

# Community Driven

# Creating Positive Outcomes



**Serving with P.U.R.P.O.S.E**

**Proposed Budget Fiscal Year 2026  
October 1, 2025 through September 30, 2026**



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**Proposed Budget Fiscal Year 2026  
October 1, 2025 through September 30, 2026**



# FY25-26 PROPOSED BUDGET

OCTOBER 1, 2025 to SEPTEMBER 30, 2026

Presented to City Council  
August 27, 2025

Submitted By  
DARRELL HULL, CITY MANAGER

JONATHAN HORTON, DIRECTOR OF FINANCE

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

City of Kennedale  
Fiscal Year 2025/2026

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$103,959.45 OR 1.22% AND, OF THAT AMOUNT, \$63,518.64 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

**CITY COUNCIL RECORD VOTE**

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

For:

Against:

Present and Not Voting:

Absent:

**MUNICIPAL PROPERTY TAX RATES**

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

<b>Tax Rate</b>	<b>FY25 Adopted</b>	<b>FY26 Proposed</b>
Property Tax Rate	\$0.706190/100	\$0.696190/100
No-New-Revenue Tax Rate	\$0.686241/100	\$0.687818/100
No-New-Revenue Maintenance & Operations Rate	\$0.491025/100	\$0.474701/100
Voter Approval Tax Rate	\$0.727523/100	\$0.745716/100
Debt Rate	\$0.195216/100	\$0.213117/100
Maintenance & Operations Tax Rate	\$0.510974/100	\$0.483073/100
De Minimus Rate	\$0.735474/\$100	\$0.763635/100

**MUNICIPAL DEBT OBLIGATIONS**

The total amounts of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$33,144,167.

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



## In Kennedale, we serve with P.U.R.P.O.S.E.!

These guiding principles set our service expectations for all employees of our organization.

**P** ROFESSIONALISM

**U** NDERSTANDING

**R** ESPECT

**P** OSITIVE INFLUENCE

**O** UTSTANDING SERVICE

**S** UPPORTIVE

**E** XCELLENCE



The City of Kennedale invites you to nominate an employee you feel has shown these principles. Use the QR code, or visit [www.cityofkennedale.com/HR](http://www.cityofkennedale.com/HR), to fill out a form online.

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

# ORGANIZATIONAL CHART

## RESIDENTS OF THE CITY OF KENNEDALE





**ELECTED OFFICIALS**

Mayor Brad Horton  
 Mayor Pro Tem Kenneth Michels, Place 3  
 David Glover, Place 1  
 Thelma Kobeck, Place 2  
 Vacant, Place 4  
 Jeff Nevarez, Place 5

**APPOINTED OFFICIALS**

Darrell Hull, City Manger  
 Barbara Dahl, City Secretary  
 Carvan Adkins of TOASE, City Attorney  
 Honorable Bill Lane, Municipal Judge

**BOARDS AND COMMISSIONS**

Board of Adjustment (BOA)  
 Building Board of Appeals (BBA)  
 Economic Development Corporation (EDC)  
 Keep Kennedale Beautiful Commission (KKB)  
 Library Advisory Board (LAB)  
 Parks and Recreation Board (PRB)  
 Planning and Zoning Commission (P&Z)  
 Tax Increment Reinvestment Zone Board (TIRZ)  
 TownCenter Development District (TDD)  
 Utility and Infrastructure Board (UIB)

**MANAGEMENT TEAM**

Danielle Clarke, Director of HR  
 Nathan Gonzales, Director of  
 Community Development  
 Michael Holguin, Chief of Police  
 Jon Horton, Director of Finance  
 Elizabeth Partridge, Director of Library and  
 Communications  
 Eric Peterson, Fire Chief  
 Kristian Sugrim, Director of Public Works  
 Bertha Vindel, Court Administrator



**CITY MANAGER'S OFFICE**

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

August 20, 2025

To: Honorable Mayor and City Council Members  
From: Darrell Hull, City Manager  
Subject: Proposed FY 2025-2026 Budget for the City of Kennedale

Honorable Mayor and Council Members,

I am pleased to present the recommended operating budget for the City of Kennedale for the fiscal year 2025-2026 (FY 2025-2026) for your consideration. This proposed budget will take effect on October 1, 2025, and will close on September 30, 2026. The development of this budget has been a collaborative effort involving input from all members of the City of Kennedale leadership team. The recommended budget for FY 2025-2026 is balanced and represents a responsible spending plan while effectively addressing the city's development and growth needs. Notably, the budget includes only a minimal increase in operating expenditures. The budget development process takes into account the city council's vision and priorities, the economic outlook at the national, state, and local levels, as well as existing and projected financial commitments. Additionally, the budget development considers multi-year capital planning and strategic investments in available resources based on priority. Consistent with previous years, the recommended budget continues to prioritize our residents, businesses, and workforce while addressing the needs of a growing community.

The FY 2025-2026 budget anticipates continued positive growth in city revenues. The local and regional economies have shown resilience despite the inflation-driven changes occurring nationwide. This budget reflects anticipated increases in property and sales tax revenues, which are based on the latest appraisals in the city.

The recommended budget proposes an increase of \$103,959.45. While the general fund is the primary source for most city operations, this budget also includes all necessary funds, such as those for water and sewer services, stormwater management, franchise fees, investments, and the Economic Development Corporation (EDC) fund. The most significant expenditure increases in this year's proposed budget are attributed to employee recruitment and retention, equitable market compensation, new debt service, and adjustments for inflation.

## Budget Overview

The budget serves as the essential planning tool used by the City Council and city staff to provide services. The city offers a comprehensive range of municipal services using operating funds, special revenue funds, capital project funds, and utility funds. This budget is balanced in accordance with state law; as well as the City Charter, ordinances, and budget policies. The combined expenditures and transfers of the city’s operating funds total \$14,297,059, representing an 8% increase from the previous year's operating budget.

<b>GENERAL FUND</b>	<b>FY 2024/25</b>	<b>FY 2025/2026</b>	<b>% CHANGE</b>
<b>MAYOR AND COUNCIL</b>	\$213,950	\$211,550	-1%
<b>CITY ADMINISTRATION</b>	\$804,698	\$868,804	8%
<b>MUNICIPAL COURT</b>	\$356,164	\$332,256	-7%
<b>FINANCE</b>	\$629,703	\$663,129	5%
<b>POLICE</b>	\$3,916,051	\$4,002,396	2%
<b>FIRE</b>	\$3,448,570	\$3,303,997	-4%
<b>LIBRARY</b>	\$590,536	\$560,638	-5%
<b>SENIOR CENTER</b>	\$101,900	\$60,850	-40%
<b>PUBLIC WORKS</b>	\$1,542,429	\$2,087,788	35%
<b>COMMUNITY DEVELOPMENT</b>	\$693,806	\$ 695,940	0%
<b>COMMUNICATIONS</b>	\$23,500	\$ 19,900	-15%
<b>NON-DEPARTMENT</b>	\$904,968	\$ 1,483,723	64%

One measure of the city’s financial strength is its general fund balance level. The city's financial policy mandates a minimum of 18% for the general fund balance. We budget to surpass this minimum and aim to exceed 25% of the reserve fund. The water and sewer funds exceed the minimum standard as well.

Fund type	FY2024/2025	FY2025/2026	NUMBER OF DAYS	AMOUNT
GENERAL FUND	\$3,332,285	\$4,417,329	106	29%
WATER/SEWER	\$2,044,222	\$3,166,302	61	17%
STORMWATER	\$1,214,368	\$1,180,759	399	810%
ECONOMIC DEVELOPMENT	\$2,055,365	1,766,217	288	79%

The reserve fund generates interest, improves cash flow, and is accessible for unexpected expenses or city-wide emergencies. As a non-recurring revenue source, parts of the initial fund balance may be allocated for capital or other one-time expenses.

**City Personnel**

In 2024, a committee of employees and department heads was asked to create an acronym identifying our commitment to serving our community. The committee chose the word PURPOSE and the acronym, which represents the following service and customer-based ideals:

**Professionalism-** Visibly displaying and promoting the organization's values through conduct or professional and personal advancement.

**Understanding-** Demonstrating responsiveness, empathy, and compassion when addressing the needs of customers and co-workers.

**Respect-** Demonstrating a high regard for and attention to the thoughts and opinions of others.

**Positive Influence-** Maintaining professionalism and a helpful demeanor towards others at all times.

**Outstanding Service-** Going above and beyond the status quo when providing customer service or in the performance of work responsibilities.

**Supportive-** Providing encouragement and commitment to fellow staff members and working as a team to further the mission and vision of the city.

**Excellence-** Exhibiting exceptional performance, work ethic, and being an example for others to follow.

As in any organization, capable and experienced city employees are vital to achieving the Council's vision and goals, as well as meeting the needs and expectations of our citizens. It is widely known that municipal government and private sector organizations are competing for a shrinking, qualified pool of available employees in the current job market. Necessary market salary adjustments have become the new standard, as municipal governments continue to face personnel shortages across the state and the nation. However, I am pleased to report that city staffing levels have remained stable over the past several years. To continue retaining our employees, this budget proposes a three percent increase in compensation for all civilian employees for skills relevant to their current positions. While this is a positive step, salaries in some positions will still fall below the current market average. Future compensation strategies will need to address the market pay gap as soon as it is feasible.

The proposed budget also includes the addition of a new employee. This new position will be essential to meet the needs of our growing community. It will increase customer service and enhance productivity for public works. A project manager will oversee and coordinate infrastructure projects and services within the city.

In our FY 2025-2026 budget, we outlined professional expectation goals for city staff members. I am proud to announce that we achieved goals that were within our control. Previous goals that went unmet were due to financial constraints or the inability to meet the fiscal year timeframe. Goals not met last year will be incorporated into the objectives for the new budget year.

### **Community Development**

One of our FY 2024-2025 budget goals included implementing a new online permitting and licensing system. This new program has enhanced our ability to improve work quality and streamline processes. It has also increased proficiency and professionalism in our work. With the latest software, we have updated the fee schedule, nuisance ordinances related to lighting concerns, and obtained new signs through a TRA-awarded grant to help reduce illegal dumping. As we move into FY 2026, additional Community Development goals include establishing a rental registration and inspection program and adopting the 2021 ICC I-codes. We intend to increase training, certifications, and licenses within our department to improve the city's ISO rating. Plans also include achieving accreditation as a code enforcement department through the American Association of Code Enforcement. Additionally, we want to become more involved with Keep Kennedale Beautiful to help establish beautification programs throughout the city.

## **Quality of Life and Infrastructure Improvements**

Our ongoing efforts to improve the quality of life for residents, visitors, and property owners include completing key infrastructure projects for water, sewer, and streets. This year, we finished several initiatives, such as fully reconstructing Collett Sublett Road with concrete pavement, curb and gutter, sidewalks, water, sewer, stormwater drains, and street lighting. We also repaired two bridges and improved stormwater drainage in the Oak Forest bridge channel. Our SCADA software was upgraded to boost service across our water systems and improve operational efficiency. In addition, we completed sewer improvements at an aerial crossing and performed other repairs. To enhance public safety, we installed flashing red stop signs at busy intersections and added six new streetlights to improve visibility. A new 750,000-gallon groundwater storage tank was installed to support water pressure and supply the entire city. We replaced all failing, manually read Neptune water meters with new digital wireless meters to enhance accuracy and efficiency.

The FY 2026 budget includes more street improvements. We will install six new streetlights to improve visibility at intersecting streets in heavy traffic areas and reduce our overall inventory of roads classified as in poor condition by 33%. Improvements to our neighborhoods' concrete streets are also planned for the upcoming fiscal year. We will continue our partnership with Tarrant County Precinct 2 to support future projects. We will recondition our elevated water storage tank for routine maintenance. We will improve our water and sewer infrastructure with over 1100 feet of sewer line and eliminate existing bottleneck junctions, remove three dead-end waterlines to improve water circulation and prevent stagnation.

With regard to outdoor spaces, plans include installing new playground equipment at Rodgers Farm Park and adding more lighting at Sonora and Rodgers Farm Parks to improve the satisfaction and safety of our visitors. As we continue our partnership with the YMCA to enhance Sonora Park Ballfields, we will add new soccer, T-ball, and Little League fields, along with more sports-related play and practice areas across the city to provide increased access to outdoor activities for residents and visitors.

During FY 2024-2025, the city partnered with the U.S. Department of Housing and Urban Development (HUD) and received a Community Development Block Grant (CDBG). The HUD grant funds were used to replace over one thousand feet of water and sewer lines on West 3rd Street. We have been approved for the same grant for North Road, and the project is scheduled for completion within the upcoming fiscal year. To address ongoing infrastructure needs, we plan to continue our partnership with HUD to secure additional CDBG funding for replacing more water and sewer lines throughout the city. Additionally, we are continuing to collaborate with Tarrant County Precinct 2 to assist with stormwater drainage and culvert debris cleanouts.

## **Communications and Community Outreach**

The communications team offers transparent, innovative, and creative information, alerts, notices, and advertisements to promote our mission, programs, events, and community-wide initiatives. Our goal is to consistently produce and share effective messaging that is recognized as the most accurate, dependable, and trusted source of city information. Over the past year, the team developed a new communications and social media policy and established new branding standards. It expanded outreach efforts, leading to a significant increase in community participation at city events. As a result of these efforts, community attendance at city events has more than doubled compared to the previous year.

In FY 2025-2026, we will partner with the YMCA to enhance youth sports and activities in our city. We established a Recreation Department to utilize our parks and green spaces better. This new department will handle scheduling, programming, and recreation services. It will also promote the use of facilities and resources at Sonora Park, TownCenter Plaza, Rodgers Farm Park, and the upcoming Kennedale Sports Complex.

Over the past year, we provided a variety of resources and programs for all ages through our Public Library and Senior Center. These included programs for enhancing life skills, providing workforce training via reading programs, and delivering classes to learn basic computer skills. During this period, both the library and Senior Center saw a significant increase in visitor traffic compared to previous years. The Senior Center remains popular by hosting a range of events specifically designed for our seniors, such as health and exercise programs, game days, and arts and crafts activities. It also continues to offer lunch and breakfast through the Meals on Wheels program.

The library hosted a variety of additional programs and free events in FY 2024-2025 and encouraged citizens to take advantage of the resources available to everyone with a library card. We partnered with Red's Road House to use their event center to boost attendance at our summer reading programs and our popular live animal presentations.

The library also received a much-needed facelift last year, with plans to expand into the old community room in FY 2026. With approved grant funding, we can enhance programs, technology, furniture, and renovations. With FY 2026 funds, we will install a new RFID system to better manage the inventory of books and other materials for the public and improve efficiency.

The police department also launched a series of new and engaging programs to build partnerships and enhance communication within the community, such as Coffee with a Cop and Civilian Response to Active Shooter Events (CRASE), to raise awareness of active shooter threats. Last year, the police department ranked 6th in the nation for the National Association of Town Watch Award for participating in National Night Out. This has been a valuable event not only for the police department, but for all city departments as they actively engage

with neighbors and share city resources. The police department will continue its leadership training for all command staff and implement the Active Attack Integrated Response program for coordinated active attack response between the fire department and the police department. Through outreach programs and a community-oriented policing approach, the police department has achieved a 34% decrease in crime. Next year, the police department will develop a five-year strategic plan for its future.

With the highly anticipated opening of the remodeled fire station in July 2026, the fire department continues to be involved in the community, engaging with individuals and groups through annual fire safety education programs and participation in several career day events at local schools, showcasing their passion for serving the community. Throughout the year, the department also hosts other public events, including open houses for public safety and Fire Prevention Week. During these open houses, the fire and police departments display their equipment and gear, which illustrate their capabilities in serving and assisting the public. The fire department also supports the community through the Angel Tree Christmas Program, which helps meet the needs of residents during the holiday season. In FY2025, the department launched a new program providing residential smoke detectors to promote fire safety inside homes. This initiative supplies smoke detectors that are functional and meet industry standards at no cost to residents. For FY 2026, the Kennedale Fire Department will launch its first Citizen Fire Academy to improve public safety through enhanced fire protection education for the public. Additionally, the department will begin pursuing a best practices accreditation from the Texas Fire Chiefs Association. This program emphasizes firefighter safety, high training standards, and practical emergency response training.

The Kennedale Public Works Department supports all aspects of city activities and services. The staff collaborates on many projects with the Keep Kennedale Beautiful Commission and the Parks Board. Each year, Public Works helps organize and manage the Adopt-A-Spot program, where local citizens and businesses partner to clean designated areas of the city. They also manage the annual Bring-It campaign to help control residential waste and debris accumulation inside and outside homes. Public Works supports all city events, including hosting KidFish, in conjunction with the National Take a Kid Fishing program, which draws families to Sonora Park, where a small lake provides opportunities for fishing and outdoor activities. They play a major role in setting up and taking down multiple city events, as hosting events is part of their responsibilities. Additionally, they manage infrastructure projects related to water, sewer, and street repairs throughout the city. Citizen involvement on city boards and commissions is another vital aspect that fosters better communication with residents. The city has upgraded its communication technology to improve audio and visual capabilities through an online system, increasing transparency. We will continue to build on these efforts to boost citizen participation and seek new ways to enhance communication. The city will continue to improve messaging via

social media and the official website. We will continue hosting town hall meetings, increasing our presence at homeowner association meetings, and participating in other community events. Partnerships with the Kennedale Rotary and the Kennedale Area Chamber of Commerce will also continue. Looking ahead to 2026, we will collaborate with the YMCA to develop more community-driven programs aimed at strengthening our neighborhoods.

We recognize the importance of keeping our citizens informed about issues affecting the community. The city has made improvements in notifications for situations such as street closures or weather events, but there is still work to be done. The city is committed to keeping every citizen informed to the best of our ability and will explore additional ways to do so now and in the coming year.

Over the past year, we have made significant progress in supporting and funding a variety of city-sponsored events. These included our Kennedale Hometown Christmas, Kennedale BBQ Showdown in partnership with Kennedale Speedway Park, Kidfish and Bark in the Park at Sonora Park, the 911 Memorial Commemoration at TownCenter Plaza, the Veterans Day Memorial at TownCenter Plaza, the annual Halloween Trunk or Treat in TownCenter, and the Juneteenth Parade. We have received strong community support and positive feedback for our efforts to add value through these well-organized, family-friendly events. We plan to keep improving these events and possibly introduce more community-focused activities in the coming year.

### **Municipal Court**

The Kennedale Municipal Court remains committed to statutory requirements and providing the highest standards in customer service. It promotes the timely resolution of cases while ensuring accuracy to foster a positive public perception of our local judicial system. This past year, the court implemented new software that has increased efficiency within the department. The court also continues to participate in citywide events and community education efforts. It took part in the Great Texas Warrant Roundup in March in cooperation with the police department, Texas Municipal Courts Week in November, and met with community members at various National Night Out neighborhood parties in October. Additionally, our court was recognized by the Texas Municipal Courts Education Center and received the 2025 Municipal Traffic Safety Award. Along with a focus on education and community outreach, the municipal court also introduced a diversion program aimed at early intervention for at-risk youth, adults, and families in crisis. The program emphasizes identifying underlying concerns and connecting participants with appropriate community resources. The court staff experienced a 28% decrease in all court filings, maintaining a 96% disposal rate and a low case backlog last year. There was also a 5% decrease in fines collected in FY 2024-2025.

In conclusion, I want to thank every employee of the City of Kennedale team. Our department directors and

administrative staff dedicated many hours to meetings, giving feedback, and providing information to finalize this year's proposed budget. I especially want to recognize Finance Director Jonathon Horton and his team for their efforts in bringing everything together.

I also want to thank the members of the City Council for the opportunity to serve as your City Manager. Thanks to everyone's support and our dedicated employees, we have achieved several important accomplishments this past year. From repairing our streets to enhancing our parks, City Council leadership and the support of our citizens will help us continue to make Kennedale one of the most desirable places to live, work, and do business in the Dallas-Fort Worth area. Together, we will keep up with the demands of our growing city while focusing on delivering exceptional customer service to foster a safe and family-friendly community. I look forward to managing our great city and serving our citizens in the new fiscal year, and I respectfully submit this budget for your consideration.

Sincerely,

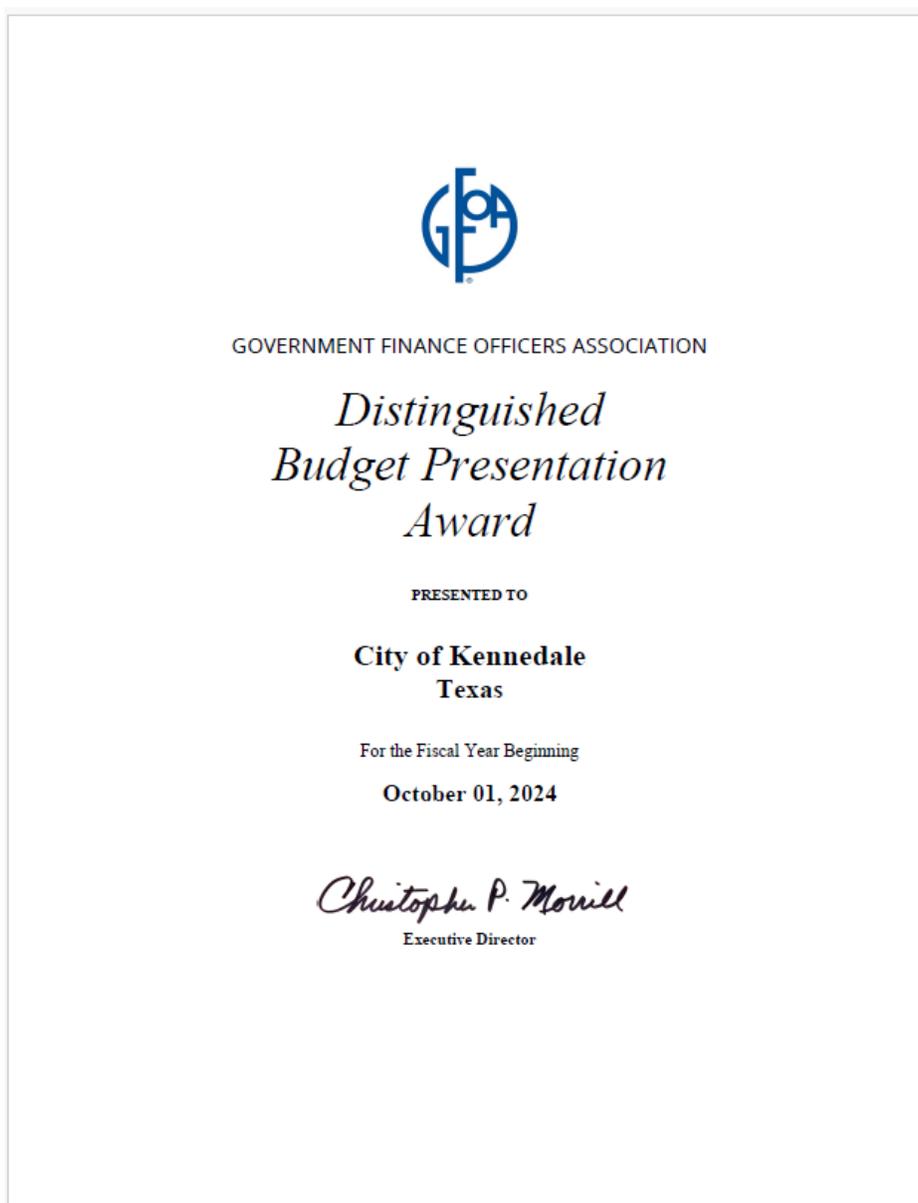
A handwritten signature in black ink that reads "Darrell Hull". The signature is written in a cursive, slightly slanted style.

Darrell Hull  
City Manager

## DISTINGUISHED BUDGET AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kennedale for its Annual Budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## USING THIS DOCUMENT

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

The 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 (EDC) is included in the budget and account records as a discretely presented component unit.

It is the goal of operational funds like the General Fund, Stormwater Utility 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 financial structure is defined by the City's fund types. Funds are established for specific revenues and expenditures related to certain activities of the City. They are further organized into various groups to identify their purpose.

- **Governmental Funds:** used to account for all government-type activities. These activities consist of all financial resources that cannot be categorized into other funds.
- **Proprietary Funds:** account for activities where the cost of providing services is financed primarily through user charges. These funds operate similarly to a private business.
- **Component Unit Funds:** account for activity related to the City's only discretely presented component unit, the Kennedale Economic Development Corporation (EDC).

The following chart identifies the City's funds, organized by their fund type:

# FLOW OF FUNDS

## CITY OF KENNEDALE BUDGETARY FUNDS

GOVERNMENTAL FUNDS	PROPRIETARY FUNDS	COMPONENT UNIT FUNDS
General Fund	Stormwater Utility	EDC
Debt Service		
Water Impact	Water/Sewer	EDC Bond Reserve
Sewer Impact		
Capital Projects	LEOSE	Park Recovery/Donation
Capital Bond	Disaster Recovery	Tree Restoration
Park Dedication	Capital Replacement	Unclaimed Property
Library Building	Court Security	
Roadway Impact	Court Technology	
TIF #1 New Hope	Court Building Security and Tech	
Hotel Occupancy Tax	Juvenile Case Manager	
Public Seizure	Grants	

The following table lists City departments and the funds used to support that department's operations, or which department manages the inflow and outflow of resources:

Department	GF	DS	CP	CB	PD	RI	HO	PS	LE	DR	CS	CT	CB	YD	GR	PR	TR	SU	WS	EDC
City Administration	x																			x
Mayor/Council	x																			
Municipal Court	x										x	x	x	x						
Finance	x	x																		x
Police	x							x	x						x					
Fire	x														x					
Community Development	x																			
Senior Center	x																			
Library	x														x					
Communications	x							x												
Public Works	x		x	x	x	x				x						x	x	x		x

Governmental Funds	
GF	General Fund
DS	Debt Service
CP	Capital Projects
CB	Capital Bond
PD	Pard Dedication
RI	Roadway Impact
HO	Hotel Occupancy Tax
PS	Public Seizure
LE	LEOSE
DR	Disaster Revoverly
CS	Court Security
CT	Court Techonolgy
CB	Building Security & Tech
YD	Local Youth Diversion
GR	Grants
PR	Park Recovery/Donation
TR	Tree Restoration

Proprietary Funds	
SU	Stormwater Utility
WS	Water/Sewer

Component Unit Funds	
EDC	EDC

## FUND DESCRIPTIONS

The following section provides an overview and general purpose for each fund. Funds are grouped by function, rather than by type, and are presented in the same order as they appear later in this book. Additional information for each fund can be found within its respective budget section.

### GENERAL FUND

The General Fund serves as the main operating fund for the City's government. Forty three percent of revenue will come from property taxes, the rates of which are provided in the front of this document. Revenue is determined by applying the City's adopted tax rates to values established by the Tarrant Appraisal District. Sales taxes, which will make up 27% of General Fund revenues, are indirectly budgeted using a weighted average method. This method is applied to project the remaining FY25 revenue and then further applied to project FY26. A material growth in the City's tax base is not expected for FY26. The next highest category, Transfers In, consist of the value General Fund departments provide to support other funds. A breakdown of this amount is located in the Common Cost Analysis within this document. New for FY26, the City Manager's Office, Human Resources Department, and City Secretary Department have been consolidated into the City Administration Department. This document presents the City Administration Department as if it existed in FY24 onward for comparative purposes.

### DEBT SERVICE FUND

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

### UTILITY FUNDS

#### Stormwater Utility Fund

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 3,217 residential, commercial and industrial customers.

#### Water/Sewer Fund

Also an Enterprise Fund, the Water/Sewer Fund maintains responsibility for providing water and wastewater services for the City. Revenue received for usage is expected to cover operations for this function. Bond proceeds are also housed within this fund for capital projects.

## **Water Impact Fee and Sewer Impact Fee Funds**

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

## **CAPITAL PROJECT FUNDS**

### **Capital Project Fund**

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

### **Capital Bond Fund**

The Capital Bond Fund receives proceeds from bonds and records the project expense associated with the bond proceeds. Projects in this fund are independent from those recorded in the Water/Sewer Fund.

### **Park Dedication Fund**

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

### **Library Building Fund**

This fund was established to fund the current facility. Without any new capital projects, this fund is essentially sitting dormant.

### **Roadway Impact Fee Fund**

Roadway Impact Fee Fund is funded primarily with new development fees and used to fund related projects

## **SPECIAL REVENUE FUNDS**

### **TIF #1 New Hope Fund**

Tax Increment Financing (TIF), authorized by Texas Tax Code Chapter 311, states local governments can publicly finance needed structural improvements and enhanced infrastructure within a defined area – a Tax Increment Reinvestment Zone (TIRZ) – to encourage desired development. The tax increment is derived from the difference in

appraised value between the year in which the reinvestment zone is established (base year) and each year the reinvestment zone is in existence.

### **Hotel Occupancy Tax Fund**

Revenue for this Fund comes primary from taxes related to overnight stays within the City. This is calculated as 7% of gross rents and remitted directly to the City each quarter. Presently, this tax comes exclusively from short-term rentals.

### **Public Seizure Fund**

Revenue for the Public Seizure Fund comes from property seizures related to law enforcement activity. Expenditures are confined to law enforcement uses.

### **Law Enforcement Officer Standards and Education (LEOSE) Fund**

The State Comptroller of Public Accounts collects and deposits proceeds from court costs into the Law Enforcement Officer Standards and Education (LEOSE) account of the state treasury, which is then distributed to local law enforcement agencies. Local agencies must use the funds to provide continuing education or necessary training for law enforcement officers.

### **Disaster Recovery Fund**

The Disaster Recovery Fund (35) tracks transactions related to the American Rescue Plan Act of 2021 (ARPA).

## **OTHER FUNDS**

### **Capital Replacement Fund**

The Capital Replacement Fund receives transfers from other funds that utilize vehicles.

### **Court Security Fund**

Revenue for the Court Security Fund comes from a \$3 fee assessed to defendants convicted of misdemeanors as a cost of court. Expenditures may only be used for security personnel, services and items related to buildings that house the operations of our Municipal Court. Starting May 29, 2025, court security revenue has been directed to the Municipal Court Building Security and Technology Fund. This fund will cease to exist once the balance reaches zero.

### **Court Technology Fund**

Revenue for the Court Technology Fund comes from a \$4 fee assessed to defendants convicted of misdemeanors as a cost of court. Expenditures may only be used for technological enhancements for the Municipal Court. Starting May 29, 2025, court security revenue has been

directed to the Municipal Court Building Security and Technology Fund. This fund will cease to exist once the balance reaches zero.

### **Municipal Court Building Security and Technology Fund**

This new fund, created by House Bill 1950, combines resources previously designated for the Court Security and Court Technology Funds, effectively consolidating those uses. Revenue for this fund will come from a separate \$3 and \$4 fees assessed to defendants convicted of misdemeanors as costs of the court. Expenditures may only be used for security personnel, services, and items related to buildings that house the operations of the Municipal Court or for technological advances for the Municipal Court.

### **Local Youth Diversion Fund**

Revenue for the Local Youth Diversion Fund comes from a \$5 fee assessed to defendants convicted of a “fine only misdemeanor offense” as a cost of court. Expenditures may only finance the salary and benefits of a juvenile case manager that is employed by the Municipal Court of the City of Kennedale.

### **Grants Fund**

The Grants Fund will house funding and track expenditures for grants awarded to the City. As most grants function as cost reimbursable agreements (funding isn’t received until an expenditure has taken place and proper documentation has been provided to the granting agency), this fund is expected to have a \$0 balance over time.

### **Park Recovery and Other Donations Fund**

Donations from the community, and their related expenditures, are tracked in the Park Recovery and Other Donations Fund. Similar to the Grant Fund, this fund is expected to have a \$0 balance over time.

### **Tree Restoration Fund**

Funds collected by the City’s Community Development Department for tree removal permits, donations, and related development agreements are the primary source of revenue for the Tree Reforestation Fund.

### **Unclaimed Property Fund**

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

## **EDC FUNDS**

### **EDC Fund**

A component unit of the City of Kennedale, the Economic Development Corporation (EDC) is primarily funded by a .50% sales tax levied on items sold in the City of Kennedale. Revenue also comes in the form of rent paid by tenants of the TownCenter, the proportionate share of

investment income, and other fees related to operating the TownCenter.

### EDC Bond Reserve Fund

Established as a separate fund to allow for securing bond funding, the exclusive source of revenue is proportionate interest income from pooled investments. Consistent since inception, there are no anticipated expenditures from this fund.

### BASIS OF ACCOUNTING AND ACCOUNT STRUCTURE

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. For budgeting purposes, the basis of each fund mirrors the basis used for recording purposes. In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable - but not absolute - assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

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

FUND 83 TREE REFORESTATION					
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
83-4197-00-00	TREE REFORESTATION	-	-	5,000	5,000
83-4401-00-00	INVESTMENT INCOME	481	300	1,550	1,550
<b>TOTAL REVENUES</b>		<b>\$ 481</b>	<b>\$ 300</b>	<b>\$ 6,550</b>	<b>\$ 6,550</b>
Account	Description	FY22 Actual	FY23 Budget	FY23 Est Actuals	FY24 Prop Budget
83-5290-01-00	EXPENDABLE SUPPLIES	-	15,000	-	-
83-5570-01-00	SPECIAL SERVICES	-	15,000	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 481</b>	<b>\$ (29,700)</b>	<b>\$ 6,550</b>	<b>\$ 6,550</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 71,054</b>	<b>\$ 71,535</b>	<b>\$ 71,535</b>	<b>\$ 78,085</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 71,535</b>	<b>\$ 41,835</b>	<b>\$ 78,085</b>	<b>\$ 84,635</b>

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

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

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

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

A list of the funds is as follows:

01 General Fund	15 EDC	35 Disaster Recovery
02 Debt Service	16 Court Technology	40 Grants
04 Capital Projects	18 Juvenile Cash Manager	41 Park and Other Donations
05 Capital Replacement	19 Court Building and Tech	45 Roadway Impact Fee
07 Stormwater Utility	21 TIF #1 New Hope	61 Water Impact Fee
10 Water/Sewer	30 Hotel/Motel Tax	62 Sewer Impact Fee
12 Court Security	31 Police Seizure	83 Tree Restoration
13 Capital Bond	32 Library Building	85 Unclaimed Property
14 Park Dedication	34 LEOSE Police Training	95 EDC Bond Reserve Fund

The object code represents the type of revenue, incoming transfer, expense, or outgoing transfer. The list of object codes are shown in the appendix of this document.

## BUDGET PROCESS/TIMING

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

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

The budget cycle consists of three phases:

### **Development and Preparation**

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

### **Review and Adoption**

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

### **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 Department 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

### FISCAL YEAR 2026

Date	Entity/Department	Description of Action/Requirements	Occurred
1/2/2025	Finance	Distribute draft budget calendar	√
3/5/2025- 5/15/2025	City Manager, City Staff	Meetings with City Manager and Department Directors on proposed FY2025-2026 Budget	√
4/30/2025	Tarrant Appraisal District	Chief Appraiser sends notice of 2025 preliminary appraised values	√
5/20/2025	Tarrant Appraisal District	Chief Appraiser sends updated notice of appraised values	√
5/29/2025	City Council, City Staff	Initial Budget Workshop - Capital Requests	√
5/30/2025	Finance	Receive retirement rates from Texas Municipal Retirement System	√
6/6/2025	Finance	Update Tarrant County Assessor Collector Entity Contact Information	√
6/20/2025	Tarrant Appraisal District	Chief Appraiser sends updated notice of appraised values	√
6/30/2025	City Manager, City Staff	Additional meetings with Departments throughout the week	√
7/15/2025	Finance	Submit proposed budget to City Manager and City Secretary	√
7/15/2025	City Secretary	Post proposed budget on City website	√
7/23/2025	Tarrant Appraisal District	Chief Appraiser delivers 2025 certified appraisal	√
7/24/2025	Finance	Submit TNT Calculation Worksheet to Tarrant County	√
7/30/2025	Finance	Renewal meeting with benefits broker (Brinson Benefits)	√
7/31/2025	Finance, City Secretary	Submit Tax Rates to City Council	√
7/31/2025	City Secretary	Notice of Public Hearing for budget posted on City Website and sent for publishing in the Star-Telegram	√
7/31/2025	City Secretary	Notice of Public Hearing for the tax rate posted on City Website and sent for publishing in the Star-Telegram	√
8/5/2025	City Council, City Staff	Budget Workshop	√
8/5/2025	Tarrant County	Receive Completed Tax Rate Calculation Worksheet	√
8/13/2025	City Secretary	Notice of Public Hearing for budget posted on City Website and sent for publishing in the Star-Telegram	√
8/13/2025	City Secretary	Notice of Public Hearing for the tax rate posted on City Website and sent for publishing in the Star-Telegram	√
8/27/2025	City Council	Public hearing - budget Public hearing - tax rate Adopt Budget Adopt Tax Rate Ratify property tax revenue increase per Local Government § Code 102.007 c	
10/9/2025	Tarrant County	Tax Assessor-Collector to prepare and mail 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 AA bond rating from S&P Global. Adopted Financial Policies are in the appendix of this document. They are also available on the city website at [www.cityofkennedale.com/FINpolicies](http://www.cityofkennedale.com/FINpolicies).

## COMMUNITY PROFILE

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

Incorporated in 1947, the City of Kennedale is a first-tier suburb of Fort Worth and is located adjacent to Arlington and Mansfield in southeast Tarrant County. The City currently occupies a land area of 6.6 square miles and serves a population of 10,052. 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 49 miles of streets, 126 miles of water and sewer lines, and 28 acres of parkland. The City supports 7 buildings – City Hall, Law Enforcement Center, Fire Station, Public Works Facility, Section House, Library, and Senior Center.

## Weather and Recreation

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

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



## Population and Local Economy

After an election in July of 1947, the Town of Kennedale incorporated with a population of 300 people. By 1950, the population had increased to 500 and a petition to the State of Texas was approved, which changed the Township into a recognized City. In more recent years, Kennedale is becoming one of Tarrant County's fastest growing cities. The City had a population of 8,517 in the 2020 census and has grown to 3,039 active water accounts with 10,052 people. The median income for a household in the city is \$117,853 and per capita income is \$47,542.

Kennedale is located at the nexus of US Interstate 20 and State Highway 287 on low rolling hills about ten miles southeast of downtown Fort Worth. Residents enjoy life in a quiet community that is 6.6 square miles, in between two of the five largest cities in Texas. The City provides a highly accessible

location for both major retail and professional office space. This transportation corridor provides quick and easy access to the Dallas/Fort Worth International Airport. Downtown Fort Worth is just fifteen minutes to the northwest and downtown Dallas is less than thirty minutes to the east. The City's central location in the fourth largest metropolitan statistical area (MSA) in the nation means that Kennedale is just a short drive from major entertainment venues including Six Flags over Texas, Hurricane Harbor, Texas Motor Speedway, Globe Life Field (home of the MLB's Texas Rangers), AT&T Stadium (home of the NFL's Dallas Cowboys), and Fort Worth's cultural district and nationally ranked zoo. Kennedale is home to the Kennedale Speedway Park, which hosted the World of Outlaws Sprint Car Series for the first time in 2024.

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 TownCenter shopping center has room for expansion with three pad sites still undeveloped. The TownCenter currently hosts service offerings such as a small event venue, salon, physical therapy, and a roofing contractor. Retail offerings include an antique mall, an electrical supplier, the Dollar General variety store, and Wally's Pickles. Current restaurants in Town Center include Subway, Bravo Eats, Chicken Express, Valentino's Pizza, and Thrive Coffee.

Over 15 new structures are scheduled for completion in FY26, including the new 3-story national brand hotel and a 7,000 SF national brand retailer. The 24-acre RMC Business Park, providing over 100,000 SF of industrial space, is slated to begin site construction in the Fall of 2025. Notable residential projects currently in development include 10 new single-family homes at Russell Ranch, 34 new single-family homes in the Moderno Addition on S New Hope Rd, a 39-unit townhome site called Harris Hills on Mansfield Cardinal Rd., and a 32-unit townhome project on Crestview Dr.

## Top 10 Taxpayers

Property Owner	Taxable Value
Atla 287 Owner LLC	\$ 49,500,000
Oncor Electric Delivery Co LLC	20,866,726
Sabre-FWT Ventures LLC	11,910,423
F W T Inc	11,708,970
Hawk Steel Industries, Inc	10,173,282
Harrison Jet Guns II LP/Harrison Jet Guns Inc	9,173,600
KD Hammack Creek Housing LP	8,200,000
Atmos Energy/Mid Tex Division	6,908,920
Pennington Family LP INC/ODAAT 52 LLC	6,204,937
Tealcove Drive LLC	6,106,750

Provided by the Tarrant Appraisal District as of 9/1/2024

## Top 10 Employers

Employer	Employees
Sabre Industries/Fort Worth Tower	450-500
Kennedale Independent School District	400-450
Speed Fab Crete	100-150
ARK Contracting Services	50-100
Hawk Steel	50-100
Hexpol Compounding	50-100
RE Watson & Associates	50-100
Harrison Jet Guns	50-100
City of Kennedale	50-100
Quick Roofing	25-50

*Source: City of Kennedale September 30, 2024 Annual Comprehensive Financial Report*

## Sales Tax Rates

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

State of Texas	6.25%
City of Kennedale	1.50%
Economic Development Corporation	<u>0.50%</u>
<b>Total</b>	<b>8.25%</b>

## Website and Social Media Presence

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

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

## AD VALOREM (PROPERTY) TAX RATE HISTORY

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

TAX YEAR	M&O RATE	I&S RATE	TOTAL RATE	% CHG
1998	0.566296	0.045081	<b>0.611377</b>	1.9%
1999	0.554177	0.080823	<b>0.635000</b>	3.9%
2000	0.521522	0.113478	<b>0.635000</b>	0.0%
2001	0.579841	0.112659	<b>0.692500</b>	9.1%
2002	0.617235	0.095265	<b>0.712500</b>	2.9%
2003	0.634814	0.097686	<b>0.732500</b>	2.8%
2004	0.632409	0.090091	<b>0.722500</b>	-1.4%
2005	0.624805	0.097695	<b>0.722500</b>	0.0%
2006	0.628186	0.094314	<b>0.722500</b>	0.0%
2007	0.572665	0.149835	<b>0.722500</b>	0.0%
2008	0.569197	0.153303	<b>0.722500</b>	0.0%
2009	0.572729	0.149771	<b>0.722500</b>	0.0%
2010	0.571103	0.151397	<b>0.722500</b>	0.0%
2011	0.516013	0.206487	<b>0.722500</b>	0.0%
2012	0.549582	0.172918	<b>0.722500</b>	0.0%
2013	0.560454	0.187046	<b>0.747500</b>	3.5%
2014	0.551216	0.196284	<b>0.747500</b>	0.0%
2015	0.575204	0.192296	<b>0.767500</b>	2.7%
2016	0.581711	0.185789	<b>0.767500</b>	0.0%
2017	0.578750	0.198750	<b>0.777500</b>	1.3%
2018	0.535219	0.190495	<b>0.725714</b>	-6.7%
2019	0.544429	0.190541	<b>0.734970</b>	1.3%
2020	0.582686	0.191399	<b>0.774085</b>	5.3%
2021	0.572949	0.191136	<b>0.764085</b>	-1.3%
2022	0.569154	0.137036	<b>0.706190</b>	-7.6%
2023	0.509273	0.196917	<b>0.706190</b>	0.0%
2024	0.510974	0.195216	<b>0.706190</b>	0.0%
2025	0.483073	0.213117	<b>0.696190</b>	-1.4%

## LONG-RANGE FINANCIAL PLANNING

The primary goal of the City's long-term financial planning process is to anticipate problems and assess opportunities which may arise during future budget cycles. This exercise also allows the involved parties to ensure future budgets are aligned with the long-term vision for the City.

Main points of focus are:

- **Property Tax Revenue Projections:** TAD has currently moved away from annual re-appraisals. An analysis of existing accounts shows the current appraised value, for a significant majority of tax accounts, is well under the market value. The most common cause is due to market value increasing at a faster rate than the maximum allowable taxable value increase (10%/year). Under this situation, the taxable value can still increase without a re-appraisal. We are forecasting a 5% increase, which is a conservative estimate based on the potential impact of new TAD policies. This situation is being closely monitored.
- **Sales Tax Revenue Projections:** The largest source of sales tax receipts for the City is an online marketplace. A stated goal of the City Council, and the EDC, is to increase commercial sales activity in the City. While we have not forecasted for an increase of physical retailers, an increased presence certainly would ease anxiety around potential impacts of changes to property tax appraisals. To comply with our Policy of maintaining a conservative approach, we are budgeting a modest 5% increase/year. This does not consider the impact inflation could have on sales tax.
- **Department Expense Projections:** The City's Police and Fire Departments have made several vehicle purchases in recent years. We are forecasting for a decline in this activity for FY26, which does pull those departments from our average expected increase of 2%/year.
- **Utility Funds:** Forecasting for all Utility Funds was addressed within a water rate study that was presented to Council in July, 2024. The five-year rate plan within the study was adopted by the City Council in FY24.

A forecast is only one component of a financial planning program. The financial forecast, as presented, does not attempt to predict the future. Current economic and regulatory conditions can be volatile, and the forecast is only as good as its underlying assumptions. However, the forecast has the potential for accuracy, and the true benefit is the discussion and deliberation resulting. The long-range forecast contains many underlying assumptions for each projection.

The City of Kennedale uses expert judgement, trend analysis, weighted average, and incremental change as the four basic techniques to forecast revenue and expenditures. The expert judgment, also known as the "best guess" approach, is used to provide weights to our weighted average calculations. This method relies on a variety of experts on the staff as well as outside sources.

## Capital Projects

In March, 2025 the City Council conducted a strategic planning retreat. During that exercise four major categories were listed. These are shown below with descriptions of how this budget addresses each category.

- **Public Safety:** The Capital Bond Fund (13) is projecting over \$4MM of spending toward remodels of the Law Enforcement Center and Fire Station. This covers the second half of this project with much of the foundational work taking place in FY25. Preliminary work has started to secure funding for a quint fire apparatus. The anticipated cost is \$2,400,000.
- **Public Works/Infrastructure:** The General Fund (01) has an increase of \$160,000 toward street repairs and \$50,000 for new streetlights, the Roadway Impact Fund (45) has a \$200,000 budget for an overlay on Hilltop Drive, and the Capital Bond Fund (13) has \$1,800,000 budgeted for resurfacing of Eden and New Hope Roads. Regarding our water system, \$1,250,000 is budgeted in Fund 35 for continued work on installing a new 750,000-gallon water tank on Caruthers Lane and the refurbishment of the elevated storage tank on Gail Drive. Preliminary work has started to secure funding for an extension of Little School Road that will include a bridge over the Union Pacific railroad tracks. Total project cost is estimated to be over \$40,000,000.
- **Community Development:** The Economic Development Corporation (Fund 15) has budgeted \$758,405 to remodel 10,000 square feet of EDC owned space for the YMCA. This action was approved by the City Council on August 5, 2025. The anticipated opening date is in early 2026.
- **Economic Development:** The Economic Development Corporation has also budgeted \$125,000 for grants to support Kennedale-based businesses. Remaining in the budget from the previous year is \$84,000 for monuments to be placed at the City's limits. The timing of this project is greatly impacted by the Southeast Connector Project being managed by the Texas Department of Transportation. More information on that project can be found here: <https://www.txdot.gov/southeastconnector.html>.

**CITY OF KENNEDALE**  
**Long Range Financial Plan - General Fund**  
**Fiscal Year 2026-2031**

Description	Fiscal Year Projected 2024-25	Fiscal Year Proposed 2025-26	Fiscal Year Projected 2025-26	Fiscal Year Projected 2026-27	Fiscal Year Projected 2027-28	Fiscal Year Projected 2028-29	Fiscal Year Projected 2029-30	Fiscal Year Projected 2030-31	
<b>REVENUES</b>									
Property Taxes	\$ 6,327,254	\$ 5,998,567	\$ 5,998,567	\$ 6,298,495	\$ 6,613,420	\$ 6,944,091	\$ 7,291,296	\$ 7,655,860	
Sales Taxes	2,818,445	3,647,834	3,647,834	3,830,226	4,021,737	4,222,824	4,433,965	4,655,663	
Licenses and Permits	425,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	
Fines and Fees	1,027,915	1,033,500	1,033,500	1,033,500	1,033,500	1,033,500	1,033,500	1,033,500	
Charges for Services	321,662	325,000	325,000	325,000	325,000	325,000	325,000	325,000	
Intergovernmental	228,785	230,000	230,000	230,000	230,000	230,000	230,000	230,000	
All Other Revenues	475,907	425,000	425,000	425,000	425,000	425,000	425,000	425,000	
Transfers In	1,517,154	1,628,453	1,628,453	1,628,453	1,628,453	1,628,453	1,628,453	1,628,453	
<b>Total Revenues</b>	<b>13,142,122</b>	<b>13,738,354</b>	<b>13,738,354</b>	<b>14,220,674</b>	<b>14,727,110</b>	<b>15,258,868</b>	<b>15,817,214</b>	<b>16,403,477</b>	
<b>EXPENDITURES</b>									
City Administration - Dept 01	760,384	868,804	868,804	886,180	903,904	921,982	940,421	959,230	
Mayor/Council - Dept 02	210,575	210,550	210,550	214,761	219,056	223,437	227,906	232,464	
Municipal Court - Dept 04	318,374	332,256	332,256	338,901	345,679	352,593	359,645	366,837	
Finance - Dept 07	587,050	663,129	663,129	676,392	689,919	703,718	717,792	732,148	
Police - Dept 09	3,692,484	4,002,396	4,002,396	4,082,444	4,164,093	4,247,375	4,332,323	4,418,969	
Fire - Dept 10	2,855,569	3,303,997	3,303,997	3,370,077	3,437,478	3,506,228	3,576,352	3,647,879	
Community Development - Dept 12	612,971	695,940	695,940	709,858	724,055	738,537	753,307	768,373	
Senior Citizen Center - Dept 16	85,300	60,850	60,850	62,067	63,308	64,575	65,866	67,183	
Library - Dept 17	606,006	560,638	560,638	571,850	583,287	594,953	606,852	618,989	
Communications - Dept 18	17,600	19,900	19,900	20,298	20,704	21,118	21,540	21,971	
Public Works - Dept 20	1,411,825	2,087,877	2,087,877	1,837,409	1,874,157	1,911,640	1,949,873	1,988,870	
Non Departmental - Dept 90	1,021,609	1,151,808	1,151,808	1,174,844	1,198,341	1,222,308	1,246,754	1,271,689	
Transfers Out	331,915	331,915	331,915	275,593	275,593	275,593	275,593	275,593	
<b>Total Expenditures</b>	<b>12,511,662</b>	<b>14,290,059</b>	<b>14,290,059</b>	<b>14,220,674</b>	<b>14,499,576</b>	<b>14,784,055</b>	<b>15,074,225</b>	<b>15,370,197</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>630,460</b>	<b>(551,705)</b>	<b>(551,705)</b>	<b>(0)</b>	<b>227,534</b>	<b>474,813</b>	<b>742,989</b>	<b>1,033,280</b>	
Beginning Fund Balance	4,149,173	4,779,633	4,779,633	4,227,928	4,227,928	4,455,462	4,930,275	5,673,264	
Prior Period Adjustment	-	-	-	-	-	-	-	-	
Ending Fund Balance	\$ 4,779,633	\$ 4,227,928	\$ 4,227,928	\$ 4,227,928	\$ 4,455,462	\$ 4,930,275	\$ 5,673,264	\$ 6,706,544	
Average Daily Annual Expenditures	\$ 34,279	\$ 39,151	\$ 39,151	\$ 38,961	\$ 39,725	\$ 40,504	\$ 41,299	\$ 42,110	
Days of Working Capital	139	108	108	109	112	122	137	159	
<b>Days of Working Capital Goal = 75-100 days</b>									
<b>Assumptions:</b>									
Total Tax Rate	\$0.69619								
M&O Tax Rate (for General Fund operations)	\$0.48307								
I&S Tax Rate (for debt service)	\$0.21312								
General Property Tax revenue growth from values and new development					5.00%	5.00%	5.00%	5.00%	5.00%
Property Tax revenue from increased M&O tax rate (one penny generates approx. \$120,000)									
One penny of M&O tax rate generates approx. \$120,000 in FY2026					\$120,000	\$126,000	\$132,300	\$138,915	\$145,861
City Sales Tax revenue growth					5.00%	5.00%	5.00%	5.00%	5.00%
Expenditure growth in all departments					2.00%	2.00%	2.00%	2.00%	2.00%
All other revenues and expenditures are set numbers									

**PERSONNEL SUMMARY**

Position	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
<b>CITY MANAGER</b>				
City Manager	1.0	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0	1.0
Director (HR)	1.0	1.0	1.0	1.0
Deputy City Secretary	-	-	-	1.0
Administrative Assistant	1.0	1.0	1.0	-
File Clerk (Temporary)	-	-	-	0.3
<b>TOTAL POSITIONS</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.30</b>
<b>COURT</b>				
Court Administrator	1.0	1.0	1.0	1.0
Juvenile Case Manager	-	1.0	1.0	1.0
Court Clerk	1.0	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>FINANCE</b>				
Director	1.0	1.0	1.0	1.0
Accounting Associate II/Sr. Accounting Associate	1.0	1.0	1.0	1.0
Accounting Associate II/Sr. Accounting Associate	1.0	1.0	1.0	1.0
Accounting Associate I	0.75	0.75	0.75	0.75
<b>TOTAL POSITIONS</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>
<b>POLICE</b>				
Police Chief	1.0	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0	1.0
Sergeant	4.0	4.0	4.0	4.0
Corporal	4.0	4.0	4.0	4.0
Detective	2.0	2.0	2.0	2.0
Officer	4.0	4.0	4.0	4.0
Community Engagement Officer	1.0	1.0	1.0	1.0
Auto Theft Task Force Officer	1.0	1.0	1.0	1.0
DEA Task Force Officer	1.0	1.0	1.0	1.0
School Resource Officer	2.0	2.0	2.0	2.0
<b>Total Commissioned Officers</b>	<b>21.00</b>	<b>21.00</b>	<b>21.0</b>	<b>21.00</b>
Animal Control Officer	1.0	1.0	1.0	1.0
Evidence/Records Clerk	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
<b>Total Civilian Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.0</b>	<b>3.00</b>
Reserve Police Officer (Non-Paid)	1.0	1.0	1.0	1.0
Police Chaplain (Non-Paid)	1.0	1.0	1.0	1.0
<b>Total Non-Paid Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.0</b>	<b>2.00</b>
<b>TOTAL POSITIONS</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>

**PERSONNEL SUMMARY (Cont.)**

Position	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
<b>FIRE</b>				
Fire Chief	1.0	1.0	1.0	1.0
Assistant Chief	-	-	-	1.0
Fire Captain	-	1.0	1.0	-
Fire Inspector	-	1.0	1.0	1.0
Fire Marshal	1.0	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0
Fire Lieutenant	3.0	3.0	3.0	3.0
Driver Engineers	3.0	3.0	3.0	3.0
Firefighter / Paramedics	12.0	12.0	12.0	12.0
<b>TOTAL POSITIONS</b>	<b>21.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>
<b>COMMUNITY DEVELOPMENT</b>				
Director	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0
Planning Technician	1.0	1.0	1.0	1.0
Permit Clerk	1.0	1.0	1.0	1.0
Code Enforcement Officer	-	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>LIBRARY</b>				
Director	1.0	1.0	1.0	1.0
Adult Services Librarian	-	-	-	1.0
Library Assistant II	2.0	2.0	2.0	2.0
Library Assistant I (Part Time, per FTE)	1.0	1.0	1.0	1.0
Programming and Events	1.0	1.0	1.0	-
<b>TOTAL POSITIONS</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>PUBLIC WORKS</b>				
Director	1.0	1.0	1.0	1.0
Project Manager	-	-	-	1.0
Supervisor	1.0	1.0	1.0	1.0
Field Worker - Full Time	6.0	6.0	6.0	6.0
Field Worker - Part Time by FTE	0.7	1.8	1.8	1.75
Administrative Assistant	1.00	1.00	1.00	1.00
<b>TOTAL POSITIONS</b>	<b>9.70</b>	<b>10.75</b>	<b>10.75</b>	<b>11.75</b>
<b>TOTAL STRENGTH OF FORCE</b>	<b>75.45</b>	<b>79.50</b>	<b>79.50</b>	<b>80.80</b>

REVENUE SUMMARY BY FUND					
Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01	GENERAL FUND	10,920,923	10,891,963	11,624,968	12,109,901
<b>TOTAL GENERAL FUND</b>		<b>\$ 10,920,923</b>	<b>\$ 10,891,963</b>	<b>\$ 11,624,968</b>	<b>\$ 12,109,901</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
02	DEBT SERVICE	2,891,472	2,431,447	2,431,447	2,705,369
<b>TOTAL DEBT SERVICE</b>		<b>\$ 2,891,472</b>	<b>\$ 2,431,447</b>	<b>\$ 2,431,447</b>	<b>\$ 2,705,369</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
07	STORMWATER UTILITY FUND	309,099	311,150	320,781	345,200
10	WATER/SEWER FUND	6,557,214	14,548,481	10,498,045	18,817,166
61	WATER IMPACT FEE FUND	29,245	24,100	27,766	19,000
62	SEWER IMPACT FEE FUND	25,392	30,700	20,877.00	20,000
<b>TOTAL UTILITY FUNDS</b>		<b>\$ 6,920,950</b>	<b>\$ 14,914,431</b>	<b>\$ 10,867,469</b>	<b>\$ 19,201,366</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
04	CAPITAL PROJECTS FUND	147,322	128,200	131,632	127,950
13	CAPITAL BOND FUND	14,363,438	356,600	1,962,184	356,600
14	PARK DEDICATION FUND	31,973	32,100	20,647	16,000
32	LIBRARY BUILDING FUND	499	210	248	241
45	ROADWAY IMPACT FEE FUND	160,137	56,200	58,201	34,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 14,703,368</b>	<b>\$ 573,310</b>	<b>\$ 2,172,912</b>	<b>\$ 534,791</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
21	TIF #1 NEW HOPE FUND	92,814	80,006	83,274	95,000
30	HOTEL/MOTEL TAX FUND	40,810	20,900	31,579	29,750
31	PUBLIC SEIZURE FUND	13,003	160	9,192	9,150
34	LEOSE FUND	3,818	3,790	2,493	3,790
35	DISASTER RECOVERY FUND	84,750	1,300,000	1,340,628	1,295,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 235,195</b>	<b>\$ 1,404,856</b>	<b>\$ 1,467,166</b>	<b>\$ 1,432,690</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
05	CAPITAL REPLACEMENT FUND	66,125	15,000	23,000	15,000
12	COURT SECURITY FUND	10,462	9,235	5,445	-
16	COURT TECHNOLOGY FUND	8,030	7,140	5,315	-
18	JUVENILE CASE MANAGER FUND	497	685	570	550
40	GRANTS	687,776	65	685,886	-
41	PARK RECOVERY/DONATION FUND	36,630	6,683	2,519	2,550
83	TREE RESTORATION FUND	3,349	2,931	4,695	4,500
85	UNCLAIMED PROPERTY FUND	-	-	-	-
<b>TOTAL OTHER FUNDS</b>		<b>\$ 812,868</b>	<b>\$ 41,739</b>	<b>\$ 727,429</b>	<b>\$ 22,600</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15	EDC FUND	1,496,062	1,416,780	1,445,329	1,438,223
95	EDC BOND RESERVE FUND	5,959	5,457	7,809	6,500
<b>TOTAL EDC FUNDS</b>		<b>\$ 1,502,021</b>	<b>\$ 1,422,237</b>	<b>\$ 1,453,138</b>	<b>\$ 1,444,723</b>

<b>TOTAL REVENUES</b>		<b>\$ 37,986,797</b>	<b>\$ 31,679,983</b>	<b>\$ 30,744,529</b>	<b>\$ 37,451,440</b>
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EXPENDITURE SUMMARY BY FUND					
Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01	GENERAL FUND	10,841,767	12,926,805	12,259,746	13,959,144
<b>TOTAL GENERAL FUND</b>		<b>\$ 10,841,767</b>	<b>\$ 12,926,805</b>	<b>\$ 12,259,746</b>	<b>\$ 13,959,144</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
02	DEBT SERVICE	2,937,850	2,603,770	2,603,770	2,732,972
<b>TOTAL DEBT SERVICE</b>		<b>\$ 2,937,850</b>	<b>\$ 2,603,770</b>	<b>\$ 2,603,770</b>	<b>\$ 2,732,972</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
07	STORMWATER UTILITY FUND	89,804	45,800	44,367	145,800
10	WATER/SEWER FUND	6,369,299	13,465,637	8,426,932	18,033,528
61	WATER IMPACT FEE FUND	-	-	-	-
62	SEWER IMPACT FEE FUND	-	-	-	-
<b>TOTAL UTILITY FUNDS</b>		<b>\$ 6,459,103</b>	<b>\$ 13,511,437</b>	<b>\$ 8,471,299</b>	<b>\$ 18,179,328</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
04	CAPITAL PROJECTS FUND	147,322	128,200	131,632	127,950
13	CAPITAL BOND FUND	3,578,867	12,279,097	5,831,606	7,989,549
14	PARK DEDICATION FUND	311,383	100,000	75,000	160,000
32	LIBRARY BUILDING FUND	-	-	-	-
45	ROADWAY IMPACT FEE FUND	192,723	-	15,000	250,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>\$ 4,230,295</b>	<b>\$ 12,507,297</b>	<b>\$ 6,053,238</b>	<b>\$ 8,527,499</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
21	TIF #1 NEW HOPE FUND	94,084	150,000	2,000	150,000
30	HOTEL/MOTEL TAX FUND	17,304	15,000	25,406	20,000
31	PUBLIC SEIZURE FUND	-	-	1,155	32,000
34	LEOSE FUND	2,440	1,500	2,950	5,500
35	DISASTER RECOVERY FUND	43,418	1,250,000	1,250,000	1,250,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 157,246</b>	<b>\$ 1,416,500</b>	<b>\$ 1,281,511</b>	<b>\$ 1,457,500</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
05	CAPITAL REPLACEMENT FUND	115,919	79,668	34,920	4,650
12	COURT SECURITY FUND	6,853	(26,570)	20,570	18,146
16	COURT TECHNOLOGY FUND	7,444	10,000	6,825	13,202
18	JUVENILE CASE MANAGER FUND	-	7,000	-	10,000
40	GRANTS	676,997	-	685,886	-
41	PARK RECOVERY/DONATION FUND	21,659	19,500	3,975	9,500
83	TREE RESTORATION FUND	-	-	-	-
85	UNCLAIMED PROPERTY FUND	-	-	-	-
<b>TOTAL OTHER FUNDS</b>		<b>\$ 828,871</b>	<b>\$ 89,598</b>	<b>\$ 752,176</b>	<b>\$ 55,498</b>

Fund	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15	EDC FUND	725,577	937,953	457,851	1,552,359
95	EDC BOND RESERVE FUND	-	-	-	-
<b>TOTAL EDC FUNDS</b>		<b>\$ 725,577</b>	<b>\$ 937,953</b>	<b>\$ 457,851</b>	<b>\$ 1,552,359</b>

<b>TOTAL EXPENDITURES</b>		<b>\$ 26,180,708</b>	<b>\$ 43,993,360</b>	<b>\$ 31,879,591</b>	<b>\$ 46,464,299</b>
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### 2026 Proposed Common Cost Analysis

Department	01 GF Total	07 Storm Water Allocation 5%	10 Water/Sewer Allocation 20%	15 EDC Allocation 15%
Dept 1 City Manager Expenditures	\$ 868,804	\$ 43,440	\$ 173,761	\$ 130,321
Dept 2 Council Expenditures	\$ 211,550	\$ 10,578	\$ 42,310	\$ 31,733
Dept 7 Finance Expenditures	\$ 663,129	\$ 33,156	\$ 132,626	\$ 99,469
Dept 12 Community Development Exp.	\$ 695,940	\$ 34,797	\$ 139,188	\$ 104,391
WC/Admin Fees/Unemployment	\$ 245,333	\$ 12,267	\$ 49,067	\$ 36,800
Insurance	\$ 176,334	\$ 8,817	\$ 35,267	\$ 26,450
IT Support, Internet, and Phones	\$ 170,500	\$ 8,525	\$ 34,100	\$ 25,575
<b>Total Allocated from Fund 1 to Other Funds</b>	<b>\$ 3,031,589</b>	<b>\$ 151,579</b>	<b>\$ 606,318</b>	<b>\$ 454,738</b>

Department	01 Street Personnel	07 Storm Water Allocation 10%	10 Water/Sewer Allocation 25%	15 EDC Allocation 10%
Dept 20 Public Works (Street Personnel Only)	\$ 924,927	\$ 92,493	\$ 231,232	\$ 92,493
<b>Total Allocated from Dept 20 to Other Funds</b>	<b>\$ 924,927</b>	<b>\$ 92,493</b>	<b>\$ 231,232</b>	<b>\$ 92,493</b>

FUND / ACCOUNT		FY 24 Actual	FY 25 Budget	FY 25 Projected	FY 26 Budget	Notes
<b>GENERAL FUND TRANSFERS IN</b>						
01-4509-00-00	ADMIN CHARGE - STREET	136,035	-	-	-	Value of services provided from General Fund
01-4510-00-00	ADMIN CHARGE-WATER/SEWER	544,140	757,935	757,935	837,550	Value of services provided from General Fund
01-4512-00-00	ADMIN CHARGE-EDC	447,522	540,545	540,545	547,231	Added in audit and value of services provided
01-4514-00-00	TRANSFER IN STORM WATER	136,035	218,674	218,674	244,072	Value of services provided from General Fund
<b>GENERAL FUND TRANSFERS OUT</b>						
01-5705-90-01	TRANSFER OUT-CAPITAL REPLAC FUND	(120,000)	(139,200)	(139,200)	(139,200)	Enterprise Lease
01-5717-90-00	TRANSFER OUT-STREET IMPROVEMENT	(68,958)	-	-	-	For Pavement Management System and Repairs
01-5498-90-01	INCREMENTAL PROP TAX TO TIF	(160,000)	(160,000)	(160,000)	(192,715)	City payment for incremental property tax
<b>STREET IMPROVEMENT FUND TRANSFERS IN</b>						
17-4076-00-00	FRANCHISE FEES-WATER/SEWER	140,310	-	-	-	Services provided by Street Personnel
17-4511-00-00	ADMIN CHARGE-STORM WATER	61,520	-	-	-	Services provided by Street Personnel
17-4515-00-00	TRANSFER IN EDC	61,520	-	-	-	Services provided by Street Personnel
17-4906-00-00	TRANSFER IN-GENERAL	68,958	-	-	-	For Pavement Management System and Repairs
<b>STREET IMPROVEMENT FUND TRANSFERS OUT</b>						
17-5701-12-02	TRANSFER OUT - GENERAL FUND	(136,035)	-	-	-	Value of services provided from General Fund
17-5705-12-04	TRANSFER OUT-CAP REPLAC FUND	(19,200)	-	-	-	Enterprise Lease
<b>DEBT SERVICE FUND TRANSFERS IN</b>						
02-4960-00-00	CAPITAL PROJECTS FUND	108,055	108,055	108,055	104,475	Dick Price Road Set By Debt Schedule
02-4963-00-00	TRANSFER IN-TIRZ	228,229	228,229	228,229	-	Payment toward 2023 \$17.4MM CO Bond
<b>WATER &amp; SEWER FUND TRANSFERS IN</b>						
10-4963-00-00	TRANSFER IN:WATER IMPACT FUND	30,000	30,000	30,000	30,000	Pay Portion \$2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
10-4964-00-00	TRANSFER IN-SEWER IM	60,000	60,000	60,000	60,000	Pay Portion \$2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
10-4965-00-00	TRANSFER IN-ROADWAY	97,525	97,525	97,525	97,525	Pay Portion \$2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
<b>WATER &amp; SEWER FUND TRANSFERS OUT</b>						
10-5595-90-00	ADMIN CHARGE-GENERAL	(544,140)	(757,935)	(757,935)	(837,350)	Value of services provided from General Fund
10-5596-90-00	PAYMENT IN LIEU OF	(140,310)	-	-	-	Services provided by Street Personnel
<b>STORMWATER FUND TRANSFERS OUT</b>						
07-5598-35-01	ADMIN CHARGE-STREET	(61,520)	(77,841)	(77,841)	(92,493)	Value of services provided from Public Works
07-5701-35-01	TRANSFER OUT - GENER	(136,035)	(140,833)	(140,833)	(151,579)	Value of services provided from General Fund
<b>WATER IMPACT FUND TRANSFERS OUT</b>						
61-5710-00-00	TRANSFER OUT:WATER/SEWER FUND	(30,000)	(30,000)	(30,000)	(30,000)	Pay Portion \$2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
<b>SEWER IMPACT FUND TRANSFERS OUT</b>						
62-5710-00-00	TRANSFER OUT-WATER/SEWER FUND	(60,000)	(60,000)	(60,000)	(60,000)	Pay Portion \$2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
<b>ROADWAY IMPACT FUND TRANSFERS OUT</b>						
45-5711-71-01	TRANSFER OUT - WATER	(97,525)	(97,525)	(97,525)	(97,525)	Pay Portion \$2.9MM 2007 CO Bond/16" water line (based on impact fee revenue and avail fund balance)
45-5798-71-01	TRANSFER OUT-TIF #1	(10,000)	(10,000)	(10,000)	(10,000)	Fund TIF Projects
<b>TIRZ FUND TRANSFERS IN</b>						
21-4519-00-00	INTERGOV-CITY OF KENNEDALE	160,000	160,000	160,000	192,715	City payment for incremental property tax
21-4945-00-00	TRANSFER IN-ROADWAY	10,000	10,000	10,000	10,000	City payment for incremental property tax
<b>TIRZ FUND TRANSFERS OUT</b>						
21-5702-06-06	TRANSFER OUT - DEBT SERVICE	(228,229)	(228,229)	(228,229)	-	Payment toward 2023 \$17.4MM CO Bond
<b>CAPITAL REPLACEMENT FUND TRANSFERS IN</b>						
05-4906-00-00	TRANSFER IN-GENERAL	120,000	139,200	139,200	139,200	Enterprise Lease
05-4917-00-00	TRANSFER IN-STREET FUND	19,200	-	-	-	Enterprise Lease
<b>EDC FUND TRANSFERS OUT</b>						
15-5595-06-01	ADMIN CHARGE-GENERAL	(447,522)	(540,545)	(540,545)	(547,231)	Added in audit and value of services provided
15-5717-00-00	TRANSFER OUT STREETS	(61,520)	-	-	-	Services provided by Street Personnel
<b>CAPITAL PROJECTS FUND TRANSFERS OUT</b>						
04-5702-00-00	DEBT SERVICE FUND	(108,055)	(108,055)	(108,055)	(104,475)	Dick Price Road Set By Debt Schedule



## General Fund



**25<sup>TH</sup> ANNIVERSARY**  
**KENNEDALE HOMETOWN**  
**CHRISTMAS**  
 SATURDAY, NOVEMBER 30  
 2:00 PM TO 8:00 PM

**SANTA'S ELVES WILL BE GIVING OUT SWEETS AND TREATS ALL DAY!**

- DECORATE COOKIES AND ORNAMENTS
- WRITE YOUR LETTER TO SANTA
- LISTEN TO LOCAL SINGERS
- GET AN AIRBRUSH TATTOO
- WIN THE UGLY SWEATER CONTEST
- VISIT WITH SANTA!

**TREE LIGHTING & FIREWORKS BEGIN AT 6:00 PM!!**

TownCenter Park, 405 Municipal Drive  
 817-985-2105  
[www.KennedaleHometownChristmas.com](http://www.KennedaleHometownChristmas.com)

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



GENERAL FUND REVENUE AND INCOMING TRANSFERS					
Department	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
	PROPERTY TAXES	6,197,098	6,209,872	6,327,254	5,998,567
	SALES TAXES	2,285,133	2,391,591	2,818,445	3,647,834
	GRANTS AND CONTRIBUTIONS	56,688	-	-	-
	LICENSES AND PERMITS	425,507	450,000	425,000	450,000
	FINES AND FEES	1,096,671	1,033,500	1,027,915	1,033,500
	CHARGES FOR SERVICES	335,446	292,000	321,662	325,000
	INTERGOVERNMENTAL	172,657	165,000	228,785	230,000
	ALL OTHER REVENUE	351,722	350,000	475,907	425,000
	TRANSFERS IN	1,319,695	1,517,154	1,517,154	1,628,853
<b>TOTAL REVENUE AND TRANSFERS IN</b>		<b>\$ 12,240,618</b>	<b>\$ 12,409,117</b>	<b>\$ 13,142,122</b>	<b>\$ 13,738,754</b>

GENERAL FUND EXPENDITURES					
Department	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01	CITY ADMINISTRATION	742,130	804,698	760,384	868,804
02	MAYOR AND COUNCIL	-	213,950	210,575	211,550
04	MUNICIPAL COURT	232,195	356,164	318,374	332,256
07	FINANCE	546,767	629,703	587,050	663,129
09	POLICE	3,630,904	3,916,051	3,772,484	4,002,396
10	FIRE	2,852,962	3,448,570	2,855,569	3,303,997
12	COMMUNITY DEVELOPMENT	667,746	693,806	612,971	695,940
16	SENIOR CITIZEN CENTER	46,029	101,900	85,300	60,850
17	LIBRARY	457,922	590,536	606,006	560,638
18	COMMUNICATIONS	13,705	23,500	17,600	19,900
20	PUBLIC WORKS	1,112,306	1,542,429	1,411,825	2,087,877
90	NON DEPARTMENTAL	539,101	605,498	1,021,609	1,151,808
<b>TOTAL EXPENDITURES</b>		<b>\$ 10,841,767</b>	<b>\$ 12,926,805</b>	<b>\$ 12,259,746</b>	<b>\$ 13,959,144</b>

Department	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
90	NON DEPARTMENTAL	400,873	299,200	331,915	331,915
<b>TOTAL OUTGOING TRANSFERS</b>		<b>\$ 400,873</b>	<b>\$ 299,200</b>	<b>\$ 331,915</b>	<b>\$ 331,915</b>

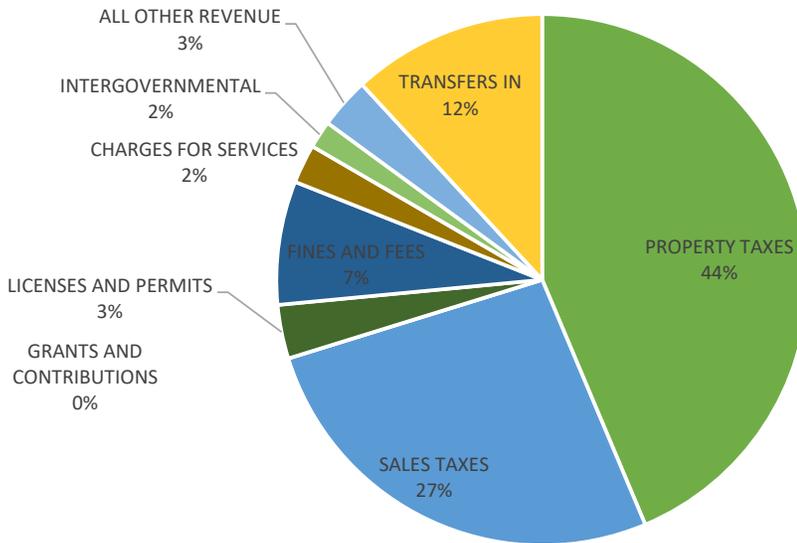
<b>TOTAL OUTGOING FUNDS</b>	<b>\$ 11,242,639</b>	<b>\$ 13,226,005</b>	<b>\$ 12,591,661</b>	<b>\$ 14,291,059</b>
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<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 997,978</b>	<b>\$ (816,889)</b>	<b>\$ 550,461</b>	<b>\$ (552,305)</b>
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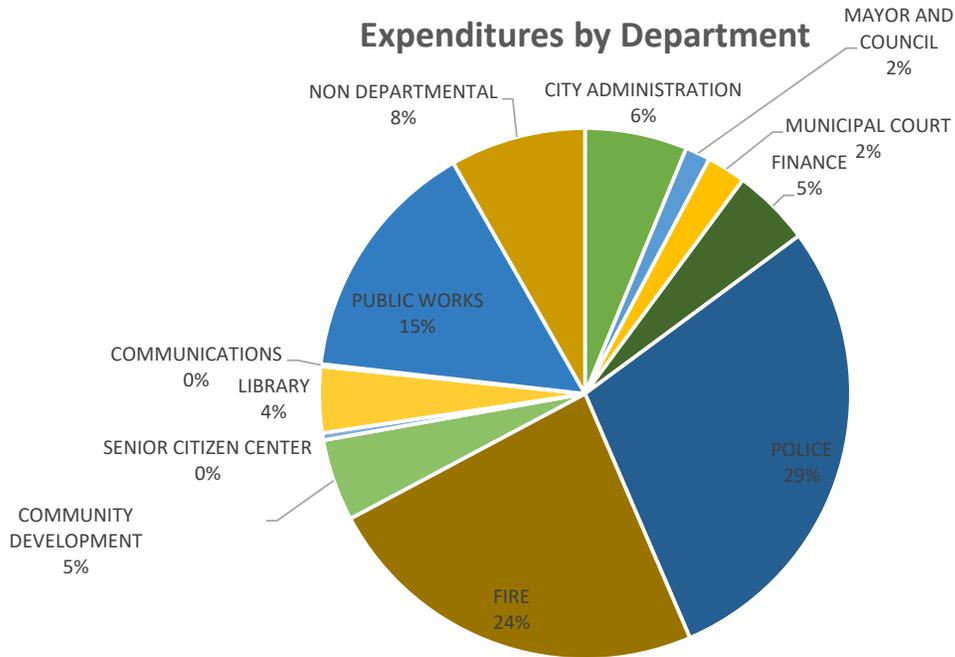
<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 3,151,195</b>	<b>\$ 4,149,173</b>	<b>\$ 4,149,173</b>	<b>\$ 4,699,634</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 4,149,173</b>	<b>\$ 3,332,285</b>	<b>\$ 4,699,634</b>	<b>\$ 4,147,329</b>

<b>AVERAGE DAILY ANNUAL EXPENDITURES</b>	<b>\$ 30,802</b>	<b>\$ 36,236</b>	<b>\$ 34,498</b>	<b>\$ 39,154</b>
<b>DAYS OF FUND BALANCE</b>	<b>135</b>	<b>92</b>	<b>136</b>	<b>106</b>

### Revenue by Source



### Expenditures by Department





# TRUNK-OR-TREAT

5PM - 7PM - OCTOBER 26, 2024

TOWNCENTER PARKING LOT - 405 MUNICIPAL DRIVE

**Wear your costumes and bring your candy bag to TownCenter Plaza to see all the cool creatures and collect some delicious treats!**

**Do you want to host a trunk?  
Contact Silvia Castro at 817-985-2160,  
scastro@cityofkennedale.com  
or fill out the form online.**



<https://www.cityofkennedale.com>



## DEPARTMENT OUTLINE: CITY ADMINISTRATION

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 Administration 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.

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Partnered with the YMCA for a new facility within the TownCenter
- Attendance at the Hometown Christmas event increased by over 56%
- Decreased in terminations from 15 to a projection of 5
- Continued healthy participation in the City's benefits plan

## NEW FOR FY26

- The City Manager, City Secretary, and Human Resources Departments have been consolidated into the City Administration Department. This removed two departments that only featured a single FTE each.

## SHORT-TERM GOALS

- Continue to improve the City's financial strength and integrity through efficient budget, financial, and debt management practices
- Identify events as strengthening community-based engagement with a hometown feel
- Completing roadway improvements as identified in existing engineering studies
- Send leadership team to TML leadership Academy
- Secure business for Kennedale Parkway near Interstate 20 and Oak Crest addition
- Secure legislative options for transportation funding
- Increase pedestrian traffic in the TownCenter development complex by 10% and complete final phase of the TownCenter Development

## FUTURE INITIATIVES

- Development plan for Oakcrest development at Kennedale Parkway and I-20 to increase retail and mix use development
- Secure a commuter rail stop in I-20/820 corridor
- Develop plan for redevelopment along southeast portion of Kennedale Parkway for industrial and mix use.
- 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

- Increase residential development on New Hope Road (within TIRZ)
- Secure options for transportation funding
- Installation of medians along Kennedale Parkway in TownCenter
- Facilitate the inclusion of the extension of Little School Road in the 2021 Tarrant County Transportation Bond Program (at 50% funding)

PERFORMANCE MEASURES					
Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
General Fund Reserve %	Effectiveness	40.3%	30.0%	38.0%	29.0%
Christmas Event Attendance	Effectiveness	2793	4000	4364	5000
TownCenter Available Pads	Effectiveness	2	1	2	2
PIRs Processed	Output	150	175	250	300
Meetings Posted	Output	75	75	75	75
Annual Terminations	Workload	15	10	5	8
Benefit Participation (%)	Effectiveness	84%	82%	84%	85%

GENERAL FUND EXPENDITURES BY DEPARTMENT					
01 CITY ADMINISTRATION					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		527,625	577,048	568,632	626,854
Operations		214,505	227,650	191,752	241,950
<b>TOTAL CITY ADMINISTRATION</b>		<b>\$ 742,130</b>	<b>\$ 804,698</b>	<b>\$ 760,384</b>	<b>\$ 868,804</b>

Positions					
City Manager		1.0	1.0	1.0	1.0
City Secretary		1.0	1.0	1.0	1.0
Director (HR)		1.0	1.0	1.0	1.0
Deputy City Secretary		-	-	-	1.0
Administrative Assistant		1.0	1.0	1.0	-
File Clerk (Temporary)		-	-	-	0.3
<b>TOTAL POSITIONS</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.30</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-01-01	SALARIES	391,472	414,251	414,251	454,717
01-5107-01-01	OVERTIME	1,727	2,000	1,200.00	2,000
01-5109-01-01	TEMPORARY / PART-TIME	-	-	-	9,750
01-5114-01-01	LONGEVITY PAY	3,072	3,168	3,168	3,136
01-5115-01-01	RETIREMENT	59,669	71,804	71,000	79,415
01-5117-01-01	FICA	29,515	32,086	32,000	35,178
01-5118-01-01	MEDICAL INSURANCE	36,752	47,265	42,000	36,824
01-5120-01-01	LIFE INSURANCE	2,152	3,400	2,600	3,500
01-5121-01-01	DENTAL INSURANCE	2,122	1,774	1,200	1,230
01-5122-01-01	VISION INSURANCE	282	480	350	103
01-5126-01-01	DISABILITY	863	820	863	1,000
<b>TOTAL PERSONNEL</b>		<b>\$ 527,625</b>	<b>\$ 577,048</b>	<b>\$ 568,632</b>	<b>\$ 626,854</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5125-01-01	TUITION REIMBURSEMENT	1,976	10,000	4,500	5,000
01-5240-01-01	PRINTED SUPPLIES	601	400	550	2,500
01-5260-01-01	GENERAL OFFICE SUPPLIES	3,037	2,750	1,259	2,750
01-5261-01-01	POSTAGE	340	800	371	800
01-5280-01-01	MINOR EQUIP/SMALL TOOLS	1,474	-	-	1,500
01-5285-01-01	FUEL	3,407	4,100	2,938	4,000
01-5290-01-01	EXPENDABLE SUPPLIES	2,794	5,000	1,500	11,000
01-5298-01-01	VICTUALS BEVERAGES & GROCERY	3,693	5,350	4,579	-
01-5403-01-01	BUILDING MAINTENANCE	16,262	12,000	11,892	25,000
01-5430-01-01	MOTOR VEHICLE MAINTENANCE	1,185	1,500	1,315	1,500
01-5440-01-01	OFFICE EQUIP	14,885	4,600	4,500	5,000
01-5445-01-01	SOFTWARE	17,674	33,800	33,800	35,000
01-5501-01-01	ADVERTISING	3,960	2,500	1,850	2,500
01-5510-01-01	ASSOC DUES/PUBLICICATIONS	10,486	8,500	7,560	8,500
01-5525-01-01	TRAINING/SEMINARS	5,490	10,500	10,574	8,000
01-5530-01-01	ELECTRIC SERVICES	15,142	13,000	9,500	15,000
01-5535-01-01	GAS SERVICES	-	5,500	1,648	6,000
01-5570-01-01	SPECIAL SERVICES	26,235	18,000	17,500	18,000
01-5571-01-01	SPECIAL EVENTS	19,114	12,000	12,000	12,000
01-5573-01-01	ELECTION SERVICES	21,700	20,000	25,000	20,000
01-5574-01-01	FILING FEES	94	250	125	300
01-5575-01-01	EQUIPMENT RENTAL	5,615	8,000	6,219	8,500
01-5578-01-01	TRAVEL	8,244	9,500	6,844	8,000
01-5585-01-01	TELEPHONE SERVICES	3,165	3,100	2,319	3,100
01-5588-01-01	HR RELATED TESTS	6,638	20,000	7,500	20,000
01-5589-01-01	JANITORIAL SERVICES	18,278	13,000	13,000	13,500
01-5590-01-01	WATER/SEWER SERVICES	3,016	3,500	2,909	4,500
<b>TOTAL OPERATIONS</b>		<b>\$ 214,505</b>	<b>\$ 227,650</b>	<b>\$ 191,752</b>	<b>\$ 241,950</b>

<b>TOTAL CITY ADMINISTRATION</b>		<b>\$ 742,130</b>	<b>\$ 804,698</b>	<b>\$ 760,384</b>	<b>\$ 868,804</b>
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# 9/11 MEMORIAL CEREMONY

**PLEASE JOIN US  
SEPTEMBER 11  
9:00 AM**

**TOWNCENTER PARK  
405 MUNICIPAL DR  
KENNE DALE, TX 76060**

*City of*  
**KENNE DALE.**  
*Texas*  
EST. 1887  
YOU'RE HERE  YOUR HOME



## DEPARTMENT OUTLINE: MAYOR/CITY COUNCIL

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

### PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Completed a strategic planning retreat that outlined a 10-year plan for the City
- Approved funding for a new YMCA within EDC owned property
- Increased funding for road and lighting projects

### SHORT-TERM GOALS

- Increase prioritization of road maintenance and repair
- Restoration and development of Village Creek Park and the Greenways Project
- Attend 20 hours of training annually for all council members and commissions and boards.

### VOLUNTEER RESOURCES

#### ADVISORY BOARD AND COMMISSION REGULAR MEETING SCHEDULE:

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

### PERFORMANCE MEASURES

Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Capital Projects Funded	Output	5	5	5	2
Training Hours Completed	Effectiveness	22	20	20	20

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**02 MAYOR AND COUNCIL**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Operations		-	213,950	210,575	211,550
<b>TOTAL MAYOR &amp; CITY COUNCIL</b>		<b>\$ 213,803</b>	<b>\$ 213,950</b>	<b>\$ 210,575</b>	<b>\$ 211,550</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5240-02-01	PRINTED SUPPLIES	1,240	2,000	1,500	2,000
01-5260-02-01	GENERAL OFFICE SUPPLIES	195	200	100	300
01-5280-02-01	MINOR EQUIP/SMALL TOOLS<\$5K	73	500	75	500
01-5290-02-01	EXPENDABLE SUPPLIES	-	-	-	1,000
01-5298-02-01	VICTUALS BEVERAGES & GROCERY	591	500	150	-
01-5510-02-01	ASSOC DUES/PUBLICATIONS	5,178	6,500	6,500	6,500
01-5511-02-01	VOLUNTEER MEETINGS	-	500	500	500
01-5525-02-01	TRAINING/SEMINARS	3,416	15,500	15,000	8,000
01-5440-02-01	OFFICE EQUIP	-	1,500	1,000	1,500
01-5565-02-01	LEGAL SERVICES	190,679	170,000	170,000	170,000
01-5570-02-01	SPECIAL SERVICES	1,389	2,500	2,500	2,500
01-5571-02-01	SPECIAL EVENTS	7,530	4,500	4,500	9,000
01-5578-02-01	TRAVEL	101	6,500	5,500	6,500
01-5585-02-01	TELEPHONE SERVICES	3,412	3,250	3,250	3,250
<b>TOTAL OPERATIONS</b>		<b>\$ 213,803</b>	<b>\$ 213,950</b>	<b>\$ 210,575</b>	<b>\$ 211,550</b>

<b>TOTAL MAYOR AND CITY COUNCIL</b>		<b>\$ 213,803</b>	<b>\$ 213,950</b>	<b>\$ 210,575</b>	<b>\$ 211,550</b>
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# BICYCLE SAFETY DAY



**May 31**  
**10 am - 12 pm**  
**TownCenter Plaza**

**Free bike helmets for kids under 18 years old\*. Bring your bike for a safety check and wash it at the cleaning station!**



\*Free bike helmets while supplies last.

[www.cityofkennedale.com](http://www.cityofkennedale.com)



## DEPARTMENT OUTLINE: MUNICIPAL COURT

The Municipal Court is a Judicial Branch of the City government. The Kennedale Municipal Court is dedicated to the principles of fair and impartial justice while adhering to statutory requirements and providing the highest standards in customer service. Utilizing an innovative approach, the Municipal Court promotes timely disposition of cases while ensuring accuracy to promote a positive public perception of the judicial system.

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Actively participated in 2025 Municipal Courts Week, promoting public awareness and engagement with court services and operations
- Recipient of the 2025 Municipal Traffic Safety Initiative Award from the Texas Municipal Courts Education Center (TMCEC) in the Low Volume category. This recognition highlights our court's commitment to enhancing traffic safety and preventing impaired driving through innovative community outreach and education programs.
- Participated in the 2025 Great Texas Warrant Roundup, coordinating with regional law enforcement and neighboring jurisdictions to resolve outstanding warrants and encourage voluntary compliance through public outreach efforts.
- Participated in the 2024 Public Safety Event and National Night Out, engaging with the community to promote safety awareness, strengthening neighborhood partnerships, and fostering positive relations between the public and local law enforcement.
- The Court has successfully implemented a new court software version following a year of preparation and installation process. This collaborative effort involved our Court, IT department, partner cities, dispatch, jail, and Police Department records. The new system introduces significant advancements in technological support for case flow management and participant engagement, paving the way for more efficient and streamlined operations across all involved entities.
- The Court remains committed to investing in our team's professional development by providing and completing additional training sessions focused on customer service, legal knowledge, mental health awareness, and court software and technology upgrades.
- Implemented a Diversion Program aimed at early intervention for at-risk youth, adults, and families in crisis. The program focuses on identifying underlying concerns, connecting participants with appropriate community resources, and maintaining ongoing contact with individuals and families while their case is pending in court. This proactive approach is designed to support long-term stability and reduce recidivism.

## SHORT-TERM (FY26) GOALS

- Actively monitor pending and future legislation affecting municipal court operations to ensure compliance, inform policy updates, and adapt procedures in alignment with state and local legal developments
- Encourage and support the continued professional development and training of staff to enhance their skills, knowledge, and effectiveness

- Enhance customer convenience by enabling email and online submission of requests, improving accessibility, and reducing the need for in-person visits

**FUTURE INITIATIVES**

- Develop a comprehensive Court Procedures Manual to align with the implementation of the court’s new software system. This manual will standardize internal processes, promote operational consistency, and support staff training during and after the transition to the upgraded platform. It will serve as a practical guide for court personnel, outlining step-by-step procedures, key responsibilities, and best practices for utilizing the new technology efficiently. By integrating the updated workflows and software capabilities into written protocols, the manual will ensure accuracy in case management, enhance service delivery, and strengthen the overall effectiveness of court operations.
- Leverage the continued use of technology
- Collaborate closely with local agencies and community partners to connect defendants with available resources and support services.
- Evaluate and implement alternative programs designed to enhance customer service within the court system

<b>PERFORMANCE MEASURES</b>					
<b>Measure</b>	<b>Type</b>	<b>FY24 Actual</b>	<b>FY25 Target</b>	<b>FY25 Projected</b>	<b>FY26 Target</b>
Cases Filed	Input	3,558	2,500	2,600	2,600
Fine Revenue Received	Output	560,323.87	\$400,000.00	\$400,000.00	\$400,000.00
Arrest Warrants Issued	Output	1,215	1,200	1,200	1,300
Cases Set for Court	Output	2,914	2,800	2,800	2,800

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**04 COURT**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		170,705	262,464	226,274	269,006
Operations		61,491	93,700	92,100	63,250
<b>TOTAL MUNICIPAL COURT</b>		<b>\$ 232,195</b>	<b>\$ 356,164</b>	<b>\$ 318,374</b>	<b>\$ 332,256</b>

**Positions**

Court Administrator	1.0	1.0	1.0	1.0
Juvenile Case Manager	1.0	1.0	1.0	1.0
Court Clerk	-	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-04-01	SALARIES	122,836	177,067	157,856	190,556
01-5107-04-01	OVERTIME	408	500	615	615
01-5113-04-01	INCENTIVE PAY	-	-	-	-
01-5114-04-01	LONGEVITY PAY	192	656	464	656
01-5115-04-01	RETIREMENT	18,562	30,512	26,809	33,129
01-5117-04-01	FICA	8,927	13,634	11,363	14,675
01-5118-04-01	MEDICAL INSURANCE	17,839	36,805	26,632	26,580
01-5120-04-01	LIFE INSURANCE	788	1,200	924	1,200
01-5121-04-01	DENTAL INSURANCE	735	1,327	1,053	1,144
01-5122-04-01	VISION INSURANCE	90	363	158	51
01-5126-04-01	DISABILITY	328	400	400	400
<b>TOTAL PERSONNEL</b>		<b>\$ 170,705</b>	<b>\$ 262,464</b>	<b>\$ 226,274</b>	<b>\$ 269,006</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5240-04-01	PRINTED SUPPLIES	64	800	750	600
01-5260-04-01	GENERAL OFFICE SUPPLIES	3,051	3,500	2,800	3,300
01-5261-04-01	POSTAGE	2,113	2,500	2,500	2,700
01-5280-04-01	MINOR EQUIP/SMALL TOOLS <\$5K	122	400	250	250
01-5290-04-01	EXPENDABLE SUPPLIES	-	500	500	800
01-5220-04-01	UNIFORMS	-	700	700	600
01-5298-04-01	VICTUALS BEVERAGES & GROCERY	76	-	-	-
01-5440-04-01	OFFICE EQUIP	510	1,500	1,500	1,000
01-5445-04-01	SOFTWARE	17,218	46,900	46,900	11,500
01-5510-04-01	ASSOC DUES/PUBLICICATIONS	234	500	500	500
01-5525-04-01	TRAINING/SEMINARS	3,727	3,000	2,900	3,000
01-5565-04-01	LEGAL SERVICES	16,544	1,000	1,000	700
01-5570-04-01	SPECIAL SERVICES	472	1,500	950	1,000
01-5575-04-01	EQUIPMENT RENTAL	2,052	2,600	2,600	2,600
01-5578-04-01	TRAVEL	583	1,200	1,150	1,300
01-5581-04-01	JUDGE AND PROSECUTOR SERVICES	13,200	25,800	25,800	32,000
01-5585-04-01	TELEPHONE SERVICES	1,524	1,300	1,300	1,400
<b>TOTAL OPERATIONS</b>		<b>\$ 61,491</b>	<b>\$ 93,700</b>	<b>\$ 92,100</b>	<b>\$ 63,250</b>

<b>TOTAL MUNICIPAL COURT</b>		<b>\$ 232,195</b>	<b>\$ 356,164</b>	<b>\$ 318,374</b>	<b>\$ 332,256</b>
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**JUNE 6 & 7**

**\$20,000+ PAYOUT!**

ONE HALF CHICKEN, PORK SPARE RIBS, BRISKET

**BBQ ENTRY FEE: \$300**

ADD BEANS TO BBQ - SEPARATE \$25 ENTRY FEE (100% PAYOUT)

**IBCA STATE CHAMPIONSHIP**

**TURN IN TIMES:**

Saturday, 11AM: Beans

Saturday, 12PM: Fully Jointed Chicken Half including breast, wing, thigh, and drumstick

Saturday, 1:30PM: Pork Spare Ribs - 8 Individual Ribs Required

Saturday, 3PM: Brisket - 8 Full Slices Required

**KENNEDALE SPEEDWAY PARK**

6737 HUDSON VILLAGE CREEK RD.  
KENNEDALE, TX 76060



IBCA CONTEST  
RULES APPLY

**REGISTRATION INFORMATION:**

[WWW.CITYOFKENNEDALE.COM/BBQ](http://WWW.CITYOFKENNEDALE.COM/BBQ)

817-985-2150 [rlee@cityofkennedale.com](mailto:rlee@cityofkennedale.com)



SCAN FOR  
REGISTRATION



## DEPARTMENT OUTLINE: FINANCE

We have three main objectives: provide timely and materially correct financial reports, safeguard the financial assets of the City, and ensure those who conduct business with the City are paid in a timely manner.

### PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Upgraded bond rating from S&P Global Ratings to ‘AA’ from ‘AA-’
- Receipt of the Distinguished Budget Presentation Award from the Government Financial Officers Association (GFOA)
- Receipt of the Certificate of Achievement for Excellence in Financial Reporting from the GFOA
- Closure of the City’s offsite storage facility and destruction of all eligible documents
- Projected to double our ACH payment percentage goal

### NEW FOR FY26

- A new contract position to seek out and apply for grant funding with an initial focus on park and recreation needs. The total budget for the fiscal year is \$50,000.

### SHORT-TERM (FY26) GOALS

- Sustain 30% or more vendor payments made through ACH
- Continue the momentum regarding GFOA awards focused on our Annual Comprehensive Financial Report and Annual Budget
- Continue to review each active financial policy on an annual basis

### FUTURE INITIATIVES

- Continue to work with our investment partners to minimize the impact of inflation on our capital project costs
- Increase revenue through grant funded projects

PERFORMANCE MEASURES					
Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Total Vendor Payments	Output	1,556	1,600	2,191	2,100
ACH Payments (%)	Efficiency	15%	15%	33%	30%
Financial Policies Reviewed	Output	9	9	9	9
Boxes In Offsite Storage	Efficiency	190	0	0	0
GFOA Award - Budget	Effectiveness	Denied	Awarded	Awarded	Awarded
GFOA Award - ACFR	Effectiveness	Awarded	Awarded	Awarded	Awarded
Bond Rating (S&P Global)	Effectiveness	AA-	AA-	AA	AA

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**07 FINANCE**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		326,789	379,083	348,442	401,549
Operations		219,978	250,620	238,608	261,580
<b>TOTAL FINANCE</b>		<b>\$ 546,767</b>	<b>\$ 629,703</b>	<b>\$ 587,050</b>	<b>\$ 663,129</b>

**Positions**

Director		1.0	1.0	1.0	1.0
Accounting Associate II/Sr. Accounting Associate		1.0	1.0	1.0	1.0
Accounting Associate II/Sr. Accounting Associate		1.0	1.0	1.0	1.0
Accounting Associate I/III/Sr Accounting Associate		0.75	0.75	0.75	0.75
<b>TOTAL POSITIONS</b>		<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-07-01	SALARIES	227,078	237,534	237,534	244,670
01-5107-07-01	OVERTIME	90	800	800	850
01-5109-07-01	TEMPORARY / PART-TIME	22,146	39,381	21,000	48,204
01-5113-07-01	INCENTIVE PAY	-	-	-	-
01-5114-07-01	LONGEVITY PAY	-	256	256	624
01-5115-07-01	RETIREMENT	34,625	47,589	39,159	50,834
01-5117-07-01	FICA	16,564	21,265	15,383	22,518
01-5118-07-01	MEDICAL INSURANCE	23,752	29,059	30,738	30,123
01-5120-07-01	LIFE INSURANCE	647	1,000	1,567	1,800
01-5121-07-01	DENTAL INSURANCE	1,177	1,280	1,236	1,302
01-5122-07-01	VISION INSURANCE	120	369	179	-
01-5126-07-01	DISABILITY	590	550	590	625
<b>TOTAL PERSONNEL</b>		<b>\$ 326,789</b>	<b>\$ 379,083</b>	<b>\$ 348,442</b>	<b>\$ 401,549</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5240-07-01	PRINTED SUPPLIES	214	400	395	400
01-5220-07-01	UNIFORMS	126	250	225	250
01-5260-07-01	GENERAL OFFICE SUPPLIES	925	1,500	1,250	1,250
01-5261-07-01	POSTAGE	916	1,300	925	1,300
01-5290-07-01	EXPENDABLE SUPPLIES	362	550	485	550
01-5440-07-01	OFFICE EQUIP	660	2,500	2,500	2,000
01-5445-07-01	SOFTWARE	56,657	66,230	66,230	18,530
01-5510-07-01	ASSOC DUES/PUBLICICATIONS	1,580	1,500	1,500	2,000
01-5525-07-01	TRAINING/SEMINARS	1,480	3,250	2,500	2,250
01-5567-07-01	AUDIT SERVICES - FORVIS	64,700	72,000	66,000	75,000
01-5570-07-01	SPECIAL SERVICES - Ext Consultants	42,486	43,000	42,500	100,100
01-5575-07-01	EQUIPMENT RENTAL	4,060	3,500	3,500	3,800
01-5578-07-01	TRAVEL	554	3,000	1,500	1,500
01-5585-07-01	TELEPHONE SERVICES	1,022	600	600	650
01-5587-07-01	APPRAISAL SERVICES	41,641	48,540	48,498	51,000
01-5884-07-01	FINES AND PENALTIES	2,596	2,500	-	1,000
<b>TOTAL OPERATIONS</b>		<b>\$ 219,978</b>	<b>\$ 250,620</b>	<b>\$ 238,608</b>	<b>\$ 261,580</b>

<b>TOTAL FINANCE</b>		<b>\$ 546,767</b>	<b>\$ 629,703</b>	<b>\$ 587,050</b>	<b>\$ 663,129</b>
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**National Award  
2024**

Recognizing Outstanding Participation In  
'America's Night Out Against Crime'

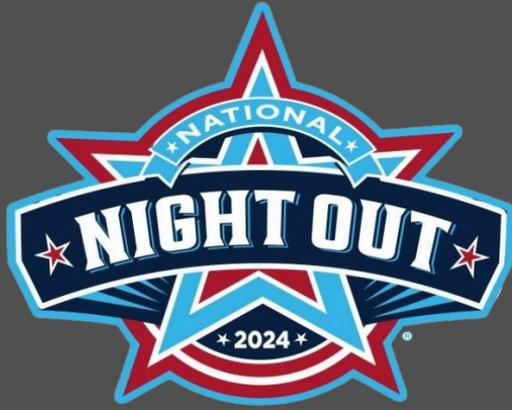
Presented by



TO  
**KENNEDALE, TX**



**Be a part of  
National Night Out!**



**POLICE • COMMUNITY PARTNERSHIPS**

**Tuesday, October 1  
6:30 - 8:00 PM**




Contact Officer Button  
(gbutton@cityofkennedale.com) for information.

## DEPARTMENT OUTLINE: POLICE

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

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

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

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

### HIGHLIGHTS & AWARDS

- 34% crime decrease in NIBRS Group A Offenses from 2023 to 2024
- National Association of Town Watch Award for participating in National Night Out, placing 2<sup>nd</sup> in Texas and 6<sup>th</sup> in the nation for cities with a population of 5,000 to 15,000
- The department received the FBI-LEEDA Agency Trilogy Award
- Chief Holguin was appointed to the Texas Police Chiefs Technology Committee

### COMMUNITY ENGAGEMENT & PUBLIC OUTREACH

- Organized and hosted events to included (not all inclusive):
  - Trunk or Treat
  - Bark in the Park
  - Juneteenth Parade
  - Civilian Response to Active Shooter Events (CRASE) training
- Attended, participated in, and or organized events to include (not all inclusive):
  - Veterans Day Celebration
  - September 11<sup>th</sup> Ceremony
  - Hometown Christmas
  - Halloween Safety Detail
  - Regional Recruiting & Career Fairs

### OPERATIONS

- Continued use of the Community Oriented and Geographic policing model to address the causes of crime and long-term quality of life issues in cooperation with Community Development and other area partners
- Continued our partnership with the DEA Task Force- Ft. Worth (DEATF - FTW)
- Continued our partnership with the Tri-County Auto Theft Task Force (TCATTF)
- High-level social media presence on Twitter, Facebook, Instagram, and Nextdoor
- Officers and non-sworn department personnel averaged over 125 hours of training during 2024

## GRANTS

- Awarded seven AEDs through Firehouse Subs grant

### SHORT-TERM (FY26) GOALS

- Continue sending staff to ILEA, LEMIT-LCC, FBI-LEEDA, and FBINA for leadership training.
- Create a five-year strategic plan for department to meet internal and external growth concerns
- Implement formal programs and additional community outreach partnerships through:
  - Public Safety Cadets
  - Kennedale Citizens Police Academy
  - Coffee with a Cop
- Implement the Active Attack Integrated Response (AAIR) program for coordinated active attack response between the fire department and the police department
- Increase traffic enforcement by 2% in fiscal year 2025-2026
- Decrease Part I NIBRS crimes by 2% in fiscal year 2025-2026
- An increase of two community engagement/outreach programs in fiscal year 2025-2026
- Earn 1<sup>st</sup> Place for National Night Out (NNO) participation nationally and in Texas.
- Maintain full staffing level in fiscal year 2025-2026

### FUTURE INITIATIVES

- Host regional training through current an agreement with North Texas Council of Governments (NTCOG) Regional Police Academy
- Implementation of formal Emergency Operations processes, procedures, and strategic plans
- Full implementation of PowerDMS for scheduling and to track inventory.
- Purchase detective vehicles
- Begin a fitness program for all officers
- Increase field personnel as the need for police services and the population of the city increases

### PERFORMANCE MEASURES

Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Full-Time Positions	Input	23	24	23	24
Self-Initiated Traffic Enforcement	Output	5,720	5,800	6,000	6,500
Self-Initiated Business Checks	Output	3,760	3,800	3,800	3,800
Community Engagement Programs	Output	5	5	5	7

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**09 POLICE OPERATIONS**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		2,658,071	2,887,838	2,696,212	3,102,636
Operations		972,833	1,028,213	1,076,272	899,760
<b>TOTAL POLICE</b>		<b>\$ 3,630,904</b>	<b>\$ 3,916,051</b>	<b>\$ 3,772,484</b>	<b>\$ 4,002,396</b>

<b>Positions</b>					
Police Chief		1.0	1.0	1.0	1.0
Police Captain		1.0	1.0	1.0	1.0
Sergeant		4.0	4.0	4.0	4.0
Corporal		4.0	4.0	4.0	4.0
Detective		2.0	2.0	2.0	2.0
Officer		4.0	4.0	4.0	4.0
Community Engagement Officer		1.0	1.0	1.0	1.0
Auto Theft Task Force Officer		1.0	1.0	1.0	1.0
DEA Task Force Officer		1.0	1.0	1.0	1.0
School Resource Officer		2.0	2.0	2.0	2.0
<b>Total Commissioned Officers</b>		<b>21.00</b>	<b>21.00</b>	<b>21.0</b>	<b>21.00</b>
Animal Control Officer		1.0	1.0	1.0	1.0
Evidence/Records Clerk		1.0	1.0	1.0	1.0
Administrative Assistant		1.0	1.0	1.0	1.0
<b>Total Civilian Positions</b>		<b>3.00</b>	<b>3.00</b>	<b>3.0</b>	<b>3.00</b>
Reserve Police Officer (Non-Paid)		1.0	1.0	1.0	1.0
Police Chaplain (Non-Paid)		1.0	1.0	1.0	1.0
<b>Total Non-Paid Positions</b>		<b>2.00</b>	<b>2.00</b>	<b>2.0</b>	<b>2.00</b>
<b>TOTAL POSITIONS</b>		<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-09-01	SALARIES	1,748,702	1,859,886	1,691,277	1,975,836
01-5107-09-01	OVERTIME	57,804	56,000	88,733	60,000
01-5109-09-01	TEMPORARY/PART-TIME	-	-	-	-
01-5112-09-01	ASSIGNMENT PAY	-	5,000	-	5,000
01-5113-09-01	INCENTIVE PAY	42,958	42,000	43,885	36,000
01-5114-09-01	LONGEVITY PAY	13,558	17,968	16,476	19,222
01-5115-09-01	RETIREMENT	279,065	339,122	324,625	361,989
01-5117-09-01	FICA	138,851	151,535	135,422	160,348
01-5118-09-01	MEDICAL INSURANCE	147,098	181,227	162,561	238,810
01-5120-09-01	LIFE INSURANCE	6,765	3,200	7,500	3,500
01-5121-09-01	DENTAL INSURANCE	7,863	8,811	7,966	11,027
01-5122-09-01	VISION INSURANCE	892	1,795	1,181	565
01-5126-09-01	DISABILITY	4,081	4,200	3,874	4,300
01-5101-09-02	SALARIES	150,702	162,220	147,947	164,770
01-5107-09-02	OVERTIME	2,311		2,272	
01-5113-09-02	INCENTIVE PAY	3,765		3,570	
01-5114-09-02	LONGEVITY PAY	560	768	768	1,200
01-5115-09-02	RETIREMENT	25,782	27,903	32,504	28,663
01-5117-09-02	FICA	11,741	12,469	11,438	12,696
01-5118-09-02	MEDICAL INSURANCE	14,180	12,144	12,144	17,087
01-5120-09-02	LIFE INSURANCE	245	290	850	300
01-5121-09-02	DENTAL INSURANCE	707	771	751	774
01-5122-09-02	VISION INSURANCE	90	149	120	149
01-5126-09-02	DISABILITY	353	380	348	400
<b>TOTAL PERSONNEL</b>		<b>\$ 2,658,071</b>	<b>\$ 2,887,838</b>	<b>\$ 2,696,212</b>	<b>\$ 3,102,636</b>

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**09 POLICE OPERATIONS**

<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
01-5220-09-01	UNIFORMS	23,163	25,000	25,000	25,000
01-5230-09-01	CLEANING SUPPLIES	948	1,000	1,000	1,000
01-5240-09-01	PRINTED SUPPLIES	7,550	5,500	6,500	5,500
01-5260-09-01	GENERAL OFFICE SUPPLIES	4,404	4,000	4,000	4,000
01-5261-09-01	POSTAGE	915	1,100	600	600
01-5280-09-01	MINOR EQUIP/SMALL TOOLS<\$5K	15,239	15,000	17,000	10,000
01-5285-09-01	FUEL	44,491	45,000	35,000	40,000
01-5289-09-01	MEDICAL SUPPLY AND EQUIPMENT	833	500	600	500
01-5290-09-01	EXPENDABLE SUPPLIES	2,748	3,700	3,700	5,200
01-5298-09-01	VICTUALS BEVERAGES & GROCERY	3,173	1,000	2,000	-
01-5403-09-01	BUILDING MAINTENANCE	35,046	30,000	30,000	25,000
01-5420-09-01	MACHINERY/TOOL MAINTENANCE	-	-	440	-
01-5430-09-01	MOTOR VEHICLE MAINTENANCE	36,863	30,000	20,000	20,000
01-5440-09-01	OFFICE EQUIP	24,336	5,000	13,063	8,000
01-5445-09-01	SOFTWARE	82	17,600	2,800	14,000
01-5460-09-01	RADIO MAINTENANCE	13,401	28,000	28,000	28,000
01-5501-09-01	ADVERTISING	-	500	500	500
01-5510-09-01	ASSOC DUES/PUBLICICATIONS	1,140	2,000	2,000	2,000
01-5517-09-01	FIREARMS TRAINING	583	3,000	3,000	3,000
01-5525-09-01	TRAINING/SEMINARS	8,257	12,000	12,000	10,000
01-5530-09-01	ELECTRIC SERVICES	16,931	10,000	15,000	18,000
01-5535-09-01	GAS SERVICES	2,134	-	3,804	4,000
01-5564-09-01	COMMUNITY RELATIONS	7,400	3,500	4,500	3,500
01-5570-09-01	SPECIAL SERVICES	26,459	40,000	38,100	60,000
01-5575-09-01	EQUIPMENT RENTAL	5,216	4,000	5,200	5,460
01-5578-09-01	TRAVEL	4,804	5,000	5,000	5,000
01-5583-09-01	ANIMAL CONTROL	31,188	25,000	22,000	25,000
01-5585-09-01	TELEPHONE SERVICES	34,800	30,000	32,400	33,000
01-5589-09-01	JANITORIAL SERVICES	6,218	7,500	-	7,500
01-5590-09-01	WATER/SEWER SERVICES	4,770	4,000	5,065	6,000
01-5557-09-01	INTERGOV- CITY OF MAN	519,091	520,000	520,000	520,000
01-5870-09-01	OTHER EQUIPMENT	21,255	19,113	18,000	10,000
01-5910-09-01	MOTOR VEHICLES	69,394	130,200	200,000	-
<b>TOTAL OPERATIONS</b>		<b>\$ 972,833</b>	<b>\$ 1,028,213</b>	<b>\$ 1,076,272</b>	<b>\$ 899,760</b>
<b>TOTAL POLICE</b>		<b>\$ 3,630,904</b>	<b>\$ 3,916,051</b>	<b>\$ 3,772,484</b>	<b>\$ 4,002,396</b>



# PUBLIC SAFETY OPEN HOUSE

**Saturday, October 12**  
**10:00 AM - 12:00 PM**  
**Kennedale Fire Department**  
**100 Cloverlane Drive**



**We will see you here!**



- Hands-Only CPR
- Vehicle Identification Number (VIN) Etching by the Tri-County Auto Theft Task Force
- Face Painting & Bouncy House
- Fort Worth Fire Department Arson & Bomb Squad
- Accelerant Detection K-9 Demo
- Methodist Mansfield Medical Center
- Mansfield 911 Communications Center
- DEA "Watch your BAC" drunk driving simulator for High School students and older
- Hot dogs and Snow cones!



**99.5 THE WOLF**

[www.cityofkennedale.com](http://www.cityofkennedale.com)  
817-985-2150





City of  
**KENNEDALE**  
Texas  
EST. 1987

YOU'RE HERE YOUR HOME





## 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.

Our main objectives for FY 26 are:

- Provide a safe work environment with professionally trained Firefighter Paramedics by providing quality equipment, training and updated technology.
- Reduce Overtime expenses by increasing and maintaining staffing.
- Customer satisfaction – internally and externally.
- Maintain a high standard of care in Emergency Medical Services.
- Increase our community education programs to reduce fire loss and injury to our citizens.

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Fire Administration became fully staffed with Fire Chief, Fire Captain, Fire Inspector and Administrative Assistant
- Completed move to a temporary fire station and started the construction of the new Fire Station 59
- Increased the number of fire inspections resulting in better communications with area businesses and safety towards fire prevention
- Successfully completed numerous community events and programs
- Increased training with police department
- Updated the department fee schedule
- Reimbursement of ambulance purchase from Tarrant County ESD - \$567,000

## SHORT-TERM (FY26) GOALS

- Evaluate and maintain quality reaction time to all dispatched Fire and EMS incidents
- Continue to provide average response times to incidents under five minutes
- Establish a plan to complete at least 300 annual fire safety inspections of businesses in the City of Kennedale
- Apply and begin process for Best Practices accreditation for Kennedale Fire Department
- Complete construction of Fire Station 59 and begin fire operations and incident responses by Summer of 2026
- Replacement of outdated Automated External Defibrillators and provide for more efficient safer fire operations with improved new fire hose lines and nozzles

## FUTURE INITIATIVES

- Citizens Fire Academy program for citizens and businesses within the City of Kennedale.
- Smoke detector program for citizens of Kennedale.
- Stay updated on current technology and changes in national standards on fire protection and standard of EMS care.
- Evaluate call volume and response times to help predict future staffing needs.

PERFORMANCE MEASURES					
Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Annual Fire Inspections	Output	No Info Available	200	429	600
Alarm to En-route Time	Efficiency	0min 56sec	1min 00sec	1min 03sec	1min 00sec
En-route to On scene time	Efficiency	4min 39sec	4min 30sec	4min 50sec	4 min 30sec

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**10 FIRE**

<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
Personnel		2,500,856	2,855,315	2,357,044	2,921,036
Operations		352,106	593,255	498,524	382,961
<b>TOTAL FIRE</b>		\$ 2,852,962	\$ 3,448,570	\$ 2,855,569	\$ 3,303,997

**Positions**

Fire Chief	1.0	1.0	1.0	1.0
Assistant Chief	-	-	-	1.0
Fire Captain	-	1.0	1.0	-
Fire Inspector	-	1.0	1.0	1.0
Fire Marshal	1.0	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0
Fire Lieutenant	3.0	3.0	3.0	3.0
Driver Engineers	3.0	3.0	3.0	3.0
Firefighter / Paramedics	12.0	12.0	12.0	12.0
<b>TOTAL POSITIONS</b>	<b>21.00</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>

<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
01-5101-10-01	SALARIES	1,493,093	1,801,885	1,398,604	1,841,447
01-5107-10-01	OVERTIME	212,338	120,000	153,777	120,000
01-5108-10-01	FLSA OVERTIME	168,697	162,000	161,853	162,000
01-5112-10-01	ASSIGNMENT PAY	7,065	5,000	3,670	5,000
01-5113-10-01	INCENTIVE PAY	43,873	40,000	40,766	40,000
01-5114-10-01	LONGEVITY PAY	12,604	13,382	11,812	14,762
01-5115-10-01	RETIREMENT	287,302	366,756	316,673	377,040
01-5117-10-01	FICA	145,241	163,883	130,315	167,015
01-5118-10-01	MEDICAL INSURANCE	114,150	159,778	123,534	171,486
01-5120-10-01	LIFE INSURANCE	6,111	8,100	5,765	8,100
01-5121-10-01	DENTAL INSURANCE	6,322	8,850	6,342	8,188
01-5122-10-01	VISION INSURANCE	767	1,931	924	1,998
01-5126-10-01	DISABILITY	3,294	3,750	3,010	4,000
<b>TOTAL PERSONNEL</b>		\$ 2,500,856	\$ 2,855,315	\$ 2,357,044	\$ 2,921,036

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**10 FIRE**

<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
01-5220-10-01	UNIFORMS	17,220	17,000	24,305	24,765
01-5225-10-01	LIFE SAFETY EQUIPMENT	568	15,000	1,442	25,052
01-5230-10-01	CLEANING SUPPLIES	1,959	2,500	3,246	2,500
01-5240-10-01	PRINTED SUPPLIES	3,767	3,500	1,341	3,000
01-5260-10-01	GENERAL OFFICE SUPPLIES	2,329	3,000	397	2,500
01-5261-10-01	POSTAGE	130	200	140	150
01-5280-10-01	MINOR EQUIP/SMALL TOOLS <\$5K	4,350	12,000	4,220	40,294
01-5285-10-01	FUEL	17,879	20,000	18,747	22,000
01-5288-10-01	EMS SUPPLIES	31,601	30,000	19,158	32,000
01-5290-10-01	EXPENDABLE SUPPLIES	2,675	5,000	40	8,250
01-5291-10-01	GRANT FUNDED SUPPLIES	6,251	-	-	-
01-5297-10-01	FIRE OPERATIONS EXPENDABLE SUPPLI	5,061	6,000	553	6,000
01-5298-10-01	VICTUALS BEVERAGES & GROCERY	7,614	4,000	1,083	-
01-5403-10-01	BUILDING MAINTENANCE	14,748	30,000	4,295	20,000
01-5420-10-01	MACHINERY/TOOL MAINTENANCE	19,832	17,000	8,512	18,000
01-5430-10-01	MOTOR VEHICLE MAINTENANCE	54,820	45,000	53,686	47,500
01-5440-10-01	OFFICE EQUIP/SOFTWARE	2,750	7,500	7,450	8,000
01-5445-10-01	SOFTWARE	9,214	8,500	7,500	10,000
01-5460-10-01	RADIO MAINTENANCE	7,934	9,000	8,350	10,000
01-5510-10-01	ASSOC DUES/PUBLICATIONS	2,447	5,000	4,673	6,000
01-5525-10-01	TRAINING/SEMINARS	18,418	20,000	18,500	24,000
01-5521-10-01	PUBLIC SAFETY EDUCATION	3,367	6,000	1,489	6,000
01-5530-10-01	ELECTRIC SERVICES	11,444	8,500	9,268	10,000
01-5535-10-01	GAS SERVICES	3,588	4,000	3,530	4,200
01-5570-10-01	SPECIAL SERVICES	16,607	25,000	8,885	29,000
01-5575-10-01	EQUIPMENT RENTAL	6,910	7,000	6,961	7,000
01-5578-10-01	TRAVEL	6,885	6,000	3,055	6,500
01-5585-10-01	TELEPHONE SERVICES	6,106	6,000	5,960	6,500
01-5590-10-01	WATER/SEWER SERVICES	3,951	3,500	4,683	3,750
01-5861-10-01	MOTOR VEHICLES	61,682	267,055	267,055	-
<b>TOTAL OPERATIONS</b>		<b>\$ 352,106</b>	<b>\$ 593,255</b>	<b>\$ 498,524</b>	<b>\$ 382,961</b>
<b>TOTAL FIRE</b>		<b>\$ 2,852,962</b>	<b>\$ 3,448,570</b>	<b>\$ 2,855,569</b>	<b>\$ 3,303,997</b>



**Touch-A-Truck**  
Library  
Parking Lot  
March 19  
10:30am

CITY OF KENNEDALE.COM/FINANCE



## DEPARTMENT OUTLINE: COMMUNITY DEVELOPMENT

We have three main objectives: improve building safety where possible, promote property maintenance and stewardship, and ensure development is consistent with adopted plans.

### PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Successful implementation of a new online permitting and licensing system.
- Updated the city's schedule of fees
- Updated nuisance ordinance for lighting concerns
- New Code Compliance FTE hired and all required licensing obtained
- Updated Unified Development Code adopted
- Pilot Tool Program to promote property stewardship established with the Library
- New online backflow and FOG compliance program established
- Obtained ten signs from a TRA-awarded grant to help curb illegal dumping

### NEW FOR FY26

- Establish a Rental Registration & Inspection Program. This program will require every rental dwelling unit in the city to register and undergo an annual inspection, ensuring that minimum housing and property maintenance standards are met. Fees for rental registration and inspection are listed in the recently adopted 2025 Fee Schedule.

### SHORT-TERM (FY26) GOALS

- All staff members obtain one new industry certification or license
- Continue to increase department visibility and community involvement by participating in four city or industry-related events
- Adopt the 2021 ICC I-codes
- Adopt an ordinance to require registration and inspection of all rental dwelling units

### FUTURE INITIATIVES

- Improve the city's ISO rating
- Pursue agency accreditation with the American Association of Code Enforcement (AACE)
- Pursue grant opportunities for parks, hazard mitigation, and building code adoption
- Establish a beautification program in association with Keep Kennedale Beautiful (KKB)

PERFORMANCE MEASURES					
Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Certs/Licenses Obtained	Effectiveness	0	4	7	4
Events Attended	Output	2	3	5	4
2021 Code Adoption	Effectiveness	N/A	Research	Research Complete	Adoption
Rental Program Adoption	Effectiveness	Discussed	Research	Research Complete	Adoption

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**12 COMMUNITY DEVELOPMENT**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		301,555	419,556	407,187	426,265
Operations		366,191	274,250	205,784	269,675
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 667,746</b>	<b>\$ 693,806</b>	<b>\$ 612,971</b>	<b>\$ 695,940</b>

**Positions**

Director	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0
Planning Technician	1.0	1.0	1.0	1.0
Permit Clerk	1.0	1.0	1.0	1.0
Code Enforcement Officer	-	1.0	1.0	1.0
<b>TOTAL POSITIONS</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-12-01	SALARIES	226,187	293,942	288,000	304,535
01-5107-12-01	OVERTIME	1,113	2,000	3,000	3,000
01-5113-12-01	INCENTIVE PAY	-	6,000	-	-
01-5114-12-01	LONGEVITY PAY	144	800	480	1,080
01-5115-12-01	RETIREMENT	33,903	50,545	49,500	53,298
01-5117-12-01	FICA	16,784	22,585	21,500	23,609
01-5118-12-01	MEDICAL INSURANCE	20,966	40,042	40,042	36,829
01-5120-12-01	LIFE INSURANCE	650	910	2,100	1,100
01-5121-12-01	DENTAL INSURANCE	1,108	1,914	1,810	1,946
01-5122-12-01	VISION INSURANCE	154	367	105	367
01-5126-12-01	DISABILITY	547	450	650	500
<b>TOTAL PERSONNEL</b>		<b>\$ 301,555</b>	<b>\$ 419,556</b>	<b>\$ 407,187</b>	<b>\$ 426,265</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5220-12-01	UNIFORMS	1,031	1,250	1,100	1,350
01-5240-12-01	PRINTED SUPPLIES	573	500	500	500
01-5260-12-01	GENERAL OFFICE SUPPLIES	1,274	1,500	1,500	1,500
01-5261-12-01	POSTAGE	1,056	600	600	600
01-5280-12-01	MINOR EQUIP/SMALL TOOLS<\$5K	3,243	5,000	5,000	5,000
01-5285-12-01	FUEL	1,231	1,500	1,500	1,500
01-5290-12-01	EXPENDABLE SUPPLIES	-	500	500	1,000
01-5298-12-01	VICTUALS BEVERAGES & GROCERY	156	500	500	-
01-5430-12-01	MOTOR VEHICLE MAINTENANCE	969	1,000	1,000	1,000
01-5440-12-01	OFFICE EQUIP	4,659	5,000	5,000	5,000
01-5445-12-01	SOFTWARE	33,029	28,000	28,000	28,000
01-5501-12-01	ADVERTISING	1,876	2,000	2,000	2,000
01-5510-12-01	ASSOC DUES/PUBLICATIONS	954	1,750	1,734	1,850
01-5525-12-01	TRAINING/SEMINARS	4,511	5,000	5,000	5,000
01-5570-12-01	SPECIAL SERVICES	61,665	75,000	60,000	75,000
01-5572-12-01	CODE ENFORCEMENT SERVICES	3,045	5,000	1,000	5,000
01-5574-12-01	FILING FEES	97	500	200	500
01-5575-12-01	EQUIPMENT RENTAL	4,545	4,500	4,500	4,600
01-5576-12-01	STRATEGIC PLANNING	100,000	30,000	1,000	25,000
01-5578-12-01	TRAVEL	1,193	1,500	1,500	1,625
01-5580-12-01	ENGINEERING SERVICES	138,506	100,000	80,000	100,000
01-5585-12-01	TELEPHONE SERVICES	2,616	3,650	3,650	3,650
01-5861-12-01	MOTOR VEHICLES	(38)	-	-	-
<b>TOTAL OPERATIONS</b>		<b>\$ 366,191</b>	<b>\$ 274,250</b>	<b>\$ 205,784</b>	<b>\$ 269,675</b>

<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 667,746</b>	<b>\$ 693,806</b>	<b>\$ 612,971</b>	<b>\$ 695,940</b>
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**HEART HEALTH**  
**FEBRUARY 25**  
**10:30 AM**

City of **KENNEDALE**  
 Texas 1957  
 YOU'RE HERE. YOUR HOME.



*Crafts*  
**Every Tuesday**  
**10:30 am**

City of **KENNEDALE**  
 Texas 1957  
 YOU'RE HERE. YOUR HOME.



**Jewelry Making**  
**May 2**  
**10:30 am**

City of **KENNEDALE**  
 Texas 1957  
 YOU'RE HERE. YOUR HOME.



*Senior Celebration*  
**Music & Picnic**  
**in the Park**  
**MAY 14**  
**10:00 AM - 2:30 PM**

City of **KENNEDALE**  
 Texas 1957  
 YOU'RE HERE. YOUR HOME.



## DEPARTMENT OUTLINE: SENIOR 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.

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Increased activities – particularly for health and exercise
- Increase in participation – meals and programs
- Increased participation with community partners
- Installed all new flooring and painted interior

## SHORT-TERM (FY26) GOALS

- Continue with Meals on Wheels activity director contract
- Continue to build activities offered
- Increase community outreach/awareness
- Continue to build volunteer pool

## FUTURE INITIATIVES

- Continue to build community relationships and partnerships
- Increase membership and activities to meet the needs of members
- Seek funding and sponsorships for additional programs and activities
- Add full-time Senior Center dedicated coordinator

## PERFORMANCE MEASURES

Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Lunches Served	Output	4,633	4,200	4,500	4,500
Activities Scheduled	Output	526	500	450	500
New Members	Input	31	35	35	35
New Programs	Output	10	18	12	12
New Member Volunteers	Efficiency	12	12	7	10

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**16 SENIOR CENTER**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		-	-	-	-
Operations		46,029	101,900	85,300	60,850
<b>TOTAL SENIOR CENTER</b>		\$ 46,029	\$ 101,900	\$ 85,300	\$ 60,850

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5230-16-01	CLEANING SUPPLIES	43	-	-	-
01-5260-16-01	GENERAL OFFICE SUPPLIES	-	100	100	150
01-5290-16-01	EXPENDABLE SUPPLIES	3,456	6,000	6,000	5,000
01-5403-16-01	BUILDING MAINTENANCE	3,002	52,000	38,000	10,000
01-5440-16-01	OFFICE EQUIP/SOFTWARE	2,014	500	-	2,000
01-5530-16-01	ELECTRIC SERVICES	5,280	4,000	5,000	5,500
01-5535-16-01	GAS SERVICES	2,226	2,000	1,700	2,200
01-5564-16-01	COMMUNITY RELATIONS	798	1,000	1,000	1,000
01-5570-16-01	SPECIAL SERVICES	20,550	23,000	23,000	24,000
01-5589-16-01	JANITORIAL SERVICES	6,615	10,000	8,000	8,000
01-5590-16-01	WATER/SEWER SERVICES	2,004	3,300	2,500	3,000
<b>TOTAL OPERATIONS</b>		\$ 46,029	\$ 101,900	\$ 85,300	\$ 60,850

<b>TOTAL SENIOR CENTER</b>		\$ 46,029	\$ 101,900	\$ 85,300	\$ 60,850
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## DEPARTMENT OUTLINE: LIBRARY

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

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Expanded library space:
  - Applied for and received the Tocker Foundation Library Transformation Grant 2025 - \$50,000
  - Received \$20,000 from FOLK for Transformation
  - Acquired and installed new shelving – City budget, \$56,000
- Received HEB/TLA Summer Reading grant - \$4,000
- Received Atmos Energy Summer Reading donation - \$2,500
- Received Atmos Energy Technology/Makerspace donation - \$10,000
- Received TSLAC accreditation
- Provided at least one Innovation Station activity per month
- Increased programming for adults and teens
- Increased attendance and usage of services and programs

## NEW FOR FY26

- Upgrade to and install RFID system and tags – total cost up to \$20,000
- Change 50% Library Programming/50% EDC Event Planning to 100% Adult Services Librarian to meet staffing and programming needs

## SHORT-TERM (FY26) GOALS

- Conduct collection audit
- Create the Library of Things – start with yard tools and recreation kits (disc golf)
- Increase staff training for program development, delivery, and evaluation
- Receive TSLAC accreditation
- Continue to provide new programming and activities for all ages
- Create Kennedale Historical collection in partnership with the Kennedale Historical Society
- Develop Small Business programming and information

## FUTURE INITIATIVES

- Build a new building for Community Resources
- Increase programming for all ages
- Increase community outreach
- Continue to build community partnerships and relationships

PERFORMANCE MEASURES					
Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
New Cards Issued	Input	277	250	285	275
Circulation	Output	35,354	33,000	36,000	37,000
In-person Programs	Output	255	275	275	280
Innovation Station Appts	Output	17	50	50	50
In-Person Visits	Output	24,748	24,000	26,000	26,000
Receive Accreditation	Effectiveness	Y	Y	Y	Y

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**17 LIBRARY**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		351,746	408,436	407,506	423,738
Operations		106,176	182,100	198,500	136,900
<b>TOTAL LIBRARY</b>		<b>\$ 457,922</b>	<b>\$ 590,536</b>	<b>\$ 606,006</b>	<b>\$ 560,638</b>

**Positions**

Director	1.0	1.0	1.0	1.0
Adult Services Librarian	-	-	-	1.0
Library Assistant II	2.0	2.0	2.0	2.0
Library Assistant I (Part Time, per FTE)	1.0	1.0	1.0	1.0
Programming and Events	1.0	1.0	1.0	-
<b>TOTAL POSITIONS</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-17-01	SALARIES	221,878	245,416	245,416	256,239
01-5107-17-01	OVERTIME	818	500	1,100	1,500
01-5109-17-01	TEMPORARY/PART-TIME	36,457	42,843	42,843	42,835
01-5113-17-01	INCENTIVE PAY	-	-	-	-
01-5114-17-01	LONGEVITY PAY	3,840	4,560	4,066	4,928
01-5115-17-01	RETIREMENT	37,298	50,259	50,259	52,760
01-5117-17-01	FICA	19,585	22,458	22,458	23,371
01-5118-17-01	MEDICAL INSURANCE	28,392	37,584	37,584	36,829
01-5120-17-01	LIFE INSURANCE	1,367	2,200	1,500	2,300
01-5121-17-01	DENTAL INSURANCE	1,383	1,597	1,400	1,957
01-5122-17-01	VISION INSURANCE	174	368	255	368
01-5126-17-01	DISABILITY	555	650	625	650
<b>TOTAL PERSONNEL</b>		<b>\$ 351,746</b>	<b>\$ 408,436</b>	<b>\$ 407,506</b>	<b>\$ 423,738</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5230-17-01	CLEANING SUPPLIES	43	-	-	-
01-5240-17-01	PRINTED SUPPLIES	50	-	-	-
01-5260-17-01	GENERAL OFFICE SUPPLIES	124	300	300	500
01-5261-17-01	POSTAGE	412	500	1,000	1,200
01-5280-17-01	MINOR EQUIP/SMALL TOOLS<\$5K	-	800	800	300
01-5290-17-01	EXPENDABLE SUPPLIES	5,434	7,000	7,000	8,000
01-5292-17-01	LIBRARY PROCESSING SUPPLIES	-	-	-	500
01-5294-17-01	LIBRARY BOOK-CITY FUND	17,957	22,000	22,000	25,000
01-5403-17-01	BUILDING MAINTENANCE	32,684	86,000	101,500	30,000
01-5455-17-01	SOFTWARE MAINT	9,751	16,000	16,000	18,000
01-5440-17-01	OFFICE EQUIP	2,129	3,000	7,500	4,000
01-5510-17-01	ASSOC DUES/PUBLICICATIONS	1,324	1,500	800	1,500
01-5525-17-01	TRAINING/SEMINARS	2,820	3,000	500	3,000
01-5530-17-01	ELECTRIC SERVICES	7,960	7,000	7,000	7,500
01-5535-17-01	GAS SERVICES	2,360	2,500	2,000	2,500
01-5564-17-01	COMMUNITY RELATIONS	3,510	5,000	5,000	5,000
01-5570-17-01	SPECIAL SERVICES	3,151	4,000	8,000	6,000
01-5575-17-01	EQUIPMENT RENTAL	4,060	4,000	4,000	4,200
01-5578-17-01	TRAVEL	16	2,500	100	2,500
01-5585-17-01	TELEPHONE SERVICES	2,343	2,500	2,500	2,700
01-5589-17-01	JANITORIAL SERVICES	6,228	10,000	8,500	10,000
01-5590-17-01	WATER/SEWER SERVICES	3,819	4,500	4,000	4,500
<b>TOTAL OPERATIONS</b>		<b>\$ 106,176</b>	<b>\$ 182,100</b>	<b>\$ 198,500</b>	<b>\$ 136,900</b>

<b>TOTAL LIBRARY</b>		<b>457,922</b>	<b>\$ 590,536</b>	<b>\$ 606,006</b>	<b>\$ 560,638</b>
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**BARK  
IN THE  
PARK**



**APRIL 26, 2025  
9AM TO 12PM**

**SONORA PARK  
263 S. NEW HOPE ROAD**

Join us for Low-Cost Vaccinations, Gifts for Dogs,  
Local Vendors, Free Animal Balloons & More!

Prizes will be awarded for:

- Best Costume
- Largest Dog
- Smallest Dog

More information available at:  
[www.cityofkennedale.com](http://www.cityofkennedale.com)

CITY OF KENNEDALE.COM/FINANCE

City of  
**KENNEDALE**  
Texas  
EST. 1887  
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## DEPARTMENT OUTLINE: COMMUNICATIONS

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

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Increased outreach and marketing/promotion
- Increased community participation in City events
- Trained 3 new department web administrators for web page maintenance
- Provided marketing support and merchandise for all City events
- Continue to increase social media and web page views/interactions

## SHORT-TERM (FY26) GOALS

- Establish an intranet for employee communication
- Establish a larger communications network of media providers for broader reach for information
- Train employees in each department for consistent messaging and adherence to communications policy and department web administration
- Increase social media followers and newsletter subscribers

## FUTURE INITIATIVES

- Increase community participation in City events and activities
- Train on person per department in web page admin
- Update all department web pages with trained web admins
- Add a dedicated social media moderator
- Add 100% Event Coordinator/Marketing employee

## PERFORMANCE MEASURES

Measure	Type	FY24 Actual	FY25 Target	FY25 Projected	FY26 Target
Event Attendance	Effectiveness	?	5,000	12,000	12,000
Webpage Visits	Effectiveness	225,000	200,000	240,000	250,000
1 Trained Admin/Department	Efficiency	na	8	5	8
Newsletter Subscriptions	Effectiveness	1,040	1,200	1,100	1,200
Social Media New Followers	Effectiveness	640	600	600	650

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**18 COMMUNICATIONS**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		-	-	-	-
Operations		13,705	23,500	17,600	19,900
<b>TOTAL COMMUNICATIONS</b>		\$ 13,705	\$ 23,500	\$ 17,600	\$ 19,900

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5260-18-01	GENERAL OFFICE SUPPLIES	43	100	100	100
01-5290-18-01	EXPENDABLE SUPPLIES	64	1,000	1,000	500
01-5440-17-01	OFFICE EQUIP	-	-	-	-
01-5455-18-01	SOFTWARE	1,353	5,000	1,500	4,000
01-5501-18-01	ADVERTISING	506	1,000	1,000	1,000
01-5510-18-01	ASSOC DUES/PUBLICICATIONS	-	500	-	300
01-5525-18-01	TRAINING/SEMINARS	1,443	1,000	-	500
01-5564-18-01	COMMUNITY RELATIONS	9,745	6,000	6,000	6,000
01-5570-18-01	SPECIAL SERVICES	550	2,000	2,000	2,000
01-5571-18-01	SPECIAL EVENTS	-	6,000	6,000	5,000
01-5578-18-01	TRAVEL	-	900	-	500
<b>TOTAL OPERATIONS</b>		\$ 13,705	\$ 23,500	\$ 17,600	\$ 19,900

<b>TOTAL COMMUNICATIONS</b>		\$ 13,705	\$ 23,500	\$ 17,600	\$ 19,900
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# GO TO THE PARK!

## JOIN US MAY 17

### SONORA PARK

### TROPHY FOR BIGGEST CATCH!

263 S. NEW HOPE ROAD

## 8 AM TO 12 PM\*

PARTICIPANTS AGE 12 AND UNDER RECEIVE:

**FISHING POLE  
TACKLE BOX  
CUP OF LIVE WORMS  
T-SHIRT**

take a  kid fishing day



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

**817-985-2170**

\*AWARDS PRESENTED AT 11:00

[WWW.CITYOFKENNEDALE.COM](http://WWW.CITYOFKENNEDALE.COM)



## DEPARTMENT OUTLINE: PUBLIC WORKS

Our mission is to preserve and enhance public safety and quality of life for our citizenry by providing exceptional public services through planning, engineering, operating and maintaining public infrastructure.

## PRIOR YEAR RESULTS & ACCOMPLISHMENTS

- Full reconstruction of Collett Sublett Road, within the limits of Swiney Hiatt Rd. and 1360 Collett Sublett Rd., with concrete pavement, curb & gutters, sidewalks, water, sewer, and storm drains, and street lights
- Completed the Valley Lane Bridge and Everett Road Bridge Repairs
- Drainage improvements to the Oak Forest Channel
- SCADA upgrade
- Cut & Plug 2" watermain, and rerouted services lines to 12" main on Shady Ln.
- Completed sanitary sewer improvements to an aerial crossing
- Based on engineering studies and public requests, installed solar powered flashing stop signs at various high-traffic intersections throughout the City
- Completed the Safe Route to School Project in the Crestdale District; 3,535 SY. of sidewalks, 45 curb ramps, and continental crosswalks were installed
- Complete full reconstruction of our T4, 0.5MG, groundwater storage tank by summer 2025
- Systemically remove and replace all failing and manually read Neptune water meters with Masters AMI by late spring 2025

## NEW FOR FY26

- A Project Manager position. This person will oversee projects throughout their lifecycle, define project scope, maintain schedules and budgetary controls, manage risk, identify and manage key stakeholders and ensure effective communication with all parties. Total expected cost of employment is \$110,925.

## SHORT-TERM (FY26) GOALS

- Systemically install solar powered street lights throughout the City
- Reduce our overall street inventory of streets classified as in poor condition (currently at 12.8% or 108,330 SY) by 33% annually
- Systemically upgrade our water distribution and wastewater collection systems by investing at least \$0.5M annually
- Rehabilitate our existing T3, 1MG, elevated storage tank
- Wastewater gravity interceptor; upgrade approximately 15,500 LF of sanitary sewer from I-820 to TxRaceTrack

- Hillside / Briar Ct. Sanitary Sewer Improvements, upgrade approximately 1,100 LF of sewer line and eliminate existing bottleneck
- Rehabilitate our existing ballfield for a FY 2026 projected completion

**FUTURE INITIATIVES**

- Little School Road Extension Project
- Upgrade playground equipment at Rogers Farm Park
- Perform infiltration and inflow (I & I) survey on the collection system basins, and conduct the necessary repairs as needed
- Develop strategies and solicit grant funding for reconstruction of deteriorating streets, to include water, sewer and stormwater upgrades

PERFORMANCE MEASURES					
Measure	Type	FY23 Actual	FY24 Target	FY25 Projected	FY26 Target
100% replacement of water meters (3,248)	Efficiency	2,470	389	389	3,248
% of streets classified as poor condition	Effectiveness	12.8% (108,330 LF)	8.53% (72,220 LF)	8.53% (72,220 LF)	4.26% (36,110 LF)
Investment dollars	Output	\$774,098.50	\$798,242.00	\$889,882.00	\$500,000.00
% completion of ballfield	Efficiency	No Submission	Awarded	0%	100%

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**20 PUBLIC WORKS**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		660,483	778,406	671,753	924,927
Operations		451,823	764,023	740,072	1,162,950
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 1,112,306</b>	<b>\$ 1,542,429</b>	<b>\$ 1,411,825</b>	<b>\$ 2,087,877</b>

Positions	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Director	1.0	1.0	1.0	1.0
Project Manager	-	-	-	1.0
Supervisor	1.0	1.0	1.0	1.0
Field Worker - Full Time	6.0	6.0	6.0	6.0
Field Worker - Part Time by FTE	0.7	1.8	1.8	1.75
Administrative Assistant	1.00	1.00	1.00	1.00
<b>TOTAL PUBLIC WORKS POSITIONS</b>	<b>9.70</b>	<b>10.75</b>	<b>10.75</b>	<b>11.75</b>

**STREET MAINTENANCE**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5101-20-03	SALARIES	457,462	484,149	447,413	580,623
01-5107-20-03	OVERTIME	5,669	9,450	8,500	10,000
01-5109-20-03	TEMPORARY/PART-TIME	29,862	61,187	28,500	52,441
01-5113-20-03	INCENTIVE PAY	3,690	2,800	2,800	2,800
01-5114-20-03	LONGEVITY PAY	5,368	9,856	6,036	11,040
01-5115-20-03	RETIREMENT	73,894	96,924	74,750	113,223
01-5117-20-03	FICA	37,757	43,310	35,930	50,154
01-5118-20-03	MEDICAL INSURANCE	40,344	61,089	59,500	93,148
01-5120-20-03	LIFE INSURANCE	2,840	4,200	3,800	5,000
01-5121-20-03	DENTAL INSURANCE	2,232	3,658	2,834	4,107
01-5122-20-03	VISION INSURANCE	317	683	490	891
01-5126-20-03	SHORT-TERM DISABILITY	1,047	1100	1,200	1,500
<b>TOTAL PERSONNEL</b>		<b>\$ 660,483</b>	<b>\$ 778,406</b>	<b>\$ 671,753</b>	<b>\$ 924,927</b>

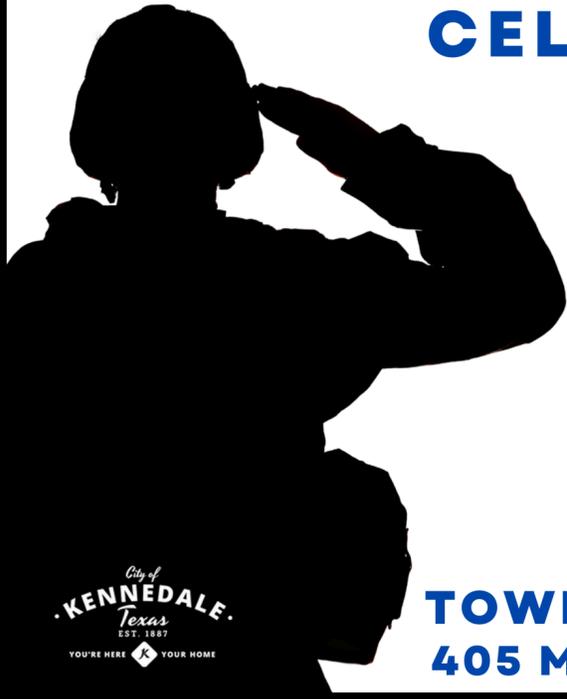
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5210-20-03	CHEMICAL SUPPLIES	5,790	5,000	3,500	5,000
01-5220-20-03	UNIFORMS	4,305	6,272	6,272	9,250
01-5230-20-03	CLEANING SUPPLIES	932	2,500	2,400	3,000
01-5240-20-03	PRINTED SUPPLIES	-	500	500	500
01-5260-20-03	GENERAL OFFICE SUPPLIES	785	1,500	1,100	2,000
01-5280-20-03	MINOR EQUIP/SMALL TOOLS<\$5K	4,829	5,000	4,800	7,000
01-5285-20-03	FUEL	15,577	15,500	15,000	15,500
01-5290-20-03	EXPENDABLE SUPPLIES	2,590	2,600	2,500	2,800
01-5403-20-03	BUILDING MAINTENANCE	3,665	14,350	25,000	24,000
01-5407-20-03	STREET MAINTENANCE	82,351	194,700	190,000	350,000
01-5409-20-03	IRRIGATION MAINTENANCE	665	2,500	2,500	2,500
01-5420-20-03	MACHINERY/TOOL MAINTENANCE	6,048	8,800	8,500	10,000
01-5430-20-03	MOTOR VEHICLE MAINTENANCE	20,403	20,000	19,850	20,000
01-5440-20-03	OFFICE EQUIP	741	9,600	8,300	9,000
01-5445-20-03	SOFTWARE	12,143	10,000	10,000	10,000
01-5480-20-03	SIGNS/FENCE/SIDEWALK MAINTENANCE	11,892	63,200	62,250	74,000
01-5510-20-03	ASSOC DUES/PUBLICICATIONS	149	4,500	4,100	5,000
01-5525-20-03	TRAINING/SEMINARS	1,914	7,500	6,500	7,000
01-5530-20-03	ELECTRIC SERVICES	65,222	66,000	65,500	66,000
01-5535-20-03	GAS SERVICES	2,136	1,000	2,500	1,400
01-5570-20-03	SPECIAL SERVICES	31,520	50,500	45,500	193,000
01-5575-20-03	EQUIPMENT RENTAL	15,954	18,000	18,000	18,000
01-5578-20-03	TRAVEL	87	3,000	2,500	2,500
01-5580-20-03	ENGINEERING SERVICES	57,850	78,000	75,000	80,000
01-5585-20-03	TELEPHONE SERVICES	2,384	3,000	3,000	3,500
01-5590-20-03	WATER/SEWER SERVICES	-	40,000	40,000	45,000
01-5591-20-03	TRASH/DISPOSAL/DUMP SERVICES	-	1,500	1,500	1,500
01-5870-20-03	OTHER EQUIPMENT	9,200	16,500	16,500	86,500
<b>TOTAL STREET MAINTENANCE OPERATIONS</b>		<b>\$ 359,135</b>	<b>\$ 651,522</b>	<b>\$ 643,072</b>	<b>\$ 1,053,950</b>

**GENERAL FUND EXPENDITURES BY DEPARTMENT**  
**20 PUBLIC WORKS**  
**PARK MAINTENANCE**

<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
01-5404-20-04	PARK MAINTENANCE	9,973	30,000	25,000	27,500
01-5405-20-04	TOWN CENTER PLAZA	296	-	-	-
01-5406-20-04	SONORA AND RODGERS FARM PARK	10,634	30,000	22,000	27,500
01-5408-20-04	OTHER PARKS/MISC.	8,597	-	-	-
01-5530-20-04	ELECTRIC SERVICES	3,606	3,500	3,500	3,500
01-5522-20-04	KEEP KENNEDALE BEAUTIFUL	9,066	11,000	10,500	12,500
01-5575-20-04	EQUIPMENT RENTAL	-	3,000	3,000	3,000
01-5590-20-04	WATER/SEWER SERVICES	50,515	35,000	33,000	35,000
<b>TOTAL PARK MAINTENANCE OPERATIONS</b>		<b>\$ 92,688</b>	<b>\$ 112,501</b>	<b>\$ 97,000</b>	<b>\$ 109,000</b>



# VETERANS DAY CELEBRATION



**NOVEMBER 11  
9:00 AM**

**TOWNCENTER PARK  
405 MUNICIPAL DRIVE**

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



## DEPARTMENT OUTLINE: NONDEPARTMENTAL

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

## NEW FOR FY26

- FY26 will be the first full year impact of the Chapter 380 agreement with Quick Roofing/QR Purchasing. The projected cost of this agreement is the main driver of the expenditure increase in this department

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**90 NON-DEPARTMENTAL**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Personnel		-	-	-	-
Operations		539,101	605,498	1,021,609	1,151,808
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 539,101</b>	<b>\$ 605,498</b>	<b>\$ 1,021,609</b>	<b>\$ 1,151,808</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5116-90-01	UNEMPLOYMENT INSURANCE	(2,737)	28,500	28,500	30,495
01-5118-90-01	MEDICAL INSURANCE - RETIREE	-	-	4,048	12,752
01-5119-90-01	WORKERS' COMPENSATION	138,006	118,534	136,017	138,868
01-5123-90-01	HEALTH ADMIN FEES	84,414	71,000	71,000	75,970
01-5403-90-01	BUILDING MAINTENANCE	13,205			
01-5440-90-01	OFFICE EQUIP	10,869	8,000	8,717	8,000
01-5445-90-01	SOFTWARE	11,293	62,330	62,330	9,500
01-5540-90-01	INSURANCE-AUTO	63,974	67,470	66,120	87,031
01-5545-90-01	INSURANCE-PROPERTY	34,776	40,226	39,391	39,099
01-5550-90-01	INSURANCE-GENERAL LIABILITY	14,224	17,064	16,438	32,915
01-5560-90-01	INSURANCE-LAW ENFORCEMENT	18,843	18,374	18,007	17,289
01-5569-90-01	IT SUPPORT	130,080	130,000	130,000	140,000
01-5570-90-01	SPECIAL SERVICES	19,430	32,000	32,000	18,000
01-5585-90-01	TELEPHONE SERVICES	2,725	12,000	12,000	12,500
01-5615-90-01	FUNCTIONAL GRANT	-	-	397,042	529,389
<b>TOTAL OPERATIONS</b>		<b>\$ 539,101</b>	<b>\$ 605,498</b>	<b>\$ 1,021,609</b>	<b>\$ 1,151,808</b>

<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 539,101</b>	<b>\$ 605,498</b>	<b>\$ 1,021,609</b>	<b>\$ 1,151,808</b>
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**90 NON-DEPARTMENTAL - TRANSFERS OUT**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
01-5705-90-01	TRANSFER OUT- CAP REPLACEMENT	139,200	139,200	139,200	139,200
01-5717-90-01	TRANSFER OUT - STREET IMPROV.	68,958			
01-5498-90-01	INCREMENTAL PROPERTY TAX	192,715	160,000	192,715	192,715
<b>TOTAL TRANSFERS OUT</b>		<b>\$ 400,873</b>	<b>\$ 299,200</b>	<b>\$ 331,915</b>	<b>\$ 331,915</b>



## Debt Service Fund

## OVERVIEW: DEBT SERVICE FUND

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

As of the preparation of this budget, the Debt Service Fund had amassed approximately \$1,291,552 in unassigned fund balance, primarily due to property tax revenues being more than what was needed to pay debt service requirements in prior years. \$500,000 of that balance has been designated for use in FY26. This budget increases the Interest and Sinking portion of Ad Valorem taxes by \$.016200 per \$100 valuation.

## EXPENSES AND BOND RATING

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

The City of Kennedale’s bond rating was raised to ‘AA’ from ‘AA-’ by S&P Global Ratings on December 12, 2024.

## DEBT SERVICE REQUIREMENTS

The City has bond expenditures in three funds – 02 Debt Service, 10 Water/Sewer, and 15 EDC. The below chart depicts all bond payments for all 3 funds. On the next page, the \$2,729,971.50 has been programed into the total expenditure budget for Fund 02 Debt Service Fund. The \$1,102,028.76 for Fund 10 and \$175,593.90 for EDC Fund 15, are shown later in the book with the expenditures for those funds.

**Debt Service Requirements -- 2026 Proposed Budget**

Debt Instruments	Fund 02 Debt Service Fund (I&S Ad Valorem Tax Levy)		Fund 15 Economic Develop Corp	Fund 02 Debt Service Fund (I&S Ad Valorem Tax Levy)		Fund 15 Economic Development Corporation		2026	Principal	2026	Interest	
	Fund 10 Water Sewer Fund	Fund 10 Water Sewer Fund	Fund 10 Water Sewer Fund	Fund 10 Water Sewer Fund	Fund 10 Water Sewer Fund	Fund 10 Water Sewer Fund	Fund 10 Water Sewer Fund	\$	\$	\$	\$	
\$2,900,000 Comb Tax & Rev C/O Series 2007		100%			212,710.00				200,000.00		12,710.00	
\$1,200,000 Sales Tax Rev Bonds Taxable Series 2007			100%			114,247.50			100,000.00		14,247.50	
\$3,720,000 GO Refunding Bond Series 2016	100%				399,901.75				385,000.00		14,901.75	
\$2,000,000 Tax Notes Series 2019	100%				398,752.50				395,000.00		3,752.50	
\$1,260,000 GO Refunding Bonds Series 2020	100%				136,435.25				125,000.00		11,435.25	
\$1,540,000 GO Refunding Bonds Series 2020A	100%				165,644.50				155,000.00		10,644.50	
\$5,735,000 Comb Tax and Rev C/O Series 2021	100%				378,950.00				265,000.00		113,950.00	
\$1,700,000 Texas Leverage Fund Original 3.25% Interest Rate			100%			61,346.40			58,925.18		2,421.22	
\$17,065,000 Comb Tax and Revenue C/O Series 2023		86%			889,318.76				250,000.00		639,318.76	
\$17,065,000 Comb Tax and Revenue C/O Series 2023	14%				180,125.00				80,000.00		100,125.00	
\$2,980,000 General Obligation Bonds Series 2024	100%				218,800.00				95,000.00		123,800.00	
\$10,810,000 Comb Tax and Revenue C/O Series 2024	100%				851,362.50				410,000.00		441,362.50	
<b>Total Debt Service by Year</b>					<b>2,729,971.50</b>		<b>1,102,028.76</b>		<b>175,593.90</b>		<b>2,518,925.18</b>	<b>1,488,668.98</b>

Name	Maturity Date	Purpose
\$2,900,000 Comb Tax & Rev C/O Series 2007	2027	Improve water, sewer, and storm water systems 16" Water Line A - FW Connect \$2.4M, 16" Water Line B - \$759k
\$1,200,000 Sales Tax Rev Bonds Taxable Series 2007	2027	Land for Town Center, 109 W Kennedale Parkway
\$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
\$17,065,000 Comb Tax and Revenue C/O Series 2023	2043	Interceptor Project (sewer), Hillside upgrade, portions of rebuilds for Eden Road, New Hope Road, and Swiney Hiatt
\$2,980,000 General Obligation Bonds Series 2024	2044	Park system improvements
\$10,810,000 Comb Tax and Revenue C/O Series 2024	2044	Remodels for public safety facilities, street projects

Fund 02 DEBT SERVICE					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
02-4001-00-00	PROPERTY TAX-CURRENT	2,338,419	2,372,462	2,372,462	2,646,384
02-4011-00-00	PROPERTY TAX-DELINQUENT	48,548	7,500	7,500	7,500
02-4041-00-00	PROPERTY TAX-PENALTY	12,223	7,500	7,500	7,500
02-4401-00-00	INVESTMENT INCOME	44,734	43,985	43,985	43,985
02-4902-00-00	PROCEEDS-DEBT/LOAN	447,547			
<b>TOTAL REVENUES</b>		<b>\$ 2,891,472</b>	<b>\$ 2,431,447</b>	<b>\$ 2,431,447</b>	<b>\$ 2,705,369</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
02-5602-21-06	2007 \$4.365M GO RFND	129,675	-	-	-
02-5606-21-06	2016 3.72M REFUNDING	375,000	375,000	375,000	385,000
02-5607-21-06	2016 3.72M REFUNDING	28,416	21,704	21,704	14,902
02-5612-21-06	2007 \$4.365M GO RFND	2,574	-	-	-
02-5621-21-06	BANK FEES / PAYING AGENT FEES	600	500	500	500
02-5622-21-06	ARBITRAGE/DISCLOSURE	2,250	2,500	2,500	2,500
02-5625-21-06	ISSUANCE COSTS	368,817	-	-	-
02-5626-21-06	PMT TO ESCROW AGENT	-	-	-	-
02-5643-21-06	2007 \$1.2M TAX BOND-INTEREST	4,300	-	-	-
02-5644-21-06	2007 \$1.2M TAX BOND-PRINCIPAL	215,000	-	-	-
02-5651-21-06	2019 \$2.0M TAX NOTES	380,000	385,000	385,000	395,000
02-5652-21-06	2019 \$2.0M TAX NOTES	18,430	11,163	11,163	3,753
02-5655-21-06	2020A \$1.54M GO RFND	150,000	150,000	150,000	155,000
02-5656-21-06	2020A \$1.54M GO RFND	14,294	12,505	12,505	10,645
02-5657-21-06	2021 \$6.0M CO-PRINCIPAL	185,000	240,000	240,000	265,000
02-5658-21-06	2021 \$6.0M CO - INTEREST	132,550	124,050	124,050	113,950
02-5659-21-06	2020 1.26M GO REFUND-INTEREST	-	13,848	13,848	11,435
02-5660-21-06	2020 1.26M GO REFUND-PRINCIPAL	-	125,000	125,000	125,000
02-5661-21-06	2023 \$17.0 MM C/O - INTEREST	760,944	80,000	80,000	100,125
02-5662-21-06	2023 \$17.0 MM C/O - PRINCIPAL	170,000	104,125	104,125	80,000
02-5669-21-06	2024 \$3MM GO - INTEREST		147,750	147,750	123,800
02-5670-21-06	2024 \$3MM GO - PRINCIPAL		90,000	90,000	95,000
02-5671-21-06	2024 \$11.0 MM C/O - INTEREST	-	545,625	545,625	441,363
02-5672-21-06	2024 \$11.0 MM C/O - PRINCIPAL	-	175,000	175,000	410,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,937,850</b>	<b>\$ 2,603,770</b>	<b>\$ 2,603,770</b>	<b>\$ 2,732,972</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (46,378)</b>	<b>\$ (172,323)</b>	<b>\$ (172,323)</b>	<b>\$ (27,603)</b>
02-4915-00-00	TRANSFER IN-EDC FUND	-	138,848	138,848	136,432
02-4961-00-00	TRANSFER IN-TIRZ	228,229	228,229	228,229	-
02-4960-00-00	TRANSFER IN-PROJECTS	108,055	108,265	108,265	104,475
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 336,284</b>	<b>\$ 475,342</b>	<b>\$ 475,342</b>	<b>\$ 240,907</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 289,906</b>	<b>\$ 303,019</b>	<b>\$ 303,019</b>	<b>\$ 213,304</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 698,627</b>	<b>\$ 988,533</b>	<b>\$ 988,533</b>	<b>\$ 1,291,552</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 988,533</b>	<b>\$ 1,291,552</b>	<b>\$ 1,291,552</b>	<b>\$ 1,504,856</b>



## Utility Funds

## OVERVIEW: STORMWATER FUND

The Stormwater Utility Fund is an Enterprise Fund with the responsibility for providing stormwater management to approximately 3,217 residential, commercial and industrial customers. It serves approximately 10,771 residents in Kennedale. Stormwater management is a vital issue affecting Kennedale's future with millions of dollars of identified projects needed to address life safety issues, flooding and infrastructure damage. This funding was established to prevent flooding, preserve streams, minimize water pollution and to operate the stormwater system in a more effective manner to fully comply with state and federal regulatory requirements. This will be accomplished by improving infrastructure reconstruction and system maintenance, master planning, enhanced development review and increased public education and outreach.

## SHORT-TERM GOALS

- Initial funding from the Texas Water Development Board, TWDB, was finalized and once additional funding is approved by the Federal Emergency Management Administration, FEMA, initiate a construction contract for the Valley Lane Channel improvements
- Revise and submit our Hazard Mitigation Plan (HazMAP) to the Texas Division of Emergency Management (TDEM)
- Continue open drainage maintenance with Tarrant County's Inter-Local Agreements
- Continue spraying of drainage channels to effectively control unwanted vegetation

## LONG-TERM GOALS

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

**FUND 7 STORMWATER**

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
07-4205-00-00	DRAINAGE FEES	274,894	280,000	277,701	305,200
07-4401-00-00	INVESTMENT INCOME	34,205	31,150	43,080	40,000
<b>TOTAL REVENUES</b>		<b>\$ 309,099</b>	<b>\$ 311,150</b>	<b>\$ 320,781</b>	<b>\$ 345,200</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
07-5510-35-01	ASSOC DUES/PUBLICATIONS	4,168	4,200	4,168	4,200
07-5525-35-01	TRAINING/SEMINARS	240	-	-	-
07-5570-35-01	SPECIAL SERVICES	-	20,000	19,099	120,000
07-5574-35-01	FILING FEES	100	100	100	100
07-5580-35-01	ENGINEERING SERVICES	64,996	21,500	21,000	21,500
07-5637-90-00	DEPRECIATION EXPENSE	20,300	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 89,804</b>	<b>\$ 45,800</b>	<b>\$ 44,367</b>	<b>\$ 145,800</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 219,295</b>	<b>\$ 265,351</b>	<b>\$ 276,414</b>	<b>\$ 199,400</b>
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Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
07-5598-35-01	ADMIN CHARGE - STREET	(64,415)	(77,841)	(77,841)	(92,493)
07-5701-35-01	TRANSFER OUT GENERAL FUND	(136,035)	(140,833)	(140,833)	(151,579)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (200,450)</b>	<b>\$ (218,674)</b>	<b>\$ (218,674)</b>	<b>\$ (244,072)</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 18,845</b>	<b>\$ 46,677</b>	<b>\$ 57,740</b>	<b>\$ (44,672)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 1,148,846</b>	<b>\$ 1,167,691</b>	<b>\$ 1,167,691</b>	<b>\$ 1,225,431</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 1,167,691</b>	<b>\$ 1,214,368</b>	<b>\$ 1,225,431</b>	<b>\$ 1,180,759</b>

## OVERVIEW: WATER/SANITY SEWER FUND

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

The City is in the 6th year of a contract with the City of Arlington for operations and maintenance of the Kennedale water and sewer system and utility billing services. The primary source of revenue for the Water/Sewer fund is charges for services, which accounts for 91% of all revenue.

## SHORT-TERM GOALS

- Implement the sanitary sewer interceptor improvement project, which involves upgrading approximately 15,000 LF of sewer pipelines along the northwest sector of the city, from South Kennedale Racetrack to Gilman Road
- Invest in the rehabilitation of the groundwater tank, T<sub>4</sub>, at 751 Caruthers Ln. (High School) and the elevated tank, T<sub>3</sub>, at 500 Gail Dr. to maintain water distribution sustainability, fire flow and pressure
- Be compliant with the Lead and Copper Rule Revisions (LCRR) testing and sampling
- Be compliant with America's Water Infrastructure Act of 2018 (AWIA), Emergency Response Plans (ERPs), and the Risk and Resilience Assessment (RRA)

## LONG-TERM GOALS

- Upgrade all undersized water and sewer piping to an 8" diameter minimum
- Loop all dead-end mains, as deemed necessary

FUND 10 WATER/SEWER					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-4010-00-00	WATER SERVICE	2,964,063	3,352,153	3,956,440	4,312,520
10-4020-00-00	SEWER SERVICE	1,805,409	2,309,463	2,123,552	2,314,672
10-4061-00-00	METER PURCHASE/INSTALATION	8,616	5,500	6,267	6,300
10-4073-00-00	SANITATION BILLING FEES	29,836	7,000	15,247	8,500
10-4081-00-00	SALES TAX	164	50	150	175
10-4090-00-00	ARLINGTON OPERATOR COST	869,832	400,000	395,000	425,000
10-4202-00-00	CAPITAL CONTRIBUTIONS	41,707	-	-	-
10-4401-00-00	INVESTMENT INCOME	837,587	774,315	1,001,389	750,000
10-4409-00-00	MISCELLANEOUS INCOME	-	-	-	-
10-4485-00-00	EQUIPMENT SALE GAIN (LOSS)	-	-	-	-
10-4999-00-00	2023 C/O SERIES A	-	7,700,000	3,000,000	11,000,000
<b>TOTAL REVENUES</b>		<b>\$ 6,557,214</b>	<b>\$ 14,548,481</b>	<b>\$ 10,498,045</b>	<b>\$ 18,817,166</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
	UTILITY BILLING	2,562,019	2,126,675	1,791,960	2,157,800
	OPERATIONS	2,642,753	2,596,882	2,866,862	3,081,911
	DEBT SERVICE	1,120,131	394,830	394,830	1,102,029
	CAPITAL PROJECTS	9,796	8,300,000	3,350,000	11,640,000
	NON-DEPARTMENTAL	34,599	47,250	23,280	51,789
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,369,299</b>	<b>\$ 13,465,637</b>	<b>\$ 8,426,932</b>	<b>\$ 18,033,528</b>

<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 187,915</b>	<b>\$ 1,082,845</b>	<b>\$ 2,071,113</b>	<b>\$ 783,638</b>
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Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-4916-00-00	TRANSFER IN-DEBT SERVICE FUND	824,819			
10-4963-00-00	TRANSFER IN-WATER IMPACT	30,000	30,000	30,000	30,000
10-4964-00-00	TRANSFER IN-SEWER IMPACT	60,000	60,000	60,000	60,000
10-4965-00-00	TRANSFER IN-ROADWAY	97,525	97,525	97,525	97,525
10-5595-90-00	ADMIN CHARGE – GENERAL FUND	(544,140)	(757,935)	(757,935)	(837,350)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 327,894</b>	<b>\$ (570,410)</b>	<b>\$ (570,410)</b>	<b>\$ (649,825)</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 515,809</b>	<b>\$ 512,435</b>	<b>\$ 1,500,703</b>	<b>\$ 133,813</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 1,015,978</b>	<b>\$ 1,531,787</b>	<b>\$ 1,531,787</b>	<b>\$ 3,032,490</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 1,531,787</b>	<b>\$ 2,044,222</b>	<b>\$ 3,032,490</b>	<b>\$ 3,166,302</b>

FUND 10 / DEPARTMENT 15 UTILITY BILLING					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-5570-36-15	SPECIAL SERVICES	292,797	150,000	27,500	150,000
10-5575-36-15	EQUIPMENT RENTAL	1,882	12,000	2,500	2,500
10-5592-36-15	INTERGOV-FORT WORTH SEWER	26,629	25,000	27,475	27,000
10-5594-36-15	INTERGOV-ARLINGTON SEWER	1,193,516	1,414,675	1,263,682	1,275,000
10-5597-36-15	INTERGOV-FORT WORTH WATER	705,884	275,000	281,098	290,000
10-5598-36-15	INTERGOV-ARLINGTON WATER	341,312	250,000	189,705	413,300
<b>TOTAL UTILITY BILLING</b>		<b>\$ 2,562,019</b>	<b>\$ 2,126,675</b>	<b>\$ 1,791,960</b>	<b>\$ 2,157,800</b>

FUND 10 / DEPARTMENT 01 INTERLOCAL AGREEMENT CITY OF ARLINGTON					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-5510-36-01	ASSOC DUES/PUBLICATIONS	2,003	-	-	-
10-5530-36-01	ELECTRIC SERVICES	239,732	204,000	240,000	250,000
10-5535-36-01	GAS SERVICES	-	-	-	-
10-5570-36-01	SPECIAL SERVICES	175,471	25,000	240,000	250,000
10-5575-36-01	EQUIPMENT RENTAL	205	50	-	100
10-5580-36-01	ENGINEERING SERVICES	11,651	20,000	-	20,000
10-5585-36-01	TELEPHONE SERVICES	672	850	750	850
10-5590-36-01	WATER/SEWER SERVICES	5,432	5,000	4,950	5,250
10-5599-36-01	INTERLOCAL-CITY OF ARLINGTON	2,054,775	2,210,820	2,250,000	2,343,001
10-5653-36-01	2019 \$2.0M TAX NOTES	26,975	11,162	11,162	12,710
10-5654-36-01	2019 \$2.0M TAX NOTES	125,838	120,000	120,000	200,000
<b>TOTAL UTILITY OPERATIONS</b>		<b>\$ 2,642,753</b>	<b>\$ 2,596,882</b>	<b>\$ 2,866,862</b>	<b>\$ 3,081,911</b>

FUND 10 / DEPARTMENT 06 WATER DEBT SERVICE					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-5603-36-06	2007 \$4.365M GO RFND – PRINCIPAL	80,325	-	-	-
10-5613-36-06	2007 \$4.365M GO RFND INTEREST	1,594	-	-	-
10-5625-36-06	ISSUANCE COSTS	-	-	-	-
10-5626-36-06	2007 \$2.9M CO-INTEREST	28,393	20,705	20,705	12,710
10-5620-36-06	2007 \$2.9M CO-PRINCIPAL	185,000	190,000	190,000	200,000
10-5627-36-06	2023 \$17.65 UTILITY PRIN	170,000	80,000	80,000	250,000
10-5628-36-06	2023 \$17.65 UTILITY INT	654,819	104,125	104,125	639,319
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,120,131</b>	<b>\$ 394,830</b>	<b>\$ 394,830</b>	<b>\$ 1,102,029</b>

FUND 10 / DEPARTMENT 09 WATER CAPITAL PROJECTS					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-5833-36-09	CDBG SEWER PROJECT	-	300,000	225,000	300,000
10-5834-36-09	WATER LINE INSTALLATION	-	300,000	125,000	340,000
10-5835-36-09	SEWER LINE INSTALLATION	9,796	7,700,000	3,000,000	11,000,000
10-5839-36-09	COA WATER CONNECTION LINE	-	-	-	-
10-5841-36-09	WATER/WASTEWATER RAT	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 9,796</b>	<b>\$ 8,300,000</b>	<b>\$ 3,350,000</b>	<b>\$ 11,640,000</b>

FUND 10 / DEPARTMENT 90 NON-DEPARTMENTAL					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
10-5545-90-01	INSURANCE-PROPERTY	14,470	15,000	14,470	15,360
10-5550-90-01	INSURANCE-GENERAL LIABILITY	3,730	4,250	3,730	8,229
10-5570-90-01	SPECIAL SERVICES	13,673	25,000	2,500	25,000
10-5580-90-01	ENGINEERING SERVICES	-	-	-	-
10-5585-90-01	TELEPHONE SERVICES	2,007	3,000	2,580	3,200
10-5884-90-01	FINES AND PENALTIES	720	-	-	-
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 34,599</b>	<b>\$ 47,250</b>	<b>\$ 23,280</b>	<b>\$ 51,789</b>

## OVERVIEW: WATER IMPACT FEE AND SEWER IMPACT FEE FUNDS

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

FUND 61 - WATER IMPACT FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
61-4201-00-00	IMPACT FEES	24,947	20,000	22,000	15,000
61-4401-00-00	INVESTMENT INCOME	4,298	4,100	5,766	4,000
<b>TOTAL REVENUES</b>		<b>\$ 29,245</b>	<b>\$ 24,100</b>	<b>\$ 27,766</b>	<b>\$ 19,000</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
61-5580-00-00	ENGINEERING SERVICES	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 29,245</b>	<b>\$ 24,100</b>	<b>\$ 27,766</b>	<b>\$ 19,000</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
61-5710-00-00	TRANSFER OUT - W/S FUND	(30,000)	(30,000)	(30,000)	(30,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (30,000)</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>	<b>\$ (30,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (755)</b>	<b>\$ (5,900)</b>	<b>\$ (2,234)</b>	<b>\$ (11,000)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 98,520</b>	<b>\$ 97,765</b>	<b>\$ 97,765</b>	<b>\$ 95,531</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 97,765</b>	<b>\$ 91,865</b>	<b>\$ 95,531</b>	<b>\$ 84,531</b>

FUND 62 - SEWER IMPACT FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
62-4201-00-00	IMPACT FEES	19,655	25,000	15,651	15,000
62-4201-00-00	INVESTMENT INCOME	5,738	5,700	5,226	5,000
<b>TOTAL REVENUES</b>		<b>\$ 25,392</b>	<b>\$ 30,700</b>	<b>\$ 20,877</b>	<b>\$ 20,000</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
62-5580-00-00	ENGINEERING SERVICES	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 25,392</b>	<b>\$ 30,700</b>	<b>\$ 20,877</b>	<b>\$ 20,000</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
62-5710-00-00	TRANSFER OUT- W/S FUND	(60,000)	(60,000)	(60,000)	(60,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (60,000)</b>	<b>\$ (60,000)</b>	<b>\$ (60,000)</b>	<b>\$ (60,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (34,608)</b>	<b>\$ (29,300)</b>	<b>\$ (39,123)</b>	<b>\$ (40,000)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 144,213</b>	<b>\$ 109,605</b>	<b>\$ 109,605</b>	<b>\$ 70,482</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 109,605</b>	<b>\$ 80,305</b>	<b>\$ 70,482</b>	<b>\$ 30,482</b>



## Capital Project Funds

## OVERVIEW: CAPITAL PROJECTS FUND

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

Fund 04 CAPITAL PROJECTS					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
04-4401-00-00	INVESTMENT INCOME	8,408	8,200	8,164	7,950
04-4421-00-00	LANDFILL REVENUE-WASTE CONNECTIO	138,914	120,000	123,468	120,000
<b>TOTAL FUND REVENUES</b>		<b>\$ 147,322</b>	<b>\$ 128,200</b>	<b>\$ 131,632</b>	<b>\$ 127,950</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
		-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 147,322</b>	<b>\$ 128,200</b>	<b>\$ 131,632</b>	<b>\$ 127,950</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
04-5702-00-00	TRANSFER OUT – DEBT SERVICE	(108,055)	(108,055)	(108,055)	(104,475)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (108,055)</b>	<b>\$ (108,055)</b>	<b>\$ (108,055)</b>	<b>\$ (104,475)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 39,267</b>	<b>\$ 20,145</b>	<b>\$ 23,577</b>	<b>\$ 23,475</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 190,322</b>	<b>\$ 229,589</b>	<b>\$ 229,589</b>	<b>\$ 253,166</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 229,589</b>	<b>\$ 249,734</b>	<b>\$ 253,166</b>	<b>\$ 276,641</b>

## OVERVIEW: CAPITAL BOND FUND

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

FUND 13 CAPITAL BOND						
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget	
13-4401-00-00	INVESTMENT INCOME	363,438	356,600	1,063,881	356,600	
13-4887-00-00	CAPITAL PROJECT REIMBURSEMENT	-	-	898,303	-	
13-4905-00-00	2024 G/O	3,000,000	-	-	-	
13-4905-00-00	2024 C/O	11,000,000	-	-	-	
<b>TOTAL REVENUES</b>		<b>\$ 14,363,438</b>	<b>\$ 356,600</b>	<b>\$ 1,962,184</b>	<b>\$ 356,600</b>	
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget	
13-5261-01-00	C.O. ISSUANCE COST	-	-	-	-	
13-5550-46-09	STREET IMPROVEMENTS	55,235	1,500,000	400,000	900,000	
13-5850-42-09	TXDOT BRIDGE PROJECT	167,482	-	54,773	-	
13-5851-43-09	SAFE ROUTES TO SCHOOL	1,165,064	-	468,651	-	
13-5854-44-09	COLLETT SUBLET	1,664,339	-	666,105	-	
13-5859-11-09	VALLEY LANE	439,225	-	42,029	-	
13-5910-11-00	FIRE & POLICE VEHICLES	-	-	-	-	
13-5911-11-09	NEW HOPE ROAD	-	900,000	-	900,000	
13-5912-11-09	WEST 3RD STREET RECO	87,521	-	-	-	
TBD	PARKS	-	1,500,000	10,500	2,000,000	
TBD	PUBLIC SAFETY REMODEL	-	8,379,097	4,189,549	4,189,549	
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,578,867</b>	<b>\$ 12,279,097</b>	<b>\$ 5,831,606</b>	<b>\$ 7,989,549</b>	
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 10,784,571</b>	<b>\$ (11,922,497)</b>	<b>\$ (3,869,422)</b>	<b>\$ (7,632,949)</b>	
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 10,784,571</b>	<b>\$ (11,922,497)</b>	<b>\$ (3,869,422)</b>	<b>\$ (7,632,949)</b>	
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 8,822,625</b>	<b>\$ 19,607,196</b>	<b>\$ 19,607,196</b>	<b>\$ 15,737,774</b>	
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 19,607,196</b>	<b>\$ 7,684,699</b>	<b>\$ 15,737,774</b>	<b>\$ 8,104,826</b>	

## OVERVIEW: PARK DEDICATION FUND

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

FUND 14 PARK DEDICATION					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
14-4194-00-00	PARK DEDICATION FEES	13,657	12,000	5,400	2,500
14-4401-00-00	INVESTMENT INCOME	18,316	20,100	14,901	13,500
14-4409-00-00	MISCELLANEOUS INCOME	-	-	346	-
<b>TOTAL REVENUES</b>		<b>\$ 31,973</b>	<b>\$ 32,100</b>	<b>\$ 20,647</b>	<b>\$ 16,000</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
14-5580-52-09	BRICK PAVERS	-	-	-	-
14-5820-51-09	BUILDING IMPROVEMENTS	311,383	100,000	75,000	160,000
14-5875-51-09	CONSTRUCTION	-	-	-	-
14-5955-51-09	SONORA PARK BALLFIELDS	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 311,383</b>	<b>\$ 100,000</b>	<b>\$ 75,000</b>	<b>\$ 160,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (279,411)</b>	<b>\$ (67,900)</b>	<b>\$ (54,353)</b>	<b>\$ (144,000)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 558,722</b>	<b>\$ 279,311</b>	<b>\$ 279,311</b>	<b>\$ 224,958</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 279,311</b>	<b>\$ 211,411</b>	<b>\$ 224,958</b>	<b>\$ 80,958</b>

## OVERVIEW: LIBRARY BUILDING FUND

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

FUND 32 LIBRARY BUILDING FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
32-4499-00-00	CASH OVER/UNDER	-	-	-	-
32-4406-00-00	LIBRARY FINES	483	200	205	200
32-4401-00-00	INVESTMENT INCOME	16	10	43	41
32-4501-00-00	CONTRIBUTION-LIBRARY	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 499</b>	<b>\$ 210</b>	<b>\$ 248</b>	<b>\$ 241</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 499</b>	<b>\$ 210</b>	<b>\$ 248</b>	<b>\$ 241</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ (1,653)</b>	<b>\$ (1,154)</b>	<b>\$ (1,154)</b>	<b>\$ (906)</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ (1,154)</b>	<b>\$ (944)</b>	<b>\$ (906)</b>	<b>\$ (665)</b>

## OVERVIEW: ROADWAY IMPACT FEE FUND

Similar to other impact fee funds, the Roadway Impact Fee Fund (45) is funded primarily with new development fees and used to fund related projects. For FY26, transfers to cover a portion of Certificates of Obligation issued in 2007 (Fund 10) and TIRZ projects (Fund 21) are scheduled to continue in the same amounts as FY25. In FY26 Hilltop Drive will be resurfaced using proceeds from this fund.

FUND 45- ROADWAY IMPACT FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
45-4215-00-00	IMPACT FEES	145,066	40,000	44,250	20,000
45-4401-00-00	INVESTMENT INCOME	15,070	16,200	13,951	14,000
<b>TOTAL REVENUES</b>		<b>\$ 160,137</b>	<b>\$ 56,200</b>	<b>\$ 58,201</b>	<b>\$ 34,000</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
45-5582-01-01	IMPACT FEE STUDY	192,723	-	15,000	50,000
45-5407-01-01	STREET MAINTENANCE				200,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 192,723</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 250,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ (32,586)</b>	<b>\$ 56,200</b>	<b>\$ 43,201</b>	<b>\$ (216,000)</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
45-5711-00-00	TRANSFER OUT - WATER	(97,525)	(97,525)	(97,525)	(97,525)
45-5798-00-00	TRANSFER OUT-TIF #1	(10,000)	(10,000)	(10,000)	(10,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (107,525)</b>	<b>\$ (107,525)</b>	<b>\$ (107,525)</b>	<b>\$ (107,525)</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ (140,111)</b>	<b>\$ (51,325)</b>	<b>\$ (64,324)</b>	<b>\$ (323,525)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 569,754</b>	<b>\$ 429,643</b>	<b>\$ 429,643</b>	<b>\$ 365,319</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 429,643</b>	<b>\$ 378,318</b>	<b>\$ 365,319</b>	<b>\$ 41,794</b>



## Special Revenue Funds

## OVERVIEW: TIF #1 NEW HOPE ROAD FUND

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

### Participants

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

### FUND 21 TIF NEW HOPE ROAD FUND

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
21-4401-00-00	INVESTMENT INCOME	11,832	9,800	13,068	12,500
21-4516-00-00	INTERGOV-TARRANT COUNTY	39,002	35,206	35,206	40,000
21-4517-00-00	INTERGOV-TARRANT HOSPITAL	26,672	21,000	21,000	27,000
21-4518-00-00	INTERGOV-TARRANT COLLEGE	15,309	14,000	14,000	15,500
<b>TOTAL REVENUES</b>		<b>\$ 92,814</b>	<b>\$ 80,006</b>	<b>\$ 83,274</b>	<b>\$ 95,000</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
21-5580-06-01	ENGINEERING SERVICES	94,084	150,000	2,000	150,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 94,084</b>	<b>\$ 150,000</b>	<b>\$ 2,000</b>	<b>\$ 150,000</b>

<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,270)</b>	<b>\$ (69,994)</b>	<b>\$ 81,274</b>	<b>\$ (55,000)</b>
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Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
21-4519-00-00	INTERGOV-CITY OF KENNEDALE	192,715	160,000	192,715	192,715
21-4945-00-00	TRANSFER IN - ROADWAY IMPACT	10,000	10,000	10,000	10,000
21-5702-06-06	TRANSFER OUT - DEBT SERVICE	(228,229)	(228,229)	(228,229)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (25,514)</b>	<b>\$ (58,229)</b>	<b>\$ (25,514)</b>	<b>\$ 202,715</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (26,784)</b>	<b>\$ (128,223)</b>	<b>\$ 55,760</b>	<b>\$ 147,715</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 177,277</b>	<b>\$ 150,493</b>	<b>\$ 150,493</b>	<b>\$ 206,253</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 150,493</b>	<b>\$ 22,270</b>	<b>\$ 206,253</b>	<b>\$ 353,968</b>

## OVERVIEW: HOTEL OCCUPANCY TAX FUND

Revenue for this Fund (30) comes primary from taxes related to overnight stays within the City. This is calculated as 7% of gross rents and remitted directly to the City each quarter. Presently, this tax comes exclusively from short-term rentals. A small portion of revenue (budgeted at 18% for FY26) comes from a proportionate amount of investment income. Per the State Comptroller, revenue may only be used to promote tourism and the convention and hotel industries.

FUND 30 HOTEL OCCUPANCY TAX FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
30-4084-00-00	OCCUPANCY TAX	26,133	18,000	19,190	19,000
30-4085-00-00	SPECIAL EVENT REVENUE	11,375	-	6,857	5,500
30-4401-00-00	INVESTMENT INCOME	3,302	2,900	5,532	5,250
<b>TOTAL REVENUES</b>		<b>\$ 40,810</b>	<b>\$ 20,900</b>	<b>\$ 31,579</b>	<b>\$ 29,750</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
30-5561-06-01	RECREATION	17,304	15,000	25,406	20,000
30-5562-06-01	TOURISM	-			
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,304</b>	<b>\$ 15,000</b>	<b>\$ 25,406</b>	<b>\$ 20,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 23,506</b>	<b>\$ 5,900</b>	<b>\$ 6,173</b>	<b>\$ 9,750</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 67,148</b>	<b>\$ 90,654</b>	<b>\$ 90,654</b>	<b>\$ 96,827</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 90,654</b>	<b>\$ 96,554</b>	<b>\$ 96,827</b>	<b>\$ 106,577</b>

## OVERVIEW: PUBLIC SEIZURE FUND

Outside of the proportionate share of investment interest, revenue for the Public Seizure Fund (31) comes from property seizures related to law enforcement activity. Expenditures are confined to law enforcement uses.

FUND 31 PUBLIC SEIZURE FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
31-4401-00-00	INVESTMENT INCOME	247	160	1,231	1,150
31-4409-00-00	MISCELLANEOUS INCOME	12,755	-	7,961	8,000
<b>TOTAL REVENUES</b>		<b>\$ 13,003</b>	<b>\$ 160</b>	<b>\$ 9,192</b>	<b>\$ 9,150</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
31-5280-00-00	MINOR EQUIP/SMALL TOOLS<\$5K	-	-	1,155	32,000
31-5570-00-00	SPECIAL SERVICES	-	-	-	
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,155</b>	<b>\$ 32,000</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 13,003</b>	<b>\$ 160</b>	<b>\$ 8,037</b>	<b>\$ (22,850)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 3,776</b>	<b>\$ 16,779</b>	<b>\$ 16,779</b>	<b>\$ 24,816</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 16,779</b>	<b>\$ 16,939</b>	<b>\$ 24,816</b>	<b>\$ 1,966</b>

## OVERVIEW: LEOSE FUND

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

FUND 34 LEOSE FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
34-4094-00-00	LEOSE POLICE TRAINING	3,696	3,700	2,401	3,700
34-4401-00-00	INVESTMENT INCOME	122	90	92	90
<b>TOTAL REVENUES</b>		<b>\$ 3,818</b>	<b>\$ 3,790</b>	<b>\$ 2,493</b>	<b>\$ 3,790</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
34-5515-09-01	TRAINING/SEMINARS-LEOSE	2,440	1,500	2,950	5,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,440</b>	<b>\$ 1,500</b>	<b>\$ 2,950</b>	<b>\$ 5,500</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 1,378</b>	<b>\$ 2,290</b>	<b>\$ (457)</b>	<b>\$ (1,710)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 849</b>	<b>\$ 2,227</b>	<b>\$ 2,227</b>	<b>\$ 1,770</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 2,227</b>	<b>\$ 4,517</b>	<b>\$ 1,770</b>	<b>\$ 60</b>

## OVERVIEW: DISASTER RECOVERY FUND

The Disaster Recovery Fund (35) tracks transactions related to the American Rescue Plan Act of 2021 (ARPA). All remaining funds are allocated for use in two water storage projects: an upgrade to the ground-level storage tank near Kennedale High School to 750,000 gallons (anticipated completion before 10/1/2025), and a renovation of the elevated storage tank near the intersection of Dick Price Road and Linda Road (anticipated completion before 10/1/2026).

FUND 35 DISASTER RECOVERY FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
35-4085-00-00	CARES ACT FUNDING	-	1,250,000	1,250,000	1,250,000
35-4401-00-00	INVESTMENT INCOME	84,750	50,000	90,628	45,000
<b>TOTAL REVENUES</b>		<b>\$ 84,750</b>	<b>\$ 1,300,000</b>	<b>\$ 1,340,628</b>	<b>\$ 1,295,000</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
35-5446-06-01	WATER/SEWER PROJECTS	43,418	1,250,000	1,250,000	1,250,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 43,418</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 41,332</b>	<b>\$ 50,000</b>	<b>\$ 90,628</b>	<b>\$ 45,000</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 70,028</b>	<b>\$ 111,360</b>	<b>\$ 111,360</b>	<b>\$ 201,988</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 111,360</b>	<b>\$ 161,360</b>	<b>\$ 201,988</b>	<b>\$ 246,988</b>



## Other Funds

## OVERVIEW: CAPITAL REPLACEMENT FUND

The Capital Replacement Fund (05) receives transfers from other funds that utilize vehicles. The fund pays for vehicles through a lease with Enterprise Lease. In December 2016, a lease was signed with Enterprise for a majority of its vehicles. In 2020, the City determined that the lease was not in the best interest and has been working on an exit strategy for the lease that includes purchasing vehicles and allowing vehicles under the lease to continue to be utilized at a small cost per month (\$30-\$50) until full expiration of the lease. All remaining vehicles under the lease agreement are expected to be purchased within FY26. Going forward this fund will be used a fleet replacement fund. Vehicle purchases will shift here from the General Fund. An annual transfer from the General Fund will provide a balance sufficient to replace fleet vehicles as the need arises.

Fund 05 CAPITAL REPLACEMENT					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
05-4409-00-00	MISCELLANEOUS INCOME	14,966	15,000	22,000	15,000
05-4885-00-00	EQUIPMENT SALE-GAIN/LOSS	51,159	-	1,000	-
<b>TOTAL REVENUES</b>		<b>\$ 66,125</b>	<b>\$ 15,000</b>	<b>\$ 23,000</b>	<b>\$ 15,000</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
05-5601-30-17	ENTERPRISE LEASE POLICE	36,271	52,539	25,824	2,260.00
05-5602-30-17	ENTERPRISE LEASE STREETS	-	7,234	3,007	920.00
05-5603-30-17	ENTERPRISE LEASE SENIOR CENTER	30	-	-	-
05-5604-30-17	ENTERPRISE LEASE FIRE	-	11,000	4,279	490.00
05-5605-30-17	ENTERPRISE LEASE COMM DEV	-	5,497	1,250	460.00
05-5606-30-17	LEASE PRINCIPAL	73,919	-	-	-
05-5608-30-17	ENTERPRISE LEASE CITY MNGR	-	3,398	560	520.00
05-5636-30-17	LEASE INTEREST	5,699	-	-	-
05-5861-30-17	MOTOR VEHICLES	-	-	-	-
05-5910-30-17	VEHICLES-POLICE	-	-	-	-
05-5870-30-17	OTHER EQUIPMENT	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 115,919</b>	<b>\$ 79,668</b>	<b>\$ 34,920</b>	<b>\$ 4,650</b>

<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (49,794)</b>	<b>\$ (64,668)</b>	<b>\$ (11,920)</b>	<b>\$ 10,350</b>
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Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
05-4906-00-00	TRANSFER IN-GENERAL	120,000	139,200	139,200	139,200
05-4917-00-00	TRANSFER IN-STREET FUND	19,200	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ 139,200</b>	<b>\$ 139,200</b>	<b>\$ 139,200</b>	<b>\$ 139,200</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 89,406</b>	<b>\$ 74,532</b>	<b>\$ 127,280</b>	<b>\$ 149,550</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ (291,845)</b>	<b>\$ (202,439)</b>	<b>\$ (202,439)</b>	<b>\$ (75,159)</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ (202,439)</b>	<b>\$ (127,907)</b>	<b>\$ (75,159)</b>	<b>\$ 74,391</b>

## OVERVIEW: COURT SECURITY FUND

Revenue for the Court Security Fund (12) comes from a \$3 fee assessed to defendants convicted of misdemeanors as a cost of court. Expenditures may only be used for security personnel, services and items related to buildings that house the operations of our Municipal Court. These items include the purchase or repair of x-ray machines and conveying systems, hand-held metal detectors, walk-through metal detectors, identification cards and systems, electronic locking and surveillance equipment, bailiffs or security contract personnel during times when they are providing appropriate security services, signage, confiscated weapons inventory and tracking systems, locks, chains, or other security hardware and other item or service permitted by law. Starting May 29, 2025, court security revenue has been directed to the Municipal Court Building Security and Technology Fund (19). This fund will cease to exist once the balance reaches zero.

FUND 12 COURT SECURITY FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
12-4249-00-00	COURT SECURITY FEE	8,949	7,915	4,950	-
12-4401-00-00	INVESTMENT INCOME	1,512	1,320	495	-
<b>TOTAL REVENUES</b>		<b>\$ 10,462</b>	<b>\$ 9,235</b>	<b>\$ 5,445</b>	<b>\$ -</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
12-5303-00-01	BUILDING MAINTENANCE	6,853	(26,570)	20,570	18,146
<b>TOTAL EXPENDITURES</b>		<b>\$ 6,853</b>	<b>\$ (26,570)</b>	<b>\$ 20,570</b>	<b>\$ 18,146</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 3,608</b>	<b>\$ 35,805</b>	<b>\$ (15,125)</b>	<b>\$ (18,146)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 29,663</b>	<b>\$ 33,271</b>	<b>\$ 33,271</b>	<b>\$ 18,146</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 33,271</b>	<b>\$ 69,076</b>	<b>\$ 18,146</b>	<b>\$ 0</b>

## OVERVIEW: COURT TECHNOLOGY FUND

Revenue for the Court Technology Fund (16) comes from a \$4 fee assessed to defendants convicted of misdemeanors as a cost of court. Expenditures may only be used for technological enhancements for the Municipal Court, including computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems. Starting May 29, 2025, court security revenue has been directed to the Municipal Court Building Security and Technology Fund (19). This fund will cease to exist once the balance reaches zero.

FUND 16 COURT TECHNOLOGY					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
16-4247-00-00	TECHNOLOGY FEES	7,328	6,500	4,817	-
16-4401-00-00	INVESTMENT INCOME	701	640	498	-
<b>TOTAL REVENUES</b>		<b>\$ 8,030</b>	<b>\$ 7,140</b>	<b>\$ 5,315</b>	<b>\$ -</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
16-5440-00-00	OFFICE EQUIP	5,464	10,000	6,825	13,202
16-5280-00-00	MINOR EQUIP/SMALL TOOLS >5K	-	-	-	-
16-5445-00-00	SOFTWARE	1,980	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,444</b>	<b>\$ 10,000</b>	<b>\$ 6,825</b>	<b>\$ 13,202</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 586</b>	<b>\$ (2,860)</b>	<b>\$ (1,510)</b>	<b>\$ (13,202)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 14,126</b>	<b>\$ 14,712</b>	<b>\$ 14,712</b>	<b>\$ 13,202</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 14,712</b>	<b>\$ 11,852</b>	<b>\$ 13,202</b>	<b>\$ (0)</b>

## OVERVIEW: MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND

This new fund, created by House Bill 1950, combines resources previously designated for the Court Security and Court Technology Funds, effectively consolidating those uses. Revenue for this fund will come from a separate \$3 and \$4 fees assessed to defendants convicted of misdemeanors as costs of the court. Expenditures may be used for security personnel, services and items related to buildings that house the operations of our Municipal Court. These items include the purchase or repair of x-ray machines and conveying systems, hand-held metal detectors, walk-through metal detectors, identification cards and systems, electronic locking and surveillance equipment, bailiffs or security contract personnel during times when they are providing appropriate security services, signage, confiscated weapons inventory and tracking systems, locks, chains, or other security hardware and other item or service permitted by law. Expenditures may also be used for technological enhancements for the Municipal Court, including computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers or docket management systems.

FUND 19 MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
19-4250-00-00	COURT FEE INCOME	-	-	4,907	15,350
19-4401-00-00	INVESTMENT INCOME	-	-	499	1,475
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ 5,406	\$ 16,825
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
19-5280-04-01	MINOR EQUIP/SMALL TOOLS >5K	-	-	-	-
19-5803-04-01	BUILDING MAINTENANCE	-	-	-	5,000
19-5440-04-01	OFFICE EQUIP	-	-	-	5,000
19-5445-04-01	SOFTWARE	-	-	-	-
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ 10,000
<b>NET CHANGE IN FUND BALANCE</b>		\$ -	\$ -	\$ 5,406	\$ 6,825
<b>BEGINNING FUND BALANCE — OCT 1</b>		\$ -	\$ -	\$ -	\$ 5,406
<b>ENDING FUND BALANCE — SEPT 30</b>		\$ -	\$ -	\$ 5,406	\$ 12,231

## OVERVIEW: LOCAL YOUTH DIVERSION FUND

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

FUND 18 LOCAL YOUTH DIVERSION FUND					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
18-4248-00-00	LOCAL YOUTH DIVERSION FEES	77	300	18	50
18-4401-00-00	INVESTMENT INCOME	420	385	552	500
<b>TOTAL REVENUES</b>		<b>\$ 497</b>	<b>\$ 685</b>	<b>\$ 570</b>	<b>\$ 550</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
18-5570-00-00	SPECIAL SERVICES	-	7,000	-	10,000
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 497</b>	<b>\$ (6,315)</b>	<b>\$ 570</b>	<b>\$ (9,450)</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 9,183</b>	<b>\$ 9,680</b>	<b>\$ 9,680</b>	<b>\$ 10,250</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 9,680</b>	<b>\$ 3,365</b>	<b>\$ 10,250</b>	<b>\$ 800</b>

## OVERVIEW: GRANTS FUND

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

FUND 40 GRANTS					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
40-4086-00-00	POLICE DEPARTMENT GRANTS	31,241	-	-	-
40-4095-00-00	LIBRARY GRANTS	7,877	-	28,164	-
40-4098-00-00	FIRE DEPARTMENT GRANTS	648,616	-	657,722	-
40-4401-00-00	INVESTMENT INCOME	42	65	-	-
<b>TOTAL REVENUES</b>		<b>\$ 687,776</b>	<b>\$ 65</b>	<b>\$ 685,886</b>	<b>\$ -</b>
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
40-5291-09-01	GRANT FUNDED SUPPLIES-POLICE	20,505	-	-	-
40-5291-10-01	GRANT FUNDED SUPPLIES-FIRE	648,615	-	657,722	-
40-5291-17-01	GRANT FUNDED SUPPLIES-LIBRARY	7,877	-	28,164	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 676,997</b>	<b>\$ -</b>	<b>\$ 685,886</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 10,779</b>	<b>\$ 65</b>	<b>\$ (0)</b>	<b>\$ -</b>
<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ -</b>	<b>\$ 10,779</b>	<b>\$ 10,779</b>	<b>\$ 10,779</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 10,779</b>	<b>\$ 10,844</b>	<b>\$ 10,779</b>	<b>\$ 10,779</b>

## OVERVIEW: PARK RECOVERY AND OTHER DONATIONS

Donations from the community, and their related expenditures, are tracked in the Park Recovery and Other Donations Fund (41). Similar to the Grant Fund (40), this fund is expected to have a \$0 balance over time.

FUND 41 PARK RECOVERY & OTHER DONATIONS					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
41-4401-00-00	INVESTMENT INCOME	1,896	1,683	1,769	1,800
41-4409-00-00	MISCELLANEOUS INCOME	4,712	5,000	750	750
41-4522-00-00	DONATIONS	10	-	-	-
41-4920-00-00	TRANSFERS IN	30,012	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 36,630</b>	<b>\$ 6,683</b>	<b>\$ 2,519</b>	<b>\$ 2,550</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
41-5518-10-01	FIRE DONATION USE	13,706	10,000	3,200	-
41-5526-09-01	POLICE DONATION USE	6,107	8,000	-	8,000
41-5527-15-01	BARK IN PARK	1,373	1,500	775	1,500
41-5522-00-00	KEEP KENNEDALE BEAUT	472	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 21,659</b>	<b>\$ 19,500</b>	<b>\$ 3,975</b>	<b>\$ 9,500</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 14,972</b>	<b>\$ (12,817)</b>	<b>\$ (1,457)</b>	<b>\$ (6,950)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ (2,335)</b>	<b>\$ 12,637</b>	<b>\$ 12,637</b>	<b>\$ 11,180</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 12,637</b>	<b>\$ (180)</b>	<b>\$ 11,180</b>	<b>\$ 4,230</b>

## OVERVIEW: TREE REFORESTATION FUND

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

FUND 83 TREE REFORESTATION					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
83-4197-00-00	TREE REFORESTATION	-	-	-	-
83-4401-00-00	INVESTMENT INCOME	3,349	2,931	4,695	4,500
<b>TOTAL REVENUES</b>		<b>\$ 3,349</b>	<b>\$ 2,931</b>	<b>\$ 4,695</b>	<b>\$ 4,500</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
83-5290-01-00	EXPENDABLE SUPPLIES	-	-	-	-
83-5570-01-00	SPECIAL SERVICES	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 3,349</b>	<b>\$ 2,931</b>	<b>\$ 4,695</b>	<b>\$ 4,500</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>	<b>\$ 78,964</b>	<b>\$ 82,313</b>	<b>\$ 82,313</b>	<b>\$ 87,008</b>
<b>ENDING FUND BALANCE — SEPT 30</b>	<b>\$ 82,313</b>	<b>\$ 85,244</b>	<b>\$ 87,008</b>	<b>\$ 91,508</b>

**OVERVIEW: UNCLAIMED PROPERTY FUND**

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

<b>FUND 85 - UNCLAIMED PROPERTY</b>					
<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
85-4401-00-00	INVESTMENT INCOME	-	-	-	-
<b>TOTAL REVENUES</b>		\$ -	\$ -	\$ -	\$ -
<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
85-5261-00-00	POSTAGE	-	-	-	-
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -
<b>Account</b>	<b>Description</b>	<b>FY24 Actual</b>	<b>FY25 Budget</b>	<b>FY25 Projected</b>	<b>FY26 Budget</b>
85-5760-00-00	TRANSFER OUT	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		\$ -	\$ -	\$ -	\$ -
<b>NET CHANGE IN FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE — OCT 1</b>		\$ 334	\$ 334	\$ 334	\$ 334
<b>ENDING FUND BALANCE — SEPT 30</b>		\$ 334	\$ 334	\$ 334	\$ 334



## EDC Funds

# Kennedale TOWNCENTER CAR SHOW MARCH 15, 2025



**TOWNCENTER PLAZA** **12-4 PM**  
405 MUNICIPAL DRIVE,  
KENNEDALE TX 76060

City of  
**KENNEDALE**  
Texas  
EST. 1987  
YOU'RE HERE YOUR HOME

AFTER THE SHOW, HEAD TO KENNEDALE  
SPEEDWAY PARK TO SEE THE WORLD OF  
OUTLAWS SPRINT CAR RACES!

DFWCarShowInfo  
214-577-5857

WORLD OF  
**OUTLAWS**

**KENNEDALE**  
SPEEDWAY  
Park  
KENNEDALE, TEXAS



## OVERVIEW: ECONOMIC DEVELOPMENT CORPORATION

A component unit of the City of Kennedale, the Economic Development Corporation (EDC) is primarily funded by a .50% sales tax levied on items sold in the City of Kennedale. Revenue also comes in the form of rent paid by tenants of the TownCenter, the proportionate share of investment income, and other fees related to operating the TownCenter. For FY26, the EDC has budgeted \$125,000 in grants for entrepreneurs looking to establish, or further grow, their business in Kennedale. The FY26 budget also includes \$600,000 to renovate a vacant 10,000 square foot retail space within the TownCenter.

FUND 15 ECONOMIC DEVELOPMENT CORPORATION					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15-4002-00-00	MMD TAX-CURRENT YEAR	-	-	-	-
15-4081-00-00	SALES TAX	761,402	988,973	988,973	1,045,223
TBD	380 AGREEMENT INCOME				
15-4104-00-00	CHRISTMAS EVENT DONATION	5,000	5,000	12,000	5,000
15-4401-00-00	INVESTMENT INCOME	97,709	82,000	128,417	120,000
15-4402-00-00	INTEREST INCOME	14,066	-	-	-
15-4409-00-00	MISCELLANEOUS INCOME	7,745	30,000	11,607	10,000
15-4412-00-00	LAND PROCEEDS	287,398	-	-	-
15-4413-00-00	SIGN FOUNDATION REVENUE	12,000	-	-	-
15-4805-00-23	RENTAL FEES-SHOPPING CENTER	310,742	310,807	280,332	240,000
15-4808-00-00	RENTAL FEES-LAND	-	-	24,000	18,000
<b>TOTAL REVENUES</b>		<b>\$ 1,496,062</b>	<b>\$ 1,416,780</b>	<b>\$ 1,445,329</b>	<b>\$ 1,438,223</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15-5403-06-01	BUILDING MAINTENANCE	1,832	25,000	9,500	25,000
15-5501-06-01	ADVERTISING	2,246	7,000	7,000	7,000
15-5510-06-01	ASSOC DUES/PUBLICATIONS	-	1,500	1,500	1,500
15-5525-06-01	TRAINING/SEMINARS	1,447	-	-	-
15-5565-06-01	LEGAL SERVICES	3,056	18,000	3,200	12,000
15-5570-06-01	SPECIAL SERVICES	30,254	80,000	82,500	125,000
15-5571-06-01	SPECIAL EVENTS-CHRISTMAS EVENT	36,608	100,000	87,000	53,000
15-5578-06-01	TRAVEL	751	2,500	2,500	2,500
15-5615-06-01	FUNCTIONAL GRANT	87,719	265,000	25,000	125,000
15-5800-06-01	LAND	187,449	-	-	-
<b>TOTAL OPERATIONS</b>		<b>\$ 351,363</b>	<b>\$ 499,000</b>	<b>\$ 218,200</b>	<b>\$ 351,000</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15-5628-06-06	2007 \$1.2M TAX BOND-INTEREST	26,410	20,503	20,503	14,248
15-5629-06-06	2007 \$1.2M TAX BOND-PRINCIPAL	85,000	90,000	90,000	100,000
15-5645-06-06	2011 \$1.7M TX LEVERAGE – INT	12,781	4,062	4,062	2,421
15-5646-06-06	2011 \$1.7M TX LEVERAGE – PRIN	54,293	53,649	53,649	58,925
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>\$ 178,484</b>	<b>\$ 168,213</b>	<b>\$ 168,214</b>	<b>\$ 175,594</b>

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15-5403-53-23	BUILDING MAINTENANCE	111,966	50,000	36,275	758,405
15-5405-53-23	TOWN CENTER PLAZA	1,052	-	250	
15-5530-53-23	ELECTRIC SERVICES	6,307	7,000	6,950	
15-5545-53-23	INSURANCE-PROPERTY	14,962	15,710	14,962	15,360
15-5570-53-23	SPECIAL SERVICES	25,992	13,000	13,000	18,000
15-5595-53-23	LANDSCAPING---CAM	-	21,000	-	
15-5621-53-23	BANK FEES / PAYING AGENT FEES	-	30	-	
15-5870-53-23	FOUNTAIN		80,000	-	80,000
15-5870-53-23	MONUMENTS FOR CITY ENTRANCES		84,000	-	84,000
15-5870-53-23	OTHER EQUIPMENT	35,452	-	-	70,000
<b>TOTAL TOWN SHOPPING CENTER EXPENDITURES</b>		<b>\$ 195,731</b>	<b>\$ 270,740</b>	<b>\$ 71,437</b>	<b>\$ 1,025,765</b>

<b>TOTAL EXPENDITURES</b>		<b>\$ 725,577</b>	<b>\$ 937,953</b>	<b>\$ 457,851</b>	<b>\$ 1,552,359</b>
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<b>REVENUES OVER (UNDER) EXPENDITURES</b>		<b>\$ 770,485</b>	<b>\$ 478,827</b>	<b>\$ 987,478</b>	<b>\$ (114,136)</b>
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Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
15-5595-06-01	ADMIN CHARGE – GENERAL FUND	(447,522)	(462,705)	(462,705)	(454,738)
15-5702-06-01	TRANSFER OUT – DEBT SERVICE	(141,260)	(138,848)	(138,848)	(136,432)
15-5717-06-01	TRANSFER OUT - PUBLIC WORKS	(61,520)	(77,841)	(77,841)	(92,493)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>\$ (650,302)</b>	<b>\$ (679,393)</b>	<b>\$ (679,394)</b>	<b>\$ (683,663)</b>

<b>NET CHANGE IN FUND BALANCE</b>		<b>\$ 120,183</b>	<b>\$ (200,566)</b>	<b>\$ 308,084</b>	<b>\$ (797,799)</b>
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<b>BEGINNING FUND BALANCE — OCT 1</b>		<b>\$ 2,135,749</b>	<b>\$ 2,255,932</b>	<b>\$ 2,255,932</b>	<b>\$ 2,564,016</b>
<b>ENDING FUND BALANCE — SEPT 30</b>		<b>\$ 2,255,932</b>	<b>\$ 2,055,365</b>	<b>\$ 2,564,016</b>	<b>\$ 1,766,217</b>

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

Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
95-4401-00-00	INVESTMENT INCOME	5,959	5,457	7,809	6,500
<b>TOTAL REVENUES</b>		\$ 5,959	\$ 5,457	\$ 7,809	\$ 6,500
-					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
		-	-	-	-
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -
-					
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		\$ 5,959	\$ 5,457	\$ 7,809	\$ 6,500
-					
Account	Description	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
	TRANSFERS IN (OUT)	-	-	-	-
<b>TOTAL OTHER</b>		\$ -	\$ -	\$ -	\$ -
-					
<b>NET CHANGE IN FUND BALANCE</b>		\$ 5,959	\$ 5,457	\$ 7,809	\$ 6,500
-					
<b>BEGINNING FUND BALANCE — OCT 1</b>		\$ 130,925	\$ 136,884	\$ 136,884	\$ 144,693
<b>ENDING FUND BALANCE — SEPT 30</b>		\$ 136,884	\$ 142,341	\$ 144,693	\$ 151,193



## Appendix

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Kennedale	817-985-2105
Taxing Unit Name	Phone (area code and number)
405 Municipal Drive, Kennedale, Texas 76060	cityofkennedale.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,238,215,039
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 198,075,181
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,040,139,858
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.706190 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 16,523,200	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 14,153,447	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 2,369,753
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 0	
	<b>B. Prior year disputed value:</b> ..... - \$ 0	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 2,369,753

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,042,509,611
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 0</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 3,276,615</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ 3,276,615
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 263,150</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 364</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ 262,786
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 3,539,401
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 49,339,435
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 989,630,775
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,988,673
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 88,395
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 7,077,068
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 1,261,465,214</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 34,020,406</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 1,227,444,808

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>..... \$ <u>12,618,813</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>1,688,037</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>14,306,850</u>
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>204,080,025</u>
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ <u>1,037,671,633</u>
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ <u>0</u>
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ <u>8,757,000</u>
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ <u>8,757,000</u>
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ <u>1,028,914,633</u>
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ <u>0.687818</u> /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

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

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

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

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §526.012(6)(C) and 26.012(1-b)  
<sup>18</sup> Tex. Tax Code §26.012(1-a)  
<sup>19</sup> Tex. Tax Code §26.04(d-3)  
<sup>20</sup> Tex. Tax Code §26.012(6)  
<sup>21</sup> Tex. Tax Code §26.012(17)  
<sup>22</sup> Tex. Tax Code §26.012(17)  
<sup>23</sup> Tex. Tax Code §26.04(c)  
<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.510974 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,042,509,611
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,326,953
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. . . . . + \$ 65,389 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . - \$ 223,749 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ -158,360 <b>E. Add Line 31 to 32D.</b>	\$ 5,168,593
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,028,914,633
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.502334 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> . . . . . \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. . . . . \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. . . . . - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> . . . . . \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>25</sup> [Reserved for expansion]

<sup>26</sup> Tex. Tax Code §26.044

<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0 _____</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. . . . . \$ 0 _____</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0 _____</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. . . . . \$ 0 _____</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0 _____</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ 0 _____</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.502334 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 761,402 _____</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 . . . . . \$ 0.074000 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.576334 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.596505 /\$100

<sup>28</sup> Tex. Tax Code §26.0442

<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 2,729,972</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... – \$ 500,000</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... – \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. ....</p>	\$ 2,229,972
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 18,507
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 2,211,465
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 100.33 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 99.29 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 100.27 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p>	100.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 2,211,465
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,037,671,633
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.213117 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.809622 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)  
<sup>31</sup> Tex. Tax Code §26.012(7)  
<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>33</sup> Tex. Tax Code §26.04(b)  
<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 761,402
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,037,671,633
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.073376 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.687818 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.687818 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.809622 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.736246 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,037,671,633
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)  
<sup>36</sup> Tex. Tax Code §26.041(i)  
<sup>37</sup> Tex. Tax Code §26.041(d)  
<sup>38</sup> Tex. Tax Code §26.04(c)  
<sup>39</sup> Tex. Tax Code §26.04(c)  
<sup>40</sup> Tex. Tax Code §26.045(d)  
<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.736246 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. <sup>42</sup>The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value. <sup>43</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; <sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. <sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. <sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.727523 /\$100 \$ 0.013264 /\$100 \$ 0.714259 /\$100 \$ 0.706190 /\$100 \$ 0.008069 /\$100 \$ 1,215,300,957 \$ 98,062
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.706208 /\$100 \$ 0.000000 /\$100 \$ 0.706208 /\$100 \$ 0.706190 /\$100 \$ 0.000018 /\$100 \$ 1,174,395,219 \$ 211
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.435275 /\$100 \$ 0.018972 /\$100 \$ 0.416303 /\$100 \$ 0.706190 /\$100 \$ -0.289887 /\$100 \$ 974,064,272 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 98,273 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.009470 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.745716 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)  
<sup>43</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>44</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)  
<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>47</sup> Tex. Local Gov’t Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.502334 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,037,671,633
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.048184 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.213117 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.763635 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.706190 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 989,630,775
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,028,914,633
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)  
<sup>49</sup> Tex. Tax Code §26.063(a)(1)  
<sup>50</sup> Tex. Tax Code §26.042(b)  
<sup>51</sup> Tex. Tax Code §26.042(f)  
<sup>52</sup> Tex. Tax Code §26.042(c)  
<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
<b>82.</b>	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.745716</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.687818 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).  
 Indicate the line number used: 27
- Voter-approval tax rate.** ..... \$ 0.745716 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).  
 Indicate the line number used: 27
- De minimis rate.** ..... \$ 0.763635 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>

**print here** ➔ Andy Nguyen for Rick Barnes, Tarrant County Tax Assessor-Collector  
 Printed Name of Taxing Unit Representative

**sign here** ➔ *Andy Nguyen*  
Andy Nguyen (Aug 5, 2025 10:15:55 CDT)  
 Taxing Unit Representative

08/05/2025  
 Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

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

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

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

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

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

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

December 12, 2024

City of Kennedale  
405 Municipal Drive  
Kennedale, TX 76060  
Attention: John Horton, Director of Finance

Re: *Kennedale Combined Tax & Revenue Certificates Of Obligation, Texas*

Dear John Horton

S&P Global Ratings has reviewed the rating on the above-listed obligations. Based on our review, we have raised our credit rating from "AA-" to "AA" and changed the outlook to stable from positive. A copy of the rationale supporting the rating and outlook is enclosed.

This letter constitutes S&P Global Ratings' permission for you to disseminate the above-assigned ratings to interested parties in accordance with applicable laws and regulations. However, permission for such dissemination (other than to professional advisors bound by appropriate confidentiality arrangements or to allow the Issuer to comply with its regulatory obligations) will become effective only after we have released the ratings on [standardandpoors.com](http://standardandpoors.com). Any dissemination on any Website by you or your agents shall include the full analysis for the rating, including any updates, where applicable. Any such dissemination shall not be done in a manner that would serve as a substitute for any products and services containing S&P Global Ratings' intellectual property for which a fee is charged.

To maintain the rating, S&P Global Ratings must receive all relevant financial and other information, including notice of material changes to financial and other information provided to us and in relevant documents, as soon as such information is available. Relevant financial and other information includes, but is not limited to, information about direct bank loans and debt and debt-like instruments issued to, or entered into with, financial institutions, insurance companies and/or other entities, whether or not disclosure of such information would be required under S.E.C. Rule 15c2-12. You understand that S&P Global Ratings relies on you and your agents and advisors for the accuracy, timeliness and completeness of the information submitted in connection with the rating and the continued flow of material information as part of the surveillance process. Please send all information via electronic delivery to [pubfin\\_statelocalgovt@spglobal.com](mailto:pubfin_statelocalgovt@spglobal.com). If SEC rule 17g-5 is applicable, you may post such information on the appropriate website. For any information not available in electronic format or posted on the applicable website,

Please send hard copies to:

S&P Global Ratings  
Public Finance Department  
55 Water Street  
New York, NY 10041-0003

The rating is subject to the Terms and Conditions, if any, attached to the Engagement Letter applicable to the rating. In the absence of such Engagement Letter and Terms and Conditions, the rating is subject to the attached Terms and Conditions. The applicable Terms and Conditions are incorporated herein by reference.

S&P Global Ratings is pleased to have the opportunity to provide its rating opinion. For more information please visit our website at [www.standardandpoors.com](http://www.standardandpoors.com). If you have any questions, please contact us. Thank you for choosing S&P Global Ratings.

Sincerely yours,

S&P Global Ratings  
a division of Standard & Poor's Financial Services LLC

as  
enclosure

**S&P Global Ratings**  
**Terms and Conditions Applicable To Public Finance Credit Ratings**

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No Third Party Beneficiaries. Nothing in any credit rating engagement, or a credit rating when issued, is intended or should be construed as creating any rights on behalf of any third parties, including, without limitation, any recipient of a credit rating. No person is intended as a third party beneficiary of any credit rating engagement or of a credit rating when issued.

## BUDGET GLOSSARY

**Accrual Accounting** - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**ACFR** – Annual Comprehensive Financial Report. Government financial statements that comply with generally accepted accounting principles (GAAP).

**Ad Valorem** - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**Appraised Value** - To make an estimate of value for the purpose of taxation. (The Tarrant Appraisal District establishes Property values).

**Audit** - The objective of the ordinary audit of financial statements by the independent auditor is the expression of an opinion in the fairness with which they present, in all material respects, financial position, results of operations, and it's cash flow in conformity with generally accepted accounting practices.

**Balanced Budget** - A financial plan for a fiscal year that matches all planned revenues and expenditures with the services provided to the residents of the City based on established policies.

**Bond** - A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**Bonded Debt** - That portion of indebtedness represented by outstanding bonds.

**Budget** - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided the residents of the City.

**Budget Calendar** - The schedule of key dates, which the City follows in the preparation and adoption of the budget.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Calculated Effective Tax Rate** - State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property for the effective tax rate calculation.

**Capital Improvement Program** - A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Capital Outlays** - Expenditures which result in the acquisition of or addition to, the fixed assets.

**CDBG** – Community Development Block Grant.

**Certificates of Obligation** - Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the City Council.

**Home Rule Charter** - The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

**City Council** - The Mayor and five (5) Council members collectively acting as the legislative and policy making body of the City.

**Community Development Block Grant (CDBG)** - A type of federal grant to improve infrastructure in specified portions of the community.

**Current Taxes** - Taxes levied and due within one year.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Department** - A major administrative organizational unit of the City, which indicates overall management responsibility for one or more divisions.

**Depreciation** - A means of allocating a portion of a fixed asset's cost to each period that the asset helps generate revenue.

**Distinguished Budget Presentation Program** - A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**EDC** – Approved by voters in 1996, the Kennedale Economic Development Corporation was created to undertake projects authorized by Section 4B of the Development Corporation Act of 1979. For financial reporting purposes, this entity is a discretely presented component unit of the City of Kennedale.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

**Estimated** - The amount of projected revenues or expenditures to be collected during the fiscal year.

**Expenditures/Expenses** - A decrease in the net financial resources of the City due to the acquisition of goods and services.

**Financial Policies** - Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are updated and endorsed on an annual basis.

**Fiscal Year (FY)** - A 12-month period to which the Annual Budget applies. The City of Kennedale has specified October 1 to September 30 as its fiscal year.

**Franchise Fee** - A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

**Full Time Equivalent (FTE)** – the hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by several part-time employees in to the hours worked by full-time employees.

**Fund** - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.

**Fund Accounting** - A governmental accounting system, which is organized and operated on a fund basis.

**Fund Balance** - The excess of assets over liabilities.

**Fund Type** - In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Permanent, Enterprise, Internal Service, and Trust and Agency.

**GAAP** - Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**GASB** – (Governmental Accounting Standards Board) GASB was established in 1984 as the body authorized to establish accounting standards for state and local government.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds that finance a variety of public projects, which pledge the full faith, and credit of the City.

**GFOA** – Government Finance Officers Association

**Goals** - Broad, general statements of each division's desired social or organizational outcomes.

**Governmental Funds** – Applies to all funds except for the profit and loss funds (e.g., Enterprise Funds, EDC Funds)

**Grant** - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**Homestead Exemption** - A deduction from the total taxable assessed value of owner-occupied property.

**Infrastructure** - The underlying permanent foundation or basic framework.

**Interest Earnings** - The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, Money Market Accounts, and Certificates of Deposits.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Funds** - Funds established to finance and account for services and commodities furnished by a designated department to other departments within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

**Investments** - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

**LEOSE** – Law Enforcement Officer Standards and Education Fund. This is a state treasury account that funds training for law enforcement officers. Funds are captured from court costs and distributed to local law enforcement agencies within Texas.

**Liabilities** - Debts or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**Line Items** - Expenditure classifications established to account for approved appropriations. Line Item budgets for all departments are available upon request in the Fiscal Services Department.

**Long-Term Debt** - Unmatured debt of a government expected to be repaid from government funds. An average repayment schedule is 20 years.

**M&O** – Maintenance and Operations

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

**Major Fund** – Governmental Fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report.

**Materials and Supplies** - Expendable materials and operating supplies necessary to conduct departmental activity.

**Modified Accrual Accounting** - A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**Multi Year Financial Overview** - A financial overview with three years of history and five years of projections for all operating funds is presented in July prior to City Council budget workshop in August.

**NCTCOG or COG** – North Central Texas Council of Governments, is a voluntary association of, by and for local governments, established to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development.

**Non- Major Funds** - Funds not classified as major funds that should be reported in the aggregate in a separate column in the basic fund financial statements.

**Objectives** - Specific statements of desired ends, which can be measured.

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law.

**Operating Costs** – Outlays for such current period items as expendable supplies, contractual services, and utilities.

**Ordinance** - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Performance Measures** - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**Projected** - The amount of projected revenues, expenditures or activity to be collected or accomplished during the fiscal year.

**Property Taxes** - Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Funds** – Such as the City's Enterprise and Internal Service funds are used to account for services provided by one department or agency of a government to other departments, other governmental units, or the general public on a user charge basis.

**Public Hearing** - The portions of open meetings held to present evidence and provide information on both sides of an issue.

**No New Revenue Rate** - The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

**Reserve** - An amount that exceeds the operating needs of the Fund. This is measured in days.

**Revenue** - Funds that the government receives as income.

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

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economic method.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

**Tarrant Appraisal District (TAD)** – A governing body responsible for appraising property for property tax purposes within Tarrant County.

**Tax Base** - The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate** - Total tax rate is set by Council and is made up of two components: debt service and operations rates.

**Truth In Taxation** – Concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to limit tax increases.

**Truth In Taxation Calculation** - Requires taxing units to calculate two rates after receiving a certified appraisal roll from the chief appraiser.

**Voter-Approval Rate** - If the governing body of a taxing unit adopts a tax rate that exceeds the voter approval tax rate, it must automatically hold an election for voters to approve the tax increase.

**Working Capital** – Current assets minus current liabilities.