



*City of*  
**. KENNEDALE .**  
*Texas*  
EST. 1887

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**Adopted Budget Fiscal Year 2024**  
**October 1, 2023 through September 30, 2024**

Filed  
Tarrant County Clerk

8:51 am, Oct 11 2023

Mary Louise Nicholson

County Clerk

by **ngorena**



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**Adopted Budget Fiscal Year 2024  
October 1, 2023 through September 30, 2024**



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# FY23-24 ADOPTED BUDGET

OCTOBER 1, 2023 to SEPTEMBER 30, 2024

Presented to City Council  
SEPTEMBER 7, 2023

Adopted Budget  
SEPTEMBER 19, 2023

Approval of Tax Rate  
SEPTEMBER 19, 2023

Submitted By  
DARRELL HULL, CITY MANAGER

405 Municipal Drive  
Kennedale, TX 76060  
817-985-2105  
[CITYOFKENNEDEALE.COM/BUDGET](http://CITYOFKENNEDEALE.COM/BUDGET)



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City of Kennedale  
 Fiscal Year 2023/2024  
 Adopted Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,129,122.28, which is a 15.8 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$167,076.48.

**CITY COUNCIL RECORD VOTE**

The members of the governing body voted on the adoption of the budget as follows:

FOR: Councilmembers Kenneth Michels, Bryant Griffith, and Jeff Nevarez

AGAINST: Councilmember Brad Horton

PRESENT but abstained from voting: None

ABSENT: None

**MUNICIPAL PROPERTY TAX RATES**

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rates that has been adopted or calculated for the current fiscal year, include:

Tax Rate	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

**MUNICIPAL DEBT OBLIGATIONS**

The total amounts of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$14,568,997.

This cover page and the information it contains are included with the adopted budget as required by Section 102.007 of the Texas Local Government Code.

# Adopted Budget 2023 -2024

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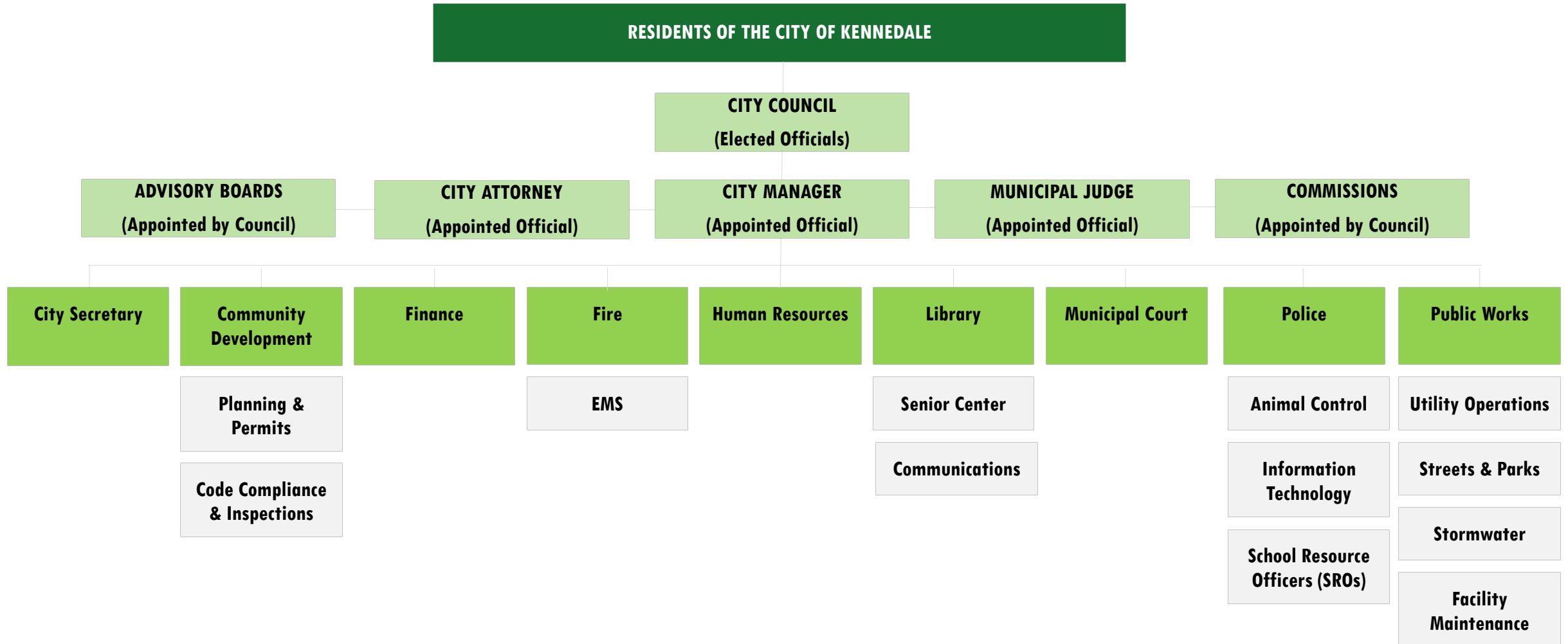
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Kennedale is a family-oriented community providing a refuge from the hectic pace of the Dallas Fort Worth Metroplex. Open spaces, green belts, and trails enhance our serenity, quality of life and community. With easy access from major roadways, Kennedale 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  
 Vacant, Place 1  
 Brad Horton, Place 2  
 Bryant Griffith, Place 4  
 Jeff Nevarez, Place 5

**APPOINTED OFFICIALS**

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 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 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 3<sup>rd</sup> Street
- West 4<sup>th</sup> Street
- West 5<sup>th</sup> 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 3<sup>rd</sup> 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.

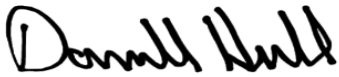
In the past year, we made wonderful strides supporting a wide variety of city sponsored and city supported events. We were able to budget for events to promote citizen involvement in our community. These included our revamped Kennedale Hometown Christmas event with a new thirty-foot Christmas tree, a 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 Jonathan 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
<b>TOTAL REVENUES</b>		<b>\$ 481</b>	<b>\$ 300</b>	<b>\$ 6,550</b>	<b>\$ 6,550</b>

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	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

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 waste 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 enforcement 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 equivalent 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 provided 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 Municipal 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, hood, 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, toner, 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, workout 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 supplies (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, suspension 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/PUBLICICATIONS	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 & omissions, 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 consumption, 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 Improvements
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](http://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	<u>0.50%</u>
<b>Total</b>	<b>8.25%</b>

### Website and Social Media Presence

To engage the community, the City of Kennedale maintains a website at [www.cityofkennedale.com](http://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 Budget
01	GENERAL FUND	8,023,308	9,348,978	8,925,363	9,182,466
<b>TOTAL GENERAL FUND</b>		<b>\$ 8,023,308</b>	<b>\$ 9,348,978</b>	<b>\$ 8,925,363</b>	<b>\$ 9,182,466</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
02	DEBT SERVICE	1,693,932	1,367,627	1,392,866	2,346,984
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,693,932</b>	<b>\$ 1,367,627</b>	<b>\$ 1,392,866</b>	<b>\$ 2,346,984</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL UTILITY FUNDS</b>		<b>\$ 4,669,282</b>	<b>\$ 4,759,568</b>	<b>\$ 20,234,704</b>	<b>\$ 5,465,578</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 6,502,623</b>	<b>\$ 263,291</b>	<b>\$ 2,724,365</b>	<b>\$ 437,847</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 225,855</b>	<b>\$ 2,035,758</b>	<b>\$ 362,792</b>	<b>\$ 2,089,907</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL OTHER FUNDS</b>		<b>\$ 588,366</b>	<b>\$ 781,459</b>	<b>\$ 803,915</b>	<b>\$ 1,439,935</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL EDC FUNDS</b>		<b>\$ 978,025</b>	<b>\$ 1,021,121</b>	<b>\$ 1,097,472</b>	<b>\$ 1,096,607</b>

<b>TOTAL REVENUES</b>		<b>\$ 22,681,391</b>	<b>\$ 19,577,803</b>	<b>\$ 35,541,478</b>	<b>\$ 22,059,324</b>
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EXPENDITURE SUMMARY BY FUND					
Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
01	GENERAL FUND	8,412,348	10,266,758	9,148,820	10,097,239
<b>TOTAL GENERAL FUND</b>		<b>\$ 8,412,348</b>	<b>\$ 10,266,758</b>	<b>\$ 9,148,820</b>	<b>\$ 10,097,239</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
02	DEBT SERVICE	1,790,886	1,672,427	1,661,408	2,564,324
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,790,886</b>	<b>\$ 1,672,427</b>	<b>\$ 1,661,408</b>	<b>\$ 2,564,324</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-
<b>TOTAL UTILITY FUNDS</b>		<b>\$ 4,718,521</b>	<b>\$ 4,000,924</b>	<b>\$ 4,027,082</b>	<b>\$ 12,324,432</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 445,686</b>	<b>\$ 4,606,907</b>	<b>\$ 1,916,965</b>	<b>\$ 6,908,995</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 141,360</b>	<b>\$ 1,037,017</b>	<b>\$ 263,000</b>	<b>\$ 2,206,610</b>

Fund	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	1,186,498
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	-	-
<b>TOTAL OTHER FUNDS</b>		<b>\$ 1,490,420</b>	<b>\$ 1,111,846</b>	<b>\$ 974,818</b>	<b>\$ 1,993,454</b>

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

<b>TOTAL EXPENDITURES</b>		<b>\$ 17,332,864</b>	<b>\$ 23,261,815</b>	<b>\$ 18,504,972</b>	<b>\$ 37,009,600</b>
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FUND / ACCOUNT		FY 22	FY 23	FY 23	FY 24	Notes
		Actual	Budget	Est Actuals	Budget	
<b>GENERAL FUND TRANSFERS IN</b>						
01-4509-00-00	ADMIN CHARGE - STREET	26,925	132,597	132,597	136,035	Value of services provided from General Fund
01-4510-00-00	ADMIN CHARGE-WATER/SEWER	433,427	530,389	530,389	544,140	Value of services provided from General Fund
01-4512-00-00	ADMIN CHARGE-EDC	145,855	397,791	397,791	447,522	Added in audit and value of services provided
01-4514-00-00	TRANSFER IN STORM WATER	-	132,597	132,597	136,035	Value of services provided from General Fund
<b>GENERAL FUND TRANSFERS OUT</b>						
01-5705-90-00	TRANSFER OUT-CAPITAL REPLAC FUND	(182,521)	(120,000)	(120,000)	(120,000)	Enterprise Lease
01-5717-90-00	TRANSFER OUT-STREET IMPROVEMENT	-	-	-	(68,958)	For Pavement Management System and Repairs
01-5798-90-00	INCREMENTAL PROP TAX TO TIF	-	(155,593)	(157,883)	(160,000)	City payment for incremental property tax
<b>STREET IMPROVEMENT FUND TRANSFERS IN</b>						
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	61,520	Services provided by Street Personnel
17-4515-00-00	TRANSFER IN EDC	-	56,124	56,124	61,520	Services provided by Street Personnel
17-4906-00-00	TRANSFER IN-GENERAL	-	-	-	68,958	For Pavement Management System and Repairs
<b>STREET IMPROVEMENT FUND TRANSFERS OUT</b>						
17-5701-12-02	TRANSFER OUT - GENERAL FUND	(26,925)	(132,597)	(132,597)	(136,035)	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
<b>DEBT SERVICE FUND TRANSFERS IN</b>						
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
<b>WATER &amp; SEWER FUND TRANSFERS IN</b>						
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)
<b>WATER &amp; SEWER FUND TRANSFERS OUT</b>						
10-5595-90-00	ADMIN CHARGE-GENERAL	(433,427)	(530,389)	(530,389)	(544,140)	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
<b>STORMWATER FUND TRANSFERS OUT</b>						
07-5598-00-00	ADMIN CHARGE-STREET	(19,995)	(56,124)	(56,124)	(61,520)	Value of services provided from Public Works
07-5701-00-00	TRANSFER OUT - GENER	-	(132,597)	(132,597)	(136,035)	Value of services provided from General Fund
<b>WATER IMPACT FUND TRANSFERS OUT</b>						
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)
<b>SEWER IMPACT FUND TRANSFERS OUT</b>						
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)
<b>ROADWAY IMPACT FUND TRANSFERS OUT</b>						
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
<b>TIRZ FUND TRANSFERS IN</b>						
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
<b>TIRZ FUND TRANSFERS OUT</b>						
TBD	TRANSFER OUT - DEBT SERVICE	-	-	-	(228,229)	Payment toward 2023 \$17.4MM CO Bond
<b>CAPITAL REPLACEMENT FUND TRANSFERS IN</b>						
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
<b>EDC FUND TRANSFERS OUT</b>						
15-5595-01-00	ADMIN CHARGE-GENERAL	(145,855)	(397,791)	(397,791)	(447,522)	Added in audit and value of services provided
15-5717-00-00	TRANSFER OUT STREETS	-	(56,124)	(56,124)	(61,520)	Services provided by Street Personnel
<b>CAPITAL PROJECTS FUND TRANSFERS OUT</b>						
04-5702-00-00	DEBT SERVICE FUND	(106,501)	(104,800)	(104,800)	(108,055)	Dick Price Road Set By Debt Schedule

2024 Common Cost Analysis							
Department	01 GF Total	07 Storm Water Allocation 5%	10 Water/Sewer Allocation 20%	15 EDC Allocation 15%	15 EDC Allocation	Wage	17 Street Allocation 5%
Dept 1 City Manager Expenditures	\$ 366,952	\$ 18,348	\$ 73,390	\$ 55,043	\$ -	\$ -	\$ 18,348
Dept 2 Council Expenditures	\$ 187,100	\$ 9,355	\$ 37,420	\$ 28,065	\$ -	\$ -	\$ 9,355
Dept 3 City Secretary Expenditures	\$ 194,147	\$ 9,707	\$ 38,829	\$ 29,122	\$ -	\$ -	\$ 9,707
Dept 5 Human Resources Exp.	\$ 224,532	\$ 11,227	\$ 44,906	\$ 33,680	\$ -	\$ -	\$ 11,227
Dept 7 Finance Expenditures	\$ 545,337	\$ 27,267	\$ 109,067	\$ 81,800	\$ -	\$ -	\$ 27,267
Dept 12 Community Development Exp.	\$ 663,966	\$ 33,198	\$ 132,793	\$ 99,595	\$ -	\$ -	\$ 33,198
Dept 17 Library (Communications Staff)					\$ 39,417		
WC/Admin Fees/Unemployment	\$ 226,667	\$ 11,333	\$ 45,333	\$ 34,000	\$ -	\$ -	\$ 11,333
Insurance	\$ 129,000	\$ 6,450	\$ 25,800	\$ 19,350	\$ -	\$ -	\$ 6,450
IT Support, Internet, and Phones	\$ 183,000	\$ 9,150	\$ 36,600	\$ 27,450	\$ -	\$ -	\$ 9,150
<b>Total Allocated from Fund 1 to Other Funds</b>	<b>\$ 2,720,701</b>	<b>\$ 136,035</b>	<b>\$ 544,140</b>	<b>\$ 408,105</b>	<b>\$ 39,417</b>	<b>\$ -</b>	<b>\$ 136,035</b>

Department	17 Street Personnel	07 Storm Water Allocation 10%	10 Water/Sewer Allocation 25%	15 EDC Allocation 10%
Fund 17 Street Personnel Only	\$ 615,196	\$ 61,520	\$ 153,798.94	\$ 61,519.58
<b>Total Allocated from Fund 17 to Other Funds</b>	<b>\$ 615,196</b>	<b>\$ 61,520</b>	<b>\$ 153,799</b>	<b>\$ 61,520</b>



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## General Fund

GENERAL FUND REVENUE AND INCOMING TRANSFERS					
Department	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	1,263,732
<b>TOTAL REVENUE AND TRANSFERS IN</b>		<b>\$ 8,629,515</b>	<b>\$ 10,542,352</b>	<b>\$ 10,118,737</b>	<b>\$ 10,446,198</b>

GENERAL FUND EXPENDITURES					
Department	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	545,337
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	501,226
18	COMMUNICATIONS	-	-	-	26,100
90	NON DEPARTMENTAL	632,226	622,577	516,901	541,667
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,412,348</b>	<b>\$ 10,266,758</b>	<b>\$ 9,148,820</b>	<b>\$ 10,097,239</b>

Department	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
90	NON DEPARTMENTAL	182,521	275,593	279,158	348,958
N/A	PRIOR PERIOD ADJUSTMENT	373,037	-	-	-
<b>TOTAL OUTGOING TRANSFERS</b>		<b>\$ 555,558</b>	<b>\$ 275,593</b>	<b>\$ 279,158</b>	<b>\$ 348,958</b>

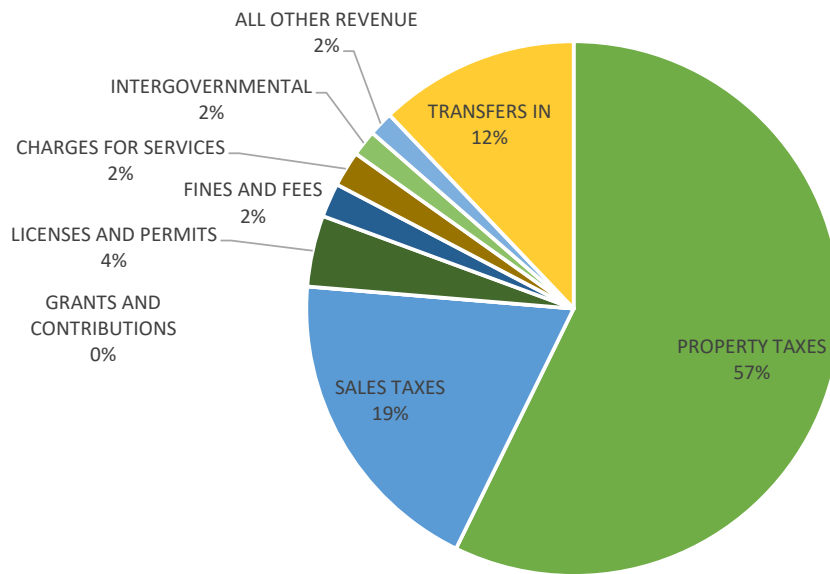
<b>TOTAL OUTGOING FUNDS</b>	<b>\$ 8,967,906</b>	<b>\$ 10,542,351</b>	<b>\$ 9,427,978</b>	<b>\$ 10,446,197</b>
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<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (338,391)</b>	<b>\$ 1</b>	<b>\$ 690,759</b>	<b>\$ 0</b>
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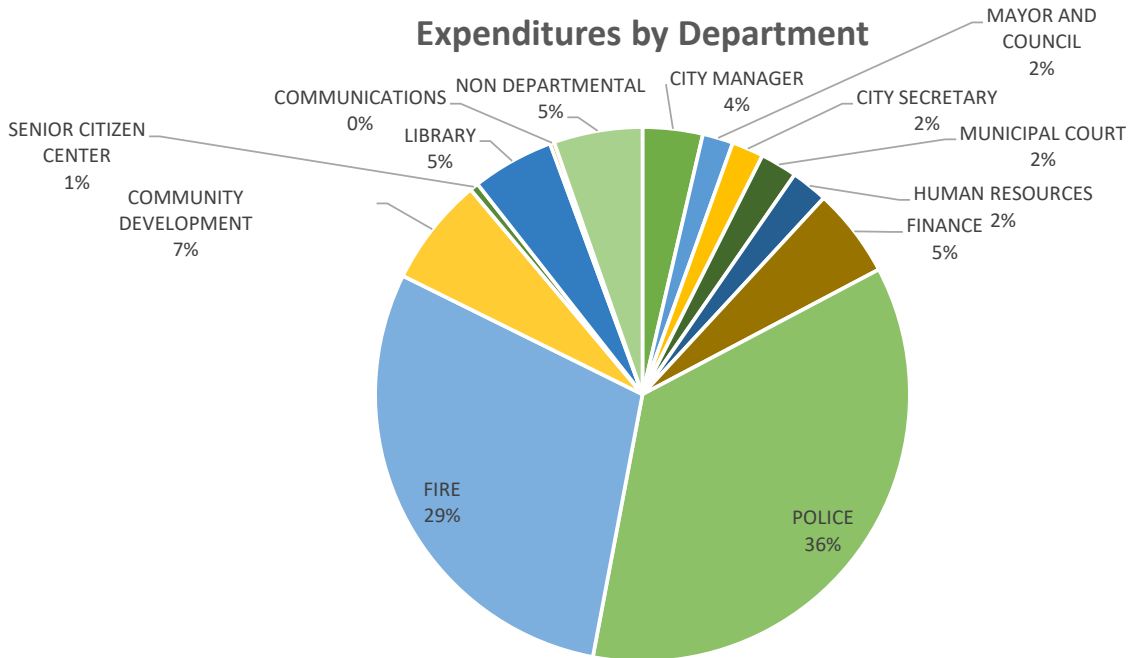
<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 2,519,197</b>	<b>\$ 2,180,806</b>	<b>\$ 2,180,806</b>	<b>\$ 2,871,565</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 2,180,806</b>	<b>\$ 2,180,807</b>	<b>\$ 2,871,565</b>	<b>\$ 2,871,566</b>

<b>AVERAGE DAILY ANNUAL EXPENDITURES</b>	<b>\$ 23,548</b>	<b>\$ 28,883</b>	<b>\$ 25,830</b>	<b>\$ 28,620</b>
<b>DAYS OF FUND BALANCE</b>	<b>93</b>	<b>76</b>	<b>111</b>	<b>100</b>

### Revenue by Source



### Expenditures by Department



## 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 Budget
Personnel		160,970	279,051	262,027	<b>304,002</b>
Operations		38,267	48,621	52,183	<b>62,950</b>
<b>TOTAL CITY MANAGER'S OFFICE</b>		<b>\$ 199,237</b>	<b>\$ 327,672</b>	<b>\$ 314,210</b>	<b>\$ 366,952</b>

Positions					
City Manager		1.0	1.0	1.0	<b>1.0</b>
Administrative Assistant		1.0	1.0	1.0	<b>1.0</b>
<b>TOTAL POSITIONS</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

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

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 38,267</b>	<b>\$ 48,621</b>	<b>\$ 52,183</b>	<b>\$ 62,950</b>

<b>TOTAL CITY MANAGER'S OFFICE</b>		<b>\$ 199,237</b>	<b>\$ 327,672</b>	<b>\$ 314,210</b>	<b>\$ 366,952</b>
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## 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:

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

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**02 MAYOR AND COUNCIL**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
Operations		198,588	185,500	152,787	187,100
<b>TOTAL MAYOR &amp; CITY COUNCIL</b>		\$ 198,588	\$ 185,500	\$ 152,787	\$ 187,100

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICATIONS	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
<b>TOTAL OPERATIONS</b>		\$ 198,588	\$ 185,500	\$ 152,787	\$ 187,100

<b>TOTAL MAYOR AND CITY COUNCIL</b>		\$ 198,588	\$ 185,500	\$ 152,787	\$ 187,100
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## 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 Budget
Personnel		1,051	104,013	82,927	101,147
Operations		71,285	64,450	45,081	93,000
<b>TOTAL CITY SECRETARY</b>		<b>\$ 72,336</b>	<b>\$ 168,463</b>	<b>\$ 128,008</b>	<b>\$ 194,147</b>

**Positions**

City Secretary	1.0	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-	-
<b>TOTAL PERSONNEL</b>		<b>\$ 1,051</b>	<b>\$ 104,013</b>	<b>\$ 82,927</b>	<b>\$ 101,147</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 71,285</b>	<b>\$ 64,450</b>	<b>\$ 45,081</b>	<b>\$ 93,000</b>

<b>TOTAL CITY SECRETARY'S OFFICE</b>		<b>\$ 72,336</b>	<b>\$ 168,463</b>	<b>\$ 128,008</b>	<b>\$ 194,147</b>
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## 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 Budget
Personnel		69,685	136,591	129,915	166,474
Operations		57,659	45,782	49,973	58,560
<b>TOTAL MUNICIPAL COURT OFFICE</b>		<b>\$ 127,344</b>	<b>\$ 182,373</b>	<b>\$ 179,888</b>	<b>\$ 225,034</b>

**Positions**

Court Administrator	1.0	1.0	1.0	1.0
Court Clerk	1.0	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL PERSONNEL</b>		<b>\$ 69,685</b>	<b>\$ 136,591</b>	<b>\$ 129,915</b>	<b>\$ 166,474</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 57,659</b>	<b>\$ 45,782</b>	<b>\$ 49,973</b>	<b>\$ 58,560</b>

<b>TOTAL MUNICIPAL COURT</b>		<b>\$ 127,344</b>	<b>\$ 182,373</b>	<b>\$ 179,888</b>	<b>\$ 225,034</b>
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## 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 Budget
Personnel		127,823	125,046	126,306	139,882
Operations		23,415	61,360	26,416	84,650
<b>TOTAL HUMAN RESOURCES OFFICE</b>		<b>\$ 151,238</b>	<b>\$ 186,406</b>	<b>\$ 152,722</b>	<b>\$ 224,532</b>

**Positions**

Director	1.0	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL PERSONNEL</b>		<b>\$ 127,823</b>	<b>\$ 125,046</b>	<b>\$ 126,306</b>	<b>\$ 139,882</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 23,415</b>	<b>\$ 61,360</b>	<b>\$ 26,416</b>	<b>\$ 84,650</b>

<b>TOTAL HUMAN RESOURCES</b>		<b>\$ 151,238</b>	<b>\$ 186,406</b>	<b>\$ 152,722</b>	<b>\$ 224,532</b>
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## 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 complement 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 Budget
Personnel		268,481	339,196	257,446	366,190
Operations		208,573	172,200	218,616	179,147
<b>TOTAL FINANCE</b>		<b>\$ 477,054</b>	<b>\$ 511,396</b>	<b>\$ 476,061</b>	<b>\$ 545,337</b>

**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
<b>TOTAL FINANCE POSITIONS</b>	<b>3.50</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
01-5101-07-01	SALARIES	183,819	227,699	158,725	236,587
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
<b>TOTAL PERSONNEL</b>		<b>\$ 268,481</b>	<b>\$ 339,196</b>	<b>\$ 257,446</b>	<b>\$ 366,190</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 208,573</b>	<b>\$ 172,200</b>	<b>\$ 218,616</b>	<b>\$ 179,147</b>

<b>TOTAL FINANCE</b>		<b>\$ 477,054</b>	<b>\$ 511,396</b>	<b>\$ 476,061</b>	<b>\$ 545,337</b>
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## 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](http://faithandblue.org))
  - Public Safety Cadets ([publicsafetycadets.org](http://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 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
<b>TOTAL POLICE</b>		<b>\$ 3,153,121</b>	<b>\$ 3,483,034</b>	<b>\$ 3,666,926</b>	<b>\$ 3,606,007</b>

**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
<b>TOTAL POLICE POSITIONS</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.0</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL PERSONNEL</b>		<b>\$ 2,378,614</b>	<b>\$ 2,415,200</b>	<b>\$ 2,396,786</b>	<b>\$ 2,625,708</b>



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**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**09 POLICE OPERATIONS**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	36,000
01-5420-09-01	MACHINERY/TOOL MAINTENANCE		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	4,000
01-5445-09-01	SOFTWARE				\$ 4,000
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/PUBLICICATIONS	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	26,000
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
<b>TOTAL OPERATIONS</b>		<b>\$ 774,507</b>	<b>\$ 1,067,834</b>	<b>\$ 1,270,140</b>	<b>\$ 980,299</b>
<b>TOTAL POLICE</b>		<b>\$ 3,153,121</b>	<b>\$ 3,483,034</b>	<b>\$ 3,666,926</b>	<b>\$ 3,606,007</b>

## 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**

<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
Personnel		2,164,897	2,185,668	2,199,871	2,475,566
Operations		387,163	1,337,250	394,725	486,432
<b>TOTAL FIRE</b>		\$ 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
<b>TOTAL FIRE POSITIONS</b>	<b>20.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>

<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
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
<b>TOTAL PERSONNEL</b>		\$ 2,164,897	\$ 2,185,668	\$ 2,199,871	\$ 2,475,566



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**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**10 FIRE**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	6,000
01-5445-10-00	SOFTWARE				8,000
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	-		
<b>TOTAL OPERATIONS</b>		<b>\$ 387,163</b>	<b>\$ 1,337,250</b>	<b>\$ 394,725</b>	<b>\$ 486,432</b>
<b>TOTAL FIRE</b>		<b>\$ 2,552,059</b>	<b>\$ 3,522,918</b>	<b>\$ 2,594,596</b>	<b>\$ 2,961,998</b>

## 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 Budget
Personnel		136,492	328,558	220,966	316,716
Operations		395,489	324,947	327,019	347,250
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 531,981</b>	<b>\$ 653,505</b>	<b>\$ 547,984</b>	<b>\$ 663,966</b>

**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
<b>TOTAL POSITIONS</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL PERSONNEL</b>		<b>\$ 136,492</b>	<b>\$ 328,558</b>	<b>\$ 220,966</b>	<b>\$ 316,716</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	2,205	25,000	20,000	5,000
01-5445-12-01	SOFTWARE	-	-	-	10,000
01-5501-12-01	ADVERTISING	635	2,000	1,500	2,000
01-5510-12-01	ASSOC DUES/PUBLICATIONS	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	-
<b>TOTAL OPERATIONS</b>		<b>\$ 395,489</b>	<b>\$ 324,947</b>	<b>\$ 327,019</b>	<b>\$ 347,250</b>

<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 531,981</b>	<b>\$ 653,505</b>	<b>\$ 547,984</b>	<b>\$ 663,966</b>
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## 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 Budget
Personnel		-	-		
Operations		31,758	57,716	52,650	53,172
<b>TOTAL SENIOR CENTER</b>		\$ 31,758	\$ 57,716	\$ 52,650	\$ 53,172

Positions					
				52,650.0	<b>53,172.4</b>
<b>TOTAL POSITIONS</b>		-	-	<b>52,650.00</b>	<b>53,172.38</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL OPERATIONS</b>		\$ 31,758	\$ 57,716	\$ 52,650	\$ 53,172
<b>TOTAL SENIOR CENTER</b>		\$ 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 Budget
Personnel		184,955	257,965	265,746	382,662
Operations		100,450	107,234	100,342	118,564
<b>TOTAL LIBRARY</b>		<b>\$ 285,405</b>	<b>\$ 365,199</b>	<b>\$ 366,088</b>	<b>\$ 501,226</b>

**Positions**

Director	1.0	1.0	1.0	1.0
Library Clerk	2.0	3.0	2.0	2.0
Library Clerk (2 staff)			1.0	1.0
Library/Communications Clerk				1.0
<b>TOTAL POSITIONS</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
01-5101-17-00	SALARIES	97,705	151,373	162,105	237,696
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
<b>TOTAL PERSONNEL</b>		<b>\$ 184,955</b>	<b>\$ 257,965</b>	<b>\$ 265,746</b>	<b>\$ 382,662</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 100,450</b>	<b>\$ 107,234</b>	<b>\$ 100,342</b>	<b>\$ 118,564</b>

<b>TOTAL LIBRARY</b>		<b>\$ 285,405</b>	<b>\$ 365,199</b>	<b>\$ 366,088</b>	<b>\$ 501,226</b>
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## 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 Budget
Personnel		-	-		
Operations		-	-		<b>26,100</b>
<b>TOTAL COMMUNICATIONS</b>		\$ -	\$ -	\$ -	\$ 26,100

Positions	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
	-	-	-	-
<b>TOTAL POSITIONS</b>	-	-	-	-

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-	7,000
01-5501-18-00	ADVERTISING	-	-	-	2,000
01-5510-18-00	ASSOC DUES/PUBLICICATIONS	-	-	-	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
		-	-	-	
<b>TOTAL OPERATIONS</b>		\$ -	\$ -	\$ -	\$ 26,100
<b>TOTAL COMMUNICATIONS</b>		\$ -	\$ -	\$ -	\$ 26,100

## 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 Budget
Personnel		-	-	-	-
Operations		814,747	622,577	516,901	<b>541,667</b>
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 814,747</b>	<b>\$ 622,577</b>	<b>\$ 516,901</b>	<b>\$ 541,667</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/TERML	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
<b>TOTAL OPERATIONS</b>		<b>\$ 632,226</b>	<b>\$ 622,577</b>	<b>\$ 516,901</b>	<b>\$ 541,667</b>

<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 632,226</b>	<b>\$ 622,577</b>	<b>\$ 516,901</b>	<b>\$ 541,667</b>
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**90 NON-DEPARTMENTAL - TRANSFERS OUT**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
01-5705-90-00	TRANSFER OUT- CAP REPLACEMENT	182,521	120,000	120,000	120,000
01-5717-90-00	TRANSFER OUT - STREET IMPROV.				68,958
01-5498-90-00	INCREMENTAL PROPERTY TAX	-	155,593	159,158	160,000
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 182,521</b>	<b>\$ 275,593</b>	<b>\$ 279,158</b>	<b>\$ 348,958</b>



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## 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 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		
<b>Total Debt Service by Year</b>				<b>2,566,224.06</b>	<b>295,311.95</b>	<b>325,955.78</b>	<b>2,141,669.80</b>	<b>1,045,821.99</b>		



Fund 02 DEBT SERVICE					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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 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				
<b>TOTAL REVENUES</b>		<b>\$ 1,693,932</b>	<b>\$ 1,367,627</b>	<b>\$ 1,392,866</b>	<b>\$ 2,346,984</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,790,886</b>	<b>\$ 1,672,427</b>	<b>\$ 1,661,408</b>	<b>\$ 2,564,324</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (96,954)</b>	<b>\$ (304,800)</b>	<b>\$ (268,541)</b>	<b>\$ (217,340)</b>
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 247,442</b>	<b>\$ 104,800</b>	<b>\$ 104,800</b>	<b>\$ 336,284</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 150,488</b>	<b>\$ (200,000)</b>	<b>\$ (163,741)</b>	<b>\$ 118,944</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 687,654</b>	<b>\$ 838,142</b>	<b>\$ 838,142</b>	<b>\$ 674,400</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 838,142</b>	<b>\$ 638,141</b>	<b>\$ 674,400</b>	<b>\$ 793,344</b>



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## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 278,981</b>	<b>\$ 269,689</b>	<b>\$ 271,539</b>	<b>\$ 272,850</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 63,501</b>	<b>\$ 21,500</b>	<b>\$ 12,768</b>	<b>\$ 18,100</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 215,480</b>	<b>\$ 248,190</b>	<b>\$ 258,771</b>	<b>\$ 254,750</b>
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Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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)	(61,520)
07-5701-00-00	TRANSFER OUT GENERAL FUND	-	(132,597)	(132,597)	(136,035)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 63,339</b>	<b>\$ (188,721)</b>	<b>\$ (188,721)</b>	<b>\$ (197,555)</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 278,819</b>	<b>\$ 59,469</b>	<b>\$ 70,050</b>	<b>\$ 57,195</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 397,575</b>	<b>\$ 676,394</b>	<b>\$ 676,394</b>	<b>\$ 746,444</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 676,394</b>	<b>\$ 735,863</b>	<b>\$ 746,444</b>	<b>\$ 803,639</b>

## 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<sub>4</sub>, at 751 Caruthers Ln. (High School) and the elevated tank, T<sub>3</sub>, 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 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	-
<b>TOTAL REVENUES</b>		<b>\$ 4,254,031</b>	<b>\$ 4,359,179</b>	<b>\$ 19,933,340</b>	<b>\$ 5,022,628</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,655,020</b>	<b>\$ 3,879,424</b>	<b>\$ 4,014,314</b>	<b>\$ 12,306,332</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (400,989)</b>	<b>\$ 479,757</b>	<b>\$ 15,919,025</b>	<b>\$ (7,283,704)</b>
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Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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)	(544,140)
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)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (719,320)</b>	<b>\$ (483,174)</b>	<b>\$ (483,174)</b>	<b>\$ (496,925)</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (1,120,309)</b>	<b>\$ (3,417)</b>	<b>\$ 15,435,852</b>	<b>\$ (7,780,629)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 3,444,589</b>	<b>\$ 2,324,280</b>	<b>\$ 2,324,280</b>	<b>\$ 17,760,132</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 2,324,280</b>	<b>\$ 2,320,863</b>	<b>\$ 17,760,132</b>	<b>\$ 9,979,503</b>

<b>FUND 10 / DEPARTMENT 01 UTILITY BILLING</b>					
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
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
<b>TOTAL UTILITY BILLING</b>		<b>\$ 1,344,264</b>	<b>\$ 1,630,355</b>	<b>\$ 1,325,532</b>	<b>\$ 1,450,700</b>

<b>FUND 10 / DEPARTMENT 02 INTERLOCAL AGREEMENT CITY OF ARLINGTON</b>					
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
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
<b>TOTAL UTILITY OPERATIONS</b>		<b>\$ 2,673,902</b>	<b>\$ 1,479,758</b>	<b>\$ 2,037,498</b>	<b>\$ 2,172,320</b>

<b>FUND 10 / DEPARTMENT 03 WATER DEBT SERVICE</b>					
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
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
<b>TOTAL DEBT SERVICE</b>		<b>\$ 51,468</b>	<b>\$ 293,930</b>	<b>\$ 293,931</b>	<b>\$ 295,312</b>

<b>FUND 10 / DEPARTMENT 04 WATER CAPITAL PROJECTS</b>					
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
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
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 10,640</b>	<b>\$ 448,800</b>	<b>\$ 265,000</b>	<b>\$ 8,315,000</b>



FUND 10 / DEPARTMENT 90 NON-DEPARTMENTAL					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-	-
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 574,747</b>	<b>\$ 26,580</b>	<b>\$ 92,354</b>	<b>\$ 73,000</b>

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



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## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 61,413</b>	<b>\$ 60,100</b>	<b>\$ 15,461</b>	<b>\$ 58,752</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
61-5580-00-00	ENGINEERING SERVICES	-	50,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 61,413</b>	<b>\$ 10,100</b>	<b>\$ 15,461</b>	<b>\$ 58,752</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
61-5710-00-00	TRANSFER OUT - W/S FUND	-	(30,000)	(30,000)	(30,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 61,413</b>	<b>\$ (19,900)</b>	<b>\$ (14,539)</b>	<b>\$ 28,752</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 48,259</b>	<b>\$ 109,672</b>	<b>\$ 109,672</b>	<b>\$ 95,132</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 109,672</b>	<b>\$ 89,772</b>	<b>\$ 95,132</b>	<b>\$ 123,884</b>

FUND 62 - SEWER IMPACT FUND					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL REVENUES</b>		<b>\$ 74,857</b>	<b>\$ 70,600</b>	<b>\$ 14,366</b>	<b>\$ 111,348</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
62-5580-00-00	ENGINEERING SERVICES	-	50,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 74,857</b>	<b>\$ 20,600</b>	<b>\$ 14,366</b>	<b>\$ 111,348</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
62-5710-00-00	TRANSFER OUT- W/S FUND	(60,000)	(60,000)	(60,000)	(60,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (60,000)</b>	<b>\$ (60,000)</b>	<b>\$ (60,000)</b>	<b>\$ (60,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 14,857</b>	<b>\$ (39,400)</b>	<b>\$ (45,634)</b>	<b>\$ 51,348</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 170,067</b>	<b>\$ 184,924</b>	<b>\$ 184,924</b>	<b>\$ 139,290</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 184,924</b>	<b>\$ 145,524</b>	<b>\$ 139,290</b>	<b>\$ 190,638</b>



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## 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 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
<b>TOTAL FUND REVENUES</b>		<b>\$ 134,005</b>	<b>\$ 86,711</b>	<b>\$ 91,711</b>	<b>\$ 95,700</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 134,005</b>	<b>\$ 86,711</b>	<b>\$ 91,711</b>	<b>\$ 95,700</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
04-5702-00-00	TRANSFER OUT – DEBT SERVICE	(106,501)	(104,800)	(104,800)	(108,055)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (106,501)</b>	<b>\$ (104,800)</b>	<b>\$ (104,800)</b>	<b>\$ (108,055)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 27,504</b>	<b>\$ (18,089)</b>	<b>\$ (13,089)</b>	<b>\$ (12,355)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 147,087</b>	<b>\$ 174,591</b>	<b>\$ 174,591</b>	<b>\$ 161,502</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 174,591</b>	<b>\$ 156,503</b>	<b>\$ 161,502</b>	<b>\$ 149,147</b>

## 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 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	-
<b>TOTAL REVENUES</b>		<b>\$ 6,199,105</b>	<b>\$ 24,000</b>	<b>\$ 2,565,000</b>	<b>\$ 173,250</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 311,555</b>	<b>\$ 4,300,000</b>	<b>\$ 1,780,254</b>	<b>\$ 6,768,295</b>

<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 5,887,550</b>	<b>\$ (4,276,000)</b>	<b>\$ 784,746</b>	<b>\$ (6,595,045)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 5,887,550</b>	<b>\$ (4,276,000)</b>	<b>\$ 784,746</b>	<b>\$ (6,595,045)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 2,170,389</b>	<b>\$ 8,057,939</b>	<b>\$ 8,057,939</b>	<b>\$ 8,842,685</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 8,057,939</b>	<b>\$ 3,781,939</b>	<b>\$ 8,842,685</b>	<b>\$ 2,247,640</b>

## 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 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	-	-
<b>TOTAL REVENUES</b>		<b>\$ 51,843</b>	<b>\$ 52,280</b>	<b>\$ 24,600</b>	<b>\$ 27,000</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 125</b>	<b>\$ 220,196</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>

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



## 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 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			-
<b>TOTAL REVENUES</b>		<b>\$ 399</b>	<b>\$ -</b>	<b>\$ 227</b>	<b>\$ 202</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
		-	-	-	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



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## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 117,270</b>	<b>\$ 100,300</b>	<b>\$ 42,827</b>	<b>\$ 141,695</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
45-5582-01-00	IMPACT FEE STUDY	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 117,270</b>	<b>\$ 100,300</b>	<b>\$ 42,827</b>	<b>\$ 141,695</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (137,525)</b>	<b>\$ (107,525)</b>	<b>\$ (107,525)</b>	<b>\$ (107,525)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (20,255)</b>	<b>\$ (7,225)</b>	<b>\$ (64,698)</b>	<b>\$ 34,170</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 643,859</b>	<b>\$ 623,604</b>	<b>\$ 623,604</b>	<b>\$ 558,906</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 623,604</b>	<b>\$ 616,379</b>	<b>\$ 558,906</b>	<b>\$ 593,076</b>



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## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 62,727</b>	<b>\$ 68,488</b>	<b>\$ 71,736</b>	<b>\$ 72,406</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
21-5580-00-00	ENGINEERING SERVICES	-	-	30,000	150,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 150,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 62,727</b>	<b>\$ 68,488</b>	<b>\$ 41,736</b>	<b>\$ (77,594)</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 147,938</b>	<b>\$ 165,593</b>	<b>\$ 167,883</b>	<b>\$ (58,229)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 210,665</b>	<b>\$ 234,081</b>	<b>\$ 209,619</b>	<b>\$ (135,823)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ (231,687)</b>	<b>\$ (21,022)</b>	<b>\$ (21,022)</b>	<b>\$ 188,597</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ (21,022)</b>	<b>\$ 213,059</b>	<b>\$ 188,597</b>	<b>\$ 52,774</b>

## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 12,365</b>	<b>\$ 9,120</b>	<b>\$ 27,797</b>	<b>\$ 25,000</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
30-5561-01-00	RECREATION	-	10,000	10,660	12,000
30-5562-01-00	TOURISM	-	10,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 10,660</b>	<b>\$ 12,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 12,365</b>	<b>\$ (10,880)</b>	<b>\$ 17,137</b>	<b>\$ 13,000</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 29,562</b>	<b>\$ 41,927</b>	<b>\$ 41,927</b>	<b>\$ 59,065</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 41,927</b>	<b>\$ 31,047</b>	<b>\$ 59,065</b>	<b>\$ 72,065</b>

## 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 Budget
31-4401-00-00	INVESTMENT INCOME	24	3	80	80
31-4409-00-00	MISCELLANEOUS INCOME	2,964	1,400		
<b>TOTAL REVENUES</b>		<b>\$ 2,988</b>	<b>\$ 1,403</b>	<b>\$ 80</b>	<b>\$ 80</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
31-5280-00-00	MINOR EQUIP/SMALL TOOLS<\$5K	-	10,000	-	3,810
31-5570-00-00	SPECIAL SERVICES	-	2,000	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 3,810</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 2,988</b>	<b>\$ (10,597)</b>	<b>\$ 80</b>	<b>\$ (3,730)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 663</b>	<b>\$ 3,651</b>	<b>\$ 3,651</b>	<b>\$ 3,731</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 3,651</b>	<b>\$ (6,946)</b>	<b>\$ 3,731</b>	<b>\$ 1</b>



## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 1,422</b>	<b>\$ 1,747</b>	<b>\$ 1,429</b>	<b>\$ 1,421</b>

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

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (885)</b>	<b>\$ 1,730</b>	<b>\$ (161)</b>	<b>\$ (79)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 1,886</b>	<b>\$ 1,001</b>	<b>\$ 1,001</b>	<b>\$ 840</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 1,001</b>	<b>\$ 2,731</b>	<b>\$ 840</b>	<b>\$ 761</b>



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## 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 Budget
35-4085-00-00	CARES ACT FUNDING	139,054	1,954,000	220,750	<b>1,950,000</b>
35-4401-00-00	INVESTMENT INCOME	7,300	1,000	41,000	41,000
<b>TOTAL REVENUES</b>		<b>\$ 146,353</b>	<b>\$ 1,955,000</b>	<b>\$ 261,750</b>	<b>\$ 1,991,000</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
35-5241-01-00	PUBLIC SAFETY MEASURE	-	250,000	-	<b>89,300</b>
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	<b>1,950,000</b>
35-5555-01-00	COVID PAYROLL EXPENS	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ 139,053</b>	<b>\$ 1,005,000</b>	<b>\$ 220,750</b>	<b>\$ 2,039,300</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 7,300</b>	<b>\$ 950,000</b>	<b>\$ 41,000</b>	<b>\$ (48,300)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ -</b>	<b>\$ 7,300</b>	<b>\$ 7,300</b>	<b>\$ 48,300</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 7,300</b>	<b>\$ 957,300</b>	<b>\$ 48,300</b>	<b>\$ (0)</b>



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## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 19,582</b>	<b>\$ 14,200</b>	<b>\$ 74,600</b>	<b>\$ 27,650</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 679,483</b>	<b>\$ 167,153</b>	<b>\$ 139,668</b>	<b>\$ 97,103</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (659,901)</b>	<b>\$ (152,953)</b>	<b>\$ (65,068)</b>	<b>\$ (69,453)</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 219,663</b>	<b>\$ 139,200</b>	<b>\$ 139,200</b>	<b>\$ 139,200</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (440,238)</b>	<b>\$ (13,753)</b>	<b>\$ 74,132</b>	<b>\$ 69,747</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 101,257</b>	<b>\$ (338,981)</b>	<b>\$ (338,981)</b>	<b>\$ (264,849)</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ (338,981)</b>	<b>\$ (352,734)</b>	<b>\$ (264,849)</b>	<b>\$ (195,102)</b>

## 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 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
<b>TOTAL REVENUES</b>		<b>\$ 4,110</b>	<b>\$ 2,950</b>	<b>\$ 3,850</b>	<b>\$ 3,850</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
12-5403-00-00	BUILDING MAINTENANCE	-	12,000	4,494	10,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 4,494</b>	<b>\$ 10,000</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 4,110</b>	<b>\$ (9,050)</b>	<b>\$ (644)</b>	<b>\$ (6,150)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 25,248</b>	<b>\$ 29,358</b>	<b>\$ 29,358</b>	<b>\$ 28,713</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 29,358</b>	<b>\$ 20,308</b>	<b>\$ 28,713</b>	<b>\$ 22,563</b>



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## 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 Budget
16-4251-00-00	TECHNOLOGY FEES	3,323	2,000	3,600	<b>3,600</b>
16-4401-00-00	INVESTMENT INCOME	114	40	450	450
<b>TOTAL REVENUES</b>		<b>\$ 3,437</b>	<b>\$ 2,040</b>	<b>\$ 4,050</b>	<b>\$ 4,050</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
16-5440-00-00	OFFICE EQUIP	-	-	4,800	10,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,800</b>	<b>\$ 10,000</b>

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

## 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
<b>TOTAL PUBLIC WORKS POSITIONS</b>	-	<b>8.00</b>	<b>7.70</b>

**Fund 17 STREET IMPROVEMENT FUND**

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 533,570</b>	<b>\$ 761,320</b>	<b>\$ 709,650</b>	<b>\$ 716,700</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
	STREET MAINTENANCE	684,714	788,978	753,516	1,110,998
	PARK MAINTENANCE	99,726	80,625	69,909	75,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 784,440</b>	<b>\$ 869,603</b>	<b>\$ 823,426</b>	<b>\$ 1,186,498</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (250,871)</b>	<b>\$ (108,282)</b>	<b>\$ (113,775)</b>	<b>\$ (469,798)</b>
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Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	61,520
17-4515-00-00	ADMIN CHARGE-EDC	-	56,124	56,124	61,520
17-4906-00-00	TRANSFER IN-GENERAL FUND	-	-	-	68,958
17-5701-12-02	TRANSFER OUT - GENERAL FUND	-	(132,597)	(132,597)	(136,035)
17-5705-12-04	TRANSFER OUT-CAP REPLACE FUND	(37,142)	(19,200)	(19,200)	(19,200)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 373,027</b>	<b>\$ 100,761</b>	<b>\$ 100,761</b>	<b>\$ 177,072</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 122,156</b>	<b>\$ (7,521)</b>	<b>\$ (13,014)</b>	<b>\$ (292,726)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 262,500</b>	<b>\$ 384,656</b>	<b>\$ 384,656</b>	<b>\$ 371,642</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 384,656</b>	<b>\$ 377,135</b>	<b>\$ 371,642</b>	<b>\$ 78,916</b>

AVERAGE DAILY EXPENDITURES	2,047	1,967	1,840	2,825
NUMBER OF DAYS RESERVE	188	192	202	28
FUND BALANCE AS A % OF EXPENDITURES	51.47%	52.54%	55.33%	7.65%

FUND 17 / PROGRAM 02 STREET MAINTENANCE						
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget	
17-5101-12-02	SALARIES	241,853	395,756	324,278	428,891	
17-5107-12-02	OVERTIME	14,925	4,197	4,929	6,000	
17-5109-12-02	TEMPORARY/PART-TIME	42,397	23,974	22,442	23,740	
17-5113-12-02	INCENTIVE PAY	139		2,561	1,500	
17-5114-12-02	LONGEVITY PAY	5,778	7,718	5,554	7,740	
17-5115-12-02	RETIREMENT	42,995	61,658	54,613	66,812	
17-5117-12-02	FICA	22,998	31,927	27,074	35,792	
17-5118-12-02	MEDICAL INSURANCE	22,309	31,434	22,911	39,508	
17-5120-12-02	LIFE INSURANCE	1,696	2,378	1,910	2,101	
17-5121-12-02	DENTAL INSURANCE	1,427	1,889	1,188	2,483	
17-5122-12-02	VISION INSURANCE	258	308	212	411	
17-5126-12-02	SHORT-TERM DISABILITY	24		198	218	
17-5210-12-02	CHEMICAL SUPPLIES	9,260	5,000	7,720	5,000	
17-5220-12-02	UNIFORMS	2,892	3,800	3,227	5,100	
17-5230-12-02	CLEANING SUPPLIES	1,365	1,000	1,662	1,500	
17-5240-12-02	PRINTED SUPPLIES	77	288	69	500	
17-5260-12-02	GENERAL OFFICE SUPPLIES	839	1,500	1,144	1,500	
17-5280-12-02	MINOR EQUIP/SMALL TOOLS<\$5K	2,289	4,000	4,529	5,000	
17-5285-12-02	FUEL	16,215	15,000	14,045	15,000	
17-5290-12-02	EXPENDABLE SUPPLIES	2,309	1,200	1,446	1,400	
17-5298-12-02	VICTUALS BEVERAGES & GROCERY		200	-	-	
17-5403-12-02	BUILDING MAINTENANCE	8,356	5,000	675	5,000	
17-5407-12-02	STREET MAINTENANCE	45,479	20,000	13,083	176,958	
17-5409-12-02	IRRIGATION MAINTENANCE	571	2,500	122	2,500	
17-5420-12-02	MACHINERY/TOOL MAINTENANCE	8,544	6,000	3,762	8,000	
17-5430-12-02	MOTOR VEHICLE MAINTENANCE	25,719	25,000	13,562	25,000	
17-5440-12-02	OFFICE EQUIP	1,630	1,500	1,017	1,500	
17-5480-12-02	SIGNS/FENCE/SIDEWALK MAINTENANCE	2,036	5,000	11,207	12,000	
17-5510-12-02	ASSOC DUES/PUBLICICATIONS	70	10,000	187	5,000	
17-5525-12-02	TRAINING/SEMINARS		3,000	4,825	8,000	
17-5530-12-02	ELECTRIC SERVICES	65,544	65,855	63,511	74,480	
17-5535-12-02	GAS SERVICES	723	1,364	1,885	1,364	
17-5570-12-02	SPECIAL SERVICES	370		384	32,500	
17-5575-12-02	EQUIPMENT RENTAL	11,436	10,000	24,821	15,000	
17-5578-12-02	TRAVEL		5,000	152	3,000	
17-5580-12-02	ENGINEERING SERVICES	38,330	20,000	92,721	50,000	
17-5585-12-02	TELEPHONE SERVICES	1,917	4,600	1,571	4,000	
17-5590-12-02	WATER/SEWER SERVICES		-	727	22,000	
17-5591-12-02	TRASH/DISPOSAL/DUMP SERVICES	2,116	1,500	1,339	1,500	
17-5870-12-02	OTHER EQUIPMENT	12,635	9,430	16,255	13,000	
17-5701-12-02	TRANSFER OUT- GENERAL	26,925	-	-	-	
17-5501-12-02	ADVERTISING	270	-	-	-	
<b>TOTAL STREET MAINTENANCE EXPENDITURES</b>		<b>\$ 684,714</b>	<b>\$ 788,978</b>	<b>\$ 753,516</b>	<b>\$ 1,110,998</b>	

FUND 17 / PROGRAM 03 PARK MAINTENANCE						
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget	
17-5404-12-03	PARK MAINTENANCE	2,527	20,000	-	20,000	
17-5405-12-03	TOWN CENTER PLAZA	36,096	12,000	11,210	-	
17-5406-12-03	SONORA PARK	18,841	7,000	4,549	7,000	
17-5408-12-03	OTHER PARKS/MISC.	431	10,000	7,327	10,000	
17-5530-12-03	ELECTRIC SERVICES	4,124	8,625	7,717	2,500	
17-5522-12-03	KEEP KENNEDALE BEAUTIFUL	-	-	-	5,000	
17-5575-12-03	EQUIPMENT RENTAL		3,000	-	3,000	
17-5590-12-03	WATER/SEWER SERVICES	37,706	20,000	26,666	28,000	
17-5870-12-03	OTHER EQUIPMENT		-	12,440	-	
<b>TOTAL PARK MAINTENANCE EXPENDITURES</b>		<b>\$ 99,726</b>	<b>\$ 80,625</b>	<b>\$ 69,909</b>	<b>\$ 75,500</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 784,440</b>	<b>\$ 869,603</b>	<b>\$ 823,426</b>	<b>\$ 1,186,498</b>	

## 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 Budget
18-4250-00-00	JUVENILE CASE MANAGEMENT FEE	442	500	280	300
18-4401-00-00	INVESTMENT INCOME	58	25	190	190
<b>TOTAL REVENUES</b>		<b>\$ 500</b>	<b>\$ 525</b>	<b>\$ 470</b>	<b>\$ 490</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
18-5570-00-00	SPECIAL SERVICES	-	-	-	7,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 500</b>	<b>\$ 525</b>	<b>\$ 470</b>	<b>\$ (6,510)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 8,123</b>	<b>\$ 8,623</b>	<b>\$ 8,623</b>	<b>\$ 9,093</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 8,623</b>	<b>\$ 9,148</b>	<b>\$ 9,093</b>	<b>\$ 2,583</b>

## 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 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
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 675,000</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 675,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 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 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	-		-
<b>TOTAL REVENUES</b>		<b>\$ 26,674</b>	<b>\$ 120</b>	<b>\$ 4,725</b>	<b>\$ 5,625</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ 26,497</b>	<b>\$ 33,070</b>	<b>\$ 2,431</b>	<b>\$ 7,853</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 177</b>	<b>\$ (32,950)</b>	<b>\$ 2,294</b>	<b>\$ (2,228)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ (244)</b>	<b>\$ (67)</b>	<b>\$ (67)</b>	<b>\$ 2,228</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ (67)</b>	<b>\$ (33,017)</b>	<b>\$ 2,228</b>	<b>\$ (0)</b>



## 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 Budget
83-4197-00-00	TREE REFORESTATION	-	-	5,000	5,000
83-4401-00-00	INVESTMENT INCOME	481	300	1,550	1,550
<b>TOTAL REVENUES</b>		<b>\$ 481</b>	<b>\$ 300</b>	<b>\$ 6,550</b>	<b>\$ 6,550</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
83-5290-01-00	EXPENDABLE SUPPLIES	-	15,000	-	
83-5570-01-00	SPECIAL SERVICES	-	15,000	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>

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



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**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.

<b>FUND 85 - UNCLAIMED PROPERTY</b>					
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
85-4401-00-00	INVESTMENT INCOME	13	4	20	20
<b>TOTAL REVENUES</b>		\$ 13	\$ 4	\$ 20	\$ 20
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
85-5261-00-00	POSTAGE	-	20	-	-
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 20	\$ -	\$ -
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		\$ 13	\$ (16)	\$ 20	\$ 20
<b>Account</b>	<b>Description</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Est Actuals</b>	<b>FY24 Budget</b>
85-5760-00-00	TRANSFER OUT	-	1,900	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		\$ -	\$ 1,900	\$ -	\$ -
<b>NET CHANGE IN FUND BALANCE</b>		\$ 13	\$ 1,884	\$ 20	\$ 20
<b>BEGINNING FUND BALANCE — OCT 1</b>		\$ 303	\$ 316	\$ 316	\$ 336
<b>ENDING FUND BALANCE — SEPT 30</b>		\$ 316	\$ 2,200	\$ 336	\$ 356



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## 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 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	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 977,174</b>	<b>\$ 1,019,621</b>	<b>\$ 1,094,672</b>	<b>\$ 1,093,807</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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/PUBLICICATIONS	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
<b>TOTAL OPERATIONS</b>		<b>\$ 100,598</b>	<b>\$ 185,501</b>	<b>\$ 165,659</b>	<b>\$ 266,884</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>\$ 173,384</b>	<b>\$ 314,346</b>	<b>\$ 311,582</b>	<b>\$ 309,201</b>

Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 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
<b>TOTAL TOWN SHOPPING CENTER EXPENDITURES</b>		<b>\$ 59,662</b>	<b>\$ 66,089</b>	<b>\$ 35,638</b>	<b>\$ 338,461</b>

<b>TOTAL EXPENDITURES</b>		<b>\$ 333,644</b>	<b>\$ 565,936</b>	<b>\$ 512,879</b>	<b>\$ 914,546</b>
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<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 643,531</b>	<b>\$ 453,685</b>	<b>\$ 581,793</b>	<b>\$ 179,261</b>
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Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Budget
15-5595-01-00	ADMIN CHARGE – GENERAL FUND	(145,855)	(397,791)	(397,791)	(447,522)
15-5702-01-03	TRANSFER OUT – DEBT SERVICE	(140,941)	-	-	-
15-5717-00-00	TRANSFER OUT - STREETS FUND		(56,124)	(56,124)	(61,520)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (286,795)</b>	<b>\$ (453,916)</b>	<b>\$ (453,915)</b>	<b>\$ (509,041)</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 356,735</b>	<b>\$ (231)</b>	<b>\$ 127,878</b>	<b>\$ (329,780)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 1,648,785</b>	<b>\$ 2,005,520</b>	<b>\$ 2,005,520</b>	<b>\$ 2,133,398</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 2,005,520</b>	<b>\$ 2,005,289</b>	<b>\$ 2,133,398</b>	<b>\$ 1,803,618</b>



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**FUND 95 ECONOMIC DEVELOPMENT CORPORATION BOND RESERVE FUND**

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



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## Appendix

**ORDINANCE NO. 753**

**AN ORDINANCE OF THE CITY OF KENNEDALE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; APPROPRIATING RESOURCES FOR EACH DEPARTMENT, PROJECT, OPERATION, ACTIVITY, PURCHASE, ACCOUNT AND OTHER EXPENDITURES; PROVIDING FOR EMERGENCY EXPENDITURES AND EXPENDITURES AS ALLOWED BY APPLICABLE STATE LAW; PROVIDING FOR THE FILING AND POSTING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Kennedale, Texas (“City”), is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

**WHEREAS**, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (hereinafter referred as the “Budget”); and

**WHEREAS**, the Budget specifically sets forth each of the various projects for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such project; and

**WHEREAS**, the Budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council will make its tax levy for the fiscal year, and such Budget has been available for inspection by any taxpayer; and

**WHEREAS**, notice of a public hearing on the proposed Budget, stating the date, time, place and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

**WHEREAS**, such public hearing was held on September 19, 2023, prior approval of such date being ratified and confirmed by the City Council, and those wishing to speak on the Budget were heard; and

**WHEREAS**, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and has determined that the Budget, a copy of which is attached hereto as Exhibit “A” and incorporated herein for all purposes, is in the best interest of the City, and that same should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE, TEXAS, THAT:**

## SECTION 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

## SECTION 2.

The Budget of the revenue of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, is hereby adopted and approved, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget, as set forth in Exhibit "A."

## SECTION 3.

No expenditure of the funds of the City shall hereafter be made, except in compliance with the Budget and applicable state law; provided, however, that in case of grave public necessity to meet unusual and unforeseen conditions, which could not, by reasonable, diligent thought and attention, have been included in the original Budget, expenditures may from time to time be authorized by the City Council as amendments to the original Budget.

## SECTION 4.

**This Budget will raise more total property taxes than last year's budget by an amount of \$1,129,122.28, which is a 15.8% increase, and of that amount \$167,076.48 is tax revenue to be raised from new property added to the tax roll this year.**

The municipal property tax rate for the preceding fiscal year was \$0.706190 per \$100.00.

The municipal property tax rates that have been adopted or calculated for the current fiscal year for which this Budget is adopted, are as follows:

- (A) the property tax rate is \$0.706190 per \$100.00;
- (B) the No-New Revenue tax rate is \$0.610045 per \$100.00;
- (C) the Voter-Approval tax rate is \$0.706208 per \$100.00;
- (D) the De Minimis Rate tax rate is \$0.728693 per \$100.00 taxable property value after exemptions;
- (E) the debt rate is \$0.196917 per \$100.00 taxable property value; and
- (F) the total amount of municipal debt obligations is \$2,312,593.

**SECTION 5.**

A copy of the approved Budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager shall file or cause to be filed a true and correct copy of this Ordinance with the City Secretary, along with the approved Budget attached hereto. The City Manager shall file or cause to be filed a true and correct copy of this Ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas, as required by State law.

**SECTION 6.**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared invalid or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such invalid or unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 7.**

All rights and remedies of the City are expressly saved as to any and all violations of the provisions of any ordinance affecting the budget, which have secured at the time of the effective date of this Ordinance; and as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances same shall not be affected by this Ordinance, but may be prosecuted until final disposition by the courts.

**SECTION 8.**

This Ordinance shall be in full force and effect from and after its date of passage and it is so ordained.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE, TEXAS, THIS THE 19TH DAY OF SEPTEMBER, 2023.**

**APPROVED:**

  
\_\_\_\_\_  
MAYOR JAN JOPLIN

**ATTEST:**

  
CITY SECRETARY RAEANNE BYINGTON

**APPROVED AS TO FORM AND LEGALITY:**

  
CITY ATTORNEY CARVAN E. ADKINS

**EXHIBIT "A"**



**CITY OF KENNEDALE  
ORDINANCE NO. 754**

**AN ORDINANCE OF THE CITY OF KENNEDALE, TEXAS, LEVYING MUNICIPAL AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF KENNEDALE, TEXAS, FOR THE 2023-2024 FISCAL YEAR AT THE RATE OF \$0.76190 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF KENNEDALE; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; APPROVING THE TAX ROLES; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Kennedale, Texas (“City”), is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

**WHEREAS**, the City Council of the City hereby finds that the tax for the fiscal year beginning October 1, 2023, and ending September 30, 2024, levied for current expenses of the City and the general improvements of the City and its property, must be levied to provide the revenue requirement for the budget for the ensuing year; and

**WHEREAS**, the City Council has approved by a separate Ordinance adopted on the 19<sup>th</sup> day of September, 2023, the budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

**WHEREAS**, the City has followed the procedures established by the law, including the publishing and posting of required notices and the holding of the required meeting to vote on the tax rate; and

**WHEREAS**, pursuant to Section 26.05 of the Texas Tax Code, the City Council held a public hearing concerning the proposed tax rate on September 19, 2023, and all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time; and

**WHEREAS**, the City Council has, by record vote, approved separately each of the two components of the tax rate set forth.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE, TEXAS, THAT:**

### **SECTION 1.**

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

### **SECTION 2.**

The real and personal property tax appraisal rolls, as certified by the Chief Appraiser of the Tarrant County Appraisal District to the City Council for the 2023-2024 tax year are hereby accepted.

### **SECTION 3.**

There is hereby levied and there shall be collected for the use and support of the municipal government of the City, and to provide an Interest and Sinking Fund for the 2023-2024 fiscal year, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, an ad valorem tax rate of \$0.706190 on each One Hundred Dollars (\$100.00) assessed valuation of property, said tax being so levied and apportioned to the specific purposes herein set forth:

1. For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of \$0.509273 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
2. For the purpose of creating a Debt Service Fund to pay the interest and principle on all outstanding indebtedness, a tax of \$0.196917 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness.

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

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.1% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$20.07.**

3. TOTAL tax rate: \$0.706190.

### **SECTION 4.**

The taxes levied under this Ordinance shall be due October 1, 2023 and, if not paid on or before January 31, 2024, shall immediately become delinquent. There shall be no discount for payment of taxes prior to January 31, 2024. Payment of such taxes shall be due in one full installment except as otherwise required by law. A delinquent tax shall incur all penalty and

interest authorized by State Law, Section 33.01 of the Texas Tax Code.

#### **SECTION 5.**

All taxes shall become a lien upon the property against which assessed, and the City tax collector is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes penalty and interest. The interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from the date of delinquency at the rate as prescribed by State law.

#### **SECTION 6.**

Taxes are payable at the offices of the Tarrant County Tax Assessor-Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

#### **SECTION 7.**

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that taxes herein levied become delinquent on or after February 1st, but not later than May 31st of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2023.

#### **SECTION 8.**

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all 2023 taxes and taxes for all subsequent years that become delinquent on or after June 1st of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

#### **SECTION 9.**

This Ordinance shall be cumulative of all provisions of ordinances of the City, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

#### **SECTION 10.**

In the event any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be judged invalid or held unconstitutional, the same shall not affect the validity of

this Ordinance as a whole or any part thereof, other than the part so decided to be invalid or unconstitutional.

**SECTION 11.**

All rights and remedies of the City are expressly saved as to any and all violations of the provisions of any ordinance affecting the budget, which have secured at the time of the effective date of this Ordinance; and as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this Ordinance, but may be prosecuted until final disposition by the Courts.

**SECTION 12.**

The officers of the City are hereby directed to engross and enroll this Ordinance by copying the caption and the effective date clause in the City Council minutes and by filing this Ordinance in the ordinance records of the City.

**SECTION 13.**

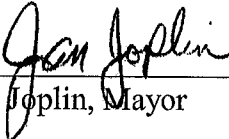
The necessity of fixing and levying municipal ad valorem taxes of the City for the next fiscal year is required by laws of the States of Texas, and requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

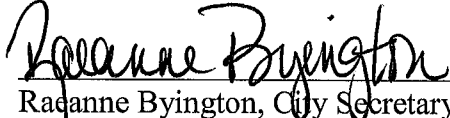
**PASSED, APPROVED, AND ADOPTED this 19th day of September, 2023.**

	<u>Aye</u>	<u>Nay</u>	<u>Abstention</u>
Jan Joplin, Mayor	_____	_____	_____
Vacant, Place 1	_____	_____	_____
Brad Horton, Place 2	_____	✓	_____
Kenneth Michels, Place 3	✓	_____	_____
Bryant Griffith, Place 4	✓	_____	_____
Jeff Nevarez, Place 5	✓	_____	_____

APPROVED:

ATTEST:

  
\_\_\_\_\_  
Jan Joplin, Mayor

  
\_\_\_\_\_  
Raeanne Byington, City Secretary

# 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](http://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 <u>2023</u> debt service.....	\$ <u>2,569,793</u>
<i>(current year)</i>	
- Amount <i>(if any)</i> paid from funds listed in unencumbered funds .....	\$ <u>0.00</u>
- Amount <i>(if any)</i> paid from other resources .....	\$ <u>228,229</u>
- Excess collections last year .....	\$ <u>22,726</u>
= Total to be paid from taxes in <u>2023</u> .....	\$ <u>2,318,838</u>
<i>(current year)</i>	
+ Amount added in anticipation that the taxing unit will collect	
only <u>100.27</u> % of its taxes in <u>2023</u> .....	\$ <u>6,245</u>
<i>(collection rate)</i> <i>(current year)</i>	
= Total Debt Levy .....	\$ <u>2,312,593</u>

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

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

# 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.	<b>2022 total taxable value.</b> 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). <sup>1</sup>	\$ 1,011,174,562
2.	<b>2022 tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,011,174,562
4.	<b>2022 total adopted tax rate.</b>	\$ 0.706190 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	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. <sup>3</sup>	\$ 1,971,565
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: ..... \$ 180,000	
	B. 2022 disputed value: ..... - \$ 9,000	
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 171,000
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 2,142,565

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,013,317,127
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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. <b>Absolute exemptions.</b> Use 2022 market value: ..... \$ 0 B. <b>Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 1,795,507 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ 1,795,507
11.	<b>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.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. <b>2022 market value:</b> ..... \$ 0 B. <b>2023 productivity or special appraised value:</b> ..... - \$ 0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,795,507
13.	<b>2022 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 22,384,163
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 989,137,457
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,985,189
16.	<b>Taxes refunded for years preceding tax year 2022.</b> 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. <sup>9</sup>	\$ 34,830
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 7,020,019
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> A. <b>Certified values:</b> ..... \$ 1,147,327,551 B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... C. <b>Pollution control and energy storage system exemption:</b> 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. <b>Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 27,319,992 E. <b>Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 1,120,007,559

<sup>5</sup> Tex. Tax Code §26.012(15)  
<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.03(c)  
<sup>9</sup> Tex. Tax Code §26.012(13)  
<sup>10</sup> Tex. Tax Code §26.012(13)  
<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code §26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup>..... \$ <u>46,489,563</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>..... + \$ <u>7,898,097</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>54,387,660</u></p>	
20.	<b>2023 tax ceilings.</b> 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. <sup>16</sup>	\$ <u>0</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,174,395,219</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>23,658,857</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>23,658,857</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,150,736,362</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.610045</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.569154</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,013,317,127</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 5,767,334
31.	<p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;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</p> <p><b>B. 2022 taxes in TIF.</b> 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</p> <p><b>C. 2022 transferred function.</b> 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</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -137,911</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 5,629,423
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,150,736,362
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.489201 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 state criminal justice mandate.</b> 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</p> <p><b>B. 2022 state criminal justice mandate.</b> 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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent health care expenditures.</b> 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</p> <p><b>B. 2022 indigent health care expenditures.</b> 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</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.489201</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>619,749</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.053856</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.543057</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.562063</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
<b>42.</b>	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ 2,569,793</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 228,229</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 2,341,564</p>	\$ 2,341,564
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 22,726
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 2,318,838
<b>45.</b>	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 100.27 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 100.40 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 100.48 %</p> <p><b>E.</b> 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%. <sup>31</sup></p>	100.27 %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 2,312,593
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,174,395,219
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.196917 /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.758980 /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 619,749
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,174,395,219
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.052772 / \$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.610045 / \$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.610045 / \$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.758980 / \$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,174,395,219
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 / \$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> 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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> 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
<b>64.</b>	<b>Year 2 component.</b> 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
<b>65.</b>	<b>Year 1 component.</b> 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
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ 0 /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> 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

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> 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. <sup>44</sup>  
 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. <sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.489201 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,174,395,219
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.042575 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.196917 /\$100
72.	<b>De minimis rate.</b> 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. <sup>46</sup>

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. <sup>47</sup>

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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.706190 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> 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 <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> 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.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 989,137,457
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,150,736,362
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)  
<sup>47</sup> Tex. Tax Code §26.042(f)  
<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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.<sup>50</sup>

**print here** ▶ Wendy Burgess  
 \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Wendy Burgess*  
 \_\_\_\_\_  
 Taxing Unit Representative

8-4-2023  
 \_\_\_\_\_  
 Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)