

City of Kingsville, Texas

AGENDA CITY COMMISSION THURSDAY, SEPTEMBER 5, 2024 SPECIAL MEETING

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

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

I. Preliminary Proceedings.

OPEN MEETING

INVOCATION / PLEDGE OF ALLEGIANCE – (Mayor Fugate)

MINUTES OF PREVIOUS MEETING(S)

Regular Meeting - August 12, 2024.

APPROVED BY:

Mark McLaughlin by M.V.
Mark McLaughlin
City Manager

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

1. Public Hearing on proposed Fiscal Year 2024-2025 budget. (Finance Director).
2. Public Hearing on a *proposed* tax rate increase from \$.76000 to \$.77000 for Fiscal Year 2024-2025 with \$.77000 being an increase in the no new revenue rate of \$.73176; the vote on the tax rate will be on September 12, 2024, at 5pm in the Helen Kleberg Groves Community Room, City Hall, 400 W. King, Kingsville, Texas. (Finance Director).

III. Reports from Commission & Staff.²

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

IV. Public Comment on Agenda Items.³

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

V.

Consent Agenda

Notice to the Public

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

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

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

None.

REGULAR AGENDA

CONSIDERATION OF MOTIONS, RESOLUTIONS, AND ORDINANCES:

VI. Items for consideration by Commissioners.⁴

1. Review and discuss proposed fiscal year 2024-2025 budget for departments of the City of Kingsville. (City Manager).
2. Consider introduction of an ordinance adopting the City Manager's budget, as amended, of the City of Kingsville, Texas, and appropriating funds for the fiscal year beginning October 01, 2024, and ending September 30, 2025, in the particulars hereinafter stated. (Finance Director).
3. Consider introduction of an ordinance establishing and adopting the ad valorem tax rate for all taxable property within the City of Kingsville, Texas for fiscal year beginning October 01, 2024, and ending September 30, 2025, distributing the tax levy among the various funds, and providing for a lien on real and personal property to secure the payment of taxes assessed. (Finance Director).
4. Consider taking no action to approve the budget until the City Commission meeting to be held on Thursday, September 12, 2024. (Finance Director).
5. Consider introduction of an ordinance amending the Code of Ordinances of the City of Kingsville, Texas, Chapter V Public Works, Article 6 "Stormwater Utility System", Section 21 Fee Calculation, to increase the monthly stormwater utility fees for the purpose of funding the stormwater utility system. (City Engineer).
6. Consider introduction of an ordinance amending the City of Kingsville Code of Ordinances Chapter V, Article 2-Sewers, Section 3-Required Taps, Connections, providing for an increase in sewer tap fees. (Public Works Director).
7. Consider introduction of an ordinance amending the City of Kingsville Code of Ordinances Chapter V, Article 3, Section 52-Tapping Charges, providing for an increase in water tapping charges and water boring tap charges. (Public Works Director).

8. Consider introduction of an ordinance amending the Fiscal Year 2023-2024 budget to appropriate additional funding for sanitation professional services and vehicle maintenance. (Public Works Director).

VII. Adjournment.

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

NOTICE

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

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

August 29, 2024, at 11:30 A.M. and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

Mary Valenzuela

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

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

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

**MINUTES OF PREVIOUS
MEETING(S)**

AUGUST 12, 2024

A SPECIAL MEETING OF THE CITY OF KINGSVILLE CITY COMMISSION WAS HELD ON MONDAY, AUGUST 12, 2024, IN THE HELEN KLEBERG GROVES COMMUNITY ROOM, 400 WEST KING AVENUE, KINGSVILLE, TEXAS AT 4:30 P.M.

CITY COMMISSION PRESENT:

Sam R. Fugate, Mayor
Edna Lopez, Commissioner
Norma N. Alvarez, Commissioner
Hector Hinojosa, Commissioner
Leo Alarcon, Commissioner

CITY STAFF PRESENT:

Mark McLaughlin, City Manager
Mary Valenzuela, City Secretary
Courtney Alvarez, City Attorney
Kyle Benson, Director of Information & Technology
Derek Williams, IT
Emilio Garcia, Health Director
John Blair, Chief of Police
Leticia Salinas, Accounting Manager
Deborah Balli, Finance Director
Susan Ivy, Park Director
Bill Donnell, Public Works Director
Rudy Mora, City Engineer
Charlie Sosa, Purchasing Manager
Juan J. Adame, Fire Chief
Janine Reyes, Tourism Director
Mike Mora, Capital Improvements Manager
Frank Garcia, Wastewater Supervisor
Ruben Chapa, Golf Course Manager
Avelino Valadez, Street Supervisor
Cameron Whittington, Water Supervisor
James Creek, Firefighter
Jennifer Bernal, Parks Manager
Erik Spitzer, Director of Economic & Development Services
Joe Casillas, Water Production Supervisor
Monica Flores, Telecommunications Supervisor
George Flores, KPD Officer
Megan Trevino, KPD
Jessica Sandoval, Health Department
Monica Longoria, Health Department
Jason Torres, Health Inspector
Kwabena Agyekum, Senior Planner/HPO
Connie Allen, Health Inspector
Brad Allen, KPD Officer

I. Preliminary Proceedings.

OPEN MEETING

Mayor Fugate opened the meeting at 4:30 p.m. with all five commission members present.

CONVENE INTO BUDGET WORKSHOP AT 4:30 P.M.:

Review and discuss proposed fiscal year 2024-2025 budget for departments of the City of Kingsville. (City Manager).

Mr. McLaughlin, City Manager stated that the budget workshop schedule for today will consist of an overview, organization and staff overview, supplemental requests, transfers, general fund/fund balance, general fund, and remaining governmental funds through fund 092. There will be two additional budget workshops, August 14th and August 19, 2024. On August 14, 2024, the following will be discussed: remaining governmental funds, general fund capital projects, GO debt service, Tourism, and asset seizure funds. For the meeting of August 19th, the following will be discussed: grant funds, utility funds, insurance funds, additional fee changes not already discussed, circle-back items, calendar of remaining dates, and closing.

What has changed, in Fiscal Year (FY) 22-23 inflation has gone up 3.6% and in FY 23-24 inflation was 1.8% through June 2024 from being down 1.9%. There is no Cost-of-Living Allowance (COLA) defined in the new compensation plan except proposed ad valorem tax rate increases to \$0.7700 of \$100 of valuation. This is a 1 cent increase over current tax rate. Equals a \$25 tax increase on a property of \$250,000. Health insurance provider United Health remains with premium increases covered by the insurance fund. Vehicle lease through Enterprise Fleet Leasing Services started in FY 22-23. Only 6 vehicles were accepted, and the remaining 6 vehicles will not be accepted. As for new positions, there are no new funded positions. There are 2 new Firefighters positions that have been added to the comp plan but will not be filled until funding becomes available. There are 10 full-time and 2 part-time general fund positions frozen until funding surplus is realized in FY 24-25. Capital outlay approved, currently there are no capital outlay supplementals approved. Requests were submitted but will be prioritized and will be approved through the budget amendment process. Fund balance for general and utility funds meet the 25% requirement. General fund budgeted which includes a \$300,000 cushion. Down from \$591,108 budgeted last fiscal year. Utility fund, \$1,011,267.14 above minimum requirements at 32.97%, up from \$866,605 budgeted last fiscal year.

Mrs. Deborah Balli, Finance Director commented that the city has always met the 25% requirement.

Utility fund revenues, the proposed budget includes increases in water fees at 15%, sewer at 13%, and tap fees and utility billing fees. General fund revenues, sales tax and ad valorem revenues increased in the proposed budget. Sales Tax in the book for FY 24-25 is \$6,250,000, will increase to \$6,446,139 (revenue increase of \$196,139). We are also on a trend to end FY 23-24 with \$6,446,139 which will increase the Expected Annual by \$46,139 for a total increase of \$242,278. Fire Longevity Increase, there is an error in the book, needs to increase from \$45 to \$25,305 (\$25,260 increase in expenditures. Increase Street Department transfer from Street Maintenance Fee to General Fund, from current \$150,000 to \$165,000, 10% increase or \$15,000 in revenues. Increase Tourism transfer to the General Fund, from current \$35,000 to \$38,500, 10% increase or \$3,500 revenue increase. Not using Health Insurance as savings found in other areas so there is no need to move funds from health insurance. Staff will reanalyze Sales Tax, Transfers from Streets and Tourism, and potentially fire vehicle replacement. Transfers from Celanese and Housing Authority (\$104,500 total) should be sent back to General Fund from Economic Development Fund (Fund 98). This \$104,500 payment is in lieu of taxes (old agreements). Do we continue funding Economic Development Grant? No ARPA remaining to continue EDG funding but would like to use fund balance. Could use Fund 98 Fund Balance of \$300,000. Adjust the Economic Development Salary by \$2,109.09. In the budget book the net salaries show \$62,890.91 and it should be \$65,000 as per contract.

Supplemental Requests: There were 175 supplemental requests but only 8 were included.

Commissioner Alvarez that the under personnel, are those additional positions? Mr. McLaughlin responded that it's a combination of both as there will be some movement of part-time positions to full-time positions and others are additional positions for departments.

General Fund Balance: The City's Fund Balance Policy requires a minimum of 25% of budgeted expenditures to remain in fund balance. The city also includes \$300,000 in budgeted expenditures for budget amendments. In the proposed General Fund, these requirements have been met at 25.00%. Estimated ending fund balance divided by total expenditures.

General Fund Transfers In: Proposed Transfers to General Fund Tourism 002 - \$35,000 for administration costs (recommending \$3,500 increase to \$38,500). Utility 051 - \$1,529,550 for administration costs. Increase due to inflation factor of 3%. Street Fund 092 - \$150,000 for street crew payroll cost reimbursements (recommending \$15,000 increase to \$165,000). Property Tax Reserve Fund 120 - \$403,221.99 to assist in balancing GF budget. Insurance Fund 138 - \$1,342,602.12 to cover increased employer premium costs (recommending this transfer decrease by \$300,000 to \$1,042,602.12). JK Northway Fund 203 - \$14,625 transfer back to General Fund to close out this fund.

Non-Departmental: Revenues: transfers in, sale of city publications and open records documents, interests, and miscellaneous. Expenditures are none. FY 24-25 budget is unchanged from FY 23-234 at \$995,976.

City Commission: Change highlights are in personnel with different health coverages. Supplies has a decrease in supplies and uniforms due to less new commissioners. Services has changes in several line items. Most notable funding is for USS Kingsville not needed in fiscal year 24-25.

City Manager's Office: Change highlights are in personnel for increased health care premium Services has a budget reduction in professional services and lease has a change in service agreement.

City Special Division 1030: Change highlights are in supplies where there is an increase in supplies due to budget reductions. Services has changes in several service agreements and leases has change in copier lease agreement.

Commissioner Hinojosa asked if money on rental attached to water tower needs to be recorded in general fund or does it belong to utility fund? Mrs. Balli stated that it's \$27,000 that goes to general fund. Commissioner Hinojosa commented that it should be in general fund. Mrs. Balli commented that she would look into that.

Mayor Fugate recessed the budget workshop at 5:00 p.m. in order to begin the regular commission meeting.

REGULAR MEETING RESUMES AT 5:00 P.M.:

INVOCATION / PLEDGE OF ALLEGIANCE – (Mayor Fugate)

The invocation was delivered by Ms. Courtney Alvarez, City Attorney, followed by the Pledge of Allegiance and the Texas Pledge.

MINUTES OF PREVIOUS MEETING(S)

Regular Meeting – June 24, 2024

Regular Meeting – July 22, 2024

Motion made by Commissioner Lopez to approve the minutes of June 24, 2024, and July 22, 2024, as presented, seconded by Commissioner Hinojosa.

Commissioner Alarcon asked if the budget slides or any slides that are presentations, are they included in the minutes.

Mrs. Mary Valenzuela, City Secretary responded no. The slides are not part of the minutes. Copies of the slides and presentations are kept for the length of time that is necessary according to the retention schedule.

Mayor Fugate asked what is the length of time that the agenda must be kept. Mrs. Valenzuela responded that the paper version of the agendas are to kept for 90 days, from the day the minutes are approved. But agendas are also kept on the city's website, and they remain there for the life of he website. They are also kept in Laserfiche, so a copy is always available.

The motion was passed and approved by the following vote: Lopez, Alvarez, Hinojosa, Alarcon, Fugate voting "FOR".

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

1. Public Hearing on the City's amendment to Ordinance No. ORD2009-38, pursuant to the Texas Enterprise Zone Act, Chapter 2303, Texas Government Code as revised, for possible tax incentives to be offered to projects within the City of Kingsville, Texas. (City Attorney).

Ms. Courtney Alvarez, City Attorney stated that there has been a slight change in some wording that the State now requires to see for potential future Enterprise Zone Act applications that requires the city to update its ordinance to include that language.

Mayor Fugate opened this public hearing at 5:02 p.m. He further announced that this is a public hearing and if anyone would like to speak on behalf of this item they may do so now with a five-minute limit. The City Commission cannot extend additional time.

There being no comments or further discussion, Mayor Fugate closed this public hearing at 5:05 p.m.

III. Reports from Commission & Staff.²

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

Mr. McLaughlin gave an update on street projects. He further announced that the USS Kingsville will be arriving on Sunday, August 19, 2024, to the Port of Corpus Christi.

Ms. Alvarez reported that the next city commission meeting is August 14, 2024, at 4:30 p.m. Another special meeting is scheduled for August 19, 2024, at 4:30, and a regular meeting on August 26, 2024, at 4:30 p.m. or 5:00 p.m. The deadline for staff to submit items for the August 26th meeting is August 16th. Alvarez further stated that city will meet to vote on the tax rate for the FY 24-25 budget on September 12, 2024, at 5:00 p.m. in the Helen Kleberg Groves Community Room, located inside city hall, 400 W. King Ave., Kingsville, TX.

IV. Public Comment on Agenda Items.³

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

Ms. Megan Trevion, 241 S. Pasadena stated that she would like to comment on the FY 24-25 Compensation Plan. Each commissioner previously voted to have a study done by Evergreen and it was determined that a pay increase was needed. The compensation plan that each commissioner voted in favor of would have been given over two years. In the first year of the plan, some of the employees received a slight increase in pay but the most important part of the plan is the second year. It was promised to employees we would be

placed in the correct steps according to years of service. Commissioner Alvarez spoke about rewarding those who dedicated years to the city by increasing the TMRS match to 2:1, and while that is great eventually, I don't see why we can't do both, we should be taken care of now. If you don't take care of your employees now, how do you expect them to stay long enough to retire and benefit from the 2:1? I have been loyal to the city for 14 years and right now she is being paid at the step with someone with six years of service. It is if the other eight years of hard work and dedication don't matter. This October, the second part of the pay increase is supposed to put all of us, loyal employees, in our rightful step for the number of years of service. I am asking that you follow through with what was promised to us last year. A few of you admitted to voting for something that you didn't know anything about and now you want to make the same mistake again. You have not done the homework to know what kind of situation you would be putting all the city employees in by not following through on what was promised and voted on. Wrenches have been thrown into our plans such as when it was decided there would be a city closure and employees were told they had to use their personal time or go with no pay. Wrenches like these puts strains on the employees and their families. The city employees were promised this compensation and are counting on it especially with the current state of the economy. This is our livelihood, and we have bills to pay and children to feed, so please do not allow your feelings about a person or two to affect the lives of hundreds. Please do not go back on your word or put your city employees and their families in a dire position.

V.

Consent Agenda

Notice to the Public

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

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

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

Motion made by Commissioner Lopez to approve the consent agenda as presented, seconded by Commissioner Alvarez. The motion was passed and approved by the following vote: Alvarez, Hinojosa, Alarcon, Lopez, Fugate voting "FOR".

1. Motion to approve final passage of an ordinance amending the Fiscal Year 2023-2024 Budget to provide funding for the replacement of Police Department SWAT team ballistic body armor. (Police Chief).

2. Motion to approve final passage of an ordinance amending the Fiscal Year 2023-2024 Budget to setup budget for the CO Series 2024 Bond Issue for the fire station and related equipment. (Finance Director).

3. Motion to approve final passage an ordinance amending the Fiscal Year 2023-2024 Budget to reallocate General Fund ARP funding for the fire station design to Utility Fund ARP funding for the water meter project. (Purchasing Manager).

REGULAR AGENDA

CONSIDERATION OF MOTIONS, RESOLUTIONS, AND ORDINANCES:

VI. Items for consideration by Commissioners.⁴

4. Consider introduction of an ordinance amending Ordinance No. ORD2009-38, ordaining the City of Kingsville's continued participation in the Texas Enterprise Zone Program pursuant to the Texas Enterprise Zone Act, Chapter 2303, Texas Government Code (Act), amending the original ordinance language and providing additional potential incentives for the investment of private resources in productive business enterprises located in severely distressed areas of the City as required by the Office of the Governor Economic Development and Tourism (EDT). (City Attorney).

Ms. Alvarez stated that all required notices were duly done.

Introduction item.

5. Consider introduction of an ordinance amending the Fiscal Year 2023-2024 Budget to appropriate additional funding for repairs to fire unit 111-Ladder Truck. (Fire Chief).

Mr. Juan J. Adame, Fire Chief stated that the Kingsville Fire Department ladder truck unit #111 has experienced numerous equipment problems. These problems included leaking hydraulic cylinders, extensive electrical repairs, and complete exhaust system repair and replacement. The fire department budgeted \$46,700 for vehicle maintenance. These funds have mostly been expended. Additional funding is requested to complete the repairs. The fire department is requesting a budget amendment in the amount of \$46,266.88 to fund the required repairs for unit #111. Funds will come from the unappropriated fund balance of Fund 097 Vehicle Replacement Fire.

Introduction item.

6. Consider introduction of an ordinance amending the Fiscal Year 2023-2024 Budget to appropriate additional funding for Street Maintenance Work. (Public Works Director).

Mr. Bill Donnel, Public Works Director stated that the Street Division has completed 1.4 miles of hot mix reconstruction and 1.2 miles of sealcoating streets. It was challenging during the first half of the fiscal year to get roadwork completed due to a couple equipment repairs but with the new and repaired equipment on hand the Street Division is more efficient during the asphalt process. They are currently working on a mill and overlay of 11th Street from King to Yoakum and will continue with several streets in the same area. To date the Street Division has spent approximately \$512,470 on the 2.6 miles of city street maintenance already completed. To continue with the street maintenance program this fiscal year, it is being requested that an additional \$411,000 be allocated for street maintenance from the unappropriated street maintenance fund balance.

Introduction item.

7. Consider introduction of an ordinance amending the Fiscal Year 2023-2024 Budget to appropriate additional funding for Wastewater chemicals and pump replacements. (Public Works Director).

Mr. Donnell stated that the Hydrex 6909 is a chemical copper coagulant used to increase copper settling during the wastewater biological treatment process at the North Wastewater Treatment Plant. This chemical is added to the re-aeration basin to mix thoroughly with the sludge. The excess sludge is discharged into the drying beds and once dried it is disposed of at the city landfill. The effluent wastewater is tested weekly to allow adjustments to be made to the Hydrex injection rate, reflecting the condition of the influent wastewater. This process allows the treated wastewater effluent to meet the TCEQ copper permit levels. The total financial impact requested from unappropriated utility funds to cover additional expenses is \$47,300.

Introduction item.

8. Consider a resolution authorizing the City Manager to execute Amendment No.1 to the Construction Contract with PM Construction & Rehab LLC for the GLO CDBG-MIT Contract 22-082-016-D218 Project 5: E. Lott Ave. Sanitary Sewer Improvements Project. (City Engineer).

Mr. Rudy Mora, City Engineer stated that this is for Amendment No. 1 to correct the wage rate document included in the 2023 contract documents to the 2024 version. This amendment is to avoid and grant audit findings.

Motion made by Commissioner Alvarez to approve the resolution authorizing the City Manager to execute Amendment No.1 to the Construction Contract with PM Construction & Rehab LLC for the GLO CDBG-MIT Contract 22-082-016-D218 Project 5: E. Lott Ave. Sanitary Sewer Improvements Project, seconded by Commissioner Lopez. The motion was passed and approved by the following vote: Hinojosa, Alarcon, Lopez, Alvarez, Fugate voting "FOR".

9. Consider a resolution authorizing the Mayor to enter into a Cyber Liability and Data Breach Response Interlocal Agreement with the Texas Municipal League Intergovernmental Risk Pool. (Human Resources Director).

Mrs. Diana Gonzalez, Human Resources Director stated that this item authorizes the City to enter into an interlocal agreement to join the TML Joint Cyber Liability and Data Breach Response Self-Insurance Fund (Cyber Fund). This interlocal agreement allows the City to continue and maintain TML's Cyber Fund Core+ level of cyber protection. Brief Overview of changes: Risk Pool creating a separate Cyber Fund – each member that wants to continue coverage must sign a new, separate interlocal agreement (contract) to join the Fund. The Pool's total annual payout for cyber claims will be capped at \$25 million, should there be multiple Members involved, the Pool's Board of Trustees will decide how to allocate funds. The limit for third-party liability is reduced to either 500K or 1 million, depending on whether the Core or Core+ option is selected. Cyber coverage premiums will increase based on the Member's elected limits. Basic Overview of Coverage Subject to Policy Limits and Sublimit: Breach Response, Network business interruption, Cyber Extortion, Data Recovery Costs, and Fraud Protection. Some background on this, since 2016, when the TML Risk Pool first began offering Cyber Coverage, cyber claims have exponentially increased in both frequency and severity. Future cybercriminal activity is impossible to predict, which means neither the Pool nor any other insurer can rely on past patterns and trends to predict future losses. The Board of Trustees recently created a new Cyber Fund and approved changes to the Pool's coverage structure, effective on October 1, 2024. Pool Members must elect to continue coverage by returning the Cyber Interlocal Agreement to participate in the newly created Cyber Fund. The Financial Impact for FY 2023-2024 Premiums equals \$ 483. FY 2024-2025 Premiums equals \$ 1,875 for an added cost of \$1,392. Cyber Insurance premiums are budgeted in Insurance-Property/Liability Insurance line item 33501 and costs are reallocated to the different divisions. Staff recommends approval of TML Risk Pool's new Cyber Liability and Data Breach Response Interlocal Agreement to continue with TML's Core+ level of coverage.

Motion made by Commissioner Lopez to approve the resolution authorizing the Mayor to enter into a Cyber Liability and Data Breach Response Interlocal Agreement with the Texas Municipal League Intergovernmental Risk Pool, seconded by Commissioner Alarcon. The motion was passed and approved by the following vote: Alarcon, Lopez, Alvarez, Hinojosa, Fugate voting "FOR".

10. Consider approving certification of 2023 excess debt collections and certification of 2024 anticipated collection rate. (Finance Director).

Mrs. Balli stated that the city has received the certification of 2023 excess debt collections and the certification of 2024 anticipated collection rate from the Tax Assessor, Ms. Maria V. Valadez. Mrs. Balli further read into the record the following "I, Maria Victoria Valadez,

Collector for the County of Kleberg solemnly swear, that the amount of excess debt service funds collected in 2023 for the City of Kingsville, Interest & Sinking Fund has been determined to be \$0.00." Mrs. Balli then further continued to read, "I Maria Victoria Valadez, Collector for the County of Kleberg solemnly swear, that the anticipated collection rate for 2024 for the City of Kingsville, Interest & Sinking Funds has been estimated to be 100%." Both letters were signed by Ms. Maria V. Valadez, Kleberg County Tax Collector.

Motion made by Commissioner Alarcon to approve the certification of 2023 excess debt collections and certification of 2024 anticipated collection rate, seconded by Commissioner Lopez. The motion was passed and approved by the following vote: Lopez, Alvarez, Hinojosa, Alarcon, Fugate voting "FOR".

11. Consider accepting 2024 certified total appraised assessed and taxable values of all and new property in the City of Kingsville as certified by the Kleberg County Appraisal District. (Finance Director).

Mrs. Balli read the following into the record, "In accordance with the Texas Property Code Section 26.01(a-1), please consider this document as Kleberg County Appraisal District Chief Appraiser's final certified estimate of taxable value for the City of Kingsville 2024 final certified estimate of taxable value \$1,176,951,016.00 dated July 25, 2024. Signed and dated by Chief Appraiser of Kleberg County, Ernestina Flores."

Mayor Fugate asked if the numbers were correct. Mr. McLaughlin responded yes, as he met with the Chief Appraiser. When the number first came out it reflected that the real property gross value had dropped to which he didn't believe it could have dropped. He stated that after the meeting with the Chief Appraiser, she understood and redid the chart to what he expected.

Commissioner Hinojosa asked on the values, the adjustments, \$214,000 that are under protest, is this the same amount for the County?

Ms. Ernestina Flores, Chief Appraiser responded that no, they are different. The County has Ricardo and Riviera and other little towns that the city does not have. They account Kenedy Groundwater. They have more property than the city would have as they have it in the entire county, not just in the city limits.

Commissioner Hinojosa further asked that you have the same property owners in the city and the county. The \$214,000 are those outside the city or inside the limits.

Ms. Flores responded that the \$214,644.00 are those that are under protest that are in the city limits.

Commissioner Hinojosa asked if this should be the same for the county.

Ms. Flores responded that no, as they not only have protests inside the city limits but as well in Ricardo and Riviera, so they will have more.

Mayor Fugate stated that what Commissioner Hinojosa is asking is that citizens that are in Kleberg County are citizens that live inside the city, so will that number be the same?

Ms. Flores stated that it may be a little different as the city has different exemptions from the county. So when you deduct your exemptions the amounts won't be the same as the city only gives certain exemptions and the county gives different ones.

Commissioner Hinojosa asked what the different exemptions between the city and county are.

Ms. Flores stated that the city gives \$8,400 for homestead exemptions and the county gives \$12,000 the county also allows for tax ceiling as the school districts do. She further stated that a few legislative sessions ago, the city had the opportunity to allow tax ceiling exemptions, but the city did not choose to do so. The County did opt into it and allows the citizens that exemption.

Motion made by Commissioner Alarcon to accept 2024 certified total appraised assessed and taxable values of all and new property in the City of Kingsville as certified by the Kleberg County Appraisal District, seconded by Commissioner Alvarez. The motion was passed and approved by the following vote: Alvarez, Hinojosa, Alarcon, Lopez, Fugate voting "FOR".

12. Consider proposed tax rate, if it will exceed the no-new revenue tax rate or the voter-approval rate (whichever is lower), take record vote, and schedule public hearing for 5:00 p.m. on September 5, 2024 at City Hall in the Helen Kleberg Groves Community Room, 400 W. King Avenue, Kingsville, Texas 78363. (Finance Director).

Mayor Fugate commented that this is only a proposed rate and, in the past, we have kept it elevated a little in the event something happens between now and the time we adopt the tax rate.

Mr. McLaughlin stated that he and the Finance Director have gone through this budget and they are confident that they can make this budget work with the increase of \$.01. He didn't want to propose anything hire as one of the goals of the commission it to try and hold the tax rate to where we are or have a very good reason as to why it is being increased or decreased, should staff have to bring it down. Proposing \$.77 as the high point of the tax rate would be within the commission's goals and he can still make the budget work.

Motion made by Commissioner Hinojosa to approve the proposed property tax rate be \$.77, and that one public hearing be set for Thursday, September 5, 2024, in the Helen Kleberg Groves Community Room, 400 W. King Avenue, Kingsville, Texas with additional funds to be used for city infrastructure upgrades, equipment, employee wages & benefits, and technology, seconded by Commissioner Lopez. The motion was passed and approved by the following vote: Hinojosa, Alarcon, Lopez, Alvarez, Fugate voting "FOR".

13. Consider year two of compensation plan for FY24-25 from compensation study approved in 2023. (Commissioner Alvarez).

Motion made by Mayor Fugate to approve year two of compensation plan for FY24-25 from compensation study approved in 2023, seconded by Commissioner Lopez.

Commissioner Alvarez commented that as she asked for this item to be placed on the agenda, there are some issues she has with this plan. The main one is that not every employee will be receiving an increase this year, which she has a big problem with. She has gone through the budget and has listed every employee that will be receiving an increase which is 84. To her, if anyone is going to be receiving an increase, it should be everyone. She stated that last year it was shoved down the commission's throat because on August 4th Evergreen came to do a presentation, but it was only a discussion and no action item. The presentation was vague, and it didn't get into a line item on the agenda until September, and then the commission approved the budget. The commission didn't have enough time to really study it or there was no committee formed to see what the results were. She further stated that when she asked for the results of the study, she received a thick package with names and numbers. It does not show any kind of notes and what she would like to see are the notes and see who all had input and how this was figured out. She stated that there were three department heads that are at the same level and step and when it came down to it only one received an increase, so her question is, why not the

other two. She further stated that there should be some notes or what was discussed. When Evergreen proposed and presented it to the commission, the figure was one and then looking at it, and she was told no at the last meeting, there was a 3% COLA across the board, which was not approved by the commission. She stated that she is for employees receiving increase and everybody received the plan last year plus a 3% COLA, to which the commission did not know about until this year. Alvarez asked if there was a committee formed, no, was financed involved on what had been decided, no. She stated that the other issue is why were the firefighters included and the police offices, as everyone knows that they do collective bargaining, and should have not been in this plan and if they were, why did they leave the firefighters out. In the plan there are increases for the police officers and she is not against that, she is just saying that it should be equal because under the firefighters it shows zeros. She understands that the firefighters are still under collective bargaining but why is it that the police department are in the compensation when they shouldn't have because they have collective bargaining. This is another issue that nobody has been able to explain to her. The city is going up on fees but when certain fees hits the citizens, and she understands that inflation has gone up, she has to think of the citizens also, the rest of them. She stated that this is her stating that at the end of the discussion she would like, as she asked to place this item on the agenda, for no action to be taken tonight and it be place on the agenda for August 19th to allow commission to see some of the notes or whatever else was done for this plan because there are a lot of discrepancies.

Commissioner Hinojosa stated that he has a concern but is in agreement that the employees should get a raise, and a study was done and presented to commission on August 14th at this discussion, which he has the minutes for that meeting which state that the project has four phases. Phase one is collecting all the data from the employees and phase two was the classification structure. He asked who was involved in the classification structure? Was there a committee on that, did it go back to the department heads. Who made those determinations. He stated that he knows that it was probably Evergreen that provided the changes, but who did they give that presentation to. Phase three was the compensation survey and internal alignment analysis. Who asked who was involved in those two phases, phase 2 and phase 3. As Commissioner Alvarez asked, was there a committee involved or was it just one or two people. The way the classes were done, on the old compensation, there were three department heads in this class, but when it was all done of those three only one moved up. He stated that he still has not been able to determine what cities were used in making those analysis. Of the 10 that responded, Corpus Christi was one of them. He further asked if Corpus Christi included in the salaries. If Corpus Christi is in there, it will be hire, and further commented that he thinks they took an average. He stated that this is what he doesn't like about the plan. He has gone through each of the employees and the amounts they received based on the information on the employee salaries, as he has been asking for that for the last four years, as he wants to make that it ties back to the budget. He stated that he has the wages that were back from 2022-2023, 2023-2024, and 2024-2025. As far as the mechanics and the way it was done, the second year is based on the number of years, which he doesn't have any problems with, his problem is phase two and phase three. Who was involved in making those changes. He stated that the issues is that if it was only one person involved in this, it is too much power for just one person. It would have been great to get the other department heads, especially when moving people up or down. He stated that this is his problem, and he is not against the employees receiving a raise. He stated that good employees stay here. We are trying to retain the employees but at the same time the taxpayers need to be considered. He stated that he would like to see documentation on phase 2 and phase 3.

Commissioner Alarcon commented that as most of the people know, he was not part of Year 1 of this plan. He stated that at the last meeting he asked if every employee had received a raise and he was yes but were not given the figures that were spent last year as far as the raises were concerned. He stated that he noticed the people that were assigned increases this time, it just doesn't look fair. He further stated that he has a concern

about that. If a raise is going to be given, give it to everyone this year. He states that he is very concern with the numbers that he sees.

Commissioner Hinojosa stated that if anyone would like to see the list of how much each employee received, just to let him know and he will tell them where he got that information from.

Mr. McLaughlin commented that he also has a list where everyone is this year and where they will be next fiscal year. This document was created by the Finance Department.

Commissioner Alvarez asked where the study information is that was used to justify the increases. She stated that she wants to see what Evergreen had to say and how they determined that. She further stated that she would like for no action to be taken on this tonight and be placed on the next agenda for August 19th.

Commissioner Hinojosa stated that whenever Evergreen gave the presentation, they had a compensation plan that they were recommending. When the compensation plan was brought to the commission on September 5th as an introduction item, he couldn't tie back to the presentation they had made earlier. He stated that he asked the HR Director, and it was a different one that had a 3% increase to which nobody mentioned it to the commission, until he inquired about it. Then the plan was approved the following week. He stated that this is what he is wrestling with in this motion and as far as he thinks, the commission wasn't told about the 3%, from what was proposed on the plan and what was proposed from Evergreen.

Mr. McLaughlin stated that yes, the commission was told about the 3%. The slides from last year will show that the compensation plan phase one included a minimum of 3% for somebody, anybody in the city. The commission can call it a COLA, but he didn't call it a COLA, it was result of a compensation study by an outside agency that involved 70% of the employees that participated. The highest return rate from Evergreen that they have ever had, from city involvement, was 70% employees responded back to the joint assessment tool. The joint assessment tool was used by Evergreen to listen to the employees in what it is that they do in their job. They then take that information and compare it to what is in the computer for each one of these jobs in the city. After they compared those, they determined that we had employees, for example, an Equipment Operator II may be doing the job of an Equipment Operator I, or vice versa. This comparison was done for all the positions in the city. McLaughlin further stated that after speaking with Peter Backhouse who was the individual that briefed the commission on the 14th of August, spoke with him today and in that conversation Mr. Backhouse stated that all the data they have is in the reports and did not state if he had an extra stack of notes for this data. What was presented to the city by Mr. Backhouse was Evergreen's assessment of where every position goes. Mr. McLaughlin stated that if the commission recalls there is compression when the city was trying to go to \$15.00 an hour, there was compression in both in rank, employer to supervisor to the department head. the other issue was range, when you have employees in the same classification, but one employee has been here two years and another employee has been here for twenty years, they need to be separated horizontally. This is what Evergreen addressed as the city has very low compression numbers and also the Evergreen study, which is in the commission's documents, is that the city was on average the mid-point of every job aligned, the mid-point the city was 19%, not accounting cost of living, behind the market. Some jobs were not that far behind, but others were worse than that. All this was briefed by Evergreen in a past commission meeting. McLaughlin further stated that when Evergreen took the data, which is in the study, the cities that they looked at but they had to come up with which one had an overlap. Checking to see what those cities look like such as their demographics and what do their jobs look like compared to Kingsville's and then they want to separate 75% overlap, before they are considered as a qualifying comparative city. Mr. McLaughlin stated

that Corpus Christi was looked at but was then disqualified as they didn't meet the 75% comparison analysis, therefore Corpus Christi was not averaged in. He further stated one of the issues was the Human Resources Director, which three of the commission members have expressed a problem with that. He further stated that what Mr. Backhouse has stated that on average when they were looking at a match, of other cities with similar demographics to Kingsville, the average is 6.4 cities to compare against Kingsville the HR Director position there was actually 9. There was a much stronger comparative analysis. He further stated that he asked Mr. Backhouse that he recalls discussing that the city could not afford the \$1.5 million, which was addressed to the commission last year, and he further stated that on the original motion, the motion was made by Commissioner Lopez and seconded by Commissioner Alvarez to adopt the Evergreen Compensation Study. This item also had some discussion about a two-year payout and hourly rates were included as well. There was plenty of time between meetings to discuss or ask questions about any of this, and now it's coming up today. Mr. McLaughlin stated that at the end of the day, Mr. Peter Backhouse used these terms that instituting Phase 2 is that the issue as to why some people moved and others didn't is because where the comparative market analysis placed them from 17 classifications to 27 classifications. The first year was to get everyone in the correct on the right part of the vertical column, which was done which was about \$1 million in the compensation plan that we are executing this year. Year two, which is commented by Mr. Backhouse, it's critically important that the separations be done for longevity. This will give the credit to those that have been here for the time they have been here versus those that have not been here that long. This comes with a whole bunch of experience. This is a two-part piece which is how it was adopted. Had it been done all in one year, it would have moved everyone in the correct level and the correct step, but it was broken down to two parts. McLaughlin stated that Mr. Backhouse also stated that it maintains the city's competitiveness and does not devalue an employee. If you don't move them to the appropriate step, you will be devaluating that person and the target audience the city really wants to value are those employees that are at the cuff of deciding to move on or to remain with the city. He stated that this is typical the employment industry, with those employees that have been with the city for 10 to 15 years. If you want to keep them a little longer, they need to incentivize them and value their work. Mr. McLaughlin stated that Mr. Backhouse mentioned to him that working with the city and all its employees, the city has done a great job on phase 1, but phase 2 is equally important. Mr. McLaughlin commented that who this information was shared with in the city, it was shared with the HR Director, himself and the Finance Director. They were no committee formed which is why he hired Evergreen. He stated that he doesn't need a committee that is not experienced in doing this type of analysis to tell Evergreen how to do their job. He wants Evergreen to give us the information, which is what they have done and what has been put into the budget.

Mayor Fugate commented that Evergreen is in the business for what they did for the city. Mr. McLaughlin responded yes; this is their profession. Mayor Fugate further commented that they came in highly recommended. Mr. McLaughlin responded yes. Mayor Fugate then commented that Evergreen has worked with a lot of other cities, counties, and possibly with private industries as well, to work on employment issues as what our city has. Mr. McLaughlin responded yes. Mayor Fugate then asked if there was any suggestion from Mr. Backhouse that this plan was tampered with? Mr. McLaughlin responded no, not at all. Mayor Fugate further asked if the numbers were changed?

Mr. McLaughlin responded no, and he asked Mr. Backhouse about his methodology. Could it be perceived that we did something wrong, did we move something that just didn't make sense? McLaughlin stated that Mr. Backhouse responded no that he has a team of people at Evergreen that look at this and they decide what is the competitive market analysis. It is not by the name of the person, it's by the position.

Mayor Fugate asked if Mr. Backhouse said if anyone tried to overreach or pressure him to change the plan? Mr. McLaughlin responded no, not at all. McLaughlin further stated that

Mr. Backhouse claimed that we were very receptive and a great city to work with. The employees were exceptionally forthcoming in what they do so that assisted him in determining what the computer says what they are supposed to do and what they are really doing to help him place the employee in the correct classification and give them the correct title. Mayor Fugate further asked Mr. McLaughlin if there were any changes made to the plan by staff or himself? Mr. McLaughlin responded no. Mr. McLaughlin further asked Mrs. Diana Gonzalez, Human Resources Director, if gut feeling, any staff member made any changes to the plan.

Mrs. Gonzalez responded gut feeling no. There were changes which were relayed on the slides, that after the initial presentation then it was brought forth about some supervisors in Public Works and to where they were at and so there was an adjustment to which it was noted on the slide.

Mr. McLaughlin stated that this was some mid-level supervisors that were not in the same level and this was questioned by department heads when they saw it then it was sent back to Mr. Backhouse for the adjustment.

Mayor Fugate commented that it was Mr. Backhouse that made the adjustment, but what he is asking, is if anyone on staff made any changes to plan.

Both Mr. McLaughlin and Mrs. Gonzalez responded no.

Mayor Fugate then asked Finance Director, Mrs. Balli if this staff changed any numbers in the plan. Mrs. Balli responded no.

Mr. McLaughlin stated that he put the memo together and there was a comparison about a certain position which he has listed. This was not to mislead anybody that he is disregarding the Evergreen Study and as to what that person needs to be there. He stated that one of the commissioners made a comment that the position was an overpaid position. McLaughlin further stated that he went into the TML website to see what the Human Resources was going for and it showed the amount, which is what is listed on TML now. He further stated that in his recommendation, he realized that he erred because he was intent on staying the course on how important it is to get the entire compensation plan set, both in vertical and horizontal, which the horizontal piece is the important part. He compromised in the way to get it done and he realized when he put it on the memo that he probably recommended something illegal at best as it singles out a single person and that would be discriminatory on our part, therefore he has to retract that recommendation; that we spread out the compensation plan for one person over two years. Mr. McLaughlin commented that if it is the commission's desire, he could have Mr. Backhouse return and brief the commission again. He stated that as he thinks about this agenda item, he returns to a comment made in the past, "show me". He stated that he hasn't seen or heard anything that would trump what the experts in the field have told us to do. There have been a lot of opinions, but nobody has shown him empirical data that says that our analyst did something wrong or misled us. He further commented that this is a good plan and thinks we must stay the course. He stated that he highly recommends that the commission stay the course and approve the compensation plan.

Commissioner Alvarez commented that no one negotiated with Evergreen on anything, they were no negotiations of any kind.

Mr. McLaughlin responded that he was not sure what she meant, but there was a lot of interaction meaning the employees talking to Evergreen about what they do, but when it gets down to putting in classifications and trying to figure out how many you have here, there was a lot of interaction with the HR Department to figure out if 27 was the right one, as that is what they proposed. He further stated that the HR Director and her staff would

see that we are going from 17 steps to 27 steps, the first question to ask, is how everyone is going to be placed into their rightful step. He further stated that this was briefed to him and the HR Director how it was going to be done.

Commissioner Alvarez asked why she was told at a previous meeting that the 3% wasn't there, and now it is being said that it wasn't a COLA.

Mr. McLaughlin responded that the Cost-of-Living Adjustment (COLA) is just that. What are we increasing, you call it a COLA. The study said that the city is 19% behind the market on average. The minimum the city should go up is 3%. Mr. McLaughlin stated that the commission is calling it a COLA but he is calling it Phase 1 implementation of the compensation plan. He further stated that Evergreen identified that the city had a 19% gap, and some employees received more than a 3% due to that. The highest percentage an employee received was 32%.

Commissioner Alvarez asked that if this is approved what can be done, even if it's minimum, something for the employees that will not receive an increase this year? She understands that when a COLA is given it would need to be done across the board, but could it be 1%, 2%, or something so that they all can get something? She stated that her concern is that not everyone will be receiving something.

Mr. McLaughlin responded that he understands Commissioner Alvarez's concern but knowing that inflation for this fiscal year will be 1.8%, knowing that we gave at least one person that was down at the 3% level, most, he then asked Mrs. Gonzalez what was the average overall raise that everyone received for this current fiscal year.

Mrs. Gonzalez responded that starting from the minimum was 4% because that is a step. She further stated that this is just a portion of the compensation plan because anyone hired, as it was mentioned that not everyone is receiving something, there are additional individuals that are getting increases for hitting their anniversary. Everyone hired this current year and after that first year of employment will receive a 4% increase, but they are not included in Phase 2 of the plan, as it is a separate portion of the compensation.

Commissioner Alvarez commented that it is here, and continued to show documentation that shows it. The anniversaries are listed on the documents that were provided to her.

Mrs. Gonzalez responded that yes, it shows the anniversaries but there is a column that has for the year 2 implementation, it's not together. She further explained that you will see all the numbers of people that are receiving the part of year 2 and those that will be receiving their anniversary of 4%.

Commissioner Alvarez stated that she wrote the names of those employees and there were only 84 of them.

Mrs. Gonzalez responded that the number Commission Alvarez has is incorrect, as there are a lot more altogether.

Commissioner Alvarez further asked if the document they had received is not correct.

Mrs. Gonzalez responded that she was not aware of the document Commissioner Alvarez is referring to but can say that from the slides that were presented it had the number of individuals that were in year 2 and those employees that were getting anniversaries. It also broke it down by Police Department. Both Police and Fire were included in the compensation study, but this was to assist the city for negotiations. Nobody received an increase from that portion.

Commissioner Alvarez stated that in the documents she had been given it show for both Police and Fire and further asked why the commission does not receive documents that are not correct.

Mrs. Gonzalez stated that the Police were in their collective bargaining agreement so any number of percent that is there is because collective bargaining agreement and not because of the compensation study.

Commissioner Alvarez commented that it shouldn't have been placed under the comp study increase.

Commissioner Lopez commented that ever since she has been on the commission they have been very generous and appreciate the employees very much. She further commented that she understands why some employees are not receiving anything, she understands as she was an employee before, that just makes a bad case. She further asked if the second phase of this study is not approved, what happens? Does it jeopardize approving the budget.

Ms. Alvarez stated that phase 2 of the compensation plan study proposal is currently in the proposed budget. There was a request that it be discussed and considered on tonight's agenda so that if there were to be any potential change to that, it be discussed and potentially voted on at this meeting, though it could still be voted on August 19th if the commission didn't do that. She further stated that it is important to lock it down so that the City Manager and Finance Director can continue the budget process with the correct numbers in it, because we don't want to be having this discussion on the evening of September 5, 2024 or September 12, 2024 when the commission votes to finalize budget and tax rate. It is crucial that we try and get this sorted out and locked in so that we can move forward with the budget as it does have an impact, as was shown on the slides of the last meeting, as it's incorporated in the budget already. Both the City Manager and Finance Director have found the funding for the recommendations for year 2 of the study and it has already been stated that the information for year 1 and year 2 were presented in 2023, when Evergreen representatives came and did their presentation.

Commissioner Lopez commented that it was discussed on August 21, 2023, the compensation in full, as shown on the minutes of August 21, 2023.

Mr. McLaughlin commented that if the commission doesn't approve phase 2, we are still left with the problem of 104 employees that need to be moved to the appropriate step. As it was said by Mr. Backhouse, if you don't move them, you will devalue their tenure. He further asked if this is something that the commission want to do. He further commented that he would like to give everyone a raise, but he thinks that we need to be fiscally conscious of what we are asking of the taxpayer. He stated that if he wanted to give everyone a raise he would be asking for \$.79.36 on the hundred, but he will not do that as it was said not to do that during the goal setting workshop. He stated that he thinks that the compensation plan phase 1 and phase 2 have done a lot for the city employees, enough to get them through the next year or two as the next piece he would like to tackle is, next fiscal year, is the retirement, 2:1. He further stated that Mr. Backhouse stated that the number one request from the employees was the 2:1 retirement, with Police and Fire being adamant about that. Some city employees also mentioned retirement, but it was prevalent by Police and Fire. Mr. McLaughlin stated that those number for the 2:1 comes out to a quarter of a million dollars. He further stated that his recommendation is to fix the compensation plan, fix the 2:1 retirement and wait to see what happens with the election and see which way the economy goes, then we can look at what COLA increase the city needs.

Commissioner Hinojosa commented that when the commission received the list of all the employees' salaries the first thing he saw was the \$20,000, but once he started doing an analysis he understood. He further commented that to assume that the commission is going to vote it down, is only an assumption. He further stated that on August 14th is when the presentation and it was a discussion. He further stated that it was mentioned that the commission approved their recommendation and further held up a document and stated that this was the plan that was used. If a plan was approved, he could not find it on the minutes or the agenda where the next thing that he saw was an introduction on the employee compensation plan presented by HR where he saw the difference of the plan and the 3% increase. He further stated that it was mentioned that it was mentioned to the commission but he does not recall if it was something that the commission approved here through an agenda item and Commissioner Lopez says it was approved on August 22nd and he does not recall if there was a meeting on that day or not as he couldn't find it on the website where all the agendas are posted. Commissioner Hinojosa stated that he is confused, Evergreen says that this is the plan that you should use but what was used is 3% higher than this one.

Mr. McLaughlin commented that he is not sure what Commissioner Hinojosa is holding, but there is a whole brief that the commission has that are not in the minutes as the City Secretary does not add the briefs to the minutes.

Commissioner Hinojosa commented, while holding up a document, that this is what was presented at that time and that plan is 3% less than what was in the compensation plan when it was brought to the commission for approval on September 5th. He further asked when the commission was told that the plan had been increased by 3%.

Mr. McLaughlin responded that he is not following what Commissioner Hinojosa is saying.

Commissioner Hinojosa commented that he disagrees with Commissioner Alvarez about giving the employees that didn't get anything as it will mess up the steps. You cannot give a 2% because of 4% this way and it's a 5% down. If a 2% is given, then you would have to do a 2% across the board on all the steps, and he is not about to do that. He further commented that he is not against it and he knows where staff came out with the \$20,000 or how it was figured by Finance as they put the number of years that they have been in that position.

Mr. McLaughlin commented that he did not select the step, Evergreen made the recommendation. He further commented that he hopes that there isn't any interpretation that he selected who goes into what steps, as he did not. He accepted whatever Evergreen briefed him on and what Mrs. Gonzalez briefed him on.

Commissioner Hinojosa asked that when it was presented to the commission, the commission didn't have time to analyze it. Now a year later, hindsight is beautiful he is understanding a lot of things that were being said as he thinks they had asked if Corpus Christi involved, and it was said no it wasn't but then when he and Commissioner Alvarez met with the City Manager it was said kind of.

Mr. McLaughlin stated that they were a data point but were not used to factor in, as he stated earlier.

Commissioner Hinojosa commented that's what had him, were they or were they not. What is being said is that they were not.

Commissioner Lopez commented that just to clarify this, the commission voted on this on September 11th and the only commissioners present was the three, Mayor, Commissioner

Alvarez and herself. Former Commissioner Torres and Commissioner Hinojosa were absent for that meeting. This is when they voted on the compensation plan.

The motion was passed and approved by the following vote: Lopez, Alvarez, Hinojosa, Fugate voting "FOR". Alarcon voting "AGAINST".

Commissioner Alarcon, during the vote, stated that he would like to abstain from voting on this item. Commission members and Ms. Alvarez responded that he was not able to abstain from voting on this item.

Both Commissioner Alvarez and Commissioner Hinojosa stated during their vote, that there questions had been answered.

Mayor Fugate called for a five-minute break at 6:20 p.m.

Mayor Fugate called the meeting to order at 6:25 p.m.

14. Review and discuss proposed fiscal year 2024-2025 budget for departments of the City of Kingsville. (City Manager).

Mr. McLaughlin and staff continued with the presentation of the budget.

Human Resources Division 1100: Change highlights are in personnel for year 2 of the compensation plan increases, increase in health premiums. In services there is a budget reduction in several line items. In leases, there is a change in copier lease agreement. The total budget in FY 23-24 was \$475,354 and for FY 24-25 it is \$513,958 for a total \$38,604.

Legal Department: Change highlights are in personnel for the year 2 compensation plan increase, increase in health insurance premiums. Services has a decrease in communication, printing, and publishing. Lease has a change is copier lease agreement.

Planning & Development Services: No new fees recorded for FY 24-25. FY 24-25 revenue sources: Permits & Licenses \$277,925, fines \$7,500, general services \$6,500, and city services \$49,500. Change highlights are in personnel and health care coverage. Services overall budget reduction and change in copier lease agreement.

Building Services Division 1602: Change highlights are in personnel for reallocation of division positions and increase in health care premiums. The Building Inspector position is frozen for FY 24-25. Supplies and services have an overall budget reduction.

Code Compliance Division 1603: Change highlights are in personnel due to year 2 compensation plan increases, reallocation of positions between divisions. Supplies has a reduction in Minor Equipment. Services, Keep Kingsville Beautiful budget moved to Parks, and there is an increase in communications. Capital FY 23-24 had a one-time supplemental for dump trailer that was removed.

Sanitation Collection Division 17020: Change highlights are in personnel for the year 2 compensation plan increases and health care premiums increase. Supplies has an overall reduction and repairs has an overall reduction.

Landfill Division 1703: Change highlights are in personnel for year 2 comp plan increases and employer health care increases. Supplies has a decrease in Motor Gas & Oil and services has a budget reduction in professional services. Maintenance has a reallocation of funds and leases has a change in copier lease agreement.

Ad Valorem Tax & Sales Tax Snapshots: FY 24-25 revenues, current ad valorem is \$6,936,846, and delinquent penalties of -\$344,410 = \$7,281,256. Projected sales tax is

based on collecting the same as FY 23-24 actuals. Sales tax snapshot account, FY 23-24, activities will be increased to \$6,446,139 and the FY 24-25 budget will change to the same estimate, providing an additional \$242,278 in revenues.

Finance: FY 24-25 Sources of Revenues: Ad Valorem Taxes-\$7,281,256, Non-Property Taxes-\$7,091,038, Muni Court-\$624,771 & Misc Revenues-\$3,871=\$15,000,936. This number has not been adjusted for changes referenced in the prior slides.

Finance Administration Division 1801: Change highlights, this division uses the amended budget for comparison. Personnel, IT Division was previously under the Finance Department and is now its own separate division. There is an increase in personnel due to year 2 comp plan increases, and employer health care premium increases. Supplies has a budget reduction, and services has an increase in contractual services for audit and actuarial services.

Municipal Court Division 1803: Change highlights are in personnel for year 2 of the compensation plan increases. The Deputy Clerk position is frozen for FY 24-25. Services has a budget reduction in postage & professional services.

Facilities Maintenance GF Division 1805: Change highlights, supplies have a permanent increase. Services has an overall budget reduction. Repairs has a budget reduction in vehicle maintenance and maintenance has a budget reduction.

Police Department: Revenue snapshot, the large budget and activity in FY 19-20 was due to capital leases for police vehicles and the total capital lease had to be recorded in both revenues and expenditures. FY 20-201 has a capital lease budgeted, but the purchase was done through a tax note rather than a capital lease.

Police Administration Division 2101: Change highlight for this division, for FY 24-25, a consolidation of divisions has been done. Division 2101 now holds all non-civil service employees with the exception of communications. Division 2101 now holds all civil service employees and Division 2103 did not change and holds all communication employees. There is an in personnel due to the year 2 of the compensation plan increases and increase in employer group health premiums. Supplies, the change is mainly due to the consolidation. There was a slight change in Motor Gas & Oil. Services has an increase due to the consolidation of divisions. There is an increase in copier lease that was transferred over from Division 2104.

Police Patrol Division 2102: Change highlights are in personnel, most of the increases are due to the division consolidation of 2104, 2105, and 2106. Division 2104 had \$1,383,589 moved over and Division 2106 \$106,440. Year 2 of the CBA Agreement and increased employer health premiums. These divisions had funds moved over due to the consolidation.

Commissioner Hinjosa asked when the Police CBA expires? Mr. McLaughin responded that the contract is a five-year contract, so still has a few years left in it before expiring.

Communications Division 2103: Change highlights are in personnel where the Telecommunication Operator position is frozen for FY 24-25. There is also an increase due to year 2 of the compensation plan and employer increased premiums. Supplies, this was paid by IT and will continue to be paid by IT. Services has a decrease in communications.

Criminal Investigation Division 2104: This division has been consolidated into Division 2102.

Community Services Division 2105: This division has been consolidated into Division 2102.

Warrant Enforcement Division 2106: This division has been consolidated into Division 2102.

Fire Department: FY 24-25 Revenue Sources, Fire Prevention Permits \$97,000, Ambulance Collections \$687,846 for a total of 784,846. The current year activity estimate may have to be adjusted due to the current trend being closet to what is budgeted. Trend shows that we will end with \$786,529.37 in activity.

Fire Division 2200: Change highlights are in personnel due to the year 2 compensation plan increases and health premium increases. Supplies had \$21,971 in a one-time minor equipment supplementals approved for FY 23-24. There was \$10,300 in one-time supplemental approved in FY 23-24. Services had a \$35,000 one-time supplemental for data collection service agreement and repairs had a one-time supplemental of \$18,700 for vehicle repairs.

Volunteer Fire Division 2250: Change highlights are in personnel for an increase in unemployment rate. Services had an overall budget reduction.

Public Works Administration Division 3000: Change highlights are in personnel due to year 2 compensation plan increase and employer health premium increase. Supplies has a decrease in supplies line item and services has a budget reduction in subscriptions. Leases has a change in copier lease agreement.

Service Center Division 3020: Change highlights in services for an increase in utilities and change in copier lease agreement.

Garage Division 3030: Change highlights are in personnel due to year 2 of the comp plan and employer health premium increases. The Maintenance Technician position is frozen for FY 24-25. Supplies had a budget reduction.

Mayor Fugate asked if the city had a diesel mechanic. Mr. Donnell responded that mechanics work on everything. They are well-versed on everything, but the city does not have a diesel mechanic.

Street Division 3050: Change highlights in personnel due to year 2 comp plan increases and employer health care increases. There are 4 Heavy Equipment Operator positions frozen in FY 24-25. One Heavy Equipment Operator position was transferred to the Utility fund in FY 24-25. There is a budget reduction in supplies and Motor Gas & Oil. Services has an increase in utilities and overall budget reductions.

Mr. McLaughlin stated that he has frozen the four positions for now but will open them back up after the new year.

Commissioner Hinojosa asked for staff to give an update on streets at a future meeting.

Commissioner Lopez commented that she would like to see more hiring for this department.

Health Division 4400: FY 23-24 budget was less than what is being collected as some of the permit revenues were being budgeted and recorded in Planning. The original budget for permits is \$250 and we have collected \$27,750. This is the reason for the increase in FY 24-25. Change highlights are in personnel due to year 2 of the comp plan and employer health premium increase. One part-time Kennel Attendant position has been frozen for FY 24-25. Supplies have a budget reduction in Motor Gas & Oil. Services have an increase in Communications and overall budget reductions. Repairs have a budget reduction in Vehicle & Equipment Maintenance and leases have an increase in copier lease agreement.

VII. Adjournment.

There being no further business to come before the City Commission, the meeting was adjourned at 7:03 p.m.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

PUBLIC HEARING(S)

PUBLIC HEARING #1

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed City of Kingsville Budget for Fiscal Year 2024-2025 will be held on Thursday, September 5, 2024, at 5:00 P.M. at the Helen Kleberg Groves Community Room, City Hall, 400 West King Avenue, Kingsville, Texas.

Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$475,938 or 5.54%, and of that amount \$51,245 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the City of Kingsville City Secretary and the Director of Finance and on the City's website (www.cityofkingsville.com) since August 9, 2024, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

Pageants and burglaries

By Ted Figueroa
 Reporter

(Editor's note: In this feature, we take readers back through our archives, highlighting some of the people and events of the past century. Many issues are still in paper form, some are digitized, and a few are on microfilm.)



The issues from 1918 to July of 1924 were lost in a fire, however, the rest remain intact. Here is a look back at what was happening this week in Kingsville.)

25 years ago August 1999
 Melanie Juarez of Kingsville placed as first runner up and was voted Miss Congeniality by fellow participants at the 1999 Nationals Miss Teen Pageant in San Antonio. Juarez met 114 other girls from the region and credited her parents, sponsors and friends for her success.

50 years ago August 1974
 Kingsville Police Detectives solved seven burglaries and one attempted burglary with the arrest of three individuals. Two juveniles were also linked to the case. Robert C. Perrin (21), Richard Lewis Brimage (18), and Michael Elliott (18) were charged by

the District Attorney for Burglary and a bond was set. A search warrant had been executed at 816 1/2 E. Caesar and the three males along with a juvenile girl were all arrested after a quantity of marijuana was found in the residence. After a search was conducted, police located several stolen items from recent burglaries. A subsequent interview at the police station revealed that the burglaries dated back to June. In 1987 Brimage murdered Mary Beth Kunkel (19) a former H.M. King High School Homecoming Queen. It was a crime that shocked the City of Kingsville. Brimage was convicted of murder and put to death by lethal injection in 1997.

Board members at Texas A&I voted to remove the ban on the possession and use of alcoholic beverages



H.M. King High cheerleaders win big in competition - 1974.



KPD Lt. George Gomez and Capt. Al Gutierrez discuss various stolen items recovered from several burglaries - 1974.



Mrs. Oleta Reed gives a customer a set in 1949.

on the Kingsville campus within the rooms of the residence halls and in student family apartments. While most were happy about the decision, a few board mem-

bers disapproved.

The H.M. King High Cheerleaders who included Pam Falls, Tricia Coleman, Debbie Phillips, Bessie Hernandez, Mary Coleman, and Terri Harvey received three superior and one excellent rating at the National Cheerleading Association Camp in Seguin.

75 years ago, August 1949
 Kingsville officials and citizens were greeted by Missouri Pacific officials when they called to inspect coach 443, the second of eight coaches that were to be completely rebuilt, modernized, and streamlined in the Kingsville coach shops. The cost of rehabilitating the cars was estimated at \$35,000 each.

Mrs. Oleta Reed had been a hairdresser for 15 years in Kingsville. She put in 1,000 hours and six months of training before receiving her operator's license. He popular beauty operator said "every woman who comes in has a different interest. I learn so much just listening to my customers and that the one thing an operator must do, learn to listen and sympathize with her customer."

Reed said she never violated the confidence of her customers by repeating anything they said to her. "It's professional ethics and the beauty parlor isn't the center of gossip as has been reported," Reed said.

99 years ago August 1925
 A new headlight was about to take effect in the State of Texas.

There was quite a rush to the three different headlight testing stations in Kingsville. The stations included Gulf Coast Motor Company, Saters Motor Company, and Elliotts Garage. The law was designed to take the light out of the other driver's eyes and put it on the road where it did most good.

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?? TRIVIA ?? HOW SMART ARE YOU?

- Think you know something about everything?
- What do you know about our area?

Play Kingsville Trivia brought to you by Harrel's Pharmacy!

- Questions:
1. In "Charlotte's Web," what type of animal is Wilbur?
 2. On the "Seventh day of Christmas," what kind of birds did "my true love" give to me?
 3. For which movie did Tom Hanks receive his first Academy Award nomination?
 4. Name the television show about an Interior Designer and a gay lawyer which stopped in 2006, then resumed airing in 2017.
 5. Which Major League Baseball team has won the most World Series?
 6. Name the actress/model who was married to Arthur Miller and Joe DiMaggio.
 7. Name the first single in the history of Billboard's Top 200 which reached No. 1 after the singer had died.
 8. Who was the youngest person to win an American Presidential election?
 9. In which state was the show "One Tree Hill" set?
 10. Which city is the capital of Idaho?

(Answers will be in the next issue)

- HOW SMART ARE YOU:
- 9-10: Okay Einstein, quit bragging
 - 7-8: Pick up your PhD at TAMUK
 - 5-6: You are on your way to your B.S. degree
 - 3-4: Do not skip any more school
 - 2 or less: Don't leave home without a chaperon

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TRIVIA ANSWERS
 Aug. 15, 2024 issue

1. Thor	7. 22
2. Uranus and Neptune	8. Chicago O'hare International Airport
3. Lil Nas X	9. 90%
4. Otters	10. Jellyfish
5. 2,868 diamonds	
6. Cristiano Rolando	

All about relationships

Dr. Juan Sandoval strives to help students succeed

By **Ted Figueroa**
Reporter

With 27 years of experience in education, Assistant Superintendent of Kingsville ISD Dr. Juan Sandoval uses his wealth of knowledge to find ways that will help students be successful.

His philosophy is that motivation and relationships will lead to success.

"I believe all students can learn and should be given the opportunity to reach their full potential. All students want to be successful; we just need to find out what really motivates them to do well and succeed," Sandoval said.

Dr. Sandoval graduated from H.M. King High School in 1992.

He played football, ran track, and was the regional and state champion in powerlifting in the 123 pound class in 1992.

He credits some of his teachers for helping him to make the decision to go into the education field.

"I had teachers in high school that made a difference in my life like Mr. Mel Schoech and Coach Juan Castillo. They both helped me realize my potential, one in Algebra and the other in sports. They inspired me to help others reach their full potential in life," Sandoval said.

After high school Dr. Sandoval earned a Bachelor of Science-Kinesiology degree from TAMUK in 1997.

He continued attending TAMUK and earned a Master of Science in Educational Administration in 2000 and by 2010 he had obtained a Doctor of Education in Educational Leadership.

Sandoval began his teaching career at Lamar Elementary and Memorial Junior High in 1997. He became an assistant high school and coach in Bishop in 2000 and served there until 2005 when he was hired as an assistant high school principal at H.M. King.

He also worked at Falfurrias High School as an assistant principal until 2008.

In 2009 Sandoval was hired by the Alice ISD where he served as the Director of CTE, Director of Federal Programs, and Director of Operations. Dr. Sandoval made his way back to KISD in 2013 when he was hired on as principal at H.M. King.

Then in 2017 he went to work for Santa Gertrudis ISD as an assistant principal and took over as principal in 2018.

In 2020, Dr. Sandoval took over as Assistant Superintendent (Executive Director of School Improvement) for KISD.

For Sandoval, going into administration was a way to



Dr. Juan Sandoval

have a greater impact on students.

"When I began my career as a teacher, I knew that I wanted to be a high school coach and athletic director. After completing my masters, an opportunity opened up at Luchas Junior High School for an assistant principal/coach so I applied. I couldn't pass up on the opportunity to be a coach and learn the administrative side of education. I immediately realized that I could have a greater impact on students

as a campus administrator. From that point on, I knew I wanted to serve students in this capacity," Sandoval said.

The transition from the classroom to administration was easy and enabled Sandoval to see a bigger picture.

"The transition from classroom teacher, to principal, to district level administration requires seeing the big picture for all students. When in the classroom, you get to focus on the small things that make a difference in a student's life,

while working as a principal or assistant superintendent requires long-term planning and goal setting to ensure student success," Sandoval said.

Sandoval has set out to do just that, ensure student success.

He has been instrumental with the capturing kid's hearts program and the superintendent's student advisory council. Strategies he has been using since 2001.

"I have been using these strategies since I attended my first Capturing Kids' Hearts training in 2001. CKH revolves around building relationships with students so you can get to their mind. We have been very successful at KISD with CKH during the previous year when four of our five campuses were designated Capturing Kids' Hearts National Showcase Schools. We want to build on that this year, we want all of our school to earn the designation along with the district," Sandoval said.

The transition from Superintendents Student Round Table are designed in a way that helps administrators and teachers guide students to reach their full potential. Students and staff alike are required to form social contracts with each other and everyone is involved.

"It's not just teachers and students that follow the social

contract, everyone is involved in modeling good behavior, teachers, students, parents, and even I have to follow it," Sandoval said.

Dr. Sandoval is steadfast on building efficiency with the departments he oversees. His team knows that they need to take pride in the work that they do on a day-to-day basis and they work together to make sure they provide the best support for students and staff.

Sandoval also wants to see a successful launch of the Aviation Mechanics Program with Coastal Bend College, a project they have been hard at work preparing for.

He has also worked hard at re-designing their Early College Program and this year 98 freshman enrolled in it.

There are now well over 200 students involved in the program.

Looking back on his career Sandoval says he's worked hard to build student trust over the years.

"I am most proud of the relationships that I have been able to build with my students throughout the years. They have made my years as an educator very memorable. I hope that I've made an impact in some of their lives like the teachers, coaches, and administrators did in mine," Dr. Sandoval said.

Water District Notice of Public Hearing on Tax Rate

The South Texas Water Authority Board of Directors will hold a public hearing on a proposed tax rate for the tax year 2024 on September 10, 2024 at 5:30 p.m. at the Courthouse Annex Law Enforcement Center, 1500 E. King, Kingsville, Texas 78163. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

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

FOR the proposal: Jose Graveley, Imelda Garza, Rudy Galvan, Jr., Art Rodriguez, Angela Pena, Kathleen Lowman, Joe Morales

AGAINST the proposal: none

PRESENT and not voting: none

ABSENT: Patsy Rodgers, Frances Garcia

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

	Last Year	This Year
	Adopted	Proposed
Total tax rate (per \$100 of value)	\$0.070374/\$100	0.065695/\$100
Difference in rates per \$100 of value		-\$0.004679/\$100
Percentage increase/decrease in rates (+/-)		-6.65%
Average appraised residence homestead value	\$130,245	\$143,860
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$5,000	\$5,000
Average residence homestead taxable value	\$125,245	\$138,860
Tax on average residence homestead	\$88.14	\$91.22
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)		+ \$3.08 + 3.50%

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

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate. The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$96,353,404.88

Fund	Line Item	Amount	Change Description
001 General Fund		25,059,272.55	
	001-4-1800-21110	196,139.00	Addtl tax revenue based on trend
	001-4-0000-75092	15,000.00	Increase Transfer
	001-4-0000-75002	65,925.31	Increase Transfer \$3,500 & JK Parking Lot \$62,425.31
	001-4-0000-75138	(300,000.00)	Eliminate Transfer
	001-4-1800-14010	100,000.00	Revenue reallocated from FD 098 to FD 001
	001-4-1800-14015	4,600.00	Revenue reallocated from FD 098 to FD 001
	001-4-0000-91000	218,300.00	Property Sale Less Commission
	001-4-1600-31130	115,550.00	New/Updated Permits
	001-4-1600-31190	6,300.00	New/Updated Permits
	001-4-1600-31170	4,500.00	New/Updated Permits
	001-4-1600-31150	5,800.00	New/Updated Permits
	001-4-1600-65100	65,100.00	New/Updated Permits
	Changes	497,214.31	
001-Adjusted Proposed Rev Budget		25,556,486.86	
031 Municipal Court Technology		12,000.00	
	031-4-1800-41106	(500.00)	Reduction in revenue estimate
	Changes	(500.00)	
031-Adjusted Proposed Rev Budget		11,500.00	
054 UF Capital Projects Fund		5,200.00	
	054-4-0000-75129	17,728.00	Setup transfer to send back the cash match on a grant that was never awarded to the City.
	Changes	17,728.00	
054-Adjusted Proposed Rev Budget		22,928.00	
092 Street Maintenance Fund		1,499,385.00	

Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$96,353,404.88

Fund	Line Item	Amount	Change Description	
	092-4-3050-84000	Street Maint Fees	(73,917.52)	Reduced estimate of increased revenues of fee rate change on residential and non-residential property.
	Changes	(73,917.52)		
092-Adjusted Proposed Rev Budget		1,425,467.48		
098 Economic Development Fund		313,109.44		
	098-4-1060-14010	In Lieu of Taxes-Celanese	(100,000.00)	Revenues actually belong to General Fund
	098-4-1060-14015	In Lieu of Taxes-Housing	(4,600.00)	Revenues actually belong to General Fund
	Changes	(104,600.00)		
098 - Economic Development Fund		208,509.44		
125 UF ARP Fund		345,990.47		
	125-4-0000-75121	Transfer from Fund 121	(240,990.00)	Transfer from Fund 121-completed in FY 23-24
	125-4-0000-75123	Transfer from Fund 123	(105,000.47)	Transfer from Fund 123-completed in FY 23-24
	Changes	(345,990.47)		
125-Adjusted Proposed Rev Budget		0.00		

Proposed Revenues Budget

96,353,404.88

Changes

(10,065.68)

Proposed Budget Adjusted

\$96,343,339.20

Changes to Proposed Expenditures Budget

Proposed Budget Submitted - Page 45

\$114,067,505.03

Fund	Line Item	Fund Amount	Amount	Change Description
001	GF Proposed Budget	26,016,658.83		
	001-5-1000-1xxxx	Personnel	28,164.00	Change of Commissioners
	001-5-1030-31400	Professional Servs	(155,000.00)	Decrease in services requirement
	001-5-1400-1xxxx	Personnel	2,183.91	Step Adjustment
	001-5-1702-1xxxx	Personnel	(5,067.16)	Updates to Salary Worksheet
	001-5-1902-1xxxx	Personnel	2,679.45	Missed Anniversary
	001-5-2101-1xxxx	Personnel	5,570.13	Police Chief Addtl Comp after passing TCOLE & TX Chief School
	001-5-2102-1xxxx	Personnel	(43,446.77)	Savings due to Changes in Personnel that will take time to fill the vacancy.
	001-5-2103-1xxxx	Personnel	2,894.70	Savings due to Personnel Changes
	001-5-2200-1xxxx	Personnel	135,626.56	CBA Agmt & Other Personnel Changes
	001-5-3030-1xxxx	Personnel	5,341.74	Personnel Change
	001-5-3050-1xxxx	Personnel	2,478.43	Updates to Salary Worksheet
	001-5-4400-1xxxx	Personnel	14,480.76	Updates to Salary Worksheet
	001-5-4503-1xxxx	Personnel	(1,727.19)	Updates to Salary Worksheet
	001-5-4502-64100	Capital Lease	16,368.24	New Golf Cart & Utility Cart Lease Update
	Changes	10,546.80		
001-Adjusted	Proposed Exp Budget	26,027,205.63		
002 Tourism Fund				
	002-5-6900-80001	Transfer to FD 001	65,925.31	Increase transfer
	Changes	65,925.31		
002-Adjusted	Proposed Exp Budget	727,291.92		
011 UF Debt Service				
	011-5-5100-63100	Paying Agent Fees	12,780.00	Increase in fees
	Changes	12,780.00		
011-Adjusted	Proposed Exp Budget	2,148,181.53		
051 UF Proposed Exp Budget				
	051-5-6002-31400	Professional Services	30,000.00	Suppl Approved-Water Tanks Clean Inspect
	051-5-6101-1xxxx	Personnel	7,822.51	Personnel Updates-Div 6101
	051-5-6101-1xxxx	Personnel	1.00	Personnel Updates-Div 6201
	051-5-6201-21100	Supplies	750.00	Supp App-Div 6201-Mailing Supplies
	051-5-6201-21700	Minor Equipment	5,000.00	Supp App-Div 6201-Hydrant Backflows
	051-5-6201-22400	Medical Supplies	150.00	Supp App-Div 6201-First Aid Kits
	051-5-6201-31500	Printing/Publishing	4,500.00	Supp App-Div 6201-Billing Supplies
	051-5-7001-1xxxx	Personnel	(1,014.08)	Personnel Updates-Div 7001
	051-5-7003-1xxxx	Personnel	17,796.08	Personnel Updates-Div 7003
	051-5-7003-54300	Utility Plant	540,000.00	Supp App-Div 7003-Slip Line Work
	051-5-8000-1xxxx	Personnel	13,958.56	Personnel Updates-Div 8000
	051-5-8020-1xxxx	Personnel	(2,378.35)	Personnel Updates-Div 8020
	Changes	616,585.72		
051-Adjusted	Proposed Exp Budget	13,297,876.57		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted - Page 45

\$114,067,505.03

Fund	Line Item	Fund Amount	Amount	Change Description
055 Stormwater		125,000.00		
	055-5-8600-71600	Drainage	570,187.26	Drainage Project TBD
	Changes	570,187.26		
055 Adjusted Proposed Exp Budget		695,187.26		
068 CO Series 2013 Drainage				
		0.00		
	068-5-3050-53100	Drainage	716,446.49	Drainage Projects TBD
	Changes	716,446.49		
068 Adjusted Proposed Exp Budget		716,446.49		
090 Landfill Closure Fund				
		0.00		
	090-5-1703-31400	Professional Services	50,347.00	Engineering-LF South Drainage Project
	090-5-1703-31400	Professional Services	225,000.00	Construction-LF South Drainage Project
	Changes	275,347.00		
087 Adjusted Proposed Exp Budget		275,347.00		
092 Street Maint Fund				
		1,524,982.00		
	092-5-3050-52100	Street & Bridge	(46,481.75)	Reduced expenditures due to reduced fee increase revenue estimates
	Changes	#REF!		
092 - Street Maint Fund		#REF!		
098 Economic Development Fund				
		262,890.91		
	098-5-1060-1xxxx	Personnel	2,109.09	Contract Adjustment
	Changes	2,109.09		
098 Adjusted Proposed Exp Budget		265,000.00		
106 Vehicle Replacement PW UF				
		100,000.00		
	106-5-6001-71100	Vehicle	38,838.14	Vehicle for UF PW
	Changes	38,838.14		
106 Adjusted Proposed Exp Budget		138,838.14		
115 Tax Notes Series 2021				
		0.00		
	115-5-2102-71100	Vehicle	8,790.47	Dash Cameras for Police Vehicles
	Changes	8,790.47		
120 Adjusted Proposed Exp Budget		8,790.47		
121 GF ARP Funding				
		527,663.00		
	121-5-6900-80125	Transfer to Fund 125	(240,990.52)	Transfer completed in FY 23-24
	Changes	(240,990.52)		
121 Adjusted Proposed Exp Budget		286,672.48		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted - Page 45

\$114,067,505.03

Fund	Line Item	Fund Amount	Amount	Change Description
123 Economic Development Grant Prog		150,000.47		
	123-5-6900-80125	Transfer to Fund 125	(105,000.47)	Transfer completed in FY 23-24
	Changes	(105,000.47)		
123 Adjusted Proposed Exp Budget		45,000.00		
126 GF Tax Notes Series 2022				
126 GF Tax Notes Series 2022		0.00		
	126-5-2102-71100	Vehicle	78,918.59	Dash Cameras for Police Vehicles
	Changes	78,918.59		
126 Adjusted Proposed Exp Budget		78,918.59		
129 TX Severe Weather Mobile Gen				
129 TX Severe Weather Mobile Gen		0.00		
	129-5-6900-80054	Transfer to Fund 054	17,728.00	Cash Match Not Needed-Grant not awarded
	Changes	17,728.00		
129 Adjusted Proposed Exp Budget		17,728.00		
138 Insurance Fund				
138 Insurance Fund		7,026,348.60		
	138-5-6900-80001		(300,000.00)	Eliminated Additional Transfer to GF
	Changes	(300,000.00)		
138 Adjusted Proposed Exp Budget		6,726,348.60		
141 CO Series 2023 Utility Fund				
141 CO Series 2023 Utility Fund		0.00		
	141-5-6001-54300	Utility Plant	93,000.00	Remaining expenditures on Water Meter
	Changes	93,000.00		
141 Adjusted Proposed Exp Budget		93,000.00		
151 CO Series 2023A General Fund				
151 CO Series 2023A General Fund		0.00		
	151-5-1702-71100	Vehicle	48,475.00	Vehicle for Sanitation
	151-5-3050-71200	Equipment	96,949.67	Equipment for Streets
	Changes	145,424.67		
151 Adjusted Proposed Exp Budget		145,424.67		

Proposed Expenditures Budget
 Changes
 Adjusted Proposed Exp Budget

\$114,067,505.03
1,960,154.80
116,027,659.83

Fund Balance Estimated for FY 24-25 Budget

Fund	Fund Name	FY 23-24 Unaudited Ending Fund Balance	FY 23-24 City Manager Proposed Revenues	FY 23-24 City Manager Proposed Expenditures	FY 24-25 Unaudited Ending Fund Balance	Ending %
001	General	7,392,640.73	25,556,486.86	26,027,205.63	6,921,921.96	26.59%
002	Tourism	609,658.22	652,421.35	727,291.92	534,787.65	
005	PD St Seizure	729,569.58	3,131.00	237,710.00	494,990.58	
009	Law Enforce-PD	0.00	14,000.00	14,000.00	0.00	
011	GO Debt Service	702,346.91	2,258,686.00	2,148,181.53	812,851.38	
012	UF Debt Service	2,052,826.14	2,446,444.76	2,250,544.76	2,248,726.14	
016	PD Stonegarden	0.00	0.00	0.00	0.00	
017	PD Local Borderstar	0.00	0.00	0.00	0.00	
019	PD JAG Grant	0.00	0.00	0.00	0.00	
025	Bldg Security	39,187.16	13,350.00	0.00	52,537.16	
026	Golf Cap Maint	506.03	15,816.00	0.00	16,322.03	
028	PD Fed Seizure	106,598.63	135.00	30,000.00	76,733.63	
031	MC Technology	41,003.05	11,500.00	7,800.00	44,703.05	
033	CO 2016	0.00	0.00	0.00	0.00	
051	Utility	4,609,607.70	12,154,210.39	13,297,876.57	3,465,941.52	26.06%
054	UF Cap Proj	751.00	22,928.00	0.00	23,679.00	
055	Stormwater	251,187.26	569,000.00	695,187.26	125,000.00	
059	Homeland Security	0.00	0.00	0.00	0.00	
062	CO 2005	0.00	0.00	0.00	0.00	
066	CO 2011	0.00	0.00	0.00	0.00	
068	CO 2013-Drainage	680,446.49	36,000.00	716,446.49	0.00	
083	CJD of Gov Grant	0.00	0.00	0.00	0.00	
084	DEAAG	507,500.00	0.00	7,500.00	500,000.00	
087	SW Cap Project	261,658.66	590,485.00	595,383.19	256,760.47	
090	Landfill Closure	2,737,544.25	366,682.19	275,347.00	2,828,879.44	
092	Street	303,032.77	1,425,467.48	1,478,500.25	250,000.00	
093	Park Maintenance	0.00	0.00	0.00	0.00	
094	TX Parks Wildlife	0.00	0.00	0.00	0.00	
097	Veh Replac-Fire	214,361.01	0.00	0.00	214,361.01	
098	Economic Devel	280,374.54	208,509.44	265,000.00	223,883.98	
105	Veh Replace-PD	10,000.00	0.00	0.00	10,000.00	
106	Veh Replace-PW	38,838.14	100,000.00	138,838.14	0.00	
108	Patrick Leahy BVP Grant	0.00	0.00	0.00	0.00	
113	CW WW Coll Syst	92,598.63	5,654,788.00	5,654,788.00	92,598.63	
115	Tax Notes Series 2021	8,790.47	0.00	8,790.47	(0.00)	
116	TWDB Drainage #7	711,979.67	1,203,843.00	1,203,843.00	711,979.67	
117	TWDB Drainage #1	712,333.68	1,203,490.00	1,203,490.00	712,333.68	
118	TWDB Drainage #3	763,081.36	1,289,924.00	1,289,924.00	763,081.36	
119	TWDB Drainage #4	966,646.83	1,634,001.00	1,634,001.00	966,646.83	
120	Prop Tax Reserve	403,221.99	0.00	403,221.99	0.00	
121	GF ARP-deferred rev	241,672.48	45,000.00	286,672.48	0.00	
122	GLO Mitigation	366,787.00	32,574,557.60	32,710,359.00	230,985.60	
123	ED Program-def rev	45,000.00	0.00	45,000.00	0.00	
124	Ed Rachal Found-PD	352.62	0.00	352.62	0.00	
125	UF ARP SL-Def Rev	740,101.01	0.00	740,101.01	0.00	
126	GF Tax Note 2022	78,918.59	0.00	78,918.59	0.00	
127	UF Tax Notes 2022	0.00	0.00	0.00	0.00	
128	TWDB Drainage #8	377,004.00	648,000.00	573,000.00	452,004.00	

Fund Balance Estimated for FY 24-25 Budget

Fund	Fund Name	FY 23-24 Unaudited Ending Fund Balance	FY 23-24 City Manager Proposed Revenues	FY 23-24 City Manager Proposed Expenditures	FY 24-25 Unaudited Ending Fund Balance	Ending %
129	TXSWS Mobile Gen	17,728.00	0.00	17,728.00	0.00	
130	TXSWS Backup Gen	175,000.00	0.00	0.00	175,000.00	
138	Insurance	2,103,104.86	5,489,874.14	6,726,348.60	866,630.40	
139	Veh Replace-PW-GF	45,261.32	0.00	0.00	45,261.32	
141	CO Series 2023-UF	93,000.00	0.00	93,000.00	0.00	
151	CO Series 2023A-GF	145,424.67	0.00	145,424.67	0.00	
153	CO Series 2024-Fire	14,081,368.70	0.00	14,079,877.95	1,490.75	
202	Façade Grant	0.00	0.00	0.00	0.00	
203	JK EDA Grant	19,500.00	0.00	19,500.00	0.00	
205	Tourism ARP-Def Rev	45,897.72	989.00	46,886.72	0.00	
206	Chamberlain Park	27,053.45	0.00	0.00	27,053.45	
208	Lone Star Grant	0.00	153,618.99	153,618.99	0.00	

Totals 43,831,465.32 96,343,339.20 116,027,659.83 24,147,144.69

PUBLIC HEARING #2

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.77000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.77000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.73176 per \$100
VOTER-APPROVAL TAX RATE	\$0.79793 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2023 tax year and the 2024 tax year.

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The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2024 AT 5:00 P.M. AT THE HELEN KLEBERG GROVES COMMUNITY ROOM IN CITY HALL, 400 West King Ave., Kingsville, Texas, 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CITY COMMISSION OF THE CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above.

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

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.76000	\$0.77000	increase of 0.01000 per \$100, or 1.32%
Average homestead taxable value	\$109,485	\$116,465	increase of 6.38%
Tax on average homestead	\$832.09	\$896.78	increase of 64.69, or 7.77%
Total tax levy on all properties	\$8,586,585	\$9,062,523	increase of 475,938, or 5.54%

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

Badger Band begins preparation for season

By Ted Figueroa
Reporter

Bishop Consolidated Independent School District had their first day of school on Tuesday, however, the Badger Band under the direction of Jonas Quintanilla and Assistant Director Chris Garcia had already been at school for a week preparing for this year's marching season.

Quintanilla, who is now in his third year as director, said his students have been learning new music and working hard on their half time show.

"The theme for this year's show is Outside the Bachs, in reference to the famous composer Johan Sebastian Bach. It contains a compilation of his hits and famous works," Quintanilla said.

This year Bishop CISD drops back down to Class 3A competition and that means that they will be competing against schools of a similar or smaller size.

There will be 46 active members marching on the field along with five on the sideline "the pit" during halftime.

There are two drum majors leading the Badger Band.

Clarrisa Gonzalez, who is only a sophomore, had the skills to land the position. She will also be featured as a flute soloist during the show.

"It's pretty unheard of to have a sophomore as a drum major. She asked me if she could try out and I let her. She made the top two and we are very proud of her," Quintanilla said.

Easton Gonzalez now a senior is also returning for his third year as a drum major.

The drum line is a little smaller this year with two snare and two base drums but Quintanilla says for their size it fits.

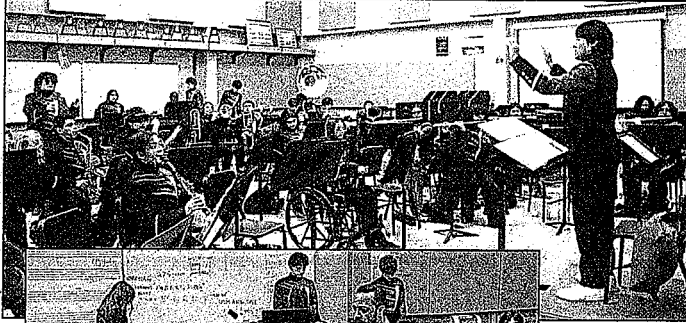
New to the band is Tiffany Garcia who teaches at the junior high and has

volunteered to be the color guard instructor.

Last year the color guard had five members. This year they have 16 and Quintanilla credits Garcia for boosting that program.

The Badger Band has been practicing on a new blacktop parking lot that has been marked like a football field.

The project took about five months to complete due to rain delays and a few changes. It is now finished and Quintanilla said that it has been a blessing to be able to practice on it. The Badger



(Above) Bishop Badger Drum Major Easton Gonzalez directs the Badger Band during practice.
(At left) Bishop Badger Band Director Jonas Quintanilla does a walk through as the Badger Band warms up before hitting the practice field.
(Photos by Ted Figueroa)

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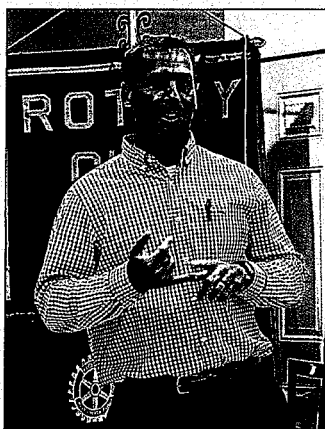
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AUGUST 22, 2024

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TAMUK AD speaks at Rotary

TAMUK Director of Athletics Steve Roach tells Rotarians about the success of the various sports on the Kingsville campus. Roach said the javelin football team was ready for a big year, after going through an injury-riddled 2023 campaign. He also said the volleyball program was primed for a successful season, and spoke about the STUNT program at TAMUK that is overseen by his wife. Rotary meets each Tuesday at noon at El Dorado Restaurant in Kingsville. (Photo by JT Strasser)



Brahmas place at cross country invitational

The Brahmas and Lady Brahmas Cross Country Team competed recently at the Tiloso-Mitway Cross Country Invitational. In the girls division, 10th place went to Kayla Garcia-Trevino. In the boys division, second place went to Jacob Rivera. (Contributed photo)



KISD recognizes safety officers

Kingsville Independent School District safety officers were recognized Aug. 13 at the school board meeting. Pictured from left are Dr. Juan Sandoval (Asst. Supt. of Support Services), Jason Villarreal (Gillett), Albert Munoz (Harvey), Arnold Perez (HMK), Dr. Cissy Reynolds-Perez (Supt), Gaspar Ramirez (HMK/CARE/DAEP), David Galindo (Harrel), Nicole Sandoval (HMK/CARE/DAEP), Jonathan Garza (Perez), Lucas Garza (Gillett) Max Segovia (School Safety Coordinator). Back row pictured from left are Joe Mireles, Martin Chapa (Board Secretary), Brian Coufal (Board President), Delma Salinas, Joseph Ruiz (Vice President) and Jacob Perez. (Not pictured is David Garcia) (Contributed photo)

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2024 Governing Body Summary #1A*

Benchmark 2024 Tax Rates

CITY OF KINGSVILLE

Date: 08/08/2024 11:28 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.73176	\$8,612,457	
One Percent \$100 Tax Increase***	\$0.73908	\$8,698,610	\$86,153
One Cent per \$100 Tax Increase***	\$0.741760	\$8,730,152	\$117,695
De Minimis Rate	\$0.78130	\$9,195,518	\$583,061
VAR NOT adjusted for Unused Increment Rate	\$0.76979	\$9,060,051	\$447,594
VAR adjusted for Unused Increment Rate	\$0.79793	\$9,391,245	\$778,788
Last Year's Tax Rate	\$0.76000	\$8,944,828	\$332,371
Proposed Tax Rate	\$0.77000	\$9,062,523	\$450,066

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

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

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF KINGSVILLE

361-595-8009

Taxing Unit Name

Phone (area code and number)

400 W King Avenue, Kingsville, TX 78363

www.cityofkingsville.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,117,349,445
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,117,349,445
4.	Prior year total adopted tax rate.	\$ 0.76000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 84,470,270 B. Prior year disputed value:..... - \$ 78,278,190 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 6,192,080
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,192,080

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,123,541,525
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 547,240</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,398,492</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 2,945,732
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 52,190</p> <p>B. Current year productivity or special appraised value: - \$ 2,040</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 50,150
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,995,882
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,120,545,643
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,516,146
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 47,670
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,563,816
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,003,053,100</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,003,053,100

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>173,897,916</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>173,897,916</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>1,176,951,016</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ <u>6,655,121</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ <u>6,655,121</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>1,170,295,895</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.73176</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ <u>0.59409</u> /\$100
29.	<p>Prior year 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>.</p>	\$ <u>1,123,541,525</u>

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 6,674,847
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 38,210</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 38,210</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,713,057
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,170,295,895
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.57362 /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. Current year 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. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.57362</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>2,161,740</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.18471</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.75833</u> /\$100
41.	<p>Current year 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>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.78487</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year 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).</p>	\$ 0.00000 /\$100
42.	<p>Total current year 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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <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> <p>Enter debt amount \$ <u>1,944,426</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 1,944,426
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 0
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	\$ 1,944,426
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate <u>97.34</u> %</p> <p>C. Enter the 2022 actual collection rate <u>101.19</u> %</p> <p>D. Enter the 2021 actual collection rate <u>100.05</u> %</p> <p>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</p>	<u>100.00</u> %
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 1,944,426
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 1,176,951,016
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.16520 /\$100
49.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p>	\$ 0.95007 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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.</p>	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,121,868
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,176,951,016
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.18028 /\$100
55.	Current year 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> .	\$ 0.73176 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.73176 /\$100
57.	Current year 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> .	\$ 0.95007 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.76979 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,176,951,016
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.76979 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.76311 /\$100 \$ 0.00000 /\$100 \$ 0.76311 /\$100 \$ 0.76000 /\$100 \$ 0.00311 /\$100 \$ 1,175,807,894 \$ 36,567
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.84485 /\$100 \$ 0.00000 /\$100 \$ 0.84485 /\$100 \$ 0.82500 /\$100 \$ 0.01985 /\$100 \$ 1,014,835,601 \$ 201,444
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.84961 /\$100 \$ 0.00000 /\$100 \$ 0.84961 /\$100 \$ 0.84000 /\$100 \$ 0.00961 /\$100 \$ 970,417,704 \$ 93,257
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 331,268 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.02814 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.79793 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.57362 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,176,951,016
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.04248 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.16520 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.78130 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.76000 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,120,545,643
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,170,295,895
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.79793 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.73176 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.79793 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.78130 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ▶

Maria Victoria Valadez
 Printed Name of Taxing Unit Representative

sign here ▶

 Taxing Unit Representative

 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
CITY OF KINGSVILLE

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,123,541,525
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.59409/\$100
3. M&O taxes refunded for years preceding tax year 2023. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$38,210
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$6,713,057
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,176,951,016
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.60480/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$7,118,200
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$405,143
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.73176/\$100
11. This year's proposed total tax rate.	\$0.77000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.03824
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.23%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.57362/\$100
15. This year's proposed M&O tax rate.	\$0.60480/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.03118
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	5.44%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.59409/\$100
20. This year's proposed M&O tax rate.	\$0.60480/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$10.71

REGULAR AGENDA

AGENDA ITEM #1

AGENDA ITEM #2

NOTICE OF PUBLIC HEARING ON BUDGET

Notice is hereby given that a Public Hearing on the proposed City of Kingsville Budget for Fiscal Year 2024-2025 will be held on Thursday, September 5, 2024, at 5:00 P.M. at the Helen Kleberg Groves Community Room, City Hall, 400 West King Avenue, Kingsville, Texas.

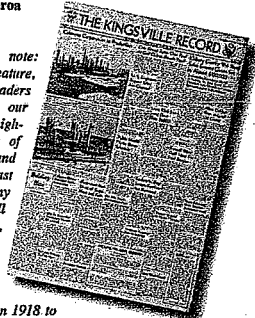
Using the proposed tax rate, which is the rate the budget is based on, this budget will raise more total property taxes than last year's budget by \$475,938 or 5.54%, and of that amount \$51,245 is tax revenue to be raised from new property added to the tax roll this year.

A copy of the proposed budget is on file in the offices of the City of Kingsville City Secretary and the Director of Finance and on the City's website (www.cityofkingsville.com) since August 9, 2024, for the public to review. All interested citizens will have the opportunity to give written and oral comments at the Public Hearing.

Pageants and burglaries

By Tod Figueroa
 Reporter

(Editor's note: In this feature, we take readers back through our archives, highlighting some of the people and events of the past century. Many issues are still in paper form, some are digitized, and a few are on microfilm. The issues from 1918 to July of 1924 were lost in a fire, however, the rest remain intact. Here is a look back at what was happening this week in Kingsville.)



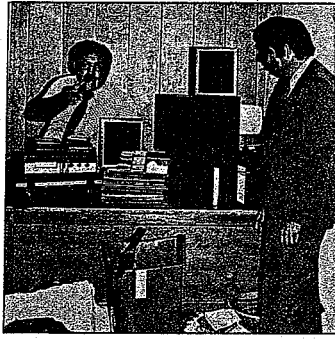
H.M. King High cheerleaders win big in competition - 1974.

25 years ago
 August 1999
 Melanie Juarez of Kingsville placed as first runner up and was voted Miss Congeniality by fellow participants at the 1999 Nationals Miss Teen Pageant in San Antonio. Juarez met 114 other girls from the region and credited her parents, sponsors and friends for her success.

50 years ago
 August 1974
 Kingsville Police Detectives solved seven burglaries and one attempted burglary with the arrest of three individuals. Two juveniles were also linked to the case. Robert C. Perrin (21), Richard Lewis Brimage (18), and Michael Elliott (18) were charged by

the District Attorney for Burglary and a bond was set. A search warrant had been executed at 816 1/2 E. Caesar and the three males along with a juvenile girl were all arrested after a quantity of marijuana was found in the residence. After a search was conducted, police located several stolen items from recent burglaries. A subsequent interview at the police station revealed that the burglaries dated back to June. In 1987 Brimage murdered Mary Beth Kunkel (19) a former H.M. King High School Homecoming Queen. It was a crime that shocked the City of Kingsville. Brimage was convicted of murder and put to death by lethal injection in 1997.

Board members at Texas A&I voted to remove the ban on the possession and use of alcoholic beverages



KPD Lt. Geroge Gomez and Capt. Al Gutierrez discuss various stolen items recovered from several burglaries - 1974.



Mrs. Oleta Reed gives a customer a set in 1949.

on the Kingsville campus within the rooms of the residence halls and in student family apartments. While most were happy about the decision, a few board mem-

bers disapproved.

The H.M. King High Cheerleaders who included Pam Falls, Tricia Coleman, Debbie Phillips, Bessie Hernandez, Mary Coleman, and Terri Harvey received three superior and one excellent rating at the National Cheerleading Association Camp in Seguin.

75 years ago, August 1949
 Kingsville officials and citizens were greeted by Missouri Pacific officials when they called to inspect coach 443, the second of eight coaches that were to be completely rebuilt, modernized, and streamlined in the Kingsville coach shops. The cost of rehabilitating the cars was estimated at \$35,000 each.

Mrs. Oleta Reed had been a hairdresser for 15 years in Kingsville. She put in 1,000 hours and six months of training before receiving her operator's license. Her popular beauty operator said "every woman who comes in has a different interest. I learn so much just listening to my customers and that the one thing an operator must do, learn to listen and sympathize with her customer."

Reed said she never violated the confidence of her customers by repeating anything they said to her. "It's professional ethics and the beauty parlor isn't the center of gossip as has been reported," Reed said.

99 years ago
 August 1925

A new headlight was about to take effect in the State of Texas.

There was quite a rush to the three different headlight testing stations in Kingsville. The stations included Gulf Coast Motor Company, Saters Motor Company, and Elliotts Garage. The law was designed to take the light out of the other driver's eyes and put it on the road where it did most good.

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?? TRIVIA ??
HOW SMART ARE YOU?

- Think you know something about everything?
- What do you know about our area?

Play Kingsville Trivia brought to you by Harrel's Pharmacy!

Questions:

1. In "Charlotte's Web," what type of animal is Wilbur?
2. On the Seventh day of Christmas, what kind of birds did "my true love" give to me?
3. For which movie did Tom Hanks receive his first Academy Award nomination?
4. Name the television show about an Interior Designer and a gay lawyer which stopped in 2006, then resumed airing in 2017.
5. Which Major League Baseball team has won the most World Series?
6. Name the actress/model who was married to Arthur Miller and Joe DiMaggio.
7. Name the first single in the history of Billboard's Top 200 which reached No. 1 after the singer had died.
8. Who was the youngest person to win an American Presidential election?
9. In which state was the show "One Tree Hill" set?
10. Which city is the capital of Idaho?

(Answers will be in the next issue)

HOW SMART ARE YOU:
 9-10: Okay Einstein, quit bragging
 7-8: Pick up your PhD at TAMUK
 5-6: You are on your way to your B.S. degree
 3-4: Do not skip any more school
 2 or less: Don't leave home without a chaperon

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 Kingsville Pharmacy
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TRIVIA ANSWERS
Aug. 15, 2024 issue

1. Thor	7. 22
2. Uranus and Neptune	8. Chicago O'Hare International Airport
3. Lil Nas X	9. 90%
4. Otters	10. Jellyfish
5. 2,868 diamonds	
6. Cristiano Ronaldo	

All about relationships

Dr. Juan Sandoval strives to help students succeed

By Ted Figueroa
Reporter

With 27 years of experience in education, Assistant Superintendent of Kingsville ISD Dr. Juan Sandoval uses his wealth of knowledge to find ways that will help students be successful.

His philosophy is that motivation and relationships will lead to success.

"I believe all students can learn and should be given the opportunity to reach their full potential. All students want to be successful; we just need to find out what really motivates them to do well and succeed," Sandoval said.

Dr. Sandoval graduated from H.M. King High School in 1992.

He played football, ran track, and was the regional and state champion in powerlifting in the 123 pound class in 1992.

He credits some of his teachers for helping him to make the decision to go into the education field.

"I had teachers in high school that made a difference in my life like Mr. Mel Schoech and Coach Juan Castillo. They both helped me realize my potential, one in Algebra and the other in sports. They inspired me to help others reach their full potential in life," Sandoval said.

After high school Dr. Sandoval earned a Bachelor of Science-Kinesiology degree from TAMUK in 1997.

He continued attending TAMUK and earned a Master of Science in Educational Administration in 2000 and by 2010 he had obtained a Doctor of Education in Educational Leadership.

Sandoval began his teaching career at Lamar Elementary and Memorial Junior High in 1997. He became an assistant high school and coach in Bishop in 2000 and served there until 2005 when he was hired as an assistant high school principal at H.M. King.

He also worked at Falfurrias High School as an assistant principal until 2008.

In 2009 Sandoval was hired by the Alice ISD where he served as the Director of CTE, Director of Federal Programs, and Director of Operations. Dr. Sandoval made his way back to KISD in 2013 when he was hired on as principal at H.M. King.

Then in 2017 he went to work for Santa Gertrudis ISD as an assistant principal and took over as principal in 2018.

In 2020, Dr. Sandoval took over as Assistant Superintendent (Executive Director of School Improvement) for KISD.

For Sandoval, going into administration was a way to



Dr. Juan Sandoval

have a greater impact on students.

"When I began my career as a teacher, I knew that I wanted to be a high school coach and athletic director. After completing my masters, an opportunity opened up at Luhrs Junior High School for an assistant principal/coach so I applied. I couldn't pass up on the opportunity to be a coach and learn the administrative side of education. I immediately realized that I could have a greater impact on students

as a campus administrator. From that point on, I knew I wanted to serve students in this capacity," Sandoval said.

The transition from the classroom to administration was easy and enabled Sandoval to see a bigger picture.

"The transition from classroom teacher, to principal, to district level administration requires seeing the big picture for all students. When in the classroom, you get to focus on the small things that make a difference in a student's life,

while working as a principal or assistant superintendent requires long-term planning and goal setting to ensure student success," Sandoval said.

Sandoval has set out to do just that, ensure student success.

He has been instrumental with the capturing kid's hearts program and the superintendent's student advisory council. Strategies he has been using since 2001.

"I have been using these strategies since I attended my first Capturing Kids' Hearts training in 2001. CKH revolves around building relationships with students so you can get to their mind. We have been very successful at KISD with CKH during the previous year when four of our five campuses were designated Capturing Kids' Hearts National Showcase Schools. We want to build on that this year, we want all of our school to earn the designation along with the district," Sandoval said.

The CKH program and Superintendents Student Round Table are designed in a way that helps administrators and teachers guide students to reach their full potential. Students and staff alike are required to form social contracts with each other and everyone is involved.

"It's not just teachers and students that follow the social

contract, everyone is involved in modeling good behavior, teachers, students, parents, and even I have to follow it," Sandoval said.

Dr. Sandoval is steadfast on building efficiency with the departments he oversees. His team knows that they need to take pride in the work that they do on a day-to-day basis and they work together to make sure they provide the best support for students and staff.

Sandoval also wants to see a successful launch of the Aviation Mechanics Program with Coastal Bend College, a project they have been hard at work preparing for.

He has also worked hard at re-designing their Early College Program and this year 98 freshman enrolled in it.

There are now well over 200 students involved in the program.

Looking back on his career Sandoval says he's worked hard to build student trust over the years.

"I am most proud of the relationships that I have been able to build with my students throughout the years. They have made my years as an educator very memorable. I hope that I've made an impact in some of their lives like the teachers, coaches, and administrators did in mine," Dr. Sandoval said.

Water District Notice of Public Hearing on Tax Rate

The South Texas Water Authority Board of Directors will hold a public hearing on a proposed tax rate for the tax year 2024 on September 10, 2024 at 5:30 p.m. at the Courthouse Annex Law Enforcement Center, 1500 E. King, Kingsville, Texas 78363. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

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

FOR the proposal: Jose Craveley, Imelda Garza, Rudy Galvan, Jr., Art Rodriguez, Angela Pena, Kathleen Lowman, Joe Morales

AGAINST the proposal: none

PRESENT and not voting: none

ABSENT: Patsy Rodgers, Frances Garcia

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

	Last Year	This Year
Total tax rate (per \$100 of value)	\$0.070374/\$100 Adopted	0.065695/\$100 Proposed
Difference in rates per \$100 of value		-\$0.004679/\$100
Percentage increase/decrease in rates (+/-)		-6.65%
Average appraised residence homestead value	\$130,245	\$143,860
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$5,000	\$5,000
Average residence homestead taxable value	\$125,245	\$138,860
Tax on average residence homestead	\$88.14	\$91.22
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)		+ \$3.08 + 3.50%

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

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate. The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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Budget Order.

Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$96,353,404.88

Fund	Line Item		Amount	Change Description
001 General Fund			25,059,272.55	
	001-4-1800-21110	City Sales Tax	196,139.00	Addtl tax revenue based on trend
	001-4-0000-75092	Transfer From FD 092	15,000.00	Increase Transfer
	001-4-0000-75002	Transfer From FD 002	65,925.31	Increase Transfer \$3,500 & JK Parking Lot \$62,425.31
	001-4-0000-75138	Transfer From FD 138	(300,000.00)	Eliminate Transfer
	001-4-1800-14010	In Lieu of Tax-Celanese	100,000.00	Revenue reallocated from FD 098 to FD 001
	001-4-1800-14015	In Lieu of Tax-Housing	4,600.00	Revenue reallocated from FD 098 to FD 001
	001-4-0000-91000	Sale of City Property	218,300.00	Property Sale Less Commission
	001-4-1600-31130	Building Permits	115,550.00	New/Updated Permits
	001-4-1600-31190	Signs Permits	6,300.00	New/Updated Permits
	001-4-1600-31170	Certificate of Occupancy	4,500.00	New/Updated Permits
	001-4-1600-31150	Other Permits	5,800.00	New/Updated Permits
	001-4-1600-65100	Abatements	65,100.00	New/Updated Permits
	Changes		497,214.31	
001-Adjusted Proposed Rev Budget			25,556,486.86	
031 Municipal Court Technology				
			12,000.00	
	031-4-1800-41106	Technology Fee	(500.00)	Reduction in revenue estimate
	Changes		(500.00)	
031-Adjusted Proposed Rev Budget			11,500.00	
054 UF Capital Projects Fund				
			5,200.00	
	054-4-0000-75129	Transfer from Fund 129	17,728.00	Setup transfer to send back the cash match on a grant that was never awarded to the City.
	Changes		17,728.00	
054-Adjusted Proposed Rev Budget			22,928.00	
092 Street Maintenance Fund				
			1,499,385.00	

Changes to Proposed Revenues Budget

Proposed Budget Submitted

\$96,353,404.88

Fund	Line Item	Amount	Change Description	
	092-4-3050-84000	Street Maint Fees	(73,917.52)	Reduced estimate of increased revenues of fee rate change on residential and non-residential property.
	Changes	(73,917.52)		
092-Adjusted Proposed Rev Budget		1,425,467.48		
098 Economic Development Fund		313,109.44		
	098-4-1060-14010	In Lieu of Taxes-Celanese	(100,000.00)	Revenues actually belong to General Fund
	098-4-1060-14015	In Lieu of Taxes-Housing	(4,600.00)	Revenues actually belong to General Fund
	Changes	(104,600.00)		
098 - Economic Development Fund		208,509.44		
125 UF ARP Fund		345,990.47		
	125-4-0000-75121	Transfer from Fund 121	(240,990.00)	Transfer from Fund 121-completed in FY 23-24
	125-4-0000-75123	Transfer from Fund 123	(105,000.47)	Transfer from Fund 123-completed in FY 23-24
	Changes	(345,990.47)		
125-Adjusted Proposed Rev Budget		0.00		

Proposed Revenues Budget

96,353,404.88

Changes

(10,065.68)

Proposed Budget Adjusted

\$96,343,339.20

Changes to Proposed Expenditures Budget

Proposed Budget Submitted - Page 45

\$114,067,505.03

Fund	Line Item	Fund Amount	Amount	Change Description
001 GF Proposed Budget		26,016,658.83		
	001-5-1000-1xxxx	Personnel	28,164.00	Change of Commissioners
	001-5-1030-31400	Professional Servs	(155,000.00)	Decrease in services requirement
	001-5-1400-1xxxx	Personnel	2,183.91	Step Adjustment
	001-5-1702-1xxxx	Personnel	(5,067.16)	Updates to Salary Worksheet
	001-5-1902-1xxxx	Personnel	2,679.45	Missed Anniversary
	001-5-2101-1xxxx	Personnel	5,570.13	Police Chief Addtl Comp after passing TCOLE & TX Chief School
	001-5-2102-1xxxx	Personnel	(43,446.77)	Savings due to Changes in Personnel that will take time to fill the vacancy.
	001-5-2103-1xxxx	Personnel	2,894.70	Savings due to Personnel Changes
	001-5-2200-1xxxx	Personnel	135,626.56	CBA Agmt & Other Personnel Changes
	001-5-3030-1xxxx	Personnel	5,341.74	Personnel Change
	001-5-3050-1xxxx	Personnel	2,478.43	Updates to Salary Worksheet
	001-5-4400-1xxxx	Personnel	14,480.76	Updates to Salary Worksheet
	001-5-4503-1xxxx	Personnel	(1,727.19)	Updates to Salary Worksheet
	001-5-4502-64100	Capital Lease	16,368.24	New Golf Cart & Utility Cart Lease Update
	Changes		10,546.80	
001-Adjusted Proposed Exp Budget		26,027,205.63		
002 Tourism Fund				
002 Tourism Fund		661,366.61		
	002-5-6900-80001	Transfer to FD 001	65,925.31	Increase transfer
	Changes		65,925.31	
002 Adjusted Proposed Exp Budget		727,291.92		
011 UF Debt Service				
011 UF Debt Service		2,135,401.53		
	011-5-5100-63100	Paying Agent Fees	12,780.00	Increase in fees
	Changes		12,780.00	
011 Adjusted Proposed Exp Budget		2,148,181.53		
051 UF Proposed Exp Budget				
051 UF Proposed Exp Budget		12,681,290.85		
	051-5-6002-31400	Professional Services	30,000.00	Suppl Approved-Water Tanks Clean Inspect
	051-5-6101-1xxxx	Personnel	7,822.51	Personnel Updates-Div 6101
	051-5-6101-1xxxx	Personnel	1.00	Personnel Updates-Div 6201
	051-5-6201-21100	Supplies	750.00	Supp App-Div 6201-Mailing Supplies
	051-5-6201-21700	Minor Equipment	5,000.00	Supp App-Div 6201-Hydrant Backflows
	051-5-6201-22400	Medical Supplies	150.00	Supp App-Div 6201-First Aid Kits
	051-5-6201-31500	Printing/Publishing	4,500.00	Supp App-Div 6201-Billing Supplies
	051-5-7001-1xxxx	Personnel	(1,014.08)	Personnel Updates-Div 7001
	051-5-7003-1xxxx	Personnel	17,796.08	Personnel Updates-Div 7003
	051-5-7003-54300	Utility Plant	540,000.00	Supp App-Div 7003-Slip Line Work
	051-5-8000-1xxxx	Personnel	13,958.56	Personnel Updates-Div 8000
	051-5-8020-1xxxx	Personnel	(2,378.35)	Personnel Updates-Div 8020
	Changes		616,585.72	
051 Adjusted Proposed Exp Budget		13,297,876.57		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted - Page 45

\$114,067,505.03

Fund	Line Item	Fund Amount	Amount	Change Description
055 Stormwater		125,000.00		
	055-5-8600-71600	Drainage	570,187.26	Drainage Project TBD
	Changes	570,187.26		
055 Adjusted Proposed Exp Budget		695,187.26		
068 CO Series 2013 Drainage				
068 CO Series 2013 Drainage		0.00		
	068-5-3050-53100	Drainage	716,446.49	Drainage Projects TBD
	Changes	716,446.49		
068 Adjusted Proposed Exp Budget		716,446.49		
090 Landfill Closure Fund				
090 Landfill Closure Fund		0.00		
	090-5-1703-31400	Professional Services	50,347.00	Engineering-LF South Drainage Project
	090-5-1703-31400	Professional Services	225,000.00	Construction-LF South Drainage Project
	Changes	275,347.00		
087 Adjusted Proposed Exp Budget		275,347.00		
092 Street Maint Fund				
092 Street Maint Fund		1,524,982.00		
	092-5-3050-52100	Street & Bridge	(46,481.75)	Reduced expenditures due to reduced fee increase revenue estimates
	Changes	#REF!		
092 - Street Maint Fund		#REF!		
098 Economic Development Fund				
098 Economic Development Fund		262,890.91		
	098-5-1060-1xxxx	Personnel	2,109.09	Contract Adjustment
	Changes	2,109.09		
098 Adjusted Proposed Exp Budget		265,000.00		
106 Vehicle Replacement PW UF				
106 Vehicle Replacement PW UF		100,000.00		
	106-5-6001-71100	Vehicle	38,838.14	Vehicle for UF PW
	Changes	38,838.14		
106 Adjusted Proposed Exp Budget		138,838.14		
115 Tax Notes Series 2021				
115 Tax Notes Series 2021		0.00		
	115-5-2102-71100	Vehicle	8,790.47	Dash Cameras for Police Vehicles
	Changes	8,790.47		
120 Adjusted Proposed Exp Budget		8,790.47		
121 GF ARP Funding				
121 GF ARP Funding		527,663.00		
	121-5-6900-80125	Transfer to Fund 125	(240,990.52)	Transfer completed in FY 23-24
	Changes	(240,990.52)		
121 Adjusted Proposed Exp Budget		286,672.48		

Changes to Proposed Expenditures Budget

Proposed Budget Submitted - Page 45

\$114,067,505.03

Fund	Line Item	Fund Amount	Amount	Change Description
123 Economic Development Grant Prog		150,000.47		
	123-5-6900-80125	Transfer to Fund 125	(105,000.47)	Transfer completed in FY 23-24
	Changes	(105,000.47)		
123 Adjusted Proposed Exp Budget		45,000.00		
126 GF Tax Notes Series 2022				
126 GF Tax Notes Series 2022		0.00		
	126-5-2102-71100	Vehicle	78,918.59	Dash Cameras for Police Vehicles
	Changes	78,918.59		
126 Adjusted Proposed Exp Budget		78,918.59		
129 TX Severe Weather Mobile Gen				
129 TX Severe Weather Mobile Gen		0.00		
	129-5-6900-80054	Transfer to Fund 054	17,728.00	Cash Match Not Needed-Grant not awarded
	Changes	17,728.00		
129 Adjusted Proposed Exp Budget		17,728.00		
138 Insurance Fund				
138 Insurance Fund		7,026,348.60		
	138-5-6900-80001		(300,000.00)	Eliminated Additional Transfer to GF
	Changes	(300,000.00)		
138 Adjusted Proposed Exp Budget		6,726,348.60		
141 CO Series 2023 Utility Fund				
141 CO Series 2023 Utility Fund		0.00		
	141-5-6001-54300	Utility Plant	93,000.00	Remaining expenditures on Water Meter
	Changes	93,000.00		
141 Adjusted Proposed Exp Budget		93,000.00		
151 CO Series 2023A General Fund				
151 CO Series 2023A General Fund		0.00		
	151-5-1702-71100	Vehicle	48,475.00	Vehicle for Sanitation
	151-5-3050-71200	Equipment	96,949.67	Equipment for Streets
	Changes	145,424.67		
151 Adjusted Proposed Exp Budget		145,424.67		

Proposed Expenditures Budget

\$114,067,505.03

Changes

1,960,154.80

Adjusted Proposed Exp Budget

116,027,659.83

ORDINANCE NO. 2024-_____

AN ORDINANCE ADOPTING THE CITY MANAGER'S BUDGET, AS AMENDED, OF THE CITY OF KINGSVILLE, TEXAS, AND APPROPRIATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2024 AND ENDING SEPTEMBER 30, 2025 IN THE PARTICULARS HEREINAFTER STATED.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, that the budget for FY 2024-2025 is adopted as follows:

Section One: The official budget for the City of Kingsville for the fiscal year beginning October 01, 2024 and ending September 30, 2025 has been presented to the City Commission by the City Manager, several budget workshops were conducted on such budget, along with a duly noticed public hearing, and the budget is hereby approved.

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

Section Three: The sum of \$116,179,345.63 is hereby appropriated for the budget revenues and expenses in the amounts shown on the attached Consolidated Statement of all Operating and General Obligation Debt Service Funds – Summary of Revenues and Expenditures. The General Obligation Debt Service principle is \$1,676,177 and interest is \$470,300.

Section Four: The budget and all the attached support material as outlined in the above sections shall be deemed the official budget for the City of Kingsville, Texas, for the fiscal year starting October 01, 2024 and ending September 30, 2025. A copy of the official budget shall be kept by the City Secretary with the designation thereon as the official budget for FY 2024-2025, with the date of the adoption clearly stated, and filed with the County Clerk's Office. The official budget shall be available for inspection by any taxpayer.

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

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

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

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

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

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

INTRODUCED on this the 5th day of September, 2024.

PASSED on this the 12^h day of September, 2024.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

EFFECTIVE DATE: _____

AGENDA ITEM #3

NOTICE OF PUBLIC HEARING ON TAX INCREASE

*Tax Rate
Order.*

A tax rate of \$0.77000 per \$100 valuation has been proposed by the governing body of CITY OF KINGSVILLE.

PROPOSED TAX RATE	\$0.77000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.73176 per \$100
VOTER-APPROVAL TAX RATE	\$0.79793 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for CITY OF KINGSVILLE from the same properties in both the 2023 tax year and the 2024 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF KINGSVILLE is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2024 AT 5:00 P.M. AT THE HELEN KLEBERG GROVES COMMUNITY ROOM IN CITY HALL, 400 West King Ave., Kingsville, Texas, 78363.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF KINGSVILLE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CITY COMMISSION of THE CITY OF KINGSVILLE at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

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

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

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

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

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.76000	\$0.77000	increase of 0.01000 per \$100, or 1.32%
Average homestead taxable value	\$109,485	\$116,465	increase of 6.38%
Tax on average homestead	\$832.09	\$896.78	increase of 64.69, or 7.77%
Total tax levy on all properties	\$8,586,585	\$9,062,523	increase of 475,938, or 5.54%

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

Badger Band begins preparation for season

By Ted Figueroa
Reporter

Bishop Consolidated Independent School District had their first day of school on Tuesday, however, the Badger Band under the direction of Jonas Quintanilla and Assistant Director Chris Garcia had already been at school for a week preparing for this year's marching season.

Quintanilla, who is now in his third year as director, said his students have been learning new music and working hard on their half time show.

"The theme for this year's show is Outside the Bachs, in reference to the famous composer Johan Sebastian Bach. It contains a compilation of his hits and famous works," Quintanilla said.

This year Bishop CISD drops back down to Class 3A competition and that means that they will be competing against schools of a similar or smaller size.

There will be 46 active members marching on the field along with five on the sideline "the pit" during halftime.

There are two drum majors leading the Badger Band.

Clarrisa Gonzalez, who is only a sophomore, had the skills to land the position. She will also be featured as a flute soloist during the show.

"It's pretty unheard of to have a sophomore as a drum major. She asked me if she could try out and I let her. She made the top two and we are very proud of her," Quintanilla said.

Easton Gonzalez now a senior is also returning for his third year as a drum major.

The drum line is a little smaller this year with two snare and two base drums but Quintanilla says for their size it fits.

New to the band is Tiffany Garcia who teaches at the junior high and has

volunteered to be the color guard instructor.

Last year the color guard had five members. This year they have 16 and Quintanilla credits Garcia for boosting that program.

The Badger Band has been practicing on a new blacktop parking lot that has been marked like a football field.

The project took about five months to complete due to rain delays and a few changes. It is now finished.

Quintanilla said that it is a blessing to be able to practice on it. The Badger Band began practicing from July 31 - Aug. 9. During that time, they learned fundamentals and new music. By the time the week and half summer band started they were ready to hit the ground running.

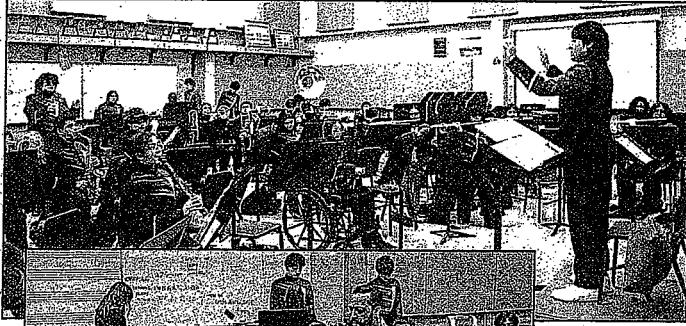
"My goal is to create an environment where the students can express themselves through music. We also want to teach them a good work ethic that they can take with them for the rest of their lives. It's been kind of like a boot camp here. We started two weeks before everyone else and it has taught them a lot," Quintanilla said.

Fans will also be able to listen to the Badger Jazz Funk Band after the half time shows are over. They will be on the sidelines while the Badger Band gets set up back in the stands. The Jazz Band will be playing tunes from Van Halen and Earth Wind and Fire.

Bishop is the only high school in the area that features their jazz band after the halftime shows, Quintanilla said.

The Badger Jazz Funk Band will also compete at the TAMUK Texas Jazz Festival in the spring.

The Badgers open their football season on Aug. 29 at London High School. Kickoff starts at 7 p.m.



(Above) Bishop Badger Drum Major Easton Gonzalez directs the Badger Band during practice.
(At left) Bishop Badger Band Director Jonas Quintanilla does a walk through as the Badger Band warms up before hitting the practice field.
(Photos by Ted Figueroa)



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FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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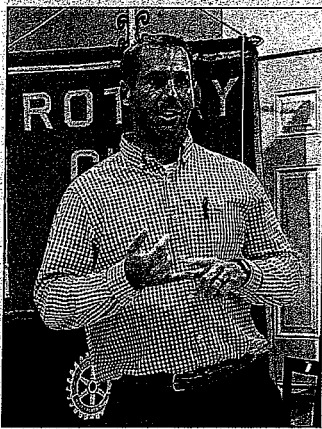
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TAMUK AD speaks at Rotary

TAMUK Director of Athletics Steve Roach tells Rotarians about the success of the various sports on the Kingsville campus. Roach said the Javelina football team was ready for a big year, after going through an injury-riddled 2023 campaign. He also said the volleyball program was primed for a successful season, and spoke about the STUNT program at TAMUK that is overseen by his wife. Rotary meets each Tuesday at noon at El Dorado Restaurant in Kingsville. (Photo by JT Strasser)



KISD recognizes safety officers

Kingsville Independent School District safety officers were recognized Aug. 13 at the school board meeting. Pictured from left are Dr. Juan Sandoval (Asst. Supt. of Support Services), Jason Villarreal (Gillett), Albert Munoz (Harvey), Arnold Perez (HMK), Dr. Cissy Reynolds-Perez (Supt), Gaspar Ramirez (HMK/CARE/DAEP), David Galindo (Harrel), Nicole Sandoval (HMK/CARE/DAEP), Jonathan Garza (Perez), Lucas Garza (Gillett) Max Segovia (School Safety Coordinator). Back row pictured from left are Joe Mireles, Martin Chapa (Board Secretary), Brian Coufal (Board President), Delma Salinas, Joseph Ruiz (Vice President) and Jacob Perez. (Not pictured is David Garcia) (Contributed photo)



Brahmas place at cross country invitational

The Brahmas and Lady Brahmas Cross Country Team competed recently at the Tuloso-Midway Cross Country Invitational. In the girls division, 10th place went to Kayla Garcia-Trevino. In the boys division, second place went to Jacob Rivera. (Contributed photo)

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AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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2024 Governing Body Summary #1A*

Benchmark 2024 Tax Rates

CITY OF KINGSVILLE

Date: 08/08/2024 11:28 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.73176	\$8,612,457	
One Percent \$100 Tax Increase***	\$0.73908	\$8,698,610	\$86,153
One Cent per \$100 Tax Increase***	\$0.741760	\$8,730,152	\$117,695
De Minimis Rate	\$0.78130	\$9,195,518	\$583,061
VAR NOT adjusted for Unused Increment Rate	\$0.76979	\$9,060,051	\$447,594
VAR adjusted for Unused Increment Rate	\$0.79793	\$9,391,245	\$778,788
Last Year's Tax Rate	\$0.76000	\$8,944,828	\$332,371
Proposed Tax Rate	\$0.77000	\$9,062,523	\$450,066

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

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

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

Notice of Adopted 2024 Tax Rate

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.44 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.71.

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF KINGSVILLE

361-595-8009

Taxing Unit Name

Phone (area code and number)

400 W King Avenue, Kingsville, TX 78363

www.cityofkingsville.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,117,349,445
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,117,349,445
4.	Prior year total adopted tax rate.	\$ 0.76000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 0 B. Prior year values resulting from final court decisions:..... -\$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 84,470,270 B. Prior year disputed value:..... -\$ 78,278,190 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 6,192,080
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,192,080

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,123,541,525
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 547,240 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,398,492 C. Value loss. Add A and B. ⁶	\$ 2,945,732
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 52,190 B. Current year productivity or special appraised value: - \$ 2,040 C. Value loss. Subtract B from A. ⁷	\$ 50,150
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,995,882
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,120,545,643
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,516,146
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 47,670
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,563,816
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,003,053,100 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,003,053,100

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year 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	\$ 173,897,916
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+\$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 173,897,916
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,176,951,016
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 6,655,121
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 6,655,121
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,170,295,895
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.73176 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.59409 /\$100
29.	Prior year 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> .	\$ 1,123,541,525

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 6,674,847
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 38,210 B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 38,210 E. Add Line 30 to 31D.	\$ 6,713,057
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,170,295,895
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.57362 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.0441

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.57362 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 2,161,740</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.18471 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.75833 /\$100
41.	<p>Current year 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>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.78487 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year 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).</p>
	\$ 0.00000 /\$100
42.	<p>Total current year 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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <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> <p>Enter debt amount \$ <u>1,944,426</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>
	\$ 1,944,426
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.²⁹</p>
	\$ 0
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>
	\$ 1,944,426
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate <u>97.34</u> %</p> <p>C. Enter the 2022 actual collection rate <u>101.19</u> %</p> <p>D. Enter the 2021 actual collection rate <u>100.05</u> %</p> <p>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</p>
	100.00 %
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>
	\$ 1,944,426
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>
	\$ 1,176,951,016
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>
	\$ 0.16520 /\$100
49.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p>
	\$ 0.95007 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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.</p>
	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,121,868
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,176,951,016
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.18028 /\$100
55.	Current year 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> .	\$ 0.73176 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.73176 /\$100
57.	Current year 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> .	\$ 0.95007 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.76979 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,176,951,016
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

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

Line	Voter Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.76979 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.76311 /\$100 \$ 0.00000 /\$100 \$ 0.76311 /\$100 \$ 0.76000 /\$100 \$ 0.00311 /\$100 \$ 1,175,807,894 \$ 36,667
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.84485 /\$100 \$ 0.00000 /\$100 \$ 0.84485 /\$100 \$ 0.82500 /\$100 \$ 0.01985 /\$100 \$ 1,014,835,601 \$ 201,444
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.84961 /\$100 \$ 0.00000 /\$100 \$ 0.84961 /\$100 \$ 0.84000 /\$100 \$ 0.00961 /\$100 \$ 970,417,704 \$ 93,257
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 331,288 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.02814 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.79793 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ 0.57362 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,176,951,016
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.04248 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.16520 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.78130 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.76000 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,120,545,643
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,170,295,895
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rates Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.79793 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.73176 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate \$ 0.79793 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment); or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate \$ 0.78130 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.²¹

print here → Maria Victoria Valadez
 Printed Name of Taxing Unit Representative

sign here → _____
 Taxing Unit Representative

_____ Date

²¹ Tex. Tax Code §§26.04(c-2) and (d-2)

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
CITY OF KINGSVILLE

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$1,123,541,525
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.59409/\$100
3. M&O taxes refunded for years preceding tax year 2023. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$38,210
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$6,713,057
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$1,176,951,016
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.60480/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$7,118,200
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$405,143
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.73176/\$100
11. This year's proposed total tax rate.	\$0.77000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.03824
13. Percentage change in total tax rate. Divide Line 12 by line 10.	5.23%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.57362/\$100
15. This year's proposed M&O tax rate.	\$0.60480/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.03118
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	5.44%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.59409/\$100
20. This year's proposed M&O tax rate.	\$0.60480/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$10.71

ORDINANCE NO. 2024-_____

AN ORDINANCE ESTABLISHING AND ADOPTING THE AD VALOREM TAX RATE FOR ALL TAXABLE PROPERTY WITHIN THE CITY OF KINGSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2024 AND ENDING SEPTEMBER 30, 2025, DISTRIBUTING THE TAX LEVY AMONG THE VARIOUS FUNDS, AND PROVIDING FOR A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES ASSESSED.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, that the ad valorem tax rate for all taxable property within the city limits of Kingsville, Texas for FY 2024-2025 be established and adopted as follows:

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.44 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.71.

Section Two: That there be and there is hereby levied and ordered collected on each One Hundred Dollar (\$100) valuation of all taxable property, real, personal, and mixed, within the corporate limits of the City of Kingsville, Texas, for the tax corporate limits of the City of Kingsville, Texas, for the tax year 2024 starting October 01, 2024 and ending September 30, 2025, the sum of \$.77000 based on 100% of the fair market value.

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

FOR GENERAL FUND EXPENDITURES (Maintenance & Operations), the sum of \$.60480 on each one hundred dollars (\$100.00) assessed valuation of such property.

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

Certificates of Obligations, of the City of Kingsville, the sum of \$.16520 on each one hundred dollars (\$100) assessed valuation of such property.

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

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

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

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

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

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

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

INTRODUCED on this the 5th day of September, 2024.

PASSED on this the 12th day of September, 2024.

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

EFFECTIVE DATE: _____

AGENDA ITEM #4

AGENDA ITEM #5

**City of Kingsville
Engineering Dept.**

TO: Mayor and City Commissioners
CC: Mark McLaughlin, City Manager
FROM: Rutilio P. Mora Jr, P.E., City Engineer
DATE: September 5, 2024
SUBJECT: An Ordinance Amending the City of Kingsville Code of Ordinance Section 5-6-21(d) to Update the Applicable Stormwater Utility Fee

Purpose:

The purpose of increasing the Stormwater Utility Fee is to provide additional funding for the repairing, replacing, upgrading the city's stormwater infrastructure. Not approving this increase would impede and limit completion of additional stormwater/ drainage projects, funding grant & loan applications and continue to allow flooding within the city.

Summary:

The increase in fee will allow the city to better manage stormwater runoff from properties by directing it into the city's stormwater conveying system.

Background:

The stormwater utility fee originated in September 2012 at \$1.25/ERU/month. In 2017 the fee was increased to \$2.25/ERU/month.

Equivalent residential unit (ERU) means a unit of measurement of impervious surface area calculated for the average single family residential property within the utility service area, as measured in square feet (SF), including the residential structure, garage, driveway, sidewalk, patio, out buildings, and any other impervious surface.

Impervious surface means a surface that has been compacted or covered with a layer of material so that it is resistant to penetration by water and does not have vegetative cover. An impervious surface includes, but is not limited to, parking lots, driveways, a sidewalk or private roadway, a building or artificial structure, or any surface that changes the natural landscape and increases, concentrates, pollutes, or otherwise alters the flow or amount of stormwater runoff.



**City of Kingsville
Engineering Dept.**

Financial Impact:

Approving the recommended changes above will increase yearly stormwater utility fee revenues from the FY22-23 estimated total of \$426,029.02 to \$568,038.69, providing approximately \$142,009.67 of additional revenue.

Recommendation:

Staff recommendations.

1. Increasing the Monthly Stormwater Utility Fees from \$2.25 to \$3.00.

Attachments:

Ordinance No. 2024-_____



ORDINANCE NO. 2024-___

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF KINGSVILLE, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF KINGSVILLE, TEXAS BY AMENDING CHAPTER V PUBLIC WORKS, ARTICLE 6 "STORMWATER UTILITY SYSTEM", SECTION 21 FEE CALCULATION, TO INCREASE THE MONTHLY STORMWATER UTILITY FEES FOR THE PURPOSE OF FUNDING THE STORMWATER UTILITY SYSTEM; PROVIDING A CUMULATIVE CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Kingsville, Texas ("City Commission") has adopted Ordinance No. 2012-48, to create a Stormwater Utility System and provide stormwater drainage service to collect and direct stormwater runoff for benefitted properties within the utility service area upon payment of Stormwater Drainage Utility Fees; and

WHEREAS, the City Commission, after holding a public hearing and finding that the fees are non-discriminatory, reasonable, and equitable, adopted Ordinance No. 2012-51 to levy a schedule of Stormwater Utility Fees for stormwater service; and

WHEREAS, the engineer's proposed schedule called for periodic increases to the Stormwater Utility Fee which have only previously been done on September 11, 2017; and

WHEREAS, in setting the schedule of Stormwater Utility Fees, the fees are based on an inventory of improved parcels within the utility service area.

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

SECTION 1: The City Commission hereby establishes amended Stormwater Utility Fees as set forth herein. Stormwater Utility Fees shall be levied against all benefitted properties within the utility service area unless exempt under Chapter V, Article 6, Section 11. These fees shall be imposed and issued with utility billing statements issued on and after October 1, ~~2017~~ 2024.

SECTION 2: The Code of Ordinances of the City of Kingsville, Texas section 5-6-21 to Chapter V, Article 6 "Stormwater Utility Fees" is hereby amended to read as follows:

ARTICLE II. STORMWATER UTILITY FEES

Sec. 5-6-20. Applicability.

A Stormwater Utility Fee shall be levied against all benefitted property within the utility service area unless exempt under Section 5-6-11.

Sec.5-6-21. Fee Calculation.

- (a) *Stormwater Utility Fee Calculation.* Stormwater Utility Fees shall be calculated based on the total stormwater runoff potential for benefitted properties for all customers within the utility service area. The total stormwater runoff potential shall be measured as impervious cover in square feet (SF).
- (b) *Stormwater Utility Fee.* The total stormwater runoff potential for the service area shall be allocated between the customer classes based on the relative amount of impervious area in each class established in Section 5-6-6. The monthly Stormwater Utility Fee is based on the average impervious area for an ERU, which is Two Thousand Four Hundred Twenty Five Square Feet (2,425.0 SF).
- 1) *Residential Property Class.* The monthly Stormwater Utility Fees for each residential property as defined in Section 5-6-4, shall be either a flat-rate fee per singly-family equivalent residential unit (ERU) or a flat-rate fee per dwelling unit on a residential parcel.
 - 2) *Non-Residential Property Class.* The monthly Stormwater Utility Fees for each improved non-residential property or allocated portion of an improved non-residential property shall be equal to: Impervious Area in square feet divided by 2,425.0 square feet for the ERU time the applicable flat-rate ERU fee.
 - 3) *Minimum Monthly Stormwater Utility Fee.* The minimum Stormwater Utility Fee for all customer classes shall be the fee for one ERU.
- (c) *Revision of Fees or Rates.* The Stormwater Utility Fee or the stormwater utility rate may be revised by the City Commission through an ordinance from time to time as permitted by the Article and the Act.
- (d) *Applicable Stormwater Utility Fee.* The applicable Stormwater Utility Fee is \$3.00 ~~\$2.25~~/ERU/month.
-

SECTION 3: It is found and determined by the City Commission that the fees established by this Ordinance are non-discriminatory, reasonable, and equitable, and that the fees are based upon an inventory of improved parcels within the utility service area.

SECTION 2: It is further provided that in case a section, clause, sentence or part of this Ordinance shall be deemed or adjudged by a Court of competent jurisdiction to be invalid, then such invalidity shall not affect, impair or invalidate the remainder of this Ordinance.

SECTION 3: All ordinances or parts of ordinances in conflict herewith are specifically repealed to the extent of such conflict.

SECTION 4: This Ordinance shall be in full force and effect from and after its passage and approval.

INTROUCED on this the 5th day of September, 2024.

PASSED AND APPROVED by the City Commission on this the 12th day of September, 2024.

Effective: _____

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

AGENDA ITEM #6

City of Kingsville
Public Works, Wastewater Collection Division

TO: Mayor and City Commissioners

CC: Mark McLaughlin, City Manager

FROM: William Donnell, Director of Public Works

DATE: August 27, 2024

SUBJECT: Wastewater Tapping Charges

Summary:

This item authorizes the increase in fees for Wastewater tapping charges.

Background:

Material and equipment prices have increased over the years. Sewer tapping fees have not been increased since 2002. This increase is requested to keep up with the market price of material and equipment. Tapping fees have been polled for the surrounding areas and are competitive with the recommendation.

Financial Impact:

Increasing the cost of sewer taps will ensure the city has a breakeven return on materials and equipment costs for new sewer connections.

Recommendation:

Staff is requesting adoption of the proposed sewer tap charges to cover the cost of service for new sewer connections.

ORDINANCE NO. 2024-_____

AMENDING THE CITY OF KINGSVILLE CODE OF ORDINANCES CHAPTER V, ARTICLE 2-SEWERS, SECTION 3-REQUIRED TAPS, CONNECTIONS, PROVIDING FOR AN INCREASE IN SEWER TAP FEES; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION.

WHEREAS, the sewer tap fees have not been increased since September 18, 2002 and costs to provide the service have gone up since then;

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

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

I.

THAT Section 5-2-3 of Article 2: Sewers of Chapter V, Public Works, of the Code of Ordinances of the City of Kingsville, Texas, shall be amended to read as follows:

§ 5-2-3 REQUIRED TAPS; CONNECTIONS.

(A) All occupied residential and commercial property within the city which is within 300 feet of any sanitary sewer line which is part of the city sewer system shall have a sewer tap made on the system. cleanout at the property line is required. A separate sewer tap and lateral is required for each dwelling; provided, that in case of apartments, dormitories, rooming houses or other group quarters a single tap and lateral may be permitted upon approval of the City Engineer Building Official or other agent specified by the City Manager.

(B) The method of installation and the materials used in the installation shall be subject to inspection by the Plumbing Inspector or other authorized officers of the city.

(C) All taps shall be made only to laterals or feeder lines.

(D) All taps on active city sewer lines shall be made only by City Wastewater Collections Division personnel unless previously approved by the Public Works Director and/or City Engineer. Private contractors shall perform taps only under the direct supervision of city inspectors. Every person, firm or contractor performing any tap on city sewer lines shall first secure a permit prior to excavating any city sewer line or commencing work. Tapping fees shall be paid to the utility billing office prior to any tap being made.

All sewer taps on city lines shall be made by city employees. Laterals within existing easements or public rights-of-way shall be laid by city employees. Such laterals will include a cleanout located at the property line.

(E) For all original sewer taps, a minimum fee of ~~\$300.00~~ \$650.00 for four inch taps and \$1250 for six inch taps shall be charged. The minimum fee shall be paid by the user or owner of the property being connected to the city before the taps shall be made. Taps ~~larger than four inches or~~ at a depth of greater than five feet shall be assessed an additional charge based upon actual costs. Taps requiring a street cut shall be assessed an additional fee of ~~\$450.00~~ \$1,250.00 \$750 for cuts up to 15 feet and ~~\$40.00~~ \$60 per linear foot thereafter.

(F) The city shall maintain taps and laterals within easements and the public right-of-way. Repairs or replacements of taps and laterals within the public right-of-way or easement shall be made by the city. If the lateral does not have a cleanout, a clean out shall be installed during maintenance. In no case shall the city repair, maintain or install laterals outside the public right-of-way or easement.

(1962 Code, § 8-6-4; Ord. 81007, passed 3-9-81; Ord. 83027, passed 7-18-83; Ord. 90003, passed 2-5-90; Ord. 94005, passed 2-14-94; Ord. 2002-23, passed 9-18-02)

II.

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

III.

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

IV.

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

INTRODUCED on this the 5th day of September, 2024.

PASSED AND APPROVED on this the 12th day of September, 2024.

Effective Date: _____

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

AGENDA ITEM #7

City of Kingsville
Public Works, Water Construction Division

TO: Mayor and City Commissioners
CC: Mark McLaughlin, City Manager
FROM: William Donnell, Director of Public Works
DATE: August 27, 2024
SUBJECT: Water Tapping Charges

Summary:

This item authorizes the increase in fees for water tapping charges.

Background:

Material and equipment prices have increased over the years. Meter tapping fees have not been increased since 2017. This increase is requested to keep up with the market price of material and equipment. Tapping fees have been polled for the surrounding areas and are competitive with the recommendation.

Financial Impact:

Increasing the cost of water taps, meters and tapping bores will ensure the city has a breakeven return on materials and equipment costs for new meter connections.

Recommendation:

Staff is requesting adoption of the proposed water tap charges to cover the cost of service for new water connections.

ORDINANCE NO. 2024- _____

AMENDING THE CITY OF KINGSVILLE CODE OF ORDINANCES CHAPTER V, ARTICLE 3, SECTION 52-TAPPING CHARGES, PROVIDING FOR AN INCREASE IN WATER TAPPING CHARGES AND WATER BORING TAP CHARGES; REPEALING ALL ORDINANCES IN CONFLICT HERewith AND PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION.

WHEREAS, these rates have not been revised since November 27, 2017, and before that at least 2002, but the costs for processing and/or disposing of them has gone up since that time;

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

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

I.

THAT Section 5-3-52 of Article 3: Water of Chapter V, Public Works, of the Code of Ordinances of the City of Kingsville, Texas, shall be amended to read as follows:

Sec. 5-3-52. Tapping charges.

(A) All taps on active city water lines shall be made only by City Water Department Construction Division personnel unless previously approved by the City Utility Public Works Director and/or City Engineer or other agent specified by the City Manager. Private contractors shall perform taps only under the direct supervision of city inspectors. Every person, firm or contractor performing any tap on city water lines shall first secure a permit prior to excavating any city water line or commencing work. Tapping and meter fees shall be paid to the utility billing office prior to any tap being made.

(B) The fee schedule for water taps and water bore taps made by city personnel within the city limits shall be:

TABLE INSET for water taps:

Size of Tap	Fee	Meter Cost
5/8 and 3/4 inch	\$ 389.00 \$485	\$ 164.00 \$354
1 inch	456.00 \$600	301.00 \$587
1 1/2 inch & 2 inch	982.00 \$1,104	670.00 \$1,235
2 inch	\$1,946	\$1,588

TABLE INSET for water bore taps:

Size of Tap	Fee
4 inch	\$ 650.00 — \$1,137
6 inch	700.00 — \$1,225
8 inch	750.00 — \$1,312
12 inch	800.00 — \$1,400

(C) Charges for tap sizes not listed shall be charged based on the cost of labor, equipment, and material. Taps which require a street ~~or alley~~ cut shall be assessed an additional fee of ~~\$450~~ ~~\$750~~ for cuts up to 15 feet and ~~\$40~~ ~~\$60~~ per linear foot thereafter. The charge for meters not listed shall be determined by actual cost to the city plus 10%. Applicants for service outside the city shall pay the in-city tap fee and meter cost as a minimum fee prior to the tap being made by the city. Outside city limit customers shall be billed for all actual costs in excess of the tap fee.

(D) Taps requiring a street cut using a trencher shall be assessed a fee of ~~\$20.00~~ ~~\$40~~ per linear foot of trench in addition to the tapping fee.

(1962 Code, § 3-1-14; Ord. 85062, passed 12-16-85; Ord. 2002-20, passed 9-9-02)

Cross references: Penalty, see § 5-3-99.

II.

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

III.

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

IV.

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

INTRODUCED on this the 5th day of September, 2024.

PASSED AND APPROVED on this the 12th day of September, 2017.

Effective Date: _____

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney

AGENDA ITEM #8

City of Kingsville
Public Works, Sanitation Division

TO: Mayor and City Commissioners

CC: Mark McLaughlin, City Manager

FROM: William Donnell, Director of Public Works

DATE: August 27, 2024

SUBJECT: Fund 001 Budget Reserve Amendment Request

Summary:

This item authorizes additional funding in the Sanitation Division for Professional Services and Vehicle & Equipment Maintenance.

Background:

The Sanitation Recycling Center has been very productive in receiving recycling from the public this year which has created a need for additional funding (\$6,500) for service of the single stream compactor. These funds will pay for the additional hauling required for the single stream recycling program.

The new garbage trucks ordered at the beginning of this fiscal year have not been delivered and has created unforeseen additional maintenance and repairs for the current units to continue collecting the garbage routes. Additional funds of \$12,790.05 should cover expenses throughout the remaining fiscal year. I am requesting total budget reserve funds in the amount of \$19,290.05 to cover operation expenses through the remaining fiscal year.

Financial Impact:

This will reduce unappropriated Fund 001-5-1702-86000 Budget Amendment Reserves balance by \$19,290.05 and increase the Professional Services line account 001-5-1702-31400 by \$6,500.00 and Vehicle/Equipment Maintenance line account 001-5-1702-41100 by \$12,790.05.

Recommendation:

Staff is requesting approval of a budget amendment to provide funding to cover costs associated with professional services and repairing and maintaining vehicles and equipment this fiscal year.

ORDINANCE NO. 2024-_____

AN ORDINANCE AMENDING THE FISCAL YEAR 2023-2024 BUDGET TO APPROPRIATE ADDITIONAL FUNDING FOR SANITATION PROFESSIONAL SERVICES AND VEHICLE MAINTENANCE.

WHEREAS, it was unforeseen when the budget was adopted that there would be a need for funding for these expenditures this fiscal year.

I.

BE IT ORDAINED by the City Commission of the City of Kingsville that the Fiscal Year 2023-2024 budget be amended as follows:

CITY OF KINGSVILLE
DEPARTMENT EXPENSES
BUDGET AMENDMENT – BA#58

Dept No.	Dept Name	Account Name	Account Number	Budget Increase	Budget Decrease
Fund 001 – General Fund					
<u>Expenditures - 5</u>					
1702	Sanitation	Professional Services	31400	\$6,500.00	
1702	Sanitation	Vehicle Maintenance	41100	\$12,790.05	
1030	City Special	Budget Amend Reserve	86000		\$19,290.05

[To amend the City of Kingsville FY 23-24 budget to appropriate additional funding for Sanitation Professional Services and Vehicle Maintenance. Funding will come from the remaining funds in the Budget Amendment Reserve line item.]

II.

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

III.

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

IV.

THAT this Ordinance shall not be codified but shall become effective on and after adoption and publication as required by law.

INTRODUCED on this the 5th day of September 2024.

PASSED AND APPROVED on this the 12th day of September 2024.

EFFECTIVE DATE: _____

Sam R. Fugate, Mayor

ATTEST:

Mary Valenzuela, City Secretary

APPROVED AS TO FORM:

Courtney Alvarez, City Attorney