



AGENDA
MONDAY, AUGUST 5, 2024 - 6:00 PM
BUDGET WORK SESSION AND
SPECIAL CITY COUNCIL MEETING
CITY HALL COUNCIL CHAMBERS
209 S. WASHINGTON STREET
KAUFMAN, TEXAS 75142
AND VIA VIDEOCONFERENCE/TELECONFERENCE

**This meeting will be held using
videoconferencing/teleconferencing
technology with public access via:
WWW.ZOOM.US/JOIN OR
(888)788-0099 (TOLL-FREE)
MEETING/WEBINAR ID: 821 2346 4712
PASSWORD: 800047**

BUDGET WORK SESSION A Work Session is used to explore matters of interest to one or more City Council Members or the City Manager for the purpose of giving staff direction on whether or not such matters should be placed on a future regular or special meeting of the Council for citizen's input, City Council deliberation and formal City action. Although Work Sessions are public meetings, and citizens have a legal right to attend, they are not public hearings, so citizens are not allowed to participate in the session.

CALL WORK SESSION TO ORDER Mayor calls the Work Session to order, states the date and time, states Councilmembers present, and declares a quorum present.**

1. Discuss and provide direction to staff regarding the Proposed Fiscal Year 2024-2025 City of Kaufman Budget.

WORK SESSION ADJOURNMENT

SPECIAL CITY COUNCIL MEETING

CALL MEETING TO ORDER Mayor calls the Meeting to order, states the date and time, states Councilmembers present, and declares a quorum present.**

CITIZENS COMMENTS / REQUEST TO SPEAK ON AGENDA ITEMS (5 MINUTES) Comments about any of the Council agenda items may be taken into consideration at this time or during the agenda item. Comments are limited to five (5) minutes per individual unless additional time is otherwise required by law for translation. Speaking time is not transferable. Citizens may address the City Council on any subject but must first complete a Request to Speak Form so that the Mayor may call your name to speak at the appropriate time on the Agenda. Comments must be directed to the Council as a whole. **When addressing the Council, please step forward to the speaker's podium, state your name and address, and direct your comments to the Mayor and City Council.**

DISCUSSION/ACTION ITEMS

2. Consider and take appropriate action on Ordinance O-17-24, an ordinance of the City Council of the City of Kaufman, approving the 2024 Certified Property Tax Values for the City of Kaufman, Texas.

3. Consider and take appropriate action on a proposed, not to exceed Property Tax Rate of **\$0.7600000**, calling for a public hearing on the proposed tax rate for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Property Tax Rate for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.
4. Consider and take appropriate action on setting the date, time, and place for a public hearing regarding the City's Fiscal Year 2024-2025 Budget, for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Fiscal Year 2024-2025 Budget for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

ADJOURNMENT

I, JESSIE HANKS, CITY SECRETARY, DO HEREBY CERTIFY THAT THIS NOTICE OF MEETING WAS POSTED ON THE WINDOW AT KAUFMAN MUNICIPAL COMPLEX, 209 S. WASHINGTON, KAUFMAN, TEXAS, A PLACE CONVENIENT AND READILY ACCESSIBLE TO THE GENERAL PUBLIC AT ALL TIMES AND SAID NOTICE WAS POSTED AT THE KAUFMAN MUNICIPAL COMPLEX, 209 S. WASHINGTON, KAUFMAN, TEXAS AT 4:30 P.M. ON FRIDAY, AUGUST 2, 2024, AND REMAINED SO POSTED CONTINUOUSLY FOR AT LEAST 72 HOURS PRECEDING THE SCHEDULE TIME OF SAID MEETING.


JESSIE HANKS
CITY SECRETARY



THE CITY COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME DURING THE COURSE OF THIS MEETING TO DISCUSS ANY OF THE MATTERS LISTED ABOVE, AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE. SECTION 551.071 (CONSULTATION WITH ATTORNEY).

****PURSUANT TO SECTION 551.127, TEXAS GOVERNMENT CODE, ONE OR MORE COUNCILMEMBERS OR EMPLOYEES MAY ATTEND THIS MEETING REMOTELY USING VIDEOCONFERENCING TECHNOLOGY. THE VIDEO AND AUDIO FEED OF THE VIDEOCONFERENCING EQUIPMENT CAN BE VIEWED AND HEARD BY THE PUBLIC BY ACCESSING WWW.ZOOM.US/JOIN OR (888)788-0099 (TOLL FREE) MEETING/WEBINAR ID: 821 2346 4712 PASSWORD: 800047**

THE BUILDING IN WHICH THE ABOVE MEETING WILL BE CONDUCTED IS WHEELCHAIR ACCESSIBLE AND PARKING SPACES FOR THE MOBILITY IMPAIRED ARE AVAILABLE. PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICES SUCH AS INTERPRETERS FOR PERSONS WHO ARE DEAF OR HEARING IMPAIRED, READERS, OR LARGE PRINT ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT 972-932-2216 AT LEAST TWO (2) WORKING DAYS PRIOR TO THE TIME OF THE MEETING SO THAT APPROPRIATE ARRANGEMENTS CAN BE MADE.



Meeting Date: 8/5/2024 Date: 07/19/2024

Item #: 2.

Dept.: Finance

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-17-24, an ordinance of the City Council of the City of Kaufman, approving the 2024 Certified Property Tax Values for the City of Kaufman, Texas.

BACKGROUND:

Upon approval of the City Council, the Certified Tax Values for 2024 will be formally adopted. Section 26.09(e) of the Texas Property Tax Code requires approval of the Certified Tax Values. For 2024, the Kaufman County Appraisal District reports certified values of \$840,989,228.00.

Author:

Mary Wennerstrom, Finance Director

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Ordinance O-17-24 as presented.

ORDINANCE NO. O-17-24

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS APPROVING THE 2024 CERTIFIED PROPERTY TAX VALUES FOR THE CITY OF KAUFMAN, TEXAS; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1 INCORPORATION OF PREMISES

All of the above premises are true and correct and are hereby incorporated in the body of this Ordinance as if fully set forth herein.

SECTION 2 APPROVAL OF 2024 CERTIFIED PROPERTY TAX VALUES

That the City Council hereby approves the 2024 Certified Property Tax Values for the City of Kaufman, Texas in the amount of \$840,989,228.00 as submitted by the Kaufman County Appraisal District to the City, attached hereto as Exhibit A and incorporated as if set forth fully herein.

SECTION 3 SEVERABILITY CLAUSE

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

SECTION 4 EFFECTIVE DATE

This Ordinance shall become effective from and after its date of passage and publication in accordance with law.

PASSED AND APPROVED this 5th day of August 2024.

**JEFF JORDAN
MAYOR**

ATTEST:

**JESSIE HANKS
CITY SECRETARY**

APPROVED AS TO FORM:

**PATRICIA A. ADAMS
CITY ATTORNEY**

Exhibit A
2024 Certified Property Tax Values

2024 CERTIFIED TOTALS

Property Count: 4,070

CK - CITY OF KAUFMAN

Grand Totals

7/11/2024

1:08:13PM

Land		Value			
Homesite:		126,703,573			
Non Homesite:		189,061,683			
Ag Market:		34,459,740			
Timber Market:		0	Total Land	(+)	350,224,996
Improvement		Value			
Homesite:		382,005,779			
Non Homesite:		411,587,836	Total Improvements	(+)	793,593,615
Non Real		Count	Value		
Personal Property:	548		98,426,812		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					98,426,812
					1,242,245,423
Ag	Non Exempt	Exempt			
Total Productivity Market:	33,601,380	858,360			
Ag Use:	229,483	4,207	Productivity Loss	(-)	33,371,897
Timber Use:	0	0	Appraised Value	=	1,208,873,526
Productivity Loss:	33,371,897	854,153			
			Homestead Cap	(-)	65,493,674
			23.231 Cap	(-)	18,194,101
			Assessed Value	=	1,125,185,751
			Total Exemptions Amount	(-)	284,196,523
			(Breakdown on Next Page)		
			Net Taxable	=	840,989,228

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	7,422,344	7,422,344	41,519.65	41,611.42	52			
OV65	72,625,970	64,305,045	343,992.64	346,633.91	400			
Total	80,048,314	71,727,389	385,512.29	388,245.33	452	Freeze Taxable	(-)	71,727,389
Tax Rate	0.7600000							
						Freeze Adjusted Taxable	=	769,261,839

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,231,902.27 = 769,261,839 * (0.7600000 / 100) + 385,512.29

Certified Estimate of Market Value: 1,242,245,423
Certified Estimate of Taxable Value: 840,989,228

Tif Zone Code	Tax Increment Loss
TRZ3	108,324,300
TRZ3A	21,949,735
TRZ3B	4,491,680
TRZ3C	20,929
Tax Increment Finance Value:	134,786,644
Tax Increment Finance Levy:	1,024,378.49

2024 CERTIFIED TOTALS

Property Count: 4,070

CK - CITY OF KAUFMAN

Grand Totals

7/11/2024

1:08:46PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	59	0	0	0
DV1	5	0	32,000	32,000
DV2	3	0	22,500	22,500
DV3	2	0	20,000	20,000
DV4	41	0	252,000	252,000
DV4S	4	0	36,000	36,000
DVHS	24	0	5,622,001	5,622,001
DVHSS	1	0	163,642	163,642
EX	2	0	91,680	91,680
EX-XG	1	0	344,325	344,325
EX-XL	18	0	4,825,393	4,825,393
EX-XU	1	0	822,153	822,153
EX-XV	191	0	263,901,642	263,901,642
EX366	95	0	83,758	83,758
LIH	2	0	1,551,386	1,551,386
OV65	446	6,294,893	0	6,294,893
OV65S	3	45,000	0	45,000
PC	2	5,410	0	5,410
SO	2	82,740	0	82,740
Totals		6,428,043	277,768,480	284,196,523

2024 CERTIFIED TOTALS

Property Count: 4,070

CK - CITY OF KAUFMAN

Grand Totals

7/11/2024

1:08:46PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,188	608.4155	\$20,208,849	\$508,069,477	\$430,403,804
B	MULTIFAMILY RESIDENCE	64	41.8197	\$4,564,687	\$50,849,141	\$50,764,331
C1	VACANT LOTS AND LAND TRACTS	327	283.9139	\$0	\$42,783,690	\$36,392,412
D1	QUALIFIED OPEN-SPACE LAND	89	2,332.4036	\$0	\$33,601,380	\$229,483
D2	IMPROVEMENTS ON QUALIFIED OP	16		\$0	\$241,527	\$241,527
E	RURAL LAND, NON QUALIFIED OPE	62	491.7618	\$0	\$25,632,289	\$20,276,573
F1	COMMERCIAL REAL PROPERTY	305	330.1521	\$2,405,030	\$181,373,400	\$179,198,271
F2	INDUSTRIAL AND MANUFACTURIN	8	63.1700	\$0	\$16,031,696	\$15,928,834
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$5,406,492	\$5,406,492
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$3,974,880	\$3,974,880
J4	TELEPHONE COMPANY (INCLUDI	6		\$0	\$408,542	\$408,542
J6	PIPELAND COMPANY	1		\$0	\$19,271	\$19,271
L1	COMMERCIAL PERSONAL PROPE	402		\$0	\$58,593,613	\$58,510,873
L2	INDUSTRIAL AND MANUFACTURIN	28		\$0	\$26,034,660	\$26,029,250
M1	TANGIBLE OTHER PERSONAL, MOB	52		\$0	\$1,944,033	\$1,141,841
O	RESIDENTIAL INVENTORY	236	36.5610	\$1,792,813	\$9,199,322	\$8,646,948
S	SPECIAL INVENTORY TAX	7		\$0	\$3,415,896	\$3,415,896
X	TOTALLY EXEMPT PROPERTY	310	1,058.2774	\$1,322,775	\$274,666,114	\$0
Totals			5,246.4750	\$30,294,154	\$1,242,245,423	\$840,989,228

2024 CERTIFIED TOTALS

Property Count: 4,070

CK - CITY OF KAUFMAN
Effective Rate Assumption

7/11/2024

1:08:46PM

New Value

TOTAL NEW VALUE MARKET:	\$30,294,154
TOTAL NEW VALUE TAXABLE:	\$28,129,972

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2023 Market Value	\$35,125
EX366	HOUSE BILL 366	17	2023 Market Value	\$63,094
ABSOLUTE EXEMPTIONS VALUE LOSS				\$98,219

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	3	\$0
DV1	Disabled Veterans 10% - 29%	3	\$22,000
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	6	\$48,000
DVHS	Disabled Veteran Homestead	3	\$646,097
OV65	OVER 65	25	\$367,500
PARTIAL EXEMPTIONS VALUE LOSS		41	\$1,091,097
NEW EXEMPTIONS VALUE LOSS			\$1,189,316

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$1,189,316
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New Ag / Timber Exemptions

2023 Market Value	\$37,240	Count: 2
2024 Ag/Timber Use	\$219	
NEW AG / TIMBER VALUE LOSS	\$37,021	

New Annexations

Count	Market Value	Taxable Value
5	\$1,064,260	\$757,084

New Deannexations**Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,417	\$253,196	\$46,112	\$207,084
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,404	\$252,581	\$46,225	\$206,356

2024 CERTIFIED TOTALS
CK - CITY OF KAUFMAN
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Meeting Date: 8/5/2024 Date: 07/19/2024

Item #: 3.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on a proposed, not to exceed Property Tax Rate of **\$0.7600000**, calling for a public hearing on the proposed tax rate for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Property Tax Rate for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

BACKGROUND:

As required by law, the City Council has to vote to place a proposal to adopt a property tax rate if it exceeds the rollback rate or the effective tax rate, whichever is lower. The Council sets the Public Hearing to consider a tax rate increase.

The dates set for the Public Hearing are: Monday, August 26, 2024, Regular City Council Meeting

The date set for the Record Vote is: Monday, August 26, 2024, Regular City Council Meeting

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends calling for a public hearing on the proposed not to exceed Property Tax Rate of \$0.7600000 for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Property Tax Rate for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.7600000 per \$100 valuation has been proposed by the governing body of City of Kaufman

PROPOSED TAX RATE	\$ 0.7600000	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.7980178	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.8655718	per \$100

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

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that City of Kaufman is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2024, at 6:30 pm at 209 South Washington Street, Kaufman, TX 75142.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, City of Kaufman is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Kaufman at their offices or by attending the public meeting mentioned above.

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

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: Jordan, Phillips, Gillenwater, Borders, Parker, Longenecker, Nelson
AGAINST the proposal:
PRESENT and not voting:
ABSENT:

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

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

The following table compares the taxes imposed on the average residence homestead by City of Kaufman last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by City of Kaufman this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.7600000 per \$100	\$0.7600000 per \$100	No Change
Average homestead taxable value	\$185,375.00	\$207,084.00	Increase of \$21,709.00 or 11.7%
Tax on average homestead	\$1,408.85	\$1,573.84	Increase of \$164.99 or 11.7%
Total tax levy on all properties	\$5,798,306	\$6,391,518	Increase of \$593,212 or 9.2%

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for City of Kaufman
(name of taxing unit)
at 469-376-4683 or teressa@kaufmancounty.net, or visit www.kaufmancounty.net/247/tax-assessor
(telephone number) (email address) (internet website address)
for more information.



Meeting Date: 8/5/2024 **Date:** 07/19/2024

Item #: 4.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on setting the date, time, and place for a public hearing regarding the City's Fiscal Year 2024-2025 Budget, for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Fiscal Year 2024-2025 Budget for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

BACKGROUND:

As required by law, the City Council must hold a public hearing on the proposed budget for the fiscal year 2025, prior to approving and adopting the budget. In addition, the Council is required to set the date, time, and place for the record vote on the FY25 Budget.

The date set for the Public Hearing is: Monday, August 26, 2024, Regular City Council Meeting

The date set for the Record Vote is: Monday, August 26, 2024, Regular City Council Meeting

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends setting the date, time, and place for a public hearing regarding the City's Fiscal Year 2024-2025 Budget, for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas, 75142, and setting the date for the vote on the Fiscal Year 2024-2025 Budget for Monday, August 26, 2024, at 6:30 p.m. at City Hall, 209 S. Washington St., Kaufman, Texas 75142.

City of Kaufman, Texas Notice of Public Hearing

A public hearing will be held by the Kaufman City Council to consider the proposed Fiscal Year 2024-2025 Budget for the City of Kaufman on Monday, August 26, 2024, at 6:30 p.m., at Kaufman City Hall, 209 South Washington Street, Kaufman, Texas 75142, in accordance with Texas Local Government Code Section 102.006.

This budget will raise more total property taxes than last year's budget by \$593,212 for approximately a 10.23% percent tax levy increase and of that amount \$213,787.79 is tax revenue to be raised from new property added to the tax roll this year.

All persons interested are invited to attend the public hearing in person to provide comments at that time. The public may also send written comments before the date of the meeting to the City of Kaufman at 209 South Washington Street, Kaufman, Texas, 75142, and the comments will be read aloud at the meeting. Additionally, if you have any questions regarding any of the proposed items you may call 972-932-2216 for assistance.