

City of Kennedale Adopted Budget Fiscal Year 2023



405 Municipal Drive
Kennedale, TX 76060
817-985-2105



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**Adopted Budget Fiscal Year 2023
October 1, 2022 through September 30, 2023**



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FY22-23 ADOPTED BUDGET

OCTOBER 1, 2022 to SEPTEMBER 30, 2023

Submitted to City Council
TUESDAY, AUGUST 16, 2022

Adopted Budget
TUESDAY, September 6, 2022

Approval of Tax Rate
TUESDAY, September 13, 2022

Submitted By
DARRELL HULL, CITY MANAGER

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



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Adopted Budget 2022 – 2023

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THESE STATEMENTS PROVIDED IN ACCORDANCE WITH STATE LAW

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$125,308 OR 1.91% AND, OF THAT AMOUNT, \$125,308 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Amounts for notices required by law to be published in a newspaper were \$5,652 for FY 21, estimated \$3,865 FY 22, and adopted \$4,250 FY 23.

Amounts for indirectly influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002 Government Code were \$0 in FY 21, estimated \$0 FY 22, and adopted \$0 FY 23.

THIS BUDGET WAS DEVELOPED WITH A .70 PROPERTY TAX RATE

Ad Valorem (PROPERTY) Tax Rate Comparison Per 100 Valuation	FY 2021-2022	FY 2022-2023
Property Tax Rate	\$0.764085/100	\$0.70619/100
No -New-Revenue Rate	\$0.756350/100	\$0.694440/100
Effective Maintenance & Operations Rate	\$0.569562/100	\$0.569154/100
Voter Approval Rate	\$0.783057/100	\$0.435275/100
Debt Rate	\$0.191136/100	\$0.137036/100

Budget Adopted by Members of City Council at the September 6, 2022 Meeting as follows:

MEMBER	FOR	AGAINST	PRESENT, NOT VOTING	ABSENT
Mayor Hollis Matthews			X	
Jan Joplin, Place 1	X			
Gary Mitchell, Place 2	X			
Kenneth Michels, Place 3	X			
Austin Degenhart, Place 4	X			
James Connor, Place 5	X			

VISION

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





CITY MANAGER'S OFFICE

405 MUNICIPAL DRIVE | KENNEDALE, TX 76060

OFFICE: 817-985-2102 | CELL: 817-565-4531 | FAX: 817-483-0182

Mayor Hollis Matthews and Distinguished City Council Members
405 Municipal Drive
City of Kennedale, TX 76060

Honorable Mayor and Members of the Council,

I would like to first thank you for the continued opportunity to be the City Manager for the city that I have dutifully and honorably served for over 26 years. As City Manager, I am looking forward to continuing to take on the larger role of managing our great city and serving our citizens for the foreseeable future.

As we have discussed and is well known to our residents and business owners, Kennedale is growing. The growth of our community affects every citizen, from our youngest to our seniors, from people starting new careers to those that have chosen Kennedale as their retirement home. Growth also affects everything we do- the way we live, the way we work, and the way we raise our families.

The increased growth of the metro area around Kennedale also affects us. Presently, we have roughly 9,200 residents. Over the next 20 years, we expect our population to grow to over 15,000 residents. Our infrastructure will need to be updated and planned to adequately meet our current and future needs. We must update our Comprehensive Plan, the Unified Development Code, and the water utilities contract. While doing so, we need to keep our finances in order to address any new and current programs to continue to serve our community. We must also identify our infrastructural needs now and in the future while maintaining a high reserve level.

I have already been faced with and tackled several challenges, some with simple fixes and others that will require work for the foreseeable future. There is still a lot of work to be done. From handling day-to-day city business, to meeting with citizens, city leaders, business owners, developers, and contractors, I have found the position thus far challenging and rewarding. The most rewarding aspect of being in this position is moving the vision of the Mayor and the City Council forward. I believe that it will be my role to support their vision as we make progress and adapt to the changes in the present and those to come.

To do so, there must be a plan for implementing the changes that are needed and to execute the vision of our elected leaders. Implementing the plan is critical for future success. The strength of any organization is the people that do the work. I want to understand the concerns and needs that all of our employees have, whether they need new equipment to help them do their job better to understanding what their expectations are. I believe this builds trust and the ability to better identify our purpose as public servants within our city government.

Another focus area includes determining how our city government fits in with the community. We can assume that we know what community expectations are, but without citizen input, we may be off the mark. As we experience growth in our city, it is important to listen to our citizens and know what concerns that they have. The way we operate our city government can substantially impact the quality of life for our citizens- positively and negatively. This is especially true for those who are our most vulnerable, such as our retirement community. Although all will feel the impact of increased utility costs or taxes, our retirees don't have much room for additional expenses if they are on fixed incomes. I feel that it is important to get their input indefinitely. Future plans will incorporate town hall meetings, social media messaging, and surveys to gain needed community opinion.

It will be important to meet with our community stakeholders and elected officials to see what expectations they have of municipal services as well as growing already established relationships.

I will work closely with the Finance Director to identify any unnecessary or outdated contracts and or expenditures. As I have experienced, contracts need to be reviewed on a regular basis. It is important to spend tax revenue wisely and direct funding to needed and necessary areas. A careful review of existing budgets and contracts will provide a sound financial starting point.

I have met with our department leaders and performed a structural analysis to address stakeholder concerns. I have discussed what their department needs are to meet the community's expectations. Based on the outcome of our conversations, we would evaluate any potential department and service structural changes that may need to occur to help us meet the goals of the city and provide efficient and cost-effective services. I believe we can meet the community's goals. With new management, there is an opportunity to view things from a new perspective with the ability to identify problems that may have been overlooked for some time. It will be important to address short-term and long-term issues within the organization and within our city, while addressing any chronic problems with input from our citizens. As a modern city, we need to be able to utilize technology to help improve customer service. However, we also need to be aware of and sensitive to the needs of members of our community that still feel comfortable using traditional means of communication. We need to have face-to-face customer service wherever possible. We need to have people answering phones at city hall. Most importantly, we need to explore ways to help people. We can and will innovate, but we cannot leave any part of our population behind while we do.

Budget planning must include reallocating existing resources to meet new expectations wherever possible. There are areas that we need to plan for in the future. As we explore budget proposals, new programs and projects can also be considered.

As we continue to address the upcoming budget, we are looking at how we need to update our Comprehensive Plan. This will include input from our elected officials as to what they believe is the best course for the city to address anticipated growth areas, especially regarding business and urban development. A thorough review and update of the Unified Development Code (UDC) will also play an important part of the development of the city's Comprehensive Plan to address short-term and long-term city goals. Getting our policies and procedures correct and simplifying the UDC is crucial to our success and will define our future and create our legacy for years to come. This will incorporate building relationships with developers and business owners who want to invest in

Kennedale. Having a clearer picture for the growth of the city and the school district is also a big part of our mutual success. Working together, we can continue to attract families seeking a safe and beautiful place to live while attending our fine schools. Additionally, it is equally important to reach out to small businesses and create a business-friendly environment. Supporting and growing organizations such as the Chamber of Commerce will have a lasting effect on attracting the right businesses to our city.

Finding more support for community involvement on community boards and commissions will also be an important area to focus on. Developing community interest in these areas is vital to receive feedback and information for park and community developments that impact the image and feel of our city. It is also essential to include our stakeholders when planning future events valuable to our community. Annual events such as Trunk or Treat and the Kennedale Home Town Christmas Event at TownCenter Plaza are highly attended. Citizens should be able to provide feedback on how they want these events to identify us as a community. Additionally, all beautification efforts undertaken by the city should also have direct community input as we explore more opportunities to create green spaces and initiate beautification efforts.

Many of the projects and initiatives previously identified have already started or would be scheduled to start during this period. Another one of my priorities during this first year would be connect to Old Kennedale and New Kennedale. Whether through seeking funding for revitalization efforts, to bringing groups together to discuss our future, anything that can be done to close the gap between our rich history and our exciting future will be a principal concern.

Another exciting initiative in progress is planning quality events for the entire community on a monthly basis. Community events create interest in our city and support local commerce. Future plans include creating a position responsible for event planning and public information, with an emphasis on showcasing what Kennedale has to offer for new residents and new businesses.

Adopted Budget

I am pleased to submit the 2023 Adopted Budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023. I believe you will be pleased that the process has resulted in a budget that should exceed your expectations. The process began with each director determining resources needed to serve our citizens and uses creative financial strategies to fund identified needs. Strategies include:

1. The use of existing fund balances when possible without altering General Fund reserves.
2. The use of grants and donations.
3. Implementing best practices to increase purchasing power and provide additional services at lower cost.
4. Implementation of scheduled budget reviews to determine the best utilization of inflows, such as restructuring investment strategies to provide increased investment income.

City Council has expressed a desire to decrease the current tax rate while providing cost of living increases for employees. Council has also communicated the desire to increase the quality of life for citizens through infrastructure improvements and community programs. The adopted budget meets these expectations in a balanced budget without the utilization of General Fund Reserves.

The total expense in the budget totals \$26M as shown below by fund. The budget is resource loaded by each director and time-phased by the fiscal year. The budgeted revenues include a taxable property value increase of \$125,305 and use of \$200,000 in Debt Service Fund Balance to decrease the tax rate by .0579 cents per \$100 of property valuation. Please see the following:

FY 23 Budget Summary		
	Revenues	Expenditures
GENERAL FUND	10,542,352	10,542,352
CAPITAL REPLACEMENT FUND	153,400	167,153
COURT SECURITY FUND	2,950	12,000
COURT TECHNOLOGY FUND	2,040	-
STREET IMPROVEMENT FUND	1,013,878	1,021,400
JUVENILE CASE MANAGER FUND	525	
PARK REC/OTHER DONATION FUND	120	33,070
TREE REFORESTATION FUND	300	30,000
UNCLAIMED PROPERTY FUND	4	1,920
GENERAL FUNDS	\$ 11,715,569	\$ 11,807,895
GENERAL DEBT SERVICE FUND	\$ 1,472,427	\$ 1,672,427
WATER/SEWER FUND	4,546,704	4,550,123
STORMWATER UTILITY FUND	269,689	210,221
WATER IMPACT FUND	60,100	20,000
SEWER IMPACT FUND	70,600	(10,000)
WATER AND SEWER FUNDS	\$ 4,947,093	\$ 4,770,344
EDC FUND	1,019,621	1,019,852
EDC BOND RESERVE FUND	1,500	
EDC FUNDS	\$ 1,021,121	\$ 1,019,852
CAPITAL PROJECTS FUND	86,711	104,800
CAPITAL BOND FUND	24,000	4,300,000
PARK DEDICATION FUND	52,280	220,196
LIBRARY BUILDING FUND	-	
ROADWAY IMPACT FEE FUND	100,300	107,525
CAPITAL PROJECT FUNDS	\$ 263,291	\$ 4,732,520
TIF #1 (NEW HOPE) FUND	234,081	
HOTEL/MOTEL TAX FUND	9,120	20,000
POLICE SEIZURE FUND	1,403	12,000
LEOSE FUND	1,747	1,747
DISASTER RECOVERY	1,955,000	1,955,000
SPECIAL REVENUE FUNDS	\$ 2,201,351	\$ 1,988,747
TOTAL	\$ 21,620,852	\$ 25,991,786

City Goals

I seek to instill confidence in the integrity and trust of the Kennedale city government through a commitment to excellence in staff leadership and the following goals:

1. Emphasize quality customer service.
2. Partner with the Kennedale Area Chamber of Commerce to promote a positive environment for economic development.
3. Enhance the quality of life by improving the city's capital infrastructure for parks, water/sewer, and streets.

4. Promote safety by providing police, fire, and ambulance services.
5. Provide diverse resources so library patrons of all ages can pursue personal enrichment and educational goals.
6. Increase regional relationships and coordination with the media and other local entities including the Kennedale Independent School District.
7. Increase media coverage for community and achievement announcements.
8. The expectation that city staff maintains cooperative and collaborative working relationships based on an integrative work culture consistent with the core values of Trust, Integrity and Purpose.
9. Create an orientation video for all new hires that provides an overview of the history of Kennedale, government, and our integrative work culture.
10. Cross-train all staff to improve efficiency and customer service when possible.
11. Develop a reputation for easy-to-understand, efficient review and approval process for development so that Kennedale can attract high-quality developers and businesses to support our community.
12. Implement interactive voice response system for municipal court enabling payments to be taken by phone in an automated environment.
13. Evaluate and possible implementation of an intranet for in-house communications with employees.
14. Encourage more involvement between boards to allow for new volunteering to opportunities and exchange of information.
15. Continue rebranding and communication efforts through communications, advertising, and general regional coordination.

Short-term goals are reflected in the actual budget items. These include:

- Projected grant revenue and associated expense to support equipment for police and fire personnel (\$845k)
- Annual volunteer Board and Committee Member Banquet (\$8k) and Employee Annual Banquet (\$10k)
- 73 employees, which includes full-time, equivalent personnel, including 22 fully licensed police officers, 20 certified fire fighters/paramedics (including an increase for one Fire Marshal/Arson Investigator) and nine Public Works employees
- Cost of living salary increases to provide competitive pay for employee recruitment and retention. This includes a 10% increase for Public Works and a 5% increase for all other non-sworn employees
- Sworn/uniformed personnel will remain on the current pay scale with no increase
- Employees are eligible for a cost of living increase after the completion of a six-month probationary period

- An employee retirement contribution increase from 14.28% to 14.69% (mandated by TMRS based on actuarial history calculation)
- Retaining employee health benefits at current levels for health, vision, dental, and life. Also includes COBRA coverage (with added employer short-term disability coverage), employee optional long-term disability coverage, Dependent and Medical Flexible Spending Accounts, and a human resources portal for employee internet access to benefit information at an additional cost of \$2 per year
- Employee tuition reimbursement (\$10k), Employee Recognition Program with 5 and 10 year milestone awards (\$10k), and Monthly Employee Luncheons (\$4k)
- Security renovations for the Library (\$30k)
- Continued partnering for professional services – Tarrant County Appraisal District for appraisal services; Tarrant County for tax collection services; Mansfield for dispatch services; the cities of Arlington and Fort Worth for water, sewer maintenance, operations, and utility billing; inspections by SafeBuilt; legal assistance through TOASE; engineering (to be bid); benefit administrator (to be bid); mowing (to be bid); cleaning services (M&R Cleaning); information technology through NetGenius; medical director through Beacon; and audit services through FORVIS
- Police equipment to include up fit for three new police cars, new handguns and ammunition, and a replacement vehicle and body camera system
- Replacement of an air conditioner in the fire building (\$45k) and removal of diesel fuel tanks per TECQ environmental requirement (\$22k)
- Fire equipment to include the brush truck replacement (\$150k), medical equipment, ambulance, and a fire truck
- Updating the Unified Development Code (Zoning Ordinance) and the Comprehensive Plan (\$80k)
- Meals on wheels in order to support Kennedale seniors through the Senior Center (\$20k)
- City-wide phone system replacement (\$20k)
- Continued buy down of the Enterprise car lease contract with the expected termination of the program in 2025
- Street repairs to include- Valley Lane erosion stabilization; Collet- Sublett water, sewer, and road repairs; the repair of several concrete and asphalt repairs; and roadway pavement markings
- Equipment needed for street repairs
- An advertising video to attract development and commerce (\$7k)
- A Christmas event (\$100k)
- Trimming trees from the right of way plus removal

- Upgraded street signs throughout the city
- Public works plan review (\$20k)
- Upgrade of youth ball fields, including grass and aeration, irrigation repair, infield clay repair, and field erosion deterrent
- Within the City of Kennedale Master Plan and Projects approved for 2021-2022, the following projects will be adopted into the 2022-2023 fiscal budget: Swiney Heitt Road; the 300 block to the 800 block of Sublett Road; Corey A. Edwards Road; Cooper Street; Joy Street; and S. New Hope Road from 4th Street to the railroad crossing. We will also start construction on the Collett Sublett Road project.

In order to meet the expectations and demands of our streets and infrastructure, I have provided a work sheet providing our future infrastructure plans. Please see the City of Kennedale Master Plan & Projects 2022-2023 matrix at the end of this document.

Summary

Your city leadership team stands ready to execute the 2022- 2023 budget and to institute the necessary fiscal controls to ensure effective fiduciary management and increase reserves when possible. We were able to drop the tax rate to a twenty year low. As a point of reference, the 2002-2003 budget tax rate was .7125. We are proposing the FY2022-2023 rate of .70619. Compared to FY2022-2023, we are also operating with ten fewer city employees than in 2012-2013.

We will continue to innovate while maintaining our focus on improving our performance to improve the quality of life for all citizens. I appreciate the dedication of our employees and department leaders who are working hard to share your vision for our city. On behalf of all of our employees, we look forward to working with you through the coming year. I thank you for your trust and I will continue to serve you with integrity and purpose. Together, we will move forward and achieve the goal of making our city a truly wonderful place to live and prosper.

Respectfully Submitted,



Darrell Hull
City Manager



City of Kennedale Master Plan & Projects 2022
Capital Improvement and Planning/Development Projects
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CONSTRUCTION PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
Crestdale Sewer Improvements	Improvement of existing infrastructure	Sanitary Sewer Rehab	Crestview Dr. and Cloverlane Dr.	Project Closeout	Sewer line improvements to the Crestdale subdivision, which has completed construction. Release for retainage will need to be requested by the contractor.
2020-CDBG	Improvement of existing infrastructure	12" Water Line Improvement	3rd Street	Project Closeout	Construction began on 8-9-2021, anticipated 60 calendar days. A few field changes were needed and construction is almost completed. Per field observations, it appears the line was not built to the depth outlined in the construction plans. Contractor is relaying the line to proper depths.

CRITICAL INFRASTRUCTURE PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
Valley Lane Channel Improvements	Improvement of existing infrastructure	Slope Stabilization & Road Reconstruction	Valley Lane Road between Bus 287 and N Dick Price Road	Conceptual Planning	Valley Lane is currently a safety hazard to the traveling public of Kennedale as the existing roadway is situated along a failing stream bank with numerous slope failures that has already begun to capsize certain areas of the roadway. Further failures could prove detrimental, as Valley Lane is a single point of access for about 25 local businesses. If left uncompleted, the city faces potential liability if an injury occurs due to the roadway failing. This project has received 20% funding through TWDB. Shield is currently working on additional funding sources for further grant money through TDEM.
Shield 54: Trent Street	Expansion on existing infrastructure	Valley Lane Emergency Reroute	Trent Street & Kennedale Pkwy	Design Complete	Emergency project to re-route traffic from Valley Lane to Trent Street. This project is critical as Valley Lane is a single entry point to an industrial district and is currently experiencing slope failure along the existing channel and roadway, causing both safety and legal concerns to the City of Kennedale.
FN SS-2: Upsize 18" to 21" Interceptor in Basin C-1	Improvement of existing infrastructure	24" Wastewater Interceptor Replacement	Arlington Interstate 20 Interconnect	Conceptual Planning	Project will increase sanitary sewer capacity of Kennedale by increasing the main size which runs flow out of the city and into Arlington's systems. Additionally, the Southeast Connector is being constructed in the coming year, which would likely reduce overall project cost if built simultaneously.

City of Kennedale Master Plan & Projects 2022
Capital Improvement and Planning/Development Projects
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ROADWAY INFRASTRUCTURE PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
Shield 56: Collett Sublett Rd Improvements	Improvement of existing infrastructure	0.29 mile, 2-lane Undivided Avenue infrastructure improvement project to rebuild existing roadway to thoroughfare standard.	Collett- Sublett and Swiney Hiatt	Design Complete	The Collett- Sublett Road Infrastructure Improvements project will widen the existing roadway, replace aging water and sewer mains, and install underground storm water infrastructure. This project will modernize the road and help replace the aging infrastructure currently in place. Construction plans are complete and the project is prepared to move to formal bidding. This project was submitted to Tarrant County as a part of the 2021 Transportation Bond Program which may fund 50% to 100% of the total project costs.
Shield 57: Peggy Lane Improvements	Improvement of existing infrastructure	Infrastructure improvements to Peggy Lane	Peggy Lane and Sublett Road	Design Complete	Peggy Lane Infrastructure Improvements is a local project with the goal of modernizing the infrastructure of Peggy Lane. This project will widen the existing roadway, replace the aging water and sewer mains, and install underground storm infrastructure. Construction plans are complete and the project is prepared to move to formal bidding.
Bond 3: Little School Road and Bridge Expansion	Expansion on existing infrastructure	0.57 mile, 4-lane Divided Boulevard infrastructure improvement project to construct new roadway with grade separate railroad crossing.	Business 287 and New Hope Road	Conceptual Planning	Little School Road will extend the roadway from Business 287 to New Hope Road. A raised bridge would be installed to cross the RR tracks and will be the first raised crossing in Kennedale. This project was submitted to Tarrant County as a part of the 2021 Transportation Bond Program which may fund 50% to 100% of the total project costs.
Shield 55: Linda Road Improvements	Improvement of existing infrastructure	Infrastructure improvements	Linda Road and Dick Price Road	Preliminary Design	Preliminary engineering plans have been completed by Shield Engineering for improvements to Linda Road. Improvements include widening the roadway, replacing the existing water and sewer lines, and installing an underground storm water system.
Bond 7: Kennedale Sublett Realignment	Improvement of existing infrastructure	0.66 mile, 4-lane Divided Avenue roadway improvement project to realign roadway at Kennedale Parkway.	Business US 287 to Little School Road	Conceptual Planning	Conceptual layout schematic was created by Shield Engineering to layout multiple options of realigning the intersections of Kennedale Sublett, Mansfield Cardinal, 5th Street, Broadway, Short Street, New Hope, and Crestview Drive. This project was submitted to Tarrant County as a part of the 2021 Transportation Bond Program which may fund 50% to 100% of the total project costs.
Kennedale-Sublett Road Improvements (City of Arlington)	Improvement of existing infrastructure	Roadway improvements	Kennedale Sublett Road and Joplin Road	Final Design	Project will be constructed by the City of Arlington. Kennedale is involved in the projects' drainage reviews, as it affects existing Kennedale waterways.
Bowman Spring Roadway Improvements	Improvement of existing infrastructure	0.49 mile, 5 lane roadway improvement project	City Limit to Business US 287	Conceptual Planning	
Dick Price Roadway Improvements	Improvement of existing infrastructure	0.31 mile, 2 lane Divided Avenue roadway improvement project	Business US 287 to SP RR	Conceptual Planning	
Bond 6: Oak Crest Dr Roadway Improvements	Improvement of existing infrastructure	0.14 mile, 2 lane undivided avenue roadway improvement project to realign collector roadway in industrial area.	West of Kennedale Street to Kennedale Parkway	Conceptual Planning	

City of Kennedale Master Plan & Projects 2022
Capital Improvement and Planning/Development Projects
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ROADWAY INFRASTRUCTURE PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
<i>Bond 4: New Hope Rd Roadway Improvements 1</i>	Improvement of existing infrastructure	<u>0.56 mile</u> , 2 lane divided boulevard roadway improvement project to widen roadway and construct to thoroughfare standard.	Business US 287 to South of SP RR	Conceptual Planning	
<i>Bond 4: New Hope Rd Roadway Improvements 2</i>	Improvement of existing infrastructure	<u>1.68 mile</u> , 4 lane divided boulevard roadway improvement project to widen roadway and construct to thoroughfare standard.	South of SP RR to Hudson Village	Conceptual Planning	
<i>Kennedale Sublett Rd Roadway Improvements</i>	Improvement of existing infrastructure	0.77 mile, 2 lane Divided Avenue roadway improvement project	Little School Road to East of Vera Lane	Conceptual Planning	
<i>Little School Rd Roadway Improvements</i>	Improvement of existing infrastructure	1.31 mile, 2 lane Divided Avenue roadway improvement project	South of Pennsylvania Ave to Business US 287	Conceptual Planning	
<i>Little School Rd Roadway Expansion</i>		0.91 mile, 4 lane Divided Boulevard roadway expansion project.	New Hope Road to Dick Price Road	Conceptual Planning	
<i>FN MISC-1: Eden Rd Roadway Improvements</i>	Improvement of existing infrastructure	0.53 mile, 4 lane Divided Avenue roadway improvement project to widen roadway and construct thoroughfare standard.	Mansfield Cardinal to City Limit	Conceptual Planning	
<i>Collett Sublett Rd Roadway Expansion 1</i>	Expansion on existing infrastructure	0.32 mile, 2 lane Undivided Avenue roadway expansion project by developer.	Kennedale Sublett to existing Collett Sublett	Conceptual Planning	
<i>Collett Sublett Rd Expansion 2</i>	Expansion on existing infrastructure	0.34 mile, 2 lane Undivided Avenue roadway expansion project.	Swiney Hiatt Road to Eden Road	Conceptual Planning	
<i>Swiney Hiatt Rd Roadway Improvements</i>	Improvement of existing infrastructure	1.03 mile, 2 lane Undivided <u>Roadway improvement</u> project to reconstruct to Avenue standard.	Mansfield Cardinal to Joplin Road	Conceptual Planning	

City of Kennedale Master Plan & Projects 2022
Capital Improvement and Planning/Development Projects
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WATER INFRASTRUCTURE PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
<i>Water Line Expansion A</i>	Expansion on existing infrastructure	16" Water Line	Gail Drive to N Little School Road	Conceptual Planning	
<i>Water Line Expansion B</i>	Expansion on existing infrastructure	12" Water Line	Bowman Springs Road	Conceptual Planning	
<i>Water Line Expansion C</i>	Expansion on existing infrastructure	12" Water Line	Swiney Hiatt Road	Conceptual Planning	
<i>FN W-1: Water Line Expansion South of Interstate 20 Phase 1</i>	Expansion on existing infrastructure	12" Water Line Phase 1	South of Interstate 20	Conceptual Planning	
<i>FN W-18: Water Line Expansion South of Interstate 20 Phase 2</i>	Expansion on existing infrastructure	12" Water Line to replace existing 8" & 10" lines	South of Interstate 20	Conceptual Planning	
<i>S Eden Road Water Line Expansion</i>	Expansion on existing infrastructure	16" Water Line	South Eden Road	Conceptual Planning	
<i>Linda Road Water Line Expansion</i>	Expansion on existing infrastructure	12" Water Line	Dick Price Road & Linda Road	Conceptual Planning	
<i>FN W-8: Water Line Improvements on Dick Price Rd</i>	Improvement of existing infrastructure	12" Water Line Replacement	Dick Price Road, North of Shady Lane	Conceptual Planning	
<i>Dick Price Rd Water Line Expansion</i>	Expansion on existing infrastructure	12" Water Line	Dick Price Rd to South New Hope Road	Conceptual Planning	
<i>Hudson Creek Water Line Expansion</i>	Expansion on existing infrastructure	12" Water Line	Hudson Creek & Highway 287	Conceptual Planning	
<i>Wildcat Way to Swiney Hiatt Road Water Line Improvements</i>	Improvement of existing infrastructure	12" Water Line Replacement	Wildcat Way to Swiney Hiatt Road	Conceptual Planning	
<i>South New Hope Road Water Line Improvements</i>	Improvement of existing infrastructure	12" Water Line Replacement	South New Hope Road	Conceptual Planning	
<i>Arlington Supply at Eden Road Water Line Improvements</i>	Improvement of existing infrastructure	Offsite Water Line Improvements	Arlington Supply at Eden Road	Conceptual Planning	
<i>FN W-4: 16/20" Waterline</i>	Improvement of existing infrastructure	Pump Station 3 to/along Dick Price Road	Dick Price to Gail Drive	Conceptual Planning	
<i>FN W-13: 12" AC to 16" Waterline on Dick Price Rd</i>	Improvement of existing infrastructure	16" Water Line to replace existing 12" lines	Linda Road to Shady Lane	Conceptual Planning	

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SANITARY SEWER INFRASTRUCTURE PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
Oak Crest Sewer	Expansion on existing infrastructure	Sewer Line Extension	Oak Crest Drive	Conceptual Planning	Conceptual design was completed to provide sewer service to the eastern half of the Oak Crest Subdivision.
<i>Dick Price Rd Sanitary Sewer Improvements</i>	Improvement of existing infrastructure	12" Wastewater Line Replacement	Dick Price Road	Conceptual Planning	
<i>FN SS-1: 15/18" Interceptor along North Road and Dick Price Road</i>	Improvement of existing infrastructure	18" Wastewater Interceptor Replacement	Basin B	Conceptual Planning	
<i>FN SS-3: Upsize 12" to 15" Interceptor in Basin C</i>	Improvement of existing infrastructure	15" Wastewater Interceptor Replacement	Basin C	Conceptual Planning	
<i>S New Hope Rd Sanitary Sewer Improvements</i>	Improvement of existing infrastructure	12" Wastewater Interceptor Replacement	S. New Hope Road	Conceptual Planning	
<i>Basin B-1 Sanitary Sewer Improvements</i>		8" Wastewater Line Extension	Basin B-1	Conceptual Planning	
<i>FN SS-5: Add 10/6" lines in Basin B-2</i>	Expansion on existing infrastructure	10.5" Wastewater Line Extension	Basin B-2	Conceptual Planning	
<i>Oak Crest Dr Sanitary Sewer Expansion</i>	Expansion on existing infrastructure	8" Wastewater Line Extension	Oak Crest Drive	Conceptual Planning	
<i>Highway 287 Sanitary Sewer Expansion</i>	Expansion on existing infrastructure	8" Wastewater Line Extension	Highway 287	Conceptual Planning	
<i>FN SS-6: Village Creek Sewer Line</i>			Village Creek	Conceptual Planning	

STORM WATER INFRASTRUCTURE PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
Beacon Hill	Improvement of existing infrastructure	Storm Drain Improvements	Beacon Hill Subdivision	On Hold	Drainage improvements project to serve the Beacon Hill subdivision.
Danny Drive Culvert	Improvement of existing infrastructure	Storm Design	4073 Danny Drive	On Hold	Proposed stabilizing and upsizing the existing culvert under Danny Drive.

VARIOUS PROJECTS					
2021 Bond Issuance				In-Progress	Shield Engineering assists in determining key capital improvement projects for the City of Kennedale and assisting in bond funding decisions.
Design Manual Update		Update Design Manual		In-Progress	Shield Engineering created and continuously revises the Kennedale Public works Design Manual and standard details when necessary.
GIS Public Works				In-Progress	Shield Engineering created, updates, and maintains the City of Kennedale online GIS database and system. This system is used to show areas zoning and existing underground infrastructure such as water, sewer, and storm. This system is used by City staff on a daily basis, and city staff works with Shield Engineering Group to continuously update and improve this database.
Street Maintenance Program				In-Progress	Asset tracking database used to determine existing conditions of roadways and the priority of repair and/or rehab.

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PLANNING & DEVELOPMENT PROJECTS					
Project	Impact on Existing Infrastructure	Description	Location	Status	Comments
Safe Routes to School	Expansion on existing infrastructure	Sidewalks and crosswalks to serve KISD schools	Crestdale Subdivision	In-Progress	Funding is approved and the city is moving forward with TXDOT-AFA agreement.
BUS 287 Complete Streets	Improvement of existing infrastructure	Concept Plan	BUS 287 between I-20 and Little School Road	Conceptual Planning	NCTCOG funded project to improve existing thoroughfares, such as Business 287, with improved accessibility to vehicles, pedestrians, and bicyclists. The goal is to make the roadway more accessible and more attractive with medians and street trees, which will ultimately promote development in Kennedale and increase the city's taxable income.
Southeast Connector	Improvement of existing infrastructure	I-20, I-820, and US 287 Interchange	I-20, I-820 and US287	Design	TXDOT improvement project to I-20, I-820, and TX-287 interchange. Kennedale is in coordination with TXDOT and BGE to discuss the project and its implications to Kennedale. Kennedale has the opportunity to expand a much needed sewer line that runs underneath this interchange.
GIS Planning				Ongoing	Shield Engineering created, updates, and maintains the City of Kennedale online GIS database and system. This system is used to show areas zoning and existing underground infrastructure such as water, sewer, and storm. The system is used by city staff daily and staff works with the Shield Engineering Group to continuously update and improve the database.
TWDB grants		Grant money Research		Ongoing	Kennedale has been invited to apply for 20% funding for Valley Lane under the FIF application.
Kennedale Greenways		Grant money Research		Ongoing	Grant opportunities from US Parks and Wildlife to expand and construct parks for public use.
Checklist Creation		Creating checklists to be placed on website to comply with new house bill		Ongoing	Shield Engineering has created a number of checklists to assist developers and engineers navigate the process of developing in Kennedale. Shield Engineering continues to create new checklists and updates existing checklists.
Railroad Park	Improvement of existing infrastructure	Park Improvements	Along North St from 3rd to Broadway	On Hold	Potential planning for Railroad Park. Potential funding for this park may come from federal grants under the Greenway Initiative.
Sonora Park Master Planning	Planning and development of sport fields in Sonora Park	Park Improvements	Sonora Park - New Hope Road	On Hold	Master planning for expanding Sonora Park. Potential funding for this park may come from federal grants under the Greenway Initiative.

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

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

The Public Works Related Funds Section contain budgets for Street, Water/Sewer, Stormwater, Parks, Impact Fees, and Tree Restoration.

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

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

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

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

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

Fund 83 / Tree Reforestation						
Account	Description	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	
83-4401-00-00	INVESTMENT INCOME	32	30	222	300	
TOTAL REVENUES		\$ 32	\$ 30	\$ 222	\$ 300	
Account	Description	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	
83-5290-01-00	EXPENDABLE SUPPLIES				15,000	
83-5570-01-00	SPECIAL SERVICES				15,000	
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 30,000	
NET CHANGE IN FUND BALANCE		\$ 32	\$ 30	\$ 222	\$ (29,700)	
BEGINNING FUND BALANCE — OCT 1		\$ 71,022	\$ 71,054	\$ 71,054	\$ 71,276	
ENDING FUND BALANCE — SEPT 30		\$ 71,054	\$ 71,084	\$ 71,276	\$ 41,576	

These charts provide a comparative view with the prior year actuals, current year estimates, and current year budget. The columns are based on a Fiscal Year (FY) that runs from October 1 through September 30 of each year, rather than the calendar year. For example, references to FY22 refer to activity between October 1, 2021 and September 30, 2022 and FY23 refer to the time frame October 1, 2022 through September 30, 2023.

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

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

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

A list of the funds is as follows:

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

The object represents the type of revenue or expense. Here list of definitions for the object codes –

Object	Description	Funds	Description
4001	PROPERTY TAX-CURRENT	All	Property tax collections for current taxes
4002	MMD TAX-CURRENT YEAR	All	Based on assessed value of \$2,783,693 and total tax rate of 2.880965 per \$100 (minus tract 1R for surplus); participants – City of Kennedale, Kennedale ISD, Tarrant County, Tarrant Hospital, Tarrant College
4010	WATER SERVICE	All	Fees collected from residents for water service
4011	PROPERTY TAX-DELINQUENT	All	Property tax collections for past due taxes
4020	SEWER SERVICE	All	Fees collected from residents for sewer service
4041	PROPERTY TAX-PENALTY	All	Property tax collections for past due taxes
4060	WATER TAP FEES	All	Fees collected for water taps
4061	METER PURCHASE/INSTALATION	All	Fees collected for meter installation
4070	SEWER TAP FEES	All	Fees collected for sewer taps
4071	ENGINEER REVIEW FEES	10	Fees collected for engineer review of plats and plans
	FRANCHISE FEES – TELEPHONE	17	Right of way % of gross quarterly revenues for companies with landline sales, based on line rates adopted by Council and submitted to PUC, adjusted annually / midyear for CPI
4072	FRANCHISE FEES – GARBAGE	All	Right of way agreement with waste connections – 10% of gross monthly revenues (6% gross billings in limites, 4% gross billing collection fees) adjusted annually in February for CPI
4073	FRANCHISE FEES – GAS	All	Right of way agreement with ATMOS, 5% of gross calendar year revenues, received in February
4074	FRANCHISE FEES – ELECTRICITY	17	Right of way agreement with ONCOR/GEXA based on 1998 revenue, received in March
	SANITATION BILLING FEES	10	Franchise fees from trash and recycling currently provided by Waste Connections
4075	FRANCHISE FEES-CABLE	All	Right of way agreement with Charter, 5% of gross quarterly revenues
4076	FRANCHISE FEES-WATER/SEWER	17	Right of way franchise fee for street repair for water sewer damages
	OTHER FEES-WATER/SEWER	10	Any fees related to water/sewer that do fall within any other category
4081	SALES TAX	All	2% sales tax allocated .015 General Fund and .005 EDC Fund, or said differently, 75% General Fund and 25% EDC Fund
4082	ARLINGTON OPERATOR COST	10	Arlington reimbursement for well electric and Fort Worth wholesale water purchases
	MIXED BEVERAGE TAX	1	Tax collected on mixed beverages
4083	SALES TAX-INTERLOCAL	All	Interlocal agreement with Arlington for sales tax related to Walmart. 1% total sales tax is split 75% Arlington and 25% Kennedale. Once received, funds are split 75% General Fund and 25% EDC fund
4084	OCCUPANCY TAX	30	Texas Tax Code Chapter 351 and Ordinance 666 for short-term rental (less than 30 days) establish a 7% city tax on gross rent for lodgings less any lawful exemptions
4085	CARES ACT FUNDING	35	Federal funds related to the Cares Act
4086	POLICE GRANT	All	Any grant that supports the police department
4087	AUTO TASK FORCE GRANT	All	Cost sharing from City of Mansfield for task force grant
4094	LEOSE POLICE TRAINING	All	Received from State Law Enforcement Officer Standards and Education (LEOSE) and based on total number of eligible law enforcement positions. Must be utilized for the continuing education of certified officers
4098	FIRE DEPARTMENT GRANT	All	Any grant that supports the fire department
4101	BUSINESS LICENSES	All	Permit per fee schedule
4120	CONTRACTOR LICENSES	All	Permit per fee schedule
4150	CERTIFICATE OF OCCUPANCY	All	Permit per fee schedule
4155	BUILDING PERMITS	All	Permit per fee schedule
4160	ELECTRICAL PERMITS	All	Permit per fee schedule
4165	PLUMBING PERMITS	All	Permit per fee schedule
4175	MECHANICAL PERMITS	All	Permit per fee schedule
4190	OTHER PERMITS/FEES	All	Permit per fee schedule
4191	PLAT FILING FEES	All	Permit per fee schedule
4192	ZONE CHANGE FEES	All	Permit per fee schedule
4193	PLAN REVIEW FEES	All	Permit per fee schedule
4194	PARK DEDICATION FEES	All	Developer generally donates land or pays equivalent funds per acre upon final plat
4195	ANIMAL IMPOUNDING FEE	All	Fee per schedule
4196	ANIMAL REGISTRATION	All	Permit per fee schedule
4198	MOWING/DEMOLITION CHARGE	All	Fee for noncompliance with City Ordinance
4199	REINSPECTION FEES	All	Permit per fee schedule
4201	DRAINAGE FEES	7	Monthly utility fee assessed on property and its corresponding impervious coverage
	IMPACT FEES	61 & 62	Impact fees based on fee study
4215	IMPACT FEES	All	Based on impact fee study
4250	JUVENILE CASE MANAGEMENT FEE	18	Code of Criminal Procedure Article 102.0174 -- \$5 is set aside from defendants convicted of a fine-only misdemeanor to pay a case manager
	SECURITY FEES	12	Court cost based on State fee schedule
	TRUANCY & PREVENTION	1	Court cost based on State fee schedule
4251	CHILD SAFETY FINE	1	Court cost based on State fee schedule
	TECHNOLOGY FEES	16	Court cost based on State fee schedule
4252	LOCAL TRAFFIC FINE	All	Court cost based on State fee schedule
4253	MUNI COURT JURY FUND	All	Court cost based on State fee schedule
4255	WARRANT FEES	All	Court cost based on State fee schedule
4256	ARREST FEES	All	Court cost based on State fee schedule
4257	TRAFFIC CONVICTION FEE	All	Court cost based on State fee schedule
4258	TIME PYMT FEES-CITY	All	Court cost based on State fee schedule
4259	TIME PYMT FEES-JUDICIAL EFFCY	All	Court cost based on State fee schedule
4271	ADMIN FEES-DRIVER SAFETY	All	Court cost based on State fee schedule
4281	FINES/FORFEITS	All	Court cost based on State fee schedule
4282	COURT COSTS-CITY	All	Court cost based on State fee schedule
4380	POLICE COPY/REPORTS	All	Fee for copy of police report
4390	AMBULANCE FEES	All	Ambulance fees from users
4391	FIRE DEPARTMENT FEES	All	Permit per fee schedule
4392	FIRE BILLING FEES (EMERGIFIRE)	All	Fee received from Emergifire
4401	INVESTMENT INCOME	All	Interest earnings based on average cash balance during the month

Object	Description	Funds	Description
4405	LIBRARY CARDS	All	Fees for library cards
4409	MISCELLANEOUS INCOME	All	Any revenues not covered elsewhere
4413	SCRAP RECYCLE REVENUE	All	Receipts related to scrap recycling
4415	INSURANCE REIMBURSEMENT	All	Insurance claim reimbursements
4416	RESTITUTION	All	Receipts related to court ordered restitution
4417	OPEN RECORD CHARGES	All	Fees per fee schedule for open records
4419	WORKERS COMPENSATION	All	Payments from employees related to workers compensation received from insurance carrier as related to City policy. Employees are paid full salary while on workers compensation in agreement that any funds received will be remitted back to the city.
4421	LANDFILL REVENUE-WAS	All	Landfill royalty
4505	COUNTY CONTRIBUTION-FIRE	All	County grant received for fire
4507	COUNTY CONTRIBUTION-AMBULANCE	All	County grant received for ambulance
4509	ADMIN CHARGE - STREET	All	Charge for services provided by General Fund resources
4510	ADMIN CHARGE-WATER/SEWER	All	Charge for services provided by General Fund resources
4511	ADMIN CHARGE-STORMWATER	All	Charge for services provided by General Fund resources
4512	ADMIN CHARGE-EDC	All	Charge for services provided by General Fund resources
4513	CONTRIBUTION-KISD SRO	All	KISD cost share of School Resource Officers
4514	ADMIN CHARGE STORM WATER	All	Charge for services provided by General Fund resources
4515	ADMIN CHARGE-EDC	All	Charge for Street Fund Resources
4516	INTERGOV-TARRANT COUNTY	All	County pays incremental portion of tax between 2012 base year (\$17,655,478) and current year; 75% participation rate, maximum participation is \$2,481,849
4517	INTERGOV-TARRANT HOSPITAL	All	Hospital district pays incremental portion of tax between 2012 base year (\$17,655,478) and current year; 50% participation rate, maximum participation is \$1,427,690
4518	INTERGOV-TARRANT COLLEGE	All	College pays incremental portion of tax between 2012 base year (\$17,655,478) and current year; 50% participation rate, maximum participation is \$939,000
4519	INTERGOV-CITY OF KENNEDALE	All	City pays incremental portion of tax between 2012 base year (\$17,655,478) and current year; 100% participation rate
4805	COMMUNITY CENTER RENTAL	1	Rental fees for Community Center use
	PARK PAVILLION RENTAL	17	Rental fees for Park Pavillion use
	RENTAL FEES-SHOPPING CENTER	15	Rental fees for shops in Town Center (Etron, City Electric, Iron Wheel Antiques, Dollar General)
4806	SENIOR CENTER BUILDING RENTAL	All	Rental fees for Senior Center use
4807	BALLFIELD RENTAL	All	Ballfield rental fees (except KYA)
4886	SALE OF PARTS/ASSETS	All	Receipts from the sale/auktion of city property
4906	TRANSFER IN-GENERAL	All	Charge for services provided by General Fund resources
4917	TRANSFER IN-STREET FUND	All	Charge for services provided by Street Fund resources
4945	TRANSFER IN - ROADWAY IMPACT	All	Roadway impacts to the TIRZ
4960	TRANSFER IN-PROJECTS	All	Transfer from Capital Projects Fund to Debt Service Fund for debt service payment See 5702
4963	TRANSFER IN-WATER IMPACT	All	Charge for services provided by Water/Sewer Fund resources
4964	TRANSFER IN-SEWER IM	All	Charge for services provided by Water/Sewer Fund resources
4965	TRANSFER IN-ROADWAY	All	Charge for services provided by Water/Sewer Fund resources
5101	SALARIES	All	Wages paid to full time employees for time worked
5107	OVERTIME	All	Overtime payment for Fire > 106 hours in two week period; Police > 86 hours in two week period and all non exempt employees > 40 hours in a week
5108	FLSA OVERTIME	All	Fire overtime for hours worked over 106 in a two week period
5109	TEMPORARY/PART-TIME	All	Wages paid to part time employees for time worked
5112	ASSIGNMENT PAY	All	Assignment pay as provided by City policy
5113	INCENTIVE PAY	All	Incentive pay as provided by City policy
5114	LONGEVITY PAY	All	Paid annually to employees with 12+ months of service prior to September 30. \$8, \$10, OR \$12 per month based on length of service
5115	RETIREMENT	All	Retirement for employees / Texas Municipal Retirement System is the 3rd Party Retirement provider
5116	UNEMPLOYMENT INSURANCE	All	Texas Workforce Commission required. Premium is 1% of the first \$9,000 in wages per employee.
5117	FICA	All	Required employment taxed based on 6.20% social security and 1.45% FICA for a total of 7.65% of employees pay. Remitted to IRS.
5118	MEDICAL INSURANCE	All	Medical insurance employer paid portion of premium
5119	WORKERS' COMPENSATION	All	TML Intergovernmental Risk Pool is the provider.
5120	LIFE INSURANCE	All	Life insurance employer paid at 2X annual salary
5121	DENTAL INSURANCE	All	Dental insurance employer paid portion of premium
5122	VISION INSURANCE	All	Vision Insurance employer paid portion of premium
5123	HEALTH ADMIN FEES	All	Benefit administrator fees, HRA administration fee, COBRA fee, Employee Assistance Program (EAP) fee, Telemedicine fee, FSA administration fee
5125	TUITION REIMBURSEMENT	All	Tuition reimbursement in accordance with City policy
5210	CHEMICAL SUPPLIES	All	Shop only solvents & cleaners, annual parts cleaner maintenance, pesticides and other chemicals
5220	UNIFORMS	All	Logoed shirts or uniforms purchased for employees to wear at work, bullet proof vests, name tags, holsters, badges, hats, jackets, coats, gloves, boots
5225	LIFE SAFETY EQUIPMENT	All	Personal protective for fire to include coat, pants, boots, hood, gloves, SCBA pack, bottles, and mask
5230	CLEANING SUPPLIES	All	Cleaning supplies, trash bags, mop heads, paper products, dish soap, laundry detergent, apparatus cleaning & polishing supplies, toilet paper, chemicals
5240	PRINTED SUPPLIES	All	Logoed or printed items such as stationary, business cards, envelopes, post cards, employee handbooks, forms, calendars, maps, signs, and crime prevention information
5241	PUBLIC SAFETY MEASURE	35	Public safety equipment purchases
5260	GENERAL OFFICE SUPPLIES	All	ink, tonor, pens, paper, tax forms, binders, dividers
5261	POSTAGE	All	Stamps and postage for mailed items
5280	MINOR EQUIP/SMALL TOOLS<\$5K	All	Small items less than \$5k, tasers, pepper guns, TVs, refrigerators, extractor/washer/dryer, lockers, desks, office chairs, hydraulic tools, saws, firefighting tools & equipment (hose, nozzles, hand tools, ropes, salvage equip), lawn equipment, weed eater, workout equipment, repair of such equipment NOTE: for printers, scanners see 5440

Object	Description	Funds	Description
5285	FUEL	All	Purchase of gasoline for City vehicles and equipment
5288	EMS SUPPLIES	All	Oxygen, medication, dressings, EMS/IV Supplies, medical equipment batteries
5289	MEDICAL SUPPLY AND EQUIPMENT	All	Police patrol supplies (gloves, water, EMS, etc.)
5290	EXPENDABLE SUPPLIES	All	Bank supplies, deposit tickets, check stock, crime scene kits, evidence kits, sympathy flowers, greeting cards, batteries, fire station suppliers (paper goods), library summer reading & other program supplies
5291	GRANT FUNDED SUPPLIES	35	Specific items identified in a grant
5292	MEDICAL SUPPLIES	35	Items required for ambulances to provide medical care
	LIBRARY PROCESSING SUPPLIES	1	Library inventory & replenishment supplies
5294	LIBRARY BOOK-CITY FUND	All	Library books, periodicals, DVDs, and databases
5297	FIRE OPERATIONS EXPENDABLE SUPPLIES	All	Foam, hydrant reflectors-rings, hazmat, tarps, shop supplies
5298	VICTUALS BEVERAGES & GROCERY	All	Coffee bar, water, meeting refreshments, and food items
5403	BUILDING MAINTENANCE	All	Janitorial and cleaning services, floor & carpet cleaning, flags, building security, fire inspections, pest control, keys, cleaning supplies, heating/AC service, building improvements, plumbing, electrical, lights, generator, paint, landscape materials, repairs
5404	PARK MAINTENANCE	All	Park maintenance supplies to include fountain repairs, signs, light sockets, cleaning supplies, chemicals, fertilizer, grass seed
5405	TOWN CENTER PLAZA	All	Mowing contract, chemicals, fertilizer, grass seed, repair and maintenance
5406	SONORA PARK	All	Cleaning supplies, chemicals, fertilizer, grass seed, park WIFI, repair and maintenance
5407	STREET MAINTENANCE	All	Concrete and asphalt street maintenance and repair, striping, pot holes, traffic buttons, etc.
5408	OTHER PARKS/MISC.	All	Cleaning supplies, chemicals, fertilizer, grass seed, park WIFI, repair and maintenance
5409	IRRIGATION MAINTENANCE	All	Irrigation repair and maintenance, sprinkler heads and lines
5420	MACHINERY/TOOL MAINTENANCE	All	Stand alone generator maintenance, SCBA air compressor contract, SCBA flow/fit & cylinder hydrostrat testing, gas detector calibration, minor equipment maintenance, physio control contract, EKG maintenance, hydraulic extrication tools, ladder testing
5430	MOTOR VEHICLE MAINTENANCE	All	Brakes, tires, suspension work, engine repairs, body repairs, chasis, pump, water tank, ladders, tires, wheels, batteries, lubrication, electronics, lights, pump routine maintenance to include fluid changes, inspection, registration, to include all City vehicles
5440	OFFICE EQUIP	All	Scanners, printers, copiers, and maintenance of office equipment. Includes machine and copy usage. NOTE: Use 5445 for Software
5441	OTHER ECONOMIC EXPENSE	35	Other expenses related to Cares Act Funding
5444	COMMUNICATION AND ENFORCEMENT	35	Communication equipment related to Cares Act Funding
5445	SOFTWARE	All	Software licenses & maintenance, website domain
5446	WATER/SEWER PROJECTS	35	Water/sewer projects related to Cares Act Funding
5460	RADIO MAINTENANCE	All	Radio maintenance agreements, repairs, radio batteries
5480	SIGNS/FENCE/SIDEWALK MAINTENANCE	All	Street signs, sidewalk repairs, fence/deck repair
5501	ADVERTISING	All	Items published in newspaper such as legal notices (Council & Committee Meetings, Public Hearings), recruiting ads, abandoned property notice, zoning notices
5510	ASSOC DUES/PUBLICICATIONS	All	Membership dues, renewals (Sam's Club, Cooperatives), notary applications and renewals, trade journals, periodicals, books
5511	VOLUNTEER MEETINGS	All	Expenses related to volunteer meetings
5515	TRAINING/SEMINARS-LEOSE	34	Training expense for State Law Enforcement Officer Standards and Education (LEOSE) as approved by the Chief of Police
5517	FIREARMS TRAINING	All	Firearms/Taser training (ammo, range, etc.)
5518	YAC	41	Expense related to Youth Advisory Committee donations
5519	FIRE	41	Expense related to fire donations
5520	BARK IN PARK	41	Expense related to Bark in the Park donations
5522	KEEP KENNEDALE BEAUT	41	Expense related to Keep Kennedale Beautiful donations
5523	SECTION HOUSE / CHAMBER BUILDING	41	Expense related to Section House / Chamber building donations
5524	911 MEMORIAL	41	Expense related to 911 Memorial donations
5525	TRAINING/SEMINARS	All	Training, seminars, conferences, testing, certification fees
5526	POLICE	41	Expense related to Police donations
5527	PUBLIC SAFETY EDUCATION	All	CPR/AED education materials, public safety open house supplies
5528	COMMUNITY THEATRE	41	Expense related to Community Theatre donations
5529	ARTS MARKET	41	Expense related to Arts Market donations
5530	ELECTRIC SERVICES	All	Electricity as provided by GEXA Energy
5535	GAS SERVICES	All	Gas as provided by ATMOS Energy
5540	INSURANCE-AUTO	All	TML Intergovernmental Risk Pool is the provider.
5545	INSURANCE-PROPERTY	All	TML Intergovernmental Risk Pool is the provider.
5550	INSURANCE-GENERAL LIABILITY	1 & 10	TML Intergovernmental Risk Pool is the provider. Person/Property coverage for public to which the city may cause damage to include errors & omissions, public employee dishonesty, theft and fraud
	STREET IMPROVEMENTS	13	Street improvements related to 2021 Bond Issue
5560	INSURANCE-LAW ENFORCEMENT	All	TML Intergovernmental Risk Pool is the provider. Covers law enforcement capabilities regarding crime fidelity, jails, traffic stops, etc.
5561	RECREATION	30	Expenses related hotel occupancy tax uses as defined in Texas Tax Code Chapter 352
5562	TOURISM	30	Expenses related hotel occupancy tax uses as defined in Texas Tax Code Chapter 352
5564	COMMUNITY RELATIONS	All	Items necessary to build relationships in the community
5565	LEGAL SERVICES	All	City attorney, prosecutor services for monthly court hearings and plea dockets, specialized attorney's as needed
5567	AUDIT SERVICES	All	Annual independent audit of financial statements for City and EDC to include a single audit for Federal funds
5569	IT SUPPORT	All	Net Genius provided, on call fee for IT issues, troubleshooting, monitoring, assistance

Object	Description	Funds	Description
5570	SPECIAL SERVICES	All	Record storage and destruction, printing, court reporter for appeal transcripts, language services, court interpreter (Spanish) \$50/Hour, chaplain services, background checks, contracts for services, safety deposit box, evidence testing, crime scene evidence processing, One Safe Alliance, medical director contractor, fire cable TV/Internet, ambulance billing contract, medical waste service, inspection services, plan reviewer services, comprehensive plan updates, map updates, title reports, air monitoring, gas well safety inspections, storytellers & other library programs, Arlington Library partnership, fiber internet, bank charges, credit charge usage fees, Arlington UB customer service, water sampling/testing, every 5 years -- water/sewer/roadway impact fee study (beginning 2016)
5571	SPECIAL EVENTS	All	Special events of the city to include Christmas Tree Lighting, competitions, festivals, and clean-ups
5572	CODE ENFORCEMENT SERVICES	All	Mowing of properties, match for home program, demolition of substandard structures
5573	ELECTION SERVICES	All	Election expenses, ballot translation
5574	FILING FEES	All	Notice of lien, mowing liens, plats, easements, TCEQ and other State fees (stormwater permit fee), court house filing fees to include real estate documents, etc.
5575	EQUIPMENT RENTAL	All	Rental fees for copiers, scanners, shredders, plotters, backhoe, trenchers, pumps
5576	STRATEGIC PLANNING	All	Expenses related to long-term strategic planning
5578	TRAVEL	All	Association travel, YAC Summit, hotel, meals, mileage, luncheons
5580	BRICK PAVERS	14	Brick pavers for Town Center Park
	ENGINEERING SERVICES	All Other	Engineering services, DRC meetings, annual TCEQ stormwater report, drainage review, zoning/utility maps
5581	JUDGE SERVICES	All	Contract with Judge to include any conferences or training
5583	ANIMAL CONTROL	All	Shelter charges, license tags, vet supplies, traps, food, toys
5585	TELEPHONE SERVICES	All	Land lines, long distance, cell phones, air cards, hot spots, Mansfield fiber optic, SCADA fax/phone service, Logix digital phone service, and fax services
5587	APPRAISAL SERVICES	All	Contract with Tarrant County Appraisal District
5588	HR RELATED TESTS	All	Employee tests to include drug, medical, evaluations, DOT, physicals
5589	JANITORIAL SERVICES	All	Contract with M&R Cleaning and other cleaning contracts (windows, sidewalks, fences)
5590	WATER/SEWER SERVICES	All	Water usage
5591	TRASH/DISPOSAL/DUMP SERVICES	All	Hazardous household waste drop off, tire disposal from bi-annual clean-up, annual clean up event, spoil to IESI/wastewater sludge disposal to cold springs, haul off brush/spoil/asphalt/concrete
5592	INTERGOV-FORT WORTH SEWER	All	Charges for Fort Worth provided wastewater services to include volume, BOD, TSS, and administrative charges
5594	INTERGOV-ARLINGTON SEWER	All	Charges for Arlington provided wastewater
5595	ADMIN CHARGE – GENERAL FUND	All Funds	Charge for services provided by General Fund resources
	LANDSCAPING -- CAM	15 / Dept 2	Economic Development Corporation landscaping
5596	FRANCHISE FEE – STREET FUND	All	Right of way franchise fee for street repair for water sewer damages
5597	INTERGOV-FORT WORTH WATER	All	Charges for Fort Worth provided wholesale water to include consumption, meter, max peak charges
5598	ADMIN CHARGE-STREET FUND	7	Charge for services provided by Street Fund resources
	INTERGOV- ARLINGTON WATER	10	Charges for Arlington provided wholesale water
	INTERGOV-CITY OF MANSFIELD	1	Dispatch, jail, connectivity software
5599	INTERLOCAL-CITY OF ARLINGTON	All	Interlocal agreement with Arlington for the operation and maintenance of the water/sewer system. Subject to an annual true-up.
5601	ENTERPRISE LEASE POLICE	All	Enterprise lease payment for vehicle lease
5602	ENTERPRISE LEASE STREETS	All	Enterprise lease payment for vehicle lease
5603	2007 \$4.365M GO RFND – PRINCIPAL	2	Bond Principal Payment
	ENTERPRISE LEASE SENIOR CENTER	5	Enterprise lease payment for vehicle lease
5604	ENTERPRISE LEASE FIRE	All	Enterprise lease payment for vehicle lease
5605	ENTERPRISE LEASE COMMDEV	All	Enterprise lease payment for vehicle lease
5606	2016 3.72M REFUNDING	All	Bond Principal Payment
5607	2016 3.72M REFUNDING	All	Bond Interest Payment
5608	ENTERPRISE LEASE CITY MANAGER	All	Enterprise lease payment for vehicle lease
5612	2007 \$4.365M GO RFND	All	Bond Principal Payment
5613	2007 \$4.365M GO RFND INTEREST	All	Bond Interest Payment
5615	FUNCTIONAL GRANT	All	H20 380 sales tax agreement and Watson Glass 380 property tax agreement (May 2019)
5621	BANK FEES / PAYING AGENT FEES	All	Bank fees related to bond amortization
5622	ARBITRAGE/DISCLOSURE	All	Payment to Financial Advisor for annual continuing disclosure posting on Electronic Market Municipal Access
5643	2007 \$1.2M TAX BOND-INTEREST	15	Bond Interest Payment
	2007 \$2.735M CO-INTEREST	2	Bond Interest Payment
	2007 \$2.9M CO-INTEREST	10	Bond Interest Payment
5644	2007 \$1.2M TAX BOND-PRINCIPAL	15	Bond Principal Payment
	2007 \$2.735M CO-PRINCIPAL	2	Bond Principal Payment
	2007 \$2.9M CO-PRINCIPAL	10	Bond Principal Payment
5645	2011 \$1.7M TX LEVERAGE – INT	All	Note Interest Payment
5646	2011 \$1.7M TX LEVERAGE – PRIN	All	Note Principal Payment
5653	2019 \$2.0M TAX NOTES	All	Note Principal Payment
5654	2019 \$2.0M TAX NOTES	All	Note Interest Payment
5655	2020A \$1.54M GO RFND	All	Bond Principal Payment
5656	2020A \$1.54M GO RFND	All	Bond Interest Payment
5657	2021 \$6.0M CO-PRINCIPAL	All	Bond Principal Payment
5658	2021 \$6.0M CO - INTEREST	All	Bond Interest Payment
5667	2020 \$1.26M GO REFUNDING – PRINCIPAL	All	Bond Principal Payment
5668	2020 \$1.26M GO REFUNDING – INTEREST	All	Bond Interest Payment
5701	TRANSFER OUT - GENERAL FUND	All	Charge for use of General Fund resources
5702	TRANSFER OUT – DEBT SERVICE	All	Transfer to cover debt service requirements See 4960
5705	TRANSFER OUT-CAP REPLACE FUND	All	Transfer to Capital Replacement fund for Enterprise Lease

Object	Description	Funds	Description
5710	TRANSFER OUT – W/S FUND	All	Partial funding of \$2.9M 2007 CO Bond for 16" water line (based on impact fee revenue and available fund balance)
5711	TRANSFER OUT - WATER/SEWER FUND	All	Charge for services provided by Water Sewer Fund resources
5717	TRANSFER OUT - STREETS FUND	All	Charge for services provided by Street Fund resources
5760	TRANSFER OUT	85	Transfer seized property
5798	INCREMENTAL PROP TAX to TIF	All	Portion of property taxes due to the TIF from the General Fund
5820	BUILDING IMPROVEMENTS	All	For FY23, Improvements to Sonora Park
5833	CDBG SEWER PROJECT	All	Completion of CDBG sewer project
5834	WATER LINE INSTALLATION	All	For FY23, Water infrastructure projects
5835	SEWER LINE INSTALLATION	All	For FY23, Sewer infrastructure projects
5839	COA WATER CONNECTION LINE	All	For FY23 water infrastructure projects
5840	OTHER EQUIPMENT	All	For FY23 fire equipment for Fire Marshal
5861	MOTOR VEHICLES	1	For FY23 Brush Truck for Fire Department
5867	AMBULANCE SUPPLIES/EQUIPMENT	13	For FY23 ambulance and supplies related to 2021 Bond Issue
5870	OTHER EQUIPMENT	All	Equipment not covered in other line items
5875	CONSTRUCTION	All	For FY23 -- Railroad Park
5910	FIRE & POLICE VEHICLES	All	For FY23 -- Upfit of 3 police Ford Interceptors purchased in FY22 and purchase of Fire Truck from 2021 Bond issue
5955	SONORA PARK BALLFIELDS	14	For FY23 -- repair and maintenance of Sonora Park ballfields

THE BUDGET PROCESS / CALENDAR

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

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

The budget cycle consists of three phases:

Development and Preparation

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

Review and Adoption

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

Implementation

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

BUDGET CALENDAR

City of Kennedale Budget Calendar FY 2022 - 2023			
DATE	ENTITY	DESCRIPTION OF ACTION / REQUIREMENTS	Occurred
28-Apr	Tarrant Appraisal District (TAD)	Notification of Tax Increment Financing (TIF) values for the following year to tax jurisdictions for billing and collection (Invoice Tarrant County)	✓
15-May	TAD	Last day for Businesses to File Property Tax Renditions	✓
25-May	Finance	Review and Distribute Budget Calendar to Directors	✓
31-May	TAD	Property owner has 30 days from date of notice (or until May 31) to file a protest, whichever is later	✓
31-May	Finance & HR	Provide direction to City Benefit Administrator to bid City health insurance contract for 22-23 FY	✓
12-Jun	Finance	Distribute Working Documents to Department Heads	✓
17-Jun	Finance	Update Tarrant County Entity Contact Information	✓
14-Jun	City Staff	Submit FY22-23 proposed budget requests and new projects to Finance	✓
July 18-22	City Manager, Finance & City Staff	Meet with each Department to Review Submittals	✓
19-Jul	City Manager City Council	Regular Meeting 7 pm – Distribute Draft 22-23 FY Calendar	✓
Ongoing	City Manager	Survey submitted to City Council to determine budget priorities	✓
19-Jul	City Council	Regular Meeting 5:30 pm - Approve budget public hearing meetings for September 6 and 13	✓
21-Jul	TAD	Notification of Preliminary Values to all Jurisdictions (Includes TIF reports)	✓
25-Jul	Finance	Present draft budget to City Manager	✓
1-Aug	City Manager, Finance	Prepare Budget Message	✓
2-Aug	Finance	Prepare and Print Proposed Budget Books; File with City Secretary	✓
	City Secretary	File with City Secretary before the 30 th day before the governing body makes tax levy for FY;	
		Proposed budget shall be available for inspection by any person in-person and online.	

City of Kennedale Budget Calendar FY 2022 - 2023			
DATE	ENTITY	DESCRIPTION OF ACTION / REQUIREMENTS	Occurred
9-Aug	City Council	Work Session: Budget Workshop 5:30 pm	✓
		Submit certified roll and calculations; Submit proposed budget given certified values; Discuss tax rate;	
		If proposed rate exceeds the lower of the effective or rollback rate, vote to place proposal for tax increase on future agenda and schedule public hearings; Must be record vote and, although may be left blank going into meeting, must specify desired rate at time of resolution adoption	
16-Aug	City Council	Regular Meeting 5:30 pm	✓
		Continue budgetary discussion; Staff available to answer any questions from Council	
23-Aug	City Secretary	Publish Notice of Public Hearing on Budget (pg2); and Proposed Tax Rate (pg3) including First and Second Public Hearings on Tax Rate in Newspaper of Record (FW Star-Telegram) Not earlier than the 30 th or later than the 10 th day before the date of the hearing; Must be done by September 1.	✓
1-Sep	TAD	Notification of supplemental/last certified roll to jurisdictions for billing/collection	✓
6-Sep	City Council	Special Session 5:30 pm PUBLIC HEARING ON BUDGET — AND —	
		Must be set for date occurring after 15 th day after proposed budget filed with City Secretary, but before tax rate adoption; Public holiday or weekend not permitted; Quorum required	
		FIRST PUBLIC HEARING ON TAX INCREASE (IF REQUIRED) Mayor must announce date, time, and location of vote on Tax Rate. Must have two (2) hearings in addition to Vote On Tax Rate; Public holiday or weekend not permitted; Quorum required	
13-Sep	City Council	Special Session 5:30pm and SECOND PUBLIC HEARING ON TAX INCREASE *Same as First Public Hearing; Not earlier than 7 th day after the First Public Hearing	
20-Sep	City Council	Regular Meeting 5:30 p.m. – Approve Budget Ordinance, Vote on Tax Rate Ordinance, and Ratify Budget Vote must be not less than 3 days and not more than 14 days after second Public Hearing; Motion for Tax Rate requires special language and Ordinance requires special language; Must be record vote on tax rate ; Must adopt Tax Rate within 60 days after certified roll is received or by September 30, whichever is earlier	
21-Sep	Finance	Submit tax rates to Tarrant County and Tarrant Appraisal District (TAD)	
30-Sep	City Council	Last Day to Adopt Budget	
3-Oct	TAD	Tax Assessor prepares and mails tax bills	

FINANCIAL POLICIES AND PROCEDURES

Financial policies, adopted by Council, govern the management of the City’s various funds. These policies have enabled the City to maintain an A+/A1 bond rating. Adopted Financial Policies are available on the city website at www.cityofkennedale.com/FINpolicies.

Two financial policies are included in the Appendix to the budget – Financial Management, which defines the budget principles and Fund Balance, which specifies desired fund balance reserves of fund balances of 18 to 25% of budgeted annual operating expenditures. If projected revenue is not sufficient to support projected expenditures, reserves will be used to support required needs. The GFOA recommended reserve is 60 days of expenditures. Both measures are calculated within this budget.

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

Incorporated in 1947, the City of Kennedale is a first-tier suburb of Fort Worth and is located adjacent to Arlington and Mansfield in southeast Tarrant County. The City currently occupies a land area of 6.2 square miles and serves a population of 9,300. The City is empowered to levy property tax on both real and business personal properties located within its boundaries.

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

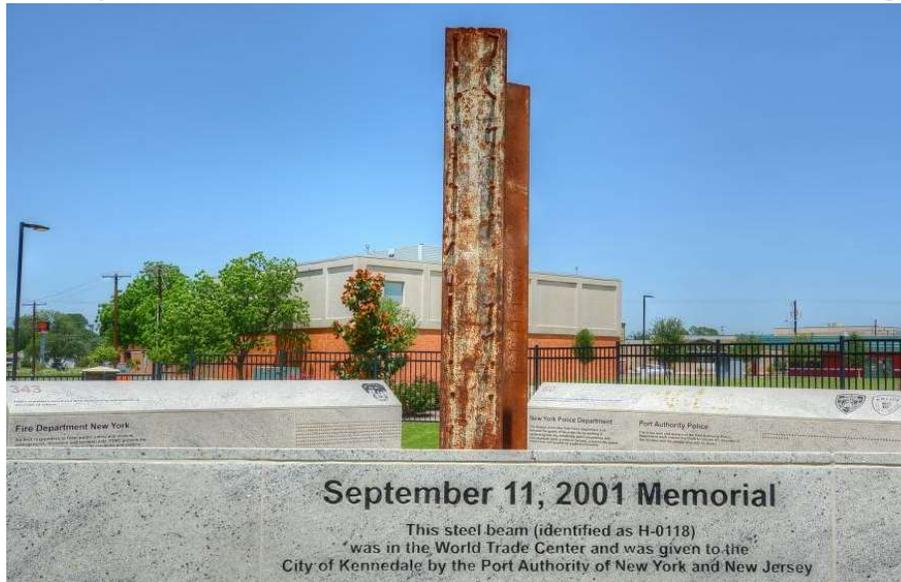
The City of Kennedale provides a full range of services including police, fire, emergency medical service, municipal court, library, parks, water distribution, wastewater collection, solid waste collection, curbside recycling, streets, stormwater drainage, community development (planning, code enforcement,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

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

Weather & Recreation

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

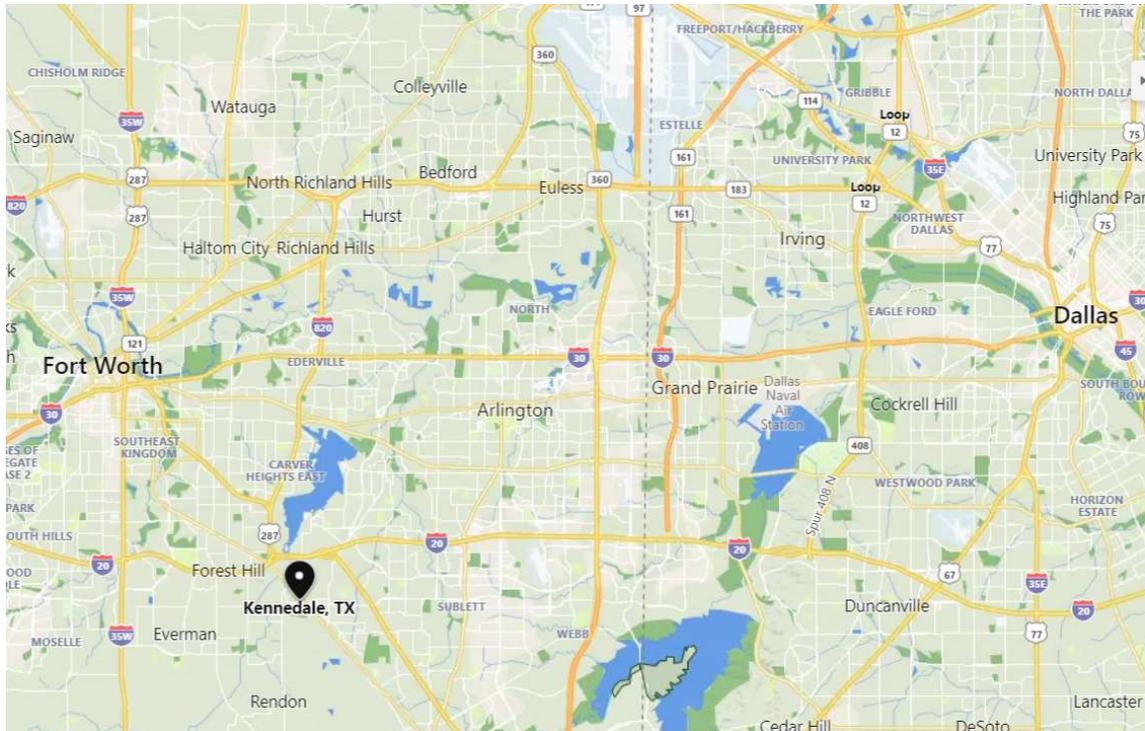
Kennedale also has Town Center Park adjacent to the Shops at Town Center. The park has a butterfly garden, outdoor pavilion, 911 Memorial, walking paths, Eagle Fountain, Clock Tower, and is home to many events like the 2022 75th Jubilee Celebration of the founding of the City.



Population and Local Economy

After an election in July of 1947, the Town of Kennedale incorporated with a population of 300 people. By 1950, the population had increased to 500 and a petition to the State of Texas was approved which changed the Township into a recognized City. In more recent years, Kennedale is becoming one of Tarrant County's fastest growing cities. The City had a population of 4,096 in the 1990 census and has grown to 3,181 active water accounts with 9,300 people. The median income for a household in the city is \$49,091 and the median income for a family is \$53,901.

Located at the nexus of US Interstate 20 and State Highway 287 on low rolling hills about ten miles southeast of downtown Fort Worth. Residents enjoy life in a quiet community that is 6.6 miles, in between two of the five largest cities in Texas. The City provides a highly accessible location for both major retail and professional office space. This transportation corridor provides quick and easy access to the Dallas/Fort Worth International Airport. Downtown Fort Worth is just fifteen minutes to the northwest; and downtown Dallas is less than thirty minutes to the east. The City's central location in the fourth largest metropolitan statistical area (MSA) in the nation means that Kennedale is just a short drive from major entertainment venues including Six Flags over Texas, Hurricane Harbor, Texas Motor Speedway, Globe Life Field (home of the MLB's Texas Rangers), AT&T Stadium (home of the NFL's Dallas Cowboys), and Fort Worth's cultural district and nationally ranked zoo.



Kennedale has experienced steady population growth in the last decade. Beautiful Village Creek slowly winds throughout the City, providing a feeling of tranquility in the community. Much of the City's land is undeveloped, allowing for incoming developments and offering residents a respite from the crowds and traffic congestion existing in much of the Dallas-Fort Worth Metroplex.

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

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

Several new subdivisions and two apartment complexes have been approved in recent years and are nearing completion. Alta 287 features 270 apartments with four adjacent commercial pad sites for Popeyes, O'Reilly's Auto Parts, carwash, and a restaurant; Hammack Creek offers

112 apartments; and Magnolia Hills, with 92 single-family homes is nearing sell-out, with a potential forthcoming second phase with 72 additional homes. Other smaller developments, including Oaks Court with 14 single-family homes, have also been built in recent years.

Sales Tax Rates

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

State of Texas	6.25%
City of Kennedale	1.50%
Economic Development Corporation	.50%
Total	8.25%

Education

Kennedale ISD has five schools - four in Kennedale and one (R.F. Patterson Elementary) in Arlington and is rated “Exemplary” by the Texas Education Agency.

- Kennedale High School (Grades 9-12)
- Kennedale Junior High (Grades 7-8)
- James A. Arthur Intermediate (Grades 5-6)
- James F. Delaney Elementary (Grades PK-4)
- R.F. Patterson Elementary (Grades K-4)

Area Colleges and Universities include: Tarrant County College South Campus – Fort Worth; Texas Christian University – Fort Worth; Texas Wesleyan University – Fort Worth; and the University of Texas – Arlington.

There are 49 Colleges in Tarrant County, and 112 colleges in Dallas County, The largest colleges in the area include: Tarrant County College South Campus – Fort Worth; Texas Christian University – Fort Worth; Texas Wesleyan University – Fort Worth; the University of Texas – Arlington, Southern Methodist University, University of Dallas, and Texas A&M University at Dallas.

Website and Social Media Presence

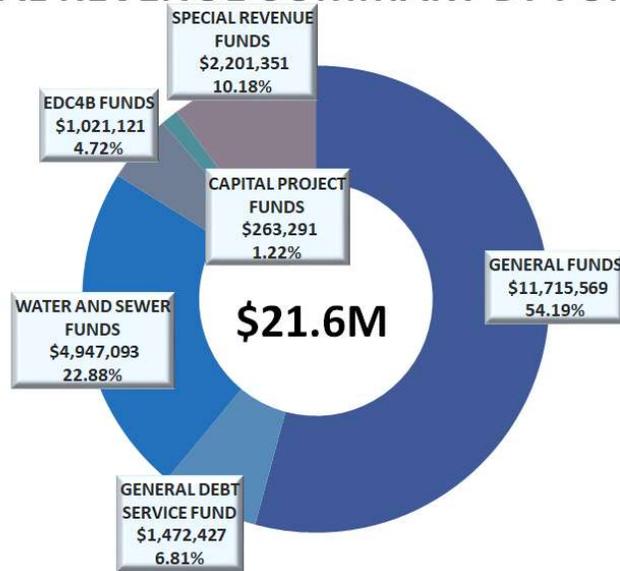
To engage the community, the City of Kennedale maintains a website at cityofkennedale.com where residents can find information such as budgets; financial policies; job postings; event calendars; make online payments for permits, park/room rentals, or court issues; register for emergency warning system;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

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

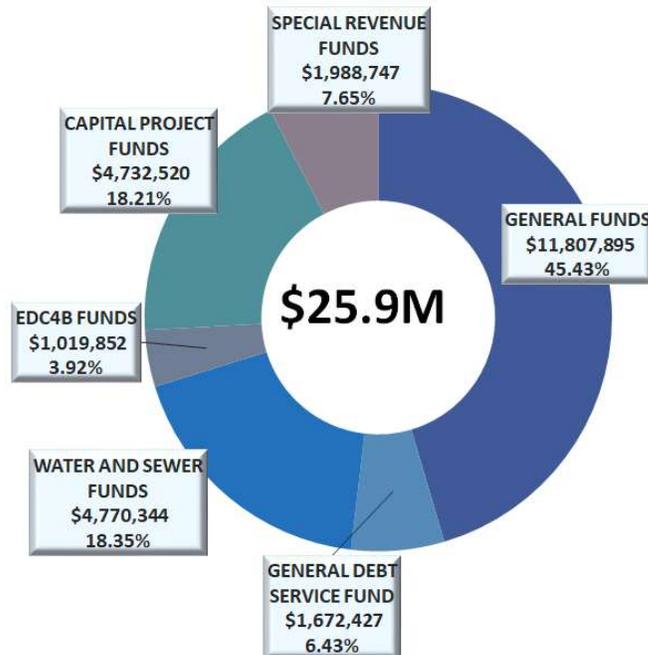
BUDGETED REVENUE, EXPENDITURE, AND TRANSFER SUMMARIES

REVENUE SUMMARY BY FUND					
	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	% Change
GENERAL FUND	8,928,392	8,002,160	8,354,081	10,542,352	26.2%
CAPITAL REPLACEMENT FUND	104,856	234,703	241,555	153,400	-36.5%
COURT SECURITY FUND	2,020	2,115	3,731	2,950	-20.9%
COURT TECHNOLOGY FUND	1,828	1,210	3,148	2,040	-35.2%
STREET IMPROVEMENT FUND	837,782	917,506	916,814	1,013,878	10.6%
JUVENILE CASE MANAGER FUND	639	1,205	455	525	15.4%
PARK REC/OTHER DONATION FUND	13	13	18,663	120	-99.4%
TREE REFORESTATION FUND	32	30	222	300	35.1%
UNCLAIMED PROPERTY FUND	-	-	6	4	-28.8%
GENERAL FUNDS	\$ 9,875,563	\$ 9,158,942	\$ 9,538,674	\$ 11,715,569	22.8%
GENERAL DEBT SERVICE FUND	\$ 3,415,023	\$ 1,727,705	\$ 1,789,334	\$ 1,472,427	-17.7%
WATER/SEWER FUND	4,875,668	4,521,797	4,388,133	4,546,704	3.6%
STORMWATER UTILITY FUND	265,543	266,175	248,105	269,689	8.7%
WATER IMPACT FUND	180,865	52,660	61,016	60,100	-1.5%
SEWER IMPACT FUND	121,467	16,948	74,170	70,600	-4.8%
WATER AND SEWER FUNDS	\$ 5,443,543	\$ 4,857,580	\$ 4,771,424	\$ 4,947,093	3.7%
EDC FUND	995,486	800,048	952,729	1,019,621	7.0%
EDC BOND RESERVE FUND	56	55	393	1,500	281.8%
EDC4B FUNDS	\$ 995,542	\$ 800,103	\$ 953,122	\$ 1,021,121	7.1%
CAPITAL PROJECTS FUND	148,987	120,060	100,566	86,711	-13.8%
CAPITAL BOND FUND	1,047	1,235	6,041,045	24,000	-99.6%
PARK DEDICATION FUND	547,188	375	49,312	52,280	6.0%
LIBRARY BUILDING FUND	285	110	283	-	-100.0%
ROADWAY IMPACT FEE FUND	363,531	12,130	115,507	100,300	-13.2%
CAPITAL PROJECT FUNDS	\$ 1,061,038	\$ 133,910	\$ 6,306,713	\$ 263,291	-95.8%
TIF #1 (NEW HOPE) FUND	188,404	192,748	210,474	234,081	11.2%
HOTEL/MOTEL TAX FUND	16,227	11,006	12,214	9,120	-25.3%
POLICE SEIZURE FUND	0	-	12,975	1,403	
LEOSE FUND	(70)	1,740	1,418	1,747	23.2%
DISASTER RECOVERY	76,564	-	141,076	1,955,000	1285.8%
SPECIAL REVENUE FUNDS	\$ 281,125	\$ 205,494	\$ 378,156	\$ 2,201,351	482.1%
TOTAL REVENUES	\$ 21,071,834	\$ 16,883,734	\$ 23,737,424	\$ 21,620,852	-8.9%

TOTAL REVENUE SUMMARY BY FUND



TOTAL EXPENDITURE SUMMARY BY FUND



EXPENDITURE SUMMARY BY FUND					
	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	% Change
GENERAL FUND	8,727,970	8,901,590	8,077,211	10,542,352	30.5%
CAPITAL REPLACEMENT FUND	183,680	219,663	170,117	167,153	-1.7%
COURT SECURITY FUND				12,000	N/A
COURT TECHNOLOGY FUND	-	875	-	-	N/A
STREET IMPROVEMENT FUND	961,928	1,154,766	781,884	1,021,400	30.6%
JUVENILE CASE MANAGER FUND					N/A
PARK REC/OTHER DONATION FUND	-	-	18,663	33,070	77.2%
TREE REFORESTATION FUND	-	-	-	30,000	N/A
UNCLAIMED PROPERTY FUND	-	-	-	1,920	N/A
GENERAL CONSOLIDATED FUNDS	\$ 9,873,577	\$ 10,276,894	\$ 9,047,875	\$ 11,807,895	30.5%
GENERAL DEBT SERVICE FUND	\$ 3,216,655	\$ 1,668,763	\$ 1,669,234	\$ 1,672,427	0.2%
WATER/SEWER FUND	4,483,706	4,377,462	4,103,294	4,550,123	10.9%
STORMWATER UTILITY FUND	174,438	229,343	75,357	210,221	179.0%
WATER IMPACT FUND	-	-	-	20,000	N/A
SEWER IMPACT FUND	-	-	-	(10,000)	N/A
WATER AND SEWER FUNDS	\$ 4,658,145	\$ 4,606,805	\$ 4,178,652	\$ 4,770,344	14.2%
EDC FUND	569,828	625,073	633,099	1,019,852	61.1%
EDC BOND RESERVE FUND					N/A
EDC4B FUNDS	\$ 569,828	\$ 625,073	\$ 633,099	\$ 1,019,852	61.1%
CAPITAL PROJECTS FUND	103,157	106,501	106,501	104,800	-1.6%
CAPITAL BOND FUND	41,107	-	307,666	4,300,000	1297.6%
PARK DEDICATION FUND	780	170	125	220,196	176056.4%
LIBRARY BUILDING FUND					N/A
ROADWAY IMPACT FEE FUND	247,786	137,525	137,525	107,525	-21.8%
CAPITAL PROJECT FUNDS	\$ 392,830	\$ 244,196	\$ 551,817	\$ 4,732,520	757.6%
TIF #1 (NEW HOPE) FUND					N/A
HOTEL/MOTEL TAX FUND				20,000	N/A
POLICE SEIZURE FUND				12,000	N/A
LEOSE FUND	1,700	1,650	2,307	1,747	-24.3%
DISASTER RECOVERY	76,564	-	136,013	1,955,000	1337.4%
SPECIAL REVENUE FUNDS	\$ 78,264	\$ 1,650	\$ 138,319	\$ 1,988,747	1337.8%
TOTAL EXPENDITURES	\$ 18,789,299	\$ 17,423,381	\$ 16,218,996	\$ 25,991,786	60.3%

EXPENDITURE SUMMARY BY DEPARTMENT					
	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	% Change
CITY MANAGER	537,284	298,728	195,840	327,672	67.3%
MAYOR/CITY COUNCIL	122,505	173,025	198,138	185,500	-6.4%
CITY SECRETARY	157,098	187,082	51,588	168,463	226.6%
MUNICIPAL COURT	111,029	106,204	117,284	182,373	55.5%
HUMAN RESOURCES	123,888	141,526	143,453	186,406	29.9%
FINANCE	431,525	484,149	442,726	511,396	15.5%
POLICE	3,161,819	3,337,833	3,020,391	3,483,034	15.3%
FIRE	2,346,382	2,649,247	2,418,117	3,522,918	45.7%
COMMUNITY DEVELOPMENT	667,713	438,900	504,424	653,505	29.6%
SENIOR CITIZEN CENTER	69,374	48,316	29,129	57,716	98.1%
LIBRARY	279,655	299,681	238,947	365,199	52.8%
NONDEPARTMENTAL	719,699	736,899	717,173	898,170	25.2%
GENERAL FUND	\$ 8,727,970	\$ 8,901,590	\$ 8,077,211	\$ 10,542,351	30.5%
UTILITY BILLING	1,426,495	1,343,331	1,449,745	1,630,355	12.5%
WATER OPERATIONS	1,203,505	1,388,069	1,475,336	1,479,759	0.3%
DEBT	60,108	295,216	295,215	293,930	-0.4%
CAPITAL	-	483,000	10,640	448,800	4118.2%
NONDEPARTMENTAL	1,793,598	867,846	872,359	697,279	-20.1%
WATER AND SEWER FUND	\$ 4,483,706	\$ 4,377,462	\$ 4,103,294	\$ 4,550,123	10.9%
OPERATIONS	866,899	997,624	650,992	921,575	41.6%
DEBT SERVICE	70,726	120,000	93,027	80,625	-13.3%
CAPITAL	24,302	37,142	37,142	19,200	-48.3%
NONDEPARTMENTAL	-	-	724	-	-100.0%
STREET IMPROVEMENT FUND	\$ 961,928	\$ 1,154,766	\$ 781,884	\$ 1,021,400	30.6%

2023 Proposed Common Cost Analysis

Cost Center	01 GF Total	07 Storm Water Allocation 5%	10 Water/Sewer Allocation 20%	15 EDC Allocation 15%	17 Street Allocation 5%
Dept 1 City Manager Expenditures	\$ 326,694	\$ 16,335	\$ 65,338.82	\$ 49,004.12	\$ 16,334.71
Dept 2 Council Expenditures	\$ 183,500	\$ 9,175	\$ 36,700.00	\$ 27,525.00	\$ 9,175.00
Dept 3 City Secretary Expenditures	\$ 178,768	\$ 8,938	\$ 35,753.58	\$ 26,815.19	\$ 8,938.40
Dept 5 Human Resources Exp.	\$ 186,710	\$ 9,336	\$ 37,342.08	\$ 28,006.56	\$ 9,335.52
Dept 7 Finance Expenditures	\$ 509,591	\$ 25,480	\$ 101,918.28	\$ 76,438.71	\$ 25,479.57
Dept 12 Community Development Exp.	\$ 647,289	\$ 32,364	\$ 129,457.82	\$ 97,093.36	\$ 32,364.45
WC/Admin Fees/Unemployment	\$ 278,824	\$ 13,941	\$ 55,764.81	\$ 41,823.61	\$ 13,941.20
Insurance	\$ 151,027	\$ 7,551	\$ 30,205.34	\$ 22,654.01	\$ 7,551.34
IT Support, Internet, and Phones	\$ 189,539	\$ 9,477	\$ 37,907.79	\$ 28,430.84	\$ 9,476.95
Total Allocated from Fund 1 to Other Funds	\$ 2,651,943	\$ 132,597	\$ 530,389	\$ 397,791	\$ 132,597

	17 Street Personnel	07 Storm Water Allocation 10%	10 Water/Sewer Allocation 26%	15 EDC Allocation 10%
Fund 17 Street Personnel Only	\$ 547,565	\$ 56,124	\$ 140,310	\$ 56,124
Total Allocated from Fund 17 to Other Funds				

INTERFUND TRANSFERS IN / (OUT)					Notes
	FY 21 Actual	FY 22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	
GENERAL FUND TRANSFERS IN					
01-4509-00-00 ADMIN CHARGE - STREET	25,983	26,925	26,925	132,597	Value of services provided from General Fund
01-4510-00-00 ADMIN CHARGE-WATER/SEWER	355,785	433,427	433,427	530,389	Value of services provided from General Fund
01-4512-00-00 ADMIN CHARGE-EDC	116,318	145,855	145,855	397,791	Added in audit and value of services provided
01-4514-00-00 TRANSFER IN STORM WATER	-	-	-	132,597	Value of services provided from General Fund
GENERAL FUND TRANSFERS OUT					
01-5705-90-00 TRANSFER OUT-CAPITAL REPLAC FUND	(58,100)	(182,521)	(182,521)	(120,000)	Enterprise Lease
01-5798-90-00 INCREMENTAL PROP TAX TO TIF	(122,330)	(122,330)	(122,330)	(155,593)	City payment for incremental property tax
STREET IMPROVEMENT FUND TRANSFERS IN					
17-4076-00-00 FRANCHISE FEES-WATER/SEWER	311,312	390,084	390,084	140,310	Services provided by Street Personnel
17-4511-00-00 ADMIN CHARGE-STORM WATER	19,995	19,995	19,995	56,124	Services provided by Street Personnel
17-4515-00-00 TRANSFER IN EDC	-	-	-	56,124	Services provided by Street Personnel
STREET IMPROVEMENT FUND TRANSFERS OUT					
17-5701-12-02 TRANSFER OUT - GENERAL FUND	(25,983)	(26,925)	(26,925)	(132,597)	Value of services provided from General Fund
17-5705-12-04 TRANSFER OUT-CAP REPLAC FUND	(24,302)	(37,142)	(37,142)	(19,200)	Enterprise Lease
DEBT SERVICE FUND TRANSFERS IN					
02-4960-00-00 CAPITAL PROJECTS FUND	103,157	106,501	106,501	104,800	Dick Price Road Set By Debt Schedule
WATER & SEWER FUND TRANSFERS IN					
10-4963-00-00 TRANSFER IN-WATER IMPACT FUND	-	-	-	30,000	Pay Portion \$2.9M 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
10-4964-00-00 TRANSFER IN-SEWER IM	-	60,000	60,000	60,000	Pay Portion \$2.9M 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
10-4965-00-00 TRANSFER IN-ROADWAY	187,525	127,525	127,525	97,525	Pay Portion \$2.9M 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
WATER & SEWER FUND TRANSFERS OUT					
10-5595-90-00 ADMIN CHARGE-GENERAL	(355,785)	(433,427)	(433,427)	(530,389)	Value of services provided from General Fund
10-5596-90-00 FRANCHISE FEE STREET	(311,312)	(390,084)	(390,084)	(140,310)	Services provided by Street Personnel
STORMWATER FUND TRANSFERS OUT					
07-5598-01-00 ADMIN CHARGE-STREET	(19,995)	(19,995)	(19,995)	(56,124)	Services provided by Street Personnel
07-5701-00-00 TRANSFER OUT - GENER	-	-	-	(132,597)	Value of services provided from General Fund
WATER IMPACT FUND TRANSFERS OUT					
61-5710-00-00 TRANSFER OUT-WATER/SEWER FUND	-	-	-	(30,000)	Pay Portion \$2.9M 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
SEWER IMPACT FUND TRANSFERS OUT					
62-5710-00-00 TRANSFER OUT-WATER/SEWER FUND	-	(60,000)	(60,000)	(60,000)	Pay Portion \$2.9M 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
ROADWAY IMPACT FUND TRANSFERS OUT					
45-5711-00-00 TRANSFER OUT - WATER	(187,525)	(127,525)	(127,525)	(97,525)	Pay Portion \$2.9M 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
45-5798-00-00 TRANSFER OUT-TIF #1	(10,000)	(10,000)	(10,000)	(10,000)	Fund TIF Projects
TIRZ FUND TRANSFERS IN					
21-4519-00-00 INTERGOV-CITY OF KENNEDALE	122,330	122,330	122,330	155,593	City payment for incremental property tax
21-4945-00-00 TRANSFER IN-ROADWAY	10,000	10,000	10,000	10,000	City payment for incremental property tax
CAPITAL REPLACEMENT FUND TRANSFERS IN					
05-4906-00-00 TRANSFER IN-GENERAL	58,100	182,521	182,521	120,000	Enterprise Lease
05-4917-00-00 TRANSFER IN-STREET FUND	24,302	37,142	37,142	19,200	Enterprise Lease
EDC FUND TRANSFERS OUT					
15-5595-01-00 ADMIN CHARGE-GENERAL	(116,318)	(145,855)	(145,855)	(397,791)	Added in audit and value of services provided
15-5717-00-00 TRANSFER OUT STREETS	-	-	-	(56,124)	Services provided by Street Personnel
CAPITAL PROJECTS FUND TRANSFERS Out					
04-5702-00-00 DEBT SERVICE FUND	(103,157)	(106,501)	(106,501)	(104,800)	Dick Price Road Set By Debt Schedule

General Fund

FUND SUMMARY GENERAL FUND

REVENUES

	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	% Change
TOTAL AD VALOREM TAX RATE	0.774085	0.764085	0.764085	0.706190	-7.6%
LESS: I&S TAX RATE	0.191399	0.191136	0.191136	0.137036	-28.3%
M&O TAX RATE/ \$100 VALUATION	0.582686	0.572949	0.572949	0.569154	-0.7%
Year Over Year M&O Comparison	7.0%	-1.7%	-1.7%	-0.7%	
TAXABLE VALUATION	802,521,474	848,609,784	859,781,431	948,012,532	10.3%
Year Over Year Tax Valuation Comparison	2.7%	5.7%	7.1%	10.3%	

Property Taxes	4,967,143	4,813,480	5,043,042	5,452,751	8.1%
Sales / Beverage Taxes	1,958,165	1,824,643	1,800,010	1,991,717	10.7%
Grants / Contributions	164,970	46,054	38,331	895,000	2234.9%
Licenses / Permits	742,484	194,770	246,250	354,928	44.1%
Fines / Fees	83,778	79,515	134,024	144,066	7.5%
Charge for Services	322,156	237,651	231,247	307,250	32.9%
Investment Earnings	1,392	1,500	12,877	21,280	65.3%
Miscellaneous Income	3,154	24,885	8,073	6,500	-19.5%
Intergovernmental	184,180	171,955	164,928	161,590	-2.0%
Surplus Sales/Rentals	2,885	1,500	69,092	13,896	-79.9%
TOTAL REVENUES	\$ 8,430,306	\$ 7,395,953	\$ 7,747,874	\$ 9,348,978	20.7%

EXPENDITURES

	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	% Change
City Manager	537,284	298,728	195,840	327,672	67.3%
Mayor and City Council	122,505	173,025	198,138	185,500	-6.4%
City Secretary	157,098	187,082	51,588	168,463	226.6%
Municipal Court	111,029	106,204	117,284	182,373	55.5%
Human Resources	123,888	141,526	143,453	186,406	29.9%
Finance	431,525	484,149	442,726	511,396	15.5%
Police	3,161,819	3,337,833	3,020,391	3,483,034	15.3%
Fire	2,346,382	2,649,247	2,418,117	3,522,918	45.7%
Community Development	667,713	438,900	504,424	653,505	29.6%
Senior Citizen Center	69,374	48,316	29,129	57,716	98.1%
Library	279,655	299,681	238,947	365,199	52.8%
Non-Departmental	661,599	554,378	534,652	622,577	16.4%
TOTAL EXPENDITURES	\$ 8,669,870	\$ 8,719,069	\$ 7,894,690	\$ 10,266,759	30.0%

TOTAL REVENUES OVER (UNDER) EXPENDITURES	\$ (239,564)	\$ (1,323,116)	\$ (146,816)	\$ (917,781)	
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OTHER FINANCING SOURCES (USES)

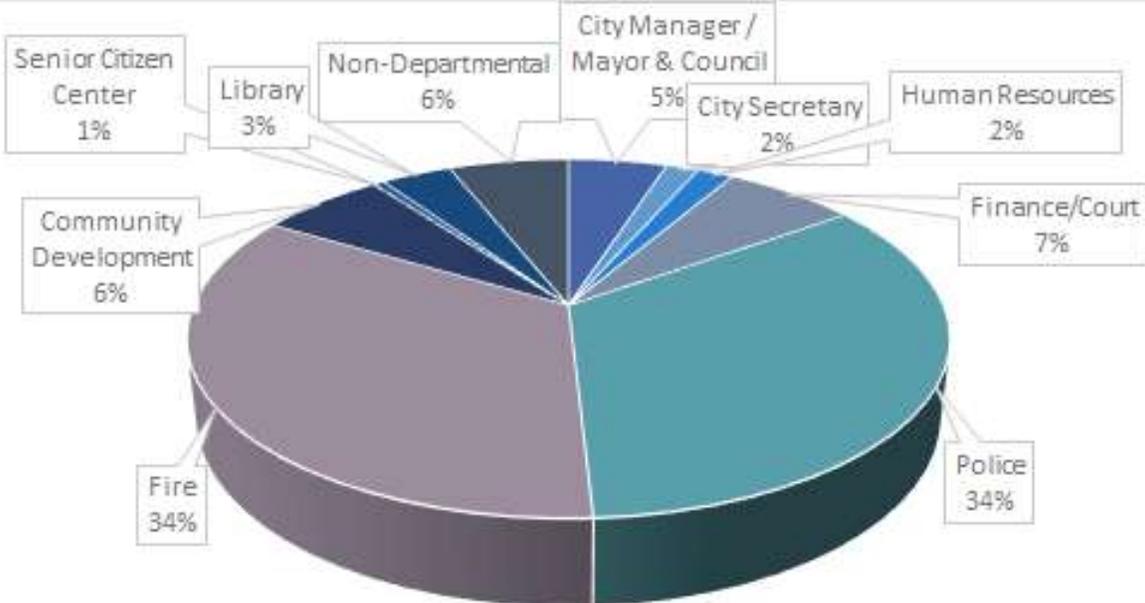
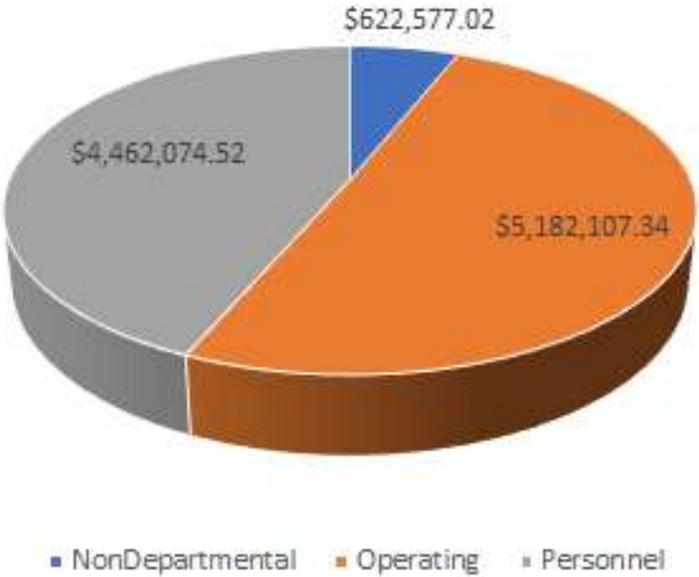
	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	% Change
Transfers In	498,086	606,207	606,207	1,193,374	96.9%
Transfers (Out)	(180,430)	(304,851)	(304,851)	(275,593)	-9.6%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 317,656	\$ 301,356	\$ 301,356	\$ 917,781	204.6%

NET CHANGE IN FUND BALANCE	\$ 78,092	\$ (1,021,760)	\$ 154,540	\$ (0)	
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BEGINNING FUND BALANCE – OCT 1	\$ 1,861,895	\$ 2,519,197	\$ 2,519,197	\$ 2,673,737	6.1%
ENDING FUND BALANCE – SEPT 30	\$ 2,519,197	\$ 1,497,437	\$ 2,673,737	\$ 2,673,737	0.0%

AVERAGE DAILY EXPENDITURES	\$ 24,247	\$ 24,723	\$ 22,464	\$ 28,883	28.6%
NUMBER OF DAYS RESERVE	\$ 104	\$ 61	\$ 119	\$ 93	-22.2%
FUND BALANCE AS A % OF EXPENDITURES	28%	17%	33%	25%	-22.2%

GENERAL FUND EXPENDITURES BY TYPE



GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL FUND REVENUES

Account	Description	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	Notes
01-4001-00-00	PROPERTY TAX-CURRENT	4,867,814	4,758,480	4,982,954	5,395,651	
01-4011-00-00	PROPERTY TAX-DELINQUENT	61,975	30,000	31,888	32,099	
01-4041-00-00	PROPERTY TAX-PENALTY	37,354	25,000	28,200	25,000	
TOTAL AD VALOREM TAXES		\$ 4,967,143	\$ 4,813,480	\$ 5,043,042	\$ 5,452,751	
01-4081-00-00	SALES TAX	1,838,428	1,703,843	1,735,722	1,871,217	
01-4082-00-00	MIXED BEVERAGE TAX	1,046	800	616	500	
01-4083-00-00	SALES TAX-INTERLOCAL	118,690	120,000	63,673	120,000	
TOTAL SALES / MIXED BEVERAGE TAXES		\$ 1,958,165	\$ 1,824,643	\$ 1,800,010	\$ 1,991,717	
01-4087-00-00	AUTO TASK FORCE GRANT	34,584	46,000	10,178	50,000	
01-4089-00-00	FIRE DEPT EMEG PROGRAM			500	-	
01-4086-00-00	POLICE GRANT	-	-	-	35,000	Police Equipment FLIR
01-4095-00-00	LIBRARY GRANTS	6,181			-	
01-4098-00-00	FIRE DEPARTMENT GRANT	24,202		27,654	810,000	Fire Engine, Equip, & Ambulance
01-4099-00-00	GRANTS/OBLIGATIONS	99,948			-	
01-4500-00-00	CONTRIBUTION-FIRE	54	54		-	
TOTAL GRANTS		\$ 164,970	\$ 46,054	\$ 38,331	\$ 895,000	
01-4101-00-00	BUSINESS LICENSES	875	1,724	1,450	1,724	
01-4103-00-00	OOG GRANT TRAFFIC DATA & ENFORCE			(31,835)	-	
01-4120-00-00	CONTRACTOR LICENSES	10,028	10,709	5,350	10,709	
01-4150-00-00	CERTIFICATE OF OCCUPANCY	6,300	2,694	9,025	11,000	
01-4155-00-00	BUILDING PERMITS	355,460	84,716	120,133	150,000	
01-4160-00-00	ELECTRICAL PERMITS	35,725	11,202	13,660	16,500	
01-4165-00-00	PLUMBING PERMITS	33,715	11,636	11,080	13,000	
01-4175-00-00	MECHANICAL PERMITS	59,030	11,156	12,350	16,575	
01-4182-00-00	ALCOHOL PERMITS		343		-	
01-4183-00-00	CONSTRUCTION INSPECT	39,570			-	
01-4190-00-00	OTHER PERMITS/FEES	29,134	21,551	24,539	29,000	
01-4191-00-00	PLAT FILING FEES	5,900	4,656	1,930	4,656	
01-4192-00-00	ZONE CHANGE FEES	5,620	4,734	4,500	4,734	
01-4193-00-00	PLAN REVIEW FEES	135,337	18,633	63,406	87,000	
01-4196-00-00	ANIMAL REGISTRATION	15	1,016	15	30	
01-4391-00-00	FIRE DEPARTMENT FEES	25,775	10,000	10,048	10,000	
TOTAL LICENSES / PERMITS		\$ 742,484	\$ 194,770	\$ 246,250	\$ 354,928	
01-4195-00-00	ANIMAL IMPOUNDING FEE	640	673	50	30	
01-4198-00-00	MOWING/DEMOLITION CHARGE	19,907	1,195	1,267	2,000	
01-4199-00-00	REINSPECTION FEES	180	6,042	900	1,000	
01-4250-00-00	JUVENILE CASE MANAGEMENT FEE	1,690	1,002	3,214	2,800	
01-4251-00-00	CHILD SAFETY FINE	200	175	333	270	
01-4252-00-00	LOCAL TRAFFIC FINE	871	529	1,169	800	
01-4253-00-00	MUNI COURT JURY FUND	34	19	64	58	
01-4255-00-00	WARRANT FEES	8,480	9,108	7,317	7,000	
01-4256-00-00	ARREST FEES	1,383	2,500	3,033	2,700	
01-4257-00-00	TRAFFIC CONVICTION FEE	159	900	128	150	
01-4258-00-00	TIME PYMT FEES-CITY	663	1,040	1,200	1,100	
01-4259-00-00	TIME PYMT FEES-JUDICIAL EFFCY	77	182	50	58	
01-4271-00-00	ADMIN FEES-DRIVER SAFETY	210	963	1,070	600	
01-4281-00-00	FINES/FORFEITS	46,582	50,000	108,803	120,000	
01-4282-00-00	COURT COSTS-CITY	2,702	5,187	5,425	5,500	
TOTAL FINES / FEES		\$ 83,778	\$ 79,515	\$ 134,024	\$ 144,066	

GENERAL FUND REVENUES - continued						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-4266-00-00	POLICE MISCELLANEOUS			100	-	
01-4380-00-00	POLICE COPY/REPORTS	256	401	1,112	1,000	
01-4390-00-00	AMBULANCE FEES	315,000	215,000	227,144	300,000	
01-4392-00-00	FIRE BILLING FEES (EMERGIFIRE)	6,901	22,000	2,891	6,000	
01-4417-00-00	OPEN RECORD CHARGES		250		250	
TOTAL CHARGE FOR SERVICES		\$ 322,156	\$ 237,651	\$ 231,247	\$ 307,250	
01-4401-00-00	INVESTMENT INCOME	1,392	1,500	12,877	21,280	
TOTAL INVESTMENT INCOME		\$ 1,392	\$ 1,500	\$ 12,877	\$ 21,280	
01-4405-00-00	LIBRARY CARDS	364	300	1,040	500	
01-4409-00-00	MISCELLANEOUS INCOME	1,619	24,585	2,908	6,000	
01-4410-00-00	CREDIT CARD FEES	1,171		(4)	-	
01-4415-00-00	INSURANCE REIMBURSEMENT			4,181	-	
01-4416-00-00	RESTITUTION			3,380	-	
01-4420-00-00	MISCELLANEOUS ADJUST			870	-	
01-4499-00-00	CASH OVER/(UNDER)			(4,319)	-	
01-4600-00-00	OTHER FINANCING SOUR			16	-	
TOTAL MISCELLANEOUS INCOME		\$ 3,154	\$ 24,885	\$ 8,073	\$ 6,500	
01-4419-00-00	WORKERS COMPENSATION	28,309		21,311	18,590	
01-4505-00-00	COUNTY CONTRIBUTION-FIRE	41,580	41,580	47,000	33,000	
01-4507-00-00	COUNTY CONTRIBUTION-AMBULANCE	17,771	12,000	23,449	10,000	
01-4513-00-00	CONTRIBUTION-KISD SRO	96,520	118,375	73,168	100,000	
TOTAL INVERGOVERNMENTAL		\$ 184,180	\$ 171,955	\$ 143,616	\$ 161,590	
01-4413-00-00	SCRAP RECYCLE REVENUE			206	500	
01-4805-00-00	COMMUNITY CENTER RENTAL	1,970	1,500	2,190	1,600	
01-4806-00-00	SENIOR CENTER BUILDING RENTAL			650	600	
01-4885-00-00	SALE OF PARTS/ASSETS			66,046	-	
01-4886-00-00	SALE OF PARTS/ASSETS	915			11,196	Sale of Police weapons
TOTAL SALES/RENTALS		\$ 2,885	\$ 1,500	\$ 69,092	\$ 13,896	
01-4509-00-00	ADMIN CHARGE - STREET	25,983	26,925	26,925	132,597	
01-4510-00-00	ADMIN CHARGE-WATER/SEWER	355,785	433,427	433,427	530,389	
01-4512-00-00	ADMIN CHARGE-EDC	116,318	145,855	145,855	397,791	
01-4514-00-00	ADMIN CHARGE STORM WATER	-	-	-	132,597	
TOTAL TRANSFERS IN		\$ 498,086	\$ 606,207	\$ 606,207	\$ 1,193,374	
TOTAL REVENUES		\$ 8,928,392	\$ 8,002,160	\$ 8,332,769	\$ 10,542,352	



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AD VALOREM (PROPERTY) TAX RATE HISTORY

TAX YEAR	M&O RATE	I&S RATE	TOTAL RATE	% CHG	TAX YEAR	M&O RATE	I&S RATE	TOTAL RATE
1971	0.570000	0.780000	1.350000	-	1998	0.566296	0.045081	0.611377
1972	0.350000	1.000000	1.350000	0.0%	1999	0.554177	0.080823	0.635000
1973	0.350000	1.000000	1.350000	0.0%	2000	0.521522	0.113478	0.635000
1974	0.350000	1.000000	1.350000	0.0%	2001	0.579841	0.112659	0.692500
1975	0.540000	0.810000	1.350000	0.0%	2002	0.617235	0.095265	0.712500
1976	0.810000	0.540000	1.350000	0.0%	2003	0.634814	0.097686	0.732500
1977	0.740000	0.610000	1.350000	0.0%	2004	0.632409	0.090091	0.722500
1978	0.780000	0.570000	1.350000	0.0%	2005	0.624805	0.097695	0.722500
1979	0.760000	0.490000	1.250000	-7.4%	2006	0.628186	0.094314	0.722500
1980	0.770000	0.480000	1.250000	0.0%	2007	0.572665	0.149835	0.722500
1981	0.630000	0.120000	0.750000	-40.0%	2008	0.569197	0.153303	0.722500
1982	0.510000	0.100000	0.610000	-18.7%	2009	0.572729	0.149771	0.722500
1983	0.510000	0.090000	0.600000	-1.6%	2010	0.571103	0.151397	0.722500
1984	0.368000	0.050500	0.418500	-30.3%	2011	0.516013	0.206487	0.722500
1985	0.377100	0.048900	0.426000	1.8%	2012	0.549582	0.172918	0.722500
1986	0.323700	0.036300	0.360000	-15.5%	2013	0.560454	0.187046	0.747500
1987	0.331850	0.032750	0.364600	1.3%	2014	0.551216	0.196284	0.747500
1988	0.288120	0.031880	0.320000	-12.2%	2015	0.575204	0.192296	0.767500
1989	0.327000	0.030500	0.357500	11.7%	2016	0.581711	0.185789	0.767500
1990	0.365670	0.034230	0.399900	11.9%	2017	0.578750	0.198750	0.777500
1991	0.388500	0.051400	0.439900	10.0%	2018	0.535219	0.190495	0.725714
1995	0.525856	0.056669	0.582525	32.4%	2019	0.544429	0.190541	0.734970
1996	0.529473	0.048604	0.578077	-0.8%	2020	0.582686	0.191399	0.774085
1997	0.550544	0.049456	0.600000	3.8%	2021	0.572949	0.191136	0.764085
					2022	0.569154	0.137036	0.706190

DEPARTMENT OUTLINE: CITY MANAGER

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

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Continued relationship with City of Arlington for maintenance and operation of water sewer infrastructure and utility billing.
- Secured a 20% grant via the Tarrant Water District Board (TWDB) for the streambank stabilization of Valley Lane
- Secured 100% funding on 3rd Street water main from CDGB -- Community Development Block Grant
- Maintain and improve virtual services to citizens, developers, and visitors as appropriate

SHORT-TERM GOALS

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

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

01 CITY MANAGER

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		506,189	242,403	165,786	279,051	
Operations		31,095	56,325	30,053	48,621	
TOTAL CITY MANAGER'S OFFICE		\$ 537,284	\$ 298,728	\$ 195,840	\$ 327,672	

Positions

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

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-01-00	SALARIES	447,356	178,578	124,376	208,919	
01-5107-01-00	OVERTIME	1,546	1,800	4,828	2,000	
01-5111-01-00	AUTO ALLOWANCE	8,136	12,000	350	-	
01-5112-01-00	ASSIGNMENT PAY	-	-	-	3,250	
01-5114-01-00	LONGEVITY PAY	488	796	1,058	3,248	
01-5115-01-00	RETIREMENT	27,890	27,233	19,538	30,690	
01-5117-01-00	FICA	19,237	14,778	10,620	15,891	
01-5118-01-00	MEDICAL INSURANCE	758	5,705	4,123	13,593	
01-5120-01-00	LIFE INSURANCE	693	959	584	932	
01-5121-01-00	DENTAL INSURANCE	71	385	262	476	
01-5122-01-00	VISION INSURANCE	13	69	47	51	
TOTAL PERSONNEL		\$ 506,189	\$ 242,303	\$ 165,786	\$ 279,051	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5230-01-00	CLEANING SUPPLIES	-	100	-	-	
01-5240-01-00	PRINTED SUPPLIES	20	100	-	25	
01-5260-01-00	GENERAL OFFICE SUPPLIES	764	1,200	1,710	1,500	
01-5261-01-00	POSTAGE	7	-	1	10	
01-5285-01-00	FUEL	-	-	282	-	
01-5290-01-00	EXPENDABLE SUPPLIES	749	1,700	916	500	
01-5298-01-00	VICTUALS BEVERAGES & GROCERY	-	-	93	500	
01-5430-01-00	MOTOR VEHICLE MAINTENANCE	-	-	256	10,769	
01-5440-01-00	OFFICE EQUIP	2,473	3,500	3,429	3,000	
01-5510-01-00	ASSOC DUES/PUBLICATIONS	4,982	5,425	2,495	5,000	
01-5525-01-00	TRAINING/SEMINARS	100	3,000	825	3,000	
01-5530-01-00	ELECTRIC SERVICES	7,623	13,000	7,501	6,800	
01-5535-01-00	GAS SERVICES	3,035	4,000	3,686	2,437	
01-5570-01-00	SPECIAL SERVICES	580	5,000	-	580	
01-5575-01-00	EQUIPMENT RENTAL	5,637	6,000	4,733	5,000	
01-5578-01-00	TRAVEL	819	8,000	459	5,000	
01-5585-01-00	TELEPHONE SERVICES	2,026	2,600	1,895	2,000	
01-5590-01-00	WATER/SEWER SERVICES	2,278	2,800	1,771	2,500	
TOTAL OPERATIONS		\$ 31,095	\$ 56,425	\$ 30,053	\$ 48,621	

TOTAL CITY MANAGER'S OFFICE		\$ 537,284	\$ 298,728	\$ 195,840	\$ 327,672	
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DEPARTMENT OUTLINE: MAYOR AND COUNCIL

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

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Attended various community meetings
- Continued collaboration with the City of Arlington to provide operation, maintenance, customer service, and utility billing to Kennedale customers
- Continued actions to establish a connection with the City of Arlington to improve water quality and service
- Continued support of “Safe Routes to School” (SRTS) with NCTCOG for infrastructure improvements in the Crestdale area around James F. Delaney Elementary and James A. Arthur Intermediate Schools
- Provided virtual meeting access



GOALS

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

VOLUNTEER RESOURCES

- The City Council’s linkage to the organization is through the City Manager and delegation policies are contained in the adopted Governance Policies

ADVISORY BOARD AND COMMISSION REGULAR MEETING SCHEDULE

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

GENERAL FUND EXPENDITURES BY DEPARTMENT

02 Mayor and Council

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		-	-	-	-	
Operations		122,505	173,025	198,138	185,500	
TOTAL MAYOR & CITY COUNCIL		\$ 122,505	\$ 173,025	\$ 198,138	\$ 185,500	

Positions					
N/A					
N/A					
TOTAL POSITIONS		-	-	-	-

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5240-02-00	PRINTED SUPPLIES	154	600	149	3,500	Advertising cups/shirts/pens
01-5260-02-00	GENERAL OFFICE SUPPLIES	187	200	42	200	
01-5280-02-00	MINOR EQUIP/SMALL TOOLS-\$5K	2,707	-	(153)	2,000	
01-5298-02-00	VICTUALS BEVERAGES & GROCERY	-	-	83	100	Drinks for jury room
01-5440-02-00	OFFICE EQUIP	700	-	-	-	
01-5510-02-00	ASSOC DUES/PUBLICATIONS	5,785	6,525	5,883	6,500	
01-5511-02-00	VOLUNTEER MEETINGS	271	700	249	700	
01-5525-02-00	TRAINING/SEMINARS	605	3,500	40	3,500	
01-5565-02-00	LEGAL SERVICES	106,710	135,000	148,323	150,000	
01-5570-02-00	SPECIAL SERVICES	5,247	8,000	26,734	5,000	Current year is SGR
01-5571-02-00	SPECIAL EVENTS	-	12,500	14,483	8,000	Volunteer and board member banquet
01-5578-02-00	TRAVEL	139	6,000	2,306	6,000	ICMA / TML
TOTAL OPERATIONS		\$ 122,505	\$ 173,025	\$ 198,138	\$ 185,500	

TOTAL MAYOR & CITY COUNCIL		\$ 122,505	\$ 173,025	\$ 198,138	\$ 185,500	
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DEPARTMENT OUTLINE: CITY SECRETARY

The City Secretary's Office documents, catalogs, safeguards, and provides on-demand access to all business and legal records created or received by the City and the EDC. The Office of Communications disseminates information of interest to residents, stakeholders, and the media via printed publications, the website, social media, the e-newsletter, and press releases.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Continued promotion of the newsletter.
- Designed promotional materials for City-sponsored events
- Continued City social media presence
- Continued providing virtual and/or live-stream meeting access for City Council and Boards as applicable and allowable

SHORT-TERM GOALS

- Continued growth of online subscriptions and social media
- Strengthen civic engagement by live-streaming all Council and board meetings
- Increase media coverage for community events and achievement announcements
- Train personnel and board members on Open Meetings Act and Public Information Act
- Evaluate status of records both locally and off-site to free up space and reduce costs
- Re-engage Youth Advisory Committee to encourage future careers in government

LONG-TERM GOALS

- Complete certification as a Texas Registered Municipal Clerk (TRMC)
- Develop brand standards and increase communication
- Develop Policies and Procedures Manual for the City Secretary's Office
- Strive for accuracy and consistency of municipal code, in all publications, at all times
- Restructure Laserfiche document storage system and train departments on best practices
- Increase regional relationships and coordination with the media and other local entities

GENERAL FUND EXPENDITURES BY DEPARTMENT

03 City Secretary

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		80,517	89,632	1,019	104,013	
Operations		76,581	97,450	50,569	64,450	
TOTAL CITY SECRETARY'S OFFICE		\$ 157,098	\$ 187,082	\$ 51,588	\$ 168,463	

Positions

City Secretary	1.0	1.0	1.0	1.0
TOTAL POSITIONS	1.00	1.00	1.00	1.00

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-03-00	SALARIES	62,155	67,446	-	80,000	
01-5114-03-00	LONGEVITY PAY	690	820	-	-	
01-5115-03-00	RETIREMENT	8,599	9,625	-	11,752	
01-5117-03-00	FICA	4,519	5,223	-	6,085	
01-5118-03-00	MEDICAL INSURANCE	3,811	5,705	916	5,239	
01-5120-03-00	LIFE INSURANCE	412	359	34	571	
01-5121-03-00	DENTAL INSURANCE	280	385	58	315	
01-5122-03-00	VISION INSURANCE	50	69	11	51	
TOTAL PERSONNEL		\$ 80,517	\$ 89,632	\$ 1,019	\$ 104,013	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5240-03-00	PRINTED SUPPLIES	200	300	-	300	
01-5261-03-00	POSTAGE	80	150	97	200	
01-5280-03-00	MINOR EQUIP/SMALL TOOLS<\$5K	-	-	147	-	
01-5298-03-00	VICTUALS BEVERAGES & GROCERY	-	-	79	300	Coffee bar
01-5403-03-00	BUILDING MAINTENANCE	18,917	37,500	18,976	12,000	
01-5440-03-00	OFFICE EQUIP	17,165	25,500	1,172	-	
01-5445-03-00	SOFTWARE	-	-	10,546	14,500	Laserfiche \$9500 / Civic Plus \$5k
01-5501-03-00	ADVERTISING	4,015	6,000	413	2,250	Bids / Meetings
01-5510-03-00	ASSOC DUES/PUBLICATIONS	222	700	245	1,500	
01-5525-03-00	TRAINING/SEMINARS	25	1,000	-	5,000	
01-5570-03-00	SPECIAL SERVICES	17,231	11,000	16,247	2,600	Online Code / Doc Storage
01-5573-03-00	ELECTION SERVICES	18,096	13,000	140	10,000	
01-5574-03-00	FILING FEES	-	250	-	250	
01-5578-03-00	TRAVEL	79	1,500	1,133	3,000	
01-5585-03-00	TELEPHONE SERVICES	550	550	429	550	
01-5589-03-00	JANITORIAL SERVICES	-	-	945	12,000	Cleaning
TOTAL OPERATIONS		\$ 76,581	\$ 97,450	\$ 50,569	\$ 64,450	

TOTAL CITY SECRETARY'S OFFICE		\$ 157,098	\$ 187,082	\$ 51,588	\$ 168,463	
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DEPARTMENT OUTLINE: MUNICIPAL COURT

The Municipal Court provides service, to foster a safe environment to promote a high quality of life for all.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Held in person Court after two years of virtual experience due to COVID.
- Increased security protocols.
- Worked with information technology supplier to update computer system to work efficiently and accurately.
- Updated Procedure Manual to reflect current software and protocol.
- Created new procedures and forms for the Court, which ensures compliance with new laws.
- Partnered with other Court Administrators and Directors for resource and information sharing.
- Worked closely with other courts, judges, prosecutors and police department to ensure court runs efficiently and is in accordance to all State laws
- Corrected hundreds of forms and court complaints to ensure accuracy and compliance.

SHORT-TERM GOALS

- Upgrade information technology system to new configuration

TERM GOALS

- Set up information in community events in Town Center Park and the Library
- Work with the police department to set up a Diversion Program for the local schools
- Pursue CCM (Certified Court Manager) certification
- Beta test a warrant robo call system
- Acquire a credit card processing system that is cell phone compatible that allows for deferred payment plans for defendant participants

STAFFING RESOURCES

- Court Administrator/Juvenile Case Manager (JCM) – 1.0 FTE
- Court Clerk – 1.0 FTE
- Municipal Judge – Contracted
- City Prosecutor – Contracted

GENERAL FUND EXPENDITURES BY DEPARTMENT

04 Court

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		55,524	66,836	66,950	136,591	
Operations		55,505	39,368	50,334	45,782	
TOTAL MUNICIPAL COURT OFFICE		\$ 111,029	\$ 106,204	\$ 117,284	\$ 182,373	

Positions

Court Administrator	1.0	1.0	1.0	1.0
Court Clerk	1.0	1.0	1.0	1.0
TOTAL POSITIONS	2.00	2.00	2.00	2.00

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-04-00	SALARIES	41,440	48,670	47,184	93,956	
01-5107-04-00	OVERTIME	-	700	352	500	
01-5114-04-00	LONGEVITY PAY	176	272	-	120	
01-5115-04-00	RETIREMENT	5,693	7,009	6,714	13,802	
01-5117-04-00	FICA	3,188	3,798	3,224	7,147	
01-5118-04-00	MEDICAL INSURANCE	4,395	5,705	8,837	19,614	
01-5120-04-00	LIFE INSURANCE	260	228	174	580	
01-5121-04-00	DENTAL INSURANCE	319	385	404	770	
01-5122-04-00	VISION INSURANCE	52	69	61	103	
TOTAL PERSONNEL		\$ 55,524	\$ 66,836	\$ 66,950	\$ 136,591	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5240-04-00	PRINTED SUPPLIES	-	150	20	100	
01-5260-04-00	GENERAL OFFICE SUPPLIES	1,253	650	1,069	1,200	
01-5261-04-00	POSTAGE	426	1,100	1,159	1,370	
01-5290-04-00	EXPENDABLE SUPPLIES	-	125	24	125	
01-5298-04-00	VICTUALS BEVERAGES & GROCERY	-	-	-	50	
01-5440-04-00	OFFICE EQUIP	4,142	9,116	10,871	700	
01-5445-04-00	SOFTWARE	-	-	7,700	11,500	LT Systems / Open Gov 7.7k
01-5510-04-00	ASSOC DUES/PUBLICATIONS	1,414	1,090	204	300	
01-5525-04-00	TRAINING/SEMINARS	100	625	-	625	
01-5565-04-00	LEGAL SERVICES	4,485	7,500	11,421	12,000	TOASE City Prosecutor
01-5570-04-00	SPECIAL SERVICES	26,785	1,200	13	300	
01-5575-04-00	EQUIPMENT RENTAL	1,779	1,892	1,440	1,892	
01-5578-04-00	TRAVEL	-	800	343	500	
01-5581-04-00	JUDGE SERVICES	14,400	14,400	15,400	14,400	
01-5585-04-00	TELEPHONE SERVICES	721	720	670	720	
TOTAL OPERATIONS		\$ 55,505	\$ 39,368	\$ 50,334	\$ 45,782	

TOTAL MUNICIPAL COURT		\$ 111,029	\$ 106,204	\$ 117,284	\$ 182,373	
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DEPARTMENT OUTLINE: HUMAN RESOURCES

Human Resources ensures the most effective use of human resources to increase overall value to the organization. The Human Resources Department is responsible for recruiting and retaining qualified employees and the ongoing training and development needed to promote individual success.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Continuation of Employee Assistance Program (EAP)
- Increased electronic onboarding capabilities
- Addition of short-term disability, long-term disability, and Flexible Dependent & Medical to the employee benefits package
- Continued evaluation of additional benefit options
- Employee wellness program design
- Reinstated Public-Safety compensation program
- Analysis of civilian employee salary competitiveness

SHORT-TERM GOALS

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

LONG-TERM GOALS

- Create an orientation video for all new hires that provides an overview of Kennedale history, governance structure, and integrative work culture
- Increased preparedness for COVID-19 with enhanced safety protocols
- Maintain and update the City Policy Handbook
- Evaluate need for a comprehensive wellness program

GENERAL FUND EXPENDITURES BY DEPARTMENT

05 Human Resources

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		115,103	128,117	123,234	135,046	
Operations		8,785	13,409	20,219	51,360	
TOTAL HUMAN RESOURCES OFFICE		\$ 123,888	\$ 141,526	\$ 143,453	\$ 186,406	

Positions

Director HR	1.0	1.0	1.0	1.0
TOTAL POSITIONS	1.00	1.00	1.00	1.00

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-05-00	SALARIES	85,633	92,314	93,488	97,200	
01-5114-05-00	LONGEVITY PAY	248	344		120	
01-5115-05-00	RETIREMENT	11,746	13,084	13,215	14,279	
01-5117-05-00	FICA	6,140	7,088	7,148	7,394	
01-5118-05-00	MEDICAL INSURANCE	8,901	12,731	7,347	5,239	
01-5120-05-00	LIFE INSURANCE	449	433	305	448	
01-5121-05-00	DENTAL INSURANCE	374	494	609	315	
01-5122-05-00	VISION INSURANCE	52	69	61	51	
01-5125-05-00	TUITION REIMBURSEMENT	1,560	1,560	1,061	10,000	New Tuition Reimbursement
TOTAL PERSONNEL		\$ 115,103	\$ 128,117	\$ 123,234	\$ 135,046	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5240-05-00	PRINTED SUPPLIES	585	300	28	10,000	Awards for 5 yr increments
01-5261-05-00	POSTAGE	4	50	10	10	
01-5280-05-00	MINOR EQUIP/SMALL TOOLS-<\$5K			285	300	
01-5290-05-00	EXPENDABLE SUPPLIES	230	600	371	200	
01-5298-05-00	VICTUALS BEVERAGES & GROCERY				4,000	
01-5440-05-00	OFFICE EQUIP	786	250	105	500	
01-5445-05-00	SOFTWARE			5,325	1,000	Performance evaluation software
01-5501-05-00	ADVERTISING	82	200	85	2,500	Orientation Video
01-5510-05-00	ASSOC DUES/PUBLICATIONS	1,817	1,734	250	2,000	
01-5525-05-00	TRAINING/SEMINARS	300	2,491	2,560	3,000	
01-5570-05-00	SPECIAL SERVICES	4,981	7,034	8,703	6,000	Fire Dr Exam, Background
01-5571-05-00	SPECIAL EVENTS				10,000	Banquet and EOY Events
01-5578-05-00	TRAVEL		750	1,039	3,000	
01-5585-05-00	TELEPHONE SERVICES			710	850	
01-5588-05-00	HR RELATED TESTS			748	8,000	Drug tests, physicals
TOTAL OPERATIONS		\$ 8,785	\$ 13,409	\$ 20,219	\$ 51,360	

TOTAL HUMAN RESOURCES		\$ 123,888	\$ 141,526	\$ 143,453	\$ 186,406	
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DEPARTMENT OUTLINE: FINANCE

Finance ensures City transactions and funds are safeguarded, obligated, spent and reported for intended purposes, in an efficient manner when properly approved, in support of an excellent quality of life for the citizens of the City.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Issued 2021 Certificates of Obligation totaling \$6M
- Obtained full staffing, allowing for greater financial analysis
- Set financial path for departments by providing transparency and financial guidance
- Provided clear monthly financial reports
- Updated the Investment Policy and provided investment strategy for increased investment income
- Updated and maintained a bidder's listing

SHORT-TERM GOALS

- Work to scan documents to create a paperless office environment
- Work to establish more bank to bank transactions for suppliers
- Identify cost savings initiatives for the City and implement plans to achieve the savings

LONG-TERM GOALS

- Exit the Enterprise Lease Program and return to full purchase vehicles
- Increase fund balance reserves

GENERAL FUND EXPENDITURES BY DEPARTMENT

07 Finance

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		293,684	319,298	258,126	339,196	
Operations		137,841	164,851	184,600	172,200	
TOTAL FINANCE		\$ 431,525	\$ 484,149	\$ 442,726	\$ 511,396	

Positions

Finance Director	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
Accounts Payable / Payroll Specialist	1.0	1.0	1.0	1.0
Administrative Assistant	0.5	0.5	0.8	0.8
TOTAL POSITIONS	3.50	3.50	3.75	3.75

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-07-00	SALARIES	209,145	212,603	176,166	227,699	
01-5107-07-00	OVERTIME	161	500	37	500	
01-5109-07-00	TEMPORARY/PART-TIME	12,125	24,544	22,179	31,548	
01-5114-07-00	LONGEVITY PAY	528	816	816	580	
01-5115-07-00	RETIREMENT	30,353	33,672	28,037	38,083	
01-5117-07-00	FICA	15,981	18,242	14,541	19,720	
01-5118-07-00	MEDICAL INSURANCE	22,896	26,491	15,027	18,836	
01-5120-07-00	LIFE INSURANCE	1,166	996	485	1,104	
01-5121-07-00	DENTAL INSURANCE	1,134	1,226	719	972	
01-5122-07-00	VISION INSURANCE	195	208	119	154	
TOTAL PERSONNEL		\$ 293,684	\$ 319,298	\$ 258,126	\$ 339,196	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5240-07-00	PRINTED SUPPLIES	468	1,589	224	400	
01-5260-07-00	GENERAL OFFICE SUPPLIES	3,321	2,999	3,960	1,500	
01-5261-07-00	POSTAGE	785	980	1,065	1,000	
01-5298-07-00	VICTUALS BEVERAGES & GROCERY	-	-	-	50	
01-5440-07-00	OFFICE EQUIP	15,645	17,333	15,106	17,000	STW Accounting; Timesheets
01-5445-07-00	SOFTWARE	-	-	155	-	
01-5510-07-00	ASSOC DUES/PUBLICATIONS	1,809	2,709	1,199	650	
01-5525-07-00	TRAINING/SEMINARS	1,570	2,350	830	2,350	
01-5567-07-00	AUDIT SERVICES	36,450	52,500	48,250	62,500	
01-5587-07-00	APPRAISAL SERVICES	-	-	-	33,535	
01-5570-07-00	SPECIAL SERVICES	73,567	76,473	107,316	46,465	Tarrant Co
01-5575-07-00	EQUIPMENT RENTAL	3,576	3,699	2,576	3,300	
01-5578-07-00	TRAVEL	70	3,644	1,328	3,000	
01-5585-07-00	TELEPHONE SERVICES	579	575	791	450	
01-5591-07-00	TRASH/DISPOSAL/DUMP SERVICES	-	-	109	-	
01-5884-07-00	FINES AND PENALTIES	-	-	1,689	-	
TOTAL OPERATIONS		\$ 137,841	\$ 164,851	\$ 184,600	\$ 172,200	

TOTAL FINANCE		\$ 431,525	\$ 484,149	\$ 442,726	\$ 511,396	
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DEPARTMENT OUTLINE: COMMUNITY DEVELOPMENT

The function of this department is to enhance the quality of life for the citizens of Kennedale by encouraging quality growth, development, and redevelopment through planning, use of development regulations, and enforcement of building and construction codes, along with code compliance, to ensure the safe and lawful use of buildings and properties, thereby safeguarding each resident's health and welfare and the stability of our neighborhoods.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Processed permits, code compliance cases, and BOA and P&Z cases
- Magnolia Hills and Oaks Court infrastructure completed and neighborhoods nearing build-out; Hammack Creek Apartments and Alta 287 working toward completion.
- Safe Routes to School (SRTS) project continues to progress
- Continuing to add interactive GIS map layers for use by both staff and the public
-

SHORT-TERM GOALS

- Begin work on Future Land Use Plan, including joint meetings with P&Z, Council and others as it relates to planning and development
- Staff liaison for Planning & Zoning (P&Z) Commission, Board of Adjustment (BOA)/Building Board of Appeals (BBA), and Economic Development Corporation (EDC)
- Proactively providing education and seeking code compliance to beautify the City
-
- Continue pursuing economic development strategies and projects
- Put policies/ordinances in place to pave the way for positive infill development
- Initiate developments to improve quality of life and increase tax base
- Continue to provide excellent customer service for all users of Planning and Development
-

LONG-TERM GOALS

- Improve Kennedale Parkway aesthetically and with infill development
- Refine the review and approval processes to attract high-quality development and business
- Foster quality of life through positive planning and economic development
- Strengthen TownCenter with additional development and tenants
- Leverage external funding opportunities

GENERAL FUND EXPENDITURES BY DEPARTMENT

12 Community Development

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		273,326	279,188	128,740	328,558	
Operations		394,387	159,712	375,685	324,947	
TOTAL COMMUNITY DEVELOPMENT		\$ 667,713	\$ 438,900	\$ 504,424	\$ 653,505	

Positions

Community Development Director	1.0	1.0	1.0	1.0
Building / Code Compliance Inspector	1.0	1.0	1.0	1.0
Permits Clerk	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
TOTAL POSITIONS	4.00	4.00	4.00	4.00

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-12-01	SALARIES	204,218	172,254	78,620	239,424	
01-5107-12-01	OVERTIME	862	2,500	843	9,577	
01-5109-12-01	TEMPORARY/PART-TIME	-	28,045	15,817	-	
01-5114-12-01	LONGEVITY PAY	2,052	2,412	2,060	-	
01-5115-12-01	RETIREMENT	28,330	28,952	13,764	35,171	
01-5117-12-01	FICA	14,997	15,699	7,286	18,212	
01-5118-12-01	MEDICAL INSURANCE	20,571	26,969	9,537	24,071	
01-5120-12-01	LIFE INSURANCE	911	876	312	843	
01-5121-12-01	DENTAL INSURANCE	1,165	1,273	453	1,106	
01-5122-12-01	VISION INSURANCE	220	208	48	154	
TOTAL PERSONNEL		\$ 273,326	\$ 279,188	\$ 128,740	\$ 328,558	

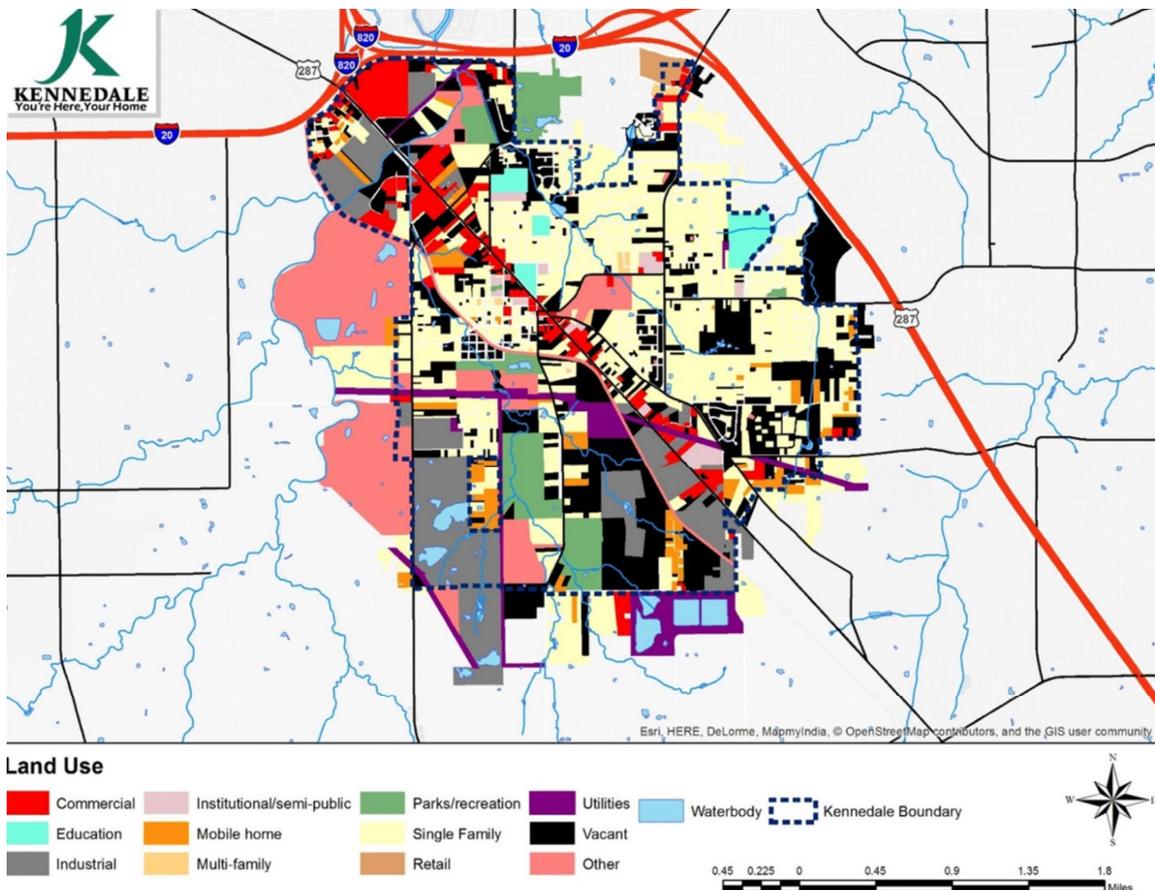
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5220-12-01	UNIFORMS	140	300	434	500	
01-5240-12-01	PRINTED SUPPLIES	354	750	31	50	
01-5260-12-01	GENERAL OFFICE SUPPLIES	904	1,500	873	250	
01-5261-12-01	POSTAGE	806	1,000	477	600	
01-5280-12-01	MINOR EQUIP/SMALL TOOLS<\$5K	594	1,000	-	-	
01-5285-12-01	FUEL	290	500	516	1,500	
01-5290-12-01	EXPENDABLE SUPPLIES	-	-	(27)	-	
01-5298-12-01	VICTUALS BEVERAGES & GROCERY	-	-	-	50	
01-5430-12-01	MOTOR VEHICLE MAINTENANCE	550	1,000	3,712	750	
01-5440-12-01	OFFICE EQUIP	20,153	15,000	1,959	25,000	
01-5501-12-01	ADVERTISING	1,887	2,000	878	2,000	
01-5510-12-01	ASSOC DUES/PUBLICATIONS	769	988	1,740	1,500	
01-5525-12-01	TRAINING/SEMINARS	3,873	200	-	2,000	
01-5570-12-01	SPECIAL SERVICES	264,913	50,000	165,617	145,000	Includes update UDC & Comp Plan
01-5572-12-01	CODE ENFORCEMENT SERVICES	1,422	5,000	2,869	5,000	
01-5574-12-01	FILING FEES	891	500	40	100	
01-5575-12-01	EQUIPMENT RENTAL	4,374	4,070	3,432	4,500	
01-5576-12-01	STRATEGIC PLANNING	-	-	12,601	35,000	
01-5578-12-01	TRAVEL	8	500	3	-	
01-5580-12-01	ENGINEERING SERVICES	90,920	74,000	178,267	100,000	
01-5585-12-01	TELEPHONE SERVICES	1,538	1,404	1,333	1,147	
01-5570-12-02	SPECIAL SERVICES	-	-	632	-	
TOTAL OPERATIONS		\$ 394,387	\$ 159,712	\$ 375,387	\$ 324,947	

TOTAL COMMUNITY DEVELOPMENT		\$ 667,713	\$ 438,900	\$ 504,126	\$ 653,505	
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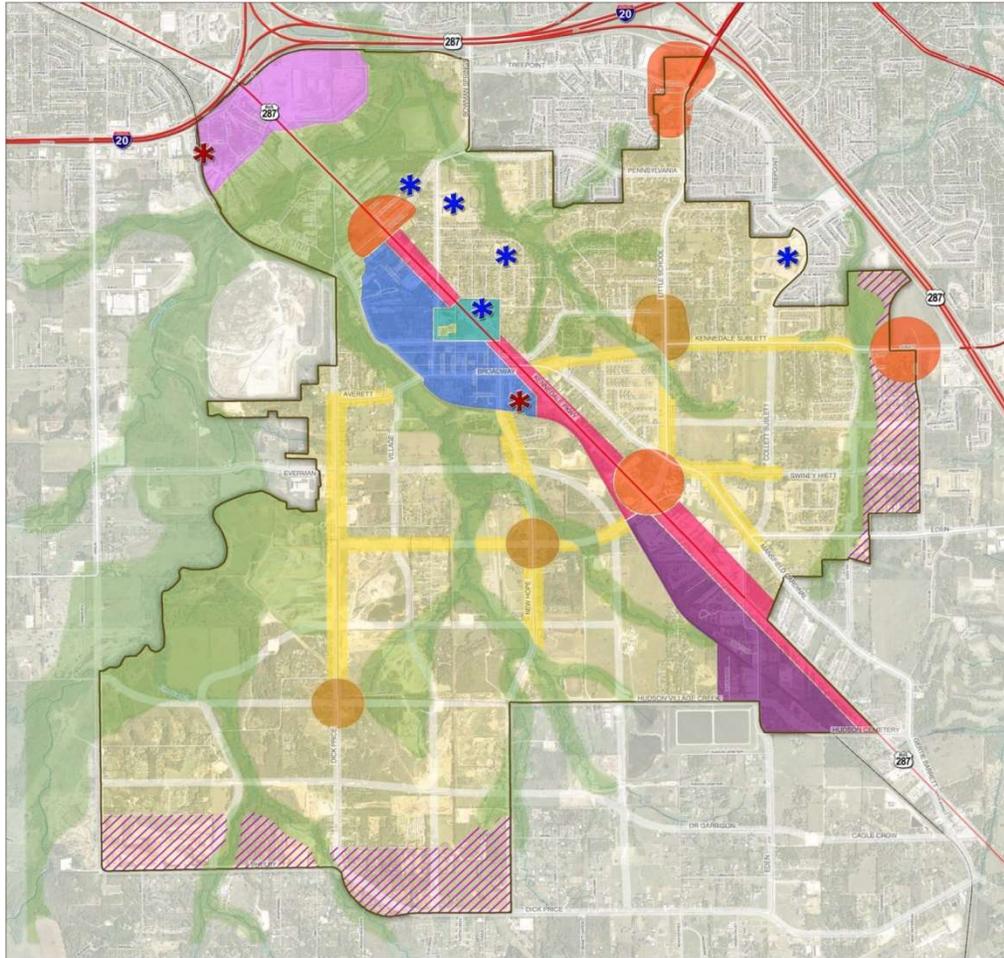
SOURCE: 2016-2026 PARKS MASTER PLAN | WWW.CITYOFKENNEDALE.COM/GOVDOCS

Category	Counts	Acres	Percentage
Cemeteries	2	43.48	0.82%
Commercial	107	281.15	5.32%
Communication	1	0.88	0.02%
Education	4	80.49	1.52%
Group quarters	1	2.71	0.05%
Industrial	29	574.30	10.87%
Institutional/semi-public	14	51.22	0.97%
Landfill	2	496.61	9.40%
Mobile home	50	173.84	3.29%
Multi-family	7	14.54	0.28%
Parks/recreation	7	264.58	5.01%
Railroad	5	44.20	0.84%
Ranch land	15	147.16	2.79%
Residential acreage	3	68.78	1.30%
Retail	1	26.07	0.49%
Single family	264	1629.51	30.85%
Small water bodies	8	18.66	0.35%
Under construction	6	2.82	0.05%
Utilities	20	229.36	4.34%
Vacant	293	1098.35	20.80%
Others	3	32.84	0.62%
Grand Total	842	5281.57	100

The predominant land use in the City of Kennedale is single-family residential, which constitutes 30% of the total area. One of the land use strengths of the City is the availability of vacant lands, with 293 parcels. Another significant land use is industrial, with about 11% of the land area coverage.



SOURCE: 2012 COMPREHENSIVE PLAN UPDATE | WWW.CITYOFKENNEDALE.COM/GOVDOCS



KENNEDALE
COMPREHENSIVE
PLAN UPDATE

FUTURE LAND
USE PLAN

CATEGORIES

- Town Center ■
- Downtown Village ■
- Urban Village ■
- Urban Corridor ■
- Neighborhood Village ■
- Neighborhood Corridor ■
- Neighborhoods ■
- Employment Center ■
- Light Industrial District ■
- Park & Open Space ■
- Conservation Overlay ■
- Potential Commuter Train or Park & Ride Station ✱
- Schools ✱

A comprehensive plan shall not constitute zoning regulations or establish zoning district boundaries.





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DEPARTMENT OUTLINE: SENIOR CITIZEN CENTER

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

HIGHLIGHTS AND GOALS ACCOMPLISHED

- In-person programming resumed and many seniors were welcomed back
- Staffing shared with library to provide weekly activities
- Increased partnerships with local organizations
- New director began in June
- Increased safety with new locks on doors

SHORT-TERM GOALS

- Continue to increase programming, including both social and educational opportunities
- Increase membership and re-instate the daily congregate meal program
- Identify additional volunteers for programming

LONG-TERM GOALS

- Increase presence in the community by participation in local events and promotion of collaboration with other organizations within the city
- Increase attendance to individual activities and overall attendance
- Continue identifying and seeking to meet the needs of seniors in our community

GENERAL FUND EXPENDITURES BY DEPARTMENT						
16 Senior Center						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		-	-	-	-	
Operations		69,374	48,316	29,129	57,716	
TOTAL SENIOR CITIZEN CENTER		\$ 69,374	\$ 48,316	\$ 29,129	\$ 57,716	
Positions						
N/A		-	-	-	-	
N/A		-	-	-	-	
TOTAL POSITIONS		-	-	-	-	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5280-16-00	MINOR EQUIP/SMALL TOOLS<\$5K	(137)	2,000	-	-	
01-5285-16-00	FUEL	-	500	-	100	
01-5298-16-00	VICTUALS BEVERAGES & GROCERY	-	-	1,547	1,000	
01-5403-16-00	BUILDING MAINTENANCE	60,470	17,950	10,192	17,950	
01-5430-16-00	MOTOR VEHICLE MAINTENANCE	606	1,000	790	1,000	
01-5440-16-00	OFFICE EQUIP	3	1,516	3,520	350	
01-5530-16-00	ELECTRIC SERVICES	3,159	5,500	3,084	6,105	
01-5535-16-00	GAS SERVICES	1,722	2,500	1,814	2,725	
01-5570-16-00	SPECIAL SERVICES	697	12,000	3,840	25,600	Includes Meals on Wheels
01-5575-16-00	EQUIPMENT RENTAL	1,124	1,350	1,024	1,136	
01-5589-16-00	JANITORIAL SERVICES	-	-	2,020	-	
01-5590-16-00	WATER/SEWER SERVICES	1,729	4,000	1,298	1,750	
TOTAL OPERATIONS		\$ 69,374	\$ 48,316	\$ 29,129	\$ 57,716	
TOTAL SENIOR CITIZEN CENTER		\$ 69,374	\$ 48,316	\$ 29,129	\$ 57,716	

DEPARTMENT OUTLINE: LIBRARY

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

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Continued to offer programs for the community for all ages
- Summer Reading Club participants logged 195,515 hours of reading
- Adult programming for job readiness initiated
- Established partnerships with community organizations to provide new and continuing services
- New Director began in June
- Installed new patron access computers for better, more reliable access

SHORT-TERM GOALS

- Reestablish connections with local education and service providers
- Update the print collection to reflect the current information needs of the community
- Apply for grant funding to expand library programs and services
- Increase resident awareness of library services through effective marketing and community engagement
- Reconfigure the library space to provide effective and efficient service and access to the collection, online resources, community space, and programming.
- Continue responsibility for Senior Center programming

LONG-TERM GOALS

- Provide superior customer service to all library users.
- Be the first choice for information needs.
- Anticipate and meet changing community needs.
- Guarantee equitable access to Library resources, space, and services.
- Be a strong and effective partner in the community.

GENERAL FUND EXPENDITURES BY DEPARTMENT

17 Library

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		200,874	228,835	177,885	257,965	
Operations		92,780	70,846	61,062	107,234	
TOTAL LIBRARY		\$ 293,654	\$ 299,681	\$ 238,947	\$ 365,199	

Positions

Library Director	1.0	1.0	1.0	1.0
Library Clerk	2.0	2.0	3.0	3.0
TOTAL POSITIONS	3.00	3.00	4.00	4.00

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-17-00	SALARIES	129,265	133,521	92,866	151,373	
01-5107-17-00	OVERTIME	293	-	1,951	3,027	
01-5109-17-00	TEMPORARY/PART-TIME	17,376	33,330	36,827	44,120	
01-5114-17-00	LONGEVITY PAY	3,444	3,956	4,038	3,844	
01-5115-17-00	RETIREMENT	20,504	24,118	16,497	28,718	
01-5117-17-00	FICA	10,943	13,067	10,130	14,870	
01-5118-17-00	MEDICAL INSURANCE	17,051	18,738	14,220	10,478	
01-5120-17-00	LIFE INSURANCE	710	633	392	750	
01-5121-17-00	DENTAL INSURANCE	1,141	1,264	823	630	
01-5122-17-00	VISION INSURANCE	147	208	143	154	
TOTAL PERSONNEL		\$ 200,874	\$ 228,835	\$ 177,885	\$ 257,965	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5230-17-00	CLEANING SUPPLIES	485	150	123	150	
01-5240-17-00	PRINTED SUPPLIES	153	180	120	50	
01-5260-17-00	GENERAL OFFICE SUPPLIES	383	200	126	200	
01-5261-17-00	POSTAGE	236	225	289	250	
01-5280-17-00	MINOR EQUIP/SMALL TOOLS<\$5K	260	-	495	500	
01-5290-17-00	EXPENDABLE SUPPLIES	2,843	4,190	3,073	4,190	
01-5292-17-00	LIBRARY PROCESSING SUPPLIES	387	200	-	-	
01-5293-17-00	LIBRARY GRANT EXPEND	1,230	-	-	-	
01-5294-17-00	LIBRARY BOOK-CITY FUND	24,519	23,500	13,875	25,000	
01-5298-17-00	VICTUALS BEVERAGES & GROCERY	-	-	(593)	100	
01-5403-17-00	BUILDING MAINTENANCE	15,684	11,436	11,446	42,500	Security Upgrade / Carpet
01-5440-17-00	OFFICE EQUIP	12,023	7,582	17,851	7,500	
01-5510-17-00	ASSOC DUES/PUBLICATIONS	731	345	679	1,300	
01-5525-17-00	TRAINING/SEMINARS	239	1,265	-	2,000	
01-5530-17-00	ELECTRIC SERVICES	5,895	6,600	5,232	6,414	
01-5535-17-00	GAS SERVICES	1,478	1,000	1,495	1,700	
01-5570-17-00	SPECIAL SERVICES	6,127	6,831	1,038	7,000	
01-5575-17-00	EQUIPMENT RENTAL	1,574	1,462	1,152	1,728	
01-5578-17-00	TRAVEL	89	1,200	-	2,000	
01-5585-17-00	TELEPHONE SERVICES	1,284	780	1,457	1,152	
01-5589-17-00	JANITORIAL SERVICES	-	-	1,384	-	
01-5590-17-00	WATER/SEWER SERVICES	3,161	3,700	1,818	3,500	
TOTAL OPERATIONS		\$ 92,780	\$ 70,846	\$ 61,062	\$ 107,234	

TOTAL LIBRARY		\$ 293,655	\$ 299,681	\$ 238,947	\$ 365,199	
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DEPARTMENT OUTLINE: NON-DEPARTMENTAL

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

HIGHLIGHTS AND GOALS ACCOMPLISHED

- More objects were created to track costs
- Health administrator costs are now separated from the cost of the insurance for better tracking

SHORT-TERM GOALS

- Replacement of the antiquated phone with newer technology that will help provide security for the information technology systems, and decrease in the longer term by using internet-based technology for phone calls instead of paying for landlines and long distance

GENERAL FUND EXPENDITURES BY DEPARTMENT						
90 NonDepartmental						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		-	-	-	-	
Operations		661,599	554,378	534,652	622,577	
TOTAL NON-DEPARTMENTAL		\$ 661,599	\$ 554,378	\$ 534,652	\$ 622,577	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5116-90-00	UNEMPLOYMENT INSURANCE	19,043	11,628	20,284	28,988	
01-5119-90-00	WORKERS' COMPENSATION	74,061	140,946	119,722	188,563	
01-5123-90-00	HEALTH ADMIN FEES	23,985	20,564	19,025	61,273	
01-5190-90-00	VACATION/SICK/TERM/L			6	-	
01-5440-90-00	OFFICE EQUIP	11,051	12,000	3,213	3,187	
01-5540-90-00	INSURANCE-AUTO	42,419	46,660	46,575	73,356	
01-5545-90-00	INSURANCE-PROPERTY	26,105	31,071	27,105	42,690	
01-5550-90-00	INSURANCE-GENERAL LIABILITY	6,488	13,478	10,384	16,355	
01-5560-90-00	INSURANCE-LAW ENFORCEMENT	9,610	10,215	11,826	18,625	
01-5568-90-00	NETWORK/COMPUTER LIC	60,535		2,640	-	
01-5569-90-00	IT SUPPORT	121,380	119,700	108,150	150,000	
01-5570-90-00	SPECIAL SERVICES	144,723	143,400	157,751	14,000	
01-5585-90-00	TELEPHONE SERVICES	4,680	4,716	5,800	5,539	
01-5586-90-00	INTERNET			2,171	-	
01-5870-90-00	OTHER EQUIPMENT	117,519			20,000	Phone System Replacement
TOTAL OPERATIONS		\$ 661,599	\$ 554,378	\$ 534,652	\$ 622,577	
TOTAL NON-DEPARTMENTAL		\$ 661,599	\$ 554,378	\$ 534,652	\$ 622,577	
90 NonDepartmental - Transfers Out						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5705-90-00	TRANSFER OUT - CAP REPLACEMENT				120,000	
01-5798-90-00	INCREMENTAL PROPERTY TAX				155,593	
TOTAL TRANSFERS OUT		\$ 180,430	\$ 304,851	\$ 301,356	\$ 275,593	

The Kennedale Police Department believes in community-oriented policing focusing on building TRUST, INTEGRITY, and PURPOSE with the intent to positively enhance the quality of life for our citizens, business owners, and visitors. Partnerships with our stakeholders will shape the priorities of our police agency.

Highlights and Goals Accomplished

- One of only 180 police agencies in the state to achieve Recognized Department status as a Best Practices Agency by the Texas Police Chiefs Association (TPCA) (2012-2024)
- Filled all open officer vacancies
- Began the implementation of Community Oriented and Geographic policing model to address the root causes of crime and long-term quality of life issues within the city
- Purchased three new police vehicles
- Began partnership with DEA by assigning an officer to work with DEA Task Force- Ft. Worth as a deputized federal agent to address drug/narcotics trafficking affecting the Kennedale area while also receiving a portion of seized asset forfeiture funds
- Began in-house, high-liability monthly training focusing on Active Shooter Response, defensive tactics, dynamic firearms training, and less-lethal options
- Police instructors and SRO’s attended advanced police training to include courses such as Solo Officer Response Deployment (SORD), ALERRT Active Shooter Instructor, and ALERRT Active Shooter Response.
- Continuing use of grants to fund major technology improvements to include:
 - Received LED speed limit signs to enhance traffic control this year
 - Federal ballistic vest partnership (Ongoing)
 - State-of-art firearms simulator for training (2021)
 - Body cameras (2020)
 - Next generation mobile car radios (2019)
 - Radar Trailer/Message Board (2018)
- Continued active shooter simunition training for officer scenarios in partnership with KISD
- Continued partnership with the City of Mansfield to provide services to residents through a combined dispatch and jail agreement
- Continued participation in the Tri-County Auto Theft Task force using a grant with the Mansfield Police Department
- Continued the use of reserve officers (primarily for non-patrol functions including criminal investigations, recognition program, and annual reporting
- Continuation of the School Resource Officer (SRO) program in partnership with KISD to increase campus safety to include:
 - Regular communication with the district’s Safety and Security Director and school district leadership
 - Continue to regularly train faculty and staff regarding active shooter and safety training
 - Conduct safety assessments at each campus

- Six mental health trained peace officers on staff

Short-Term Goals

- Continue sending command and supervisory staff to the Developing Leaders for Texas Law Enforcement leadership training, ILEA, LEMIT-LCC, and FBI LEEDA
- Continue to identify and apply for grants for equipment and positions that enhance the department's ability to deliver varied and high-quality services
- Organize and prepare for upcoming re-recognition process to maintain Recognized status through the TPCA Foundation
- Create a five-year strategic plan for department to meet internal and external growth concerns
- Continue to implement accountability systems throughout the organization
- Continue to implement Community and Geographic Policing initiatives
- Implement formal programs and community outreach partnerships through:
 - Faith and Blue - Building Bridges to More Inclusive Communities (faithandblue.org)
 - Public Safety Cadets (publicsafetycadets.org)
 - Shattered Dreams Program
 - Kennedale Citizens Police Academy
 - National Night Out
 - Public Safety Open House in cooperation with the fire department
 - Coffee with a Cop
- Enhance patrol tactics training to meet the evolving needs of our community
- Implement capital replacement plans for additional patrol vehicles
- Hire an additional 3 officers to keep pace with the residential and economic development within our community

Long-Term Goals

- Continue to develop a strategic plan for future personnel and equipment needs
- Continue to seek grants for building renovations and equipment
- Improve or replace the current police facility with a more efficient building and floor plan

GENERAL FUND EXPENDITURES BY DEPARTMENT

09 Police Operations

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		683,122	743,595	689,321	695,987	
Operations		2,478,696	2,594,238	2,331,070	2,787,047	
TOTAL POLICE		\$ 3,161,819	\$ 3,337,833	\$ 3,020,391	\$ 3,483,034	

Positions					
Police Chief		1.0	1.0	1.0	1.0
Police Captain		1.0	1.0	1.0	1.0
Sergeant		3.0	3.0	3.0	3.0
Corporal		1.0	1.0	1.0	1.0
Detective		2.0	2.0	2.0	2.0
Police Officer		8.0	8.0	8.0	9.0
Auto Theft Task Force Officer		1.0	1.0	1.0	1.0
DEA Task Force Officer		1.0	1.0	1.0	1.0
School Resource Officer		2.0	2.0	2.0	2.0
Reserve Police Officer (Non-Paid)		1.0	1.0	1.0	2.0
Animal Control Officer		1.0	1.0	1.0	1.0
Evidence / Records Clerk		1.0	1.0	1.0	1.0
Administrative Assistant		1.0	1.0	1.0	1.0
TOTAL POSITIONS		24.00	24.00	24.00	26.00

GENERAL FUND EXPENDITURES BY DEPARTMENT						
09 Police Operations (Continued)						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-09-01	SALARIES	1,584,624	1,689,042	1,454,516	1,588,194	Note: Program 01 is Operations
01-5107-09-01	OVERTIME	63,130	65,000	107,639	96,664	
01-5109-09-01	TEMPORARY/PART-TIME	17,649	-	673	-	
01-5112-09-01	ASSIGNMENT PAY	-	9,800	4,350	2,800	
01-5113-09-01	INCENTIVE PAY	35,454	35,100	28,918	33,117	
01-5114-09-01	LONGEVITY PAY	23,748	26,074	22,022	17,872	
01-5115-09-01	RETIREMENT	235,920	255,790	228,461	233,306	
01-5117-09-01	FICA	128,119	138,583	120,562	120,806	
01-5118-09-01	MEDICAL INSURANCE	108,308	133,065	111,832	123,937	
01-5120-09-01	LIFE INSURANCE	7,162	7,618	6,058	12,809	
01-5121-09-01	DENTAL INSURANCE	6,282	7,842	6,693	6,473	
01-5122-09-01	VISION INSURANCE	1,169	1,361	953	976	
01-5101-09-02	SALARIES	137,762	149,387	130,115	131,019	Note: Program 02 is School Resource Officers
01-5107-09-02	OVERTIME	7,473	7,000	8,732	5,241	
01-5113-09-02	INCENTIVE PAY	1,886	1,950	-	-	
01-5114-09-02	LONGEVITY PAY	1,482	2,078	304	738	
01-5115-09-02	RETIREMENT	20,317	22,649	19,659	19,247	
01-5117-09-02	FICA	10,659	12,272	10,490	9,966	
01-5118-09-02	MEDICAL INSURANCE	12,899	15,862	10,516	10,478	
01-5120-09-02	LIFE INSURANCE	651	671	595	756	
01-5121-09-02	DENTAL INSURANCE	690	741	741	700	
01-5122-09-02	VISION INSURANCE	125	139	121	103	
TOTAL PERSONNEL		\$ 2,405,508	\$ 2,582,024	\$ 2,273,952	\$ 2,415,200	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5220-09-01	UNIFORMS	17,299	15,000	27,708	30,098	Uniforms for 3 new officers
01-5230-09-01	CLEANING SUPPLIES	630	600	548	300	
01-5240-09-01	PRINTED SUPPLIES	2,038	5,000	5,457	4,813	
01-5260-09-01	GENERAL OFFICE SUPPLIES	2,680	2,500	4,012	3,844	
01-5261-09-01	POSTAGE	175	200	430	582	
01-5280-09-01	MINOR EQUIP/SMALL TOOLS-<\$5K	6,256	18,000	22,958	21,010	
01-5285-09-01	FUEL	34,486	40,000	45,758	50,000	
01-5289-09-01	MEDICAL SUPPLY AND EQUIPMENT	-	2,000	570	218	
01-5290-09-01	EXPENDABLE SUPPLIES	1,602	3,500	4,009	3,818	
01-5291-09-01	GRANT FUNDED SUPPLIES	98,090	33,859	30,335	5,000	
01-5298-09-01	VICTUALS BEVERAGES & GROCERY	-	-	425	2,000	
01-5403-09-01	BUILDING MAINTENANCE	55,446	25,000	42,119	45,988	
01-5420-09-01	MACHINERY/TOOL MAINTENANCE	(657)	5,000	-	5,000	
01-5430-09-01	MOTOR VEHICLE MAINTENANCE	20,743	35,000	28,143	20,898	
01-5440-09-01	OFFICE EQUIP	6,789	9,000	9,631	11,278	
01-5460-09-01	RADIO MAINTENANCE	18,328	26,000	17,909	35,000	
01-5501-09-01	ADVERTISING	-	50	285	427	
01-5510-09-01	ASSOC DUJES/PUBLICATIONS	1,596	2,000	1,813	1,556	
01-5517-09-01	FIREARMS TRAINING	-	8,000	2,856	1,675	
01-5525-09-01	TRAINING/SEMINARS	13,650	8,000	2,965	8,000	
01-5530-09-01	ELECTRIC SERVICES	11,595	16,000	9,511	10,867	
01-5535-09-01	GAS SERVICES	1,699	2,000	2,122	2,364	
01-5564-09-01	COMMUNITY RELATIONS	-	6,500	2,798	1,441	
01-5570-09-01	SPECIAL SERVICES	28,062	35,000	45,949	30,882	
01-5575-09-01	EQUIPMENT RENTAL	5,866	6,200	3,973	4,693	
01-5578-09-01	TRAVEL	2,365	3,500	1,569	1,897	
01-5583-09-01	ANIMAL CONTROL	28,375	25,000	15,762	14,391	
01-5585-09-01	TELEPHONE SERVICES	22,257	27,000	19,163	18,901	
01-5589-09-01	JANITORIAL SERVICES	-	-	1,604	-	
01-5590-09-01	WATER/SEWER SERVICES	2,937	2,700	3,795	4,855	
01-5598-09-01	ADMIN CHARGE-STREET FUND	374,004	393,200	392,263	432,860	Continue existing dispatch contract
01-5870-09-01	OTHER EQUIPMENT	-	-	-	221,000	Glocks, Watchguard Replace, FLIR
01-5910-09-01	FIRE & POLICE VEHICLES	-	-	-	72,178	Upfit for 3 Police Vehicles
TOTAL OPERATIONS		\$ 756,311	\$ 755,809	\$ 746,439	\$ 1,067,834	
TOTAL POLICE		\$ 3,161,819	\$ 3,337,833	\$ 3,020,391	\$ 3,483,034	

DEPARTMENT OUTLINE: FIRE

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

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Fully staffed emergency response
- New Fire Engine
- New Ambulance
- Received a grant to fund our next replacement ambulance
- CPR/AED Training for city employees
- Continued education. Four of our personnel completed Driver Pumper Operator training. Training hours delivered Fire 4,320 hours and EMS 936 hours
- Last year we responded to 1574 calls for service, 744 were EMS 1007
- Hydrant Flows and Inspections – 518
- Building Inspections - 158

SHORT-TERM GOALS

- Recruitment and Retention
- Continue to implement a capital replacement plan.
- Facility replacement. (includes station, administration and training)
- Update all Standard Operating Policies and Procedures
- Public education, begin delivery of CPR training to the public.
- Evaluate staffing needs for the future
- Develop a fire prevention program that ensures all businesses are compliant with current codes and also provides enforcement for citizen's safety
- Deliver EMS safety tips to the community

LONG-TERM GOALS

- Recruitment and Retention
- Increase ambulance revenue.
- Continuously evaluate data to determine future response needs.
- Continuation of the capital replacement plan.
- Have a Fire Marshal Division to address all safety concerns throughout the city. Provide strong support to operations personnel with pre-fire plans.
- Facility replacement, including station, administration and training

GENERAL FUND EXPENDITURES BY DEPARTMENT

10 Fire

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
Personnel		1,994,729	2,282,747	2,071,372	2,185,668	
Operations		351,653	366,500	346,745	1,337,250	
TOTAL FIRE		\$ 2,346,382	\$ 2,649,247	\$ 2,418,117	\$ 3,522,918	

Positions	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
Fire Chief	1.0	1.0	1.0	1.0
Fire Marshal	-	-	-	1.0
Fire Services Administrator	1.0	1.0	1.0	1.0
Lieutenants	3.0	3.0	3.0	3.0
Drivers/Engineers	3.0	3.0	3.0	3.0
Firefighters/Paramedics	12.0	12.0	12.0	12.0
TOTAL POSITIONS	20.00	20.00	20.00	21.00

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5101-10-00	SALARIES	1,272,994	1,461,587	1,288,377	1,393,490	
01-5107-10-00	OVERTIME	105,869	110,000	111,088	125,414	
01-5108-10-00	FLSA OVERTIME	144,878	161,408	155,771	167,219	
01-5112-10-00	ASSIGNMENT PAY	-	5,000	5,900	6,225	
01-5113-10-00	INCENTIVE PAY	28,896	29,900	31,571	28,270	
01-5114-10-00	LONGEVITY PAY	9,902	10,850	10,782	11,250	
01-5115-10-00	RETIREMENT	213,669	250,452	226,360	204,704	
01-5117-10-00	FICA	115,749	135,692	118,743	105,996	
01-5118-10-00	MEDICAL INSURANCE	89,109	102,312	109,511	127,384	
01-5120-10-00	LIFE INSURANCE	5,946	6,574	5,615	7,793	
01-5121-10-00	DENTAL INSURANCE	6,609	7,655	6,623	6,948	
01-5122-10-00	VISION INSURANCE	1,107	1,317	1,031	976	
TOTAL PERSONNEL		\$ 1,994,729	\$ 2,282,747	\$ 2,071,372	\$ 2,185,668	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
01-5220-10-00	UNIFORMS	11,314	10,000	6,829	11,000	
01-5225-10-00	LIFE SAFETY EQUIPMENT	7,715	15,000	6,830	15,000	
01-5230-10-00	CLEANING SUPPLIES	1,340	2,000	1,342	2,250	
01-5240-10-00	PRINTED SUPPLIES	708	1,200	406	1,200	
01-5260-10-00	GENERAL OFFICE SUPPLIES	779	1,200	938	1,200	
01-5261-10-00	POSTAGE	8	200	32	100	
01-5280-10-00	MINOR EQUIP/SMALL TOOLS-\$5K	15,610	12,000	4,473	12,000	
01-5285-10-00	FUEL	9,191	9,000	18,357	17,000	Increase in fuel cost
01-5288-10-00	EMS SUPPLIES	27,689	28,000	20,816	30,000	
01-5290-10-00	EXPENDABLE SUPPLIES	3,832	5,000	3,472	3,000	
01-5291-10-00	GRANT FUNDED SUPPLIES	22,598	-	58,416	810,000	Grant Expense
01-5297-10-00	FIRE OPERATIONS EXPENDABLE SUPPLIES	1,683	6,000	3,629	6,000	
01-5298-10-00	VICTUALS BEVERAGES & GROCERY	-	-	193	2,000	
01-5403-10-00	BUILDING MAINTENANCE	59,817	40,000	26,073	45,000	Air conditioner
01-5420-10-00	MACHINERY/TOOL MAINTENANCE	11,237	18,000	11,702	18,000	
01-5430-10-00	MOTOR VEHICLE MAINTENANCE	54,361	65,000	62,108	45,000	
01-5440-10-00	OFFICE EQUIP	9,973	9,900	10,413	12,000	
01-5460-10-00	RADIO MAINTENANCE	6,941	9,000	4,992	9,000	
01-5510-10-00	ASSOC DUES/PUBLICATIONS	6,189	5,500	3,058	5,500	
01-5525-10-00	TRAINING/SEMINARS	14,898	18,000	12,876	18,000	
01-5527-10-00	PUBLIC SAFETY EDUCATION	1,088	2,500	1,200	2,500	
01-5530-10-00	ELECTRIC SERVICES	8,021	9,500	6,101	9,500	
01-5535-10-00	GAS SERVICES	2,068	2,500	2,840	3,500	
01-5570-10-00	SPECIAL SERVICES	47,956	50,000	33,304	50,000	Medical director / Ambulance billing
01-5575-10-00	EQUIPMENT RENTAL	4,381	5,500	6,105	5,500	
01-5578-10-00	TRAVEL	203	3,000	1,642	3,000	
01-5585-10-00	TELEPHONE SERVICES	3,214	3,500	2,556	3,500	
01-5590-10-00	WATER/SEWER SERVICES	2,945	3,500	1,562	3,500	
01-5840-10-00	OTHER EQUIPMENT	-	-	-	25,000	Marshal Equipment
01-5861-10-00	MOTOR VEHICLES	-	-	-	150,000	Brush Truck
01-5870-10-00	OTHER EQUIPMENT	15,895	31,500	23,586	18,000	
01-5570-10-02	SPECIAL SERVICES	-	-	10,896	-	
TOTAL OPERATIONS		\$ 351,653	\$ 366,500	\$ 346,745	\$ 1,337,250	

TOTAL FIRE		\$ 2,346,382	\$ 2,649,247	\$ 2,418,117	\$ 3,522,918	
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Debt Service Fund

BUDGET OVERVIEW: DEBT SERVICE FUND

The Debt Service Fund pays for Debt that is secured by ad valorem (property taxes). Property taxes account for 93% of the Debt Service Fund revenues, with the remainder coming from Fund 4 Projects Fund (6%) and investment income.

As of the preparation of this budget, the Debt Service Fund had amassed approximately \$650k in unassigned fund balance, primarily due to property tax revenues being more than what was needed to pay debt service requirements in prior years. This budget decreases the interest and sinking fund portion of the tax rate by about 6 cents per 100 valuation to budget for less than what is needed to pay debt service requirements with the anticipation that \$200k of fund balance reserves will be used for the additional needed payments.

It is anticipated that an additional \$200k of fund balance will be used in the next two years to fund debt service, at which time several bonds will fully mature and debt service payments will be less with the hope that the lower interest and sinking rate will be adequate to meet the debt service requirements in those subsequent years.

EXPENDITURES

All expenditures in the Debt Service Fund are associated with principal and interest payments and paying agent fees. The bond rating for the City of Kennedale from Standard & Poor's / Moody's is A+/A1, which is an excellent rating and will allow Kennedale to secure additional debt if the need arises.

DEBT SERVICE REQUIREMENTS

The City has bond expenditures in three funds – 02 Debt Service, 10 Streets, and 15 EDC. The below chart depicts all Bond payments for all 3 funds. On the next page, the \$1,669,317 has been programed into the total expenditure budget for Fund 02 Debt Service Fund. The \$293,390 for Fund 10 and \$314,346 for EDC Fund 15, are shown later in the book with the expenditures for those funds.

Debt Service Requirements -- 2023 Proposed Budget									
Debt Instruments	Fund 02 Debt Service Fund (I&S Ad Valorem Tax Levy)	Fund 10 Water Sewer Fund	Fund 15 Economic Develop Corp	Fund 02 Debt Service Fund (I&S Ad Valorem Tax Levy)	Fund 10 Water Sewer Fund	Fund 15 Economic Development Corporation	2023 Principal \$	2023 Interest \$	
	\$4,365,000 GO Refunding Bonds Series 2007	61.25%			134,248.36			126,587.50	7,660.86
\$4,365,000 GO Refunding Bonds Series 2007		38.25%			83,157.89		78,412.50	4,745.39	
\$2,900,000 Comb Tax & Rev C/O Series 2007		100%			210,772.50		175,000.00	35,772.50	
\$1,200,000 Sales Tax Rev Bonds Taxable Series 2007			100%			111,970.00	80,000.00	31,970.00	
\$2,735,000 Comb Tax & Rev C/O Series 2007A	100%			222,800.00			210,000.00	12,800.00	
\$3,720,000 GO Refunding Bond Series 2016	100%			400,039.25			365,000.00	35,039.25	
\$2,000,000 Tax Notes Series 2019	100%			395,555.00			370,000.00	25,555.00	
\$1,260,000 GO Refunding Bonds Series 2020			100%			138,624.50	120,000.00	18,624.50	
\$1,540,000 GO Refunding Bonds Series 2020A	100%			161,134.50			145,000.00	16,134.50	
\$5,735,000 Comb Tax and Rev C/O Series 2021	100%			355,540.00			215,000.00	140,550.00	
\$1,700,000 Texas Leverage Fund Original 3.25% Interest Rate			100%			63,752.44	56,811.96	6,940.48	
Total Debt Service by Year				1,669,317.11	293,930.39	314,346.94	1,941,811.96	335,792.48	

Name	Maturity Date	Purpose
\$4,365,000 GO Refunding Bonds Series 2007	2024	New City Hall and Complex 2001 \$1.7M, improve streets, Water improvements T-4 well \$955k, T-1 Storage Tank \$411k
\$2,900,000 Comb Tax & Rev C/O Series 2007	2027	Improve water, sewer, and storm water systems
\$1,200,000 Sales Tax Rev Bonds Taxable Series 2007	2027	Land for Town Center, 109 W Kennedy Parkway \$1.2M
\$2,735,000 Comb Tax & Rev C/O Series 2007A	2024	ROW, Street Improvements, Utility relocation, Drainage Improven
\$3,720,000 GO Refunding Bond Series 2016	2028	Refund outstanding 2005 and 2008 bonds for Library and Community Center
\$2,000,000 Tax Notes Series 2019	2026	Streets, drainage, and facilities construction
\$1,260,000 GO Refunding Bonds Series 2020	2030	Improve and repair water, sewer, storm water, streets, parking lots, sidewalks, drainage, utility line, traffic signals, landscaping and lighting; relocate and restore Historic Section House
\$1,540,000 GO Refunding Bonds Series 2020A	2031	Refunded 2011 Series that was issued for ROW, street construction, utility relocation, drainage improvements, ambulance and fire truck
\$5,735,000 Comb Tax and Rev C/O Series 2021	2041	Public safety vehicles, streets, and drainage
\$1,700,000 Texas Leverage Fund Original 3.25% Interest Rate	2026	Link street purchase

DEBT SERVICE FUND						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
I&S Tax Rate/\$100 Valuation		0.191399	0.191399	0.191399	0.137036	
Taxable Valuation		802,521,474	848,609,784	859,781,431	948,012,532	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
02-4001-00-00	PROPERTY TAX-CURRENT	1,598,704	1,605,779	1,662,287	1,299,118	Per Debt Schedule
02-4011-00-00	PROPERTY TAX-DELINQUENT	24,052	7,500	10,474	12,991	Per Debt Schedule
02-4041-00-00	PROPERTY TAX-PENALTY	10,540	7,500	7,558	5,586	Per Debt Schedule
02-4401-00-00	INVESTMENT INCOME	363	425	2,513	49,931	Expected earnings
02-4902-00-00	PROCEEDS-DEBT/LOAN	1,540,000	-	-	-	
TOTAL REVENUES		\$ 3,173,658	\$ 1,621,204	\$ 1,682,833	\$ 1,367,627	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
02-5602-01-00	ENTERPRISE LEASE STREETS	213,038	120,413	120,413	126,588	Per Debt Schedule
02-5606-01-00	2016 3.72M REFUNDING	345,000	360,000	360,000	365,000	Per Debt Schedule
02-5607-01-00	2016 3.72M REFUNDING	47,838	41,528	41,528	35,039	Per Debt Schedule
02-5612-01-00	2007 \$4.365M GO RFND	19,206	12,564	12,564	7,661	Per Debt Schedule
02-5621-01-00	BANK FEES / PAYING AGENT FEES	150	600	112	600	
02-5622-01-00	ARBITRAGE/DISCLOSURE	2,250	2,250	2,250	2,500	
02-5625-01-00	ISSUANCE COSTS	44,288	-	-	-	
02-5626-01-00	PMT TO ESCROW AGENT	1,545,300	-	-	-	
02-5638-01-00	2018 \$760K TAX NOTES	335,000	-	-	-	
02-5639-01-00	2018 \$760K TAX NOTES	4,188	-	-	-	
02-5643-01-00	2007 \$1.2M TAX BOND-INTEREST	28,800	21,000	21,000	12,800	Per Debt Schedule
02-5644-01-00	2007 \$1.2M TAX BOND-PRINCIPAL	190,000	200,000	200,000	210,000	Per Debt Schedule
02-5650-01-00	2011 \$3.26M CO-PRINC	121,800	-	-	-	
02-5653-01-00	2019 \$2.0M TAX NOTES	135,000	275,000	275,000	370,000	Per Debt Schedule
02-5654-01-00	2019 \$2.0M TAX NOTES	35,578	31,681	31,683	25,555	Per Debt Schedule
02-5655-01-00	2020A \$1.54M GO RFND	-	145,000	145,000	145,000	Per Debt Schedule
02-5656-01-00	2020A \$1.54M GO RFND	11,012	17,904	17,854	16,135	Per Debt Schedule
02-5657-01-00	2021 \$6.0M CO-PRINCIPAL	-	315,000	310,000	215,000	Per Debt Schedule
02-5658-01-00	2021 \$6.0M CO - INTEREST	-	125,823	131,831	140,550	Per Debt Schedule
02-5659-01-00	2020 1.26M GO REFUND	55,310	-	-	-	
02-5660-01-00	2020 1.26M GO REFUND	82,898	-	-	-	
TOTAL EXPENDITURES		\$ 3,216,655	\$ 1,668,763	\$ 1,669,234	\$ 1,672,427	

TOTAL REVENUES OVER (UNDER) EXPENDITURES	\$ (42,996)	\$ (47,559)	\$ 13,599	\$ (304,800)
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02-4915-00-00	TRANSFER IN-EDC FUND	138,208	-	-	-
02-4960-00-00	TRANSFER IN-PROJECTS	103,157	106,501	106,501	104,800
TOTAL OTHER FINANCING SOURCES (USES)	\$ 241,365	\$ 106,501	\$ 106,501	\$ 104,800	

NET CHANGE IN FUND BALANCE	\$ 198,369	\$ 58,942	\$ 120,100	\$ (200,000)
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BEGINNING FUND BALANCE – OCT 1	\$ 489,285	\$ 687,654	\$ 687,654	\$ 807,754
ENDING FUND BALANCE – SEPT 30	\$ 687,654	\$ 746,596	\$ 807,754	\$ 607,753



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Capital Project, Capital Replacement and Capital Bond Funds

There are three funds included in this section as follows –

- 1) Fund 04 Capital Projects fund receives revenues from franchise fees from the City’s waste collection contractor Waste Connections for landfill revenue. Funds are transferred to Fund 02 Debt Service to pay for debt requirements related to improvements to Dick Road, the road that leads to the landfill.
- 2) Fund 05 Capital Replacement Fund receives funds through transfers from other funds that utilize vehicles. The fund pays for vehicles through a lease with Enterprise Lease. In December 2016, a lease was signed with Enterprise for a majority of its vehicles. In 2020, the City determined that the lease was not in the best interest and has been working an exit strategy on the lease that includes purchasing vehicles and allowing vehicles under the lease to continue to be utilized at a small cost per month (\$30-\$50) until full expiration of the lease. Under the terms of the lease the vehicles remain the property of Enterprise and cannot be purchased by the City.
- 3) Fund 13 Capital Bond Fund receives proceeds from bonds and records the expense associate with the bond proceeds. A \$5.7M bond issue occurred in October 2021 for an ambulance, fire truck, and street repairs. The ambulance was ordered and received and paid for in September 2022. The fire truck is on order and expected to be received in FY23. Street repairs are in the engineering design stage and no formal sealed bids have been issued yet. Expenses for the bonds are included in this budget.

Fund 04 CAPITAL PROJECTS						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
04-4401-00-00	INVESTMENT INCOME	54	60	566	500	
04-4421-00-00	LANDFILL REVENUE-WASTE CONNECTION	148,933	120,000	100,000	86,211	
TOTAL FUND REVENUES		\$ 148,987	\$ 120,060	\$ 100,566	\$ 86,711	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	
REVENUES OVER (UNDER) EXPENDITURES		\$ 148,987	\$ 120,060	\$ 100,566	\$ 86,711	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
04-5702-00-00	TRANSFER OUT - DEBT SERVICE	(103,157)	(106,501)	(106,501)	(104,800)	Per Debt Schedule
TOTAL OTHER FINANCING SOURCES (USES)		\$ (103,157)	\$ (106,501)	\$ (106,501)	\$ (104,800)	
NET CHANGE IN FUND BALANCE		\$ 45,830	\$ 13,559	\$ (5,935)	\$ (18,089)	
BEGINNING FUND BALANCE – OCT 1		\$ 101,257	\$ 147,087	\$ 147,087	\$ 141,152	
ENDING FUND BALANCE – SEPT 30		\$ 147,087	\$ 160,646	\$ 141,152	\$ 123,063	

Fund 05 CAPITAL REPLACEMENT						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
05-4401-00-00	INVESTMENT INCOME	36	40	238	200	
05-4409-00-00	MISCELLANEOUS INCOME	22,419	15,000	17,176	10,000	
05-4886-00-00	SALE OF PARTS/ASSETS	-	-	4,478	4,000	
TOTAL REVENUES		\$ 22,454	\$ 15,040	\$ 21,892	\$ 14,200	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
05-5601-01-00	ENTERPRISE LEASE POLICE	126,926	141,725	112,060	112,223	
05-5602-01-00	ENTERPRISE LEASE STREETS	23,680	37,142	27,001	17,868	
05-5603-01-00	2007 \$4.365M GO RFND - PRINCIPAL	10,780	21,769	8,987	10,780	
05-5604-01-00	ENTERPRISE LEASE FIRE	14,126	14,127	14,126	14,126	
05-5605-01-00	ENTERPRISE LEASE COMMDEV	4,899	4,900	4,899	4,899	
05-5608-01-00	ENTERPRISE LEASE CITY MANAGER	-	-	3,023	7,256	
05-5870-01-00	OTHER EQUIPMENT	3,269	-	-	-	
TOTAL EXPENDITURES		\$ 183,680	\$ 219,663	\$ 170,117	\$ 167,153	
REVENUES OVER (UNDER) EXPENDITURES		\$ (161,226)	\$ (204,623)	\$ (148,225)	\$ (152,953)	
05-4906-00-00	TRANSFER IN-GENERAL	58,100	182,521	182,521	120,000	
05-4917-00-00	TRANSFER IN-STREET FUND	24,302	37,142	37,142	19,200	
TOTAL OTHER FINANCING SOURCES (USES)		\$ 82,402	\$ 219,663	\$ 219,663	\$ 139,200	
NET CHANGE IN FUND BALANCE		\$ (78,824)	\$ 15,040	\$ 71,438	\$ (13,753)	
BEGINNING FUND BALANCE – OCT 1		\$ 115,326	\$ 36,502	\$ 36,502	\$ 107,941	
ENDING FUND BALANCE – SEPT 30		\$ 36,502	\$ 51,542	\$ 107,941	\$ 94,188	



Fund 13 CAPITAL BOND						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
13-4401-00-00	INVESTMENT INCOME	1,047	1,235	25,757	24,000	
13-4410-00-00	MISCELLANEOUS REVENU	-	-	15,288	-	
13-4904-00-00	2021 CERTIFICATES OF	-	-	6,000,000	-	2021 Bond Proceeds
TOTAL REVENUES		\$ 1,047	\$ 1,235	\$ 6,041,045	\$ 24,000	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
13-5550-01-00	INSURANCE-GENERAL LIABILITY	-	-	-	3,000,000	Coll Sub/ Valley Lane / PW Equipment
13-5850-08-00	TXDOT BRIDGE PROJECT	22,840	-	-	-	
13-5852-10-00	TRENT STREET INFRAST	2,420	-	-	-	
13-5853-10-00	LINDA ROAD IMPROVEME	5,223	-	-	-	
13-5854-10-00	COLLETT SUBLET INFRA	4,085	-	-	-	
13-5857-10-00	PEGGY LANE INFRASTRU	6,540	-	-	-	
13-5867-11-00	AMBULANCE SUPPLIES/EQUIPMENT	-	-	290,671	500,000	
13-5910-11-00	FIRE & POLICE VEHICLES	-	-	16,995	800,000	
TOTAL EXPENDITURES		\$ 41,107	\$ -	\$ 307,666	\$ 4,300,000	
REVENUES OVER (UNDER) EXPENDITURES		\$ (40,060)	\$ 1,235	\$ 5,733,379	\$ (4,276,000)	
NET CHANGE IN FUND BALANCE		\$ (40,060)	\$ 1,235	\$ 5,733,379	\$ (4,276,000)	
BEGINNING FUND BALANCE – OCT 1		\$ 2,210,449	\$ 2,170,389	\$ 2,170,389	\$ 7,903,768	
ENDING FUND BALANCE – SEPT 30		\$ 2,170,389	\$ 2,171,624	\$ 7,903,768	\$ 3,627,768	

Stormwater Fund

DEPARTMENT OUTLINE: STORMWATER FUND

This funds processes transactions that identify, prevent, and abate stormwater issues.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- General maintenance and clean-up of storm drainage sites

SHORT-TERM GOALS

- Complete Stormwater/Drainage Master Plan
- Utilize the Stormwater Fund to fund stormwater improvement projects
- Utilize the Creek Geomorphology study to establish design and priority guidelines for erosion issues along creek banks within the city
- Continue ditch cleaning program with Tarrant County

LONG-TERM GOALS

- Develop tools and policies that reduce flood damage and flood risk to residents and buildings along Village Creek and its tributaries

STAFFING RESOURCES

Resources are provided from the General and Street Funds to the Stormwater fund. Transfers are provided to those funds for the resources used. Street personnel clean out storm ditches and drainage areas when required. General fund personnel provide support through the City Manager, Finance Office, City Secretary’s Office, Community Development Office and more. The transfer schedule reflects services provided and an estimated percentage of support by fund.

WHAT DOES THE CITY OWN?

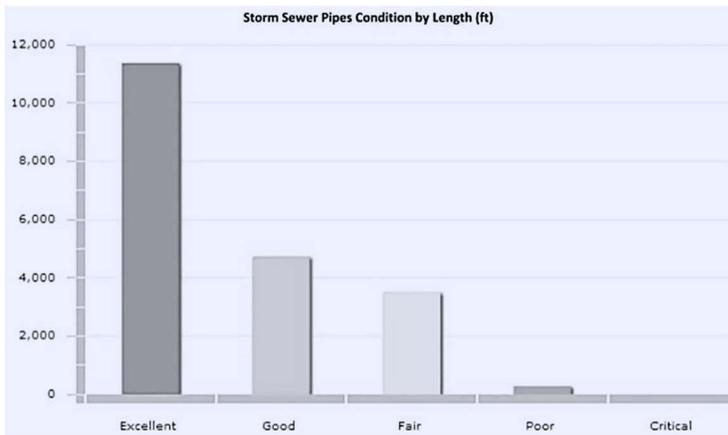
The inventory components of the stormwater drainage system are outlined in the below table. The entire system consists of approximately 3.7 miles of stormwater mains.

Asset Type	Asset Component	Quantity
Stormwater Drainage System	Stormwater Pipe (12-15 inch)	555 ft
	Stormwater Pipe (16-21 inch)	2,720 ft
	Stormwater Pipe (24 inch)	8,289 ft
	Stormwater Pipe (27 inch)	1,921 ft
	Stormwater Pipe (30 inch)	1,441 ft
	Stormwater Pipe (32-36 inch)	2,775 ft
	Stormwater Pipe (39-42 inch)	915 ft
	Stormwater Pipe (48-51 inch)	1,186 ft
	Stormwater Pipe (54 inch)	70 ft
	Culverts	22
	Ditch	36 miles
	Flume	200 ft
	Inlet	201

Stormwater Drainage System Replacement Value				
Asset type	Asset component	Quantity/units	2015 Unit Replacement Cost	2015 Overall Replacement Cost
Stormwater Drainage System	Stormwater Pipe (12-15 inch)	555 ft	User-Defined	\$15,175
	Stormwater Pipe (16-21 inch)	2,720 ft	User-Defined	\$97,800
	Stormwater Pipe (24 inch)	8,289 ft	User-Defined	\$356,427
	Stormwater Pipe (27 inch)	1,921 ft	User-Defined	\$90,287
	Stormwater Pipe (30 inch)	1,441 ft	User-Defined	\$73,443
	Stormwater Pipe (32-36 inch)	2,775 ft	User-Defined	\$185,225
	Stormwater Pipe (39-42 inch)	915 ft	User-Defined	\$77,025
	Stormwater Pipe (48-51 inch)	1,186 ft	User-Defined	\$130,460
	Stormwater Pipe (54 inch)	70 ft	User-Defined	\$9,800
	Culverts	22	User-Defined	\$809,400
	Ditch	36 miles	User-Defined	\$270,000
Flume	200 ft	User-Defined	\$48,000	
Inlet	201	User-Defined	\$1,206,000	
				\$3,369,082

WHAT IS THE VALUE OF THE STORMWATER DRAINAGE SYSTEM?

The estimated replacement value of the stormwater drainage system (in 2015 dollars) is approximately \$3.3 million. The cost per household for the stormwater drainage system is \$1,416 based on the number of households in FY2015.



WHAT IS THE CONDITION OF THE STORMWATER DRAINAGE SYSTEM?

Based on assessed condition ratings, 87% of the City's stormwater pipes and 100% of culverts are in good to excellent condition. As such, the city received a Condition vs. Performance rating of 'B'

Fund 7 STORMWATER					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
07-4201-00-00	DRAINAGE FEES	265,392	266,000	246,434	268,689
07-4401-00-00	INVESTMENT INCOME	151	175	1,671	1,000
TOTAL REVENUES		\$ 265,543	\$ 266,175	\$ 248,105	\$ 269,689
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
07-5101-01-00	SALARIES	34,626	34,647	-	-
07-5113-01-00	INCENTIVE PAY	1,661	1,300	-	-
07-5114-01-00	LONGEVITY PAY	660	780	-	-
07-5115-01-00	RETIREMENT	5,053	5,185	-	-
07-5116-01-00	UNEMPLOYMENT INSURANCE	171	-	-	-
07-5117-01-00	FICA	2,793	2,810	-	-
07-5118-01-00	MEDICAL INSURANCE	2,757	3,805	-	-
07-5120-01-00	LIFE INSURANCE	554	163	-	-
07-5121-01-00	DENTAL INSURANCE	190	257	-	-
07-5122-01-00	VISION INSURANCE	34	46	-	-
07-5240-01-00	PRINTED SUPPLIES	-	100	-	-
07-5261-01-00	POSTAGE	-	50	-	-
07-5408-01-00	OTHER PARKS/MISC.	193	20,000	-	-
07-5440-01-00	OFFICE EQUIP	-	1,855	-	-
07-5501-01-00	ADVERTISING	-	250	-	-
07-5510-01-00	ASSOC DUES/PUBLICATIONS	4,168	4,500	1,500	1,500
07-5525-01-00	TRAINING/SEMINARS	199	500	-	-
07-5565-01-00	LEGAL SERVICES	-	25,000	-	-
07-5570-01-00	SPECIAL SERVICES	-	8,000	-	-
07-5574-01-00	FILING FEES	100	100	100	-
07-5580-01-00	ENGINEERING SERVICES	82,071	65,000	34,549	20,000
07-5591-01-00	TRASH/DISPOSAL/DUMP SERVICES	-	5,000	-	-
07-5800-01-00	LAND	-	30,000	-	-
07-5637-90-00	DEPRECIATION EXPENSE	19,213	-	19,213	-
TOTAL EXPENDITURES		\$ 154,443	\$ 209,348	\$ 55,362	\$ 21,500
TOTAL REVENUES OVER (UNDER) EXPENDITURES		\$ 111,100	\$ 56,827	\$ 192,743	\$ 248,189
07-5598-01-00	ADMIN CHARGE-STREET FUND	(19,995)	(19,995)	(19,995)	(56,124)
07-5701-00-00	TRANSFER OUT - GENERAL FUND	-	-	-	(132,597)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (19,995)	\$ (19,995)	\$ (19,995)	\$ (188,721)
NET CHANGE IN FUND BALANCE		\$ 91,105	\$ 36,832	\$ 172,748	\$ 59,468
BEGINNING FUND BALANCE – OCT 1		\$ 1,398,190	\$ 1,489,295	\$ 1,489,295	\$ 1,662,043
ENDING FUND BALANCE – SEPT 30		\$ 1,489,295	\$ 1,526,127	\$ 1,662,043	\$ 1,721,510

Water Sewer Fund

DEPARTMENT OUTLINE: WATER/SEWER FUND

REVENUES

The 2021-2022 Water/Sewer Fund Budget includes \$4,546,704 in revenues, which represents a 3.6% increase from prior year. The City is in the 3rd year of a contract with the City of Arlington for operations and maintenance of the Kennedale water and sewer system and utility billing services. The primary source of revenue for the Water/Sewer fund is charges for services, which accounts for 92% of all revenue.

WHAT DOES THE CITY OWN?

The City of Kennedale is responsible for the following water distribution system inventory which includes approximately 48 miles of water mains:

Asset Type	Asset Component	Quantity/Units
Water Distribution System	Water Pipe (1.5 inch)	3,644.62 ft
	Water Pipe (2 inch)	7,079.26 ft
	Water Pipe (6 inch)	73,576.03 ft
	Water Pipe (8 inch)	92,372.76 ft
	Water Pipe (10 inch)	7,301.84 ft
	Water Pipe (12 inch)	44,870.42 ft
	Water Pipe (16 inch)	26,532.19 ft
	Hydrants	487
	Equipment	6
	Facilities	27
	Vehicles	14

SOURCE: 2015 ASSET MANAGEMENT PLAN | WWW.CITYOFKENNEDEALE.COM/GOVDOCS

WHAT IS THE VALUE OF THE WATER DISTRIBUTION SYSTEM?

The estimated replacement value of the water distribution system (in 2015 dollars) is approximately \$24 Million. The cost per household for the water distribution system is \$10,851 based on the number of households in FY2015.

Asset Type	Asset Component	Quantity/Units	2015 Unit Replacement Cost	2015 Overall Replacement Cost*
Water Distribution System	Water Pipe (1.5 inch)	3,644.62 ft	User-Defined	\$153,075
	Water Pipe (2 inch)	7,079.26 ft	User-Defined	\$297,329
	Water Pipe (6 inch)	73,576.03 ft	User-Defined	\$3,090,196
	Water Pipe (8 inch)	92,372.76 ft	User-Defined	\$5,283,722
	Water Pipe (10 inch)	7,301.84 ft	User-Defined	\$522,082
	Water Pipe (12 inch)	44,870.42 ft	User-Defined	\$3,849,883
	Water Pipe (16 inch)	26,532.19 ft	User-Defined	\$3,035,280
	Hydrants	487	User-Defined	\$798,680
	Equipment	6	User-Defined	\$188,215
	Facilities	27	User-Defined	\$6,668,420
	Vehicles	14	User-Defined	\$133,583
				\$24,020,465

LONG-TERM GOALS

The preservation and restoration of Village Creek could require assistance from some or all of the following entities: City of Arlington, Army Corps of Engineers, Trinity River Authority (TRA), Tarrant Regional Water District (TRWD), University of Texas at Arlington (UTA), Environmental Protection Agency (EPA), Texas Commission on Environmental Quality (TCEQ), and/or Texas Water Development Board (TWDB). Flood control and water quality planning activity could prove essential to the City's efforts to continue encouraging the closure of salvage yards located within the Village Creek floodplain.

The partnership with Arlington Water Utilities (AWU) has expanded to include billing, customer service, and water purchase. Five of the six planned water connection points have been completed and approved by TCEQ. Kennedale is receiving the majority of its water from the City of Arlington, however, a small amount of wholesale water continues to be purchased from Fort Worth and mixed with the Arlington water on the west side of the City.

Fund 10 Water/Sewer					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
10-4010-00-00	WATER SERVICE	2,590,774	2,239,404	2,334,236	2,419,578
10-4020-00-00	SEWER SERVICE	1,650,772	1,700,194	1,501,813	1,603,875
10-4050-00-00	ADMINISTRATIVE FEES	559	-	-	-
10-4060-00-00	WATER TAP FEES	4,000	4,000	-	4,595
10-4061-00-00	METER PURCHASE/INSTALATION	43,223	3,645	17,957	4,192
10-4070-00-00	SEWER TAP FEES	(425)	1,768	-	2,033
10-4071-00-00	ENGINEER REVIEW FEES	38,487	6,120	18,993	7,038
10-4074-00-00	FRANCHISE FEES - ELECTRICITY	17,920	15,507	18,856	17,833
10-4076-00-00	FRANCHISE FEES-WATER/SEWER	75	1,984	-	2,282
10-4081-00-00	SALES TAX	141	139	124	128
10-4082-00-00	ARLINGTON OPERATOR COST	336,808	354,500	296,509	287,681
10-4401-00-00	INVESTMENT INCOME	1,030	1,100	12,121	9,945
10-4409-00-00	MISCELLANEOUS INCOME	4,779	4,911	-	-
10-4886-00-00	SALE OF PARTS/ASSETS	-	1,000	-	-
TOTAL REVENUES		\$ 4,688,143	\$ 4,334,272	\$ 4,200,608	\$ 4,359,179

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
	UTILITY BILLING	1,426,495	1,343,331	1,449,745	1,630,355
	OPERATIONS	1,203,505	1,388,069	1,475,336	1,479,759
	DEBT SERVICE	60,108	295,216	295,215	293,930
	CAPITAL PROJECTS	-	483,000	10,640	448,800
	NON-DEPARTMENTAL	1,126,501	44,335	48,848	26,580
TOTAL EXPENDITURES		\$ 3,816,609	\$ 3,553,951	\$ 3,279,783	\$ 3,879,424

TOTAL REVENUES OVER (UNDER) EXPENDITURES		\$ 871,534	\$ 780,322	\$ 920,825	\$ 479,755
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Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
10-4963-00-00	TRANSFER IN-WATER IMPACT	-	-	-	30,000
10-4964-00-00	TRANSFER IN-SEWER IMPACT	-	60,000	60,000	60,000
10-4965-00-00	TRANSFER IN-ROADWAY	187,525	127,525	127,525	97,525
10-5595-90-00	ADMIN CHARGE - GENERAL FUND	(355,785)	(433,427)	(433,427)	(530,389)
10-5596-90-00	FRANCHISE FEE - STREET FUND	(311,312)	(390,084)	(390,084)	(140,310)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (479,572)	\$ (635,986)	\$ (635,986)	\$ (483,174)

NET CHANGE IN FUND BALANCE		\$ 391,962	\$ 144,336	\$ 284,839	\$ (3,419)
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BEGINNING FUND BALANCE - OCT 1		\$ 6,513,839	\$ 6,905,801	\$ 6,905,801	\$ 7,190,639
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ENDING FUND BALANCE - SEPT 30		\$ 6,905,801	\$ 7,050,137	\$ 7,190,639	\$ 7,187,220
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AVERAGE DAILY EXPENDITURES		12,284	11,993	11,242	12,466
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NUMBER OF DAYS RESERVE		562	588	640	577
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FUND BALANCE AS A % OF EXPENDITURES		154.02%	161.06%	175.24%	157.96%
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Fund 10 / Department 01 Utility Billing						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
10-5240-01-01	PRINTED SUPPLIES	-	50	-	58	
10-5440-01-01	OFFICE EQUIP	4,846	6,000	4,178	6,900	
10-5570-01-01	SPECIAL SERVICES	185,727	103,380	127,392	95,000	
10-5575-01-01	EQUIPMENT RENTAL	1,779	1,892	1,440	2,176	
10-5591-01-01	TRASH/DISPOSAL/DUMP SERVICES	1,513	4,000	4,410	4,600	
10-5592-01-01	INTERGOV-FORT WORTH SEWER	18,626	21,900	16,135	18,792	
10-5594-01-01	INTERGOV-ARLINGTON SEWER	879,274	1,007,719	730,809	1,200,000	
10-5595-01-01	ADMIN CHARGE - GENERAL FUND	-	-	1,887	2,830	
10-5597-01-01	INTERGOV-FORT WORTH WATER	200,187	198,390	209,291	150,000	
10-5598-01-01	INTERGOV-ARLINGTON WATER	134,542	-	354,203	150,000	
TOTAL UTILITY BILLING		\$ 1,426,495	\$ 1,343,331	\$ 1,449,745	\$ 1,630,355	

FUND 10 / DEPARTMENT 02 INTERLOCAL AGREEMENT CITY OF ARLINGTON						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
10-5101-01-02	SALARIES	17,287	17,446	-	-	
10-5113-01-02	INCENTIVE PAY	-	650	-	-	
10-5115-01-02	RETIREMENT	6,713	2,556	-	-	
10-5117-01-02	FICA	1,307	1,384	-	-	
10-5118-01-02	MEDICAL INSURANCE	1,293	1,900	-	-	
10-5120-01-02	LIFE INSURANCE	-	84	-	-	
10-5121-01-02	DENTAL INSURANCE	90	128	-	-	
10-5122-01-02	VISION INSURANCE	16	23	-	-	
10-5190-01-02	VACATION/SICK/TERM/L	(2,496)	-	-	-	
10-5403-01-02	BUILDING MAINTENANCE	5,824	12,000	55	13,800	
10-5440-01-02	OFFICE EQUIP	450	1,386	913	1,593	
10-5530-01-02	ELECTRIC SERVICES	156,249	165,400	175,227	175,000	
10-5535-01-02	GAS SERVICES	590	800	658	920	
10-5570-01-02	SPECIAL SERVICES	9,835	20,000	15,559	23,018	
10-5575-01-02	EQUIPMENT RENTAL	-	3,000	-	3,903	
10-5580-01-02	ENGINEERING SERVICES	52,733	50,000	52,750	57,500	
10-5585-01-02	TELEPHONE SERVICES	572	500	521	575	
10-5590-01-02	WATER/SEWER SERVICES	2,817	3,000	1,839	3,450	
10-5593-01-02	INTERGOV-TARRANT COU	12,837	55,000	-	-	
10-5599-01-02	INTERLOCAL-CITY OF ARLINGTON	900,000	900,000	1,075,000	1,200,000	
10-5653-01-02	2019 \$2.0M TAX NOTES	37,390	35,590	36,658	-	
10-5654-01-02	2019 \$2.0M TAX NOTES	-	117,222	116,155	-	
TOTAL UTILITY OPERATIONS		\$ 1,203,505	\$ 1,388,069	\$ 1,475,336	\$ 1,479,759	

FUND 10 / DEPARTMENT 03 WATER DEBT SERVICE						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
10-5603-01-03	2007 \$4.365M GO RFND - PRINCIPAL	(1)	74,588	74,588	78,413	Per Debt Schedule
10-5613-01-03	2007 \$4.365M GO RFND INTEREST	11,051	7,783	7,782	4,745	Per Debt Schedule
10-5643-01-03	2007 \$1.2M TAX BOND-INTEREST	49,058	42,845	42,845	35,773	Per Debt Schedule
10-5644-01-03	2007 \$1.2M TAX BOND-PRINCIPAL	-	170,000	170,000	175,000	Per Debt Schedule
TOTAL DEBT SERVICE		\$ 60,108	\$ 295,216	\$ 295,215	\$ 293,930	

FUND 10 / DEPARTMENT 04 WATER CAPITAL PROJECTS						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
10-5833-01-04	CDBG SEWER PROJECT	-	63,000	10,250	90,000	
10-5834-01-04	WATER LINE INSTALLATION	-	200,000	-	230,000	
10-5835-01-04	SEWER LINE INSTALLATION	-	120,000	390	13,800	
10-5839-01-04	COA WATER CONNECTION LINE	-	100,000	-	115,000	
TOTAL CAPITAL PROJECTS		\$ -	\$ 483,000	\$ 10,640	\$ 448,800	

FUND 10 / DEPARTMENT 90 NON-DEPARTMENTAL						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
10-5115-90-00	RETIREMENT	(15,200)	-	-	-	
10-5116-90-00	UNEMPLOYMENT INSURANCE	81	150	210	-	
10-5119-90-00	WORKERS' COMPENSATION	359	569	481	-	
10-5545-90-00	INSURANCE-PROPERTY	13,294	14,244	12,178	-	
10-5550-90-00	INSURANCE-GENERAL LIABILITY	5,842	6,259	4,887	-	
10-5570-90-00	SPECIAL SERVICES	17,930	19,113	25,891	21,980	
10-5585-90-00	TELEPHONE SERVICES	4,680	4,000	5,202	4,600	
10-5635-90-00	DEPRECIATION EXPENSE	700,066	-	-	-	
10-5700-90-00	BAD DEBT EXPENSE	399,449	-	-	-	
TOTAL NON-DEPARTMENTAL		\$ 1,126,501	\$ 44,335	\$ 48,848	\$ 26,580	



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Economic Development Corporation Funds

REVENUES

The Economic Development Corporation (EDC) includes \$1M in revenues, representing an increase of \$66k from prior year.

The main sources of revenue in the EDC Fund are sales taxes and rental income, which account for 60% and 29%, respectively of total EDC revenue.

The City will utilize Kennedale Hometown Christmas to build a family-oriented hometown feel with the slogan of “You’re here, Your Home”. The Town Center Plaza as a benchmark of our Town Center Development area and will be the focal point of the event, attracting new businesses and tourists to existing businesses.

This budget includes \$20k for business incentive to attract local retail shops; \$6k for traffic counters to measure traffic volume to accurately identify traffic flow and direction for potential retail development; and \$7k for a City commercial to enhance the visibility of a thriving City to enhance the quality of life and the development of a hometown feel

Fund 95 Economic Development Corporation Bond Reserve Fund						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
95-4401-00-00	INVESTMENT INCOME	56	55	393	1,500	
TOTAL REVENUES		\$ 56	\$ 55	\$ 393	\$ 1,500	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	
REVENUES OVER (UNDER) EXPENDITURES		\$ 56	\$ 55	\$ 393	\$ 1,500	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
TRANSFERS IN (OUT)		-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)		\$ -	\$ -	\$ -	\$ -	
NET CHANGE IN FUND BALANCE		\$ 56	\$ 55	\$ 393	\$ 1,500	
BEGINNING FUND BALANCE – OCT 1		\$ 125,668	\$ 125,724	\$ 125,724	\$ 126,117	
ENDING FUND BALANCE – SEPT 30		\$ 125,724	\$ 125,779	\$ 126,117	\$ 127,617	

FUND 15 Economic Development Corporation						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
15-4002-00-00	MMD TAX-CURRENT YEAR	74,283	35,000	35,000	75,000	
15-4081-00-00	SALES TAX	612,809	515,000	600,200	613,491	
15-4401-00-00	INVESTMENT INCOME	370	2,000	4,215	4,023	
15-4409-00-00	MISCELLANEOUS INCOME	37,798	4,200	30,906	33,500	
15-4412-00-00	LAND PROCEEDS	18,725	-	-	-	
15-4805-00-00	RENTAL FEES-SHOPPING CENTER	251,500	243,848	282,409	293,607	
TOTAL REVENUES		\$ 995,486	\$ 800,048	\$ 952,729	\$ 1,019,621	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
15-5240-01-00	PRINTED SUPPLIES	-	2,000	-	-	
15-5260-01-00	GENERAL OFFICE SUPPLIES	-	50	-	-	
15-5261-01-00	POSTAGE	-	50	-	-	
15-5280-01-00	MINOR EQUIP/SMALL TOOLS-<5K	-	-	-	6,000	2 Traffic Counters
15-5501-01-00	ADVERTISING	-	1,200	-	7,000	City Commercial
15-5510-01-00	ASSOC DUES/PUBLICATIONS	1,170	1,575	3,142	1,826	
15-5525-01-00	TRAINING/SEMINARS	265	250	500	-	
15-5565-01-00	LEGAL SERVICES	24,236	18,000	10,246	14,884	
15-5567-01-00	AUDIT SERVICES	4,250	4,250	4,250	-	Included in General Fund Admin Charge
15-5570-01-00	SPECIAL SERVICES	9,383	48,738	13,086	31,025	Includes \$20k for Small Bus Incentives
15-5571-01-00	SPECIAL EVENTS	-	-	75,000	100,000	Christmas Event
15-5578-01-00	TRAVEL	-	100	-	-	
15-5615-01-00	FUNCTIONAL GRANT	39,165	32,831	16,511	24,766	
TOTAL OPERATIONS		\$ 78,469	\$ 109,044	\$ 122,735	\$ 185,501	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
15-5643-01-03	2007 \$1.2M TAX BOND-INTEREST	42,048	37,182	37,115	31,970	Per Debt Schedule
15-5644-01-03	2007 \$1.2M TAX BOND-PRINCIPAL	70,000	75,000	75,000	80,000	Per Debt Schedule
15-5645-01-03	2011 \$1.7M TX LEVERAGE - INT	9,196	7,656	8,540	6,940	Per Debt Schedule
15-5646-01-03	2011 \$1.7M TX LEVERAGE - PRIN	46,680	48,220	47,847	56,812	Per Debt Schedule
15-5667-01-03	2020 \$1.26M GO REFUNDING - PRINCIPAL	-	120,000	120,000	120,000	Per Debt Schedule
15-5668-01-03	2020 \$1.26M GO REFUNDING - INTEREST	-	20,940	20,941	18,625	Per Debt Schedule
TOTAL DEBT SERVICE EXPENDITURES		\$ 167,924	\$ 308,998	\$ 309,442	\$ 314,347	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
15-5403-02-00	BUILDING MAINTENANCE	35,921	32,616	22,090	22,752	
15-5530-02-00	ELECTRIC SERVICES	4,814	5,960	5,313	6,084	
15-5545-02-00	INSURANCE-PROPERTY	9,979	13,000	14,287	21,431	
15-5570-02-00	SPECIAL SERVICES	18,195	9,600	10,658	11,744	
15-5595-02-00	ADMIN CHARGE - GENERAL FUND	-	-	2,700	4,050	
15-5621-02-00	BANK FEES / PAYING AGENT FEES	-	-	19	29	
TOTAL TOWN SHOPPING CENTER EXPENDITURES		\$ 68,909	\$ 61,176	\$ 55,067	\$ 66,089	
TOTAL EXPENDITURES		\$ 315,302	\$ 479,218	\$ 487,244	\$ 565,937	
REVENUES OVER (UNDER) EXPENDITURES		\$ 680,184	\$ 320,830	\$ 465,485	\$ 453,684	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
15-5595-01-00	ADMIN CHARGE - GENERAL FUND	(116,318)	(145,855)	(145,855)	(397,791)	
15-5702-01-03	TRANSFER OUT - DEBT SERVICE	(138,208)	-	-	-	
15-5717-00-00	TRANSFER OUT - STREETS FUND	-	-	-	(56,124)	
TOTAL OTHER FINANCING SOURCES (USES)		\$ (254,526)	\$ (145,855)	\$ (145,855)	\$ (453,916)	
NET CHANGE IN FUND BALANCE		\$ 425,658	\$ 174,975	\$ 319,630	\$ (232)	
BEGINNING FUND BALANCE - OCT 1		\$ 826,036	\$ 1,251,694	\$ 1,251,694	\$ 1,571,324	
ENDING FUND BALANCE - SEPT 30		\$ 1,251,694	\$ 1,426,669	\$ 1,571,324	\$ 1,571,092	



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Street Improvement Fund

FUND OVERVIEW: STREET IMPROVEMENT FUND

REVENUES

This budget includes \$900k in revenues, of which 95% are derived from franchise fees.

EXPENDITURES

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

Kennedale leverages resources by working with TxDOT and Tarrant County. Tarrant County Precinct 2 will provide labor and equipment if the City will purchase the road materials. The North Central Texas Council of Governments (NCTCOG) provides grants for sidewalks and crosswalks (Crestdale neighborhood) via the Safe Routes to Schools program.

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

The City is expected to be positively impacted by the TxDOT Southeast Connector, a redesign of the interchange between Interstate 20, Loop 820, and Highway 287. This project is expected to include a continuous access road along Interstate 20 to the west towards the Anglin exit, providing greater connectivity and accessibility to Kennedale Parkway (Business 287).

A \$5.7M bond issues occurred in October 2021 for an ambulance, fire truck, and street construction, maintenance & repair. These bond expenditures will appear in Fund 13 Capital Bonds and not in Fund 17 Street Improvement Fund.

HIGHLIGHTS AND GOALS ACCOMPLISHED

- Maintained playground areas, parks, and right of way areas & medians
- Monitor water usage and proper programming of irrigation systems of the City

SHORT-TERM GOALS

- Continued partnership with Tarrant County Precinct 2 for street maintenance and rebuilding
- Asphalt rehab of Corry Edwards, West 3rd, Hudson Village Creek, Sublet, Joy, Cooper, Gilman, New Hope and Swinney Height
- Update Public Works Manual to current standards to include safe distancing
- Continue to explore efficiencies in right-of-way (ROW) maintenance
- Obtain software to document public projects and inventory

- Continued monitoring and inspection of roadways for needed maintenance and repairs
- Development of Railroad Park
- Improvements for Sonora Park Splash Pad and Ball Fields
- Continued systematic replacement of street signage

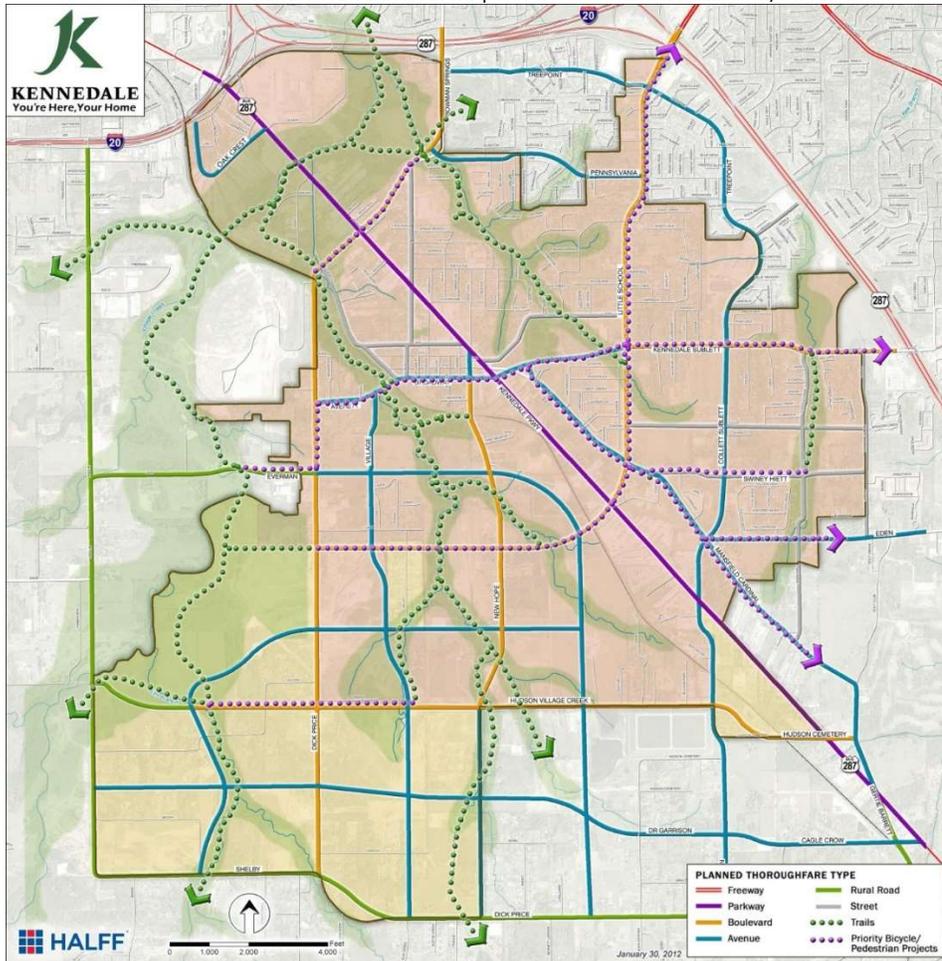
LONG-TERM GOALS

- Utilize the Asset Management Plan (AMP) to prioritize streets and parks projects
- Develop a water, wastewater, stormwater and street coordinated replacement plan
- Develop strategies to fund and develop new parks and amenities
- Restoration and development of Village Creek Park
- Develop linear park system and hike and bike trail

STAFFING RESOURCES

- Public Works Director – provided by General Fund resources
- Supervisor – 1.0 FTE
- Streets Field Worker – 6.0 FTE
- Temp Worker – 1 FTE
- Administrative Assistant – 1.0 FTE

SOURCE: 2016 COMPREHENSIVE PLAN UPDATE | WWW.CITYOFKENNEDALE.COM/GOVDOCS



Fund 17 Street Improvement Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
17-4071-00-00	ENGINEER REVIEW FEES	17,571	18,558	9,353	16,000
17-4072-00-00	FRANCHISE FEES - GARBAGE	81,038	68,607	125,303	135,000
17-4073-00-00	FRANCHISE FEES - GAS	56,148	63,767	80,084	120,000
17-4074-00-00	FRANCHISE FEES - ELECTRICITY	303,875	312,427	300,436	350,000
17-4075-00-00	FRANCHISE FEES-CABLE	39,894	41,000	54,373	96,101
17-4076-00-00	FRANCHISE FEES-WATER/SEWER	311,312	390,084	292,653	140,310
17-4401-00-00	INVESTMENT INCOME	86	110	1,041	1,500
17-4409-00-00	MISCELLANEOUS INCOME	824	-	26,211	39,317
17-4805-00-00	COMMUNITY CENTER RENTAL	3,150	2,908	3,745	3,344
17-4807-00-00	BALLFIELD RENTAL	50	50	-	58
17-4886-00-00	SALE OF PARTS/ASSETS	3,840	-	-	-
17-4971-00-00	INSURANCE PROCEEDS	-	-	3,620	-
TOTAL REVENUES		\$ 817,788	\$ 897,512	\$ 896,819	\$ 901,630

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
	STREET MAINTENANCE	840,916	970,700	624,067	788,978
	PARK MAINTENANCE	70,726	120,000	93,027	80,625
TOTAL EXPENDITURES		\$ 911,643	\$ 1,090,700	\$ 717,094	\$ 869,603

TOTAL REVENUES OVER (UNDER) EXPENDITURES		\$ (93,854)	\$ (193,188)	\$ 179,725	\$ 32,027
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Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
17-4076-00-00	FRANCHISE FEES-WATER/SEWER	311,312	390,084	390,084	140,310
17-4511-00-00	ADMIN CHARGE -STORMWATER	19,995	19,995	19,995	56,124
17-4515-00-00	ADMIN CHARGE-EDC	-	-	-	56,124
17-5701-12-02	TRANSFER OUT - GENERAL FUND	(25,983)	(26,925)	(26,925)	(132,597)
17-5705-12-04	TRANSFER OUT-CAP REPLACE FUND	(24,302)	(37,142)	(37,142)	(19,200)
TOTAL OTHER FINANCING SOURCES (USES)		\$ 281,022	\$ 346,012	\$ 346,012	\$ 100,761

NET CHANGE IN FUND BALANCE		\$ 187,168	\$ 152,824	\$ 525,737	\$ 132,788
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BEGINNING FUND BALANCE - OCT 1		\$ 386,644	\$ 573,812	\$ 573,812	\$ 1,099,549
ENDING FUND BALANCE - SEPT 30		\$ 573,812	\$ 726,636	\$ 1,099,549	\$ 1,232,337

AVERAGE DAILY EXPENDITURES	2,360	2,813	1,789	1,967
NUMBER OF DAYS RESERVE	243	258	615	627
FUND BALANCE AS A % OF EXPENDITURES	66.62%	70.78%	168.38%	171.68%

Fund 17 / Program 02 Street Maintenance						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	
17-5101-12-02	SALARIES	359,307	361,098	232,714	395,756	
17-5107-12-02	OVERTIME	13,380	14,000	15,021	4,197	
17-5109-12-02	TEMPORARY/PART-TIME	47,278	71,478	41,649	23,974	
17-5113-12-02	INCENTIVE PAY	3,904	5,200	-	-	
17-5114-12-02	LONGEVITY PAY	10,102	11,346	5,778	7,718	
17-5115-12-02	RETIREMENT	59,358	65,393	41,596	61,658	
17-5117-12-02	FICA	32,688	35,429	22,252	31,927	
17-5118-12-02	MEDICAL INSURANCE	24,356	37,819	21,796	31,434	
17-5120-12-02	LIFE INSURANCE	1,552	1,592	1,072	2,378	
17-5121-12-02	DENTAL INSURANCE	2,010	2,309	1,315	1,889	
17-5122-12-02	VISION INSURANCE	365	416	240	308	
17-5210-12-02	CHEMICAL SUPPLIES	1,063	4,000	7,565	5,000	
17-5220-12-02	UNIFORMS	3,441	4,500	3,292	3,800	
17-5230-12-02	CLEANING SUPPLIES	281	700	832	1,000	
17-5240-12-02	PRINTED SUPPLIES	-	250	77	288	
17-5260-12-02	GENERAL OFFICE SUPPLIES	653	1,000	822	1,500	
17-5280-12-02	MINOR EQUIP/SMALL TOOLS<\$5K	7,118	7,000	2,301	4,000	
17-5285-12-02	FUEL	13,533	20,000	13,018	15,000	
17-5290-12-02	EXPENDABLE SUPPLIES	1,498	1,500	2,213	1,200	
17-5298-12-02	VICTUALS BEVERAGES & GROCERY	-	-	-	200	
17-5403-12-02	BUILDING MAINTENANCE	6,392	10,015	7,184	5,000	
17-5407-12-02	STREET MAINTENANCE	36,647	80,000	43,349	20,000	
17-5409-12-02	IRRIGATION MAINTENANCE	616	1,000	521	2,500	
17-5420-12-02	MACHINERY/TOOL MAINTENANCE	7,862	10,000	8,403	6,000	
17-5430-12-02	MOTOR VEHICLE MAINTENANCE	18,846	15,000	25,600	25,000	
17-5440-12-02	OFFICE EQUIP	84	-	906	1,500	
17-5480-12-02	SIGNS/FENCE/SIDEWALK MAINTENANCE	9,874	22,000	2,036	5,000	
17-5510-12-02	ASSOC DUES/PUBLICICATIONS	651	357	70	10,000	
17-5525-12-02	TRAINING/SEMINARS	731	500	-	3,000	
17-5530-12-02	ELECTRIC SERVICES	64,876	65,781	62,796	65,855	
17-5535-12-02	GAS SERVICES	590	1,186	658	1,364	
17-5570-12-02	SPECIAL SERVICES	5,696	5,500	166	-	
17-5575-12-02	EQUIPMENT RENTAL	6,508	6,000	7,988	10,000	
17-5578-12-02	TRAVEL	14	130	-	5,000	
17-5580-12-02	ENGINEERING SERVICES	94,538	90,000	35,289	20,000	
17-5585-12-02	TELEPHONE SERVICES	2,483	4,000	1,661	4,600	
17-5591-12-02	TRASH/DISPOSAL/DUMP SERVICES	2,624	6,000	1,252	1,500	
17-5870-12-02	OTHER EQUIPMENT	-	8,200	12,635	9,430	
TOTAL STREET MAINTENANCE EXPENDITURES		\$ 840,916	\$ 970,700	\$ 624,067	\$ 788,978	

Fund 17 / Program 03 Park Maintenance						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	
17-5404-12-03	PARK MAINTENANCE		4,000	2,527	20,000	
17-5405-12-03	TOWN CENTER PLAZA	12,250	34,000	33,179	12,000	
17-5406-12-03	SONORA PARK	9,200	17,000	17,105	7,000	
17-5408-12-03	OTHER PARKS/MISC.	4,380	6,000	431	10,000	
17-5530-12-03	ELECTRIC SERVICES	3,953	7,500	3,434	8,625	
17-5575-12-03	EQUIPMENT RENTAL	959	1,500		3,000	
17-5590-12-03	WATER/SEWER SERVICES	39,983	50,000	36,351	20,000	
TOTAL PARK MAINTENANCE EXPENDITURES		\$ 70,726	\$ 120,000	\$ 93,027	\$ 80,625	
TOTAL EXPENDITURES		\$ 911,643	\$ 1,090,700	\$ 717,094	\$ 869,603	



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Special Revenue Funds

Fund 14 Park Dedication						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
14-4194-00-00	PARK DEDICATION FEES	546,000		46,800	49,680	
14-4401-00-00	INVESTMENT INCOME	88	75	2,158	2,100	
14-4409-00-00	MISCELLANEOUS INCOME	1,100	300	354	500	
TOTAL REVENUES		\$ 547,188	\$ 375	\$ 49,312	\$ 52,280	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
14-5580-01-00	ENGINEERING SERVICES	780	170	125	196	
14-5820-00-00	BUILDING IMPROVEMENTS				150,000	Sonora Park Splash Pad & Other Improv
14-5875-00-00	CONSTRUCTION				20,000	Railroad Park
14-5955-02-00	SONORA PARK BALLFIELDS				50,000	Sonora Park
TOTAL EXPENDITURES		\$ 780	\$ 170	\$ 125	\$ 220,196	
NET CHANGE IN FUND BALANCE		\$ 546,408	\$ 205	\$ 49,187	\$ (167,916)	
BEGINNING FUND BALANCE – OCT 1		\$ 101,610	\$ 648,018	\$ 648,018	\$ 697,205	
ENDING FUND BALANCE – SEPT 30		\$ 648,018	\$ 648,223	\$ 697,205	\$ 529,290	

Fund 41 Park Recovery and Other Donations						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	
41-4401-00-00	INVESTMENT INCOME		13	13	102	120
41-4920-00-00	DONATIONS		-	-	1,677	-
41-4521-00-00	DONATION DIAMOND JUB		-	-	16,885	-
TOTAL REVENUES		\$ 13	\$ 13	\$ 18,663	\$ 120	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	
41-5508-00-00	FOUNTAIN EXPENSE	-	-	896	-	-
41-5518-00-00	YAC	-	-	-	6,800	-
41-5519-00-00	FIRE	-	-	-	500	-
41-5520-00-00	BARK IN PARK	-	-	-	5,600	-
41-5521-00-00	EXPENSE DIAMOND JUBI	-	-	16,885	-	-
41-5522-00-00	KEEP KENNEDALE BEAUT	-	-	882	13,300	-
41-5523-00-00	SECTION HOUSE / CHAMBER BUILDING	-	-	-	500	-
41-5524-00-00	911 MEMORIAL	-	-	-	270	-
41-5526-00-00	POLICE	-	-	-	2,500	-
41-5528-00-00	COMMUNITY THEATRE	-	-	-	2,200	-
41-5529-00-00	ARTS MARKET	-	-	-	1,400	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 18,663	\$ 33,070	
NET CHANGE IN FUND BALANCE		\$ 13	\$ 13	\$ -	\$ (32,950)	
BEGINNING FUND BALANCE – OCT 1		\$ (257)	\$ (244)	\$ (244)	\$ (244)	
ENDING FUND BALANCE – SEPT 30		\$ (244)	\$ (231)	\$ (244)	\$ (33,194)	

Fund 83 Tree Reforestation						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	
83-4401-00-00	INVESTMENT INCOME	32	30	222	300	
TOTAL REVENUES		\$ 32	\$ 30	\$ 222	\$ 300	
Account	Description	FY 21 Actual	FY22 Budget	FY 22 Est Actuals	FY 23 Prop Budget	
83-5290-01-00	EXPENDABLE SUPPLIES	-	-	-	15,000	
83-5570-01-00	SPECIAL SERVICES	-	-	-	15,000	
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 30,000	
NET CHANGE IN FUND BALANCE		\$ 32	\$ 30	\$ 222	\$ (29,700)	
BEGINNING FUND BALANCE – OCT 1		\$ 71,022	\$ 71,054	\$ 71,054	\$ 71,276	
ENDING FUND BALANCE – SEPT 30		\$ 71,054	\$ 71,084	\$ 71,276	\$ 41,576	

Fund 12 Court Security Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
12-4250-00-00	COURT SECURITY FEE	2,009	2,100	3,644	2,800
12-4401-00-00	INVESTMENT INCOME	11	15	87	150
TOTAL REVENUES		\$ 2,020	\$ 2,115	\$ 3,731	\$ 2,950

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
12-5403-00-00	BUILDING MAINTENANCE	-	-	-	12,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 12,000

NET CHANGE IN FUND BALANCE	\$ 2,020	\$ 2,115	\$ 3,731	\$ (9,050)
BEGINNING FUND BALANCE – OCT 1	\$ 23,228	\$ 25,248	\$ 25,248	\$ 28,979
ENDING FUND BALANCE – SEPT 30	\$ 25,248	\$ 27,363	\$ 28,979	\$ 19,929

Fund 16 Court Technology					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
16-4251-00-00	CHILD SAFETY FINE	1,823	1,200	3,096	2,000
16-4401-00-00	INVESTMENT INCOME	6	10	51	40
TOTAL REVENUES		\$ 1,828	\$ 1,210	\$ 3,148	\$ 2,040

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
16-5440-00-00	OFFICE EQUIP	-	875	-	-
TOTAL EXPENDITURES		\$ -	\$ 875	\$ -	\$ -

NET CHANGE IN FUND BALANCE	\$ 1,828	\$ 335	\$ 3,148	\$ 2,040
BEGINNING FUND BALANCE – OCT 1	\$ 12,504	\$ 14,332	\$ 14,332	\$ 17,480
ENDING FUND BALANCE – SEPT 30	\$ 14,332	\$ 14,667	\$ 17,480	\$ 19,520

Fund 18 Juvenile Case Manager Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
18-4250-00-00	JUVENILE CASE MANAGEMENT FEE	635	1,200	428	500
18-4401-00-00	INVESTMENT INCOME	3	5	27	25
TOTAL REVENUES		\$ 639	\$ 1,205	\$ 455	\$ 525

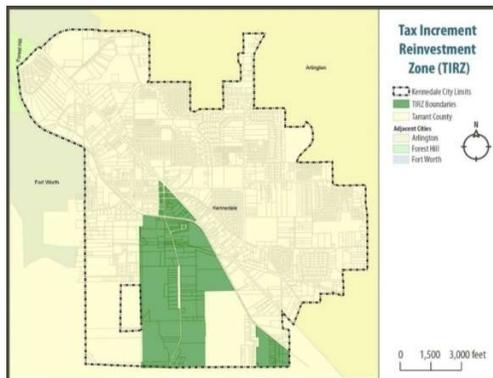
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -

NET CHANGE IN FUND BALANCE	\$ 639	\$ 1,205	\$ 455	\$ 525
BEGINNING FUND BALANCE – OCT 1	\$ 7,484	\$ 8,123	\$ 8,123	\$ 8,578
ENDING FUND BALANCE – SEPT 30	\$ 8,123	\$ 9,328	\$ 8,578	\$ 9,103

TAX INCREMENT REINVESTMENT ZONE (TIRZ) PROJECTS

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

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



Tax Year	Other 3 Entities	Kennedale
	Taxable Value	Taxable Value
2012	17,700,978	17,655,478
2013	17,808,364	17,763,264
2014	17,662,023	17,616,923
2015	17,584,589	17,584,589
2016	18,627,347	18,627,347
2017	21,296,176	21,296,176
2018	27,678,654	27,765,412
2019	31,894,693	31,789,193
2020	31,706,452	31,596,452
2021	34,640,452	34,790,767
2022	35,858,534	35,708,219

PARTICIPANTS

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

COMPLETED PROJECTS

- New Hope Road: Sewer Line Route Study
- Bloxom Park Road: Water and Wastewater Lines and Street

PROJECTS UNDERWAY

- New Hope Road: Wastewater Line and Street Engineering

DEVELOPMENTS SECURED

- Kennedale Seniors, Ltd.

Fund 21 TIF New Hope Road Fund						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
21-4401-00-00	INVESTMENT INCOME	150	165	954	100	Bal Dec repaid other funds
21-4516-00-00	INTERGOV-TARRANT COUNTY	27,490	31,946	49,730	34,058	Estimated TIF payment
21-4517-00-00	INTERGOV-TARRANT HOSPITAL	18,040	17,913	-	20,700	Estimated TIF payment
21-4518-00-00	INTERGOV-TARRANT COLLEGE	10,394	10,394	11,852	13,630	Estimated TIF payment
TOTAL REVENUES		\$ 56,073	\$ 60,418	\$ 62,536	\$ 68,488	

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
		-	-	-	-	
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	

REVENUES OVER (UNDER) EXPENDITURES		\$ 56,073	\$ 60,418	\$ 62,536	\$ 68,488	
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Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
21-4519-00-00	INTERGOV-CITY OF KENNEDALE	122,330	122,330	137,938	155,593	Estimated TIF payment \$155k
21-4945-00-00	TRANSFER IN - ROADWAY IMPACT	10,000	10,000	10,000	10,000	
TOTAL OTHER FINANCING SOURCES (USES)		\$ 132,330	\$ 132,330	\$ 147,938	\$ 165,593	

NET CHANGE IN FUND BALANCE		\$ 188,404	\$ 192,748	\$ 210,474	\$ 234,081	
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BEGINNING FUND BALANCE – OCT 1		\$ (420,091)	\$ (231,687)	\$ (231,687)	\$ (21,213)	
ENDING FUND BALANCE – SEPT 30		\$ (231,687)	\$ (38,939)	\$ (21,213)	\$ 212,868	

Fund 30 Hotel Occupancy Tax Fund						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
30-4084-00-00	OCCUPANCY TAX	16,221	11,000	12,100	9,000	
30-4401-00-00	INVESTMENT INCOME	6	6	114	120	
TOTAL REVENUES		\$ 16,227	\$ 11,006	\$ 12,214	\$ 9,120	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
30-5561-01-00	RECREATION	-	-	-	10,000	BBQ Competition
30-5562-01-00	TOURISM	-	-	-	10,000	
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 20,000	
NET CHANGE IN FUND BALANCE		\$ 16,227	\$ 11,006	\$ 12,214	\$ (10,880)	
BEGINNING FUND BALANCE – OCT 1		\$ 13,335	\$ 29,562	\$ 29,562	\$ 41,776	
ENDING FUND BALANCE – SEPT 30		\$ 29,562	\$ 40,568	\$ 41,776	\$ 30,896	

Fund 31 Police Seizure Fund						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
31-4401-00-00	INVESTMENT INCOME	-	-	10	3	
31-4409-00-00	MISCELLANEOUS INCOME	-	-	12,964	1,400	
TOTAL REVENUES		\$ -	\$ -	\$ 12,975	\$ 1,403	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
31-5280-00-00	MINOR EQUIP/SMALL TOOLS<\$5K	-	-	-	10,000	Glocks & Ammo
31-5570-00-00	SPECIAL SERVICES	-	-	-	2,000	
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 12,000	
NET CHANGE IN FUND BALANCE		\$ -	\$ -	\$ 12,975	\$ (10,597)	
BEGINNING FUND BALANCE – OCT 1		\$ 663	\$ 663	\$ 663	\$ 13,638	
ENDING FUND BALANCE – SEPT 30		\$ 663	\$ 663	\$ 13,638	\$ 3,041	

The Library Building Fund has been running a negative fund balance for several years. Current contributions will not be enough to bring the fund balance to zero. Alternatives will be reviewed in FY23 and a recommendation made to Council on this fund.

Fund 32 Library Building Fund						
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
32-4499-00-00	CASH OVER/UNDER			(40)	-	
32-4406-00-00	LIBRARY FINES	126	110	323	-	
32-4501-00-00	CONTRIBUTION-LIBRARY	159			-	
TOTAL REVENUES		\$ 285	\$ 110	\$ 283	\$ -	
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget	Notes
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	
NET CHANGE IN FUND BALANCE		\$ 285	\$ 110	\$ 283	\$ -	
BEGINNING FUND BALANCE – OCT 1		\$ (2,552)	\$ (2,267)	\$ (2,267)	\$ (1,984)	
ENDING FUND BALANCE – SEPT 30		\$ (2,267)	\$ (2,157)	\$ (1,984)	\$ (1,984)	

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

Fund 34 LEOSE Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
34-4094-00-00	LEOSE POLICE TRAINING	(71)	1,740	1,411	1,732
34-4401-00-00	INVESTMENT INCOME	1	-	7	15
TOTAL REVENUES		\$ (70)	\$ 1,740	\$ 1,411	\$ 1,747

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
34-5515-01-00	TRAINING/SEMINARS-LEOSE	1,700	1,650	2,307	1,747
TOTAL EXPENDITURES		\$ 1,700	\$ 1,650	\$ 2,307	\$ 1,747

NET CHANGE IN FUND BALANCE	\$ (1,770)	\$ 90	\$ (896)	\$ -
BEGINNING FUND BALANCE – OCT 1	\$ 3,657	\$ 1,886	\$ 1,886	\$ 990
ENDING FUND BALANCE – SEPT 30	\$ 1,886	\$ 1,976	\$ 990	\$ 990

The Disaster Recovery Fund tracks transactions related to the Cares Act. About \$1M was received in prior years and is held in a liability account on the balance sheet. As expenditures occur, the liability is relieved to revenue and nets against the expenditures. An additional \$1M is scheduled to be received in FY 23.

Fund 35 Disaster Recovery Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
35-4085-00-00	CARES ACT FUNDING	76,472	-	138,129	1,954,000
35-4401-00-00	INVESTMENT INCOME	92	-	2,946	1,000
TOTAL REVENUES		\$ 76,564	\$ -	\$ 141,076	\$ 1,955,000

Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
35-5241-01-00	PUBLIC SAFETY MEASURE	15,774	-	-	250,000
35-5291-01-00	GRANT FUNDED SUPPLIES	3,062	-	-	5,000
35-5292-01-00	MEDICAL SUPPLIES	563	-	-	250,000
35-5441-01-00	OTHER ECONOMIC EXPENSE	2,966	-	-	500,000
35-5443-01-00	TELEWORK	52,657	-	-	-
35-5444-01-00	COMMUNICATION AND ENFORCEMENT	755	-	-	50,000
35-5446-01-00	WATER/SEWER PROJECTS	-	-	136,013	900,000
35-5555-01-00	COVID PAYROLL EXPENS	787	-	-	-
TOTAL EXPENDITURES		\$ 76,564	\$ -	\$ 136,013	\$ 1,955,000

NET CHANGE IN FUND BALANCE	\$ (0)	\$ -	\$ 5,063	\$ -
BEGINNING FUND BALANCE – OCT 1	\$ -	\$ (0)	\$ (0)	\$ 5,063
ENDING FUND BALANCE – SEPT 30	\$ (0)	\$ (0)	\$ 5,063	\$ 5,063

Fund 45 Roadway Impact Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
45-4215-00-00	IMPACT FEES	363,416	12,000	114,170	100,000
45-4401-00-00	INVESTMENT INCOME	115	130	1,337	300
TOTAL REVENUES		\$ 363,531	\$ 12,130	\$ 115,507	\$ 100,300
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
45-5582-01-00	IMPACT FEE STUDY	50,261	-	-	-
TOTAL EXPENDITURES		\$ 50,261	\$ -	\$ -	\$ -
REVENUES OVER (UNDER) EXPENDITURES		\$ 313,270	\$ 12,130	\$ 115,507	\$ 100,300
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
45-5711-00-00	TRANSFER OUT - WATER/SEWER FUNI	(187,525)	(127,525)	(127,525)	(97,525)
45-5798-00-00	TRANSFER OUT-TIF #1	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)		\$ (197,525)	\$ (137,525)	\$ (137,525)	\$ (107,525)
NET CHANGE IN FUND BALANCE		\$ 115,745	\$ (125,395)	\$ (22,018)	\$ (7,225)
BEGINNING FUND BALANCE – OCT 1		\$ 528,114	\$ 643,859	\$ 643,859	\$ 621,842
ENDING FUND BALANCE – SEPT 30		\$ 643,859	\$ 518,464	\$ 621,842	\$ 614,617

Fund 61 Water Impact Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
61-4201-00-00	DRAINAGE FEES	180,863	52,562	60,702	60,000
61-4401-00-00	INVESTMENT INCOME	2	98	314	100
TOTAL REVENUES		\$ 180,865	\$ 52,660	\$ 61,016	\$ 60,100
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
61-5580-00-00	ENGINEERING SERVICES	-	-	-	50,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 50,000
REVENUES OVER (UNDER) EXPENDITURES		\$ 180,865	\$ 52,660	\$ 61,016	\$ 10,100
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
61-5710-00-00	TRANSER OUT - W/S FUND	-	-	-	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)		\$ -	\$ -	\$ -	\$ (30,000)
NET CHANGE IN FUND BALANCE		\$ 180,865	\$ 52,660	\$ 61,016	\$ (19,900)
BEGINNING FUND BALANCE – OCT 1		\$ (132,606)	\$ 48,259	\$ 48,259	\$ 109,275
ENDING FUND BALANCE – SEPT 30		\$ 48,259	\$ 100,919	\$ 109,275	\$ 89,375

Fund 62 Sewer Impact Fund					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
62-4201-00-00	DRAINAGE FEES	121,434	16,918	73,564	70,000
62-4401-00-00	INVESTMENT INCOME	33	30	606	600
TOTAL REVENUES		\$ 121,467	\$ 16,948	\$ 74,170	\$ 70,600
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
62-5580-00-00	ENGINEERING SERVICES	0.00	0.00	0.00	\$ 50,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 50,000
REVENUES OVER (UNDER) EXPENDITURES		\$ 121,467	\$ 16,948	\$ 74,170	\$ 20,600
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
62-5710-00-00	TRANSER OUT - W/S FUND	-	(60,000)	(60,000)	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)		\$ -	\$ (60,000)	\$ (60,000)	\$ (60,000)
NET CHANGE IN FUND BALANCE		\$ 121,467	\$ (43,052)	\$ 14,170	\$ (39,400)
BEGINNING FUND BALANCE – OCT 1		\$ 48,601	\$ 170,068	\$ 170,068	\$ 184,237
ENDING FUND BALANCE – SEPT 30		\$ 170,068	\$ 127,016	\$ 184,237	\$ 144,837

Fund 85 Unclaimed Property					
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
85-4401-00-00	INVESTMENT INCOME	-	-	6	4
TOTAL REVENUES		\$ -	\$ -	\$ 6	\$ 4
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
85-5261-00-00	POSTAGE	-	-	-	20
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 20
REVENUES OVER (UNDER) EXPENDITURES		\$ -	\$ -	\$ 6	\$ (16)
Account	Description	FY21 Actual	FY22 Budget	FY22 Est Actuals	FY23 Prop Budget
85-5760-00-00	TRANSFER OUT	-	-	-	(1,900)
TOTAL OTHER FINANCING SOURCES (USES)		\$ -	\$ -	\$ -	\$ (1,900)
NET CHANGE IN FUND BALANCE		\$ -	\$ -	\$ 6	\$ (1,916)
BEGINNING FUND BALANCE – OCT 1		\$ 303	\$ 303	\$ 303	\$ 309
ENDING FUND BALANCE – SEPT 30		\$ 303	\$ 303	\$ 309	\$ (1,607)



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Appendices

ORDINANCE NO. 740

AN ORDINANCE OF THE CITY OF KENNEDALE, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; APPROPRIATING RESOURCES FOR EACH DEPARTMENT, PROJECT, OPERATION, ACTIVITY, PURCHASE, ACCOUNT AND OTHER EXPENDITURES; PROVIDING FOR EMERGENCY EXPENDITURES AND EXPENDITURES AS ALLOWED BY APPLICABLE STATE LAW; PROVIDING FOR THE FILING AND POSTING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2022, and ending September 30, 2023, (hereinafter referred as the "Budget"); and

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

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

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

WHEREAS, such public hearing was held on September 6, 2022, prior approval of such date being ratified and confirmed by the City Council, and those wishing to speak on the Budget were heard; and

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

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

SECTION 1.

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

SECTION 2.

The Budget of the revenue of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2022, and ending September 30, 2023, is hereby adopted and approved, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget, as set forth in Exhibit "A".

SECTION 3.

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

SECTION 4.

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

SECTION 5.

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

SECTION 6.

That this ordinance be in full force and effect from and after its adoption.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE, TEXAS, THIS THE 6ST DAY OF SEPTEMBER 2022.

APPROVED:


MAYOR HOLLIS MATTHEWS

ATTEST:


INTERIM CITY SECRETARY, CAROLINE GREEN



APPROVED AS TO FORM AND LEGALITY:


CITY ATTORNEY CARVAN E. AKINS

**ORDINANCE NO. 740
EXHIBIT "A"**

FY 23 Budget Summary		
	Revenues	Expenditures
GENERAL FUND	10,542,352	10,542,352
CAPITAL REPLACEMENT FUND	153,400	167,153
COURT SECURITY FUND	2,950	12,000
COURT TECHNOLOGY FUND	2,040	-
STREET IMPROVEMENT FUND	1,013,878	1,021,400
JUVENILE CASE MANAGER FUND	525	
PARK REC/OTHER DONATION FUND	120	33,070
TREE REFORESTATION FUND	300	30,000
UNCLAIMED PROPERTY FUND	4	1,920
GENERAL FUNDS	\$ 11,715,569	\$ 11,807,895
GENERAL DEBT SERVICE FUND	\$ 1,472,427	\$ 1,672,427
WATER/SEWER FUND	4,546,704	4,550,123
STORMWATER UTILITY FUND	269,689	210,221
WATER IMPACT FUND	60,100	20,000
SEWER IMPACT FUND	70,600	(10,000)
WATER AND SEWER FUNDS	\$ 4,947,093	\$ 4,770,344
EDC FUND	1,019,621	1,019,852
EDC BOND RESERVE FUND	1,500	
EDC4B FUNDS	\$ 1,021,121	\$ 1,019,852
CAPITAL PROJECTS FUND	86,711	104,800
CAPITAL BOND FUND	24,000	4,300,000
PARK DEDICATION FUND	52,280	220,196
LIBRARY BUILDING FUND	-	
ROADWAY IMPACT FEE FUND	100,300	107,525
CAPITAL PROJECT FUNDS	\$ 263,291	\$ 4,732,520
TIF #1 (NEW HOPE) FUND	234,081	
HOTEL/MOTEL TAX FUND	9,120	20,000
POLICE SEIZURE FUND	1,403	12,000
LEOSE FUND	1,747	1,747
DISASTER RECOVERY	1,955,000	1,955,000
SPECIAL REVENUE FUNDS	\$ 2,201,351	\$ 1,988,747
TOTAL	\$ 21,620,852	\$ 25,991,786

740 Budget

ORDINANCE NO. 741

AN ORDINANCE LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF KENNEDALE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; PROVIDING FOR THE APPROVAL OF THE TAX ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE CLAUSE.

WHEREAS, the City Council of the City of Kennedale, Texas, has approved on the 6thth day of September 2022, the budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, the City Council hereby finds that a tax at the rate set forth below for the fiscal year beginning October 1, 2022, and ending September 30, 2023, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council desires to approve the official tax roll of the City which is calculated based upon the adopted tax rate; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time, including providing notice of and conducting public hearings regarding the ad valorem tax levied hereby.

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

SECTION 1.

For the current expense of the City of Kennedale and for the general improvements of the City and its property, there is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2022, and ending September 30, 2023, and for each fiscal year thereafter until it be otherwise provided and ordained, on all property situated within the corporate limits of the City of Kennedale, and not exempt from taxation by valid laws, an ad valorem tax rate of \$0.706190 cents on each One Hundred Dollars (\$100.00) of valuation of such property, to be assessed as follows:

\$0.569154	FOR THE PURPOSE OF MAINTENANCE AND OPERATION
\$0.137036	FOR THE PURPOSE OF INTEREST AND SINKING
\$0.706190	TOTAL TAX RATE

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 9.02 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$51.34.

This tax rate will raise less taxes for Interest and Sinking payments than last year's tax rate. The Interest and Sinking rate will effectively decrease by (28.3%) and will decrease taxes for maintenance and operations on a \$100,000 home by approximately \$54.10

SECTION 2.

The taxes herein are levied according to law and shall be due and payable on October 1, 2022, and the same shall become delinquent on February 1, 2023. Should any taxpayer fail to make payment before the date of delinquency, a penalty and interest as provided by law shall be assessed until the unpaid taxes and penalty have been satisfied.

SECTION 3.

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

SECTION 4.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all taxes that become delinquent on or after June 1, 2023, shall, in order to defray the costs of collection, incur an additional penalty in the amount of twenty percent (20%) of the delinquent tax, penalty and interest.

SECTION 5.

The tax roll for tax year 2022 for the City of Kennedale, Texas, is hereby approved.

SECTION 6.

In the event any section, subsection, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, subsection, clause sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, subsection, sentence, clause or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

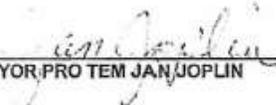
SECTION 7.

This ordinance shall be in full force and effect from and after its passage.

0744 TA

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE, TEXAS, THIS THE 13TH DAY OF SEPTEMBER, 2022.

APPROVED:


MAYOR PRO TEM JAN JOPLIN

ATTEST:


INTERIM CITY SECRETARY, CAROLINE GREEN

APPROVED AS TO FORM AND LEGALITY:


CITY ATTORNEY CARVAN E. ADKINS



QUALITY DATE

CITY OF KENNEDALE



FINANCIAL MANAGMENT POLICY

ORIGINALLY ADOPTED BY CITY COUNCIL: JUNE 10, 2004

I. PURPOSE

The City of Kennedale’s financial policies set forth the basic framework for the fiscal management of the City. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code and the City of Kennedale Charter. The policies are intended to assist the City Council and City staff in evaluating current activities and proposals for future programs. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

II. ANNUAL BUDGET (CHARTER REQUIREMENTS)

- A. Fiscal Year – The fiscal year shall begin on the first day of October (1st) and end on the last day of the following September (30th). The fiscal year will also be established as both the accounting and budget year.

- B. Submission – The City Manager, within two weeks of receiving July Certified Roll (around August (7th) of each year), shall prepare and submit to the City Council an annual proposed budget (generally during an workshop or retreat) for the ensuing fiscal year designed to meet the goals and objectives of the City Council. It must contain the following:
 - 1) Budget Message shall explain the budget both in fiscal terms and in terms of work programs for the ensuing fiscal year. It shall outline the proposed financial policies of the City and shall include a forecast of a five-year estimate of revenues and expenditures, as well as an effect on taxation;

 - 2) Comparative figures for the estimated income and expenditures for the ensuing fiscal year compared to the combination of: actual income and expenditures through, the latest complete accounting period that information is available for at the commencement of budget preparation, and the estimated income and expenditures for the incomplete portion of the current fiscal year. FOR EXAMPLE: for upcoming FY16/17 budget, comparative should display FY14/15 actual, FY15/16 through May (assuming budget is prepared at this time), FY15/16 year-end estimate, and FY16/17 proposed budget;

 - 3) Proposed Expenditures of each office, department or function;

 - 4) Schedule of debt service requirements due on all outstanding indebtedness and on any proposed debt;

 - 5) Source or basis of the estimates;

 - 6) Balanced budget in which the total of the proposed expenditures shall not exceed the total estimated income and the balance of available funds; and

- 7) Other information as may be required by the Council or deemed desirable by the City Manager.
- C. Public Hearing – Shall be conducted by the Council, allowing interested citizens to express their opinions concerning items of expenditures and/or revenues. The notice of hearing shall be published in the official newspaper of the City of Kennedale not less than ten (10) or more than 30 days before the hearing.
- D. Adoption – Following the public hearing, the Council shall further analyze the proposed budget, making any additions or deletions which it feels appropriate, and shall by ordinance, with or without amendment; adopt the budget before the first (Oct 1st) day of the ensuing fiscal year by a majority vote. On final adoption, the budget shall be in effect for the budget year and shall constitute the official appropriations for the current year and the basis of the official levy of the property tax. Should the Council take no final action before the first (1st) day of the ensuing fiscal year, the amounts appropriated for the current fiscal year shall be deemed adopted on a month to month basis.

III. BASIS OF ACCOUNTING & BUDGETING

- A. Accounting – The City of Kennedale finances shall be accounted for in accordance with generally accepted accounting principles as established by industry practice and applicable governing Accounting Standards Boards.
 - 1) The financial transactions of the City of Kennedale are accounted for and recorded in individual funds. These funds account for revenues and expenditures according to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Governmental funds are used to account for the City's general government activities and include the General, Special Revenue, Internal, Debt Service and Capital Project funds.
 - 2) Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all material revenues are considered to be susceptible to accrual. A thirty-day availability period is used for revenue recognition for all governmental fund type revenues, to include fines and forfeitures. Expenditures are recognized when the related fund liability is incurred, if measurable, except for un-matured

principal and interest on general long-term debt, which are recorded when due. Compensated absences, claims, and judgments are recorded when the obligations are expected to be paid with current available financial resources.

- 3) The City of Kennedale does not utilize encumbrance accounting for operating use at year-end.
 - 4) The Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
- B. The budgets shall be prepared and adopted on a cash basis for all governmental funds and proprietary funds. The capital projects funds adopt project-length budgets at the time of their presentation. Annual appropriations lapse at fiscal year-end for operating and debt service funds.

IV. BUDGET ADMINISTRATION

- A. All expenditures of the City of Kennedale shall be made in accordance with the annual budget. Budgetary control is maintained at the individual expenditure account level by each department head through the review of all requisitions.
- B. The following represents the City of Kennedale budget amendment policy delineating responsibility and authority for the amendment process. Transfers between expenditure accounts in one department may occur with the approval of the Department Head and Director of Finance. Transfers between operating departments may occur with the approval of the City Manager's Office. Transfers between funds must be accomplished by budget amendment approved by the City Council. Budget amendments calling for new fund appropriations must also be approved by the City Council. Should the City Council decide a budget amendment is necessary, the amendment is adopted in ordinance format, and the necessary budgetary changes are then made.
- C. As a matter of course, continuous budget monitoring requires that deviations from expected amounts of revenue and/or expenditures be noted and estimates revised, if necessary, to avoid financial distress. Budget amendments are thus considered prudent financial management techniques and are deemed to fulfill the requirements of City Charter.

V. FINANCIAL REPORTING

- A. Following the conclusion of the fiscal year, the Director of Finance shall cause to be prepared a Comprehensive Annual Financial Report (CAFR) in accordance with generally

accepted accounting and financial reporting principles established by industry practice and statements issued by the Governmental Accounting Standards Board (GASB). The document shall also satisfy all criteria of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program.

- B. The CAFR shall show the status of the city's finances on the basis of generally accepted accounting principles (GAAP). The CAFR shall show fund revenues and expenditures on both a GAAP basis and budget basis for comparison purposes. In most cases, this reporting conforms to the way the city prepares its budget. Differences in format are acknowledged through reconciliations. Liabilities for post-employment benefits and compensated absences (accrued but unused sick and vacation leave) are not reflected in the budget, but are accounted for in the CAFR's government-wide financial statements. The government-wide financial statements modify the presentation of the governmental funds by presenting their results in the same manner as proprietary funds.
- C. Included as part of the CAFR shall be the results of the annual audit prepared by independent certified public accountants designated by the City Council.
- D. Each fiscal year, the Director of Finance will analyze accounts receivable balances and, if necessary, write off uncollectible accounts in accordance with applicable statutes after review by the City Manager or his designee.
- E. The City Manager shall present a monthly financial report and such additional information as may be required by the City Council. All income and expenses for the preceding month and for the year to date shall be shown and compared to the fiscal budget. These reports will be prepared by the Finance Department and distributed to and reviewed by each department head. Information obtained from financial reports and other operating reports is to be used by department heads to monitor and control the budget as authorized by the City Manager.
- F. The auditor's report on City's financial statements shall be completed and submitted to the City Council within one hundred twenty (120) days after the City's fiscal year end.

VI. REVENUES

- A. To protect the City of Kennedale's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any particular revenue source.
 - 1) The City will strive to keep the revenue system simple, which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

- 2) The City will strive to understand its revenue sources and predict the reliability of revenue streams. City will enact consistent collection policies so that management may reasonably rely upon the certainty that revenues will materialize according to budgets, plans, and programs.
- B. For every annual budget, the City of Kennedale shall levy two property tax rates: operation/maintenance and debt service. The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding debt for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the General Debt Service fund. The operation and maintenance levy shall be accounted for in the General Fund.
- 1) The City of Kennedale will maintain a policy of levying the lowest tax rate on the broadest tax base. Mandated exemptions will be provided to home owners, senior citizens and disabled citizens. On an annual basis during the budget process, City Council will review the exemption for senior citizens and disabled persons with a goal to maintain a tax benefit of approximately 30% of the average home value.
 - 2) Property shall be assessed at 100% of the fair market value as appraised by Tarrant Central Appraisal District. Reappraisal and reassessment will be done regularly as required by State law. A 99% collection rate on current assessments and a 1% collection rate on delinquent assessments and penalties will serve as "the goal" for tax collections.
- C. The City of Kennedale will establish user charges and fees at a level that attempts to recover the full cost of providing the service.
- 1) User fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
 - 2) The City will make every reasonable attempt to ensure accurate measurement of variables impacting taxes and fees (e.g. verification of business sales tax payments, verification of appraisal district property values, accuracy of water meters, etc.)
 - 3) The City will strive to maintain equity in the revenue system structure. That is, the City will seek to minimize or eliminate all forms of subsidization among entities, funds, services, utilities, and customers.
- D. The City of Kennedale will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements. The City of Kennedale will consider market rates and charges levied by

other public and private organizations for similar services in establishing tax rates, fees and charges.

- E. When developing the annual budget, the City Manager shall project revenues from every source based on actual collections from the preceding year and estimated collections of the current fiscal year, while considering known circumstances, which will impact revenues for the new fiscal year. The revenue projections for each fund should be made conservatively so that total actual fund revenues exceed budgeted projections.

VII. OPERATING EXPENDITURES

- A. Operating expenditures shall be accounted, reported, and budgeted for in the following major categories:
 - 1) Personnel
 - 2) Supplies
 - 3) Maintenance
 - 4) Sundry
 - 5) Debt
 - 6) Transfers
 - 7) Capital
 - 8) Grants
- B. The annual budget shall appropriate sufficient funds for operating, recurring expenditures necessary to maintain established quality and scope of city services.
- C. The City of Kennedale will constantly examine the methods for providing public services in order to reduce operating, recurring expenditures and/or enhance quality and scope of public services with no increase to cost.
- D. Personnel expenditures will reflect the minimum staffing needed to provide established quality and scope of city services. To attract and retain employees necessary for providing high-quality service, the City shall maintain a compensation and benefit package competitive with the public and, when quantifiable, private service industries.
- E. Supplies expenditures shall be sufficient for ensuring the optimal productivity of City employees.
- F. Maintenance expenditures shall be sufficient for addressing the deterioration of the City's capital assets to ensure the optimal productivity of the capital assets. Maintenance should be conducted to ensure a relatively stable level of maintenance expenditures for every budget year.

- G. Sundry expenditures include fees for attorneys, auditors, consultants and other services that require specialized expertise.
- H. The City of Kennedale will utilize contracted labor for the provision of city services whenever private contractors can perform the established level of service at less expense to the City. The City will regularly evaluate its agreements with private contractors to ensure the established levels of service are performed at the lowest possible cost.
- I. Existing capital equipment shall be replaced when needed to ensure the optimal productivity of City of Kennedale employees. New capital purchases shall be made only to enhance employee productivity, improve quality of service, or expand scope of service.
- J. To assist in controlling the growth of operating expenditures, operating departments will submit their annual budgets to the City Manager within fiscal parameters provided by the City Manager's Office.
- K. All purchases shall be in accordance with City's Purchasing Policy and in accordance with State law.
- L. All invoices will be paid within thirty (30) days of receipt in accordance with State law. Procedures will be used to take advantage of all purchase discounts where considered cost effective. Payments will be processed in order to maximize the city's investable cash.
- M. The City will pursue every opportunity to provide for the public's and City employees' safety. Health insurance coverage and property and casualty insurance coverage will be reviewed annually as to amount of coverage provided and cost effectiveness.
- N. The City will maintain property, liability and workman's compensation coverage through participation in the Texas Municipal League's (TML) Intergovernmental Risk Pool. The Pool maintains reinsurance coverage to protect the Pool in the event of excessive losses.

XIII. DEBT EXPENDITURES

- A. The City of Kennedale will issue debt only to fund capital projects, which cannot be supported by current, annual revenues.
- B. The City will strive to maintain a bond coverage ratio of 1.50 times in the Water/Sewer Fund.
- C. To minimize interest payments on issued debt, the City will maintain a rapid debt retirement policy by issuing debt with maximum maturities not exceeding 20 years (i.e.,

the life of the bonds will not exceed the useful life of the projects financed). Retirement of debt principal will be structured to ensure constant annual debt payments.

- D. The City of Kennedale will attempt to maintain unenhanced, underlying base bond ratings (prior to insurance) of A+ (Standard & Poor's) on its general obligation debt. The City shall continue to seek to enhance its credit quality by frequent contact and visits with the rating agencies and monitoring the current trends and guidance from the agencies.
- E. When needed to minimize annual debt payments, the City of Kennedale will obtain insurance for new debt issues.
- F. In order to minimize the impact of debt issuance on the property tax rate and to assist the City in meeting its arbitrage requirements, the City will consider the sequential sale of bonds for the purpose of financing capital projects.
- G. The City will maintain procedures that comply with arbitrage rebate and other federal requirements. City will attempt, within legal bounds, to adopt strategies, which will minimize the arbitrage rebate of interest earnings on unspent bond proceeds it must pay to the federal government.

IX. CAPITAL EXPENDITURES

- A. The City of Kennedale will develop a multi-year plan for capital projects, which identifies all projects likely to be constructed within a five year horizon. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures.
- B. Capital projects will be constructed to:
 - a. Protect or improve the community's quality of life;
 - b. Protect or enhance the community's economic vitality;
 - c. Support new development; and/or
 - d. Provide significant rehabilitation of City infrastructure for sustained service.
- C. Capital project expenditures will not be authorized by the City Council without identification and commitment of revenue sources sufficient to fund the improvement. Potential funding sources include, but are not limited to, reserve funds, debt issuances, matching fund revenues, user fees, grants, or reallocation of existing capital funds with the recognition that construction of previously authorized capital projects may be delayed or postponed.

- D. Capital Improvement Planning and Programming shall include the following categories for the determination of funding for individual projects: design costs, right-of-way costs, utility construction/adjustment costs, construction costs, appropriate contingency funds, furnishings and equipment, and direct project administration services provided by City employees or outside forces.
- E. Cost incurred for advanced planning of capital projects may be funded from reimbursement of appropriate debt or operating funds.
- F. The City will intend to maintain adequate funding levels in the developer participation fund to ensure that no City obligation for participation goes unfunded for a period of more than one (1) year.
- G. The City will utilize \$5,000 as its threshold for capital purchases.
- H. To minimize the issuance of debt, the City of Kennedale will attempt to support capital projects with appropriations from operating revenues or excess fund balances (i.e. "pay-as-you-go").

X. UTILITY CAPITAL EXPENDITURES

- A. The City of Kennedale uses three funding sources for Utility Capital expenditures.
 - 1) Utility rates are designed to provide for a depreciation reserve, which accumulates resources to replace or rehabilitate aging infrastructure.
 - 2) The multi-year financial plan provides debt strategies to finance needed capital items.
 - 3) Annual transfers may be made from utility operations to maintain adequate funding for capital items.

XI. FUND TRANSFERS

- A. Fund transfers may occur when surplus fund balances are used to support non-recurring capital expenses or when needed to satisfy debt service obligations.
- B. Fund transfers are used to pay for the following types of costs:
 - 1) Administrative - Transfer from Water/Sewer Fund (Proprietary Fund) and Economic Development Corporation Fund (Component Unit) to reimburse the General Fund for recurring support costs, such as personnel, materials, etc.

- 2) Franchise Fees – Transfer from Water/Sewer Fund (Proprietary Fund) to the Street Improvement Fund (General Fund) to pay franchise fees. These are otherwise known as right-of-way fees.

XII. LONG-TERM FINANCIAL PLAN

The City of Kennedale will adopt the annual budget in the context of a long-term financial plan, or other multi-year budget analysis. The long-term financial plans will establish assumptions for revenues, expenditures and changes to fund balances over a five year horizon. The assumptions will be evaluated periodically as part of the budget development process.

CITY OF KENNEDALE



FUND BALANCE POLICY

ORIGINALLY ADOPTED BY CITY COUNCIL: SEPTEMBER 22, 2011

PREFACE

The purpose of this policy is to establish guidelines for fund balance levels within each of City of Kennedale's funds. It is essential that the City maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, or adverse circumstances. The fund balance level is also designed to provide an appropriate amount of working capital for the City's general operations. In general, the City of Kennedale should strive to avoid appropriating fund balance for recurring expenses. However, in the event that fund balance is used to support recurring expenses, the budget should clearly identify the uses of fund balance and provide an explanation of the circumstances requiring the use of fund balance. In addition, the budget should also address the future potential uses of fund balance for operating expenditures.

SUBSEQUENT REVIEW & ADOPTION

OCTOBER 3, 2012
OCTOBER 1, 2013
OCTOBER 13, 2014
OCTOBER 19, 2015
OCTOBER 17, 2016
JUNE 18, 2018

I. BACKGROUND

The Governmental Accounting Standards Board (GASB) has adopted Statement 54 (GASB 54), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010.

The City of Kennedale elects to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the current October 1, 2010 – September 30, 2011 fiscal year.

II. DEFINITIONS & CATEGORIES

Fund Balance is defined as the difference between a fund's assets and liabilities. According to the Governmental Accounting Standards Board (GASB) statement number 54, fund balance must be allocated into one of the following five categories:

Non-Spendable Fund Balance - Includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact. Examples include inventory or endowments.

Restricted Fund Balance - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and hotel occupancy taxes.

Committed Fund Balance - Includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned Fund Balance - Comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

Unassigned Fund Balance - Is the residual classification of the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

Note: The above fund balance categories only apply to governmental funds.

III. POLICY

Committed Fund Balance

The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an ordinance adopted by the City Council. The ordinance must either adopt or rescind the commitment, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The City Council authorizes the City Manager, Director of Finance or their designee as the official authorized person to assign fund balance to a specific purpose approved by this fund balance policy.

Order of Expenditure of Fund Balance

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Normally, this would result in the use of restricted, then committed, then assigned, and lastly, unassigned fund balance.

Minimum Unassigned Fund Balance

It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund and all operating funds equal to eighteen percent (18%) with a goal of twenty-five percent (25%) of budgeted expenditures for unanticipated expenditures, unforeseen revenue fluctuations, or other adverse circumstances. The fund balance level, however, may be reduced to the equivalent of twelve percent (12%) of budgeted expenditures in unusual financial circumstances. However, if such a situation occurs, the City will implement necessary corrective action within a five-year plan to restore the unassigned fund balance to eighteen percent (18%) to twenty-five percent (25%) of budgeted expenditures.

As for the General Fund Debt Service Fund, it is the goal of the City to achieve and maintain an unassigned fund balance equal to seven percent (7%) with a goal of ten percent (10%). Should the fund balance level be reduced to five percent (5%) in unusual financial circumstances, the City will implement necessary corrective action within a five-year plan to restore the unassigned fund balance to seven percent (7%) to ten percent (10%) of budgeted expenditures. If restoring the General Fund Balance and General Fund Debt Service Fund balance are in conflict, restoring the General Fund Balance takes priority.

Non-Governmental Fund Balance

The fund balance categories discussed above do not apply to proprietary funds according to GASB 54. While not required by the GASB, the City recognizes the need to apply a minimum balance policy to the proprietary funds maintained by the City. Therefore, the City shall maintain a minimum ending working capital balance (current assets minus current liabilities) of eighteen percent (18%) with a goal of twenty-five percent (25%) of budgeted expenditures for the Water/Sewer Fund. If the working capital level should fall below the desired minimum, the City will implement necessary corrective action within a five-year plan to restore the working capital balance to eighteen percent (18%) to twenty percent (25%) of budgeted expenditures.

ACCRUAL BASIS OF ACCOUNTING

Method of accounting that recognizes that the financial effect of transactions, events, and inter-fund activities when they occur — regardless of the timing of related cash flows

AD VALOREM (PROPERTY) TAX

Tax levied in proportion to the value of the property against which it is levied

APPRAISED VALUE

Estimated values of all properties within the jurisdiction that are subject to ad valorem or property tax; Property values for the City of Kennedale are established by the Tarrant Appraisal District (TAD)

APPROPRIATION

Authorization granted by a legislative body to make expenditures and/or to incur obligations; Contains specific limitations as to the amount, purpose, and time when it may be expended

APPROPRIATION (BUDGET) ORDINANCE

Enactment by the City Council to legally authorize City staff to obligate and expend resources

ASSESSED VALUE

Total taxable value placed on real estate and other property as a basis for levying taxes

AUTHORIZED POSITIONS

Personnel positions approved and authorized in the Adopted Budget to be staffed/filled during the year

BALANCE SHEET

Statement disclosing assets, liabilities, reserves, and balances of a specific fund on a specific date

BEGINNING FUND BALANCE

Monies available after payment of all expenses and deductions for that fund's prior year encumbrances

BOND

Written promise to pay a sum of money on a certain date at a specific interest rate, as detailed in the authorizing Bond Ordinance

BUDGET

Plan of financial operations embodying an estimate of expenditures for a given period and the means of financing those expenditures

BUDGET CALENDAR

Approved schedule of key dates that the City follows in the preparation and adoption of a budget

BUDGET DOCUMENT

Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council

BUDGET MESSAGE / TRANSMITTAL LETTER / MANAGER'S MESSAGE

Written discussion of the budget to the legislative body by the budget-making authority

CAPITAL OUTLAY

Expenditures for fixed assets (e.g., equipment, vehicles, and minor facility improvements) that are funded from the operating budget

CITY COUNCIL

The Mayor and five Councilmembers functioning as the legislative and policy-making body of the City

CURRENT TAXES

Taxes levied and due within one year

DEBT SERVICE

Payment of principal and interest to the holders of a government's debt instruments

DEBT SERVICE FUND

Fund used for the accumulation of resources for the payment of long-term debt principal and interest

DELINQUENT TAXES

Taxes remaining unpaid after the date on which a penalty for non-payment is attached (e.g., tax statements mailed in October become delinquent if not paid by January 31)

DEPARTMENT

Functional and administrative entity created to carry out specified public services

ENCUMBRANCE

Commitment or setting aside of appropriated funds for a specific future expenditure

ESTIMATED REVENUE

Amount of projected revenues to be collected during the fiscal year

EXPENDITURES

Decrease in net financial resources for the purpose of acquiring an asset, service, or settling a loss

EXPENSES

Decrease in net total assets; charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period

FISCAL YEAR (FY)

Twelve- (12) month financial period to which the annual operating budget applies; The City of Kennedale's FY begins on October 1 and ends on September 30 of the following calendar year

FIXED ASSET

Long-term assets, which are intended to be held or used for a significant period of time (e.g., land, buildings, machinery, or equipment)

FRANCHISE FEE

Fee paid by public service utilities and providers for the use of public property (right-of-way) in the course of providing services to the citizens of the community

FUNCTION

Classification of expenditures according to the principal purposes for which they are made

FUND

Accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or governmental functions

FUND BALANCE

Term used to express the equity (assets minus liabilities) of governmental funds and trust funds

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards and/or guidelines for financial accounting and reporting that provide a standard by which to measure financial presentations and govern the form and content of the basic financial statements of an entity

GENERAL OBLIGATION (GO) BONDS

Bonds that finance a variety of public projects and pledge the full faith and credit of the City

INFRASTRUCTURE

Structures and equipment (e.g., highways, bridges, buildings, and public utilities like water/sewer systems)

INTERGOVERNMENTAL REVENUE

Revenue collected by one government and distributed to another government

INTER-FUND TRANSFERS

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended (e.g., transfers from the General Fund to a Capital Projects Fund)

MAINTENANCE

All materials or contract expenditures covering repair and upkeep of City buildings, machinery, equipment, systems, and land

MODIFIED ACCRUAL ACCOUNTING

Basis of accounting in which revenues are recognized in the accounting period during which they become available and measurable; and expenditures in the period in which the fund liability is incurred

OBJECTIVE

A clear, measurable statement of aim, performance intentions, and/or expected accomplishments within the fiscal year; should imply a specific standard for performance for a given program or department

OPERATING BUDGET

Plans of current expenditures and the means of financing them; Utilization of an annual operating budget is usually required by law to regulate government spending

OPERATING COSTS

Outlays for such current period items as expendable supplies, contractual services, and utilities

ORDINANCE

Formal legislative enacted by the governing body of the municipality (the City Council); Revenue-raising measures (such as the imposition of taxes, special assessments, and service charges) universally require ordinances; Legislation is not passed until the plans for and costs of the expenditures are known

OTHER SERVICES AND CHARGES

The cost related to services performed for the City by individuals, business, and utilities

PERSONNEL SERVICES

Costs associated with compensating employees for their labor including all salaries, wages, and benefits

RETAINED EARNINGS

Equity account that reflects the accumulated earnings of an enterprise fund

REVENUE

Additions to the City's financial assets (e.g., taxes, grants) which do not — in and of themselves — increase liabilities, provided that there is no corresponding decrease in assets or increase in other liabilities

REVENUE BONDS

Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance

TAX BASE

Total value of all real and personal property within the City as of January 1 of each year, as certified by the Tarrant Appraisal District (TAD); Represents the net value after all exemptions have been deducted

TAX LEVY

Result of multiplying the tax base by the tax rate and dividing that total by \$100.00

TAX RATE

The amount of tax stated in terms of a unit of the tax base; For example, the City of Kennedale expresses the tax in terms of dollars per hundred dollars of assessed valuation

UNENCUMBERED BALANCE

The amount of an appropriation that is not expended or encumbered; Essentially, the amount of money currently available for future purchases

WORKING CAPITAL

The excess of current assets over current liabilities



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