNITY CENTER RENTAL	3,835	3,344	3,367	4,000
17-4807-00-00	BALLFIELD RENTAL	-	58	-	-
17-4886-00-00	SALE OF PARTS/ASSETS	-	-	-	
17-4971-00-00	INSURANCE PROCEEDS	3,620	-	-	
TOTAL REVENUES		**$ 533,570**	**$ 761,320**	**$ 709,650**	**$ 716,700**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
	STREET MAINTENANCE	684,714	788,978	753,516	1,065,780
	PARK MAINTENANCE	99,726	80,625	69,909	75,500
TOTAL EXPENDITURES		**$ 784,440**	**$ 869,603**	**$ 823,426**	**$ 1,141,280**

TOTAL REVENUES OVER (UNDER) EXPENDITURES		**$ (250,871)**	**$ (108,282)**	**$ (113,775)**	**$ (424,580)**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
17-4076-00-00	FRANCHISE FEES-WATER/SEWER	390,174	140,310	140,310	140,310
17-4511-00-00	ADMIN CHARGE –STORMWATER	19,995	56,124	56,124	63,894
17-4515-00-00	ADMIN CHARGE-EDC	-	56,124	56,124	63,894
17-5701-12-02	TRANSFER OUT - GENERAL FUND		(132,597)	(132,597)	(138,031)
17-5705-12-04	TRANSFER OUT-CAP REPLACE FUND	(37,142)	(19,200)	(19,200)	(19,200)
TOTAL OTHER FINANCING SOURCES (USES)		**$ 373,027**	**$ 100,761**	**$ 100,761**	**$ 110,866**

NET CHANGE IN FUND BALANCE		**$ 122,156**	**$ (7,521)**	**$ (13,014)**	**$ (313,714)**
BEGINNING FUND BALANCE — OCT 1		**$ 262,500**	**$ 384,656**	**$ 384,656**	**$ 371,642**
ENDING FUND BALANCE — SEPT 30		**$ 384,656**	**$ 377,135**	**$ 371,642**	**$ 57,928**
AVERAGE DAILY EXPENDITURES		2,047	1,967	1,840	2,696
NUMBER OF DAYS RESERVE		188	192	202	21
FUND BALANCE AS A % OF EXPENDITURES		51.47%	52.54%	55.33%	5.89%

OVERVIEW: JUVENILE CASE MANAGER FUND

Revenue for the Juvenile Case Manager Fund (18) comes from a $5 fee assessed to defendants convicted of a “fine only misdemeanor offense” as a cost of court. Expenditures may only finance the salary and benefits of a juvenile case manager that is employed by the Municipal Court of the City of Kennedale. At present, funds resulting from the $5 fee are placed into the General Fund (01) as a reimbursement for the wages and benefits of the City’s Juvenile Case Manager.

FUND 18 JUVENILE CASE MANAGER FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
18-4250-00-00	JUVENILE CASE MANAGEMENT FEE	442	500	280	300
18-4401-00-00	INVESTMENT INCOME	58	25	190	190
TOTAL REVENUES		**$ 500**	**$ 525**	**$ 470**	**$ 490**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
18-5570-00-00	SPECIAL SERVICES	-	-	-	7,000
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ 7,000**

NET CHANGE IN FUND BALANCE	**$ 500**	**$ 525**	**$ 470**	**$ (6,510)**

BEGINNING FUND BALANCE — OCT 1	**$ 8,123**	**$ 8,623**	**$ 8,623**	**$ 9,093**
ENDING FUND BALANCE — SEPT 30	**$ 8,623**	**$ 9,148**	**$ 9,093**	**$ 2,583**

OVERVIEW: GRANTS FUND

New for FY24, the Grants Fund (40) will house funding and track expenditures for grants awarded to the City. As most grants function as cost reimbursable agreements (funding isn't received until an expenditure has taken place and proper documentation has been provided to the granting agency), this fund is expected to have a $0 balance over time. Previously, grant revenues and expenditures were tracked in the General Fund (01).

FUND 40 GRANTS

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
40-4086-00-00	POLICE DEPARTMENT GRANTS	-	-		20,000
40-4095-00-00	LIBRARY GRANTS	-	-		
40-4098-00-00	FIRE DEPARTMENT GRANTS				655,000
TOTAL REVENUES		**$ -**	**$ -**	**$ -**	**$ 675,000**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
40-5291-09-01	GRANT FUNDED SUPPLIES-POLICE	-	-		20,000
40-5291-10-00	GRANT FUNDED SUPPLIES-FIRE	-	-	-	655,000
40-5291-17-00	GRANT FUNDED SUPPLIES-LIBRARY	-	-	-	
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ 675,000**

NET CHANGE IN FUND BALANCE		**$ -**	**$ -**	**$ -**	**$ -**
BEGINNING FUND BALANCE — OCT 1		**$ -**	**$ -**	**$ -**	**$ -**
ENDING FUND BALANCE — SEPT 30		**$ -**	**$ -**	**$ -**	**$ -**

OVERVIEW: PARK RECOVERY AND OTHER DONATIONS

Donations from the community, and their related expenditures, are tracked in the Park Recovery and Other Donations Fund (41). Similar to the Grant Fund (40), this fund is expected to have a $0 balance over time. The Youth Advisory Council will be funded from this source in FY24.

FUND 41 PARK RECOVERY & OTHER DONATIONS

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
41-4401-00-00	INVESTMENT INCOME	177	120	625	625
41-4409-00-00	MISCELLANEOUS INCOME			4,100	5,000
41-4920-00-00	DONATIONS	-	-		-
41-4521-00-00	DONATION DIAMOND JUB	26,497	-		-
TOTAL REVENUES		**$ 26,674**	**$ 120**	**$ 4,725**	**$ 5,625**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
41-5508-00-00	FOUNTAIN EXPENSE	-	-		-
41-5518-00-00	YAC	-	6,800	-	6,800
41-5525-00-00	FIRE DONATION USE	-	500	(2,500)	
41-5527-00-00	BARK IN PARK	-	5,600	1,038	1,053
41-5521-00-00	EXPENSE DIAMOND JUBI	26,497	-		
41-5522-00-00	KEEP KENNEDALE BEAUT	-	13,300	2,852	-
41-5523-00-00	SECTION HOUSE / CHAMBER BUILDING	-	500	-	
41-5524-00-00	911 MEMORIAL	-	270	270	
41-5526-00-00	POLICE	-	2,500	-	
41-5528-00-00	COMMUNITY THEATRE	-	2,200	770	
41-5529-00-00	ARTS MARKET	-	1,400	-	
TOTAL EXPENDITURES		**$ 26,497**	**$ 33,070**	**$ 2,431**	**$ 7,853**
NET CHANGE IN FUND BALANCE		**$ 177**	**$ (32,950)**	**$ 2,294**	**$ (2,228)**
BEGINNING FUND BALANCE — OCT 1		**$ (244)**	**$ (67)**	**$ (67)**	**$ 2,228**
ENDING FUND BALANCE — SEPT 30		**$ (67)**	**$ (33,017)**	**$ 2,228**	**$ (0)**

OVERVIEW: TREE REFORESTATION FUND

Funds collected by the City's Community Development Department for tree removal permits, donations, and related development agreements are the primary source of revenue for the Tree Reforestation Fund (83). Expenditures are limited to planting trees within the City or acquiring wooded property to preserve its natural state.

FUND 83 TREE REFORESTATION					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
83-4197-00-00	TREE REFORESTATION	-	-	5,000	5,000
83-4401-00-00	INVESTMENT INCOME	481	300	1,550	1,550
TOTAL REVENUES		**$ 481**	**$ 300**	**$ 6,550**	**$ 6,550**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
83-5290-01-00	EXPENDABLE SUPPLIES	-	15,000	-	
83-5570-01-00	SPECIAL SERVICES	-	15,000	-	
TOTAL EXPENDITURES		**$ -**	**$ 30,000**	**$ -**	**$ -**
NET CHANGE IN FUND BALANCE		**$ 481**	**$ (29,700)**	**$ 6,550**	**$ 6,550**
BEGINNING FUND BALANCE — OCT 1		**$ 71,054**	**$ 71,535**	**$ 71,535**	**$ 78,085**
ENDING FUND BALANCE — SEPT 30		**$ 71,535**	**$ 41,835**	**$ 78,085**	**$ 84,635**

OVERVIEW: UNCLAIMED PROPERTY FUND

The Unclaimed Property Fund (85) is used for holding property valued at $100 or less that is presumed abandoned or unclaimed subject to Title VI, Chapter 76, of the Texas Property Code.

FUND 85 - UNCLAIMED PROPERTY

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
85-4401-00-00	INVESTMENT INCOME	13	4	20	**20**
TOTAL REVENUES		**$ 13**	**$ 4**	**$ 20**	**$ 20**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
85-5261-00-00	POSTAGE	-	20	-	-
TOTAL EXPENDITURES		**$ -**	**$ 20**	**$ -**	**$ -**
REVENUES OVER (UNDER) EXPENDITURES		**$ 13**	**$ (16)**	**$ 20**	**$ 20**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
85-5760-00-00	TRANSFER OUT	-	1,900	-	**-**
TOTAL OTHER FINANCING SOURCES (USES)		**$ -**	**$ 1,900**	**$ -**	**$ -**
NET CHANGE IN FUND BALANCE		**$ 13**	**$ 1,884**	**$ 20**	**$ 20**
BEGINNING FUND BALANCE — OCT 1		**$ 303**	**$ 316**	**$ 316**	**$ 336**
ENDING FUND BALANCE — SEPT 30		**$ 316**	**$ 2,200**	**$ 336**	**$ 356**

EDC Funds

OVERVIEW: ECONOMIC DEVELOPMENT CORPORATION

A component unit of the City of Kennedale, the Economic Development Corporation (EDC) is primarily funded by a .50% sales tax levied on items sold in the City of Kennedale. Revenue also comes in the form of rent paid by tenants of the TownCenter, the proportionate share of investment income, and other fees related to operating the TownCenter. For FY24, the EDC has budgeted $150,000 in grants for entrepreneurs looking to establish, or further grow, their business in Kennedale.

FUND 15 ECONOMIC DEVELOPMENT CORPORATION

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15-4002-00-00	MMD TAX-CURRENT YEAR	-	75,000	75,000	75,000
15-4081-00-00	SALES TAX	619,749	613,491	613,500	613,500
15-4401-00-00	INVESTMENT INCOME	10,151	4,023	64,440	60,000
15-4409-00-00	MISCELLANEOUS INCOME	35,104	33,500	34,500	34,500
15-4412-00-00	LAND PROCEEDS	-	-	-	
15-4805-00-00	RENTAL FEES-SHOPPING CENTER	300,025	293,607	307,232	310,807
15-4402-00-00	INTEREST INCOME	12,146	-	-	
TOTAL REVENUES		**$ 977,174**	**$ 1,019,621**	**$ 1,094,672**	**$ 1,093,807**

-

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15-5240-01-00	PRINTED SUPPLIES				
15-5260-01-00	GENERAL OFFICE SUPPLIES				
15-5261-01-00	POSTAGE				
15-5280-01-00	MINOR EQUIP/SMALL TOOLS<$5K		6,000	1,000	
15-5501-01-00	ADVERTISING		7,000	6,500	7,000
15-5510-01-00	ASSOC DUES/PUBLICATICATIONS	5,067	1,826	1,500	1,500
15-5525-01-00	TRAINING/SEMINARS	500			2,000
15-5565-01-00	LEGAL SERVICES	10,716	14,884	15,500	14,884
15-5567-01-00	AUDIT SERVICES	4,250			
15-5570-01-00	SPECIAL SERVICES	15,649	31,025	21,159	30,000
15-5571-01-00	SPECIAL EVENTS	47,905	100,000	100,000	60,000
15-5578-01-00	TRAVEL				1,500
15-5615-01-00	FUNCTIONAL GRANT	16,511	24,766	20,000	150,000
TOTAL OPERATIONS		**$ 100,598**	**$ 185,501**	**$ 165,659**	**$ 266,884**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15-5643-01-03	2007 $1.2M TAX BOND-INTEREST	37,115	31,970	31,970	26,410
15-5644-01-03	2007 $1.2M TAX BOND-PRINCIPAL	75,000	80,000	80,000	85,000
15-5645-01-03	2011 $1.7M TX LEVERAGE – INT	9,460	6,940	13,874	10,492
15-5646-01-03	2011 $1.7M TX LEVERAGE – PRIN	51,809	56,812	47,113	46,038
15-5667-01-03	2020 $1.26M GO REFUNDING – PRINCIPAL		120,000	120,000	125,000
15-5668-01-03	2020 $1.26M GO REFUNDING – INTEREST		18,625	18,625	16,260
TOTAL DEBT SERVICE EXPENDITURES		**$ 173,384**	**$ 314,346**	**$ 311,582**	**$ 309,201**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15-5403-02-00	BUILDING MAINTENANCE	25,037	22,752	2,500	57,000
17-5405-12-03	TOWN CENTER PLAZA	-	-	-	12,000
15-5530-02-00	ELECTRIC SERVICES	5,790	6,084	6,000	7,000
15-5545-02-00	INSURANCE-PROPERTY	14,287	21,431	14,857	21,431
15-5570-02-00	SPECIAL SERVICES	11,829	11,744	12,261	13,000
15-5595-02-00	LANDSCAPING---CAM	2,700	4,050	-	9,000
15-5621-02-00	BANK FEES / PAYING AGENT FEES	19	29	20	30
15-5870-02-00	FOUNTAIN				85,000
15-5870-02-00	MONUMENTS FOR CITY ENTRANCES				80,000
15-5870-02-00	OTHER EQUIPMENT				54,000
TOTAL TOWN SHOPPING CENTER EXPENDITURES		**$ 59,662**	**$ 66,089**	**$ 35,638**	**$ 338,461**
TOTAL EXPENDITURES		**$ 333,644**	**$ 565,936**	**$ 512,879**	**$ 914,546**
REVENUES OVER (UNDER) EXPENDITURES		**$ 643,531**	**$ 453,685**	**$ 581,793**	**$ 179,261**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
15-5595-01-00	ADMIN CHARGE – GENERAL FUND	(145,855)	(397,791)	(397,791)	(453,510)
15-5702-01-03	TRANSFER OUT – DEBT SERVICE	(140,941)	-	-	-
15-5717-00-00	TRANSFER OUT - STREETS FUND		(56,124)	(56,124)	(63,894)
TOTAL OTHER FINANCING SOURCES (USES)		**$ (286,795)**	**$ (453,916)**	**$ (453,915)**	**$ (517,404)**
NET CHANGE IN FUND BALANCE		**$ 930,326**	**$ 907,600**	**$ 1,035,708**	**$ (338,142)**
BEGINNING FUND BALANCE — OCT 1		**$ 1,648,785**	**$ 2,579,111**	**$ 2,579,111**	**$ 3,614,819**
ENDING FUND BALANCE — SEPT 30		**$ 2,579,111**	**$ 3,486,711**	**$ 3,614,819**	**$ 3,276,677**

FUND 95 ECONOMIC DEVELOPMENT CORPORATION BOND RESERVE FUND

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
95-4401-00-00	INVESTMENT INCOME	851	1,500	2,800	2,800
TOTAL REVENUES		**$ 851**	**$ 1,500**	**$ 2,800**	**$ 2,800**
	-				
Account	**Description**	**FY22 Actual**	**FY23 Budget**	**FY23 Est Actuals**	**FY24 Prop Budget**
		-	-	-	-
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ -**
	-				
REVENUES OVER (UNDER) EXPENDITURES		**$ 851**	**$ 1,500**	**$ 2,800**	**$ 2,800**
	-				
Account	**Description**	**FY22 Actual**	**FY23 Budget**	**FY23 Est Actuals**	**FY24 Prop Budget**
TRANSFERS IN (OUT)		-	-	-	-
TOTAL OTHER		**$ -**	**$ -**	**$ -**	**$ -**
	-				
NET CHANGE IN FUND BALANCE		**$ 851**	**$ 1,500**	**$ 2,800**	**$ 2,800**
BEGINNING FUND BALANCE — OCT 1		**$ 125,724**	**$ 126,575**	**$ 126,575**	**$ 129,375**
ENDING FUND BALANCE — SEPT 30		**$ 126,575**	**$ 128,075**	**$ 129,375**	**$ 132,175**

Appendix

Form 50-212

Notice About 2023 Tax Rates

Property Tax Rates in the City of Kennedale

This notice concerns the 2023 property tax rates for the City of Kennedale.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate . . . . $0.610045/$100

This year's voter-approval tax rate . . . . $0.728693/$100

To see the full calculations, please visit CityofKennedale.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Debt Service	$ 0.00

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
$4,365,000 GO Refunding Bonds Series 2007	$ 129,675.00	$ 2,574.05	$ 0.00	$ 214,168.05
$2,735,000 Comb Tax & Rev C/O Series 2007A	$215,000.00	$4,300.00	$0.00	$219,300.00
$3,720,000 GO Refunding Bond Series 2016	$375,000.00	$28,416.25	$0.00	$403,416.25
$2,000,000 Tax Notes Series 2019	$380,000.00	$18,430.00	$0.00	$398,430.00
$1,260,000 Refunding Bonds Series 2020	$0.00	$0.00	$141,260.25	$141,260.25
$1,540,000 Refunding Bonds Series 2020A	$150,000.00	$14,335.00	$0.00	$164,335.00
$5,735,000 Comb Tax and Rev C/O Series 2021	$185,000.00	$135,550.00	$0.00	$317,550.00
$17,650,000 Comb Tax and Rev C/O Series 2023	$170,000.00	$760,943,76	$0.00	$930,943.76

	Total required for 2023 *(current year)* debt service	$ 2,569,793
–	Amount *(if any)* paid from funds listed in unencumbered funds	$ 0.00
–	Amount *(if any)* paid from other resources	$ 228,229
–	Excess collections last year	$ 22,726
	= Total to be paid from taxes in 2023 *(current year)*	$ 2,318,838
	+ Amount added in anticipation that the taxing unit will collect only 100.27 *(collection rate)* % of its taxes in 2023 *(current year)*	$ 6,245
=	Total Debt Levy	$ 2,312,593

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Wendy Burgess, Tax Assessor/Collector, on 08/04/2023 .
(designated individual's name and position) (date)

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.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Kennedale	817-985-2105
Taxing Unit Name	Phone *(area code and number)*
405 Municipal Drive, Kennedale, Texas 76060	cityofkennedale.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]		$ 1,011,174,562
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.		$ 1,011,174,562
4.	**2022 total adopted tax rate.**		$ 0.706190 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 10,695,099	
	B. **2022 values resulting from final court decisions:**	- $ 8,723,534	
	C. **2022 value loss.** Subtract B from A.[3]		$ 1,971,565
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 180,000	
	B. **2022 disputed value:**	- $ 9,000	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 171,000
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,142,565

[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.	$ 1,013,317,127
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. **A. Absolute exemptions.** Use 2022 market value: .... $ 0 **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: .... + $ 1,795,507 **C. Value loss.** Add A and B. [6]	 $ 1,795,507
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. **A. 2022 market value:** .... $ 0 **B. 2023 productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	 $ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,795,507
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.	$ 22,384,163
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 989,137,457
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 6,985,189
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]	$ 34,830
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 7,020,019
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] **A. Certified values:** .... $ 1,147,327,551 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **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 **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] .... - $ 27,319,992 **E. Total 2023 value.** Add A and B, then subtract C and D.	 $ 1,120,007,559

[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] .... $ 46,489,563	
	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] .... + $ 7,898,097	
	C. Total value under protest or not certified. Add A and B.	$ 54,387,660
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]	$ 0
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 1,174,395,219
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]	$ 0
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]	$ 23,658,857
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 23,658,857
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 1,150,736,362
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.610045 /$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:

1. **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.
2. **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.	$ 0.569154 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,013,317,127

[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	$ 5,767,334
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. .... + $ 20,060	
	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.. .... – $ 157,971	
	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........ $ -137,911	
	E. Add Line 30 to 31D.	$ 5,629,423
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,150,736,362
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.489201 /$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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] 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.**		
	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	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	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	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$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.		
	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	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.489201 /$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.		
	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	$ 619,749	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.053856 /$100	
	C. Add Line 40B to Line 39.		$ 0.543057 /$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.		$ 0.562063 /$100

[25] Tex. Tax Code §26.0442
[26] 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 /$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 .... $ 2,569,793 **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 .... – $ 228,229 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,341,564
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 22,726
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 2,318,838
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. .... 100.27 % **C.** Enter the 2021 actual collection rate. .... 100.40 % **D.** Enter the 2020 actual collection rate. .... 100.48 % **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]	100.27 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 2,312,593
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,174,395,219
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.196917 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.758980 /$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 /$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.	$ 619,749
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,174,395,219
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.052772 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.610045 /$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.	$ 0.610045 /$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 *Voter-Approval Tax Rate Worksheet.*	$ 0.758980 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.706208 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 1,174,395,219
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$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).	$ 0.706208 /$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)	$ 0.435275 /$100	
	B. Unused increment rate (Line 66)	$ 0.018972 /$100	
	C. Subtract B from A	$ 0.416303 /$100	
	D. Adopted Tax Rate	$ 0.706190 /$100	
	E. Subtract D from C	$ -0.289887 /$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)	$ 0.783057 /$100	
	B. Unused increment rate (Line 66)	$ 0.000001 /$100	
	C. Subtract B from A	$ 0.783056 /$100	
	D. Adopted Tax Rate	$ 0.764085 /$100	
	E. Subtract D from C	$ 0.018971 /$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)	$ 0.774086 /$100	
	B. Unused increment rate (Line 64)	$ 0 /$100	
	C. Subtract B from A	$ 0.774086 /$100	
	D. Adopted Tax Rate	$ 0.774085 /$100	
	E. Subtract D from C	$ 0.000001 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0 /$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).		$ 0.706208 /$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 *Voter-Approval Tax Rate Worksheet*	$ 0.489201 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,174,395,219
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.042575 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.196917 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.728693 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.706190 /$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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- 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 *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 989,137,457
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 *No-New-Revenue Tax Rate Worksheet.*	$ 1,150,736,362
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] 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).	$ 0.706208 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.610045 /$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 .... $ 0.706208 /$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. .... $ 0.728693 /$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. [50]

print here Wendy Burgess
Printed Name of Taxing Unit Representative

sign here Wendy Burgess
Taxing Unit Representative

8-4-2023
Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

City of KENNEDALE Texas EST. 1887
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STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: WORK SESSION ITEM III.A.2.

SUBJECT
Discussion of The Texas Government Accountability Association Policy and Transparency and Ethics Interlocal Agreement.

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

1.	TGAA Accountability Policy	TGAA Accountability Policy.pdf
2.	TGAA -- INTERLOCAL AGREMENT 8-1-23	TGAA -- INTERLOCAL AGREMENT 8-1-23.pdf

TEXAS GOVERNMENT ACCOUNTABILITY ASSOCIATION

Comprehensive Transparency and Ethics Policy for Texas Municipalities, Version 8

(as may be amended, supplemented or otherwise modified from time to time, this "Policy")

This Policy:

1. Is not applicable to any Elected Official's candidacy or election that is regulated by the Texas Ethics Commission; and
2. Does not waive the authority and discretion of any City, City Body, Elected Official, or City Official to enforce higher ethical standards than those established by this Policy.

SECTION 1. TRANSPARENCY & DISCLOSURES

1. **General Covenants and Provisions**. The transparency standards and requirements set forth in this Policy shall extend to the City, all City Bodies, Elected Officials, City Officials, Affiliated Organizations, Local Government Affiliate, and other Persons as applicable.

2. **Financial.** The City must post to its website, at no cost to the public, for the current fiscal year, and for each fiscal year following the adoption of this Policy by the City, the information set out below in this Section. Unless stated otherwise below, all reports shall be for each fiscal year.
   a. ***ACFR.*** All Annual Comprehensive Financial Reports for the City.
   b. ***Audits***.
      i. The City shall conduct a City-wide efficiency audit every three years, which audit shall be conducted by an outside independent firm. The scope of the audit shall be to engage in fraud detection and to recommend suggested cost savings and identify revenue opportunities. The draft audit report and the final audit report shall be posted to the City's website and the lead partner on the audit shall be made available for a Q&A session with City residents and taxpayers within 30 days of report completion.
      ii. The City shall conduct a City-wide financial audit every year, which audit shall be conducted by an outside independent firm. The scope of the audit shall be to engage in fraud detection, affirm the accuracy of all financial reporting, and confirm proper accounting procedures are utilized. The draft audit report and the final audit report shall be posted to the City's website and the lead partner on the audit shall be made available for a Q&A session with City residents and taxpayers within 30 days of the final audit report's completion. No firm shall perform such audit for more than 3 years in succession and no more than 6 times in 10 years.

c. ***Vendors***. The City shall require all Vendors, in order to receive more than $10,000 in payments during a fiscal year, to fill out and sign under penalty of perjury, a form annually with the following information at a minimum:
   i. Name of the Vendor;
   ii. Address and phone number of the Vendor;
   iii. Nature of such Subject Vendor's business dealings with the City or any City Body;
   iv. Any Family Relationship between the Vendor or any Affiliate Organization of the Vendor with an Elected Official or City Official and/or any Elected Official or City Official's Affiliate Organizations;
   v. The amount and timing of all political contributions by the Vendor or any Affiliate Organization of the Vendor to any Elected Officials in the previous 24 months; and
   vi. The name, position, and total payments of any individual employed by or otherwise paid within the past 12 months by the Vendor or a Vendor's Affiliate Organization to a current or former Elected Official or City Official or a Family Relationship of a current or former Elected Official or City Official.

d. ***Local Government Affiliates.*** As a condition to receiving funds from the City, all Local Government Affiliates shall annually agree in writing to complying with this Policy.

e. ***Miscellaneous Financial Matters***.
   i. Individual Compensation. A complete list of the total compensation paid to each Elected Official and City Official including wages, salary, overtime, and benefits (including health, dental, life and pension) on an annual basis organized by last name alphabetically.
   ii. Vendor Searchability. An easily searchable database that includes a unique identifying number, vendor name, amount paid, reason given for amount paid if any, chart of account number and description to where coded, date, and description, if any.

3. **Conflicts of Interest**. The City shall post on its website home page within 5 days, the occurrence of any of the following with all the relevant details:
   a. ***City, City Body, & Local Government Affiliate Employment.*** If the City, City Body, or any Local Government Affiliate hires or pays for any purpose (other than for compensation listed above in Section 1.2.(e)(i)) an Elected Official or City Official or any person that is a Family Relationship of any Elected Official or City Official.
   b. ***Favorable Granting of a Permit or Zoning Variance.*** If the City or a City Body grants a permit or zoning variance to:
      i. any Elected or City Official;
      ii. any Family Relationship of any Elected Official or City Official; and/or
      iii. any Affiliate Organization of any Elected Official or City Official or any of their Family Relationships.

c. ***Favorable Passing of Ordinances.*** If the City or any City Body enacts or passes any ordinance, legislation, rule, or regulation that is materially more favorable to any of the following than other City area citizens and organizations:
   i. any Elected or City Official;
   ii. any Family Relationship of any Elected Official or City Official; and/or
   iii. any Affiliate Organization of any Elected Official or City Official or any of their Family Relationships.

d. ***Contracting.*** If the City, City Body, or any Local Government Affiliate signs a contract with or enters into any agreement (written or otherwise) with:
   i. any Elected or City Official;
   ii. any Family Relationship of any Elected Official or City Official; and/or
   iii. any Affiliate Organization of any Elected Official or City Official or any of their Family Relationships.

e. ***Payments.*** The City, any City Body, or any Local Government Affiliate makes any payments to any of the following that is not pursuant to a written contract and which has not been previously disclosed pursuant to <u>Section 1.3(a)</u> or <u>Section 1.3(d)</u> above:
   i. any Elected Official or City Official;
   ii. any Family Relationship of any Elected Official or City Official; and/or
   iii. any Affiliate Organization of any Elected Official or City Official or any of their Family Relationships.

f. ***Services & Asset Sales.*** Any Elected Official or City Official, any Family Relationship of any Elected Official or City Official, or any Affiliate Organization of any Elected Official, City Official or any their Family Relationships purchases on their own behalf or has another Person purchase on their behalf any material, item, land, improvements, service, or anything of value from the City, a City Body, or a Local Government Affiliate.

4. City and City Body Meetings.

a. All meetings of the City Council as well as boards and commissions of the City with members that are not employees of the City shall be fully subject to the Texas Open Meetings Act and Texas Public Information Act without restriction. If any court of law, administrative court, opinion, statute, or other ruling shall determine that any entity described herein is not subject to the Texas Open Meetings Act and/or Texas Public Information Act as a matter of law, said entity shall regardless adopt the provisions of the Texas Open Meetings Act and Texas Public Information Act and conduct its affairs in full compliance, including waiving immunity for injunctive relief to enforce compliance.

b. All meetings involving a majority of the City Council shall be live-streamed and video recorded. The City will take all necessary steps to ensure that any individual speaking during the meeting, including any individual speaking to the City Council or making any presentation to the City Council is both clearly visible and identified during the live-stream and in the video recording. The City will ensure that video and audio recordings of all City Council meetings are promptly made available to the public, and in any event within 48 hours, on the City's website.

c. The City Council shall be permitted to meet in closed executive session to discuss certain sensitive or otherwise confidential information as allowed under Texas state law; provided, however, that any individual matter that the City Council proposes to have considered during a closed executive session must first be (1) listed on the agenda of a regular meeting of such City Council, which such agenda shall be made available to the public on the City's website in advance of such regular meeting, and (2) during that regular meeting of the City Council, approved by a unanimous vote of the City Council to have such individual matter considered during a later closed executive session.

d. The City Council shall be permitted to meet in closed executive session to discuss certain sensitive or otherwise confidential information solely as required under Texas state law.

5. **Miscellaneous.**

a. ***Organizational Chart.*** A comprehensive organizational chart identifying all City Bodies, Elected Officials, City Officials, administrators, employees and other staff and contract workers, the supervisor each person reports to, all position descriptions, and contact information (including city phone number and city e-mail address as applicable) updated at least quarterly.

b. ***Building Permit Application Procedures.*** The procedures required to apply for all building permits and zoning variances with the specific time periods the applicant can expect for all portions of the process for which the City is responsible for performing.

c. ***Open Records Requests.*** The City shall implement a system to allow citizens to submit open records requests, to track such requests, and to receive responses to such requests within 10 days at the lowest cost applicable under Texas state law, and with only the redactions and limitations that are mandatory under Texas state law.

d. ***City Body Appearances.*** Any Person who appears before a City Body, before speaking, shall be asked to disclose any payments he or she or any Family Relationship, Affiliate Organization, or Family Relationship's Affiliate Organization of he or she that have been received from a City Body in the past 12 months.

SECTION 2. ETHICS & RELATED PROHIBITIONS & REQUIREMENTS

1. **General Covenants and Provisions.**
    a. The ethics standards set forth in this Policy are designed to:
        i. Encourage high ethical standards in official conduct by Elected Officials and City Officials; and
        ii. Establish minimum guidelines for ethical standards of conduct for all Elected Officials and City Officials by setting forth those acts or actions that are incompatible with the best interests of the City.
    b. These standards shall extend to the City, all City Bodies, Elected Officials, City Officials, Local Government Affiliates, Family Relationship, Affiliate Organizations and other Persons as applicable.

2. **Conflicts of Interest**.
    a. ***Decision Making.***
        i. Elected Officials may not vote on any matter in <u>Section 1.3</u> above for which they are a conflicted party.
        ii. City Officials may not be the deciding party on any matter in <u>Section 1.3</u> above for which they are a conflicted party.
    b. ***Usage of City Property.*** Unless explicitly allowed in writing per the terms of employment or office holding, an Elected Official or City Official shall not use, or permit others to use, any City or City Body funds, property, or personnel for non-City or non-City Body purposes, as applicable, except when otherwise available to the public generally or to a class of residents on substantially the same terms and conditions.
    c. ***Representation.*** Elected Officials and City Officials shall not for pay, profit, compensation, financial gain or other benefit represent or appear on behalf of themselves or on behalf of non-City or non-City Body interests before the City or City Body.
    d. ***Personnel Reporting.*** No Person employed by the City or a City Body shall report directly or indirectly to a Family Relationship without the affirmative, public approval by the City Council.
    e. ***Proper Contracting.*** No City Official shall be the decision maker for the hiring of a Vendor whereby said Vendor or an Affiliate Organization of the Vendor is a Family Relationship of the City Official.

3. **Gifts.** To avoid the appearance and risk of impropriety and self-enrichment, Elected Officials and City Officials shall not solicit or accept any Gift from any Person doing business with, seeking to do business with, or being regulated by the City. Those items or services that do not constitute prohibited Gifts include, but are not limited to:
    a. Political contributions made and reported in accordance with all applicable local, state, and federal laws.
    b. Awards publicly presented in recognition of public service.

c. Entertainment, meals or refreshments furnished in conjunction with public events, appearances, or ceremonies related to official city business, if furnished by the sponsor of such public event, and meals and refreshments having a value of less than $200.00 when furnished or provided to an Elected Official or City Official during the conduct of public business.
d. Any item received by an Elected Official or City Official and immediately donated to a charitable organization.
e. Meals, lodging, or transportation in connection with services rendered by the Elected Official or City Official at a conference, seminar or similar event that is more than merely perfunctory.
f. Attendance by an Elected Official or City Official at hospitality functions at local, regional, state or national association meetings and/or conferences.
g. Pens, pencils, calendars, t-shirts, caps and similar items containing logos, slogans, company names or other marketing material and commonly given out for advertising purposes.

4. **Use of Confidential Information.** Elected Officials and City Officials shall not disclose confidential or proprietary information, or any information they have acquired or obtained in the course of any fiduciary capacity or relationship, that could adversely influence the property, government, or affairs of the City, nor directly or indirectly use his or her position to secure confidential information about any Person for their financial benefit or gain.

5. **Outside Employment and Political Activities.**
   a. Full-time City Officials must inform their supervisor in writing before engaging in off-duty employment.
   b. The City, City Bodies, and Local Government Affiliates shall abstain from employing professional lobbyists or paying dues to any organization that employs professional lobbyists or any similar activist organizations. Any Elected Official or City Official who advocates for changes in state or federal policy, regulations, or laws in their capacity as an Elected Official or City Official shall disclose the matters promoted or opposed and to whom on the City's website within 72 hours of occurrence.

6. **Former and Current Elected Officials and City Officials.**
   a. A former Elected Official or City Official shall not use or disclose confidential government information acquired during service as an Elected Official or City Official, provided that this Section shall not prohibit:
      i. Any disclosure that is no longer confidential by law;
      ii. The confidential reporting of illegal or unethical conduct to authorities designated by law; or
      iii. As required by court order or appropriate agency.

b. A former paid Elected Official or City Official shall not represent for compensation any person, group or entity, other than himself or herself, or his or her immediate family members, before any Election Official, City Official, City Council, or City Body for a period of 2 years after termination of his or her official duties, except by the public permission of and disclosure by the City Council.

SECTION 3. GLOSSARY OF DEFINED TERMS

1. **Rules of Construction.** Words used in the present tense include the future tense. Words used in the plural number include the singular, and words in the singular include the plural. The word "shall" is always mandatory. The word "herein" means in this Policy. The word "regulations" means the provisions of any applicable ordinance, rule, regulation or policy.

2. **Defined Terms.** For the purposes hereof, the following terms have the meanings set forth below:
   - a. "***Affiliate Organization***" means any Person in which: (1) such Person or any Family Relationship of such Person holds a five percent (5%) or greater beneficial or ownership interest; and/or (2) such Person or any Family Relationship of such Person is directly or indirectly involved in the management and/or control of such entity.
   - b. "***City***" means any home rule city which has adopted a home rule charter for its local self-governance and all its subsidiaries, or any general law city as defined in the Tex. Local Gov't Code.
   - c. "***City Body***" means the City Council and any commission or board of the City created by the City Council, together with any other governing body or group responsible for the management and administration of any City activities and their subsidiaries. "City Body" shall also include all committees, sub-committees, working groups, boards, corporations, local government corporations, commissions, agencies, departments, funds, non-profits, or any other entity created by any City Body.
   - d. "***City Council***" means the City Council or City Commission as defined in the City Charter or Local Gov't Code.
   - e. "***City Official***" means all persons appointed by the City Council or an individual City Council Member to a City Body and all employees of the City. For the avoidance of doubt, City Official shall not include the Elected Officials.
   - f. "***Elected Official***" means the elected officers of the City, including the mayor of the City and the members of the City Council.

g. "***Family Relationship***" means any relationships within the third degree by consanguinity or affinity, each as defined by Tex. Gov't Code Chapter 573. In relevant part, (A) Tex. Gov't Code Chapter 573.023(c) provides that "[a]n individual's relatives within the third degree by consanguinity are the individual's: (1) parent or child (relatives in the first degree); (2) brother, sister, grandparent or grandchild (relatives in the second degree); and (3) great-grandparent, great-grandchild, aunt who is a sister of a parent of the individual, uncle who is a brother of a parent of the individual, nephew who is a child of a brother or sister of the individual, or niece who is a child of a brother or sister of the individual (relatives in the third degree).."; and (B) Tex. Gov't Code Chapter 573.025(b) provides that "[a]n individuals relatives within the third degree by affinity are: (1) anyone related by consanguinity to the individual's spouse in one of the ways named in Section 573.023(c); and (2) the spouse of anyone related to the individual by consanguinity in one of the ways named in Section 573.023(c).

h. "***Gift***" means a favor, service, hospitality, economic benefit, product or item having a value of $200.00 or more, or $500.00 or more within a 12-month period. A "Gift" does not include campaign contributions reported as required by local, state, or Federal law, money, items, or benefits received from a relative if given on account of kinship, or any value received by will, intestate succession, or as a distribution from an inter vivos or testamentary trust established by a spouse or ancestor.

i. "***in writing***" shall include by memorandum, letter, or email whereby receipt is verified.

j. "***Local Government Affiliate***" means any Person in which payments (other than compensation) from the City accounts for at least thirty percent (30)% of such Person's annual revenues, whereby the City or an Elected Official or City Official appoints two or more board members, or whereby the City established or renews such Person's charter.

k. "***Person***" means any individual, corporation, sole proprietorship, organization, government or governmental subdivision or agency, business trust, estate, trust, partnership, association, limited liability company, and any other legal entity.

l. "***TGAA***" means the Texas Government Accountability Association, which has been organized in accordance with the Interlocal Cooperation Act, Tex. Gov't Code §791.001, et seq.

m. "***Vendor***" means any Person that receives payments from the City or any of its City Bodies that is not employment compensation.

TEXAS GOVERNMENT ACCOUNTABILITY ASSOCIATION

TRANSPARENCY AND ETHICS INTERLOCAL AGREEMENT

This Contract and Interlocal Agreement (this "Agreement") is entered into by and between political subdivisions of this state (hereinafter referred to as "Members") to form a joint transparency and ethics pool operated by the Texas Government Accountability Association (hereinafter referred to as the "Transparency and Ethics Pool") for the purpose of providing comprehensive transparency and ethics policies, as well as oversight and enforcement, which are inherent in operating a political subdivision.

WHEREAS, to promote confidence in local government and thereby enhance local government's ability to function effectively, the Texas Government Accountability Association (the "TGAA") has adopted uniform transparency and ethics polices that the Members have determined are in the best interest to adopt and adhere to;

WHEREAS, the undersigned Member finds that it is in the best interest of the public to have transparency and ethics compliance performed by a trusted third party, rather than or in addition to any compliance-related efforts being performed internally by such Member, where potential conflicts of interest may arise; and

WHEREAS, the undersigned Member, in accordance with the Interlocal Cooperation Act, Tex. Gov't Code §791.001, et seq., and the interpretation thereof by the Attorney General of the State of Texas (Opinion # MW-347, May 29, 1981), and in consideration of other political subdivisions executing like agreements, does hereby agree to become a member of the TGAA.

NOW, THEREFORE, in consideration of the execution of this Agreement by and between the Members and the TGAA and of the contributions of the Member to the TGAA, the undersigned Member agrees to adopt and implement the applicable Comprehensive Transparency and Ethics Policy established by the TGAA (as may be amended, supplemented, updated, revised, altered, modified or otherwise changed by the TGAA from time to time, the "Transparency and Ethics Policy"), and the TGAA agrees to provide certain consulting and advisory services to the undersigned Member in connection with the implementation of and adherence to such Transparency and Ethics Policy. The TGAA shall have no authority over Member other than in the specific areas of transparency and ethics. The transparency and ethics authority granted to the TGAA by this Agreement shall extend to the Member, its employees, staff, elected officials, vendors, grant recipients, appointees and agents and shall have no authority related to any elected official's candidacy or election that is regulated by the Texas Ethics Commission.

The Member and the TGAA agree that adequate and sufficient consideration, including but not limited to, the exchange of mutual obligations and benefits set forth herein, have been received and the sufficiency thereof acknowledged, and that the enforceability of this Agreement is not dependent upon the payment of dues by the Member.

For the purpose of promoting confidence in the government of the Member and thereby enhancing the Member's ability to function effectively, the applicable Transparency and Ethics Policy of the TGAA is hereby adopted by the Member, whether or not physically attached hereto.

The Member, and all committees, sub-committees, working groups, boards, corporations, local government corporations, commissions, agencies, departments, funds, non-profits, or any other entity created by the Member, shall implement and adhere to the most current version of the applicable Transparency and Ethics Policy then in effect on the date of this Agreement. The Member shall come into full compliance with the current version of the applicable policy within six (6) months from the date of execution of this Agreement, and within two (2) months of the date this Agreement, the governing body of the Member shall designate specific individual, publicly named administrators responsible for ensuring full compliance with the applicable Transparency and Ethics Policy. In addition, each Member agrees to implement and comply with any amendments, supplements, updates, revisions, alterations, clarifications and any other changes to the applicable Transparency and Ethics Policy within six (6) months of issuance of any such changes by the TGAA (collectively, the "Member Adherence Requirements").

It is understood that by participating in the TGAA to provide transparency and ethics policies and oversight services, the Member does not intend to and hereby does not waive any of the immunities that its officers or its employees now possess.

The term of this Agreement and the transparency and ethics policies and oversight provided to the Member shall be continuous commencing 12:01 a.m. on the date this Agreement is executed by the Member until terminated as provided herein.

The requirements, standards, obligations, remedies and enforcement provided for in this Agreement are not exclusive of any other transparency and ethics requirements that the Member may (a) have under state or federal law or other city ordinances, (b) have imposed on itself or (c) be subject to pursuant to any other regulatory body.

The TGAA may terminate this Agreement at any time upon 30 days written notice to the Member and shall subsequently return the pro-rated dues paid by the Member for the remaining portion of the Member's annual term.

The Member may terminate this Agreement only by hosting a referendum of all the citizens within its geographic borders (and if a government association, of all its members' geographic borders) and receiving a majority affirmative vote to terminate this Agreement. The ballot caption language shall read as follows: "*Shall [Name of Member] terminate its association with the Texas Government Accountability Association and thus permanently eliminate implementation of the Transparency and Ethics Standards promulgated by the Texas Government Accountability Association for [Name of Local Government]?*". At such point, the Member may deliver a two (2) year advance notice of its intent to terminate this Agreement. Dues will remain constant for the Member for the subsequent two (2) years after which the Member will no longer be a member of the TGAA and at which point this Agreement will become null and void with respect to such Member.

The board of directors of the TGAA (the "Board"), acting through its agents and the TGAA staff, is responsible for the administration of all TGAA business on behalf of the Members. The annual member dues of the TGAA shall be set upon the recommendation of the Board. The annual dues shall be due and payable in advance on the anniversary of such payment in the first instance. The initial annual membership dues of the TGAA shall be as set forth on Schedule A attached hereto, which shall be due and payable immediately upon a Member's admission to the TGAA and thereafter in accordance with this Agreement. The amount of such annual membership dues and the payment requirements relating thereto may be adjusted or changed at any time and from time to time upon resolution by the Board. If any amounts owed by the Member are sought by the TGAA through legal action, the Member agrees to reimburse the TGAA for any attorneys' fees and costs incurred in bringing such action.

In addition to the TGAA, any member of the public may also bring legal action in an appropriate local court or through an arbitration process as set out below to enforce this Agreement (any such legal action, an "Action") against the Member. Before bringing an Action to enforce this Agreement, a member of the public must first file a complaint with the Member and the Board. The complainant shall include all supporting documents in his or her possession when filing the complaint. The Member shall investigate the allegations in the complaint as necessary and schedule a conference with the complainant to be held within ten days after receipt of the written complaint. The Member may set reasonable time limits for the conference. The Member may assign the appropriate representative(s) of the Member to investigate and confer with the complainant. Absent extenuating circumstances, the Member shall provide the complainant with a written response within ten days following the conference. The written response shall set forth the basis of the Member's decision. In reaching a decision, the Member may consider information provided at the conference and any other relevant documents or information the administrator believes will help resolve the complaint, including but not limited to documents submitted by the complainant with the complaint. The complainant may bring an Action to enforce the Agreement against the Member if: (a) the complainant did not receive the relief requested from the Member following the receipt of the written response; (b) the Member did not set the conference timely as proscribed herein and in the TGAA Bylaws; or (c) the Member did not provide a written response to the complainant timely as proscribed herein and in the TGAA Bylaws.

The parties hereto agree that irreparable damage to the TGAA would occur in the event that any of the provisions of this Agreement were not performed by the Member in accordance with their specific terms or were otherwise breached by the Member. It is accordingly agreed that the TGAA shall be entitled to an injunction or injunctions to prevent breaches of this Agreement by the Member and to enforce specifically the terms and provisions hereof, this being in addition to any other remedy to which the TGAA would be entitled at law or in equity and/or pursuant to the terms of this Agreement. This right of specific performance shall expressly entitle the TGAA to seek an injunction to enforce specifically the requirement that the Member be required to comply at all times with all of the (a) Member Adherence Requirements and (b) standards and requirements of the applicable Transparency and Ethics Policy adopted by the Member pursuant to this Agreement. The Member agrees to waive immunity and allow suits for injunctive relief and specific performance of this Agreement by any member of the public or the TGAA. For the avoidance of doubt, the TGAA and/or any member of the public may bring an action to enforce the requirements set forth in this Agreement, and the Member shall be required to reimburse any member of the public and/or the TGAA for any attorneys' fees and other costs incurred in bringing any such action against the Member, if such member of the public and/or the TGAA is the prevailing party on any of the merits in any such action.

Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association in accordance with its Arbitration Rules and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. Claims shall be heard by a panel of three arbitrators. Within 15 days after the commencement of arbitration, each party shall select one person to act as arbitrator and the two selected shall select a third arbitrator within ten days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the American Arbitration Association. The place of arbitration shall be Dallas County, Texas. The arbitration shall be governed by the laws of the State of Texas. The prevailing party shall be entitled to an award of reasonable attorneys' fees. The award of the arbitrators shall be accompanied by a reasoned opinion.

The Member acknowledges that it has received copies of (a) the Constitution of the TGAA, (b) the Bylaws of the TGAA, and (c) the applicable Transparency and Ethics Policy, and in each case agrees to abide by all of their terms and any amendments thereto.

The Member hereby agrees that it will not enter into nor renew any contract, agreement or other commercial arrangement involving the provision of services or payment of money, with any Local Government Entity unless and until such Local Government Entity has (1) executed an interlocal agreement in a substantially similar form as this Agreement with the TGAA, and (2) in connection with the execution of such interlocal agreement, expressly agreed to adopt and comply with the applicable Transparency and Ethics Policy of the TGAA, along with any amendments, supplements, updates, revisions, alterations, clarifications and any other changes to such applicable Transparency and Ethics Policy made from time to time. For purposes of this Agreement, "Local Government Entity" means every unit of local government, both general purpose and special purpose, and includes, but is not limited to, counties, cities, towns, port districts, public utility districts, water-sewer districts, school districts, fire protection districts, irrigation districts, metropolitan municipal corporations, conservation districts, and other political subdivisions, governmental subdivisions, municipal corporations, quasi-municipal corporations, nonprofit corporations comprised of only units of local government, nonprofit corporations that receive more than 30% of their funding from any government organization, group of taxpayers, or organizations, or a group comprised of local governments joined by an interlocal agreement. The Member also agrees that it will withhold any payment to a Local Government Entity if the Local Government Entity is found by the Member or the TGAA to be in violation of the appropriate Transparency and Ethics Policy until such violation is cured or the dispute regarding such violation is otherwise resolved. The governing body of the Member may by a public, affirmative unanimous vote, agree to waive the requirements of this paragraph to such contract or agreement.

The Member shall also require each vendor or contractor that receives any payments from the Member or any of its affiliates (each such vendor or contractor, a "Subject Vendor") to sign annually and keep on file a disclosure and compliance certificate as described by the applicable

Transparency and Ethics Policy. The Texas Municipal League, TML Intergovernmental Risk Pool and TML Health shall not be designated Subject Vendors under this Agreement. No less than annually, and at any time upon the request of the TGAA, the Member will execute and deliver to the TGAA a written instrument certifying that each of such Member's Subject Vendors have complied with their applicable disclosure and compliance requirements as of and prior to the date of such certification.

MEMBER	TEXAS GOVERNMENT ACCOUNTABILITY ASSOCIATION
______________________ Authorized Representative of Member	______________________ Authorized Representative of TGAA
______________________ Authorized Representative Name and Title	______________________ Authorized Representative Name and Title
______________________	______________________
______________________ Address	______________________ Address
______________________ Member EIN	
______________________ Phone	______________________ Phone
______________________ Contact Email	______________________ Contact Email
______________________ Date	______________________ Date

SCHEDULE I

Initial Annual Membership Fees

City and County Members:

- For any such member with a total population of less than 5,000 people as of the most recent census, the initial annual fee shall be $500.
- For any such member with a total population equal to or greater than 5,000 people as of the most recent census, the initial annual fee shall be an amount equal to the product of (a) such city or county's total population as of the most recent census, *multiplied by* (b) $0.20.

School District Members:

- The initial annual fee shall be the greater of (a) $500 and (b) an amount equal to the product of (i) the total number of students enrolled in such district as of the then-current school year, *multiplied by* (ii) $0.50.

Other Government District Members:

- The initial annual fee shall be the greater of (a) $2,000 and (b) an amount equal to the product of (i) the total number of people within the geographic area of such district as of the most recent census, *multiplied by* (ii) $0.10.

All Other Members:

- The initial annual fee shall be determined by the Board in good faith.

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: WORK SESSION ITEM III.B.

SUBJECT
DISCUSSION AND/OR REQUESTS FOR CLARIFICATION OF ITEMS LISTED ON THE AGENDA

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: REPORTS AND ANNOUNCEMENTS ITEM IV.A.

SUBJECT
REPORTS AND ANNOUNCEMENTS
In addition to any items below, the Kennedale City Council, the presiding officer, and/or staff may give or receive reports regarding items of community interest, including, but not limited to, recognition of officials, citizens, staff, or departments; information regarding holiday schedules; and upcoming or attended events.

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

City of KENNEDALE Texas
EST. 1887
YOU'RE HERE K YOUR HOME

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: REPORTS AND ANNOUNCEMENTS ITEM IV.A.1.

SUBJECT
Updates from members of the Kennedale City Council

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: REPORTS AND ANNOUNCEMENTS ITEM IV.A.2.

SUBJECT
Updates from the Mayor

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: REPORTS AND ANNOUNCEMENTS ITEM IV.A.3.

SUBJECT
Updates from the City Manager

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: REPORTS AND ANNOUNCEMENTS ITEM IV.A.4.

SUBJECT
Financial Reports for the City and/or the EDC

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: INDIVIDUAL CONSIDERATION ITEM IV.B.

SUBJECT
ITEMS FOR INDIVIDUAL CONSIDERATION

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: INDIVIDUAL CONSIDERATION ITEM IV.B.1.

SUBJECT
Discuss and consider approval of a Resolution of the City Council of the City of Kennedale, Texas, approving the placement of a proposal on the September 19, 2023 City Council Public Meeting agenda to adopt a 2023 ad valorem tax rate that may exceed the lower of the voter-approval rate or the no-new-revenue tax rate; recording a City Council vote for a proposed tax rate; and calling a public hearing for September 19, 2023.

ORIGINATED BY

SUMMARY

RECOMMENDATION

ATTACHMENTS

City of KENNEDALE Texas EST. 1887
YOU'RE HERE YOUR HOME

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: INDIVIDUAL CONSIDERATION ITEM IV.C.2.

SUBJECT

Discussion and approval of a resolution affirming an annual review and changes to the City's Investment Policy.

ORIGINATED BY

Jon Horton, CPA
Director of Finance

SUMMARY

The Texas Public Funds Investment Act (PFIA), and the City's Investment Policy, requires an annual review of the City's Investment Policy and adoption of a resolution stating the review has been completed. The annual review was most recently completed on July 19, 2022.

The following changes are recommended:

- Page 2: remove the comma after "City funds shall be invested, to the..." and change to "City funds shall be invested to the maximum extent possible." This is a leftover comma from a previous change
- Page 3: change "City's Annual Financial Report (CAFR)..." to "City's Annual Comprehensive Financial Report (ACFR)..." This will align language in the Investment Policy with the current title of the audited annual financial report.
- Page 10: change references from "D.(5)" to "D.(4)." D.(5) does not exist. The relevant information moved to D.(4). once modifications recommended during the previous review were implemented.
- Minor changes involving spacing.

Changes to City staff and Elected Officials have prompted changes since the last review. Mayor Joplin and City Manager Hull are signers on the City's operating account with Wells Fargo.

Darrell Hull and Jonathan Horton, in their respective capacities as City Manager and Director of Finance, have administrative privileges on all City bank, pool, and investment accounts. Of note, both incoming and outgoing transfers with Frost Brokerage may only take place between other City owned accounts.

Due to the fluid nature of employment, I ask the Investment Policy not include a designation identifying additional personnel beyond the Investment Committee

RECOMMENDATION

Adopt a resolution affirming an annual review of the City's Investment Policy has taken place and accept the updated Policy as attached.

ATTACHMENTS

1.	Investment Policy - 2023 Review	Investment Policy - 2023 Review.pdf

CITY OF KENNEDALE

KENNEDALE
Finance Department

INVESTMENT POLICY

ORIGINALLY ADOPTED BY CITY COUNCIL: SEPTEMBER 13, 2001

PREFACE

State and local public laws govern the investment process for City funds. Laws cannot ensure that public officials manage public funds in a disciplined and prudent manner. The actions of public officials responsible for investing public funds must be guided by knowledge, skills, systems, policies, procedures and confidence that can be described only as professional discipline.

It is the policy of the City of Kennedale, that giving due regard to safety and risk of investments, all available funds shall be invested in conformance with these legal and administrative guidelines. All City funds shall be invested to the maximum extent possible.

Effective cash management is recognized as essential to good fiscal management. A prudent cash management and investment policy will be pursued. To that end, investment interest will be used as a viable and material revenue source for all City funds. Earnings from investments will be used in a manner that will best serve the interest of the City of Kennedale.

The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

SUBSEQUENT REVIEW & ADOPTION

SEPTEMBER 12, 2002
OCTOBER 9, 2003
SEPTEMBER 9, 2004
SEPTEMBER 13, 2005
SEPTEMBER 14, 2006
SEPTEMBER 13, 2007
NOVEMBER 13, 2008
NOVEMBER 5, 2009
NOVEMBER 17, 2011
OCTOBER 3, 2012
OCTOBER 1, 2013
OCTOBER 13, 2014
OCTOBER 19, 2015
OCTOBER 17, 2016
JUNE 18, 2018
JULY 19, 2022
AUGUST 29, 2023

I. PURPOSE

Chapter 2256 of the Government Code, as amended from time to time by the Texas State Legislature ("Public Funds Investment Act") requires each city to adopt rules governing its investment practices and to define the authority of the investment official. The Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and prudent fiscal management of the City of Kennedale funds.

II. SCOPE

The Investment Policy applies to the investment and management of all funds under direct authority of the City of Kennedale.

A. These funds are accounted for in the City's Annual Comprehensive Financial Report (ACFR) and include the following:

1) General Fund;

2) Special Revenue Funds;

3) Capital Project Funds;

4) Enterprise/Proprietary Funds;

5) Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately;

6) Debt Service Funds, including reserves and sinking funds to the extent not required by law or existing contract to be kept segregated and managed separately; and

7) Any new fund created by the City, unless specifically exempted from this policy by the City or by law.

This investment policy shall apply to all transactions involving the financial assets and related activity of all the foregoing funds.

B. This policy excludes:

1) Employee Retirement and Pension Funds administered or sponsored by the City.

2) Defeased bond funds held in trust escrow accounts.

C. Review & Amendment: The City Council is required by state statute and by this investment policy to review this investment policy and investment strategies not less than annually and to adopt a resolution stating the review has been completed and recording any changes made to either the policy or strategy statements.

III. PRUDENCE

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.

In determining whether an investment official has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

1) the investment of all funds, or funds under the entity's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and

2) whether the investment decision was consistent with the written investment policy of the City.

All participants in the investment program will seek to act responsibly as custodians of the public trust. Investment officials will avoid any transaction that might impair public confidence in the City's ability to govern effectively. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism which is worthy of the public trust. Nevertheless, the City recognizes that in a marketable, diversified portfolio, occasional measured losses are inevitable and must be considered within the context of the overall portfolio's investment rate of return.

Investment officials, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for market price changes, provided that these deviations from expectations are reported immediately to the Director of Finance, the City Manager and the City Council of the City of Kennedale, and that appropriate action is taken by the investment officials and their oversight managers to control adverse developments.

IV. OBJECTIVES

A. Preservation & Safety of Principal: Preservation of capital is the foremost objective of the City. Each investment transaction shall seek first to ensure that capital losses are avoided, whether the loss occurs from the default of a security or from erosion of market value.

B. Liquidity: The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which can be reasonably anticipated. Liquidity will be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

C. Yield: The investment portfolio of the City shall be designed to meet or exceed the average rate of return on 91-day U.S. treasury bills throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio. Legal constraints on debt proceeds that are not exempt from federal arbitrage regulations are limited to the arbitrage yield of the debt obligation. Investment officials will seek to maximize the yield of these funds in the same manner as all other City funds. However, if the yield achieved by the City is higher than the arbitrage yield, positive arbitrage income will be averaged over a five year period, netted against any negative arbitrage income and the net amount shall be rebated to the federal government as required by federal regulations.

V. RESPONSIBILITY & CONTROL

A. Delegation: Management responsibility to establish written procedures for the operation of the investment program consistent with this investment policy has been assigned to the Director of Finance by the City Manager. Such procedures shall include explicit delegation of authority to persons responsible for the daily cash management operation, the execution of investment transactions, overall portfolio management and investment reporting. The Director of Finance may delegate the daily investment responsibilities to either an internal investment official or an external investment advisor in combination with an internal investment official. The Director of Finance and/or his representative(s) will be limited by conformance with all federal regulations, ordinances, and the statements of investment strategy.

B. Subordinates: All persons involved in investment activities shall be referred to as "Investment Officials." No person shall engage in an investment transaction, except as provided under the terms of this policy, the procedures established by the Director of Finance and the explicit authorization by the City Manager to withdraw, transfer, deposit and invest the City's funds. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate Investment Officials.

C. Internal Controls: Internal controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by investment officials. Controls deemed most important would include: control of collusion, separation of duties, third-party custodial safekeeping, avoidance of bearer-form securities, clear delegation of authority, specific limitations regarding securities losses and remedial action, written confirmation of telephone transactions, minimizing the number of authorized investment officials, and documentation of and rationale for investment transactions.

In conjunction with the annual independent audit, a compliance audit of management controls on investments and adherence to the Investment Policy and the Investment Strategy may be performed by the City's independent auditor.

D. Ethics & Conflicts of Interest: An investment officer of the City who has a personal business relationship with a business organization offering to engage in an investment transaction with the City shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship with the Texas Ethics Commission and the City Council. For purposes of this section, an investment officer has a personal business relationship with a business organization if:

1) the investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns $5,000 or more of the fair market value of the business organization;

2) funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or

3) the investment officer has acquired from the business organization during the previous year investments with a book value of $2,500 or more for the personal account of the investment officer.

Investment officials of the City shall refrain from personal and business activities involving any of the City's custodians, depositories, broker/dealers or investment advisors which may influence the officer's ability to conduct his duties in an unbiased manner. Investment officials will not utilize investment advice concerning specific securities or classes of securities obtained in the transaction of the City's business for personal investment decisions, will in all respects subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchase and sales and will keep all investment advice obtained on behalf of the City and all transactions contemplated and completed by the City confidential, except when disclosure is required by law.

E. Investment Training Requirements: The Director of Finance and the Investment officials shall attend at least one ten hour training session relating to their investment responsibilities within 12 months after assuming their duties. In addition to this ten hour requirement, each investment officer shall receive not less than eight hours of instruction in their investment responsibilities at least once during each two year period that begins on October 1st and consists of the two consecutive fiscal years after that date. The investment training session shall be provided by an independent source. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City of Kennedale may engage in an investment transaction. Such training shall include education in investment controls, credit risk, market risk, investment strategies, and compliance with investment laws, including the Texas State Public Funds Investment Act.

VI. AUTHORIZED INVESTMENTS

A. Obligations, including letters of credit, of the United States or its agencies and instrumentalities.

B. Direct obligations of the State of Texas or its agencies and instrumentalities.

C. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, the State of Texas, or the United States or its instrumentalities.

D. Obligations of states, agencies, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent.

E. Joint Investment Pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law. A pool must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service.

F. Certificates of Deposit issued by a depository institution that has its main office or branch office in Texas;

1) and such Certificates of Deposit are:

- guaranteed or insured by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund or their successors; or

- secured by obligations described in Article VI, sections A through D above.

2) or such depository institution contractually agrees to place the funds in federally insured depository institutions in accordance with the conditions prescribed in Section 2256.010(b) of the Government Code (Public Funds Investment Act) as amended.

Certificates of Deposit brokered by an authorized broker/dealer that has its main office or a branch office in Texas who contractually agrees to place the funds in federally insured depository institutions in accordance with the conditions prescribed in Section 2256.010(b) of the Government Code (Public Funds Investment Act) as amended.

G. No-load money market mutual funds if the mutual fund:

1) is registered with and regulated by the Securities and Exchange Commission;

2) has a dollar-weighted average stated maturity of 90 days or fewer; and

3) includes in its investment objectives the maintenance of a stable net asset value of one dollar for each share.

H. Investment instruments <u>not</u> authorized for purchase by the City of Kennedale include the following:

1) Banker's Acceptances;

2) "Bond" Mutual Funds;

3) Collateralized Mortgage Obligations of any type; and

4) Commercial Paper, except that the City can invest in local government investment pools and money market mutual funds that have commercial paper as authorized investments. A local government investment pool or money market mutual fund that invests in commercial paper must meet the requirements of Article VI, Sections E and H above.

5) Repurchase agreements and reverse repurchase agreements.

I. If an investment in the City's portfolio becomes an unauthorized investment due to changes in the Investment Policy or the Public Funds Investment Act, or an authorized investment is rated in a way that causes it to become an unauthorized investment, the investment officials of the City shall review the investment and determine whether it would be more prudent to hold the investment until its maturity, or to redeem the investment. Officials shall consider the time remaining until maturity of the investment, the quality of the investment, and the quality and amounts of any collateral which may be securing the investment in determining the appropriate steps to take.

VII. PORTFOLIO AND INVESTMENT ASSET PARAMETERS

A. Bidding Process for Investments: It is the policy of the City to require competitive bidding for all investment transactions (securities and bank C.D.'s) except for:

1) transactions with money market mutual funds and local government investment pools (which are deemed to be made at prevailing market rates); and

2) treasury and agency securities purchased at issue through an approved broker/dealer.

At least three (3) bids or offers must be solicited for all other investment transactions. In a situation where the exact security being offered is not offered by other dealers, offers on the closest comparable investment may be used to establish a fair market price of the security. Security swaps are allowed, as long as maturity extensions, credit quality changes and profits or losses taken are within the other guidelines set forth in this policy.

B. Maximum Maturities: The City of Kennedale will manage its investments to meet anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase.

C. Maximum Dollar-Weighted Average Maturity: Under most market conditions, the composite portfolio will be managed to achieve a one-year or less dollar-weighted average maturity. However, under certain market conditions investment officials may need to shorten or lengthen the average life or duration of the portfolio to protect the City. The maximum dollar-weighted average maturity based on the stated final maturity, authorized by this investment policy for the composite portfolio of the City shall be three (3) years.

D. Diversification: The allocation of assets in the portfolios should be flexible depending upon the outlook for the economy and the securities markets. In establishing specific diversification strategies, the following general policies and constraints shall apply.

1) Portfolio maturities and call dates shall be staggered in a way that avoids undue concentration of assets in a specific sector. Maturities shall be selected which provide for stability of income and reasonable liquidity.

2) To attain sufficient liquidity, the City shall schedule the maturity of its investments to coincide with known disbursements. Risk of market price

volatility shall be controlled through maturity diversification such that aggregate realized price losses on instruments with maturities exceeding one (1) year shall not be greater than coupon interest and investment income received from the balance of the portfolio.

3) The following maximum limits, by instrument, are established for the City's total portfolio:

- Certificates of Deposit……………………………………………………50%
- Local Government Investment Pools *(See D.(4) below)………*100%
- Money Market Mutual Funds *(See D.(4) below)…………………*100%
- Obligations of states, agencies, cities & other political subdivisions of any state…………………………………………………………………………...25%
- State of Texas Obligations & Agencies…………………………….…50%
- US Treasury & US Agency Callables…………………………….……..25%
- US Government Agencies & Instrumentalities………………..…100%
- US Treasury Notes/Bills……………………………………………….…100%

4) The investment committee shall review diversification strategies and establish or confirm guidelines on at least an annual basis regarding the percentages of the total portfolio that may be invested in securities other than U.S. Government Obligations. The investment committee shall review quarterly investment reports and evaluate the probability of market and default risk in various investment sectors as part of its consideration.

VIII. AUTHORIZED BROKER/DEALERS & FINANCIAL INSTITUTIONS

A. Investment officials will maintain a list of financial institutions and broker/dealers selected by credit worthiness, who are authorized to provide investment services to the City. These firms may include:

1) all primary government securities dealers; and

2) those regional broker/dealers who qualify under Securities and Exchange Commission Rule 15C3-1(uniform net capital rule), and who meet other financial credit criteria standards in the industry.

The investment officials may select up to six (6) firms from the approved list to conduct a portion of the daily City investment business. These firms will be selected based on their competitiveness, participation in agency selling groups and the experience and background of the salesperson handling the account. The approved broker/dealer list will be reviewed and approved along with this investment policy at least annually by the investment committee.

B. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the investment officials with the following:

1) Audited financial statements;

2) Proof of National Association of Securities Dealers (N.A.S.D.) certification, unless it is a bank;

3) Resumes of all sales representatives who will represent the financial institution or broker/dealer firm in dealings with the City; and

4) An executed written instrument, by the qualified representative, in a form acceptable to the City and the business organization substantially to the effect that the business organization has received and reviewed the investment policy of the City and acknowledges that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

IX. SAFEKEEPING & CUSTODY OF INVESTMENT ASSETS

All security transactions, including collateral for repurchase agreements entered into by the City shall be conducted using the delivery vs. payment (DVP) basis. That is, funds shall not be wired or paid until verification has been made that the correct security was received by the safekeeping bank. The only exceptions to DVP settlement shall be wire transactions for money market funds and government investment pools. The safekeeping or custody bank is responsible for matching up instructions from the City's investment officials on an investment settlement with what is wired from the broker/dealer, prior to releasing the City's designated funds for a given purchase. The security shall be held in the name of the City or held on behalf of the City in a bank nominee name. Securities will be held by a third party custodian designated by the investment officials and evidenced by safekeeping receipts or statements. The safekeeping bank's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City. A safekeeping agreement must be in place which clearly defines the responsibilities of the safekeeping bank.

X. COLLATERAL

The City's depository bank shall comply with Chapter 2257 of the Government Code, Collateral for Public Funds, as required in the City's bank depository contract.

A. Market Value: The Market Value of pledged Collateral must be equal to or greater than 102% of the principal and accrued interest for cash balances in excess of the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Share Insurance Fund (NCUSIF) insurance coverage. The Federal Reserve Bank and the Federal Home Loan Bank are designated as custodial agents for collateral. An authorized City representative will approve and release all pledged collateral. The securities comprising the collateral will be marked to market on a monthly basis using quotes by a recognized market pricing service quoted on the valuation date, and the City will be sent reports monthly.

B. Collateral Substitution: Collateralized investments often require substitution of collateral. The Safekeeping bank must contact the City for approval and settlement. The substitution will be approved if its value is equal to or greater than the required collateral value.

C. Collateral Reduction: Should the collateral's market value exceed the required amount, the Safekeeping bank may request approval from the City to reduce Collateral. Collateral reductions may be permitted only if the collateral's market value exceeds the required amount.

D Letters of Credit: Letters of Credit, as defined in Article VI (A), are acceptable collateral for Certificates of Deposit. Upon the discretion of the City, a Letter of Credit can be acceptable collateral for City funds held by the City's bank depository.

XI. INVESTMENT REPORTS

A. Reporting Requirements: The investment officials shall prepare a quarterly investment report in compliance with section 2256.023 of the Public Funds Investment Act of the State of Texas. The report shall be submitted to the City Council and the Investment Committee within 30 days following the end of the quarter.

B. Investment Records: An investment official designated by the City Manager shall be responsible for the recording of investment transactions and the maintenance of the investment records with reconciliation of the accounting records and of investments carried out by an accountant. Information to maintain the investment program and the reporting requirements, including pricing or marking to market the portfolio, may be derived from various sources such as: broker/dealer research reports, newspapers, financial on-line market quotes, direct communication with broker/dealers, market pricing services, investment software for maintenance of portfolio records, spreadsheet software, or external financial consulting services relating to investments.

C. Auditor Review: The City's independent external auditor may formally review the quarterly investment reports annually to ensure compliance with the State of Texas Public Funds Investment Act, and any other applicable State Statutes.

XII. INVESTMENT COMMITTEE

A. Members: An Investment Committee, consisting of the City Manager or designee and the Director of Finance, shall review the City's investment strategies and monitor the results of the investment program at least quarterly. This review can be done by reviewing the quarterly written reports and by holding committee meetings as necessary. The committee will be authorized to invite other advisors to attend meetings as needed.

B. Scope: The Investment Committee shall include in its deliberations, such topics as economic outlook, investment strategies, portfolio diversification, maturity structure, potential risk to the City's funds, evaluation and authorization of broker/dealers, rate of return on the investment portfolio, review and approval of training providers and compliance with the investment policy. The Investment Committee will also advise the City Council of any future amendments to the investment policy that are deemed necessary or recommended.

XIII. INVESTMENT STRATEGY STATEMENTS

The City of Kennedale portfolio will be structured to benefit from anticipated market conditions and to achieve a reasonable return. Relative value among asset groups shall be analyzed and pursued as part of the investment program within the restrictions set forth by the investment policy. The City of Kennedale maintains portfolios which utilize four specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolios.

A. Operating Funds

1) Suitability - All investments authorized in the Investment Policy are suitable for Operating Funds.

2) Preservation & Safety of Principal - All investments shall be high quality securities with no perceived default risk.

3) Liquidity - Investment strategies for the pooled operating funds have as their primary objective to assure that anticipated cash flows are matched with

adequate investment liquidity. The dollar-weighted average maturity of operating funds, based on the stated final maturity date of each security, will be calculated and comply with SEC Rule 2a-7. Investments for these funds shall not exceed an 18-month period from date of purchase.

4) Marketability - Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

5) Diversification - Maturities shall be staggered throughout the budget cycle to provide cash flows based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

6) Yield - The City's objective is to attain a competitive market yield for comparable securities and portfolio constraints. The benchmark for Operating Funds shall be the 91 day Treasury bill.

B. Reserve & Deposit Funds

1) Suitability - All investments authorized in the Investment Policy are suitable for Reserve and Deposit Funds.

2) Preservation & Safety of Principal - All investments shall be high quality securities with no perceived default risk.

3) Liquidity - Investment strategies for reserve and deposit funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate reserve fund from investments with a low degree of volatility. Except as may be required by the bond ordinance specific to an individual issue, investments should be of high quality, with short-to-intermediate-term maturities. The dollar-weighted average maturity of reserve and deposit funds, based on the stated final maturity date of each security, will be calculated and limited to three years or less.

4) Marketability - Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

5) Diversification - Maturities shall be staggered throughout the budget cycle to provide cash flows based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

6) Yield - The City's objective is to attain a competitive market yield for comparable securities and portfolio constraints. The benchmark for Reserve and Deposit Funds shall be the 91 day Treasury bill.

C. Bond & Certificate Capital Project Funds & Special Purpose Funds

1) Suitability - All investments authorized in the Investment Policy are suitable for Bond and Certificate Capital Project Funds and Special Purpose Funds.

2) Preservation & Safety of Principal - All investments shall be high quality securities with no perceived default risk.

3) Liquidity - Investment strategies for bond and certificate capital project funds, special projects and special purpose funds portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The stated final maturity dates of investments held should not exceed the estimated project completion date or a maturity of no greater than five years. The dollar-weighted average maturity of bond and certificate capital project funds and special purpose funds, based on the stated final maturity date of each security, will be calculated and limited to three years or less.

4) Marketability - Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

5) Diversification - Maturities shall be staggered throughout the budget cycle to provide cash flows based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

6) Yield - The City's objective is to attain a competitive market yield for comparable securities and portfolio constraints. The benchmark for Bond and Certificate Capital Project Funds and Special Purpose Funds shall be the 91 day Treasury bill. A secondary objective of these funds is to achieve a yield equal to or greater than the arbitrage yield of the applicable bond or certificate.

D. Debt Service Funds

1) Suitability - All investments authorized in the Investment Policy are suitable for Debt Service Funds.

2) Preservation & Safety of Principal - All investments shall be high quality securities with no perceived default risk.

3) Liquidity - Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date. The dollar-weighted average maturity of debt service funds, based on the stated

final maturity date of each security, will be calculated and comply with SEC Rule 2a-7.

4) Marketability - Securities with active and efficient secondary markets will be purchased in the event of an unanticipated cash requirement.

5) Diversification - Maturities shall be staggered throughout the budget cycle to provide cash flows based on anticipated needs. Investment risks will be reduced through diversification among authorized investments.

6) Yield - The City's objective is to attain a competitive market yield for comparable securities and portfolio constraints. The benchmark for Debt Service Funds shall be the 91 day Treasury bill.

XIV. ANNUAL REVIEW

The Director of Finance shall, at a minimum, submit proposed amendments of this policy to the City Council annually.

APPENDIX A

CITY OF KENNEDALE, TEXAS
TEXAS PUBLIC FUNDS INVESTMENT ACT
CERTIFICATION BY BUSINESS ORGANIZATION

This certification is executed on behalf of the City of Kennedale, Texas and ______________________________ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the Act) in connection with investment transactions conducted between the Investor and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the City of Kennedale, Texas (as defined in the Act); and

The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the City of Kennedale, Texas; and

The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the City of Kennedale, Texas that are not authorized by the investment policy of the City of Kennedale, Texas, except to the extent that this authorization is dependent on an analysis of the makeup of the City of Kennedale, Texas entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of the Business Organization

____

Name ____

Title ____

Date ____

RESOLUTION NO. 621

A RESOLUTION ADOPTING AN AMENDED CITY OF KENNEDALE INVESTMENT POLICY.

WHEREAS, on September 13, 2001, City Council adopted the document entitled, "Investment Policy," a framework that provides the guidelines by which the City of Kennedale will maintain the minimum amount of cash in its bank accounts to meet daily needs, and to provide protection for its principal and liquidity while prudently investing funds not needed for operational requirements; and

WHEREAS, this serves to satisfy the statutory requirements of defining and adopting a formal investment policy and is authorized by the Public Funds Investment Act as amended; and

WHEREAS, the City Council has reviewed the City's Investment Policy.

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

The City Council of the City of Kennedale, Texas hereby approves the amended Investment Policy dated August 29, 2023, attached hereto as "Exhibit A."

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE ON THE 29th DAY OF AUGUST 2023

APPROVED:

____

MAYOR JAN JOPLIN

[C I T Y   S E A L]

ATTEST:

____

CITY SECRETARY RAEANNE BYINGTON

STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: INDIVIDUAL CONSIDERATION ITEM IV.B.3.

SUBJECT
Consider approval of an ILA and Policy with the Texas Government Accountability Association.

ORIGINATED BY

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City of KENNEDALE Texas EST. 1887
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STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: EXECUTIVE SESSION ITEM V.A.

SUBJECT
PURSUANT TO §551.071 *— Consultation with the City Attorney pertaining to any matter in which the duty of the City Attorney under the Texas Disciplinary Rules of Professional Conduct may conflict with the Open Meetings Act, including discussion of any item posted on the agenda, legal issues regarding the Open Meetings Act.*

ORIGINATED BY

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STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: EXECUTIVE SESSION ITEM V.B.

SUBJECT
PURSUANT TO §551.072 *— Deliberation regarding the purchase, exchange, lease, or value of real property.*

ORIGINATED BY

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STAFF REPORT
TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: EXECUTIVE SESSION ITEM V.C.

SUBJECT
PURSUANT TO §551.087 *— (1) Deliberation regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision.*

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STAFF REPORT

TO THE HONORABLE MAYOR AND CITY COUNCIL

MEETING DATE: AUGUST 29, 2023

AGENDA ITEM NUMBER: EXECUTIVE SESSION ITEM V.D.

SUBJECT

PURSUANT TO §551.074 *— Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee.*

ORIGINATED BY

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