



**CITY COUNCIL PUBLIC HEARING AGENDA
SEPTEMBER 14, 2021 – 5:45 P.M.
CITY AUDITORIUM IN THE RUHMAN C. FRANKLIN MUNICIPAL BUILDING
303 W. MAIN ST., KENEDY, TX. 78119**

Notice is hereby given of a Public Hearing of the City Council on the 14th day of September, 2021 at 5:45 p.m. at which time business will be conducted in accordance with Local Government Code 551 as follows:

1. Open the Public Hearing regarding the City of Kenedy's Proposed FY 2021-2022 Ad Valorem Tax Rate of \$0.301226 per \$100 of taxable value.
 2. Consideration and Discussion of Resident Comments regarding the City of Kenedy's Proposed 2021-2022 Ad Valorem Tax Rate of \$0.301226 per \$100 of taxable value.
 3. Close the Public Hearing regarding the City of Kenedy's Proposed 2021-2022 Ad Valorem Tax Rate of \$0.301226 per \$100 of taxable value.
 4. Open the Public Hearing regarding the City of Kenedy's Proposed 2021-2022 Fiscal Year Budget Beginning October 1, 2021 and ending September 30, 2022.
 5. Consideration and Discussion of Resident Comments regarding the City of Kenedy's Proposed 2021-2022 Fiscal Year Budget Beginning October 1, 2021 and ending September 30, 2022.
 6. Close the Public Hearing regarding the City of Kenedy's Proposed 2021-2022 Fiscal Year Budget Beginning October 1, 2021 and ending September 30, 2022.
 7. Adjourn.
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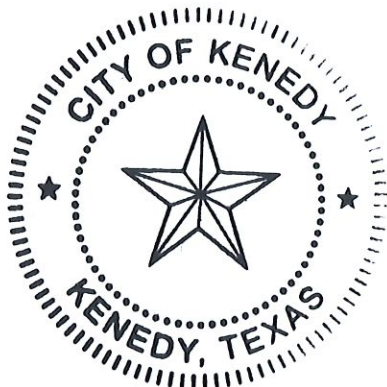
Special Accommodations

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at (830) 583-2230 or FAX (830) 583-2063 or email citysecretary@cityofkenedy.org for further information. Braille is not available.

The City Council of the City of Kenedy reserves the right to convene in Executive Session in accordance with the Texas Open Meetings Act, Texas Government Code: Section 551.071 (Consultations with Attorney), Section 551.072 (Deliberations about Real Property), Section 551.074 (Personnel Matters), Section 551.076 (Deliberations about Security Devices), or Section 551.087 (Deliberations Regarding Economic Development Negotiations) on any of the above items.

Certification

I, Ruby Beaven, certify that the above notice of this Public Hearing of the City Council was posted at the front doors to the City Hall, 303 W. Main St., Kenedy, Texas on the 10th day of September, 2021 by 7:00 p.m.





Ruby Beaven, City Secretary

CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 1

Open the Public Hearing regarding the City of Kenedy's Proposed FY 2021-2022 Ad Valorem Tax Rate of \$0.301226 per \$100 of taxable value.

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CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 2

Consideration and Discussion of Resident Comments regarding the City of Kenedy's Proposed 2021-2022 Ad Valorem Tax Rate of \$0.301226 per \$100 of taxable value.

SUBMITTED BY: City Manager Linn



303 W. Main St., Kenedy, Texas 78119

Phone (830) 583-2230 / Fax (830) 583-2063

City of Kenedy, Texas FY 2021/2022 Proposed Budget

Pursuant to Texas Local Government Code Section 102.007(d)(1)(B):

This budget will generate less revenue from property taxes than last year's budget by (\$14,528), or (2.53%) decrease from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is:

$$\$5,331.14 = (0.218000 \times \$2,445,479) / 100$$

The debt levy to be raised from new property added to the tax roll this year is:

$$\$2,035.27 = (0.083226 \times \$2,445,479) / 100$$

The total City of Kenedy Annual Principal and Interest Debt Obligation is:

\$1,205,840



303 W. Main St., Kenedy, Texas 78119

Phone (830) 583-2230 / Fax (830) 583-2063

FY 2021/2022 City Budget: Proposed Property Tax Rates

Type	2020/2021 Current Rate per \$100	2021/2022 Proposed Rate per \$100
Property Tax Rate	0.262574	0.301226
No New Revenue	0.262574	0.301226
No New Revenue (M&O)	0.190905	0.218000
Voter Approval (M&O)	0.000000	0.224866
De Minimis (M&O)	0.000000	0.487025
Debt Service Rate (I&S)	0.071669	0.083226

Property Tax Rate: the rate at which the City of Kenedy property is taxed.

No New Revenue Rate: the current rate necessary to generate the identical revenue for the city of Kenedy from the same properties if those properties are taxed in both years.

Voter Approval Rate: the highest rate that the City of Kenedy may be adopt without an election seeking voter approval, unless, the de minimis rate for the City of Kenedy exceeds the voter approval rate for the City of Kenedy.

De Minimis Rate: the sum of the NNR M&O rate for the City of Kenedy; the rate that will raise \$500,000; and the current debt rate for the City of Kenedy..

Debt Service Rate (I&S): the portion of the property tax rate attributable to debt.

Effects of the Proposed Increase:

2020 Ave Home Taxable Amount	Calculation \$57,662/ \$100	Current Property Tax Rate per \$100	Tax at Current 2020 Rate Home	2021 Ave Home Taxable Amount	Calculation \$50,883/\$ 100	Proposed Property 2021 Tax Rate	Proposed Tax at Proposed Rate	Increase/ (Decrease) in Property Tax
\$57,662	\$576.62	\$0.262574	\$151.41	\$50,883	\$508.83	\$0.301226	\$153.27	\$1.86

FY 21/22 Financial Overview

FY 21/22 Revenues v. Expenditures Overview			
General Fund Revenues	\$7,937,126.96	Water/Sewer Revenues	\$8,341,144.00
Total G.F. Revenue	<u>\$7,937,126.96</u>	Total W/S Revenue	<u>\$8,341,144.00</u>
Expenditures		Expenditures	
Administration	\$3,502,194.80	Water	\$6,490,644.16
Animal Control	\$145,646.00	Sewer	\$1,850,499.84
Court	\$206,136.95	Total W/S Expenditures	<u>\$8,341,144.00</u>
Code Enforcement	\$258,859.98	W/S Rev v Exp over/under	<u>\$0.00</u>
Emergency Management	\$1,000.00		
Engineering	\$160,627.52	Airport Revenues	\$150,861.00
Fire Department	\$161,675.00	Total Airport Revenue	<u>\$150,861.00</u>
Library	\$4,300.00	Expenditures	\$133,482.00
Parks	\$432,781.74	Total Airport Expenditures	<u>\$133,482.00</u>
Police Department	\$1,471,852.01	Airport Rev v Exp over/under	<u>\$17,379.00</u>
Street Department	\$1,561,427.16		
Total G.F. Expenditures	<u>\$7,906,501.16</u>		
G.F. Rev v Exp over/under	<u>\$30,625.80</u>		

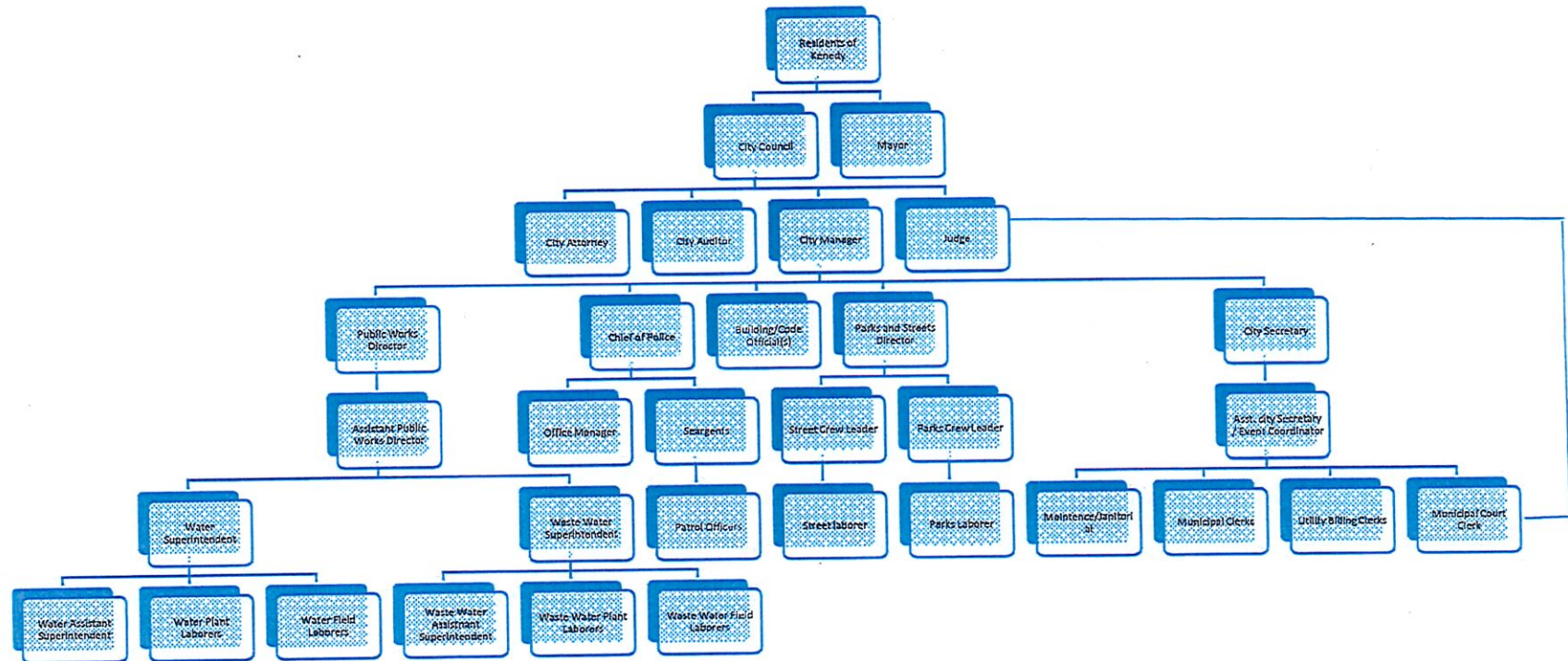
FY 21/22 Debt Obligations Overview	
Bond Type	Budget Obligation
2013 General Obligation Bond	\$318,676.00
2016 Combination Tax/Rev Bond	\$144,450.00
2016 Combination Tax & Rev C.O.	\$254,114.00
2019 Combination Tax & Rev. C.O.	\$487,000.00
Applicable Bank & Admin Fees	\$1,600.00
Total Bond/CO Debt Obligation	<u>\$1,205,840.00</u>

FY 21/22 Property Tax Rate	
No New Revenue (NNLR)	\$0.301226
Maintenance & Operation (M&O)	\$0.218000
Interest & Sinking (I&S)	\$0.083226

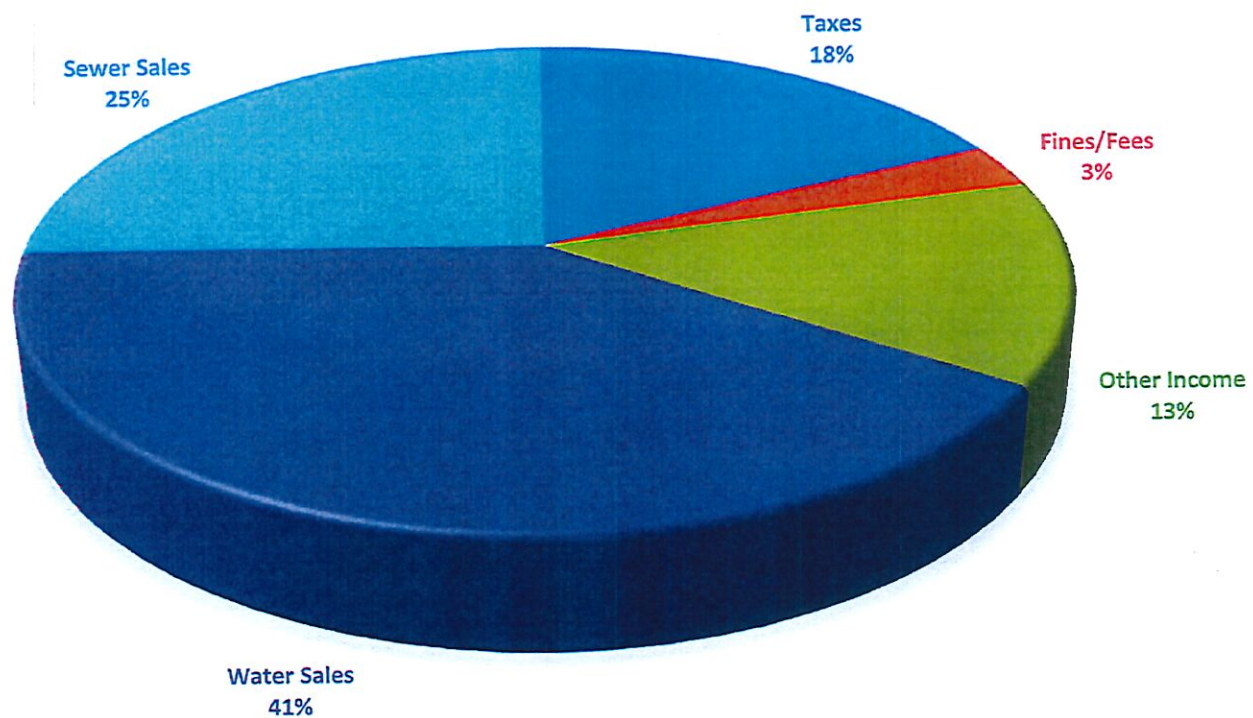
FY 21/22 Cash Position Overview	
Tex Pool Accounts	Balance
General Fund	\$2,989,234.65
Hotel Motel Tax	\$2,225,975.45
Water/Sewer	\$853,230.08
Paving Fund	\$2,449,208.18
Tex Pool Total	<u>\$8,517,648.36</u>
Cash in Bank	<u>\$867,027.41</u>
Total Available Liquidity	<u>\$9,384,675.77</u>

	Current Rate	Current Annual Salary	Proposed Annual Salary 3 % COLA	Proposed Rate 3 % COLA	Proposed Annual Salary 2.5% Merit	Proposed Rate 2.5% Merit	Department
C.E. Tech	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Engineering
Civil Engineer		\$76,900.00	\$76,900.00		\$76,900.00		Engineering
Warehouse Attendant	\$14.50	\$30,160.00	\$31,064.80	\$14.94	\$31,841.42	\$15.31	H2O & Sewer Field
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	H2O & Sewer Field
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Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	H2O & Sewer Field
Crew	\$14.42	\$29,994.00	\$30,893.82	\$14.85	\$31,666.17	\$15.22	H2O & Sewer Field
Crew	\$14.42	\$29,994.00	\$30,893.82	\$14.85	\$31,666.17	\$15.22	H2O & Sewer Field
Crew	\$14.42	\$29,994.00	\$30,893.82	\$14.85	\$31,666.17	\$15.22	H2O & Sewer Field
Crew	\$14.42	\$29,994.00	\$30,893.82	\$14.85	\$31,666.17	\$15.22	H2O & Sewer Field
Crew	\$14.53	\$30,222.40	\$31,129.07	\$14.97	\$31,907.30	\$15.34	H2O & Sewer Field
Crew	\$15.39	\$32,011.00	\$32,971.33	\$15.85	\$33,795.61	\$16.25	H2O & Sewer Field
Crew Foreman	\$19.95	\$41,496.00	\$42,740.88	\$20.55	\$43,809.40	\$21.06	H2O & Sewer Field
Clerk	\$20.42	\$42,474.00	\$43,748.22	\$21.03	\$44,841.93	\$21.56	Court
Crew	\$12.00	\$15,600.00	\$16,068.00	\$12.36	\$16,469.70	\$12.67	Parks/PT
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	Parks
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	Parks
Crew	\$15.91	\$39,092.80	\$40,855.58	\$16.39	\$41,937.72	\$16.80	Parks
Foreman	\$21.07	\$49,825.60	\$51,440.37	\$21.70	\$53,268.88	\$22.24	Parks
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	Streets
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	Streets
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	Streets
Crew	\$14.00	\$29,120.00	\$29,993.60	\$14.42	\$30,743.44	\$14.78	Streets
Crew	\$14.42	\$29,993.60	\$30,893.41	\$14.85	\$31,665.74	\$15.22	Streets
Crew	\$14.42	\$29,993.60	\$30,893.41	\$14.85	\$31,665.74	\$15.22	Streets
Crew	\$16.73	\$34,792.16	\$35,835.92	\$17.23	\$36,731.82	\$17.66	Streets
Streets	\$16.75	\$34,840.00	\$35,885.20	\$17.25	\$36,782.33	\$17.68	Streets
Streets	\$17.00	\$35,360.00	\$36,420.80	\$17.51	\$37,331.32	\$17.95	Streets
Street Operator	\$19.00	\$39,520.00	\$40,705.60	\$19.57	\$41,723.24	\$20.06	Streets
Streets/Parks Director		\$67,999.88	\$70,039.88		\$71,790.87		Streets/Parks
Operator	\$20.16	\$41,933.00	\$43,190.99	\$20.76	\$44,270.76	\$21.28	Sewer
Asst. Superintendent	\$24.04	\$50,003.00	\$51,503.09	\$24.76	\$52,790.67	\$25.38	Sewer
Superintendent	\$27.24	\$56,659.00	\$58,358.77	\$28.06	\$59,817.74	\$28.76	Sewer
Operator	\$15.00	\$31,200.00	\$32,136.00	\$15.45	\$32,939.40	\$15.84	Water
Asst. Superintendent	\$20.16	\$41,933.00	\$43,190.99	\$20.76	\$44,270.76	\$21.28	Water
Superintendent	\$28.91	\$60,133.00	\$61,936.99	\$29.78	\$63,485.41	\$30.52	Water
Asst. Public Works Director		\$71,000.00	\$73,130.00		\$74,958.25		Water
Public Works Director		\$78,409.00	\$80,761.27		\$82,780.30		Water
Code Compliance Crew	\$17.51	\$36,421.00	\$37,513.63	\$18.04	\$38,451.47	\$18.49	Code Compliance
Code Compliance Crew	\$18.80	\$39,108.00	\$40,281.24	\$19.37	\$41,288.27	\$19.85	Code Compliance
Bldg Insp/Code Compliance Lead		\$51,000.00	\$52,530.00		\$53,843.25		Code Compliance
Animal Control Officer	\$15.00	\$31,200.00	\$32,136.00	\$15.45	\$32,939.40	\$15.84	Animal Control
Animal Control Officer	\$19.88	\$41,950.00	\$42,590.50	\$20.48	\$43,655.26	\$20.99	Animal Control
Administrative Assist	\$18.19	\$33,675.00	\$34,685.25	\$18.68	\$35,552.38	\$19.09	PD
Patrol Officer	\$21.49	\$44,574.40	\$45,911.63	\$22.07	\$47,059.42	\$22.62	PD
Patrol Officer	\$21.49	\$44,699.20	\$46,040.18	\$22.13	\$47,191.18	\$22.69	PD
Patrol Officer	\$21.49	\$44,699.20	\$46,040.18	\$22.13	\$47,191.18	\$22.69	PD
Patrol Officer	\$21.70	\$45,137.60	\$46,491.73	\$22.35	\$47,654.02	\$22.91	PD
Patrol Officer	\$22.12	\$46,011.20	\$47,391.54	\$22.78	\$48,576.32	\$23.35	PD
Patrol Officer	\$22.36	\$46,911.20	\$47,906.54	\$23.03	\$49,104.20	\$23.61	PD
Patrol Officer	\$28.09	\$58,430.40	\$60,183.31	\$28.93	\$61,687.89	\$29.66	PD
Detective-1	\$28.72	\$59,740.00	\$61,532.20	\$29.58	\$63,070.51	\$30.32	PD
Detective-2	\$28.51	\$59,303.00	\$61,082.09	\$29.37	\$62,609.14	\$30.10	PD
SRO	\$22.29	\$46,385.60	\$47,756.57	\$22.96	\$48,950.48	\$23.53	PD
Sergeant-3	\$31.09	\$64,670.40	\$66,610.51	\$32.02	\$68,275.77	\$32.82	PD
Sergeant-2	\$31.16	\$64,816.00	\$66,760.48	\$32.10	\$68,429.43	\$32.90	PD
Lieutenant-1	\$32.21	\$67,000.00	\$69,010.00	\$33.18	\$70,735.25	\$33.91	PD
Police Chief		\$77,578.88	\$79,806.25		\$81,903.99		PD
Building Maintenance	\$20.04	\$41,683.00	\$42,933.49	\$20.64	\$44,006.83	\$21.16	Admin
Custodian	\$15.00	\$31,200.00	\$32,136.00	\$15.45	\$32,939.40	\$15.84	Admin
Utility Billing Clerk	\$20.09	\$41,787.00	\$43,040.61	\$20.69	\$44,116.63	\$21.21	Admin
Utility Billing Clerk	\$22.72	\$47,258.00	\$48,675.74	\$23.40	\$49,892.63	\$23.99	Admin
Administrative Clerk	\$19.81	\$41,205.00	\$42,441.15	\$20.40	\$43,502.18	\$20.91	Admin
Administrative Asst./Event Planner	\$20.00	\$41,600.00	\$42,848.00	\$20.60	\$43,919.20	\$21.12	Admin
Accountant		\$55,005.00	\$56,655.15		\$58,071.53		Admin
City Secretary		\$67,000.00	\$69,010.00		\$70,735.25		Admin
City Manager		\$84,500.00	\$84,500.00		\$84,500.00		Admin
Total All Salaries		\$2,914,256.12	\$2,996,841.80		\$3,067,727.85		% Increase
Total of Salaries Increased		\$2,752,856.12	\$2,835,441.80		\$2,906,327.85		5.57500%

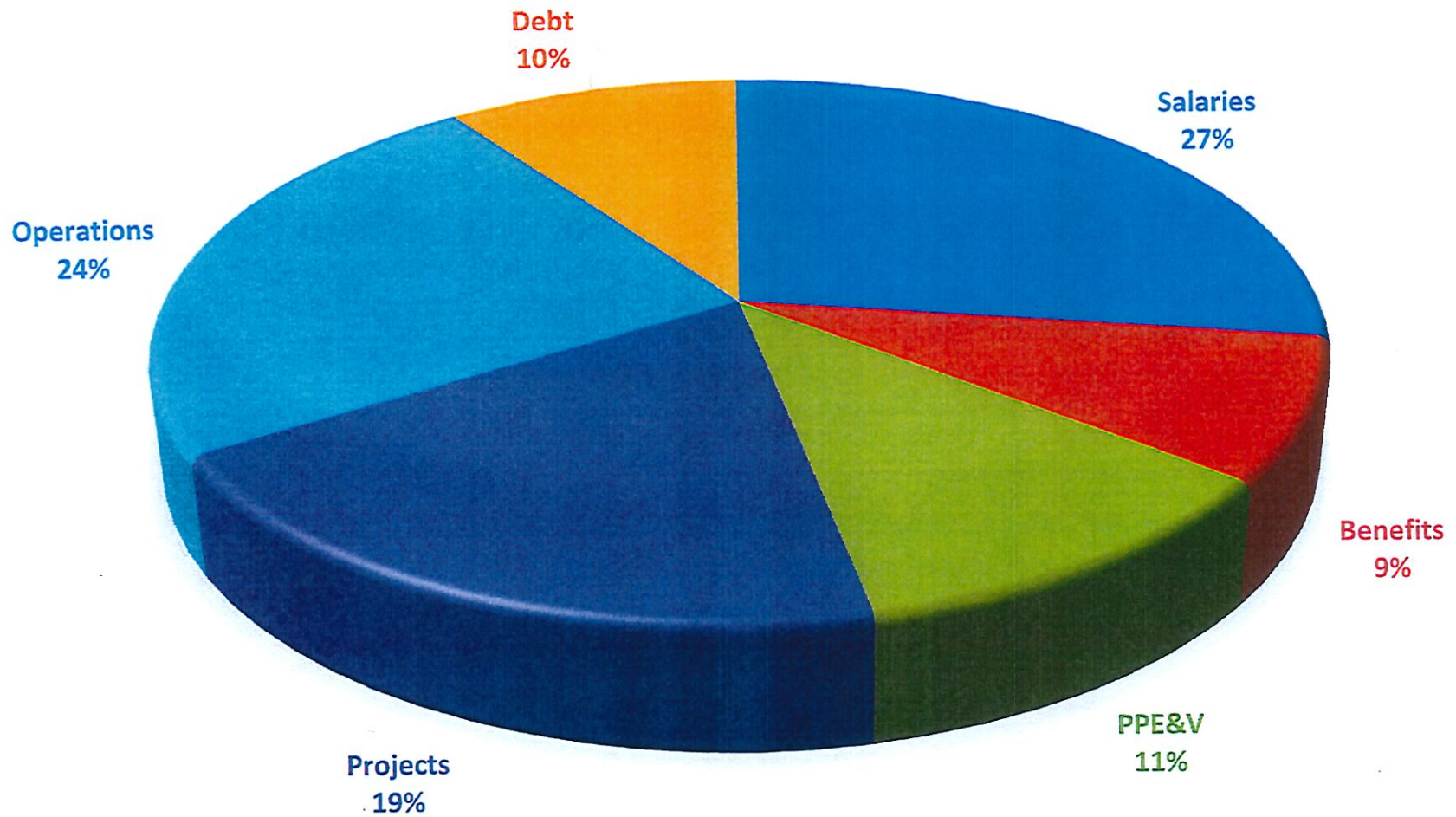
City of Kenedy Organizational Chart



REVENUES



EXPENDITURES



General Fund Income CITY OF KENEDY City of Kenedy 2021/2022 Proposed Budget		Prior Year FY 2020 Actual	2020-2021 Actual Budget	Actual 6/30/21	Proposed Budget 2021-22
00-301.01	Current Advalorem Taxes--M&O	\$600,245	\$408,524	\$509,019	\$404,058
00-301.06	Current Advalorem Taxes--I&S	\$0	\$153,367	\$96,516	\$154,258
00-301.02	Delinquent Advalorem Taxes	\$35,584	\$0	\$15,638	\$0
00-301.03	Penalty & Interest	\$8,490	\$0	\$7,506	\$0
00-301.05	Attorney Fees	\$4,343	\$0	\$4,129	\$0
Total AV Taxes		\$648,662	\$561,890	\$632,808	\$558,316
00-302.01	Gas	\$14,619	\$13,400	\$7,278	\$12,900
00-302.02	Electric	\$133,472	\$128,800	\$83,664	\$125,600
00-302.03	Telephone	\$20,453	\$19,000	\$13,032	\$19,000
00-302.04	Cable TV	\$2,492	\$3,500	\$1,940	\$3,000
00-302.07	Solid Waste Franchise Tax	\$4,489	\$3,300	\$4,543	\$4,500
Total Franchise Taxes		\$175,525	\$168,000	\$110,457	\$165,000
00-303.01	Sales Tax	\$1,276,405	\$1,800,000	\$1,156,509	\$1,550,000
00-303.02	Alcoholic Beverage Tax	\$17,857	\$20,000	\$12,388	\$13,000
Total Sales Tax		\$1,294,262	\$1,820,000	\$1,168,897	\$1,563,000
00-304.03	Building Permits	\$38,661	\$30,000	\$24,023	\$30,000
00-304.04	Inspection Fees	-\$120	\$0		\$0
00-304.05	Vendor Permits	\$540	\$0	\$530	\$0
00-304.06	Garage Sales	\$265	\$0	\$350	\$0
00-304.07	Liens & Lot Maintenance	\$0	\$0	\$15,789	\$0
Total Permits & Fees		\$39,346	\$30,000	\$40,692	\$30,000
00-305.01	Municipal Court Fines	\$172,100	\$210,000	\$275,513	\$275,000
00-305.02	Code Compliance	\$0	\$0		\$1,000
00-305.03	Animal Control	\$449	\$650	\$280	\$700
Total Fines		\$172,549	\$210,650	\$275,793	\$276,700
00-306.01	Garbage Collection	\$733,367	\$754,000	\$546,771	\$729,000
Total Garbage Collection		\$733,367	\$754,000	\$546,771	\$729,000
00-307.01	Auditorium	\$1,375	\$9,000	\$4,750	\$4,000
00-307.02	Pavillion	\$100	\$500	\$990	\$1,000
00-307.03	Gazebo	\$0	\$100	\$0	\$100
00-307.04	Sports Complex	-\$200	\$0	\$33,196	\$0
Total Rents		\$1,275	\$9,600	\$38,936	\$5,100
00-308.00	Transfer In From Gen Fund Surplus		\$4,205,000	\$0	\$0
00-308.01	Transfer In From Water Dept.	\$1,150,000	\$2,259,827	\$1,694,870	\$3,658,029
00-308.02	Fire District	\$159,096	\$145,000	\$39,000	\$145,000
00-308.03	4B Bond Reimbursement	\$487,530	\$487,530	\$486,200	\$487,530
00-308.04	Surplus Equipment Sales	\$1,667	\$0	\$194	\$0
00-308.05	Interest Earned	\$64,902	\$66,000	\$2,326	\$2,000
00-308.08	Police Seized Funds	\$0	\$0	\$47,661	\$0
00-308.09	Miscellaneous	-\$7,614	\$0	\$19,491	\$0
00-308.10	4B Corp Administration Fees		\$15,000		\$12,000
00-308.11	Ramp Grant Revenue	\$10,095	\$0		\$0
00-308.14	Airport T-Hanger Rental	\$667	\$0	\$864	\$800
	Airport Administration Fees	\$0	\$10,000		\$35,000
00-308.15	Student Resource Officer-Reimbursement	\$17,109	\$41,201	\$28,485	\$41,201
00-308.20	Scrap Metal Recycling	\$0	\$0	\$666	\$20
Total Other Revenue		\$1,883,452	\$7,229,558	\$2,319,757	\$4,381,580
00-309.01	Fax Service	\$54	\$50	\$7	\$7
00-309.02	Copies	\$80	\$50	\$10	\$10
00-309.04	NSF Fees	\$0	\$0	\$0	\$0
Total Sundry Revenues		\$114	\$100	\$17	\$17
00-370.03	Mensik Unit Oil Royalty	\$0	\$9,075	\$8,146	\$8,951
00-370.08	Young/Kenedy Corp Royalty	\$0	\$213,000	\$119,850	\$210,093
00-370.09	Blackjack Royalty	\$0	\$9,000	\$5,583	\$8,877
00-370.20	Other Royalties	\$0	\$500	\$0	\$493
Total Royalty Revenues		\$0	\$231,575	\$133,579	\$228,414
Total General Fund Income		\$4,948,552	\$11,015,374	\$5,267,707	\$7,937,127

Administration

Budget Total:

\$3,502,211.27

Amt allocated:

\$3,471,585.47

Expenditures

Remaining:

\$30,625.80

Account	Description	YTD Actual 6/30/21	Current Budget	Proposed 2021/22
10-00-510.01	Salaries	283,803.00	\$419,451.56	\$471,683.64
10-00-510.03	Accounting and Audit	11,500.00	\$31,000.00	\$18,000.00
10-00-510.04	Elected Officials (Council/Mayor)	9,150.00	\$15,600.00	\$15,600.00
10-00-510.05	Health Insurance	40,739.00	\$72,072.00	\$85,140.00
10-00-510.06	Payroll Taxes	21,990.00	\$29,410.54	\$36,083.01
10-00-510.07	TMRS	10,355.00	\$15,762.51	\$44,338.26
10-00-510.12	Longevity Pay	5,100.00	\$5,400.00	\$5,100.00
10-00-510.13	TWC Unemployment	1,373.00	\$6,151.22	\$7,546.94
10-00-510.14	Pre-Employment Screening/Drug Testing	225.00	\$250.00	\$300.00
10-00-520.01	Office Supplies	7,866.00	\$8,000.00	\$8,000.00
10-00-520.02	Postage	9,077.00	\$6,000.00	\$12,500.00
10-00-520.03	Thanksgiving/Christmas Meals/Events	3,107.00	\$13,000.00	\$6,000.00
10-00-520.04	Uniforms	864.00	\$2,000.00	\$2,000.00
10-00-520.05	Attorney's Fees	48,249.00	\$40,000.00	\$65,000.00
10-00-520.06	Fuel & Oil	0.00	\$500.00	\$500.00
10-00-520.08	Janitorial Supplies	299.00	\$1,000.00	\$1,000.00
10-00-520.10	Operating Supplies	5,639.00	\$5,000.00	\$5,000.00
10-00-529.01	Cell Phones	2,240.00	\$2,200.00	\$4,500.00
10-00-530.01	Telephone	10,499.00	\$12,000.00	\$1,400.00
10-00-530.02	Equipment Rental	2,659.00	\$2,000.00	\$2,400.00
10-00-530.05	Advertising	3,361.00	\$2,000.00	\$4,500.00
10-00-530.11	Utilities	5,128.00	\$10,000.00	\$8,474.08
10-00-530.13	Contract Labor	44,429.00	\$105,000.00	\$70,000.00
10-00-530.03	Insurance - Bonds	328.00	\$0.00	\$350.00
10-00-531.01	Insurance--Bldgs	3,512.00	\$3,868.00	\$4,061.40
10-00-531.02	Insurance--General Liability	4,299.00	\$4,240.00	\$4,513.95
10-00-531.03	Insurance--E&O	7,019.00	\$7,273.00	\$7,369.95
10-00-531.05	Insurance--Vehicle	58.00	\$62.00	\$70.00
10-00-510.08	Insurance--Workers Comp	1,044.00	\$1,006.00	\$3,814.24
10-00-540.01	R&M Building	4,170.00	\$4,000.00	\$4,000.00
10-00-550.02	R&M Equipment	879.00	\$1,000.00	\$1,200.00
10-00-550.04	R&M Vehicles	0.00	\$0.00	\$500.00
10-00-550.09	Maint. Agreements/Contracts	1,496.00	\$500.00	\$2,000.00
10-00-560.02	Dues/Subscriptions	3,360.00	\$2,500.00	\$5,000.00
10-00-560.02	Publications	1,120.00	\$5,000.00	\$1,800.00
10-00-560.03	Bank Charges	0.00	\$0.00	\$1.00
10-00-560.05	Election Expense	12,889.00	\$11,500.00	\$13,000.00
10-00-560.06	Credit Card Fees	8,559.00	\$7,500.00	\$11,500.00
10-00-560.09	Ordinance Codification	495.00	\$10,000.00	\$10,000.00
10-00-560.10	Training Seminars--Staff	1,805.00	\$7,500.00	\$10,000.00
10-00-560.12	Training Seminars--Council	685.00	\$5,000.00	\$8,000.00
10-00-590.02	Property/Plant/Equipment Purchase	5,234,696.00	\$4,205,000.00	\$1.00
10-00-590.04	Vehicle Purchase	0.00	\$0.00	\$1.00
10-00-610.01	Transfer to Debt Service Fund	904,628.00	\$1,206,170.00	\$1,206,170.00
10-00-610.02	Trash Service Expense	526,186.00	\$715,000.00	\$720,000.00
10-00-610.06	Tax Coll - Appraisal Board	5,925.00	\$0.00	\$6,500.00
10-00-610.11	Tax Coll commissions	38,463.00	\$10,000.00	\$55,000.00
10-00-610.12	Tax Coll - Attorney fees	2,935.00	\$0.00	\$4,000.00
10-00-610.14	Due to 4B Sales Tax Revenue	383,460.00	\$600,000.00	\$516,667.00
10-00-640.06	Grants	31,503.00	\$50,000.00	\$1,000.00
TOTAL:		\$7,707,166.00	\$7,660,916.83	\$3,471,585.47

Animal Department

Budget Total: \$145,646.00

Amt allocated: \$145,646.00

Expenditures

Remaining: \$0.00

Account	Description	YTD Actual 6/30/21	Current Budget	Projected 2020/21
10-03-510.01	Salaries	\$53,387.00	\$76,989.51	\$76,594.66
10-03-510.03	Prof. Services: Legal,	\$3,214.00	\$10,000.00	\$5,000.00
10-03-510.05	Health Insurance	\$11,066.00	\$18,018.00	\$18,920.00
10-03-510.06	Payroll Taxes	\$4,092.00	\$5,889.70	\$5,859.49
10-03-510.07	TMRS	\$2,095.00	\$3,156.57	\$7,199.90
10-03-510.08	Workers Comp Insura	\$2,251.00	\$2,768.00	\$3,030.56
10-03-510.12	Longevity Pay	\$450.00	\$2,100.00	\$300.00
10-03-510.13	TWC Unemployment	\$188.00	\$1,231.83	\$1,225.51
10-03-510.14	Pre-Employment Screening/Drug Testing		\$100.00	\$100.00
10-03-520.01	Office Supplies	\$0.00	\$0.00	\$500.00
10-03-520.02	Postage	\$0.00	\$0.00	\$0.00
10-03-520.04	Uniforms	\$1,083.00	\$1,800.00	\$2,000.00
10-03-520.06	Fuel & Oil	\$1,074.00	\$1,500.00	\$2,500.00
10-03-520.08	Janitorial Supplies	\$46.00	\$200.00	\$200.00
10-03-520.09	Chemicals & Medical	\$64.00	\$150.00	\$500.00
10-03-520.10	Operating Supplies	\$1,256.00	\$2,000.00	\$3,000.00
10-03-529.01	Cell Phones	\$676.00	\$1,200.00	\$1,200.00
10-03-530.01	Telephone/Internet	\$2,116.00	\$2,400.00	\$3,000.00
10-03-530.11	Utilities	\$402.00	\$1,000.00	\$2,520.00
10-03-531.01	Insurance--Bldgs	\$223.00	\$250.00	\$275.00
10-03-531.02	Insurance--Genera Lie	\$0.00	\$0.00	\$150.00
10-03-531.03	Insurance--Equipmen	\$0.00	\$27.00	\$30.00
10-03-531.04	Insurance--E&O	\$0.00	\$0.00	\$30.00
10-03-531.05	Insurance--Vehicle	\$349.00	\$363.00	\$400.00
10-03-540.01	R&M Building	\$668.00	\$2,000.00	\$2,000.00
10-03-550.02	R&M Equipment	\$167.00	\$2,000.00	\$1,000.00
10-03-550.04	R&M Vehicles	\$375.00	\$2,000.00	\$3,000.00
10-03-550.09	Maint. Agreements/C	\$0.00	\$0.00	\$0.00
10-03-560.02	Dues/Subscriptions	\$0.00	\$0.00	\$110.88
10-03-560.10	Training Seminars--St	\$0.00	\$500.00	\$1,000.00
10-03-590.02	Purchase Equipment	\$0.00	\$0.00	\$4,000.00
10-03-590.04	Vehicle Purchase	\$0.00	\$0.00	\$0.00
TOTAL:		\$85,242.00	\$137,643.61	\$145,646.00

Fire Department

Budget Total: \$161,675.00
 Amt allocated: \$161,675.00
 Remaining: \$0.00

Expenditures

Account	Description	YTD Actual 6/11/21	Current Budget	Projected 2020/21
10-04-510.01	Salaries	\$0.00	\$0.00	\$0.00
10-04-510.03	Prof Services: Acctg/Legal/Eng.	\$1,887.00	\$0.00	\$2,000.00
10-04-510.04	Pensions--Fire	\$1,750.00	\$1,856.00	\$1,856.00
10-04-510.05	Health Insurance	\$516.00	\$0.00	\$600.00
10-04-510.06	Payroll Taxes	\$0.00	\$0.00	\$0.00
10-04-510.07	TMRS		\$0.00	\$0.00
10-04-510.08	Insurance--Workers Comp	\$2,640.00	\$2,559.00	\$2,772.00
		\$0.00	\$0.00	\$0.00
10-04-510.12	Fire Call Stipend	\$17,999.00	\$20,000.00	\$18,000.00
10-04-510.12	Longevity Pay		\$0.00	\$0.00
10-04-510.13	TWC Unemployment		\$0.00	\$0.00
10-04-510.14	Pre-Employment Screening/Drug Testing		\$0.00	\$0.00
10-04-520.01	Office Supplies	\$20.00	\$500.00	\$250.00
10-04-520.02	Postage	\$0.00	\$100.00	\$100.00
10-04-520.04	Uniforms	\$177.00	\$0.00	\$2,500.00
10-04-520.06	Fuel & Oil	\$1,078.00	\$2,500.00	\$1,500.00
10-04-520.08	Janitorial Supplies		\$150.00	\$150.00
10-04-520.10	Operating Supplies	\$540.00	\$4,500.00	\$2,000.00
10-04-529.01	Cell Phones		\$0.00	\$600.00
10-04-530.01	Telephone/Internet	\$1,418.00	\$1,500.00	\$1,800.00
10-04-530.10	Natural Gas	\$473.00	\$0.00	\$600.00
10-04-530.11	Utilities	\$1,446.00	\$4,000.00	\$3,500.00
10-04-530.13	Contracted Services (Pest Control)	\$270.00	\$0.00	\$300.00
10-04-531.01	Insurance--Bldgs	\$608.00	\$1,500.00	\$648.40
10-04-531.02	Insurance--Genera Liability	\$0.00	\$750.00	\$550.00
10-04-531.03	Insurance--Equipment	\$0.00	\$720.80	\$550.00
10-04-531.04	Insurance--E&O	\$0.00	\$1,000.00	\$500.00
10-04-531.05	Insurance--Vehicle	\$3,421.00	\$3,712.00	\$3,897.60
10-04-540.01	R&M Building	\$114.00	\$2,500.00	\$2,500.00
10-04-550.02	R&M Equipment	\$4,324.00	\$10,000.00	\$7,500.00
10-04-550.04	R&M Vehicles	\$2,216.00	\$15,000.00	\$15,000.00
10-04-550.09	Maint. Agreements/Contracts	\$0.00	\$5,000.00	\$5,000.00
10-04-560.02	Dues/Subscriptions	\$1,729.00	\$500.00	\$2,000.00
10-04-560.10	Training Seminars--Staff	\$2,802.00	\$3,500.00	\$5,000.00
10-04-590.02	Purchase Equipment	\$0.00	\$20,000.00	\$80,000.00
10-04-590.04	Vehicle Purchase	\$0.00	\$150,000.00	\$1.00
TOTAL:		\$45,428.00	\$251,847.80	\$161,675.00

Code Compliance Department

Budget Total: \$258,859.98
 Amt allocated: \$258,859.98
 Remaining: \$0.00

Expenditures

Account	Description	YTD Actual 6/30/21	Current Budget	Projected 2020/21
10-05-510.01	Salaries	\$55,679.00	\$146,256.89	\$133,582.99
10-05-510.03	Prof. Services: Legal, Acctng, Eng.	\$0.00	\$0.00	\$0.00
10-05-510.05	Health Insurance	\$9,817.00	\$27,027.00	\$28,380.00
10-05-510.06	Payroll Taxes	\$4,543.00	\$11,188.65	\$10,219.10
10-05-510.07	TMRS	\$2,133.00	\$5,996.53	\$12,556.80
10-05-510.08	Workers Comp Insurance	\$2,442.00	\$299.00	\$804.76
10-05-510.12	Longevity Pay	\$750.00	\$1,350.00	\$0.00
10-05-510.13	TWC Unemployment	\$139.00	\$2,340.11	\$2,137.33
10-05-510.14	Pre-Employment Screening/Drug Testin	\$0.00	\$250.00	\$150.00
10-05-520.01	Office Supplies	\$1,080.00	\$500.00	\$1,500.00
10-05-520.02	Postage	\$0.00	\$250.00	\$250.00
10-05-520.04	Uniforms	\$1,150.00	\$1,500.00	\$2,250.00
10-05-520.06	Fuel & Oil	\$2,163.00	\$2,500.00	\$3,000.00
10-05-520.08	Janitorial Supplies	\$0.00	\$1,182.82	\$600.00
10-05-520.10	Operating Supplies	\$1,227.00	\$0.00	\$600.00
10-05-529.01	Cell Phones	\$1,362.00	\$1,800.00	\$1,500.00
10-05-530.01	Telephone/Internet	\$5,036.00	\$1,500.00	\$6,800.00
10-05-530.02	Equipment Rental	\$733.00	\$400.00	\$600.00
10-05-530.05	Advertising	\$791.00	\$0.00	\$1,500.00
10-05-530.11	Utilities	\$1,780.00	\$3,000.00	\$4,560.00
10-05-530.13	Contracted Serv/Insp & Plans	\$16,421.00	\$0.00	\$25,000.00
10-05-531.01	Insurance--Bldgs	\$0.00	\$250.00	\$262.50
10-05-531.02	Insurance--Genera Liability	\$0.00	\$0.00	\$50.00
10-05-531.03	Insurance--Equipment	\$118.00	\$250.00	\$262.50
10-05-531.04	Insurance--E&O	\$0.00	\$0.00	\$50.00
10-05-531.05	Insurance--Vehicle	\$681.00	\$709.00	\$744.00
10-05-540.01	R&M Building	\$0.00	\$750.00	\$750.00
10-05-540.07	Lot Maint & Bldg Demolition	\$42,854.00	\$12,200.00	\$15,000.00
10-05-550.02	R&M Equipment	\$988.00	\$1,000.00	\$750.00
10-05-550.04	R&M Vehicles	\$2,193.00	\$2,000.00	\$2,500.00
10-05-550.09	Maint. Agreements/Contracts	\$0.00	\$0.00	\$0.00
10-05-560.02	Dues/Subscriptions	\$0.00	\$0.00	\$500.00
10-05-560.10	Training Seminars--Staff	\$0.00	\$500.00	\$500.00
10-05-590.02	Purchase Equipment	\$0.00	\$0.00	\$1,500.00
10-05-590.04	Vehicle Purchase	\$0.00	\$0.00	\$0.00
TOTAL:		\$154,080.00	\$225,000.00	\$258,859.98

Street Department

Budget Total: \$1,561,427.16
 Amt allocated: \$1,561,427.16
 Remaining: \$0.00

Expenditures

Account	Description	YTD Actual 6/30/21	Current Budget	Proposed 2021/22
10-06-510.01	Salaries	\$275,145.00	\$398,992.21	\$410,664.83
10-06-510.05	Health Insurance	\$49,325.00	\$99,099.00	\$104,060.00
10-06-510.06	Payroll Taxes	\$21,421.00	\$30,522.90	\$31,415.86
10-06-510.07	TMRS	\$10,686.00	\$16,358.68	\$38,602.49
10-06-510.08	Workers Comp Insurance	\$14,531.00	\$15,068.00	\$18,758.10
10-06-510.12	Longevity Pay	\$1,650.00	\$2,000.00	\$2,250.00
10-06-510.13	TWC Unemployment	\$1,423.00	\$6,383.88	\$6,570.64
10-06-510.14	Pre-Employment Screening/Drug Testing	\$175.00	\$750.00	\$500.00
10-06-520.01	Office Supplies	\$431.00	\$400.00	\$600.00
10-06-520.04	Uniforms	\$4,873.00	\$8,400.00	\$8,400.00
10-06-520.06	Fuel & Oil	\$7,388.00	\$7,500.00	\$10,000.00
10-06-520.08	Janitorial Supplies	\$0.00	\$0.00	\$5.00
10-06-520.10	Operating Supplies	\$5,619.00	\$10,000.00	\$10,000.00
10-06-520.12	Diesel Fuel	\$4,065.00	\$10,300.00	\$7,000.00
10-06-520.14	Materials	\$12,705.00	\$34,945.73	\$35,000.00
10-06-529.01	Cell Phones	\$742.00	\$1,000.00	\$1,000.00
10-06-530.01	Telephone/Internet	\$5,388.00	\$3,500.00	\$7,500.00
10-06-530.02	Equipment Rental	\$2,381.00	\$5,000.00	\$5,000.00
10-06-530.11	Utilities	\$42,989.00	\$58,000.00	\$60,660.00
10-06-530.15	Solid Waste Collection	\$23,265.00	\$23,000.00	\$33,000.00
10-06-530.20	Permit Renewal	\$0.00	\$600.00	\$600.00
10-06-531.01	Insurance--Bldgs	\$137.00	\$250.00	\$165.00
10-06-531.02	Insurance--General Liability	\$0.00	\$0.00	\$150.00
10-06-531.03	Insurance--Equipment	\$1,028.00	\$1,114.80	\$1,170.54
10-06-531.04	Insurance--E&O	\$0.00	\$0.00	\$0.00
10-06-531.05	Insurance--Vehicle	\$4,614.00	\$3,314.80	\$4,844.70
10-06-540.01	R&M Building	\$1,390.00	\$2,400.00	\$4,000.00
10-06-540.03	Signage	\$3,442.00	\$9,000.00	\$9,000.00
10-06-540.06	Street Repair & Maintenance	\$2,418.00	\$20,739.66	\$30,000.00
10-06-550.02	R&M Equipment	\$4,273.00	\$6,500.00	\$12,000.00
10-06-550.04	R&M Vehicles	\$777.00	\$5,500.00	\$5,500.00
10-06-550.09	Maint. Agreements/Contracts	\$0.00	\$0.00	\$5.00
10-06-560.02	Dues/Subscriptions	\$0.00	\$0.00	\$5.00
10-06-560.10	Training Seminars--Staff	\$0.00	\$300.00	\$500.00
10-06-590.02	Purchase Equipment	\$0.00	\$0.00	\$100,000.00
10-06-590.04	Vehicle Purchase	\$0.00	\$200,000.00	\$50,000.00
10-06-590.12	Engineering Services	\$0.00	\$1,000.00	\$2,500.00
10-06-620.07	Transfers to Paving Cap Improv Fund	\$186,045.00	\$248,080.34	\$550,000.00
TOTAL:		\$688,326.00	\$1,230,020.00	\$1,561,427.16

Emergency Management

Budget Total: \$1,000.00

Amt allocated: \$1,000.00

Expenditures

Remaining: \$0.00

Account	Description	YTDActual	CurrentBudget	Proposed 2021/22
10-07-520.01	Office Supplies	\$0.00	\$0.00	\$0.00
10-07-520.06	Fuel & Oil	\$0.00	\$300.00	\$150.00
10-07-520.10	Operating Supplies	\$63.00	\$520.00	\$150.00
10-07-530.01	Telephone/Internet	\$159.00	\$0.00	\$200.00
10-07-550.04	R&M Equipment	\$0.00	\$500.00	\$250.00
10-07-560.10	Training--Staff	\$0.00	\$0.00	\$0.00
10-07-580.01	R&M Building	\$0.00	\$500.00	\$250.00
10-07-590.02	Purchase Equipment	\$0.00	\$0.00	\$0.00
	R&M Vehicles	\$0.00	\$0.00	\$0.00
TOTAL:		\$222.00	\$1,820.00	\$1,000.00

Library Department

Budget Total: \$4,300.00

Amt allocated: \$4,300.00

Expenditures

Remaining: \$0.00

Account	Description	YTDActual	CurrentBudget	Proposed 2021/22
10-09-520.01	Office Supplies	\$0.00	\$0.00	\$0.00
10-09-520.08	Janitorial Supplies	\$0.00	\$600.00	\$200.00
10-09-520.10	Operating Supplies	\$0.00	\$0.00	\$0.00
10-09-530.01	Telephone	\$2,987.00	\$5,000.00	\$3,500.00
10-09-530.11	Utilities	\$0.00	\$0.00	\$0.00
10-09-540.01	R&M Building	\$581.00	\$400.00	\$600.00
TOTAL:		\$3,568.00	\$6,000.00	\$4,300.00

Park Department

Budget Total: \$432,781.74
 Amt allocated: \$432,781.74
 Remaining: \$0.00

Expenditures

Account	Description	YTD Actual 6/11/21	Current Budget	Projected 2020/21
10-10-510.01	Salaries	\$92,894.00	\$177,082.21	\$159,163.18
10-10-510.05	Health Insurance	\$14,990.00	\$45,045.00	\$47,300.00
10-10-510.06	Payroll Taxes	\$7,503.00	\$13,546.79	\$12,175.98
10-10-510.07	TMRS	\$3,379.00	\$7,260.37	\$14,961.34
10-10-510.08	Workers Comp Insurance	\$2,935.00	\$4,807.00	\$3,933.28
10-10-510.12	Longevity Pay	\$2,550.00	\$2,550.00	\$3,000.00
10-10-510.13	TWC Unemployment	\$624.00	\$2,833.32	\$2,546.61
10-10-510.14	Pre-Employment Screening/Drug Testir	\$175.00	\$400.00	\$400.00
10-10-520.01	Office Supplies	\$83.00	\$500.00	\$500.00
10-10-520.02	Postage	\$0.00	\$25.00	\$25.00
10-10-520.04	Uniforms	\$1,530.00	\$2,000.00	\$2,500.00
10-10-520.06	Fuel & Oil	\$2,351.00	\$2,350.00	\$4,000.00
10-10-520.10	Operating Supplies	\$6,512.00	\$5,000.00	\$7,000.00
10-10-520.14	Materials	\$39,946.00	\$56,066.00	\$56,066.00
10-10-529.01	Cell Phones	\$1,050.00	\$1,800.00	\$1,400.00
10-10-530.01	Telephone/Internet	\$762.00	\$600.00	\$1,000.00
10-10-530.02	Equipment Rental	\$1,590.00	\$1,500.00	\$1,500.00
10-10-530.11	Utilities	\$12,432.00	\$20,000.00	\$21,900.00
10-10-530.13	Contracted Serv/Insp & Plans	\$0.00	\$0.00	\$500.00
10-10-531.01	Insurance--Bldgs	\$484.00	\$500.00	\$525.00
10-10-531.02	Insurance--General Liability	\$0.00	\$0.00	\$150.00
10-10-531.03	Insurance--Equipment	\$336.00	\$1,067.00	\$1,120.35
10-10-531.04	Insurance--E&O	\$0.00	\$0.00	\$0.00
10-10-531.05	Insurance--Vehicle	\$0.00	\$360.00	\$360.00
10-10-540.01	R&M Building	\$104.00	\$1,500.00	\$1,500.00
10-10-550.02	R&M Equipment	\$705.00	\$1,500.00	\$2,500.00
10-10-550.04	R&M Vehicles	\$634.00	\$1,500.00	\$1,500.00
10-10-550.09	Maint. Agreements/Contracts	\$16,240.00	\$4,000.00	\$22,000.00
10-10-560.02	Dues/Subscriptions	\$0.00	\$0.00	\$5.00
10-10-560.10	Training Seminars--Staff	\$0.00	\$1,000.00	\$1,250.00
10-10-560.11	Sports Complex Expenses	\$33,584.00	\$24,983.26	\$45,000.00
10-10-560.12	Escondido Parkway Expenses	\$45,000.00	\$45,000.00	\$4,000.00
10-10-590.02	Purchase Equipment	\$330.00	\$3,000.00	\$3,000.00
10-10-590.04	Vehicle Purchase	\$0.00	\$0.00	\$10,000.00
TOTAL:		\$288,723.00	\$427,775.95	\$432,781.74

Municipal Court

Budget Total: \$206,136.95
 Amt allocated: \$206,136.95
 Remaining: \$0.00

Expenditures

Account	Description	6/30/2021 YTD Actual	Current Budget	Projected 2021/22
10-11-510.01	Salaries	\$31,760.00	\$45,717.14	\$44,841.93
10-11-510.05	Health Insurance	\$5,438.00	\$9,009.00	\$9,460.00
10-11-510.06	Payroll Taxes	\$2,486.00	\$3,497.36	\$3,430.41
10-11-510.07	TMRS	\$1,239.00	\$1,874.40	\$4,205.14
10-11-510.08	Insurance--Workers Comp	\$22.00	\$650.00	\$403.00
10-11-510.12	Longevity Pay	\$300.00	\$300.00	\$450.00
10-11-510.13	TWC Unemployment	\$144.00	\$731.47	\$717.47
10-11-510.14	Pre-Employment Screening/Drug Testing	\$0.00	\$250.00	\$150.00
10-11-520.01	Office Supplies	\$1,149.00	\$500.00	\$500.00
10-11-520.02	Postage	\$0.00	\$300.00	\$250.00
10-11-520.08	Janitorial Supplies	\$0.00	\$150.00	\$100.00
10-11-520.10	Operating Supplies	\$0.00	\$600.00	\$450.00
10-11-530.01	Telephone & Internet	\$4,335.00	\$8,000.00	\$5,500.00
10-11-530.02	Equipment Rental	\$71.00	\$500.00	\$350.00
10-11-530.03	Insurance/Bonds/Notary	\$0.00	\$250.00	\$250.00
10-11-530.11	Utilities	\$2,654.00	\$5,000.00	\$5,500.00
10-11-530.13	MunCourt Judge-Contract	\$23,700.00	\$30,000.00	\$30,000.00
10-11-530.13	Contract Labor		\$0.00	\$0.00
10-11-530.14	MunCourt Prosecutor--Contract	\$0.00	\$15,000.00	\$15,000.00
10-11-530.18	State Criminal Fees	\$56,850.00	\$65,000.00	\$75,000.00
10-11-531.01	Insurance--Bldgs	\$545.00	\$542.00	\$569.00
10-11-531.02	Insurance--General Liability		\$50.00	\$55.00
10-11-531.04	Insurance--E&O		\$50.00	\$55.00
		\$0.00	\$0.00	\$0.00
10-11-540.01	R&M Building		\$1,000.00	\$1,050.00
10-11-560.02	Dues/Subscriptions	\$55.00	\$750.00	\$350.00
10-11-560.08	Jury/Witness Fees		\$400.00	\$300.00
10-11-560.10	Training Seminars--Staff		\$4,500.00	\$3,000.00
10-11-590.02	Property/Plant/Equipment Purchase		\$500.00	\$400.00
10-11-590.03	Court Software		\$3,800.00	\$3,800.00
TOTAL:		\$130,748.00	\$198,921.38	\$206,136.95

Engineering

Budget Total:

\$160,627.52

Amt allocated:

\$160,627.52

Expenditures

Remaining:

\$0.00

Account	Description	YTDActual	CurrentBudget	Proposed 2021/22
10-12-510.01	Salaries	\$0.00	\$36,408.75	\$76,900.00
10-12-510.04	Pre-Employmnt Screening/Drug Testing	\$0.00	\$300.00	\$150.00
10-12-510.05	Health Insurance	\$0.00	\$5,018.00	\$9,460.00
10-12-510.06	Payroll Taxes	\$0.00	\$3,517.27	\$5,882.85
10-12-510.07	TMRS	\$0.00	\$3,100.76	\$7,228.60
10-12-510.08	Insurance--Workers Comp	\$0.00	\$5.92	\$1,243.67
10-12-510.12	Longevity Pay	\$0.00	\$300.00	\$0.00
10-12-510.13	TWC Unemployment	\$0.00	\$1,990.54	\$1,230.40
10-12-520.01	Office Supplies	\$0.00	\$250.00	\$200.00
10-12-520.02	Postage	\$0.00	\$50.00	\$50.00
10-12-520.06	Fuel & Oil	\$0.00	\$2,500.00	\$2,000.00
10-12-520.08	Janitorial Supplies	\$0.00	\$75.00	\$65.00
10-12-520.10	Operating Supplies	\$0.00	\$250.00	\$200.00
10-12-529.01	Cell Phones	\$0.00	\$1,200.00	\$600.00
10-12-530.01	Telephone	\$0.00	\$650.00	\$650.00
10-12-530.11	Utilities	\$0.00	\$1,500.00	\$1,530.00
10-12-530.13	Contract Labor	\$0.00	\$0.00	\$0.00
10-12-531.01	Insurance--Bldgs	\$0.00	\$0.00	\$0.00
10-12-531.02	Insurance--General Liability	\$0.00	\$50.00	\$55.00
10-12-531.04	Insurance--E&O	\$0.00	\$50.00	\$55.00
10-12-531.05	Insurance--Vehicle	\$0.00	\$70.00	\$77.00
		\$0.00	\$0.00	\$0.00
10-12-540.01	R&M Building	\$0.00	\$1,500.00	\$750.00
10-12-550.02	R&M Equipment	\$0.00	\$500.00	\$350.00
10-12-550.04	R&M Vehicles	\$0.00	\$500.00	\$350.00
10-12-550.09	Maint. Agreements/Contracts	\$0.00	\$0.00	\$0.00
10-12-560.02	Dues/Subscriptions	\$0.00	\$3,000.00	\$2,000.00
10-12-560.03	Publications	\$0.00	\$100.00	\$100.00
10-12-560.10	Training Seminars--Staff	\$0.00	\$6,000.00	\$3,500.00
10-12-590.02	Property/Plant/Equipment Purchase	\$0.00	\$3,500.00	\$3,000.00
10-12-590.04	Vehicle Purchase	\$0.00	\$38,500.00	\$43,000.00
TOTAL:		\$0.00	\$110,886.24	\$160,627.52

Police Department

Budget Total: \$1,471,852.01

Amt allocated: \$ 1,471,852.01

Remaining: \$0.00

Expenditures				
Column1	Column2	Column3	Column4	Column5
Account	Description	YTDActual 6/30/21	CurrentBudget	Proposed 2021/22
10-02-510.01	Salaries	\$ 643,022.00	\$ 803,529.13	\$847,991.15
10-02-510.05	Health Insurance	\$ 81,765.00	\$ 135,135.00	\$141,900.00
10-02-510.06	Payroll Taxes	\$ 51,314.00	\$ 60,513.73	\$64,871.32
10-02-510.07	TMRS	\$ 25,205.00	\$ 32,432.19	\$79,711.17
10-02-510.08	Insurance Workers Comp	\$ 15,607.00	\$ 15,612.00	\$20,739.62
10-02-510.10	Certification Pay	\$ 4,404.00	\$ 3,500.00	\$ 3,500.00
10-02-510.12	Longevity	\$ 12,000.00	\$ 12,000.00	\$ 12,900.00
10-02-510.13	TWC Unemployment	\$ 2,252.00	\$ 12,656.46	\$ 13,567.86
10-02-520.01	Office Supplies	\$ 2,645.00	\$ 3,000.00	\$ 3,500.00
10-02-520.02	Postage	\$ 55.00	\$ 200.00	\$ 500.00
10-02-520.04	Uniforms	\$ 7,682.00	\$ 11,000.00	\$ 15,000.00
10-02-520.12	Fuel & Oil	\$ 16,221.00	\$ 19,000.00	\$ 25,000.00
10-02-520.08	Janitorial supplies	\$ 93.00	\$ 500.00	\$ 1,000.00
10-02-520.10	Operating Supplies	\$ 2,507.00	\$ 3,000.00	\$ 5,000.00
10-02-520.11	Investigation Fees	\$ 1,292.00	\$ 1,600.00	\$3,000.00
10-02-520.20	Pol. Special Rev Funds Expenditures	\$ 8,792.00	\$ -	\$ -
10-02-529.01	Cell Phones	\$ 9,410.00	\$ 12,000.00	\$ 14,000.00
10-02-530.01	Telephone	\$ 3,214.00	\$ 14,200.00	\$ 10,000.00
10-02-530.02	Equipment Rental	\$ 1,531.00	\$ 1,000.00	\$ 10,000.00
10-02-530.06	Travel Expense	\$ 512.00	\$ 750.00	\$ 750.00
10-02-530.11	Utilities	\$ 3,407.00	\$ 6,000.00	\$ 7,620.00
10-02-530.13	Contracted Services /Maint Agreements	\$ 12,709.00	\$ 13,669.00	\$ 15,000.00
10-02-531.03	Insurance Property & Equipment	\$ 154.00	\$ 406.80	\$ 427.14
10-02-531.04	Insurance E & O	\$ -	\$ 37.00	\$ 38.85
10-02-531.05	Insurance Autos Liability	\$ 3,771.00	\$ 3,830.00	\$ 4,021.50
10-02-531.07	Insurance Auto Physical Damage	\$ 3,360.00	\$ 3,386.00	\$ 3,555.30
10-02-531.08	Insurance Law Enforcement Liability	\$ 5,932.00	\$ 5,722.00	\$ 6,008.10
10-02-540.01	R&M Building	\$ 1,210.00	\$ 3,500.00	\$ 2,000.00
10-02-550.02	R&M Equipment	\$ 204.00	\$ 505.00	\$ 500.00
10-02-550.04	R&M Vehicles	\$ 14,553.00	\$ 18,000.00	\$ 25,000.00
10-02-560.02	Dues and Subscriptions	\$ 446.00	\$ 500.00	\$ 500.00
10-02-560.09	Physical Exams	\$ 175.00	\$ 175.00	\$ 250.00
10-02-560.10	Training--Staff/Seminars	\$ 4,693.00	\$ 5,670.00	\$ 4,000.00
10-02-590.02	Purchase Equipment		\$ -	\$ 50,000.00
10-02-590.04	Purchase Vehicles		\$ -	\$ 80,000.00
TOTAL:		\$ 940,137.00	\$ 1,203,029.31	\$1,471,852.01

WATERWORKS & SEWER FUND

Utility Revenues Dept. No. 00		Prior Year FY20 Actual	2020-21 Actual Budget	Actual 6/30/21	Proposed 2021-22
			\$0	\$0	\$0
			\$0	\$0	\$0
20-00-351.01	Municipal Water Sales	1,720,541	\$1,450,000	\$1,225,504	\$1,377,494
351.02	TDCJ Water Sales	3,320,562	\$3,128,000	\$2,420,891	\$3,597,200
351.03	Bulk Water	800	\$0	\$200	\$200
351.04	Ashland Water Sales	120,860	\$125,000	\$77,740	\$143,750
Total Water Sales		5,162,863	\$4,703,000	\$3,724,335	\$5,118,644
352.01	Municipal Sewer Serv.	949,091	\$890,000	\$607,211	\$934,500
352.02	TDCJ Sewer	1,753,676	\$1,650,000	\$1,279,291	\$1,897,500
352.03	Ashland Sewer	279,626	\$240,000	\$209,719	\$276,000
352.04	Treated Effluent	16,125	\$16,000	\$180	\$16,000
352.06	Liquid Waste Disposal Sale	44,473	\$0	\$0	\$30,000
Total Sewer Service		3,042,991	\$2,796,000	\$2,096,401	\$3,154,000
353.01	Water Taps	10,831	\$7,500	\$800	\$7,500
353.02	Sewer Taps	2,400	\$2,000	\$400	\$2,000
Utility Tap Fees		13,231	\$9,500	\$1,200	\$9,500
354.01	Reconnect Fees	9,700	\$10,000	\$18,282	\$10,000
354.02	Late Payment Fees	31,631	\$35,000	\$52,668	\$36,000
Penalties & Fees		41,331	\$45,000	\$70,940	\$46,000
355.01	Unrestricted Interest	3,381	\$2,000	\$544	\$500
Interest Earned & Dividends		3,381	\$2,000	\$544	\$500
356.01	Miscellaneous Revenues	2,621	\$0	\$855	\$0
356.02	Inspection Fees--CSI	0	\$500	\$1,676	\$500
356.03	Cash Over/Short	36	\$0	\$0	\$0
356.05	Credit Card Finance Charge Revenues	10,970	\$0	\$9,246	\$12,000
Misc. Revenues		13,627	\$500	\$11,777	\$12,500
360.01	Transfer to Utility Fd from Capital Imp	5,351,894	\$0	\$0	\$0
Transfers		5,351,894	\$0	\$0	\$0
Total Revenue		13,629,318	\$7,556,000	\$5,905,197	\$8,341,144

Water Department

Budget Total: \$6,490,644.16
 Amt allocated: \$6,490,644.16
 Remaining: \$0.00

Expenditures

Account	Description	YTD Actual 6/30/21	Current Budget	Proposed 2021/22
20-64-510.01	Salaries	\$340,071.00	\$462,066.94	\$493,930.00
20-64-510.03	Prof Services: Accounting/Legal	\$1,496.00	\$0.00	\$1,500.00
20-64-510.05	Health Insurance	\$60,041.00	\$90,090.00	\$104,060.00
20-64-510.06	Payroll Taxes	\$27,601.00	\$32,319.45	\$37,785.66
20-64-510.07	TMRs	\$13,178.00	\$17,321.54	\$46,429.44
20-64-510.08	Insurance--Workers Comp	\$8,134.00	\$12,512.50	\$11,586.56
20-64-510.12	Longevity	\$2,550.00	\$7,650.00	\$3,750.00
20-64-510.13	TWC Unemployment	\$1,507.00	\$7,393.07	\$7,902.88
20-64-510.14	Pre-Employment screening/Drug testing	\$1,180.00	\$3,000.00	\$1,600.00
20-64-520.01	Office Supplies	\$1,299.00	\$210.00	\$1,500.00
20-64-520.02	Postage	\$957.00	\$1,000.00	\$1,500.00
20-64-520.04	Uniforms	\$5,551.00	\$10,600.00	\$7,500.00
20-64-520.06	Gasoline & Lubricants	\$11,640.00	\$20,790.00	\$16,000.00
20-64-520.09	Chemicals	\$39,240.00	\$63,000.00	\$55,000.00
20-64-520.10	Operating Supplies	\$58,472.00	\$85,578.60	\$79,000.00
20-64-520.12	Diesel	\$632.00	\$1,500.00	\$2,000.00
20-64-520.14	Materials	\$103,249.00	\$175,000.00	\$138,000.00
20-64-520.14	Inspection Fees	\$182.00	\$1,000.00	\$500.00
20-64-520.18	Lab Fees	\$10,904.00	\$19,000.00	\$14,600.00
20-64-529.01	Cell Phones	\$5,097.00	\$6,500.00	\$6,000.00
20-64-530.01	Telephone	\$10,070.00	\$14,500.00	\$13,000.00
20-64-530.02	Equipment Rental	\$1,095.00	\$5,900.00	\$4,000.00
20-64-530.05	Advertising	\$1,667.00	\$1,700.00	\$2,500.00
20-64-530.11	Utilities	\$211,197.00	\$288,000.00	\$295,260.00
20-64-530.13	Contracted Services	\$581.00	\$1,000.00	\$1,500.00
20-64-530.20	Permit Renewal	\$12,614.00	\$20,000.00	\$5,000.00
20-64-531.01	Insurance--Bldgs	\$5,974.00	\$5,875.00	\$6,272.70
20-64-531.03	Insurance--Equipment	\$882.00	\$896.80	\$941.64
20-64-531.05	Insurance--Vehicles	\$4,023.00	\$5,190.50	\$5,450.03
20-64-540.01	R&M Building	\$1,840.00	\$7,500.00	\$26,000.00
20-64-540.04	R&M Systems Water Lines	\$72,470.00	\$104,578.60	\$50,000.00
20-64-550.01	R&M Equipment	\$5,196.00	\$21,500.00	\$17,000.00
20-64-550.04	R&M Vehicles	\$2,285.00	\$8,000.00	\$6,266.09
20-64-560.09	Physical Exams	\$1,238.00	\$1,500.00	\$1,500.00
20-64-560.10	Training/Seminars	\$2,757.00	\$6,500.00	\$4,600.00
20-64-580.04	Well Repairs--Water	\$203,957.00	\$290,000.00	\$325,000.00
20-64-580.12	New Lines	\$255,394.00	\$409,075.00	\$351,180.00
20-64-590.02	Purchase Equipment	\$53,330.00	\$57,000.00	\$236,000.00
20-64-590.04	Purchase Vehicles		\$0.00	\$0.00
20-64-590.11	Consulting Services		\$0.00	\$0.00
20-64-590.12	Engineering Services	\$8,452.00	\$40,000.00	\$20,000.00
	GLO Grant Match Expense	\$0.00	\$0.00	\$431,000.00
20-64-620.09	Transfer to Current Capital Improvement Proj.	\$68,194.00	\$90,925.00	\$0.00
20-64-620.01	Transfer to General Fund--2019 Bond Debt	\$344,870.00	\$459,827.00	\$487,530.00
20-64-620.05	Transfer to General Fund--Administrative	\$1,350,000.00	\$1,800,000.00	\$3,170,499.16
TOTAL:		\$3,311,067.00	\$4,656,000.00	\$6,490,644.16

Sewer Department

Budget Total: \$1,850,499.84
 Amt allocated: \$1,850,499.84
 Remaining: \$0.00

Expenditures

Account	Description	YTD Actual 6/30/2021	Current Budget	Proposed 2021/22
20-62-510.01	Salaries	\$223,660.00	\$399,974.98	\$352,375.25
20-62-510.05	Health Insurance	\$42,511.00	\$56,781.00	\$85,140.00
20-62-510.06	Payroll Taxes	\$16,976.00	\$27,569.42	\$26,956.71
20-62-510.07	TMRS	\$8,607.00	\$14,775.77	\$33,123.27
20-62-510.08	Insurance--Workers Comp	\$8,133.00	\$12,512.50	\$9,862.96
20-62-510.12	Longevity	\$1,800.00	\$8,250.00	\$2,850.00
20-62-510.13	TWC Unemployment	\$1,001.00	\$6,399.60	\$5,638.00
20-62-510.14	Pre-Employment screening/Drug testing	\$655.00	\$3,300.00	\$1,000.00
20-62-520.01	Office Supplies	\$300.00	\$600.00	\$1,000.00
20-62-520.02	Postage	\$0.00	\$500.00	\$50.00
20-62-520.04	Uniforms	\$5,245.00	\$10,000.00	\$7,500.00
20-62-520.06	Gasoline & Lubricants	\$4,748.00	\$22,500.00	\$45,500.00
20-62-520.09	Chemicals	\$32,085.00	\$42,000.00	\$66,700.00
20-62-520.10	Operating Supplies	\$41,503.00	\$53,500.00	\$15,700.00
20-62-520.13	Consumable Chemicals	\$213.00	\$450.00	\$500.00
20-62-520.14	Materials	\$13,516.00	\$31,500.00	\$35,570.00
20-62-520.15	Inspection Fees	\$178.00	\$1,500.00	\$1,000.00
20-62-520.18	Lab Fees	\$13,771.00	\$22,500.00	\$23,000.00
20-62-529.01	Cell Phones	\$915.00	\$2,000.00	\$1,100.00
20-62-530.01	Telephone	\$6,242.00	\$14,000.00	\$8,000.00
20-62-530.02	Equipment Rental	\$1,029.00	\$11,400.00	\$3,000.00
20-62-530.11	Utilities	\$68,628.00	\$131,500.00	\$135,630.00
20-62-530.15	Solid Waste (Sludge) Collection	\$0.00	\$0.00	\$51,000.00
20-62-530.20	Permit Renewal	\$11,360.00	\$11,400.00	\$12,000.00
20-62-531.01	Insurance--Bldgs	\$5,974.00	\$5,875.00	\$6,168.75
20-62-531.03	Insurance--Equipment	\$882.00	\$896.80	\$941.64
20-62-531.05	Insurance--Vehicles	\$4,023.00	\$5,190.50	\$5,450.03
20-62-540.01	R&M Building	\$1,861.00	\$4,050.00	\$25,100.00
20-62-540.04	R&M Systems Sewer	\$66,009.00	\$126,850.00	\$120,000.00
20-62-550.02	R&M Equipment	\$7,108.00	\$6,000.00	\$18,500.00
20-62-550.04	R&M Vehicles	\$4,705.00	\$7,000.00	\$7,000.00
20-62-560.09	Physical Exams	\$338.00	\$400.00	\$400.00
20-62-560.10	Training/Seminars	\$1,361.00	\$2,750.00	\$3,500.00
20-62-580.12	New Lines	\$44,033.00	\$275,874.43	\$364,493.23
20-62-590.02	Purchase Equipment		\$0.00	\$55,000.00
20-62-590.04	Purchase Vehicles		\$0.00	\$277,000.00
20-62-590.11	Consulting Services	\$1,628.00	\$10,100.00	\$0.00
20-62-590.12	Engineering Services	\$1,750.00	\$20,100.00	\$1,500.00
	CDBG Grant Match	\$0.00	\$0.00	\$41,250.00
20-62-610.11	Transfer to Current Capital Improvement Proj.	\$935,438.00	\$1,247,250.00	\$0.00
TOTAL:		\$1,578,186.00	\$2,597,250.00	\$1,850,499.84

75	KENEDY REGIONAL AIRPORT	2020-21 Actual Budget	YTD Actual 6/30/21	Estimated 09/30/2021	Proposed Budget Fy 2022
	Revenue				
75-00-370.04	Royalty - Hemby A1	\$1,366	\$1,633	\$2,450	\$1,348
75-00-370.05	Royalty - Hemby A2	\$1,497	\$1,142	\$1,713	\$1,477
75-00-370.07	Royalty - Hemby B	\$24,000	\$100,690	\$151,035	\$23,672
75-00-37012	Royalty - Hemby A4-A6, Levi Pullin	\$126,085	\$19,436	\$29,154	\$124,364
Total Revenues		\$152,948	\$122,901	\$184,352	\$150,861

Airport

Budget Total: \$150,861.00

Amt allocated: \$133,482.00

Expenditures

Remaining: \$17,379.00

Account	Description	YTDActual	CurrentBudget	Proposed 2021/20
75-00-510.01	Salaries Reimbursement	\$14,400.00	\$20,000.00	\$20,000.00
75-00-510.02	Attorney's Fees	\$0.00	\$2,000.00	\$2,000.00
75-00-510.03	Accounting and Audit	\$0.00	\$1,500.00	\$1,500.00
75-00-510.06	Salary Taxes Reimbursement	\$0.00	\$1,530.00	\$1,530.00
75-00-520.08	Janitorial Supplies	\$150.00	\$500.00	\$300.00
75-00-530.01	Telephone	\$306.00	\$1,500.00	\$1,500.00
75-00-530.02	Water/Sewer/Trash	\$0.00	\$1,500.00	\$1,500.00
75-00-530.11	Utilities	\$3,437.00	\$5,500.00	\$5,500.00
75-00-531.01	Insurance--Bldgs	\$0.00	\$31.00	\$31.00
75-00-531.02	Insurance--General Liability	\$1,001.00	\$1,021.00	\$1,021.00
75-00-540.01	R&M Building	\$2,381.00	\$10,000.00	\$10,000.00
75-00-540.02	Light Maintenance	\$0.00	\$3,000.00	\$3,000.00
75-00-540.03	Grounds Upkeep	\$0.00	\$500.00	\$500.00
75-00-540.04	Landscaping and Mowing	\$6,658.00	\$48,000.00	\$0.00
75-00-540.05	Herbicide	\$0.00	\$7,000.00	\$0.00
75-00-550.02	R&M Equipment	\$278.00	\$2,000.00	\$2,000.00
75-00-550.09	Maint. Agreements/Contracts	\$566.00	\$10,000.00	\$10,000.00
75-00-590.04	Vehicle Purchase	\$0.00	\$0.00	\$30,000.00
75-00-610.01	Airport Administration Fees	\$0.00	\$10,000.00	\$35,000.00
75-00-660.08	Runway Maintenance	\$0.00	\$1,500.00	\$1,500.00
75-00-660.09	Security Cameras	\$0.00	\$6,600.00	\$6,600.00
TOTAL:		\$29,177.00	\$133,682.00	\$133,482.00

80	HOTEL/MOTEL TAX FUND Description	2020-21 Actual Budget	Actual 6/16/21	Estimated 09/30/2021	Proposed Budget 09/30/2022
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REVENUE					
80-00-310.01	Occupancy Tax Receipts	\$500,000	\$417,731	\$587,731.00	\$543,500
80-00-308.05	Interest	\$22,000	\$1,009	\$2,000.00	\$1,500
Total Hotel Tax Fd Revenue		\$522,000	\$418,740	\$589,731	\$545,000

EXPENSES					
80-80-640.03	Other Improvements	\$0	\$0	\$0	\$200,000
80-80-640.04	Civic Center Proj.-Prof Svc	\$10,000	\$442	\$442	\$30,000
80-80-640.05	Civic Center Proj.-Constr.	\$272,000	\$0	\$0	\$0
80-80-640.06	Land Acquisition-Nottingham	\$0	\$195,384	\$195,384	\$0
80-80-660.01	Mayo Music Festival	\$150,000	\$0	\$0	\$150,000
80-80-660.02	Bluebonnet Days	\$75,000	\$0	\$0	\$100,000
80-80-660.03	Christmas in Kenedy	\$15,000	\$44,176	\$44,176	\$45,000
80-80-660.04	Fireworks Celebration	\$0	\$13,141	\$15,000	\$20,000
Total Hotel Tax Fd Expenses		\$522,000	\$253,143	\$255,002	\$545,000

35 TAX INCREMENT REINVESTMENT ZONE 2 REVENUE		2020-21 Actual Budget	YTD Actual 6/30/21	Estimated 09/30/2020	Proposed Budget 09/30/2022
301.02	TIRZ Advalorem tax - Escondido WS	\$1,200	\$1,195	\$1,195	\$1,055
301.05	TIRZ Advalorem tax - Karnes County	\$8,400	\$12,989	\$12,989	\$11,473
301.06	TIRZ Advalorem tax-SARA	\$1,050	\$1,332	\$1,332	\$1,176
301.07	TIRZ Advalorem tax-Otto Kaiser	\$4,300	\$6,564	\$6,564	\$5,798
307.08	TIRZ Advalorem tax-City of Kenedy	\$13,200	\$9,866	\$18,828	\$16,631
370.20	Interest Earned	\$5	\$1	\$5	\$2
Total TIRZ Revenue		\$28,155	\$31,947	\$40,913	\$36,135

		2019-20 Actual Budget	Actual 5/31/20	Estimated 09/30/2020	2020-21 Adopted Budget
EXPENSE					
570.02	TIRZ Reimb. To Developer -Silverback	\$28,155	\$40,908	\$40,908	\$36,135
Total TIRZ Expenses		\$28,155	\$40,908	\$40,908	\$36,135

40 DEBT SERVICE		Proposed Budget			
Bond Issue		Principal	Interest	Total	2021-22
	2009 Tax & WW Rev - Certif. of Oblig.	\$0	\$0	\$0	\$0
	2013 GO Refunding Bonds	\$290,000	\$28,676	\$318,676	\$318,676
	2016 GO Refunding Bonds	\$215,000	\$39,114	\$254,114	\$254,114
	2016 Combo Tax & Rev - Certif. of Oblig.	\$85,000	\$59,450	\$144,450	\$144,450
	2019 Comb Tax & Rev - Certif. of Oblig	\$240,000	\$247,000	\$487,000	\$487,000
	Misc Income				
	Total Debt Service Reqs.	\$830,000	\$374,240	\$1,204,240	\$1,204,240

40	DEBT SERVICE	2020-21 Actual Budget	YTD Actual 6/30/21	Estimated 09/30/2021	Proposed Budget Fy 2022
Revenues					
40-00-370.03	2009 Bond	\$189,200	\$141,900	\$189,200	\$0
40-00-370.04	2013 GO Bond	\$319,976	\$239,982	\$359,972	\$318,676
40-00-370.05	2016 Comb Tax Rev Bd	\$146,150	\$109,613	\$164,419	\$144,450
40-00-370.06	2016 Tax :& Rev CO	\$64,644	\$48,483	\$72,724	\$254,114
40-00-370.07	2019 4B Bond	\$486,200	\$364,650	\$546,974	\$487,000
40-00-370.20	Interest Earned	\$0	\$78	\$116	\$200
Total Interest & Sinking Revenue		\$1,206,170	\$904,706	\$1,333,404	\$1,204,440

Expenses					
40-40-640.02	2009 Bond Expense	\$187,200	\$183,600	\$183,600	\$0
40-40-640.03	2013 GO Bond Expense	\$319,375	\$302,188	\$302,188	\$318,676
40-40-640.04	2016 Comb Tax Rev Bd	\$146,150	\$115,575	\$115,575	\$144,450
40-40-640.05	2016 Tax :& Rev CO	\$64,644	\$64,644	\$64,644	\$254,114
40-40-640.06	Bank & Admin Fees	\$0	\$1,600	\$1,600	\$1,600
40-40-640.07	2019 Bond Expense	\$486,200	\$486,200	\$486,200	\$487,000
Total Interest & Sinking Expense		\$1,203,569	\$1,153,807	\$1,153,807	\$1,205,840

	2016 Combo Tax & Rev. CO's	2016 GO Refunding Bonds	2013 GO Refunding Bonds	2019 Combo Tax & Rev CO	TOTALS
Principal	\$85,000	\$215,000	\$290,000	\$240,000	\$830,000
Interest & Fees	\$59,850	\$39,514	\$29,076	\$247,400	\$375,840
Total Interest & Sinking Exp	\$144,850	\$254,514	\$319,076	\$487,400	\$1,205,840

D:\Everything\2021_2022 Budget_CityofKenedy\COK_Budget Worksheets\Kenedy_CIP and HOT Funds.xlsx\40 Debt Service

CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 3

Close the Public Hearing regarding the City of Kenedy's Proposed 2021-2022 Ad Valorem Tax Rate of \$0.301226 per \$100 of taxable value.

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CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 4

Open the Public Hearing regarding the City of Kenedy's Proposed 2021-2022 Fiscal Year Budget Beginning October 1, 2021 and ending September 30, 2022.

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CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 5

Consideration and Discussion of Resident Comments regarding the City of Kenedy's Proposed 2021-2022 Fiscal Year Budget Beginning October 1, 2021 and ending September 30, 2022.

SUBMITTED BY: City Manager Linn

2021 Tax Rate Calculation Worksheet

City of Kenedy
303 W. Main Street Kenedy, TX 78119
830-583-2230
www.co.karnes.tx.us

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.

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$234,809,068
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$17,705,018
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$217,104,050
4.	2020 total adopted tax rate.	\$0.262574/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: -\$0 C. 2020 value loss. Subtract B from A. ³	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: -\$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$217,104,050

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

City of Kenedy

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$49,403 B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$8,944 C. Value loss. Add A and B. ⁶	\$58,347
11.	2020 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 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. 2020 market value: \$0 B. 2021 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$58,347
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$8,251,334
14.	Adjusted 2020 taxable value. Subtract line 12 and Line 13 from line 8.	\$208,794,369
15.	Adjusted 2020 total levy. Multiply line 4 by line 14 and divide by \$100.	\$548,239
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$2,785
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	\$551,024

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

City of Kenedy

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.¹¹</p> <p style="text-align: right;">\$207,298,004</p> <p>A. Certified values:</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$5,520,529</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$201,777,475</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$0</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0</p>	

¹¹ Tex. Tax Code § 26.12, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

City of Kenedy

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$16,429,663
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$185,347,812
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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 January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$2,445,479
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$2,445,479
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$182,902,333
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.301266/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate

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

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

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

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.190905/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$217,104,050
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$414,462
31.	Adjusted 2020 levy for calculating NNR M&O taxes. A. M&O taxes refunded for years preceding tax year 2020: Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + \$1,743 B. 2020 taxes in TIF.: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. - \$18,827	

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>C. 2020 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$0</p> <p>D. 2020 M&O levy adjustments.: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$-17,084</p> <p>E. Add line 30 to 31D. \$397,378</p>	
32.	<p>Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>. \$182,902,333</p>	
33.	<p>2021 NNR M&O rate. (unadjusted) Divide line 31E by line 32 and multiply by \$100. \$0.217262/\$100</p>	
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$0</p> <p>B. 2020 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures.²⁴ A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0	
	B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		\$0/\$100
36.	Rate adjustment for county indigent defense compensation.²⁵ A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$0	
	B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$0	
	C. Subtract B from A and divide by line 32 and multiply by \$100.	\$0/\$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.	\$0/\$100	
	E. Enter the lessor of C and D. If not applicable, enter 0.		\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures.²⁶ A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 \$0 B. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100 E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. \$0/\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$0 B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100	
39.	Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.	\$0.217262/\$100

²⁶ Tex. Tax Code § 26.0443

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate (continued)

40.	<p>Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0</p> <p>B. Divide line 40A by line 32 and multiply by \$100. \$0/\$100</p> <p>C. Add Line 40B to Line 39. \$0.217262/\$100</p>	
41.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 \$0.224866/\$100</p>	
D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). \$0/\$100</p>	

²⁷ Tex. Tax Code § 26.042(a)

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate (continued)

42.	Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <div style="text-align: right; margin-right: 50px;">\$155,801</div> <p>Enter debt amount.</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0</p> <p>D: Subtract amount paid from other resources. -\$0</p> <p>E: Adjusted debt. Subtract B, C and D from A. \$155,801</p>	
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
44.	Adjusted 2021 debt. Subtract line 43 from line 42E.	\$155,801
45.	2021 anticipated collection rate. <ul style="list-style-type: none"> A. Enter the 2021 anticipated collection rate certified by the collector.³⁰ 100.000000% B. Enter the 2020 actual collection rate. 101.000000% C. Enter the 2019 actual collection rate. 102.000000% D. Enter the 2018 actual collection rate. 103.000000% E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 	101.000000%

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 16.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval Tax Rate (concluded)

46.	2021 debt adjusted for collections. Divide line 44 by line 45E.	\$154,258
47.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$185,347,812
48.	2021 debt rate. Divide line 46 by line 47 and multiply by \$100.	\$0.083226/\$100
49.	2021 voter-approval tax rate. Add lines 41 and 48.	\$0.308092/\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/ \$100

2021 Tax Rate Calculation Worksheet

City of Kenedy

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.

51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. ³⁴ <div style="text-align: center;">-OR-</div> Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$185,347,812
54.	Sales tax adjustment rate. Divide line 52 by line 53 and multiply by \$100.	\$0/\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.301266/\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.	\$0.301266/\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.308092/\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 54 from line 57.	\$0.308092/\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

2021 Tax Rate Calculation Worksheet

City of Kenedy

Voter-Approval 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.

59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$185,347,812
61.	Additional rate for pollution control. Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.308092/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

City of Kenedy

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 before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0/\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
66.	2021 unused increment rate. Add lines 63, 64, and 65.	\$0/\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.308092/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

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

43 Tex. Tax Code § 26.063(a)(1)

2021 Tax Rate Calculation Worksheet

City of Kenedy

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.217262/\$100
69.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$185,347,812
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 69 and multiply by \$100.	\$0.269763/\$100
71.	2021 debt rate. Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.083226/\$100
72.	De minimis rate. Add lines 68, 70, and 71.	\$0.570251/\$100

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).
Indicate the line number used: 56

\$0.301266/\$100

Voter-approval tax rate. As applicable, enter the 2021 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: 67

\$0.308092/\$100

De minimis rate. If applicable, enter the 2021 de minimis rate from line 72.

\$0.570251/\$100

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 Tax Code.⁵⁰

Print HereTammy Braudaway

Printed Name of Taxing Unit Representative

Sign HereTammy Braudaway

Taxing Unit Representative

DateAugust 6, 2021

⁵⁰ Tex. Tax Code ?? 26.04(c-2) and (d-2)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: City of Kenedy

Date: 08/06/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$217,104,050
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.262574
3.Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$2,785
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$572,844
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$185,347,812
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.301266
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$558,390
8.Last year's total levy. Sum of line 4 for all funds.	\$572,844
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$558,390
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(14,454)

City of Kenedy

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 570,059	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 558,390
Last Year's Tax Rate	0.262574	\$486,675	\$-83,384	\$-71,715
No-New-Revenue Tax Rate	0.301266	\$558,390	\$-11,669	\$0
Notice & Hearing Limit	0.301266	\$558,390	\$-11,669	\$0
Voter-Approval Tax Rate	0.308092	\$571,042	\$983	\$12,652
Proposed Tax Rate	0.000000	\$0	\$-570,059	\$-558,390

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.301266	558,390	-11,669	0
0.50	0.306266	567,657	-2,401	9,267
1.00	0.311266	576,925	6,866	18,535
1.50	0.316266	586,192	16,133	27,802
2.00	0.321266	595,460	25,401	37,070
2.50	0.326266	604,727	34,668	46,337
3.00	0.331266	613,994	43,935	55,604
3.50	0.336266	623,262	53,203	64,872
4.00	0.341266	632,529	62,470	74,139
4.50	0.346266	641,796	71,738	83,407
5.00	0.351266	651,064	81,005	92,674
5.50	0.356266	660,331	90,272	101,941
6.00	0.361266	669,599	99,540	111,209
6.50	0.366266	678,866	108,807	120,476
7.00	0.371266	688,133	118,075	129,743
7.50	0.376266	697,401	127,342	139,011
8.00	0.381266	706,668	136,609	148,278
8.50	0.386266	715,936	145,877	157,546
9.00	0.391266	725,203	155,144	166,813
9.50	0.396266	734,470	164,412	176,080
10.00	0.401266	743,738	173,679	185,348
10.50	0.406266	753,005	182,946	194,615
11.00	0.411266	762,273	192,214	203,883
11.50	0.416266	771,540	201,481	213,150
12.00	0.421266	780,807	210,749	222,417
12.50	0.426266	790,075	220,016	231,685
13.00	0.431266	799,342	229,283	240,952
13.50	0.436266	808,609	238,551	250,220
14.00	0.441266	817,877	247,818	259,487
14.50	0.446266	827,144	257,085	268,754

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

Notice About 2021 Tax Rates

Property Tax Rates in City of Kenedy. This notice concerns the 2021 property tax rates for City of Kenedy. 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.

This year's no-new-revenue tax rate: \$0.301266/\$100

This year's voter-approval tax rate: \$0.308092/\$100

To see the full calculations, please visit www.co.karnes.tx.us 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
General Fund	\$147,446
Interest & Sinking	\$171,229

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

Name of person preparing this notice: Tammy Braudaway

Position: Karnes County Tax Assessor-Collector

Date prepared: July 26, 2021

TAX REVENUE GENERATED BY 2021 CALCULATED NO NEW REVENUE, VOTER APPROVAL AND DEMINIMIS TAX RATES

City of Kenedy

2021

Calculated NNR Tax Rate

	Rate	Revenue
Taxable Value \$185,347,812		
Interest & Sinking	0.083226 \$	154,257.57
M & O	0.218000 \$	404,058.23
Total NNR Tax Rate	0.301226 \$	558,315.80
Over 65 Ceiling Tax	\$	48,178.71
Total Revenue w/Ceiling	\$	606,494.51

2021

Calculated VAR Tax Rate

	Rate	Revenue
Taxable Value \$ 185,347,812		
Interest & Sinking	0.083226 \$	154,257.57
M & O	0.224866 \$	416,784.21
Total VAR Tax Rate	0.308092 \$	571,041.78
Over 65 Ceiling Tax	\$	48,178.71
Total Revenue w/Ceiling	\$	619,220.49

2021

Calculated De minimis Tax Rate

	Rate	Revenue
Taxable Value \$ 185,347,812		
Interest & Sinking	0.083226 \$	154,257.57
M & O	0.217262 \$	402,690.36
Rate necessary to impose \$500K in taxes	0.269763 \$	499,999.82
Total De minimis Rate	0.570251 \$	1,056,947.75
Over 65 Ceiling Tax	\$	48,178.71
Total Revenue w/Ceiling	\$	1,105,126.46

CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 6

Close the Public Hearing regarding the City of Kenedy's Proposed 2021-2022 Fiscal Year Budget Beginning October 1, 2021 and ending September 30, 2022.

Item intentionally left blank.

CITY COUNCIL AGENDA
Public Hearing: Tuesday, September 14, 2021

AGENDA ITEM: 7

Adjourn.

Item intentionally left blank.