AGENDA
SPECIAL CITY COUNCIL MEETING
MONDAY, SEPTEMBER 14, 2020 - 6:00 PM
CITY HALL COUNCIL CHAMBERS
209 S. WASHINGTON STREET
KAUFMAN, TEXAS 75142

PLEDGE OF ALLEGIANCE

CALL MEETING TO ORDER Mayor calls the Meeting to order, states the date and time, state 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.**

CONSENT AGENDA

1. Consider and take appropriate action on an interlocal agreement between the City and Kaufman County for Assessment and Collection Services for the City of Kaufman Public Improvement District #1; and authorizing the Mayor or designee to execute necessary documents.

2. Consider and take appropriate action to approve the transfer of aged utility bills to Collection of Delinquent Utility Billing Accounts Receivable Balances.

3. Consider and take appropriate action on the award of bid and contract for the Motor Fuel and Oil for Fiscal Year 2021 and authorizing the Mayor or his designee to execute necessary documents.

4. Consider and take appropriate action on the award of bid and contract for the Street Maintenance Materials for Fiscal Year 2021 and authorizing the Mayor or his designee to execute necessary documents.

PUBLIC HEARING

5. Conduct a Public Hearing on a proposal to adopt a Property Tax Rate of $.8216760 Per $100 Of Assessed Valuation.

DISCUSSION/ACTION ITEMS

6. Consider and take appropriate action regarding Ordinance O-22-20, an ordinance of the City Council of the City of Kaufman, amending the City's 2019-2020 Fiscal Year Budget to balance Revenue Surplus, Expense Surplus, and Shortfall; and providing an effective date.

7. Consider and take appropriate action regarding Ordinance O-23-20, an ordinance of the City Council of the City of Kaufman, making appropriations for the support of the City; appropriating money to a sinking fund to pay interest and principal on the City's indebtedness; approving and adopting the annual Budget of the City of Kaufman, Texas for the 2020-2021 Fiscal Year; providing for emergency expenditures and expenditures as otherwise allowed by law; providing for the filing of the budget in the office of the City Secretary; and providing an effective date.

8. Consider and take appropriate action regarding Ordinance O-24-20, an ordinance of the City Council of the City of Kaufman, levying taxes and fixing and adopting the tax rate on all taxable property for the year 2020 at the rate of $0.8216760 per one hundred dollars ($100.00) assessed value on all taxable property within the corporate limits of the City of Kaufman, Texas as of January 1, 2020; the said tax rate having a maintenance and operations component and a debt service component; providing when taxes shall become due and when same shall become delinquent if not paid together with penalties and interest thereon; and providing an effective date.

9. Consider and take appropriate action to ratify the Property Tax Revenue Increase reflected in the 2020-2021 Fiscal Year Budget.

10. Consider and take appropriate action regarding Ordinance O-25-20, an ordinance of the City Council of the City of Kaufman, amending the KEDC 2019-2020 Fiscal Year Budget to balance Revenue Surplus, Expense Surplus, and Shortfall; and providing an effective date.

11. Consider and take appropriate action regarding Ordinance O-26-20, an ordinance of the City Council of the City of Kaufman, adopting the Annual Program of Services (Budget) for the City of Kaufman Economic Development Corporation ("KEDC") for the Fiscal Year beginning on October 1, 2020, and ending on September 30, 2021, (FY 2020-2021); providing for the adoption of the KEDC Budget for FY 2020-2021; and providing an effective date.

12. Consider and take appropriate action regarding Ordinance O-27-20, an ordinance of the City Council of the City of Kaufman, amending Subsection 2-62(b), "Adoption of City of Kaufman Job Grade Classification and Compensation Plan" of Section 2-62 Personnel Policies; Job Classification", of Article II, "Officers And Employees", of Chapter 2, "Administration" of the Code of Ordinances of the City of Kaufman; providing for the adoption of the Job Grade Classification and Compensation Plan as an amended Exhibit "B" to Section 2-62(b) setting forth Grades and Annual Salary Ranges for City employees and providing an effective date.

13. Consider and take appropriate action on Ordinance O-28-20, an ordinance of the City of Kaufman, designating a contiguous geographic area within the city as a Reinvestment Zone pursuant to Chapter 311 of the Texas Tax Code, to be known as Tax Reinvestment Zone Number Two, City of Kaufman, Texas; describing the boundaries of the zone; creating a board of directors for the zone; establishing a Tax Increment Fund for the zone; containing findings related to the creation of the zone; providing a date for the termination of the zone; providing that the zone take effect immediately upon passage of the ordinance; and providing an effective date.

14. Consider and take appropriate action on the bids for the Kaufman Downtown Square Maintenance Services and authorize the Mayor or his designee to execute necessary documents.

15. Consider and take appropriate action on Resolution R-24-20, a resolution of the City of Kaufman, Texas, supporting the passage of legislation during the 87th Regular Session of the Texas Legislature (2021), to allow for the expenditure of municipal Hotel Occupancy Tax Revenue by the city for construction of improvements in municipal parks.

ANNOUNCEMENTS AND REPORTS FROM CITY MANAGER

16. Receive an update and discussion regarding the following:

    a. Georgetown Grand Opening- October 2nd

EXECUTIVE SESSION

17. The City Council will recess into Executive Session pursuant to Texas Government Code for an executive session regarding the following:

a. Texas Government Code §551.072: Deliberation regarding Real Property, to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person: Kaufman Lake

b. Texas Government Code §551.072: Deliberation regarding Real Property, to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person: City Lake Park, an approximate 73 acres of a 76.368 acre tract, Kaufman, Texas, WM Peters, Property ID 11485

c. Texas Government Code §551.072: Deliberation regarding Real Property, to deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person: South Pointe

RECONVENE INTO OPEN SESSION In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session.

18. Consider and take appropriate action on Ordinance O-29-20, an ordinance of the City Council of the City of Kaufman, authorizing the issuance and sale of City of Kaufman, Texas Tax Note, Series 2020 in the aggregate principal amount of $1,130,000 for the public purposes of constructing, maintaining, improving and upgrading municipal facilities and infrastructure, including the purchase of land for and improvements to, parks, the payment of professional services and costs of issuance related to the note; levying an annual ad valorem tax and providing for the security for and payment of said note; enacting other provisions relating to the subject; and providing an effective date.

19. Consider and take appropriate action on an Assignment Agreement for the purchase of real property between the City and the Kaufman Economic Development Corporation for the potential acquisition of additional property for City Lake Park, such property described as an approximate 73 acres of a 76.368 acre tract, Kaufman, Texas, WM Peters, Property ID 11485.

20. Consider and take appropriate action on an agreement with Teague Nall and Perkins Inc. to provide surveying services for Kaufman Lake, and authorizing the Mayor or designee to execute necessary documents.

21. Consider and take appropriate action, if any, on matters discussed in Executive Session.

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, SEPTEMBER 11, 2020, 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: 882 9918 0415 PASSWORD: 556940**

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: 9/14/2020 | **Date: 8/18/2020** | **Item #: 1.** | **Dept.: Administration**

Consent Agenda

SUBJECT:

Consider and take appropriate action on an interlocal agreement between the City and Kaufman County for Assessment and Collection Services for the City of Kaufman Public Improvement District #1; and authorizing the Mayor or designee to execute necessary documents.

BACKGROUND:

This is an amendment to the original Interlocal Agreement signed in 2019 for the purpose of the Kaufman County Tax Assessor/Collector collecting the Kaufman PID assessments from the property owners in Georgetown subdivision as required. The amendment allows for the collection to utilize net-billing accounting.

Author:
Mike Slye, City Manager

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends approval.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

1ST AMENDED INTERLOCAL COOPERATIVE AGREEMENT FOR KAUFMAN #1 PUBLIC IMPROVEMENT DISTRICT ASSESSMENT COLLECTION

THIS AGREEMENT is made and entered into on this the ___ day of September, 2020 by and between KAUFMAN COUNTY, TEXAS, a political subdivision of the State of Texas, hereinafter referred to as "COUNTY" and the CITY OF KAUFMAN, TEXAS, a municipal corporation and a political subdivision of the State of Texas hereinafter referred to as "CITY."

WHEREAS, COUNTY and CITY mutually desire to be subject to the provisions of the Interlocal Cooperation Act set forth in Chapter 791 of the Texas Government Code; and

WHEREAS, pursuant to Chapter 372 of the Texas Local Government Code, Subchapter A, CITY has created and manages the Kaufman #1 Public Improvement District, hereinafter referred to as the "DISTRICT", has levied special assessments for the operational maintenance costs per square foot on properties within the boundaries of the DISTRICT. CITY serves as agent for the DISTRICT and is jointly hereinafter referred to as the TAXING UNIT; and

WHEREAS, pursuant to §372.0175 of the Texas Local Government Code, the CITY has the authority to contract with the COUNTY to perform the duties of the CITY relating to the collection of special assessments levied by the DISTRICT under the provisions of Chapter 372, Subchapter A of the Texas Local Government Code;

WHEREAS, CITY and COUNTY entered into an Interlocal Cooperative Agreement for Kaufman #1 Public Improvement District Assessment Collection on June 17th, 2020; and

WHEREAS, both the CITY and COUNTY mutually desire to amend the Interlocal Cooperation Agreement entered into under the provisions of Texas Local Government Code §372.0175 on June 17th, 2019, by entering into this new 1ST AMENDED INTERLOCAL COOEPRATION AGREEMENT.

NOW THEREFORE, COUNTY and CITY, for and in consideration of the mutual promises, covenants and agreements herein contained do hereby agree as follows:

<u>1st AMENDMENT OF 2019 AGREEMENT</u>

Article II "Compensation" to be amended and replaced by:

II. COMPENSATON

In consideration of the services provided by the Tax Assessor/Collector, the Taxing Unit shall pay the Tax Assessor/Collector for the services provided herein, the amounts reflected in the attached Notice of Annual per Parcel Cost attached hereto as Exhibit "A" and made a part hereof for all purposes and, as such, constitutes a part of this contractual agreement.

It is expressly understood and agreed that the Kaufman #1 Public Improvement District will pay all costs specified in the Notice of Annual Per Parcel Cost (Exhibit "A") or future fees per parcel that might be amended over time, with the approval of the Kaufman County Commissioners Court. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by a supplemental, amended or replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, the notice shall be provided on or before the first day of June of each year, with an effective date of October first of the new tax year.

The Tax Assessor/Collector's compensation for performing the primary services contemplated herein shall be invoiced by January 31st annually and shall include, but not be limited to, the certified tax roll and all accounts added through supplements to the tax collection system to the certified Tax Roll received from the Kaufman County Single Appraisal District since certification.

All invoices shall be itemized and payments shall reflect net-billing accounting, wherein the cost of Tax Collection Services, billed at the rates indicated in Exh. A, are subtracted from assessments collected. The Taxing Unit shall not be entitled to receive any assessments collected for a tax year until the TAC has withheld the total amount of compensation under Exh. A for that year.

[Signatory page to follow]

PASSED AND APPROVED BY THE KAUFMAN CITY COUNCIL on this the ______ day of ________________________, 2020.

CITY OF KAUFMAN, TEXAS

____
Jeff Jordan, Mayor

ATTEST:

____
Jessie Hanks, City Secretary

APROVED AS TO FORM:
____
Patricia Adams, City Attorney

PASSED AND APPROVED BY THE KAUFMAN COUNTY COMMISSIONERS COURT on this the ______ day of ____________________________, 2020.

KAUFMAN COUNTY, TEXAS

____
Hal Richards, County Judge

ATTEST:

____
Laura Hughes, County Clerk

APPROVED AS TO FORM:

____
Assistant District Attorney

INTERLOCAL COOPERATIVE AGREEMENT FOR KAUFMAN #1 PUBLIC IMPROVEMENT DISTRICT ASSESSMENT COLLECTION BETWEEN KAUFMAN COUNTY, TEXAS AND THE CITY OF KAUFMAN, TEXAS

THIS AGREEMENT is made and entered into on this the 17th day of June, 2019 by and between KAUFMAN COUNTY, TEXAS, a political subdivision of the State of Texas, hereinafter referred to as "COUNTY" and the CITY OF KAUFMAN, TEXAS, a municipal corporation and a political subdivision of the State of Texas hereinafter referred to as "CITY."

WHEREAS, COUNTY and CITY mutually desire to be subject to the provisions of the Interlocal Cooperation Act set forth in Chapter 791 of the Texas Government Code; and

WHEREAS, pursuant to Chapter 372 of the Texas Local Government Code, Subchapter A, CITY has created and manages the Kaufman #1 Public Improvement District, hereinafter referred to as the "DISTRICT", has levied special assessments for the operational maintenance costs per square foot on properties within the boundaries of the DISTRICT. CITY serves as agent for the DISTRICT and is jointly hereinafter referred to as the TAXING UNIT; and

WHEREAS, pursuant to §372.0175 of the Texas Local Government Code, the CITY has the authority to contract with the COUNTY to perform the duties of the CITY relating to the collection of special assessments levied by the DISTRICT under the provisions of Chapter 372, Subchapter A of the Texas Local Government Code.

NOW THEREFORE, COUNTY and CITY, for and in consideration of the mutual promises, covenants and agreements herein contained do hereby agree as follows:

I. SCOPE OF SERVICES

1. SERVICES TO BE RENDERED BY THE TAX ASSESSOR/COLLECTOR (TAC)

The Kaufman County Tax Assessor/Collector shall assess and collect lump sum assessments as calculated according to the DISTRICT formation documents and approved annually by the Kaufman City Council on all properties situated within the Kaufman #1 Public Improvements District. The services rendered hereunder shall conform with all applicable and controlling laws, rules orders, mandates and regulations and shall include the following: (a) receiving the Certified Appraisal Roll from the Kaufman County Single Appraisal District together with monthly changes thereto; (b) Providing mortgage companies, property owners and/or tax representatives tax roll and payment data; (c) Providing all necessary assessments of rates as furnished by the CITY; (d) Transmitting tax statements via an appropriate medium; and (e) Processing property tax payments.

Additionally, on the Taxing Unit's behalf, the Tax Assessor/Collector shall: (a) Approve and refund erroneous overpayments when provided with sufficient historical information by the Taxing Unit; (b) Obtain approval or rejection of requests for waiver of penalties and interest for delinquent taxes owed; (c) Prepare and issue tax certificates; and (d) Prepare and/or provide information and reports to state agencies, auditors and other interested parties to the DISTRICT'S assessments.

2. ADDITIONAL SERVICES AVAILABLE TO THE TAXING UNIT

The Tax Assessor might further perform or render additional related services when requested to do so by the Taxing Unit, when additional services might result in additional costs and fees to be paid by the Taxing Unit. Before any such additional services are commenced by the Tax Assessor/Collector, said services and attendant costs and fees, if any, shall be confirmed by a separate written agreement.

II. COMPENSATON

In consideration of the services provided by the Tax Assessor/Collector, the Taxing Unit shall pay the Tax Assessor/Collector for the services provided herein, the amounts reflected in the attached Notice of Annual per Parcel Cost attached hereto as Exhibit "A" and made a part hereof for all purposes and, as such, constitutes a part of this contractual agreement.

It is expressly understood and agreed that the Kaufman #1 Public Improvement District will pay all costs specified in the Notice of Annual Per Parcel Cost (Exhibit "A") or future fees per parcel that might be amended over time, with the approval of the Kaufman County Commissioners Court. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by a supplemental, amended or replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, the notice shall be provided on or before the first day of June of each year, with an effective date of October first of the new tax year.

The Tax Assessor/Collector's compensation for performing the primary services contemplated herein shall be invoiced by January 31st annually and shall include, but not be limited to, the certified tax roll and all accounts added through supplements to the tax collection system to the certified Tax Roll received from the Kaufman County Single Appraisal District since certification.

III. COOPERATION

The Taxing Unit shall provide to the Tax Assessor/Collector, without charge, copies of all records necessary to perform the duties and responsibilities contemplated under this Agreement in the format and/or medium in which they currently exist.

Any Tax Increment Financing (TIF) payments are not calculated or distributed by the County Tax Office.

Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of this Agreement.

IV. NOTICE OF APPLICABLE TAX RATES

The Taxing Unit shall provide the Tax Assessor/Collector with timely notice regarding the adoption of all applicable assessment rates and exemptions together with related directives, orders, decisions or other matters which impact the assessment and collection of the Kaufman #1 Public Improvement District's assessments. As used herein, the phrase "timely" shall mean adopting the applicable assessments for the Taxing Unit and providing notice to the Tax Assessor/Collector of same no later than September 30th for each year that this Contract remains in effect.

In the event that the Taxing Unit does not timely adopt or modify its assessments on or before September 30th and, as a part thereof, notify the Tax Assessor/Collector of same, the Taxing Unit agrees that it will bear all reasonable additional costs incurred by the Tax Assessor/Collector as a direct or indirect result of the Taxing Unit's failure to timely adopt its assessments. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost (Exhibit "A").

V. DEPOSIT OF FUNDS

All funds collected by the Tax Assessor/Collector on the Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by the Taxing Unit at its depository bank. If any daily collection total is less than twenty-five dollars ($25.00) the distribution may be withheld until the cumulative total of taxes collected on the Taxing Unit's behalf equals at least twenty-five dollars ($25.00).

After initiation of the aforementioned ACH transfers from the Kaufman County Tax Office's depository account to the Taxing Unit's designated depository account, the Tax Assessor/Collector retains to responsibility and shall have no liability for the further management and processing of said funds.

VI. REFUNDS

Refunds will be made by the Tax Assessor/Collector on the Taxing Unit's behalf only as set forth herein. The Tax Assessor/Collector will not make refunds on any prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the Tax Assessor/Collector.

The Tax Assessor/Collector agrees to issue refund checks on behalf of the Taxing Unit as provided by the Kaufman County Single Appraisal District. In the event the Taxing Unit has insufficient collections to repay the Tax Office within fifteen (15) days, the outstanding sum must be paid in full upon notification by the Tax Office.

In the event the Taxing Unit is a party in any lawsuit regarding the collection of assessments provided for herein that is resolved by a settlement or final judgement requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the Tax Assessor/Collector shall be permitted to make such payment proceeds to a taxpayer on the Taxing Unit's behalf and to debit such amount from tax payment proceeds currently held by the Tax Assessor/Collector on behalf of the Taxing Unit.

VII. AUDIT CONTROLS

The Tax Assessor/Collector shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of their tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the Tax Assessor/Collector shall cooperate with the Taxing Unit's independent auditors by providing all necessary explanations and reports.

VIII. DELINQUENT TAX COLLECTION

In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent assessments owed to the Taxing Unit. All such efforts shall include contracting with any competent attorney to represent the Tax Assessor/Collector in enforcing the collection of delinquent assessments. To avoid duplication of efforts and unnecessary costs to the taxpayer, the Tax Assessor/Collector recommends employing the same counsel for both the Tax Assessor/Collector and the Taxing Unit. Any attorney retained for such representation shall be paid in the manner permitted by law and consistent with the contract between the Tax Assessor/Collector and the attorney.

In the event the Taxing Unit utilizes different legal counsel than the one employed by the Tax Assessor/Collector, the Taxing Unit agrees to pay the additional costs, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost (Exhibit "A").

IX. NOTICES

Notices required to be given to either party to this Agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via U.S. certified or registered mail, postage prepaid, and confirmed received by the intended recipient.

X. SUPPLEMENTAL SURETY BOND RECOMMENDED

The Tax Assessor/Collector recommends that the Taxing Unit obtain an additional and adequate surety bond for the Tax Assessor/Collector specifically related to any and all anticipated services to be performed and rendered hereunder. The Taxing Unit agrees to pay all associated premiums for such bond.

XI. TERM AND DURATION OF AGREEMENT

The term of this Agreement shall begin on the date of signatures by all parties hereto and continue in full force and effect from year to year until such time as either party, by written notice to the other, terminates the same. Notice of termination given hereunder on or before the first day of May of the tax year in which the party intends to terminate shall be effective immediately following the 30th day of September after such notice.

XII. SOVEREIGN IMMUNITY

This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities as provided in Title 5 of the Texas Civil Practice and Remedies Code together with all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunity from suit or from liability that the parties have by operation of law.

XIII. MISCELLANEOUS PROVISIONS

This Contract for Assessment and Collection constitutes the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the Tax Assessor/Collector and the Taxing Unit. This contract supersedes any prior understandings and agreements by and between the parties, either written or oral, pertaining to the same or similar subject matters.

This contract shall be construed under and in accordance with the laws of the State of Texas with all obligations contained herein to be performed in Kaufman County, Texas.

This contract is not intended to benefit any third-party beneficiaries.

This contract shall be binding upon and inure to the benefit of the parties hereto together with their respective successors, attorneys and assigns.

Should one or more provisions contained herein be declared invalid, illegal or otherwise unenforceable by a Court of competent jurisdiction, such declaration shall not invalidate or adversely impact other valid, legal and enforceable provisions. The remainder of this Agreement shall remain in full force and effect.

AGREED AS TO BOTH FORM AND SUBSTANCE:

KAUFMAN COUNTY, TEXAS

By: Brenda Samples — 7/24/19

Brenda Samples, Tax Assessor/Collector — Date
Kaufman County, Texas

By: ______________________________
Hal Richards, County Judge
Kaufman County, Texas

7/24/19
Date

CITY OF KAUFMAN, TEXAS

By: ______________________________
Jeff Jordan, Mayor

6/17/19
Date

Attest: ______________________________
Jessie Hanks, City Secretary

Exhibit "A"

Annual Notice of Per Parcel Costs for Special Assessment Collections

Please accept this Annual Notice of Per Parcel Costs of collections for the collection of special assessment and the collection of operational maintenance costs for the Kaufman #1 Public Improvement District by the Kaufman County Tax Assessor/Collector's Office.

These per parcel costs were effective beginning in the year 2019 and were billed and collected by the 31st day of January, 2020.

	2019 Tax Year	2020 Tax Year
Parcels within Kaufman County	\$1.50	\$1.50

(Certified by the Kaufman County Single Appraisal District)

Please attach this notice to your original Collection Contract as the official costs determined and agreed upon by the Kaufman County Tax Assessor's Office and the Kaufman County Commissioners Court.

Brenda Samples

Brenda Samples
Tax Assessor/Collector
Kaufman County, Texas

Meeting Date: 9/14/2020 | **Date: 8/26/2020** | **Item #: 2.** | **Dept.: Finance**

Action Item

SUBJECT:

Consider and take appropriate action to approve the transfer of aged utility bills to Collection of Delinquent Utility Billing Accounts Receivable Balances.

BACKGROUND:

The last date delinquent utility billing receivables were submitted to collections was 9/23/2019. The report sent to collections included delinquent accounts for the quarter ending 9/30/19. Staff is requesting Council to approve the transfer of aged utility bills to collection of delinquent utility billing accounts receivable balances (annual write-off of aged utility bills) for the period of 9/30/2018 to 9/30/2019, in the amount of $67,532.24.

This total amount includes the $28,330.73 that was approved to be written off last year.

Author:
Mary Wennerstrom, Finance Director

Reviewed:
Mike Slye, City Manager

Cost: $0.00 **Funds Available:** N/A **Source:** N/A

Recommendation: Staff recommends approval of the transfer of aged utility bills to the collections of delinquent utility billing accounts receivable balances.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	X

Serv Code	Service	Write Off Amount
AMB	AMB	-153.00
CF	Connect Fee	-51.32
DF	Drainage Fee	-2,722.10
HHW	HHW	-137.95
HTX	Haz Waste Tax	-33.60
NSB	NSB	-3,720.93
NSF	NSF Check Fee	-120.00
OT	Other	-14.00
PN	Penalty	-2,901.00
RC	Reconnect Srv	-5,326.12
RF	Solid Waste	-5,459.73
RFP	Polycart	-147.36
SW	Sewer	-34,818.37
TX	Tax	-1,045.47
WT	Water	-24,190.59
WTD	Wt Dep Billed	-1,695.00
WTO	Outside Access	-237.62
	Report Total :	-82,774.16

End of Report

Meeting Date: 9/14/2020 **Date: 9/1/2020** **Item #: 3.** **Dept.: Public Works**

Consent Agenda
SUBJECT:
Consider and take appropriate action on the award of bid and contract for the Motor Fuel and Oil for Fiscal Year 2021 and authorizing the Mayor or his designee to execute necessary documents.

BACKGROUND:
BACKGROUND:

Staff prepared and requested bids for motor fuel and oil. Two (2) bids were received.

City Staff reviewed the bids received and concluded that Borders & Long, Inc., in Kaufman, Texas submitted the most responsible bid. Borders & Long, Inc. submitted a total bid based on the City's estimated amount of fuel and oil usage of $58,274.86 based on the same quantities as 2019-2020. The overall dollar amount may change due to constant changes in fuel rack rates and actual gallons used.

The 2020-2021 bid tabulation is attached.

Author:
Richard Underwood, Public Works Director

Reviewed:
Mike Slye, City Manager

Cost: $58,274.86 **Funds Available:** Yes **Source:** General Fund

Recommendation: Staff recommends that Council award the bid for the 2020-2021 Motor Fuel and Oil to Borders & Long, Inc., in Kaufman, Texas for the estimated amount of $58,274.86. This bid becomes effective October 1, 2020 and ends September 30, 2021.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

2020-2021 Motor Fuel and Oil Bid Tabulation
Bid Opening: Thrusday, August 27th @ 2:00 p.m.

VENDOR #1

Borders & Long Oil
P.O. Box 657
Kaufman, TX 75142

Items	Rack Rate	Freight	UPA	Mark-Up	Price	Estimated Annual Quantity	Estimated Annual Total Cost	Delivery
Mid Grade Unleaded Gasoline	$ 1.2725	$ 0.0462	0.004	$ 0.05	$ 1.3727	30,000	$ 41,181.00	12-18 hours
Low Sulfur Diesel Fuel	$ 1.2678	$ 0.0539	0.004	$ 0.05	$ 1.3757	9,000	$ 12,381.30	12-18 hours
30 Weight Motor Oil (THD)	$ 6.9204			15%	$ 7.9585	330	$ 2,626.31	12-18 hours
Hydraulic Oil (Supertrac)(TDH)	$ 3.1509			15%	$ 3.6235	330	$ 1,195.76	12-18 hours
Motor Oil 15w40 (TDH)	$ 7.0395			15%	$ 8.0954	110	$ 890.49	12-18 hours
						TOTAL:	**58,274.86**	

VENDOR #2

Sun Coast Resources, Inc.
2717 E. Main Street
Grand Prairie, Texas 75050

	Rack Rate	Freight	UPA	Mark-Up	Price	Estimated Annual Quantity	Estimated Annual Total Cost	Delivery
Mid Grade Unleaded Gasoline	$ 1.3810	$ 0.0400	0.004	0.048	$ 1.4730	30,000	$ 44,190.00	24-48 hrs
Low Sulfur Diesel Fuel	$ 1.2168	$ 0.0400	0.004	0.048	$ 1.3088	9,000	$ 11,779.92	24-48 hrs
30 Weight Motor Oil (drum)					10.91	330	$ 3,600.30	24-48 hrs
Hydraulic Oil (drum)					$ 9.440	330	$ 5,072.10	24-48 hrs
Mobil Delvac MX 15W40					$ 16.240	110	$ 1,007.60	24-48 hrs
						TOTAL:	**$ 65,649.92**	

Note: Oil orders under 200 gallons will incur $125 delivery fee. More than 1 hr for delivery additional $75 per hr.

City of Kaufman

Meeting Date: 9/14/2020 | **Date: 9/1/2020** | **Item #: 4.** | **Dept.: Public Works**

Consent Agenda

SUBJECT:

Consider and take appropriate action on the award of bid and contract for the Street Maintenance Materials for Fiscal Year 2021 and authorizing the Mayor or his designee to execute necessary documents.

BACKGROUND:

BACKGROUND:

Staff prepared, published and requested bids for the City's annual street maintenance materials. Three (3) bids were received. The total estimated cost for FY 2020-2021 is $152,575. Staff reviewed all bids received and concluded that the following companies submitted the most responsible bids:

S & S Trucking in Athens, Texas - Crushed Rock $19.00 per ton, Masonry Sand $20.50 per ton and Pea Gravel $16.00 per ton.
R.K. Hall, LLC in Paris, Texas Cold Mix Asphalt $85.00 per ton, Hot Mix Asphalt $85.00 per ton and Cold Patch Material $115.00 per ton.

The bid tabulation is attached.

Author:
Richard Underwood, Public Works Director

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends that Council award the bid for the 2020-2021 Street Maintenance Materials to S & S Trucking, Athens, Texas to furnish and deliver Crushed Rock, Masonry Sand and Pea Gravel and to R.K Hall, in Paris, Texas to furnish and deliver Cold Mix Asphalt, Cold Patch Material and Hot Mix Asphalt;. All bids to become effective October 1, 2020 and will end September 30, 2021.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

2020/2021 STREET MAINTENANCE MATERIALS

BID OPENING : August 27, 2020 AT 2:30 P.M.

BID TABULATION SHEET

VENDORS	1500 TN ROCK DELIVERY & FURNISH	50 TN MASONRY SAND DELIVERY & FURNISH	300 TN SELECT FILL (TOPSOIL)	50 TN STANDARD PEA GRAVEL	200 TN SCREENED SANDY LOAM	800 TN COLD MIX ASPHALT	300 TN HOT MIX ASPHALT	200 TN COLD PATCH MATERIAL	DELIVERY
R. K. Hall Materials, LTD 5020 S.E. Loop 286 Paris, Tx. 75460	NO BID	NO BID	NO BID	NO BID	NO BID	$ 85.00	$ 85.00	$ 115.00	24 HOURS
S & S Trucking 6550 FM 2961 Athens Texas 75751	$ 19.00	$ 20.50	NO BID	$ 16.00	NO BID	NO BID	NO BID	NO BID	24-48HOURS
Arcosa Aggregates, INC. 1112 E. Copeland Rd. Arlington, Tx 76011	$ 14.00	$ 16.00	NO BID	$ 15.00	NO BID	NO BID	NO BID	NO BID	No Delivery

Meeting Date: 9/14/2020	Date: 8/5/2020	Item #: 5.	Dept.: Administration

Discussion Item

SUBJECT:

Conduct a Public Hearing on a proposal to adopt a Property Tax Rate of $.8216760 Per $100 Of Assessed Valuation.

BACKGROUND:

This is the Public Hearing on the proposed Property Tax Rate of $.8216760 per $100 of Assessed Valuation. The Mayor will open the Public Hearing and accept citizen comments regarding the proposed Property Tax Rate.

The vote on the Tax Rate is scheduled for Monday, September 14, 2020, to be held at 6:00 p.m. at City Hall- 209 S. Washington St., Kaufman, Texas 75142.

Author:
Jessie Hanks, City Secretary

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: None.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

Meeting Date: 9/14/2020	Date: 8/5/2020	Item #: 6.	Dept.: Finance

Ordinance
SUBJECT:
Consider and take appropriate action regarding Ordinance O-22-20, an ordinance of the City Council of the City of Kaufman, amending the City's 2019-2020 Fiscal Year Budget to balance Revenue Surplus, Expense Surplus, and Shortfall; and providing an effective date.

BACKGROUND:
Last year, the City Council approved a $14,384,277 budget for fiscal year 2019-2020. Upon a recent review, staff indicated the need to amend several significant and unexpected revenue and expense line items within the budget that were incurred throughout year. The attached chart details those recommendations and explanations for each suggested line item amendment. Additional funds are not being requested.

Author:	Reviewed:
Mary Wennerstrom, Finance Director	Mike Slye, City Manager

Cost: $0.00	**Funds Available:** $0.00	**Source:** Funds 1, 2, 3, 4 ,5, 6, 7, 8, 9, 10, 11, 12, 14, 20, 21, 22, 25, & 26

Recommendation: Staff recommends approval of Ordinance O-22-20, amending the fiscal year 2019-2020 Budget.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	X

ORDINANCE O-22-20

AN ORDINANCE OF THE CITY OF KAUFMAN, TEXAS AMENDING ORDINANCE NO. O-23-19, ADOPTING THE 2019-2020 FISCAL YEAR BUDGET TO BALANCE REVENUE SURPLUS, EXPENSE SURPLUS AND SHORTFALL; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR THE AMENDMENT OF THE 2019-2020 FISCAL YEAR BUDGET IN ACCORDANCE WITH EXHIBIT "A" HERETO; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 7.09 of the Home Rule City Charter of the City of Kaufman, Texas authorizes the City Council to amend or change the budget for any additional expense; and

WHEREAS, Section 7.07 of the Home Rule City Charter of the City of Kaufman, Texas authorizes the City Council to transfer unused appropriations to any item for the same general purpose; and

WHEREAS, the City Council adopted Ordinance No. O-23-19 adopting the 2019-2020 Fiscal Year Budget of the City of Kaufman, Texas (the "2019- 2020 Budget") and the City has been making expenditures and operating under the 2019-2020 Budget as required by law; and

WHEREAS, City Staff has submitted various amendments to the 2019-2020 Budget set forth in Exhibit "A", "FY 2020 Budget Amendments"), a copy of which is attached hereto and incorporated herein; and

WHEREAS, the City Council has reviewed the proposed FY 2020 Budget Amendments and has determined that the proposed amendments are necessary and appropriate in order to accurately reflect revenue surplus, expense surplus, shortfalls and expenditures and should therefore be adopted;

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

SECTION 1. That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. That the 2019-2020 Budget adopted by Ordinance No. O- 23-19 is hereby amended as set forth more specifically in **Exhibit "A"** hereto, and all line items, expenditures and revenues not expressly amended as set forth in Exhibit "A" shall remain in full force and effect without amendment.

<u>SECTION 3</u>. That this Ordinance shall become effective on and after its passage and adoption in accordance with state law and Charter.

PASSED AND ADOPTED this 14th day of September 2020.

____
JEFF JORDAN
MAYOR

ATTEST:

____
JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

____
PATRICIA A. ADAMS
CITY ATTORNEY

Exhibit "A"
FY 2020 Budget Amendments

Meeting Date: 09-14-2020	Date: 09-09-2020	Item #: 9	Dept. ADM

(Check one)

☐ **Consent** ☒ **Action** ☐ **Discussion**

SUBJECT: Consider and take appropriate action regarding Ordinance O-23-20, an ordinance of the City Council of the City of Kaufman, making appropriations for the support of the city, appropriating money to a sinking fund to pay interest and principal on the city's indebtedness; approving and adopting the annual budget of the City of Kaufman, Texas, for the 2020-2021 Fiscal Year; providing for emergency expenditures and expenditures as otherwise allowed by law; providing for repealing, savings and severability clauses; providing for the filing of the budget in the office of the City Secretary; and providing for an effective date of this ordinance.

BACKGROUND:
The FY21 Budget was filed on August 1, 2020, with the City Secretary's Office, in accordance with the City Charter. A public hearing was held on August 24, 2020, in accordance with State Law and the City Charter.

The total FY21 Budget is $ 16,330,014, excluding Grant and CIP Funds, and is balanced for all funds. A budget is balanced when ongoing revenues cover ongoing expenditures, and where the use of surplus funds are limited to one-time capital costs.

FINANCIAL CONSIDERATIONS:
Adoption of the annual budget constitutes the proposed revenues and expenditures as approved by the governing body for the fiscal year.

This Budget will raise more total property taxes than last year's budget by $356,255.13 or 9.6%, and of that amount, $51,088.00 is tax revenue to be raised from new property added to the tax roll this year.

The FY21 General Fund budget includes a Maintenance and Operations (M&O) tax rate of $0.5010897, which is a decrease of $0.0468534 from the FY20 M&O tax rate. The Debt Service Fund budget includes an Interest and Sinking fund (I&S) tax rate of $0.3205864, which is an increase of $0.019879 from the FY20 I&S tax rate. The total tax rate for FY21 is $0.8216760, which is a decrease of $0.0269745 from the FY20 total tax rate of $0.8486505.

Attachment 1 is the Kaufman County Appraisal District 2020 Certified Value Summary as of July 25, 2020.

ACTION REQUIRED:
This item requires a **record vote** of the City Council.

Approval of Ordinance Number O-23-20 approving the assessment roll as certified by the Kaufman County Appraisal District and making appropriations for the City of Kaufman for the Fiscal Year beginning October 1, 2020, and ending September 30, 2021; appropriating money to a sinking fund to pay interest and principal on the City's indebtedness; and adopting the annual budget for the 2020-2021 Fiscal Year.

BACKGROUND HISTORY:
The budget is adopted annually by the governing body of the City for revenues and expenditures of City Funds. The City Charter requires the Council to adopt a budget for the next fiscal year prior to September 30th of the previous fiscal year. The budget must be adopted prior to adoption of the tax rate. Several meetings were held with City Council to discuss and review the proposed budget. A budget hearing was held on August 24, 2020, for public input.

The Kaufman Economic Development Corporation approved its budget on August 11, 2020, at its regularly scheduled meeting.

The FY21 budget must be adopted by a record vote of the City Council. The adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations and the following statement in 18 point font:

This budget will raise more revenue from property taxes than last year's budget by an amount of $356,255.13, which is a 9.6 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $51,088.00.

Budget Summary:

General Fund	$	8,022,388.00
Water/WWT Fund	$	4,984,830.00
Debt Service Fund	$	2,333,870.00
Tourism Fund (Hotel/Motel)	$	30,720.00
Police Forfeiture Fund	$	2,800.00
TIF Fund	$	224,460.00
Court Security Fund	$	3,000.00
Court Technology Fund	$	0.00
Equipment Replacement Fund	$	349,160.00
Impact Fee Roadway	$	0.00
Storm Drainage Fund	$	378,786.00
Water Impact Fee Fund	$	0.00
Total	$	16,330,014.00

Author:	Reviewed:
Mary Wennerstrom, Finance Director	**Mike Slye, City Manager**

Cost: $ 16,330,014.00	Funds Available:	Source:

Recommendation: Approve Ordinance O-23-20 adopting the FY21 budget for the City of Kaufman

ORDINANCE O-23-20

AN ORDINANCE OF THE CITY OF KAUFMAN, TEXAS MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY AND APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; APPROVING AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF KAUFMAN, TEXAS, FOR THE 2020-2021 FISCAL YEAR; PROVIDING FOR EMERGENCY EXPENDITURES AND EXPENDITURES AS OTHERWISE ALLOWED BY LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE CITY SECRETARY; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (FY21) has been duly created by the City Manager of the City of Kaufman, Texas, in accordance with sections 102.002 and 102.003 of the Texas Local Government Code; and

WHEREAS, the City Manager submitted the budget to the City Council in accordance with Section 7.02 of the City Home-Rule Charter, filed in the office of the City Secretary and open to public inspection in accordance with Section 7.04 of the City Home-Rule Charter; and

WHEREAS, the proposed budget was made available for public inspection by the taxpayers in accordance with section 102.005(b) of the Texas Local Government Code; and

WHEREAS, pursuant to section 7.05 of the City of Kaufman Home-Rule Charter and section 102.006 of the Texas Local Government Code, a public hearing on the proposed budget was properly noticed and a public hearing was held on August 24, 2020, providing an opportunity for all interested citizens and parties of interest to express opinions and give reasons for an increase or decrease to any items of expense provided for in the proposed 2020-2021 (FY21) fiscal year budget; and

WHEREAS, the budget was updated on September 14, 2020 and is attached as ***Exhibit A***, for the fiscal year beginning October 1, 2020 and ending September 30, 2021, and was duly presented to the City Council by the City Manager; and

WHEREAS, a public hearing was held by the Kaufman City Council on August 24, 2020, in accordance with section 102.006 of the Texas Local Government Code and section 7.05 of the City of Kaufman Home-Rule Charter at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed 2020-2021 (FY21) fiscal year budget; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the adoption of the budget will require raising more revenue from property taxes than in the previous year, and the City Council has ratified (or will ratify), by separate vote, the property tax increase reflected in the adopted budget; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law.

.

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

Section 1: That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2: That the appropriations for the fiscal year beginning October 1, 2020 and ending September 30, 2021, for the support of the General Debt Services of the City of Kaufman, Texas, expenditures shown in the City's fiscal year 2020-2021 (FY21) budget, a copy of which is attached hereto and incorporated herein as ***Exhibit A,*** are hereby adopted.

Section 3: That the budget, as shown in words and figures in ***Exhibit A***, is hereby approved in all respects and the budget is adopted at the departmental level as the City's budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

Section 4: That there is appropriated the amount shown in such budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt.

Section 5: Expenditures during the 2020-2021 fiscal year shall be made in accordance with this budget and this Ordinance, unless otherwise authorized by an ordinance duly enacted in accordance with law. Pursuant to state law, no expenditure of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget. Pursuant to state law, the Council may make emergency appropriations to address a public emergency affecting life, health, property or the public peace and other appropriations as authorized thereby.

Section 6: All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

Section 7: Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Kaufman hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

Section 8: A true and correct copy of the approved budget shall be filed in the office of the City Secretary.

Section 9: That this Ordinance shall take effect and be enforced from and after its passage by a record vote

PASSED, APPROVED AND ADOPTED on this 14th day of September, 2020.

____
JEFF JORDAN
MAYOR

ATTEST:

____
JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

____
PATRICIA ADAMS
CITY ATTORNEY

EXHIBIT A
2020- 2021 Budget

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-4101-000	Property Taxes-Current	2,345,648.22-	2,362,619.90-	2,423,537.00-
01-4102-000	Property Taxes-Delinquent	33,750.10-	40,500.00-	40,500.00-
01-4103-000	Property Taxes-Current-P&I	15,601.79-	10,560.00-	10,600.00-
01-4104-000	Property Taxes-Delinquent-P&I	9,920.18-	11,745.00-	11,800.00-
01-4105-000	General Sales & Use Tax	2,291,705.11-	2,335,371.00-	2,452,140.00-
01-4106-000	Mixed Beverage Tax	7,762.49-	12,000.00-	11,000.00-
01-4120-000	Franchise Tax-Electric	231,965.26-	303,400.00-	300,000.00-
01-4121-000	Franchise Tax-Phone	12,983.82-	19,096.00-	16,500.00-
01-4122-000	Franchise Tax-Cable TV	5,150.79-	7,878.00-	6,000.00-
01-4123-000	Franchise Tax-Natural Gas	48,096.21-	57,725.67-	55,500.00-
01-4124-000	Franchise Tax-Refuse	68,117.29-	62,700.00-	63,000.00-
01-4126-000	Franchise Tax-Utility and SD		182,082.00-	232,580.00-
Subtotal:		5,070,701.26-	5,405,677.57-	5,623,157.00-
01-4201-000	Liquor Permit	6,090.00-	8,400.00-	9,000.00-
01-4202-000	Vendor Permit	750.00-	2,800.00-	2,000.00-
01-4203-000	Amusement Permit	70.00-	100.00-	100.00-
01-4204-000	Food Service Permit	25,060.00-	30,000.00-	30,000.00-
01-4205-000	Mechanical Permit	5,606.48-	6,400.00-	5,000.00-
01-4221-000	Building Permits	219,821.89-	220,000.00-	220,000.00-
01-4222-000	Electric Permit	8,840.48-	6,400.00-	10,500.00-
01-4223-000	Fishing Permits	1,634.50-	900.00-	1,250.00-
01-4224-000	Pet Registrations	75.00-	200.00-	200.00-
01-4226-000	Plumbing Permit	9,165.48-	6,400.00-	9,500.00-
01-4228-000	Plumbing Class Revenue-Net		50.00-	50.00-
01-4229-000	Planning & Zoning Fees	9,089.84-	10,000.00-	10,000.00-
01-4230-000	Engineering-3% Fee	17,122.62-	40,000.00-	368,677.00-
Subtotal:		303,326.29-	331,650.00-	666,277.00-
01-4301-000	Fines	57,232.51-	85,000.00-	80,000.00-
01-4303-000	Child Safety	25.00-	500.00-	500.00-
01-4304-000	Arrest Fees	2,561.48-	5,000.00-	5,000.00-
01-4305-000	Moving Violation Fee MVF 1/10	.02-	1.00-	
01-4306-000	TFC(Other Court Costs)	430.47-	750.00-	750.00-
01-4307-000	Judicial Support Fee (JSF)	173.98-	550.00-	550.00-
01-4308-000	Time Payment Fees	628.55-	1,000.00-	1,000.00-
01-4309-000	Muni Ct Report TimelyDiscounts	2,893.79-	2,500.00-	2,500.00-
01-4310-000	Parking Fines		1,500.00-	1,000.00-
01-4311-000	Warrant Fees	1,231.68-	12,000.00-	10,000.00-
01-4312-000	Court Administrative Fees	11,264.64-	7,500.00-	10,000.00-
01-4313-000	Animal Surrender Fees	135.00-	500.00-	500.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-4314-000	Local Municipal Jury Fund	23.01-		
Subtotal:		76,600.13-	116,801.00-	111,800.00-
01-4401-000	Liens Collected	1,386.39-	6,500.00-	6,500.00-
01-4404-000	Accident and Other Reports	1,547.40-	1,200.00-	1,250.00-
01-4412-000	Park-10% Concession Fees	579.00-	600.00-	700.00-
01-4430-000	Credit Card Convenience Fees	3,151.37-	4,600.00-	4,600.00-
Subtotal:		6,664.16-	12,900.00-	13,050.00-
01-4500-000	Street Cut	700.00-	1,000.00-	1,000.00-
01-4502-000	Convenience Sta Charges-City	12,332.50-	10,000.00-	10,000.00-
01-4503-000	Safety Inspection Charges	15,680.00-	14,000.00-	14,000.00-
01-4504-000	Convenience Sta Charges-County	59,708.15-	37,900.00-	42,500.00-
01-4505-000	Refuse Collection Charges	235,192.74-	240,000.00-	246,000.00-
01-4506-000	Recyclops Collection Charges	4,050.00-		
01-4507-000	Recyclops Bags Collection Chgs	727.50-		
01-4508-000	Recyclops Collection SUF Chgs	520.00-		
01-4510-000	Park Use-Electricity Charges	190.00-	600.00-	500.00-
01-4511-000	Park Use Charges	20.00-	1,200.00-	500.00-
01-4514-000	Civic Center Use Charges			6,000.00-
Subtotal:		329,120.89-	304,700.00-	320,500.00-
01-4601-000	Donations-NEAT		500.00-	500.00-
01-4602-000	Voluntary Park Contributions	642.00-	850.00-	850.00-
01-4603-000	Cash (Over)Short	25.15		
01-4604-000	Interest Income	5,149.84-	2,000.00-	5,600.00-
01-4605-000	Transfer In		6,000.00-	355,160.00-
01-4606-000	Miscellaneous Revenue	12,056.97-	10,000.00-	10,000.00-
01-4609-000	Rents and Leases	5,304.44-	465.00-	500.00-
01-4611-000	Insurance Proceeds	5,000.00-	5,000.00-	5,000.00-
01-4612-000	Intergovernmental Revenue	786,294.00-	806,274.00-	806,274.00-
01-4613-000	Gain on Sale or Trade of Asset			36,720.00-
01-4614-000	Write-off Recovery	48.34-		
01-4615-000	July 4th Revenue	11,000.00-	16,500.00-	18,000.00-
01-4616-000	Raise Marketplace - CID Rev	533.30-		
01-4617-000	Homeserve USA Corp - Royalty	952.71-		
01-4621-000	Summer Camp Sponsorships/Dues			35,000.00-
01-4622-000	OCTOBERFEST Revenue	2,000.00-		14,000.00-
01-4623-000	CRF Resources - Othr Fin Asst	83,215.00-		

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Subtotal:		912,171.45-	847,589.00-	1,287,604.00-
Program number:		6,698,584.18-	7,019,317.57-	8,022,388.00-
Department number:		6,698,584.18-	7,019,317.57-	8,022,388.00-
Revenue	Subtotal ------	6,698,584.18-	7,019,317.57-	8,022,388.00-

City of Kaufman
Budget Comp For FY21

Fund: 1 GENERAL FUND
Dept: 100 Mayor and Council
Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5201-100	Office Supplies	1,206.31	400.00	400.00
Subtotal:		1,206.31	400.00	400.00
01-5305-100	Dues & Subscriptions	3,803.19	5,500.00	5,000.00
01-5322-100	Tuition & Education	1,190.00	1,000.00	2,000.00
01-5323-100	Meals & Lodging	2,955.59	4,000.00	4,000.00
01-5330-100	Travel	686.72	1,500.00	1,000.00
01-5376-100	Board Expenses	2,079.21	5,000.00	5,400.00
Subtotal:		10,714.71	17,000.00	17,400.00
Program number:		11,921.02	17,400.00	17,800.00
Department number: Mayor and Council		11,921.02	17,400.00	17,800.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-110	Salaries & Wages	134,554.85	146,710.00	132,735.00
01-5106-110	Cost of Living Allowance	4,087.63	4,088.00	3,565.00
01-5140-110	Texas Municipal Retirement Sys	31,403.03	33,188.00	31,665.00
01-5150-110	Social Security	10,522.11	12,087.00	10,980.00
01-5152-110	Worker's Compensation	406.40	480.00	435.00
01-5160-110	Health Insurance	10,163.53	11,628.00	7,755.00
01-5174-110	Auto Allowance	5,519.36	6,000.00	6,000.00
01-5176-110	Phone Allowance	1,348.65	1,200.00	1,200.00
Subtotal:		198,005.56	215,381.00	194,335.00
01-5201-110	Office Supplies	556.73	700.00	700.00
01-5205-110	Contributions,Gratuities,Award	16,926.01	17,454.00	15,550.00
01-5206-110	Supplies-Community Events	1,392.00	500.00	500.00
Subtotal:		18,874.74	18,654.00	16,750.00
01-5303-110	Advertising	6,171.74	6,500.00	13,000.00
01-5305-110	Dues & Subscriptions	5,427.21	7,095.00	7,400.00
01-5310-110	Trash Collection	203,524.38	199,000.00	220,000.00
01-5314-110	Recyclops Collection	4,044.80		
01-5322-110	Tuition & Education	930.46	1,500.00	1,500.00
01-5323-110	Meals & Lodging	2,134.00	2,800.00	2,800.00
01-5330-110	Travel	325.02	5,000.00	4,000.00
01-5331-110	Credit Card Merchant Fees	2,570.31	2,150.00	3,500.00
01-5361-110	Professional Svcs-Engineering	6,379.97	59,000.00	50,000.00
Subtotal:		231,507.89	283,045.00	302,200.00
01-5560-110	Transfer Out	96,146.20	856,004.79	977,874.00
01-5561-110	City Manager's Contingency	14,481.64	30,000.00	30,000.00
01-5591-110	Budgetary Reserve			271,163.00
Subtotal:		110,627.84	886,004.79	1,279,037.00
01-5604-110	Developer Agreemt-KLLM PropTax	120,737.17	145,000.00	155,000.00
Subtotal:		120,737.17	145,000.00	155,000.00
Program number:		679,753.20	1,548,084.79	1,947,322.00
Department number:	Administration	679,753.20	1,548,084.79	1,947,322.00

Fund: 1 GENERAL FUND Dept: 120 City Secretary Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-120	Salaries & Wages	34,540.10	37,575.00	40,480.00
01-5103-120	Certification Pay	1,100.00	150.00	600.00
01-5106-120	Cost of Living Allowance	2,100.00	1,050.00	1,050.00
01-5140-120	Texas Municipal Retirement Sys	5,626.36	5,797.00	6,415.00
01-5150-120	Social Security	2,732.55	3,001.00	3,260.00
01-5151-120	Unemployment Ins.	4,475.19		
01-5152-120	Worker's Compensation	102.93	123.00	135.00
01-5160-120	Health Insurance	1,271.79	3,876.00	3,880.00
01-5176-120	Phone Allowance	412.50	450.00	450.00
Subtotal:		52,361.42	52,022.00	56,270.00
01-5201-120	Office Supplies	1,833.82	1,000.00	1,000.00
01-5208-120	Election		4,000.00	8,000.00
Subtotal:		1,833.82	5,000.00	9,000.00
01-5305-120	Dues & Subscriptions	6,817.63	4,500.00	750.00
01-5309-120	Insurance & Bonds	34,737.44	36,000.00	36,000.00
01-5322-120	Tuition & Education	3,307.64	2,320.00	750.00
01-5323-120	Meals & Lodging	1,391.00	2,470.00	750.00
01-5330-120	Travel	664.79	1,200.00	250.00
01-5360-120	Professional Svcs-Legal	51,159.38	20,000.00	35,000.00
01-5363-120	Professional Svcs-Technical	9,587.83	2,500.00	2,500.00
Subtotal:		107,665.71	68,990.00	76,000.00
01-5420-120	Office Equipment			11,254.00
Subtotal:				11,254.00
Program number:		161,860.95	126,012.00	152,524.00
Department number: City Secretary		161,860.95	126,012.00	152,524.00

Fund: 1 GENERAL FUND Dept: 122 Human Resources Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-122	Salaries & Wages	15,158.48	16,490.00	17,990.00
01-5106-122	Cost of Living Allowance	1,020.00	510.00	510.00
01-5140-122	Texas Municipal Retirement Sys	2,384.83	2,513.00	2,790.00
01-5150-122	Social Security	1,223.59	1,301.00	1,415.00
01-5152-122	Worker's Compensation	44.92	54.00	60.00
01-5160-122	Health Insurance	3,397.98	3,876.00	3,880.00
Subtotal:		23,229.80	24,744.00	26,645.00
01-5201-122	Office Supplies	715.80	500.00	500.00
01-5205-122	Awards	4,905.62	3,500.00	5,000.00
Subtotal:		5,621.42	4,000.00	5,500.00
01-5305-122	Dues & Subscriptions	420.00	600.00	500.00
01-5322-122	Tuition & Education	50.00	1,000.00	1,000.00
01-5323-122	Meals & Lodging	293.18	1,000.00	1,000.00
01-5330-122	Travel		500.00	500.00
01-5360-122	Professional Svcs-Legal		6,000.00	6,000.00
01-5363-122	Professional Svcs-Medical	1,845.00	1,800.00	1,800.00
Subtotal:		2,608.18	10,900.00	10,800.00
01-5420-122	Capital-Equipment			10,200.00
Subtotal:				10,200.00
Program number:		31,459.40	39,644.00	53,145.00
Department number:	Human Resources	31,459.40	39,644.00	53,145.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-130	Salaries & Wages	49,404.67	53,834.00	55,080.00
01-5103-130	Certification Pay	550.00	600.00	600.00
01-5106-130	Cost of Living Allowance	1,470.88	1,471.00	1,470.00
01-5140-130	Texas Municipal Retirement Sys	4,652.52	5,055.00	5,270.00
01-5150-130	Social Security	3,500.46	4,277.00	4,375.00
01-5152-130	Worker's Compensation	151.64	178.00	180.00
01-5160-130	Health Insurance	7,088.70	7,752.00	7,755.00
Subtotal:		66,818.87	73,167.00	74,730.00
01-5201-130	Office Supplies	826.49	2,000.00	600.00
01-5203-130	Jury Expense		100.00	
Subtotal:		826.49	2,100.00	600.00
01-5322-130	Tuition & Education	400.00	1,250.00	500.00
01-5323-130	Meals & Lodging	80.00	1,200.00	300.00
01-5330-130	Travel	42.92	1,000.00	200.00
01-5331-130	Credit Card Merchant Fees	977.43	1,500.00	1,250.00
01-5360-130	Professional Svcs-Legal	13,644.00	15,000.00	14,000.00
Subtotal:		15,144.35	19,950.00	16,250.00
Program number:		82,789.71	95,217.00	91,580.00
Department number: Municipal Court		82,789.71	95,217.00	91,580.00

Fund: 1 GENERAL FUND Dept: 140 Facilities Management Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5203-140	Operating Supplies	2,114.38	2,000.00	1,500.00
Subtotal:		2,114.38	2,000.00	1,500.00
01-5302-140	Postage & Delivery	2,575.44	3,200.00	3,200.00
01-5306-140	Electricity	11,979.46	18,000.00	16,000.00
01-5313-140	Rent/Lease	987.07	1,000.00	1,000.00
01-5341-140	Janitorial	21,260.00	15,000.00	25,000.00
01-5350-140	Maintenance-Building	8,600.00	7,500.00	12,100.00
01-5358-140	Maintenance-Office Equipment		500.00	
01-5362-140	Professional Svcs-Other	802.27	700.00	700.00
Subtotal:		46,204.24	45,900.00	58,000.00
01-5420-140	Capital-Equipment			20,000.00
Subtotal:				20,000.00
Program number:		48,318.62	47,900.00	79,500.00
Department number:	Facilities Management	48,318.62	47,900.00	79,500.00

Fund: 1 GENERAL FUND Dept: 150 Finance Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-150	Salaries & Wages	91,429.21	107,620.00	113,315.00
01-5103-150	Certification Pay	550.00	600.00	600.00
01-5106-150	Cost of Living Allowance	2,534.90	2,991.00	2,540.00
01-5140-150	Texas Municipal Retirement Sys	12,492.43	13,577.00	14,870.00
01-5150-150	Social Security	6,929.89	8,634.00	9,035.00
01-5152-150	Worker's Compensation	264.96	354.00	370.00
01-5160-150	Health Insurance	10,630.13	11,628.00	11,630.00
01-5174-150	Auto Allowance	1,100.00	1,200.00	1,200.00
01-5176-150	Phone Allowance	412.50	450.00	450.00
Subtotal:		126,344.02	147,054.00	154,010.00
01-5201-150	Office Supplies	1,525.77	1,700.00	1,700.00
01-5220-150	Minor Tools & Equipment	170.48	1,850.00	
Subtotal:		1,696.25	3,550.00	1,700.00
01-5304-150	Printing & Reproduction	2,644.78	3,760.00	1,500.00
01-5305-150	Dues & Subscriptions	169.00	185.00	170.00
01-5322-150	Tuition & Education	1,155.00	1,920.00	1,400.00
01-5323-150	Meals & Lodging	166.11	2,450.00	1,200.00
01-5330-150	Travel	257.46	1,650.00	900.00
01-5360-150	Professional Svcs-Administrtve	45,110.96	46,237.52	48,160.00
01-5363-150	Professional Svcs-Audit	21,917.50	20,435.00	20,500.00
Subtotal:		71,420.81	76,637.52	73,830.00
01-5420-150	Office Equipment			37,000.00
Subtotal:				37,000.00
Program number:		199,461.08	227,241.52	266,540.00
Department number: Finance		199,461.08	227,241.52	266,540.00

Fund: 1 GENERAL FUND   Dept: 155 Information Services   Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5201-155	Office Supplies		1,400.00	4,300.00
01-5220-155	IT Equipment	1,331.13	4,000.00	1,500.00
Subtotal:		1,331.13	5,400.00	5,800.00
01-5301-155	Communications-Internet Servic	48,520.36	46,252.50	46,925.00
01-5305-155	Licenses & Subscriptions	47,173.12	46,945.00	75,400.00
01-5311-155	Lease Equipment	6,423.01	9,860.00	9,000.00
01-5349-155	Maintenance-Computer Equipmt	24,859.12	23,000.00	22,000.00
01-5358-155	Maintenance-Office Equipment	19.00	4,250.00	600.00
Subtotal:		126,994.61	130,307.50	153,925.00
Program number:		128,325.74	135,707.50	159,725.00
Department number:	Information Services	128,325.74	135,707.50	159,725.00

Fund: 1 GENERAL FUND Dept: 161 Animal Control Prog:

Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-161	Salaries & Wages	33,366.42	36,195.00	37,030.00
01-5102-161	Overtime	575.14	800.00	800.00
01-5106-161	Cost of Living Allowance	900.00	900.00	900.00
01-5140-161	Texas Municipal Retirement Sys	5,142.07	5,601.00	5,835.00
01-5150-161	Social Security	2,625.53	2,899.00	2,965.00
01-5152-161	Worker's Compensation	1,417.52	1,521.00	1,555.00
01-5160-161	Health Insurance	7,084.81	7,752.00	7,755.00
Subtotal:		51,111.49	55,668.00	56,840.00
01-5210-161	Uniforms	211.84	350.00	350.00
01-5230-161	Motor Fuel & Oil	3,258.05	4,615.00	4,600.00
01-5262-161	Animal Control Supplies	767.21	1,000.00	1,000.00
Subtotal:		4,237.10	5,965.00	5,950.00
01-5305-161	Dues & Subscriptions	50.00	150.00	150.00
01-5322-161	Tuition & Education	555.00	500.00	500.00
01-5323-161	Meals & Lodging	105.45	500.00	500.00
01-5354-161	Maintenance-Automotive	12,679.87	1,300.00	1,000.00
01-5371-161	Animal Disposal Service	29,456.48	30,588.00	30,600.00
Subtotal:		42,846.80	33,038.00	32,750.00
01-5593-161	Capital Lease Principal			6,755.00
01-5594-161	Capital Lease Interest			1,170.00
Subtotal:				7,925.00
Program number:		98,195.39	94,671.00	103,465.00
Department number:	Animal Control	98,195.39	94,671.00	103,465.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-163	Salaries & Wages	161,282.11	198,550.00	178,620.00
01-5102-163	Overtime	10,113.32	8,939.00	7,430.00
01-5103-163	Certification Pay	1,400.00	1,500.00	1,500.00
01-5106-163	Cost of Living Allowance	4,050.00	4,950.00	4,050.00
01-5140-163	Texas Municipal Retirement Sys	26,110.11	31,620.00	28,870.00
01-5150-163	Social Security	12,939.17	16,366.00	14,660.00
01-5152-163	Worker's Compensation	5,439.76	5,722.00	5,905.00
01-5160-163	Health Insurance	16,700.18	31,008.00	23,255.00
Subtotal:		238,034.65	298,655.00	264,290.00
01-5201-163	Office Supplies	3,931.86	4,000.00	4,000.00
01-5210-163	Uniforms	1,125.00	2,000.00	1,800.00
01-5220-163	Minor Tools & Equipment	158.98	100.00	100.00
01-5230-163	Motor Fuel & Oil	3,373.64	7,000.00	7,000.00
Subtotal:		8,589.48	13,100.00	12,900.00
01-5305-163	Dues & Subscriptions	2,645.00	3,167.00	3,233.00
01-5322-163	Tuition & Education	745.00	2,400.00	2,400.00
01-5323-163	Meals & Lodging	1,090.87	2,500.00	2,500.00
01-5354-163	Maintenance-Automotive	3,214.18	3,500.00	3,500.00
01-5370-163	Investigation Expenses	15,173.58	3,000.00	19,000.00
Subtotal:		22,868.63	14,567.00	30,633.00
Program number:		269,492.76	326,322.00	307,823.00
Department number:	Criminal Investigations	269,492.76	326,322.00	307,823.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-164	Salaries & Wages	815,598.45	963,075.00	933,915.00
01-5102-164	Overtime	37,565.51	38,799.00	35,600.00
01-5103-164	Certification Pay	6,825.00	6,800.00	6,800.00
01-5106-164	Cost of Living Allowance	19,692.99	20,504.00	21,045.00
01-5140-164	Texas Municipal Retirement Sys	129,886.96	152,112.00	150,275.00
01-5150-164	Social Security	65,282.92	78,732.00	76,300.00
01-5151-164	Unemployment Tax	3,169.60		
01-5152-164	Worker's Compensation	22,796.65	29,344.00	28,310.00
01-5160-164	Health Insurance	108,210.57	131,784.00	124,035.00
Subtotal:		1,209,028.65	1,421,150.00	1,376,280.00
01-5201-164	Office Supplies	6,284.86	5,700.00	3,700.00
01-5203-164	Operating Supplies	4,032.36	3,500.00	3,500.00
01-5205-164	Awards		250.00	250.00
01-5210-164	Uniforms	5,323.81	10,000.00	10,000.00
01-5220-164	Minor Tools & Equipment	1,360.06	500.00	500.00
01-5230-164	Motor Fuel & Oil	18,290.98	25,000.00	25,000.00
01-5260-164	Weapons & Ammunition	2,458.86	6,000.00	6,000.00
Subtotal:		37,750.93	50,950.00	48,950.00
01-5302-164	Postage & Delivery	528.70	200.00	200.00
01-5304-164	Printing & Reproduction	487.00	1,200.00	1,200.00
01-5305-164	Dues & Subscriptions	1,487.30	1,800.00	1,800.00
01-5311-164	Rental/Lease of Equipment	4,595.00	4,320.00	4,320.00
01-5322-164	Tuition & Education	991.25	5,500.00	5,500.00
01-5323-164	Meals & Lodging	7.09-	5,300.00	5,300.00
01-5330-164	Travel		1,500.00	1,500.00
01-5354-164	Maintenance-Automotive	18,119.32	25,000.00	18,000.00
01-5357-164	Maintenance-Radio Equipment	495.00	1,000.00	1,000.00
Subtotal:		26,696.48	45,820.00	38,820.00
01-5420-164	Capital-Equipment			17,509.00
Subtotal:				17,509.00
01-5530-164	Intergovernmental Expenditures	110,000.00	110,000.00	110,000.00
01-5593-164	Capital Lease Principal	96,393.23	118,588.39	149,110.00
01-5594-164	Capital Lease Interest	7,835.65	6,404.41	12,570.00
Subtotal:		214,228.88	234,992.80	271,680.00

Fund: 1 GENERAL FUND Dept: 164 Patrol Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Program number:		1,487,704.94	1,752,912.80	1,753,239.00
Department number:	Patrol	1,487,704.94	1,752,912.80	1,753,239.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-170	Salaries & Wages	358,891.42	370,117.00	381,175.00
01-5102-170	Overtime	64,676.82	14,626.00	17,205.00
01-5103-170	Certification Pay	3,900.00	2,700.00	2,700.00
01-5106-170	Cost of Living Allowance	9,360.00	9,360.00	9,360.00
01-5140-170	Texas Municipal Retirement Sys	62,558.10	58,647.00	61,845.00
01-5150-170	Social Security	32,733.74	30,355.00	31,400.00
01-5152-170	Worker's Compensation	10,649.34	9,956.00	10,300.00
01-5160-170	Health Insurance	49,567.88	54,264.00	54,265.00
01-5176-170	Phone Allowance	825.00		
Subtotal:		593,162.30	550,025.00	568,250.00
01-5201-170	Office Supplies	1,602.04	1,900.00	1,900.00
01-5202-170	Janitorial Supplies	651.65	1,200.00	1,200.00
01-5210-170	Uniforms	456.83	5,500.00	5,500.00
01-5211-170	Protective Clothing	303.98	3,495.00	3,500.00
01-5230-170	Motor Fuel & Oil	6,347.33	13,500.00	13,500.00
01-5240-170	Botanical & Agricultural		125.00	125.00
Subtotal:		9,361.83	25,720.00	25,725.00
01-5305-170	Dues & Subscriptions	537.07	930.00	910.00
01-5306-170	Electricity	5,401.86	5,000.00	5,000.00
01-5307-170	Natural Gas	2,488.67	2,800.00	2,800.00
01-5309-170	Insurance & Bonds		1,618.00	1,620.00
01-5322-170	Tuition & Education		1,200.00	1,200.00
01-5330-170	Travel		350.00	350.00
01-5350-170	Maintenance-Building	1,587.22	2,090.00	2,100.00
01-5354-170	Maintenance-Automotive	1,002.28	2,600.00	2,600.00
01-5357-170	Maintenance-Radio Equipment		500.00	500.00
Subtotal:		11,017.10	17,088.00	17,080.00
01-5420-170	Capital-Equipment			37,200.00
Subtotal:				37,200.00
01-5593-170	Capital Lease Principal			30,340.00
01-5594-170	Capital Lease Interest			2,485.00
Subtotal:				32,825.00
Program number:		613,541.23	592,833.00	681,080.00

Fund: 1 GENERAL FUND Dept: 170 Fire Administration Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Department number:	Fire Administration	613,541.23	592,833.00	681,080.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5201-171	Office Supplies	283.24	400.00	400.00
01-5204-171	Chemical, Medical & Drug	1,372.72	5,550.00	5,550.00
01-5211-171	Protective Clothing	1,513.52	15,290.00	5,000.00
01-5220-171	Minor Tools & Equipment	7,298.06	5,960.00	
Subtotal:		10,467.54	27,200.00	10,950.00
01-5305-171	Dues & Subscriptions	60.00	95.00	100.00
01-5322-171	Tuition & Education	364.00	1,500.00	1,500.00
01-5323-171	Meals & Lodging	400.20	1,500.00	1,500.00
01-5330-171	Travel		300.00	300.00
01-5355-171	Maintenance-Equipment	8,174.34	10,500.00	10,500.00
01-5357-171	Maintenance-Radio Equipment		400.00	400.00
01-5359-171	Maintenance-Other Equipment	9,653.79	15,850.00	15,500.00
01-5362-171	Professional Svcs-Other	21,000.00	21,000.00	21,000.00
Subtotal:		39,652.33	51,145.00	50,800.00
01-5420-171	Capital-Equipment	33,228.80	33,000.00	
Subtotal:		33,228.80	33,000.00	
01-5593-171	Capital Lease Principal	44,991.12	45,117.08	46,240.00
01-5594-171	Capital Lease Interest	4,214.86	3,454.86	2,335.00
Subtotal:		49,205.98	48,571.94	48,575.00
Program number:		132,554.65	159,916.94	110,325.00
Department number:	Fire Operations	132,554.65	159,916.94	110,325.00

Fund: 1 GENERAL FUND Dept: 172 Fire Prevention Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5201-172	Office Supplies		240.00	100.00
01-5290-172	Analysis-Lab Fees		100.00	100.00
Subtotal:			340.00	200.00
01-5304-172	Printing & Reproduction		155.00	150.00
01-5305-172	Dues & Subscriptions		195.00	150.00
01-5354-172	Maintenance-Automotive	54.05	195.00	150.00
Subtotal:		54.05	545.00	450.00
Program number:		54.05	885.00	650.00
Department number: Fire Prevention		54.05	885.00	650.00

Fund: 1 GENERAL FUND Dept: 173 Fire Emergency Management Prog:

Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5211-173	Protective Clothing	1,000.00	2,400.00	1,000.00
01-5220-173	Minor Tools & Equipment	502.00	1,000.00	1,000.00
Subtotal:		1,502.00	3,400.00	2,000.00
01-5305-173	Dues & Subscriptions	2,000.00	2,200.00	2,200.00
01-5322-173	Tuition & Education		500.00	500.00
01-5323-173	Meals & Lodging		500.00	500.00
01-5330-173	Travel		395.00	300.00
01-5357-173	Maintenance-Radio Equipment		195.00	100.00
01-5359-173	Maintenance-Other Equipment		500.00	
Subtotal:		2,000.00	4,290.00	3,600.00
Program number:		3,502.00	7,690.00	5,600.00
Department number:	Fire Emergency Management	3,502.00	7,690.00	5,600.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5201-181	Office Supplies	388.04	400.00	400.00
01-5204-181	Chemical, Medical & Drug		50.00	50.00
Subtotal:		388.04	450.00	450.00
01-5304-181	Printing & Reproductions	114.63	500.00	500.00
01-5350-181	Maintenance-Building	1,500.00	1,500.00	1,500.00
01-5362-181	Professional Svcs-Other	56,532.46	45,000.00	60,000.00
Subtotal:		58,147.09	47,000.00	62,000.00
Program number:		58,535.13	47,450.00	62,450.00
Department number:	Convenience Station	58,535.13	47,450.00	62,450.00

Fund: 1 GENERAL FUND Dept: 182 Street Maintenance Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-182	Salaries & Wages	207,810.28	269,646.00	337,045.00
01-5102-182	Overtime	5,361.52	3,605.00	4,120.00
01-5103-182	Certification Pay		300.00	300.00
01-5106-182	Cost of Living Allowance	6,398.20	6,554.00	9,110.00
01-5140-182	Texas Municipal Retirement Sys	32,653.33	40,720.00	52,130.00
01-5150-182	Social Security	16,738.84	21,566.00	26,960.00
01-5152-182	Worker's Compensation	11,119.57	16,118.00	21,175.00
01-5160-182	Health Insurance	38,512.21	53,876.00	69,770.00
01-5174-182	Auto Allowance	1,675.50	1,800.00	1,800.00
Subtotal:		320,269.45	414,185.00	522,410.00
01-5201-182	Office Supplies	596.57	500.00	400.00
01-5202-182	Janitorial Supplies	1,701.94	3,100.00	2,000.00
01-5203-182	Operating Supplies	2,526.41	3,000.00	3,000.00
01-5204-182	Chemical, Medical & Drug	77.00	2,800.00	300.00
01-5220-182	Minor Tools & Equipment	1,145.09	4,000.00	4,000.00
01-5230-182	Motor Fuel & Oil	12,105.90	12,000.00	13,000.00
01-5240-182	Botanical & Agricultural	219.96	1,200.00	1,000.00
Subtotal:		18,372.87	26,600.00	23,700.00
01-5306-182	Electricity-Street Lights	76,304.16	78,000.00	85,000.00
01-5322-182	Tuition & Education		600.00	600.00
01-5323-182	Meals & Lodging		300.00	300.00
01-5324-182	Laundry Services	3,030.92	3,650.00	3,850.00
01-5350-182	Maintenance-Building	1,885.33	4,300.00	2,500.00
01-5351-182	Maintenance-Improvements	6,098.39	11,000.00	10,400.00
01-5353-182	Maintenance-Streets	61,440.89	70,000.00	67,900.00
01-5354-182	Maintenance-Automotive	4,832.23	2,300.00	3,000.00
01-5355-182	Maintenance-Equipment	9,850.00	16,950.00	16,950.00
01-5356-182	Maintenance-Shop Equipment		500.00	400.00
01-5359-182	Maintenance-Other Equipment	1,291.52	1,800.00	1,500.00
01-5362-182	Professional Svcs-Other	51,050.00	53,000.00	3,000.00
Subtotal:		215,783.44	242,400.00	195,400.00
01-5411-182	Capital-Equipment	13,637.06	22,200.00	111,961.00
Subtotal:		13,637.06	22,200.00	111,961.00
01-5593-182	Capital Lease Principal	17,698.72	22,357.07	42,955.00
01-5594-182	Capital Lease Interest	2,084.00	713.45	4,025.00

Fund: 1 GENERAL FUND Dept: 182 Street Maintenance Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Subtotal:		19,782.72	23,070.52	46,980.00
Program number:		587,845.54	728,455.52	900,451.00
Department number:	Street Maintenance	587,845.54	728,455.52	900,451.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5002-185	July 4th Festival Expense	18,613.17	20,000.00	20,000.00
01-5003-185	Festival Expenses-Park Board	822.05	4,000.00	4,000.00
01-5004-185	KKB Expenses	127.52	4,000.00	4,000.00
01-5006-185	Community Festival Expenses	6,298.13	40,000.00	40,000.00
Subtotal:		25,860.87	68,000.00	68,000.00
01-5101-185	Salaries & Wages	141,316.13	132,703.00	202,415.00
01-5102-185	Overtime	2,818.12	2,500.00	3,500.00
01-5106-185	Cost of Living Allowance	3,900.00	2,810.00	4,875.00
01-5140-185	Texas Municipal Retirement Sys	21,523.93	20,219.00	30,645.00
01-5150-185	Social Security	10,869.68	10,955.00	16,050.00
01-5152-185	Worker's Compensation	3,099.80	4,547.00	6,530.00
01-5160-185	Health Insurance	33,799.22	39,535.00	46,515.00
Subtotal:		217,326.88	213,269.00	310,530.00
01-5201-185	Office Supplies	372.46	300.00	300.00
01-5202-185	Janitorial Supplies	3,518.86	4,500.00	4,000.00
01-5203-185	Operating Supplies	3,501.49	3,500.00	3,000.00
01-5206-185	Supplies-Community Events		500.00	1,000.00
01-5220-185	Minor Tools & Equipment	1,411.69	3,000.00	3,000.00
01-5230-185	Motor Fuel & Oil	5,503.03	9,500.00	11,500.00
01-5240-185	Botanical & Agricultural	764.96	3,500.00	3,000.00
Subtotal:		15,072.49	24,800.00	25,800.00
01-5306-185	Electricity	30,653.17	42,000.00	40,000.00
01-5307-185	Natural Gas	1,437.95	1,500.00	1,500.00
01-5322-185	Tuition & Education		600.00	600.00
01-5323-185	Meals & Lodging		300.00	300.00
01-5324-185	Laundry Services	2,711.10	3,650.00	3,600.00
01-5350-185	Maintenance-Building	1,363.66	3,000.00	3,500.00
01-5351-185	Maintenance-Improvements	14,027.00	63,850.00	32,000.00
01-5354-185	Maintenance-Automotive	1,267.31	1,200.00	1,500.00
01-5355-185	Maintenance-Equipment	6,702.38	6,700.00	8,700.00
01-5356-185	Maintenance-Shop Equipment		700.00	550.00
01-5359-185	Maintenance-Other Equipment	1,775.62	2,500.00	2,300.00
01-5362-185	Professional Svcs-Other	21,200.00	31,000.00	51,000.00
Subtotal:		81,138.19	157,000.00	145,550.00
01-5420-185	Capital-Equipment	17,697.22	18,087.00	106,000.00

Fund: 1 GENERAL FUND Dept: 185 Parks & Recreation Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Subtotal:		17,697.22	18,087.00	106,000.00
01-5530-185	Intergovernmental Expenditures	25,000.00	25,000.00	25,000.00
01-5593-185	Capital Lease Principal			9,640.00
01-5594-185	Capital Lease Interest			1,670.00
Subtotal:		25,000.00	25,000.00	36,310.00
Program number:		382,095.65	506,156.00	692,190.00
Department number:	Parks & Recreation	382,095.65	506,156.00	692,190.00

Fund: 1 GENERAL FUND Dept: 188 Summer Youth Camp Program Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-188	Salaries & Wages			20,680.00
01-5150-188	Social Security			1,585.00
01-5152-188	Worker's Compensation			65.00
Subtotal:				22,330.00
01-5203-188	Operating Supplies			2,000.00
01-5210-188	Uniforms			1,000.00
Subtotal:				3,000.00
01-5304-188	Printing & Reproduction			1,000.00
01-5322-188	Tuition & Education	768.90		3,875.00
01-5323-188	Meals & Lodging			750.00
01-5330-188	Travel			1,300.00
01-5363-188	Professional Svcs-Medical			1,320.00
Subtotal:		768.90		8,245.00
Program number:		768.90		33,575.00
Department number:	Summer Youth Camp Program	768.90		33,575.00

Fund: 1 GENERAL FUND Dept: 189 Civic Center Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-189	Salaries & Wages			20,845.00
01-5106-189	Cost of Living Allowance			630.00
01-5140-189	Texas Municipal Retirement Sys			3,235.00
01-5150-189	Social Security			1,645.00
01-5152-189	Worker's Compensation			70.00
01-5160-189	Health Insurance			4,650.00
Subtotal:				31,075.00
01-5203-189	Operating Supplies			1,500.00
Subtotal:				1,500.00
01-5301-189	Communications-Phone Svs			2,500.00
01-5306-189	Electricity			4,000.00
01-5307-189	Natural Gas			500.00
01-5341-189	Janitorial			8,000.00
Subtotal:				15,000.00
Program number:				47,575.00
Department number:	Civic Center			47,575.00

Fund: 1 GENERAL FUND Dept: 191 Inspections Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-191	Salaries & Wages			50,925.00
01-5140-191	Texas Municipal Retirement Sys			8,185.00
01-5150-191	Social Security			4,155.00
01-5152-191	Worker's Compensation			165.00
01-5160-191	Health Insurance			5,815.00
01-5174-191	Auto Allowance			2,700.00
01-5176-191	Phone Allowance			675.00
Subtotal:				72,620.00
01-5201-191	Office Supplies	380.62	500.00	500.00
Subtotal:		380.62	500.00	500.00
01-5304-191	Printing & Reproduction		500.00	500.00
01-5305-191	Dues & Subscriptions			500.00
01-5308-191	Liens Filed	242.00	600.00	600.00
01-5322-191	Tuition & Education			2,000.00
01-5323-191	Meals & Lodging			1,500.00
01-5330-191	Travel			500.00
01-5360-191	Professional Svcs-Demolition		10,000.00	
01-5363-191	Professional Svcs-Inspections	70,465.38	145,000.00	36,095.00
Subtotal:		70,707.38	156,100.00	41,695.00
Program number:		71,088.00	156,600.00	114,815.00
Department number:	Inspections	71,088.00	156,600.00	114,815.00

Fund: 1 GENERAL FUND Dept: 192 Planning Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-192	Salaries & Wages	120,568.30	131,163.00	136,710.00
01-5102-192	Overtime	221.00	3,620.00	3,620.00
01-5106-192	Cost of Living Allowance	3,533.70	3,534.00	3,535.00
01-5140-192	Texas Municipal Retirement Sys	18,965.92	21,108.00	22,355.00
01-5150-192	Social Security	9,796.90	10,925.00	11,350.00
01-5152-192	Worker's Compensation	371.16	440.00	460.00
01-5160-192	Health Insurance	14,176.86	15,504.00	15,505.00
01-5174-192	Auto Allowance	3,300.00	3,600.00	3,600.00
01-5176-192	Phone Allowance	825.00	900.00	900.00
Subtotal:		171,758.84	190,794.00	198,035.00
01-5201-192	Office Supplies	1,215.82	1,200.00	1,200.00
01-5220-192	Minor Tools & Equipment	112.99	300.00	
Subtotal:		1,328.81	1,500.00	1,200.00
01-5304-192	Printing & Reproduction	692.45	1,500.00	1,450.00
01-5305-192	Dues & Subscriptions	550.10	600.00	600.00
01-5322-192	Tuition & Education	700.00	700.00	
01-5323-192	Meals & Lodging	268.82	500.00	500.00
01-5330-192	Travel		180.00	
01-5331-192	Credit Card Merchant Fees	1,468.34	2,000.00	2,000.00
01-5360-192	Professional Svcs-Legal	32,270.37	30,000.00	37,000.00
01-5361-192	Professional Svcs-Gen. Eng.	7,854.59	52,000.00	90,000.00
01-5362-192	Professional Svcs-Other	3,612.12	5,000.00	2,500.00
01-5363-192	Professional Svcs-Planning	3,725.91	30,000.00	
01-5381-192	HIIP RMB			5,434.00
Subtotal:		51,142.70	122,480.00	139,484.00
Program number:		224,230.35	314,774.00	338,719.00
Department number: Planning		224,230.35	314,774.00	338,719.00

Fund: 1 GENERAL FUND Dept: 193 Consumer Health Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5362-193	Professional Svcs-Other	16,135.00	16,200.00	18,000.00
Subtotal:		16,135.00	16,200.00	18,000.00
Program number:		16,135.00	16,200.00	18,000.00
Department number:	Consumer Health	16,135.00	16,200.00	18,000.00

Fund: 1 GENERAL FUND Dept: 194 Code Enforcement Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
01-5101-194	Salaries & Wages	36,408.60	39,500.00	40,415.00
01-5102-194	Overtime	95.04	800.00	800.00
01-5106-194	Cost of Living Allowance	1,050.00	1,050.00	1,050.00
01-5140-194	Texas Municipal Retirement Sys	5,543.22	6,112.00	6,370.00
01-5150-194	Social Security	2,583.05	3,163.00	3,235.00
01-5152-194	Worker's Compensation	247.02	298.00	305.00
01-5160-194	Health Insurance	7,090.62	7,752.00	7,755.00
Subtotal:		53,017.55	58,675.00	59,930.00
01-5201-194	Office Supplies	244.12	400.00	400.00
01-5203-194	Operating Supplies	349.59	450.00	400.00
01-5207-194	NEAT Supplies	175.26	270.00	300.00
01-5210-194	Uniforms		375.00	400.00
01-5230-194	Motor Fuel & Oil	905.37	1,989.00	1,600.00
Subtotal:		1,674.34	3,484.00	3,100.00
01-5304-194	Printing & Reproduction		250.00	200.00
01-5305-194	Dues & Subscriptions	150.00	250.00	300.00
01-5308-194	Liens Filed	442.00	1,500.00	1,500.00
01-5322-194	Tuition & Education	1,305.00	1,500.00	1,200.00
01-5330-194	Travel		150.00	150.00
01-5354-194	Maintenance-Automotive	611.95	1,200.00	1,000.00
01-5357-194	Maintenance-Radio Equipment		100.00	100.00
01-5361-194	Professional Svcs-Mowing	8,318.26	10,000.00	10,000.00
Subtotal:		10,827.21	14,950.00	14,450.00
01-5593-194	Capital Lease Principal			5,825.00
01-5594-194	Capital Lease Interest			990.00
Subtotal:				6,815.00
Program number:		65,519.10	77,109.00	84,295.00
Department number:	Code Enforcement	65,519.10	77,109.00	84,295.00
Expenditure	Subtotal ------	5,355,152.41	7,019,182.07	8,022,388.00
Fund number:	1 GENERAL FUND	1,343,431.77-	135.50-	

Fund: 2 DEBT SERVICE Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
02-4101-000	Property Taxes-Current	1,286,063.31-	1,284,444.41-	1,550,526.00-
02-4102-000	Property Taxes-Delinquent	20,692.60-		
02-4103-000	Property Taxes-Current-P&I	8,562.30-		
02-4104-000	Property Taxes-Delinquent-P&I	5,418.59-		
Subtotal:		1,320,736.80-	1,284,444.41-	1,550,526.00-
02-4605-000	Transfer In		803,874.00-	783,344.00-
02-4630-000	Other Fin Sources-Bonds Issued	3,455,000.00-		
02-4632-000	Other Fin Source - Premium	97,149.30-		
Subtotal:		3,552,149.30-	803,874.00-	783,344.00-
Program number:		4,872,886.10-	2,088,318.41-	2,333,870.00-
Department number:	Non departmental	4,872,886.10-	2,088,318.41-	2,333,870.00-
Revenue	Subtotal ------	4,872,886.10-	2,088,318.41-	2,333,870.00-

Fund: 2 DEBT SERVICE Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
02-5560-000	Transfer Out	3,500,000.00		19,850.00
Subtotal:		3,500,000.00		19,850.00
02-5602-000	Bond Principal	1,068,758.19	1,008,755.19	1,161,067.00
02-5603-000	Bond Interest	808,981.40	828,233.22	811,783.00
02-5604-000	Bond Paying Agent Fees	5,505.00	6,401.00	5,651.00
02-5605-000	Note -Paying Agent/Regist Fees	350.00	350.00	350.00
02-5606-000	Kaufman County SH34 IG Expense		281,479.00	273,269.00
02-5607-000	Tax Note - Principal		60,000.00	60,000.00
02-5608-000	Tax Note - Interest		3,100.00	1,900.00
02-5650-000	Bond Issuance Costs	51,399.30		
Subtotal:		1,934,993.89	2,188,318.41	2,314,020.00
Program number:		5,434,993.89	2,188,318.41	2,333,870.00
Department number:	Non departmental	5,434,993.89	2,188,318.41	2,333,870.00
Expenditure	Subtotal ------	5,434,993.89	2,188,318.41	2,333,870.00
Fund number:	2 DEBT SERVICE	562,107.79	100,000.00	

Fund: 3 HOTEL/MOTEL   Dept: Non departmental   Prog:

Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
03-4001-000	Hotel/Motel Tax	45,027.50-	35,500.00-	35,500.00-
Subtotal:		45,027.50-	35,500.00-	35,500.00-
03-4612-000	Intergovernmental Revenue	8,862.23-		
Subtotal:		8,862.23-		
Program number:		53,889.73-	35,500.00-	35,500.00-
Department number:	Non departmental	53,889.73-	35,500.00-	35,500.00-
Revenue	Subtotal ------	53,889.73-	35,500.00-	35,500.00-

Fund: 3 HOTEL/MOTEL Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
03-5002-000	Festival Expense	6,200.75	10,000.00	10,000.00
Subtotal:		6,200.75	10,000.00	10,000.00
03-5101-000	Wages	14,189.91	16,975.00	13,895.00
03-5106-000	Cost of Living Allowance	525.12	525.00	420.00
03-5140-000	Texas Municipal Retirement Sys	2,134.44	2,587.00	2,160.00
03-5150-000	Social Security	1,082.08	1,339.00	1,095.00
03-5152-000	Worker's Compensation	44.49	56.00	50.00
03-5160-000	Health Insurance	3,074.21	3,876.00	3,100.00
03-5176-000	Phone Allowance	243.75		
Subtotal:		21,294.00	25,358.00	20,720.00
03-5220-000	Minor Tools & Equipment	500.00		
Subtotal:		500.00		
03-5363-000	Professional Svcs-Technical	2,450.00	2,200.00	
Subtotal:		2,450.00	2,200.00	
Program number:		30,444.75	37,558.00	30,720.00
Department number:	Non departmental	30,444.75	37,558.00	30,720.00
Expenditure	Subtotal ------	30,444.75	37,558.00	30,720.00
Fund number:	3 HOTEL/MOTEL	23,444.98-	2,058.00	4,780.00-

Fund: 4 SEIZURE / LAW ENFORCEMENT Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
04-4240-000	Judgments or Forfeitures		6,500.00-	6,500.00-
04-4245-000	Sale of Forfeited Items		7,000.00-	7,000.00-
Subtotal:			13,500.00-	13,500.00-
Program number:			13,500.00-	13,500.00-
Department number:	Non departmental		13,500.00-	13,500.00-
Revenue	Subtotal -----------		13,500.00-	13,500.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
04-5220-000	Minor Tools & Equipment	12,410.52		
Subtotal:		12,410.52		
04-5322-000	Tuition & Education		500.00	500.00
04-5362-000	Professional Svcs-Other	100.00	2,300.00	2,300.00
Subtotal:		100.00	2,800.00	2,800.00
04-5430-000	Capital-Equipment	25,881.78		
Subtotal:		25,881.78		
Program number:		38,392.30	2,800.00	2,800.00
Department number:	Non departmental	38,392.30	2,800.00	2,800.00
Expenditure	Subtotal ------	38,392.30	2,800.00	2,800.00
Fund number:	4 SEIZURE / LAW ENFORCEMENT	38,392.30	10,700.00-	10,700.00-

Fund: 5 TIF ZONE Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
05-4605-000	Transfer In	96,146.20-	52,130.79-	174,000.00-
05-4612-000	Intergovernmental Revenue	43,846.05-	15,000.00-	50,460.00-
Subtotal:		139,992.25-	67,130.79-	224,460.00-
Program number:		139,992.25-	67,130.79-	224,460.00-
Department number: Non departmental		139,992.25-	67,130.79-	224,460.00-
Revenue	Subtotal ------	139,992.25-	67,130.79-	224,460.00-

Fund: 5 TIF ZONE   Dept: Non departmental   Prog:

Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
05-5360-000	Professional Services- TIRZ#1	1,925.00		
05-5361-000	TIF Zone RMB		67,130.79	224,460.00
05-5362-000	Professional Services - TIRZ#2	8,125.00		
Subtotal:		10,050.00	67,130.79	224,460.00
Program number:		10,050.00	67,130.79	224,460.00
Department number:	Non departmental	10,050.00	67,130.79	224,460.00
Expenditure	Subtotal ------	10,050.00	67,130.79	224,460.00
Fund number:	5 TIF ZONE	129,942.25-		

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
06-5361-000	PID Reimbursement	39,612.45-		
Subtotal:		39,612.45-		
Program number:		39,612.45-		
Department number: Non departmental		39,612.45-		
Expenditure	Subtotal ------	39,612.45-		
Fund number: 6 PID		39,612.45-		

Fund: 7 CT TECHNOLOGY Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
07-4305-000	Court Technology Fees	2,068.61-	4,000.00-	4,000.00-
Subtotal:		2,068.61-	4,000.00-	4,000.00-
07-4604-000	Interest Income		40.00-	40.00-
Subtotal:			40.00-	40.00-
Program number:		2,068.61-	4,040.00-	4,040.00-
Department number:	Non departmental	2,068.61-	4,040.00-	4,040.00-
Revenue	Subtotal ------	2,068.61-	4,040.00-	4,040.00-
Fund number:	7 CT TECHNOLOGY	2,068.61-	4,040.00-	4,040.00-

Fund: 8 CT SECURITY Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
08-4306-000	Court Bldg Security Fees	2,003.29-	3,000.00-	3,000.00-
Subtotal:		2,003.29-	3,000.00-	3,000.00-
Program number:		2,003.29-	3,000.00-	3,000.00-
Department number: Non departmental		2,003.29-	3,000.00-	3,000.00-
Revenue	Subtotal ------	2,003.29-	3,000.00-	3,000.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
08-5560-000	Transfer Out		3,000.00	3,000.00
Subtotal:			3,000.00	3,000.00
Program number:			3,000.00	3,000.00
Department number:	Non departmental		3,000.00	3,000.00
Expenditure	Subtotal -----------		3,000.00	3,000.00
Fund number:	8 CT SECURITY	2,003.29-		

Fund: 9 GRANTS Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
09-4002-000	Grant Revenue	214,934.25-	323,670.00-	2,670.00-
Subtotal:		214,934.25-	323,670.00-	2,670.00-
09-4604-000	Interest Income	124.83-	1,500.00-	200.00-
09-4605-000	Transfer In			20,530.00-
Subtotal:		124.83-	1,500.00-	20,730.00-
Program number:		215,059.08-	325,170.00-	23,400.00-
Department number:	Non departmental	215,059.08-	325,170.00-	23,400.00-
Revenue	Subtotal ------	215,059.08-	325,170.00-	23,400.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
09-5220-000	Minor Tools & Equipment	3,975.00		
Subtotal:		3,975.00		
09-5322-000	Tuition & Education	495.00	500.00	500.00
09-5370-000	Investigative Expenses		2,700.00	2,700.00
Subtotal:		495.00	3,200.00	3,200.00
09-5415-000	Downtown Transport Imprvmnt	300.00		
09-5417-000	2018 CDBG Grant Proj. 7217231	12,675.00	247,000.00	
09-5419-000	Downtown Sq. Green Ribbon Proj		181,000.00	
Subtotal:		12,975.00	428,000.00	
Program number:		17,445.00	431,200.00	3,200.00
Department number:	Non departmental	17,445.00	431,200.00	3,200.00
Expenditure	Subtotal ------	17,445.00	431,200.00	3,200.00
Fund number:	9 GRANTS	197,614.08-	106,030.00	20,200.00-

Fund: 10 EQ REPLACEMENT Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
10-4604-000	Interest Income	238.13-	160.00-	450.00-
Subtotal:		238.13-	160.00-	450.00-
Program number:		238.13-	160.00-	450.00-
Department number:	Non departmental	238.13-	160.00-	450.00-
Revenue	Subtotal ------	238.13-	160.00-	450.00-

Fund: 10 EQ REPLACEMENT Dept: Non departmental Prog:

Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
10-5560-000	Transfer Out			349,160.00
Subtotal:				349,160.00
Program number:				349,160.00
Department number:	Non departmental			349,160.00
Expenditure	Subtotal -----------			349,160.00
Fund number:	10 EQ REPLACEMENT	238.13-	160.00-	348,710.00

Fund: 11 CAPITAL CONSTRUCTION FUND Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
11-4604-000	Interest Income	2,260.53-	2,000.00-	2,500.00-
11-4605-000	Transfer In	3,500,000.00-	3,500,000.00-	
11-4612-000	Intergovernmental Revenue	250,000.00-		2,500,000.00-
Subtotal:		3,752,260.53-	3,502,000.00-	2,502,500.00-
Program number:		3,752,260.53-	3,502,000.00-	2,502,500.00-
Department number:	Non departmental	3,752,260.53-	3,502,000.00-	2,502,500.00-
Revenue	Subtotal ------	3,752,260.53-	3,502,000.00-	2,502,500.00-

Fund: 11 CAPITAL CONSTRUCTION FUND Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
11-5442-000	Houston Street	874,967.63	1,000,000.00	
11-5443-000	4th Street	17,314.34		
11-5447-000	9th Street	29,882.99	634,000.00	550,000.00
11-5448-000	Royal Drive	676.00		
11-5449-000	Circle Drive	233,743.68	557,000.00	425,000.00
11-5450-000	Main Street	727,617.29	939,000.00	415,000.00
11-5453-000	Civic Center Improvements	803,022.63	3,000,000.00	2,000,000.00
11-5454-000	Autin/Fair St	52,953.25	100,000.00	
11-5455-000	Park Improvements-CO$		500,000.00	
11-5456-000	COK19 10th,Clay,Aust Paving			646,391.00
Subtotal:		2,740,177.81	6,730,000.00	4,036,391.00
Program number:		2,740,177.81	6,730,000.00	4,036,391.00
Department number:	Non departmental	2,740,177.81	6,730,000.00	4,036,391.00
Expenditure	Subtotal ------	2,740,177.81	6,730,000.00	4,036,391.00
Fund number:	11 CAPITAL CONSTRUCTION FUND	1,012,082.72-	3,228,000.00	1,533,891.00

Fund: 12 IMPACT FEE-Streets Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
12-4003-000	Street Impact Fees	260,631.06-	65,800.00-	70,000.00-
12-4006-000	Georgetown Street Impact Fees	8,126.51-		
Subtotal:		268,757.57-	65,800.00-	70,000.00-
12-4603-000	Cash (Over)Short	.23		
12-4604-000	Interest Income	1,598.99-	2,000.00-	2,000.00-
Subtotal:		1,598.76-	2,000.00-	2,000.00-
Program number:		270,356.33-	67,800.00-	72,000.00-
Department number:	Non departmental	270,356.33-	67,800.00-	72,000.00-
Revenue	Subtotal ------	270,356.33-	67,800.00-	72,000.00-
Fund number:	12 IMPACT FEE-Streets	270,356.33-	67,800.00-	72,000.00-

Fund: 14 STREET MAINTENANCE FUND Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
14-4105-000	General Sales & Use Tax	316,517.70-	389,228.00-	408,690.00-
Subtotal:		316,517.70-	389,228.00-	408,690.00-
Program number:		316,517.70-	389,228.00-	408,690.00-
Department number: Non departmental		316,517.70-	389,228.00-	408,690.00-
Revenue	Subtotal ------	316,517.70-	389,228.00-	408,690.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
14-5353-000	Maintenance - Streets			400,000.00
Subtotal:				400,000.00
Program number:				400,000.00
Department number:	Non departmental			400,000.00
Expenditure	Subtotal -----------			400,000.00
Fund number:	14 STREET MAINTENANCE FUND	316,517.70-	389,228.00-	8,690.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-4001-000	Water Sales	2,472,581.77-	2,678,200.00-	2,678,200.00-
20-4002-000	Sewer Sales	1,509,082.94-	1,683,630.00-	1,683,630.00-
20-4003-000	Water Surcharge	334.39-	800.00-	800.00-
Subtotal:		3,981,999.10-	4,362,630.00-	4,362,630.00-
20-4102-000	Water Tap Fees	21,050.00-	27,500.00-	27,000.00-
20-4103-000	Sewer Tap Fees	4,450.00-	25,250.00-	6,000.00-
20-4104-000	Connection Fees	13,787.98-	14,500.00-	15,000.00-
20-4106-000	Water-Outside City Access Fees	32,894.54-	26,000.00-	36,000.00-
20-4107-000	Penalties & Late Fees	54,981.52-	94,000.00-	94,000.00-
20-4108-000	Service Disconnection Fees	15,519.59-	26,000.00-	30,000.00-
Subtotal:		142,683.63-	213,250.00-	208,000.00-
20-4424-000	Returned Check Fees	657.00-	1,100.00-	1,100.00-
20-4426-000	Water Tower Lease Fees	22,784.44-	30,000.00-	30,000.00-
20-4430-000	Credit Card Convenience Fees	13,324.87-	24,000.00-	24,000.00-
Subtotal:		36,766.31-	55,100.00-	55,100.00-
20-4603-000	Cash (Over)Short	2.41		
20-4604-000	Interest Income	10,830.23-	11,000.00-	15,500.00-
20-4606-000	Miscellaneous Revenue	31,601.58-	25,000.00-	30,000.00-
20-4611-000	Insurance Proceeds		5,000.00-	5,000.00-
20-4613-000	Gain on Sale or Trade of Asset		35,000.00-	7,600.00-
20-4614-000	Write-off Recovery	272.58-	1,000.00-	1,000.00-
20-4619-000	Use of Unassigned Fund Balance			300,000.00-
Subtotal:		42,701.98-	77,000.00-	359,100.00-
Program number:		4,204,151.02-	4,707,980.00-	4,984,830.00-
Department number:	Non departmental	4,204,151.02-	4,707,980.00-	4,984,830.00-
Revenue	Subtotal ------	4,204,151.02-	4,707,980.00-	4,984,830.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5101-110	Salaries & Wages	228,941.31	247,852.00	258,000.00
20-5102-110	Overtime	219.79	600.00	600.00
20-5103-110	Certification Pay	550.00	570.00	900.00
20-5106-110	Cost of Living Allowance	5,288.70	6,849.00	6,850.00
20-5140-110	Texas Municipal Retirement Sys	45,980.53	49,049.00	51,600.00
20-5150-110	Social Security	17,736.27	20,297.00	21,100.00
20-5152-110	Worker's Compensation	1,721.03	814.00	850.00
20-5160-110	Health Insurance	18,845.89	23,256.00	23,255.00
20-5174-110	Auto Allowance	7,169.12	7,800.00	7,800.00
20-5176-110	Phone Allowance	1,517.40	1,650.00	1,650.00
Subtotal:		327,970.04	358,737.00	372,605.00
20-5201-110	Office Supplies	6,882.09	7,000.00	4,000.00
20-5220-110	Minor Tools & Equipment	1,765.68	3,000.00	3,000.00
Subtotal:		8,647.77	10,000.00	7,000.00
20-5302-110	Postage & Delivery	3,269.95	4,000.00	4,000.00
20-5304-110	Printing & Reproductions	2,765.82	10,100.00	5,600.00
20-5305-110	Dues & Subscriptions	452.50	650.00	600.00
20-5306-110	Electricity	11,979.34	8,500.00	10,000.00
20-5307-110	Gas	636.66	1,200.00	800.00
20-5309-110	Insurance & Bonds	34,737.44	37,000.00	36,800.00
20-5313-110	Rent/Lease	14,487.03	12,540.00	13,200.00
20-5322-110	Tuition & Education	20.76	1,400.00	1,400.00
20-5323-110	Meals & Lodging	223.47	320.00	300.00
20-5330-110	Travel	164.46	900.00	900.00
20-5341-110	Janitorial Services	3,881.24	3,320.00	3,300.00
20-5350-110	Maintenance-Building	564.98	3,500.00	3,500.00
20-5360-110	Professional Svcs-Legal		3,000.00	3,000.00
20-5361-110	Professional Svcs-Engineering	11,435.02	59,000.00	40,000.00
Subtotal:		84,618.67	145,430.00	123,400.00
20-5560-110	Transfer Out		3,000.00	3,000.00
20-5561-110	City Manager's Contingency	3,084.36	33,000.00	30,000.00
20-5591-110	Budgetary Reserve			3,762.00
Subtotal:		3,084.36	36,000.00	36,762.00
20-5600-110	Developer Agr-Principal	15,000.00	15,000.00	15,000.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Subtotal:		15,000.00	15,000.00	15,000.00
Program number:		439,320.84	565,167.00	554,767.00
Department number:	Administration	439,320.84	565,167.00	554,767.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5203-155	Operating Supplies		1,500.00	800.00
20-5220-155	IT Equipment	261.99	2,500.00	1,500.00
Subtotal:		261.99	4,000.00	2,300.00
20-5301-155	Communications	4,302.69	13,157.50	10,000.00
20-5305-155	Licenses & Subscriptions	17,748.85	20,170.00	29,500.00
20-5311-155	Lease Equipment	4,604.26	6,740.00	6,300.00
20-5349-155	Maintenance-Computer Equipmt	23,157.53	22,000.00	23,000.00
20-5358-155	Maintenance-Other Equipment		3,000.00	3,000.00
Subtotal:		49,813.33	65,067.50	71,800.00
Program number:		50,075.32	69,067.50	74,100.00
Department number:	Information Services	50,075.32	69,067.50	74,100.00

Fund: 20 WS UTILITY FUND Dept: 171 WW Treatment Plant Operations Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5101-171	Salaries & Wages	72,402.66	79,437.00	80,395.00
20-5102-171	Overtime	4,859.12	4,500.00	4,500.00
20-5103-171	Certification Pay	385.00	1,440.00	1,440.00
20-5106-171	Cost of Living Allowance	2,120.00	2,120.00	2,120.00
20-5140-171	Texas Municipal Retirement Sys	11,778.33	12,932.00	13,330.00
20-5150-171	Social Security	6,007.84	6,694.00	6,770.00
20-5152-171	Worker's Compensation	1,720.72	2,202.00	2,225.00
20-5160-171	Health Insurance	14,171.01	15,504.00	15,505.00
Subtotal:		113,444.68	124,829.00	126,285.00
20-5201-171	Office Supplies	876.74	800.00	800.00
20-5203-171	Operating Supplies	1,698.95	1,800.00	1,800.00
20-5204-171	Chemical, Medical & Drug	7,810.80	24,600.00	28,624.00
20-5209-171	Lab Supplies	1,972.53	4,000.00	4,000.00
20-5220-171	Minor Tools & Equipment	654.52	1,000.00	1,000.00
20-5230-171	Motor Fuel & Oil	1,126.55	1,000.00	1,000.00
20-5240-171	Botanical & Agricultural	160.21	500.00	500.00
Subtotal:		14,300.30	33,700.00	37,724.00
20-5305-171	Dues & Subscriptions	106.24	150.00	150.00
20-5306-171	Electricity	40,265.48	48,000.00	45,000.00
20-5322-171	Tuition & Education	810.00	1,800.00	1,800.00
20-5324-171	Laundry Services	969.95	1,200.00	1,200.00
20-5348-171	Maintenance-WWT Plant	70,346.77	75,000.00	108,000.00
20-5350-171	Maintenance-Building	1,500.00	1,500.00	1,500.00
20-5354-171	Maintenance-Automotive	175.32	500.00	500.00
20-5355-171	Maintenance-Heavy Equipment	51.90	1,400.00	1,400.00
20-5359-171	Maintenance-Other Equipment	944.21	1,500.00	1,500.00
20-5362-171	Professional Svcs-Sludge Disp	34,624.38	50,000.00	47,000.00
20-5363-171	Professional Svcs-Permit	9,807.07	10,100.00	10,100.00
20-5364-171	Professional Svcs-Analysis	17,068.25	19,460.00	23,700.00
Subtotal:		176,669.57	210,610.00	241,850.00
20-5593-171	Capital Lease Principal	15,615.86	13,620.55	14,010.00
20-5594-171	Capital Lease Interest	1,573.47	787.45	400.00
Subtotal:		17,189.33	14,408.00	14,410.00
Program number:		321,603.88	383,547.00	420,269.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Department number:	WW Treatment Plant Operati	321,603.88	383,547.00	420,269.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5101-201	Salaries & Wages	186,235.65	245,077.00	243,450.00
20-5102-201	Overtime	14,867.40	18,000.00	18,000.00
20-5103-201	Certification Pay	805.00	2,000.00	1,935.00
20-5104-201	On-Call Pay	4,400.00	3,900.00	3,900.00
20-5106-201	Cost of Living Allowance	4,838.40	5,281.00	6,400.00
20-5140-201	Texas Municipal Retirement Sys	31,176.93	40,535.00	41,240.00
20-5150-201	Social Security	15,704.64	20,981.00	20,940.00
20-5152-201	Worker's Compensation	8,712.45	10,061.00	10,040.00
20-5160-201	Health Insurance	38,699.19	54,264.00	54,265.00
Subtotal:		305,439.66	400,099.00	400,170.00
20-5201-201	Office Supplies	1,059.50	1,000.00	1,000.00
20-5203-201	Operating Supplies	3,371.65	7,000.00	5,000.00
20-5210-201	Uniforms	900.00	2,150.00	2,350.00
20-5220-201	Minor Tools & Equipment	4,930.41	4,500.00	4,500.00
20-5230-201	Motor Fuel & Oil	8,691.11	20,000.00	18,000.00
Subtotal:		18,952.67	34,650.00	30,850.00
20-5305-201	Dues & Subscriptions	240.00	480.00	510.00
20-5306-201	Electricity	20,232.77	25,000.00	23,000.00
20-5308-201	Water Purchases-NTMWD	1,281,835.56	1,398,366.60	1,398,367.00
20-5314-201	Franchise Fee-Water/Swr		167,632.00	218,130.00
20-5322-201	Tuition & Education		2,400.00	2,400.00
20-5324-201	Laundry Services	3,399.22	3,500.00	3,500.00
20-5330-201	Travel		500.00	500.00
20-5345-201	Maintenance-Tower	1,405.00	8,400.00	8,000.00
20-5346-201	Maintenance-WS Improvements	100,254.11	140,000.00	90,000.00
20-5347-201	Maintenance-Undergrnd Storage	883.00	19,600.00	14,000.00
20-5353-201	Maintenance-Streets	4,749.14	40,000.00	28,000.00
20-5354-201	Maintenance-Automotive	2,489.88	10,000.00	7,000.00
20-5355-201	Maintenance-Heavy Equipment	864.60	1,500.00	4,890.00
20-5356-201	Maintenance-Shop Equipment	192.14	1,800.00	1,800.00
20-5362-201	Professional Svcs-Permit Fee	7,190.75	7,200.00	7,200.00
20-5363-201	Professional Svcs-TNRCC	635.58	3,600.00	2,500.00
Subtotal:		1,424,371.75	1,829,978.60	1,809,797.00
20-5560-201	Transfer Out			300,000.00
20-5593-201	Capital Lease Principal	13,213.60	19,364.83	29,590.00
20-5594-201	Capital Lease Interest	1,022.75	576.67	2,755.00

Fund: 20 WS UTILITY FUND
Dept: 201 Water Distribution
Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
Subtotal:		14,236.35	19,941.50	332,345.00
Program number:		1,763,000.43	2,284,669.10	2,573,162.00
Department number:	Water Distribution	1,763,000.43	2,284,669.10	2,573,162.00

Fund: 20 WS UTILITY FUND Dept: 202 Metering Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5101-202	Salaries & Wages	48,237.92	65,703.00	66,790.00
20-5102-202	Overtime	5,675.74	4,000.00	4,500.00
20-5103-202	Certification Pay	550.00	1,100.00	1,100.00
20-5104-202	On-Call Pay		1,300.00	1,300.00
20-5106-202	Cost of Living Allowance	810.00	1,620.00	1,590.00
20-5140-202	Texas Municipal Retirement Sys	8,089.40	10,896.00	11,270.00
20-5150-202	Social Security	4,170.35	5,640.00	5,720.00
20-5152-202	Worker's Compensation	1,917.66	2,704.00	2,745.00
20-5160-202	Health Insurance	10,649.83	15,504.00	15,505.00
Subtotal:		80,100.90	108,467.00	110,520.00
20-5203-202	Operating Supplies	45.98	500.00	500.00
20-5220-202	Minor Tools & Equipment	642.28	2,000.00	2,000.00
Subtotal:		688.26	2,500.00	2,500.00
20-5324-202	Laundry Services	521.73	1,600.00	1,000.00
20-5352-202	Maintenance-Water Meters	10,027.12	18,040.00	16,000.00
Subtotal:		10,548.85	19,640.00	17,000.00
Program number:		91,338.01	130,607.00	130,020.00
Department number: Metering		91,338.01	130,607.00	130,020.00

Fund: 20 WS UTILITY FUND Dept: 212 WW Collection Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5203-212	Operating Supplies	1,322.52	5,000.00	5,000.00
20-5220-212	Minor Tools & Equipment	2,896.24	4,700.00	4,700.00
Subtotal:		4,218.76	9,700.00	9,700.00
20-5306-212	Electricity	12,374.10	13,500.00	13,500.00
20-5311-212	Lease Equipment		1,200.00	800.00
20-5346-212	Maintenance-WS Improvements	23,284.94	48,000.00	38,000.00
20-5352-212	Maintenance-Lift Stations	7,860.00	35,500.00	30,000.00
20-5353-212	Maintenance-Streets	3,827.20	15,000.00	12,000.00
20-5355-212	Maintenance-Heavy Equipment	600.00	6,750.00	6,800.00
Subtotal:		47,946.24	119,950.00	101,100.00
20-5460-212	Capital - Infrastructure	15,084.03		
Subtotal:		15,084.03		
20-5593-212	Capital Lease Principal	11,930.77	11,930.77	12,270.00
20-5594-212	Capital Lease Interest	689.73	689.73	355.00
Subtotal:		12,620.50	12,620.50	12,625.00
Program number:		79,869.53	142,270.50	123,425.00
Department number: WW Collection		79,869.53	142,270.50	123,425.00

Fund: 20 WS UTILITY FUND Dept: 213 Prairie Creek Maintenance Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5203-213	Operating Supplies	212.49	1,000.00	1,000.00
Subtotal:		212.49	1,000.00	1,000.00
20-5346-213	Maintenance-WS Improvements		2,000.00	2,000.00
Subtotal:			2,000.00	2,000.00
Program number:		212.49	3,000.00	3,000.00
Department number:	Prairie Creek Maintenance	212.49	3,000.00	3,000.00

Fund: 20 WS UTILITY FUND Dept: 220 Customer Service Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5101-220	Salaries & Wages	143,051.47	155,496.00	163,880.00
20-5103-220	Certification Pay	550.00	600.00	600.00
20-5106-220	Cost of Living Allowance	4,394.90	4,239.00	4,240.00
20-5140-220	Texas Municipal Retirement Sys	22,022.11	23,941.00	25,670.00
20-5150-220	Social Security	10,859.11	12,392.00	13,035.00
20-5152-220	Worker's Compensation	1,059.28	510.00	540.00
20-5160-220	Health Insurance	24,479.70	27,132.00	27,135.00
20-5174-220	Auto Allowance	1,100.00	1,200.00	1,200.00
20-5176-220	Phone Allowance	412.50	450.00	450.00
Subtotal:		207,929.07	225,960.00	236,750.00
20-5201-220	Office Supplies	2,460.72	2,500.00	2,200.00
20-5220-220	Minor Tools & Equipment	463.76	1,200.00	300.00
Subtotal:		2,924.48	3,700.00	2,500.00
20-5302-220	Postage & Delivery	11,253.96	17,640.00	15,000.00
20-5304-220	Printing & Reproductions	10,163.52	31,000.00	20,500.00
20-5305-220	Dues & Subscriptions	169.00	185.00	185.00
20-5322-220	Tuition & Education	1,155.00	2,390.00	1,500.00
20-5323-220	Meals & Lodging	720.31	1,980.00	1,400.00
20-5330-220	Travel	446.80	960.00	900.00
20-5331-220	Credit Card Merchant Fees	12,588.52	12,000.00	13,000.00
20-5362-220	Professional Svcs-Other	8.82		
20-5363-220	Professional Svcs-Audit	20,957.50	20,000.00	19,000.00
Subtotal:		57,463.43	86,155.00	71,485.00
Program number:		268,316.98	315,815.00	310,735.00
Department number:	Customer Service	268,316.98	315,815.00	310,735.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
20-5380-230	Bad Debt Expense	116.37-		
Subtotal:		116.37-		
20-5602-230	Bond Principal	440,000.00	606,869.00	465,000.00
20-5603-230	Bond Interest	203,006.26	203,006.26	191,069.00
20-5604-230	Bond Paying Agent Fees	2,520.63	3,749.63	3,750.00
20-5605-230	Cont.Oblig.-GTUA/TWDB Princ.	90,000.00		90,000.00
20-5606-230	Cont.Oblig.-GTUA/TWDB Int.	1,146.72		3,895.00
20-5607-230	Cont.Oblig.-GTUA/TWDB Resv.Req	7,788.35		18,692.00
20-5608-230	Cont.Oblig.-GTUA/TWDB AdminFee			22,946.00
Subtotal:		744,461.96	813,624.89	795,352.00
Program number:		744,345.59	813,624.89	795,352.00
Department number:	Utility Fund Debt Service	744,345.59	813,624.89	795,352.00
Expenditure	Subtotal ------	3,758,083.07	4,707,767.99	4,984,830.00
Fund number:	20 WS UTILITY FUND	446,067.95-	212.01-	

Fund: 21 CAPITAL IMPROVEMENTS-WS Dept: Non departmental Prog:

Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
21-4604-000	Interest Income	3,101.81-	2,000.00-	2,000.00-
21-4605-000	Transfer In		2,710,000.00-	300,000.00-
Subtotal:		3,101.81-	2,712,000.00-	302,000.00-
Program number:		3,101.81-	2,712,000.00-	302,000.00-
Department number: Non departmental		3,101.81-	2,712,000.00-	302,000.00-
Revenue	Subtotal ------	3,101.81-	2,712,000.00-	302,000.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
21-5438-000	Austin/Fair St Water	7,001.26		
21-5439-000	Houston Street Water Line Infr	67,324.62		
21-5440-000	4th Street Water Line Infrastr	46,190.16		
21-5442-000	Houston Street - Swr Line Infr	39,014.68		
21-5443-000	4th Street Swr Line Infrastr	978.75		
21-5448-000	9th Street Water Line Infra.	156,342.80	152,000.00	
21-5449-000	9th Street Sewer Line Infra.	187,458.83	196,000.00	75,000.00
21-5452-000	Circle Water Line Infra.	1,875.00		
21-5453-000	Circle Sewer Line Infra.	206,106.33	223,000.00	45,000.00
21-5454-000	Main Water Line Infra.	267,690.80	256,000.00	
21-5455-000	Main Sewer Line Infra.	543,326.80	497,000.00	
21-5470-000	WWTP Improvements - PS - CO$	193,876.54		216,500.00
21-5472-000	WWTP Improv-COK Const.Contrib.	383,647.00	3,208,500.00	
21-5473-000	Upgrade Fair Rd LiftStat.-ECO$		40,000.00	
21-5475-000	WL Hwy 175 Frontage @Dennys	35,380.00		
21-5476-000	US 175 SWR Ext.(Fair Rd) CO$	101,750.00		
21-5477-000	WWTP Imp P2 SW Hold Wall 18CO$	142,100.00		
21-5478-000	12" Sewer @Hillcrest by RR	61,059.00		
21-5479-000	Water Tower Improvements			300,000.00
21-5480-000	COK19 10th,Clay,Aust Waterline			289,602.00
21-5481-000	COK19 10th,Clay,Aust Sewerline			289,602.00
Subtotal:		2,441,122.57	4,572,500.00	1,215,704.00
Program number:		2,441,122.57	4,572,500.00	1,215,704.00
Department number:	Non departmental	2,441,122.57	4,572,500.00	1,215,704.00
Expenditure	Subtotal ------	2,441,122.57	4,572,500.00	1,215,704.00
Fund number:	21 CAPITAL IMPROVEMENTS-WS	2,438,020.76	1,860,500.00	913,704.00

Fund: 22 WS IMPACT FEE FUND Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
22-4004-000	Water Impact Fees	68,591.34-	65,330.00-	65,330.00-
22-4008-000	Georgetown Water Impact Fees	7,698.60-		
Subtotal:		76,289.94-	65,330.00-	65,330.00-
Program number:		76,289.94-	65,330.00-	65,330.00-
Department number:	Non departmental	76,289.94-	65,330.00-	65,330.00-
Revenue	Subtotal ------	76,289.94-	65,330.00-	65,330.00-
Fund number:	22 WS IMPACT FEE FUND	76,289.94-	65,330.00-	65,330.00-

Fund: 25 DRAINAGE UTILITY FUND Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
25-4001-000	Drainage Service Fees	259,179.77-	358,936.00-	358,936.00-
Subtotal:		259,179.77-	358,936.00-	358,936.00-
25-4605-000	Transfer In			19,850.00-
Subtotal:				19,850.00-
Program number:		259,179.77-	358,936.00-	378,786.00-
Department number:	Non departmental	259,179.77-	358,936.00-	378,786.00-
Revenue	Subtotal ------	259,179.77-	358,936.00-	378,786.00-

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
25-5101-171	Salaries & Wages	72,078.90	80,846.00	
25-5106-171	Cost of Living Allowance	1,948.00	1,936.00	
25-5140-171	Texas Municipal Retirement Sys	10,920.81	12,371.00	
25-5150-171	Social Security	5,535.14	6,403.00	
25-5152-171	Worker's Compensation	2,399.70	4,763.00	
25-5160-171	Health Insurance	16,295.18	15,116.00	
Subtotal:		109,177.73	121,435.00	
25-5314-171	Franchise Fee - Storm Drainage		14,450.00	14,450.00
Subtotal:			14,450.00	14,450.00
25-5591-171	Budgetary Reserve		49,500.00	22,110.00
Subtotal:			49,500.00	22,110.00
Program number:		109,177.73	185,385.00	36,560.00
Department number:	Drainage Utility Operation	109,177.73	185,385.00	36,560.00

Fund: 25 DRAINAGE UTILITY FUND Dept: 230 Storm Drainage Fund Debt Svc Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
25-5602-230	Bond Principal	45,000.00	45,000.00	160,000.00
25-5603-230	Bond Interest	42,968.74	127,035.76	181,126.00
25-5604-230	Bond Paying Agent Fees	349.37	1,099.37	1,100.00
Subtotal:		88,318.11	173,135.13	342,226.00
Program number:		88,318.11	173,135.13	342,226.00
Department number:	Storm Drainage Fund Debt S	88,318.11	173,135.13	342,226.00
Expenditure	Subtotal ------	197,495.84	358,520.13	378,786.00
Fund number:	25 DRAINAGE UTILITY FUND	61,683.93-	415.87-	

Fund: 26 CAPITAL IMPROVEMENTS-DRAINAGE Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
26-5401-000	Houston Storm Drainage FA596	5,470.26	40,000.00	
26-5402-000	4th Street Storm Drainag FA594	1,601.86	50,000.00	
26-5403-000	Austin/Fair Street Drainage	21,131.01	60,000.00	
26-5406-000	9th Street Drainage	39,394.80	86,000.00	45,000.00
26-5408-000	Circle Drainage	48,472.40	49,000.00	
26-5409-000	Main St. Drainage	590,259.80	395,000.00	50,000.00
26-5414-000	KAU 19295 COK19 10th,Clay,Aust			1,158,407.00
26-5415-000	Washington Street Drainage	80,000.00		
Subtotal:		786,330.13	680,000.00	1,253,407.00
Program number:		786,330.13	680,000.00	1,253,407.00
Department number:	Non departmental	786,330.13	680,000.00	1,253,407.00
Expenditure	Subtotal ------	786,330.13	680,000.00	1,253,407.00
Fund number:	26 CAPITAL IMPROVEMENTS-DRAINAG	786,330.13	680,000.00	1,253,407.00

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
32-4105-000	General Sales & Use Tax	447,383.99-	389,228.00-	408,690.00-
Subtotal:		447,383.99-	389,228.00-	408,690.00-
32-4400-000	Land Proceeds/Mil Park	46,064.11-		
Subtotal:		46,064.11-		
32-4601-000	Loan Revenue	10,000.00-	10,000.00-	10,000.00-
32-4604-000	Interest Income	424.84-	221.00-	231.96-
Subtotal:		10,424.84-	10,221.00-	10,231.96-
Program number:		503,872.94-	399,449.00-	418,921.96-
Department number:	Non departmental	503,872.94-	399,449.00-	418,921.96-
Revenue	Subtotal ------	503,872.94-	399,449.00-	418,921.96-

Fund: 32 ECONOMIC DEVELOPMENT CORP. Dept: Non departmental Prog:
Period Ending: 9/2020

Account	Description	2020 Actual	2020 Adopted Budget	2021 Proposed Budget. 2FTE
32-5175-000	Expense Allowance		250.00	250.00
Subtotal:			250.00	250.00
32-5201-000	Miscellaneous Supplies	39.00	100.00	100.00
32-5204-000	Meetings	125.81	2,500.00	2,500.00
32-5205-000	Promotional Materials		4,000.00	5,000.00
32-5220-000	Minor Tools & Equipment	389.48	2,000.00	2,000.00
Subtotal:		554.29	8,600.00	9,600.00
32-5302-000	Postage & Delivery	25.88	50.00	150.00
32-5303-000	Advertising	208,871.72	10,430.00	25,430.00
32-5305-000	Dues & Subscriptions	1,200.00	2,000.00	2,000.00
32-5306-000	Utilities - Water & Electric	453.80	1,000.00	1,000.00
32-5309-000	Insurance & Bonds		1,100.00	1,100.00
32-5322-000	Tuition & Education	1,656.00	5,172.00	4,287.00
32-5330-000	Travel	4,416.81	12,161.98	7,529.74
32-5359-000	Maintenance-Grounds	6,000.00	12,000.00	12,000.00
32-5360-000	Contract Services & Staffing	134,569.00	71,223.00	57,495.00
32-5362-000	Professional Svcs	43,828.00	56,700.00	71,424.00
32-5363-000	Professional Svcs-Technical	17,100.00	20,000.00	16,000.00
Subtotal:		418,121.21	191,836.98	198,415.74
32-5500-000	Matching Grants	25,049.88	40,000.00	40,000.00
32-5501-000	Incentives / Intergovernmental		58,762.02	70,656.22
32-5506-000	Chapter 380 Funding	101,000.00-		
32-5507-000	HWY 34 Bypass Funding	100,000.00	100,000.00	100,000.00
Subtotal:		24,049.88	198,762.02	210,656.22
Program number:		442,725.38	399,449.00	418,921.96
Department number:	Non departmental	442,725.38	399,449.00	418,921.96
Expenditure	Subtotal ------	442,725.38	399,449.00	418,921.96
Fund number:	32 ECONOMIC DEVELOPMENT CORP.	61,147.56-		

******* End of Report *********

Meeting Date: 9/14/2020 **Date: 8/5/2020** **Item #: 8.** **Dept.: Finance**

Ordinance

SUBJECT:

Consider and take appropriate action regarding Ordinance O-24-20, an ordinance of the City Council of the City of Kaufman, levying taxes and fixing and adopting the tax rate on all taxable property for the year 2020 at the rate of $0.8216760 per one hundred dollars ($100.00) assessed value on all taxable property within the corporate limits of the City of Kaufman, Texas as of January 1, 2020; the said tax rate having a maintenance and operations component and a debt service component; providing when taxes shall become due and when same shall become delinquent if not paid together with penalties and interest thereon; and providing an effective date.

BACKGROUND:

FINANCIAL CONSIDERATIONS:

Property taxes fund the debt service obligations of the City and account for approximately 30.2% of the General Fund revenue.

ACTION REQUIRED:

The following is the motion that must be made to adopt the ordinance levying ad valorem taxes, followed by a record vote of the City Council:

“I move that the property tax rate be decreased by the adoption of a tax rate of $0.8216760 per $100 valuation, which is effectively a 29.21% decrease in the tax rate. Approve Ordinance Number O-24-20 fixing and levying municipal ad valorem taxes for the fiscal year beginning October 1, 2020, and ending on September 30, 2021, and for each fiscal year thereafter until otherwise provided.”

BACKGROUND HISTORY:

State law requires three record votes when the budget will raise more property tax revenue than was generated in the previous year. The first record vote adopts the budget, the second record vote sets the tax rate, and the third, additional, record vote ratifies the property tax revenue increase reflected in the budget.

The property tax rate must be approved and adopted by the governing body of the City by September 30, 2020. The Kaufman County Tax Office collects the property taxes for the City and has requested the adopted tax rate by September 25, 2020 in order to mail tax statements in October.

Author:
Mary Wennerstrom, Finance Director

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends adoption of Ordinance O-24-20 levying a property tax rate of $0.8216760/per $100 of taxable value.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

ORDINANCE NO. O-24-20

AN ORDINANCE OF THE CITY OF KAUFMAN, TEXAS LEVYING TAXES AND FIXING AND ADOPTING THE TAX RATE ON ALL TAXABLE PROPERTY FOR THE YEAR 2020 AT THE RATE OF $0.8216760 PER ONE HUNDRED DOLLARS ($100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF KAUFMAN, TEXAS AS OF JANUARY 1, 2020; THE SAID TAX RATE HAVING A MAINTENANCE AND OPERATIONS COMPONENT AND A DEBT SERVICE COMPONENT; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A DATE TAXES SHALL BECOME DUE AND A DATE SAME SHALL BECOME DELINQUENT IF NOT PAID, TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Kaufman, Texas (the "City"), adopt a tax rate for the 2020-2021 fiscal year by September 30, 2020; and

WHEREAS, pursuant to Chapter 26 of the Texas Tax Code, the Tax Assessor-Collector for the City has calculated the tax rate for the 2020-2021 fiscal year which cannot be exceeded without requisite publications and public hearings; and

WHEREAS, the City, in compliance with the State of Texas Truth-in-Taxation laws, has advertised the proposed tax rate and conducted two public hearings on the proposed tax rate, and all notices and hearings and other applicable steps required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; and

WHEREAS, Section 26.05(a) of the Texas Tax Code provides that the tax rate consists of two components, one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year, and each of which must be approved separately; and

WHEREAS, the tax rate set forth herein consists of two components, as required, and they are approved separately; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2020 set, fixed and adopted herein below is proper.

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

Section 1. **Findings Incorporated.** The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. **Tax Levied.** That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of $0.8216760 on each One Hundred Dollars ($100.00) of assessed valuation for all taxable property located in the City of Kaufman on the 1st day of January 2020, and not exempted from taxation by the constitution and laws of the State of Texas to provide for the expenses of the City of Kaufman for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021. The said tax is made up of components, as set forth in this Ordinance:

a. For the maintenance and support of the General Government (General Fund) for the fiscal year 2020-2021, **$0.5010897** on each $100 valuation of property.

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

   THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 29.21 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $46.85.

b. For debt services for the fiscal year 2020-2021, **$0.3205864** on each $100 valuation of property.

   THIS TAX RATE WILL RAISE TAXES FOR DEBT SERVICE WHEN COMPARED TO LAST YEAR'S TAX RATE.

   THE TAX RATE WILL RAISE TAXES PAID FOR DEBT SERVICE ON A $100,000 HOME BY APPROXIMATELY $19.88.

Section 3. **Due Date of Taxes.** That taxes levied under this ordinance shall be due October 1, 2020, and if not paid on or before January 31, 2021, shall immediately become delinquent. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

Section 4. **Penalties and Interest**. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01of the Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted. Taxes that are and remain delinquent on July 1, 2020 incur an additional penalty not to exceed twenty percent (20%) of the amount of delinquent taxes, penalty and interest collected; such additional penalty is to defray the costs of collection due to pursuant to the contract with the City's attorney authorized by Section 6.30 of the Texas Tax Code, as amended.

Section 5. **Internet Notice.** That the City Manager or his designee shall put the following notice on the homepage of the City's Internet website:

There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Kaufman for the 2020-2021 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **$0.8216760** on each $100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

For the maintenance and support of the General Government (General Fund) for the fiscal year 2020-2021, **$0.5010897** on each $100 valuation of property.

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

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 29.21 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $46.85.

For debt services for the fiscal year 2020-2021, **$0.3205864** on each $100 valuation of property.

THIS TAX RATE WILL RAISE TAXES FOR DEBT SERVICE WHEN COMPARED TO LAST YEAR'S TAX RATE.

THE TAX RATE WILL RAISE TAXES PAID FOR DEBT SERVICE ON A $100,000 HOME BY APPROXIMATELY $19.88.

Section 6. **Place of Payment/Collection**. Taxes are payable at the office of the Kaufman County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 7. **Tax Roll**. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

Section 8. Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

Section 9. Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

Section 10. Effective Date. This Ordinance shall become effective from and after its adoption and publication as required by law after its passage by at least 60% of the Council by a record vote.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Kaufman, Texas, on this __ day of September, 2020, with the following motion by _________ _________________: "I move that the property tax rate be decreased by the adoption of a tax rate of $0.8216760 per $100 valuation, which is effectively a 3.18 percent decrease in the tax rate"; seconded by ___________________________, the above and foregoing ordinance was passed and approved by roll call vote.

____
JEFF JORDAN
MAYOR

ATTEST:

____
JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

____
PATRICIA ADAMS
CITY ATTORNEY

Meeting Date: 9/14/2020 | **Date: 8/5/2020** | **Item #: 9.** | **Dept.: Finance**

Action Item

SUBJECT:

Consider and take appropriate action to ratify the Property Tax Revenue Increase reflected in the 2020-2021 Fiscal Year Budget.

BACKGROUND:

City Council action to ratify the property tax revenue increase reflected in the FY21 budget is required in accordance with Texas Local Government Code Section 102.007(c). There must be a record vote on this item, just as there was on the adoption of the budget, and the adoption of the tax rate, and this item must come after the vote adopting the budget.

FINANCIAL CONSIDERATIONS:

This Budget will raise more total property taxes than last year's budget by $356,255.13 or 9.6% and of that amount, $51,088.00 is tax revenue to be raised from new property added to the tax roll this year.

ACTION REQUIRED:

Following is the motion that must be made to ratify the property tax revenue: **"I move to ratify the property tax increase reflected in the 2020-2021 (FY21) budget."**

The budget is adopted annually by the governing body of the City of Kaufman for revenues and expenditures of City funds. State law requires a separate vote by the City Council when the budget will raise more property tax revenue than was generated in the previous year. The vote required to ratify the property tax revenue increase reflected in the budget is in addition to and separate from the vote to adopt the budget or the vote to set the tax rate.

Adoption of the annual budget constitutes the proposed revenues and expenditures as approved by the governing body for the fiscal year.

Author:
Mary Wennerstrom, Finance Director

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends Council to ratify the property tax revenue increase reflected in the FY21 budget.

Safe & Secure	Business Friendly/Economic	Partnership & Community	Healthy & Environmentally	Financial & OPS Stewardship

	Development	Involvement	Cons. Comm.	
☐	☐	☐	☐	☐

City of Kaufman

Meeting Date: 9/14/2020	Date: 8/26/2020	Item #: 10.	Dept.: Economic Development Corporation

Ordinance

SUBJECT:

Consider and take appropriate action regarding Ordinance O-25-20, an ordinance of the City Council of the City of Kaufman, amending the KEDC 2019-2020 Fiscal Year Budget to balance Revenue Surplus, Expense Surplus, and Shortfall; and providing an effective date.

BACKGROUND:

Last year, the City Council approved a $399,499.00 budget for fiscal year 2019-2020 for the Kaufman Economic Development Corporation. Upon a recent review, staff indicated the need to amend several significant and unexpected revenue and expense line items within the budget that were incurred throughout year. The attached chart details those recommendations and explanations for each suggested line item amendment. Additional funds are not being requested.

Author:	Reviewed:
Anne Glasscock, Executive Director	Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends approval of Ordinance O-25-20, amending the fiscal year 2019-2020 Budget for KEDC.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

ORDINANCE O-25-20

AN ORDINANCE OF THE CITY OF KAUFMAN, TEXAS AMENDING ORDINANCE NO. O-25-19 ADOPTING THE CITY OF KAUFMAN ECONOMIC DEVELOPMENT CORPORATION (KEDC) 2019-2020 FISCAL YEAR BUDGET TO BALANCE REVENUE SURPLUS, EXPENSE SURPLUS AND SHORTFALL; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR AMENDMENT OF THE KEDC 2019-2020 FISCAL YEAR BUDGET IN ACCORDANCE WITH EXHIBIT "A" HERETO; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 7.09 of the Home Rule City Charter of the City of Kaufman, Texas authorizes the City Council to amend or change the budget for any additional expense; and

WHEREAS, Section 7.07 of the Home Rule City Charter of the City of Kaufman, Texas authorizes the City Council to transfer unused appropriations to any item for the same general purpose; and

WHEREAS, the City Council adopted Ordinance No. O-25-19 adopting the 2019-2020 Fiscal Year Budget of the Kaufman Economic Development Corporation (the "2019-2020 KEDC Budget") and the City has been making expenditures and operating under the 2019-2020 Budget as required by law; and

WHEREAS, Staff has submitted various amendments to the 2019-2020 Budget as set forth in **Exhibit "A",** ("FY 2020 KEDC Budget Amendments"), a copy of which is attached hereto and incorporated herein; and

WHEREAS, the City Council has reviewed the proposed FY 2020 KEDC Budget Amendments and has determined that the proposed amendments are necessary and appropriate in order to accurately reflect revenue surplus, expense surplus, shortfalls and expenditures and should therefore be adopted;

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

SECTION 1. That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. That the 2019-2020 KEDC Budget adopted by Ordinance No. O-25-19 is hereby amended as set forth more specifically in **Exhibit "A"** hereto, and all line items, expenditures and revenues not expressly amended as set forth in Exhibit "A" shall remain in full force and effect without amendment.

<u>SECTION 3</u>. That this Ordinance shall become effective on and after its passage and adoption in accordance with state law and Charter.

PASSED AND ADOPTED this 14th day of September 2020.

____
JEFF JORDAN
MAYOR

ATTEST:

____
JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

____
PATRICIA A. ADAMS
CITY ATTORNEY

Exhibit "A"
FY 2020 Budget Amendments

Account Number	Description	2020 Budget	2020 Actual	2020 Amendments	2020 Amended Budget
REVENUE:					
32-4105-000	General Sales & Use Tax	$ (389,228.00)	$ (406,014.94)	$ (93,572.00)	$ (482,800.00)
32-4400-000	Land Proceeds/Mil Park	$ -	$ (46,064.11)	$ (46,064.11)	$ (46,064.11)
32-4601-000	Loan Revenue	$ (10,000.00)	$ (10,000.00)		$ (10,000.00)
32-4604-000	Interest Income	$ (221.00)	$ (381.13)	$ (289.00)	$ (510.00)
	Revenue Subtotal - - - - - -	**$ (399,449.00)**	**$ (462,460.18)**	$ (139,925.11)	$ (539,374.11)
EXPENSE:					
32-5175-000	Expense Allowance	$ 250.00			
32-5201-000	Miscellaneous Supplies	$ 100.00	$ 39.00	$ -	
32-5204-000	Meetings	$ 2,500.00	$ 125.81		
32-5205-000	Promotional Materials	$ 4,000.00	$ -	$ (2,638.31)	$ 1,361.69
32-5220-000	Minor Tools & Equipment	$ 2,000.00			
32-5302-000	Postage & Delivery	$ 50.00	$ 25.88		
32-5303-000	Advertising	$ 10,430.00	$ 9,871.72	$ 2,638.31	$ 13,068.31
32-5305-000	Dues & Subscriptions	$ 2,000.00	$ 1,200.00		
32-5306-000	Utilities - Water & Electric	$ 1,000.00	$ 415.02		
32-5309-000	Insurance & Bonds	$ 1,100.00		$ -	
32-5322-000	Tuition & Education	$ 5,172.00	$ 1,608.00		
32-5330-000	Travel	$ 12,161.98	$ 4,416.81		
32-5359-000	Maintenance-Grounds	$ 12,000.00	$ 6,000.00		
32-5360-000	Contract Services & Staffing	$ 71,223.00	$ 125,942.00	$ 44,000.00	$ 115,223.00
32-5362-000	Professional Svcs	$ 56,700.00	$ 46,763.00		
32-5363-000	Professional Svcs-Technical	$ 20,000.00	$ 17,100.00		
32-5500-000	Matching Grants	$ 40,000.00	$ 17,398.38		
32-5501-000	Incentives / Intergovernmental	$ 58,762.02		$ (44,000.00)	$ 14,762.02
32-5506-000	Chapter 380 Funding	$ -	$ 93,000.00		
32-5507-000	HWY 34 Bypass Funding	$ 100,000.00	$ 100,000.00	$ -	
	Expenditure Subtotal - - - - - -	**$ 399,449.00**	**$ 418,905.62**	$ -	$ 144,415.02
Fund number: 32	**ECONOMIC DEVELOPMENT CORP.**	**Surplus Variance**	**$ (43,554.56)**		

Meeting Date: 9/14/2020	Date: 8/5/2020	Item #: 11.	Dept.: Economic Development Corporation

Ordinance

SUBJECT:

Consider and take appropriate action regarding Ordinance O-26-20, an ordinance of the City Council of the City of Kaufman, adopting the Annual Program of Services (Budget) for the City of Kaufman Economic Development Corporation ("KEDC") for the Fiscal Year beginning on October 1, 2020, and ending on September 30, 2021, (FY 2020-2021); providing for the adoption of the KEDC Budget for FY 2020-2021; and providing an effective date.

BACKGROUND:

The proposed annual budget for the Kaufman Economic Development Corporation was presented to the Board of Directors of the KEDC and approved on August 11, 2020. The proposed KEDC Budget provides an annual work plan outlining activities, tasks, projects and programs to be undertaken by the Board in accordance with the KEDC By-Laws and included in the projected operating expenses.

Author:
Anne Glasscock, Executive Director

Reviewed:
Mike Slye, City Manager

Cost: $418,921.96 **Funds Available:** Yes **Source:** KEDC Fund

Recommendation: Staff recommends approving the KEDC FY 2020-2021 Budget

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	X	X	☐	X

ORDINANCE O-26-20

AN ORDINANCE ADOPTING THE ANNUAL PROGRAM OF SERVICES (BUDGET) FOR THE CITY OF KAUFMAN ECONOMIC DEVELOPMENT CORPORATION ("KEDC") FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021 (FY21); PROVIDING FOR THE INCORPORATION OF PREMISES, PROVIDING FOR THE ADOPTION OF THE KEDC BUDGET FOR FY21; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a proposed annual budget for the Kaufman Economic Development Corporation for Fiscal Year 2020-2021 ("KEDC Budget") was presented to the Board of Directors of the Kaufman Economic Development Corporation ("KEDC"), on August 11, 2020; and

WHEREAS, the proposed KEDC Budget provided an annual work plan outlining activities, tasks projects and programs to be undertaken by the Board in accordance with the KEDC Bylaws and included the projected operating expenses, and such other budgetary information as necessary; and

WHEREAS, on August 11, 2020, the KEDC took action to approve the KEDC Budget and submitted the budget to the Kaufman City Manager in accordance with Section 7.3 of the KEDC Bylaws; and

WHEREAS, the KEDC Budget was submitted to the City Council on August 24, 2020, and after holding public hearings for which notice was properly published in accordance with state law and Charter, the KEDC Budget was approved on September 14, 2020, and all interested persons were given an opportunity to be hearing for or against the proposed KEDC Budget; and

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

Section 1. Incorporation of Premises. That the above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. **Approval of Amendment and Ratification of KEDC Budget.** The Fiscal Year 2020-2021 KEDC Budget ("KEDC Budget") is attached hereto and incorporated herein as **Exhibit "A".**

Section 3. Severability. If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 4. **Savings.** All rights and remedies of the City of Kaufman, Texas, are expressly saved as to any and all provisions of any other Ordinance affecting budget requirements, which have secured at the time of the effective date of this Ordinance.

Section 5. **Effective date.** This Ordinance shall be effective from and after its date of passage in accordance with law, and it is so ordained.

PASSED AND ADOPTED this 14th day of September, 2020.

____
JEFF JORDAN
MAYOR

ATTEST:

____
JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

____
PATRICIA ADAMS
CITY ATTORNEY

EXHIBIT “A”
FISCAL YEAR 2019-2020 KEDC BUDGET

	Category	2021 Budget
REVENUES		
	Sales Tax	$ 408,690.00
	Interest Earned	$ 231.96
	From Fund Balance	
	Loan Revenue	$ 10,000.00
	Land Sales	
Total		**$ 418,921.96**
EXPENDITURES	Salaries	
	Part Time Salaries	
	Meetings	$ 2,500.00
	Expense Allowance	$ 250.00
	Contract Services & Staffing	$ 57,495.00
	Professional Services	$ 71,424.00
	Professional/Technical & Auditing	$ 16,000.00
	Retirement	
	Matching FICA	
	Unemployment Taxes	
	Health Insurance	
	Promotional Materials	$ 5,000.00
	Miscellaneous/Office Supplies	$ 100.00
	Communications	
	Postage	$ 150.00
	Advertising	$ 25,430.00
	Dues & Subscriptions	$ 2,000.00
	Utilities (Park)	$ 1,000.00
	Non Capital Minor Tools/Software	$ 2,000.00
	Auto Allowance	
	Insurance	$ 1,100.00
	Tuition & Education	$ 4,287.00
	Travel	$ 7,529.74
	Chapter 380 Funding	$ -
	Highway 34 By-Pass Funding	$ 100,000.00
	Maintenance - Grounds	$ 12,000.00
	Land Purchasees	$ -
	Prairie Creek Construction	0
	Matching Grant Site Imporvement.	$ 40,000.00
	Incentives/Intergovernmental	$ 70,656.22
	Total Expenses	**$ 418,921.96**
	Net Income (loss)	$ 0.00
	Net Income without Fund Balance	$ 0.00

City of Kaufman

Meeting Date: 9/14/2020	Date: 8/5/2020	Item #: 12.	Dept.: Administration

Ordinance
SUBJECT:
Consider and take appropriate action regarding Ordinance O-27-20, an ordinance of the City Council of the City of Kaufman, amending Subsection 2-62(b), "Adoption of City of Kaufman Job Grade Classification and Compensation Plan" of Section 2-62 Personnel Policies; Job Classification", of Article II, "Officers And Employees", of Chapter 2, "Administration" of the Code of Ordinances of the City of Kaufman; providing for the adoption of the Job Grade Classification and Compensation Plan as an amended Exhibit "B" to Section 2-62(b) setting forth Grades and Annual Salary Ranges for City employees and providing an effective date.

BACKGROUND:
Annually, in conjunction with the approval of the City of Kaufman Budget the amended Job Classification and Compensation Plan is approved if amendments are required. Staff has spent considerable time reviewing the Plan and is recommending a couple of changes. The most notable is the minimum salary of the Public Works Maintenance Technicians is being increased to $30,000 annually as recommended during the recent Budget Workshop. Also, the City Secretary position is being moved to Grade 19 to be consistent with the proper annual salary range.

Author:
Mike Holder, Assistant City Manager

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends approval of Ordinance O-27-20.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	x

CITY OF KAUFMAN
JOB GRADE CLASSIFICATION AND COMPENSATION PLAN
FISCAL YEAR 2021 PROPOSED

	ANNUAL SALARY RANGE			
GRADE	MINIMUM	MID-POINT	MAXIMUM	TITLE
11	30,000.00	34,000.00	38,000.00	Maintenance Tech-Public Works
12	30,000.00	35,250.00	40,500.00	Secretary
				CID Secretary
				Utility Billing Clerk
				Municipal Court Clerk
				Purchasing/Customer Service
				Equipment Operator - PW
				Civic Center/Event Coordinator
13	31,500.00	39,750.00	48,000.00	Administrative Assistant
				Finance Technican
				Planning Technician
				Accountant
				Animal Control Officer
				Code Enforcement Officer
				Asst Wastewater Plant Operator
				HR Coordinator
14	42,000.00	49,500.00	57,000.00	Firefighter/driver
15	44,500.00	55,250.00	66,000.00	Chief Plant Operator
				Superintendent - PW
				Fire Lieutenant/Fire Marshall
16	50,400.00	57,700.00	65,000.00	Police Officer
16B	45,000.00			Police Cadet
16C	47,500.00			Police Trainee
17	55,000.00	63,800.00	72,600.00	CID Sergeant
				Police Sergeant
18	60,000.00	72,000.00	84,000.00	Police Captain
				Assistant Fire Chief
				Building Official
19	70,000.00	90,000.00	110,000.00	Director of Development Services
				Director of Public Works
				Director of Finance
				City Secretary
				Police Chief

				Fire Chief
20	75,000.00	95,000.00	125,000.00	Assistant City Manager

Revised Effective 10-01-2020
Revised Effective 10-01-19
Revised Effective 01/01/2019
Revised Job Classification Plan Effective 10-01-2018
Add - HR Coordinator and Senior Meter Technician Effective 10-01-18
Revised Job Classification Plan 9-25-2017 Effective 10-01-2017 O-30-17
Revised Job Classification Plan 9-26-16 Effective 10-01-2016 O-20-16
Revised Job Classification Plan 9-28-15 Effective 10-01-2015 O-20-15

CITY OF KAUFMAN
JOB GRADE CLASSIFICATION PLAN AND COMPENSATION PLAN
FISCAL YEAR 2020 PROPOSED

	ANNUAL SALARY RANGE			
GRADE	MINIMUM	MID-POINT	MAXIMUM	TITLE
11	~~26,000.00~~	~~31,000.00~~	~~36,000.00~~	Maintenance Tech-Public Works
12	30,000.00	35,250.00	40,500.00	Secretary
				CID Secretary
				Utility Billing Clerk
				Municipal Court Clerk
				Purchasing/Customer Service
				Equipment Operator - Water
				Equipment Operator - Streets
				Civic Center/Event Coordinator
13	31,500.00	39,750.00	48,000.00	Administrative Assistant
				Management Assistant
				Finance Technican
				Planning Technician
				Accountant
				Animal Control Officer
				Code Enforcement Officer
				Public Service Officer
				Asst Water/Wastewater Plant
				HR Coordinator
14	42,000.00	49,500.00	57,000.00	Firefighter/Driver
15	44,500.00	55,250.00	66,000.00	Chief Plant Operator
				Superintendent Water/Wastewater
				Superintendent-Street/Parks
				Fire Lieutenant/Fire Marshall
16	50,400.00	57,700.00	65,000.00	Police Officer
16C	47,500.00			Police Trainee
17	55,000.00	63,800.00	72,600.00	CID Sergeant
				Police Sergeant
18	60,000.00	72,000.00	84,000.00	Police Captain
				Assistant Fire Chief
				~~City Secretary~~

19	70,000.00	90,000.00	110,000.00	Director of Development Services
				Director of Public Works
				Director of Finance
				Fire Chief
				Police Chief
20	75,000.00	95,000.00	125,000.00	Assistant City Manager

Revised Effective 10-01-19
Revised Effective 01/01/2019
Revised Job Classification Plan Effective 10-01-2018
Add - HR Coordinator and Senior Meter Technician Effective 10-01-18
Revised Job Classification Plan 9-25-2017 Effective 10-01-2017 O-30-17
Revised Job Classification Plan 9-26-16 Effective 10-01-2016 O-20-16
Revised Job Classification Plan 9-28-15 Effective 10-01-2015 O-20-15
Revised 10-01-14 to add Accountant
Revised Job Clasification Plan 10-01-13 O-15-13
Revised 10-01-13 to add Accountant
Revised 11-26-12 to add City Engineer

Meeting Date: 9/14/2020 **Date: 9/1/2020** **Item #: 13.** **Dept.: Administration**

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-28-20, an ordinance of the City of Kaufman, designating a contiguous geographic area within the city as a Reinvestment Zone pursuant to Chapter 311 of the Texas Tax Code, to be known as Tax Reinvestment Zone Number Two, City of Kaufman, Texas; describing the boundaries of the zone; creating a board of directors for the zone; establishing a Tax Increment Fund for the zone; containing findings related to the creation of the zone; providing a date for the termination of the zone; providing that the zone take effect immediately upon passage of the ordinance; and providing an effective date.

BACKGROUND:

Ordinance O-28-20, would allow for the creation of Tax Increment Reinvestment Zone #2 (TIRZ #2) within the City of Kaufman. The creation ordinance will set the parameters for the TIRZ #2 boundaries, board of directors, and establish the fund. The current property that lies within the proposed zone is entirely owned by either the City of Kaufman, Kaufman County or the State of Texas and is not currently on the tax rolls.

Author: Mike Holder, Assistant City Manager

Reviewed: Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends approval of Ordinance O-28-20.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

CITY OF KAUFMAN, TEXAS

ORDINANCE NO. O-28-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, DESIGNATING A NONCONTIGUOUS GEOGRAPHIC AREA WITHIN THE CITY AS A REINVESTMENT ZONE PURSUANT TO CHAPTER 311 OF THE TEXAS TAX CODE, TO BE KNOWN AS TAX INCREMENT REINVESTMENT ZONE NUMBER TWO, CITY OF KAUFMAN, TEXAS; DESCRIBING THE BOUNDARIES OF THE ZONE; CREATING A BOARD OF DIRECTORS FOR THE ZONE; ESTABLISHING A TAX INCREMENT FUND FOR THE ZONE; CONTAINING FINDINGS RELATED TO THE CREATION OF THE ZONE; PROVIDING A DATE FOR THE TERMINATION OF THE ZONE; PROVIDING THAT THE ZONE TAKE EFFECT IMMEDIATELY UPON PASSAGE OF THE ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Kaufman, Texas (the "City"), pursuant to Chapter 311 of the Texas Tax Code, as amended (the "Act"), may designate a geographic area within the City as a tax increment reinvestment zone if the area satisfies the requirements of the Act; and

WHEREAS, the Act provides that the governing body of a municipality by ordinance may designate a non-contiguous geographic area that is in the corporate limits of the municipality to be a reinvestment zone if the governing body determines that development or redevelopment would not occur solely through private investment in the reasonably foreseeable future; and

WHEREAS, the Kaufman City Council (the "City Council") desires to promote the development of a certain non-contiguous geographic area in the City, which is more specifically described in ***Exhibits "A"*** and ***"B"*** of this Ordinance (the "Zone"), through the creation of a reinvestment zone as authorized by and in accordance with the Tax Increment Financing Act, codified at Chapter 311 of the Texas Tax Code; and

WHEREAS, pursuant to and as required by the Act, the City has prepared a *Preliminary Reinvestment Zone Project Plan and Financing Plan for Tax Increment Reinvestment Zone Number Two, City of Kaufman, Texas* attached as ***Exhibit C*** (hereinafter referred to as the "Preliminary Project and Finance Plan") for a proposed tax increment reinvestment zone containing the real property within the Zone; and

WHEREAS, notice of the public hearing on the creation of the proposed zone was published in a newspaper having general circulation in the City on August

13, 2020, which date is before the seventh (7th) day before the public hearing held on August 24, 2020; and

WHEREAS, at the public hearing on August 24, 2020, interested persons were allowed to speak for or against the creation of the Zone, the boundaries of the Zone, and the concept of tax increment financing, and owners of property in the proposed Zone were given a reasonable opportunity to protest the inclusion of their property in the Zone; the public hearing was held in full accordance with Section 311.003(c) of the Act; and

WHEREAS, evidence was received and presented at the public hearing on August 24, 2020, and in favor of the creation of the Zone; and

WHEREAS, after all comments and evidence, both written and oral, were received by the City Council, the public hearing was closed on August 24, 2020; and

WHEREAS, the City has taken all actions required to create the Zone including, but not limited to, all actions required by the home-rule Charter of the City, the Act, the Texas Open Meetings Act (defined herein), and all other laws applicable to the creation of the Zone; and

WHEREAS, the percentage of the property in the proposed zone, excluding property that is public owned, that is used for residential purposes is less than thirty percent; and

WHEREAS, a Preliminary Project and Finance plan has been prepared for the proposed reinvestment zone.

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

SECTION 1. RECITALS INCORPORATED.

The facts and recitations contained in the preamble of this Ordinance are hereby found and declared to be true and correct.

SECTION 2. FINDINGS.

That the City Council, after conducting the above described hearing and having heard the evidence and testimony presented at the hearing, has made the following findings and determined based on the evidence and testimony presented to it:

(a) That the public hearing on the creation of the reinvestment zone has been properly called, held, and conducted and that notice of such hearing has been published as required by law; and

(b) That the creation of the proposed reinvestment zone with boundaries as described and depicted in ***Exhibits "A"*** and ***"B"*** will result in benefits to the City, its residents and property owners, in general, and to the property, residents, and property owners in the reinvestment zone; and

(c) That the proposed reinvestment zone, as identified in ***Exhibits "A"*** and ***"B"***, meets the criteria for the creation of a reinvestment zone set forth in the Act in that:

1. It is a geographic area located wholly within the City limits of the City; and

2. The City Council further finds and declares that the proposed zone meets the criteria and requirements of Section 311.005 of the Texas Tax Code because the proposed zone is predominantly open and, because of obsolete platting, deterioration of structures or site improvements, or other factors, substantially impairs or arrests the sound growth of the City or County.

(d) That 30 percent or less of the property in the proposed reinvestment zone, excluding property dedicated to public use, is currently used for residential purposes; and

(e) That the total appraised value of all taxable real property in the proposed reinvestment zone according to the most recent appraisal rolls of the City, together with the total appraised value of taxable real property in all other existing reinvestment zones within the City, according to the most recent appraisal rolls of the City, does not exceed 50 percent of the current total appraised value of taxable real property in the City and in the industrial districts created by the City, if any; and

(f) That the improvements in the proposed reinvestment zone will significantly enhance the value of all taxable real property in the proposed reinvestment zone and will be of general benefit to the City or County; and

(g) That the development or redevelopment of the property in the proposed reinvestment zone will not occur solely through private investment in the reasonable foreseeable future.

SECTION 3. DESIGNATION AND NAME OF THE ZONE.

Pursuant to the authority of, and in accordance with the requirements of the Act, the City Council hereby designates the area described and depicted in Exhibits "A" and "B" hereto as a tax increment reinvestment zone. The name assigned to the zone for identification is Reinvestment Zone Number Two, City of Kaufman, Texas (hereinafter referred to as the "Zone").

SECTION 4. BOARD OF DIRECTORS.

That a board of directors for the Zone ("Board") is hereby created. The Board shall consist of seven (7) members comprised of City Council members from Places 1 through 6 and the Mayor.

The Mayor shall serve as chairman of the Board and the Board may elect a vice chairman and such other officers as the Board sees fit. Additionally, each taxing unit that levies taxes within the Zone and chooses to contribute all or part of the tax increment produced by the unit into the tax increment fund may appoint one (1) or two (2) members of the board. The number of directors on the Board of Directors shall be increased by one (1) or two (2), as applicable, for each taxing unit that appoints a director(s) to the board; provided, that the maximum number of directors shall not exceed fifteen (15).

The Board shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare and adopt a project plan and a reinvestment zone financing plan for the Zone and submit such plans to the City Council for its approval. The Board shall perform all duties imposed upon it by Chapter 311 of the Texas Tax Code and all other applicable laws. Notwithstanding anything to the contrary herein, the Board shall not be authorized to (i) issue bonds; (ii) impose taxes or fees; (iii) exercise the power of eminent domain, or (iv) give final approval to the Zone's project plan and financing plan

SECTION 5. DURATION OF THE ZONE.

That the Zone shall take effect immediately upon the passage and approval of this Ordinance, consistent with Section 311.004(a)(3) of the Act, and termination of the Zone shall occur upon any of the following: (i) on December 31, 2051 (with the final year's tax increment to be collected by September 1, 2052); (ii) at an earlier time designated by subsequent ordinance; (iii) at such time, subsequent to the issuance of tax increment bonds, if any, that all project costs, tax increment bonds, notes and other obligations of the Zone, and the interest thereon, have been paid in full, in accordance with Section 311.017 of the Act.

SECTION 6. TAX INCREMENT BASE AND TAX INCREMENT.

That the tax increment base for the Zone, as defined by Section 311.012(c) of the Texas Tax Code, shall be the total appraised value of all real property in the Zone taxable by a taxing unit, determined as of January 1, 2020, which is the year in which the Zone was designated as a reinvestment zone and the total sales generated in the Zone, subject to City sales tax for the year 2020, as defined by Section 311.0123.

The TIF Fund shall consist of (i) the percentage of the tax increment, as defined by Section 311.012(a) of the Texas Tax Code, that each taxing unit which levies real property taxes in the Zone, other than the City, has elected to dedicate to the TIF Fund under an agreement with the City authorized by Section 311.013(f) of the Texas Tax Code, and (ii) seventy-five percent (75%) of the City's tax increment generated by the Maintenance and Operating component of the City's tax rate, as defined by section 311.012(a) of the Texas Tax Code, subject to any binding agreement executed at any time by the City that pledges a portion of such tax increment or an amount of other legally available funds whose calculation is based on receipt of any portion of such tax increment.

SECTION 7. TAX INCREMENT FUND.

That there is hereby created and established a "Tax Increment Fund" for the Zone which may be divided into such subaccounts as may be authorized by subsequent ordinance, into which all tax increments of the City, as such increments are described in the final project plan and reinvestment zone financing plan and may include administration costs, less any of the amounts not required to be paid into the Tax Increment Fund pursuant to the Act, are to be deposited. The Tax Increment Fund and any subaccounts are to be maintained in an account at the affiliated depository bank of the City and shall be secured in the manner prescribed by law for funds of Texas cities. In addition, all revenues from (i) the sale of any obligations hereafter issued by the City and secured in whole or in part from the tax increments; (ii) the sale of any property acquired as part of a tax increment financing plan adopted by the Board; and (iii) other revenues dedicated to and used in the Zone shall be deposited into the TIF Fund. Prior to the termination of the Zone, money shall be disbursed from the Tax Increment Fund only to pay project costs, as defined by the Texas Tax Code, for the Zone, to satisfy the claims of holders of tax increments bonds or notes issued for the Zone, or to pay obligations incurred pursuant to agreements entered into to implement the project plan and reinvestment zone financing plan and achieve their purpose pursuant to Section 311.010(b), Texas Tax Code.

SECTION 8. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

SECTION 9. OPEN MEETINGS.

It is hereby found, determined, and declared that sufficient written notice of the date, hour, place and subject of the meeting of the City Council at which this Ordinance was adopted was posted at a place convenient and readily accessible at all times to the general public at the City Hall of the City for the time required by law preceding its meeting, as required by Chapter 551 of the Texas Government Code, and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter hereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

SECTION 10. EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its adoption and publication in accordance with and as provided by law and the City Charter.

PASSED AND APPROVED ON this 14th day of September 2020.

CITY OF KAUFMAN

____
Jeff Jordan, Mayor

ATTEST:

____
Jessie Hanks
City Secretary

APPROVED AS TO FORM:

____
Patricia Adams
City Attorney

EXHIBIT A

BOUNDARY DESCRIPTION

TIRZ #2

Beginning at the northeast corner of Property ID 5487 where it meets the western right of way of South Washington Street, thence

South along the western right of way of South Washington Street to the point meets the southern point of Property ID 5487, thence

South to the northeast corner of Property ID 5369 at the point it meets the western right of way boundary of South Houston Street, thence

South along the western right of way boundary of South Houston Street to the point it meets the northern right of way boundary of Texas State Highway 34, thence

West along the northern right of way boundary of Texas State Highway 34 to the point it meets the eastern right of way boundary of South Washington Street, thence

North along the eastern right of way boundary of South Washington Street to the point it meets the northwest corner of Property ID 5369, thence

North to the southern point of Property ID 5487 where it meets the eastern right of way boundary of South Houston Street, thence

North along the eastern right of way boundary of South Houston Street to the point it meets the northwest corner of Property ID 5487, thence

East across the northern boundary of Property ID 5487 to the northeast corner of Property ID 5487 where it meets the western right of way of South Washington Street, which is the point of beginning.

EXHIBIT B

BOUNDARY MAP

 - TIRZ Boundary

EXHIBIT C
PRELIMINARY PROJECT PLAN AND FINANCE PLAN

Meeting Date: 9/14/2020 | **Date: 9/8/2020** | **Item #: 14.** | **Dept.: Public Works**

Consent Agenda

SUBJECT:

Consider and take appropriate action on the bids for the Kaufman Downtown Square Maintenance Services and authorize the Mayor or his designee to execute necessary documents.

BACKGROUND:

This is for the cleanup and annual maintenance services on the downtown square planting beds. Bids documents were mailed to 5 companies for these services, only one (1) bid was received.

First Alarm Lawn and Home Maintenance, in Mesquite, Tx. submitted a bid for the total amount of $53,323.22 to provide all landscape maintenance services for the outside (City) beds for $37,869.45 and the interior (County) beds for $15,453.77.

The bid amount is in excess of the previous not to exceed amount approved by the City Council.

Author:
Richard Underwood, Public Works Director

Reviewed:
Mike Slye, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends rejection of the bid received.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

2020 - 2021 KAUFMAN DOWNTOWN SQUARE
LANDSCAPE MAINTENANCE SERVICES

BID TABULATION

Bid Opening Thursday, September 3, 2020 @ 2:30 P.M.

VENDOR	FIRST ALARM LAWN AND HOME MANAGEMENT P.O. BOX 852494 MESQUITE, TX 75185					
SERVICES	**CITY**		**COUNTY**			
	UNIT COST	TOTAL	UNIT COST	TOTAL		
WEED REMOVAL (8) TIMES PER YR.	$1,475	$11,800	$450	$3,600		
HEDGING/PRUNING SHRUBS AND TRIM (4)	$1,700	$6,800	$400	$1,600		
MULCHING (2) TIMES PER YR.	$2,865	$5,730	$1,910	$3,820		
REMOVAL/NEW PLANTINGS		$12,674.65		$6,673.77	County portion added by vendor	
SEASONAL COLOR (2) TIMES PER YR.	$212.40	$424.80				
TOTAL BID:		**$37,429.45**		**$15,693.77**		
ALTERNATE BID						
WEED REMOVAL (12) TIMES PER YR.	$1,020	$12,240	$280	$3,360		
TOTAL BID WITH ALTERNATE BID:		**$37,869.45**		**$15,453.77**		

Meeting Date: 9/14/2020 | **Date: 9/11/2020** | **Item #: 15.** | **Dept.: Administration**

Resolution

SUBJECT:

Consider and take appropriate action on Resolution R-24-20, a resolution of the City of Kaufman, Texas, supporting the passage of legislation during the 87th Regular Session of the Texas Legislature (2021), to allow for the expenditure of municipal Hotel Occupancy Tax Revenue by the city for construction of improvements in municipal parks.

BACKGROUND:

Resolution R-24-20, would show support for legislation that would allow for the use of Hotel Occupancy Tax Revenue to be used for Municipal Park Improvements if the City Council deemed it appropriate. It recognizes the fact that parks serve as a draw for visitors and tourist as well as local residents. It also recognizes that many parks serve as a location for festivals and large events which brings visitors and tourists.

Author:
Mike Slye, City Manager

Reviewed:
Mike Slye, City Manager

Cost: $0.00 **Funds Available:** N/A **Source:** N/A

Recommendation: Staff recommends approval of Resolution R-24-20.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	X	☐	☐	X

RESOLUTION NO. R-24-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, SUPPORTING THE PASSAGE OF LEGISLATION DURING THE 87TH REGLUAR SESSION OF THE TEXAS LEGISLATURE (2021), TO ALLOW FOR THE EXPENDITURE OF MUNICIPAL HOTEL OCCUPANCY TAX REVENUE BY THE CITY FOR CONSTRUCTION OF IMPROVEMENTS IN MUNICIPAL PARKS.

WHEREAS, the City of Kaufman, Texas ("City") has adopted a municipal hotel occupancy tax ordinance in order to raise revenue for the promotion of tourism and the hotel and lodging industry in the City; and

WHEREAS, the City has determined that the City parks are popular attractions visited year-round by a significant number of tourists and visitors to the City and surrounding area; and

WHEREAS, the City parks are utilized for multiple large annual events and festivals that are attended by a significant number of tourist and visitors to the City and surrounding area; and

WHEREAS, the City parks are in need of additional improvements and amenities and connectivity to lodging establishments and tourist attractions, as the current demand for certain City park facilities and amenities frequently exceeds the operating capacity of said improvements and amenities, due to the large attendance at annual festivals, events, and related tourist activities held on City parks and would benefit from connectivity and additional public facilities; and

WHEREAS, the City's tourism and hotel and lodging industries would benefit from the expenditure of municipal hotel occupancy tax revenue on construction of various park improvements, which will increase the use and enjoyment by tourist and visitors of lodging establishments, parks, tourist attractions, and related public facilities.

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

Section 1. That the City Council adopts the findings and recitals set forth in the preamble of this Resolution.

Section 2. That the City Council supports the passage of legislation during the 87th Regular Session of the Texas Legislature (2021), that would allow for the expenditure of municipal hotel occupancy tax revenue by the City of Kaufman for construction of improvements in municipal parks.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, ON THIS THE 14TH DAY OF SEPTEMBER, 2020.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

PATRICIA A. ADAMS
CITY ATTORNEY

ORDINANCE NO. O-29-20

AN ORDINANCE AUTHORIZING THE ISSUANCE AND SALE OF CITY OF KAUFMAN, TEXAS TAX NOTE, SERIES 2020; LEVYING AN ANNUAL AD VALOREM TAX AND PROVIDING FOR THE SECURITY FOR AND PAYMENT OF SAID NOTE; PROVIDING AN EFFECTIVE DATE; AND ENACTING OTHER PROVISIONS RELATING TO THE SUBJECT

THE STATE OF TEXAS §
COUNTY OF KAUFMAN §
CITY OF KAUFMAN §

WHEREAS, the City Council (the "City Council") of the City of Kaufman, Texas (the "Issuer"), hereby finds and determines that it is necessary, useful and appropriate for the City to authorize and provide for the issuance and sale of a note of the City for the public purposes as described herein and for paying the costs of issuance of such note, as authorized by Chapter 1431, Texas Government Code, as amended; and

WHEREAS, it is officially found, determined, and declared that the meeting at which this Ordinance has been adopted was open to the public and public notice of the time, place and subject matter of the public business to be considered and acted upon at said meeting, including this Ordinance, was given, all as required by the applicable provisions of Chapter 551, Texas Government Code; Now, Therefore

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

Section 1. RECITALS, AMOUNT AND PURPOSE OF THE NOTE. The recitals set forth in the preamble hereof are incorporated herein and shall have the same force and effect as if set forth in this Section. The note of the City of Kaufman, Texas (the "Issuer") is hereby authorized to be issued and delivered in the aggregate principal amount of $1,130,000 for the public purposes of (i) constructing, maintaining, improving and upgrading municipal facilities and infrastructure, including the purchase of land for and improvements to, parks within the Issuer, and (ii) the payment of professional services and costs of issuance related to the note (the "Project").

Section 2. DESIGNATION, DATE, DENOMINATION, NUMBER, MATURITY, AND INTEREST RATE OF NOTE.

(a) Each note issued pursuant to this Ordinance shall be designated: "CITY OF KAUFMAN, TEXAS, TAX NOTE, SERIES 2020", and there shall be issued, sold, and delivered hereunder one fully registered Note, without interest coupons, dated September 15, 2020, in the denomination and principal amount of $1,130,000, numbered R-1, with any Note issued in replacement thereof being in the denomination of the full principal amount of the series of which the Note is issued, and numbered consecutively from R-2 upward, payable in installments to the registered owner thereof, or to the registered assignee of said Note (in each case, the "Registered Owner").

(b) Principal of said Note shall mature and be payable in installments on the dates and in the amounts stated in the FORM OF NOTE set forth in Exhibit A to this Ordinance. The Note shall bear interest on the unpaid balance of the principal amount thereof, from the date of delivery to the scheduled due date, or date of prepayment or redemption prior to the scheduled due date, of the principal installments of the Note, at the rate of interest stated in the FORM OF NOTE set forth in Exhibit A to this Ordinance. Said interest shall be payable in the manner provided and on the dates stated in the FORM OF NOTE set forth in Exhibit A this Ordinance.

(c) The term "Note" as used in this Ordinance shall mean and include, collectively, the note initially issued and delivered pursuant to this Ordinance and any substitute note exchanged therefor, as well as any other substitute or replacement note issued pursuant hereto.

Section 3. CHARACTERISTICS OF THE NOTE.

(a) Appointment of Paying Agent/Registrar. The Issuer hereby appoints Wilmington Trust, N.A., to serve as paying agent and registrar for the Note (the "Paying Agent/Registrar"). The Mayor or City Manager is authorized and directed to execute and deliver in the name and on behalf of the Issuer a Paying Agent/Registrar Agreement with the Paying Agent/Registrar in substantially the form presented at this meeting.

(b) Registration. The Issuer shall keep or cause to be kept at the corporate trust office of the Paying Agent/Registrar books or records for the registration of the transfer and exchange of the Note (the "Registration Books"), and the Issuer hereby appoints the Paying Agent/Registrar as its registrar and transfer agent to keep such books or records and make such registrations of transfers and exchanges under such reasonable regulations as the Issuer and Paying Agent/Registrar may prescribe; and the Paying Agent/Registrar shall make such registrations, transfers and exchanges as herein provided within three (3) days of presentation in due and proper form. The Paying Agent/Registrar shall obtain and record in the Registration Books the address of the Registered Owner of the Note to which payments with respect to the Note shall be mailed, as herein provided; but it shall be the duty of the Registered Owner to notify the Paying Agent/Registrar in writing of the address to which payments shall be mailed, and such interest payments shall not be mailed unless such notice has been given. The Issuer shall have the right to inspect the Registration Books during regular business hours of the Paying Agent/Registrar, but otherwise the Paying Agent/Registrar shall keep the Registration Books confidential and, unless otherwise required by law, shall not permit their inspection by any other entity. The Issuer shall pay the Paying Agent/Registrar's standard or customary fees and charges for making such registration, transfer, exchange and delivery of a substitute Note. Registration of assignments, transfers and exchanges of the Note shall be made in the manner provided and with the effect stated in the FORM OF NOTE attached as Exhibit A to this Ordinance. Each substitute Note shall bear a letter and/or number to distinguish it from each other Note.

(c) Transfer and Exchange. The Paying Agent/Registrar promptly shall cancel a Note surrendered for exchange or upon the final payment thereof. No additional ordinances, orders, or resolutions need be passed or adopted by the City Council or any other body or person of the Issuer so as to accomplish the foregoing exchange of a Note, and the Paying Agent/Registrar shall provide for the printing, execution, and delivery of a substitute Note in the manner prescribed herein. Pursuant to Chapter 1201, Texas Government Code, as amended, the duty of exchange of a Note as aforesaid is hereby imposed upon the Paying Agent/Registrar, and, upon the authentication of said Note, the exchanged Note shall be valid, incontestable, and enforceable in the same manner and with the same effect as the Note that initially was issued and delivered pursuant to this Ordinance, approved by the Attorney General, and registered by the Comptroller of Public Accounts. The Note may be transferred and registered in the name of the new Registered Owner in whole but not in part.

(d) Payment of Principal and Interest. The Issuer hereby further appoints the Paying Agent/Registrar to act as the paying agent for paying the principal of and interest on the Note, all as provided in this Ordinance. The Paying Agent/Registrar shall keep proper records of all payments made by the Issuer and the Paying Agent/Registrar with respect to the Note, shall properly and accurately record all payments on the Note on the Registration Books, and shall keep proper records of all exchanges of the Note, and all replacements of the Note, as provided in this Ordinance. However, in the event of a nonpayment of interest on a scheduled payment date, and for thirty (30) days thereafter, a new record date for such interest payment (a "Special Record Date") will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the Issuer. Notice of the Special Record Date and of the scheduled payment date of the past due interest (which shall be fifteen (15) days after the Special Record Date) shall be sent at least five (5) business days prior to the Special Record Date by United States mail, first class postage prepaid, to the address of the Registered Owner appearing on the Registration Books at the close of business on the last business day next preceding the date of mailing of such notice.

(e) In General. The Note (i) shall be issued in fully registered form, without interest coupons, with the principal of and interest on such Note to be payable only to the Registered Owner thereof, (ii) may and shall be prepaid or redeemed prior to its scheduled maturity (iii) may be exchanged for another Note, (iv) may be transferred and assigned, (v) shall have the characteristics, (vi) shall be signed, sealed, executed and authenticated, (vii) the principal of and interest on the Note shall be payable, and (viii) shall be administered and the Paying Agent/Registrar and the Issuer shall have certain duties and responsibilities with respect to the Note, all as provided, and in the manner and to the effect as required or indicated, in the FORM OF NOTE set forth as Exhibit A to this Ordinance.

(f) Paying Agent/Registrar. The Issuer covenants with the Registered Owner of the Note that at all times while the Note is outstanding the Issuer will provide a competent and legally qualified bank, trust company, financial institution, or other entity to act as and perform the services of Paying Agent/Registrar for the Note under this Ordinance, and that the Paying Agent/Registrar will be one entity.

(g) Substitute Paying Agent/Registrar. The Issuer reserves the right to, and may, at its option, change the Paying Agent/Registrar upon not less than twenty (20) days written notice to the Paying Agent/Registrar, to be effective not later than fifteen (15) days prior to the Record Date for the next principal or interest payment date after such notice. In the event that the entity at any time acting as Paying Agent/Registrar (or its successor by merger, acquisition, or other method) should resign or otherwise cease to act as such, the Issuer covenants that it will promptly appoint a competent and legally qualified bank, trust company, financial institution, or other agency to act as Paying Agent/Registrar under this Ordinance. Upon any change in the Paying Agent/Registrar, the previous Paying Agent/Registrar shall promptly transfer and deliver the Registration Books (or a copy thereof), along with all other pertinent books and records relating to the Note, to the new Paying Agent/Registrar designated and appointed by the Issuer. Upon any change in the Paying Agent/Registrar, the Issuer will promptly cause a written notice thereof to be sent by the new Paying Agent/Registrar to the Registered Owner of the Note, by United States mail, first-class postage prepaid, which notice also shall give the address of the new Paying Agent/Registrar. By accepting the position and performing as such, each Paying Agent/Registrar shall be deemed to have agreed to the provisions of this Ordinance, and a certified copy of this Ordinance shall be delivered to each Paying Agent/Registrar.

(h) Authentication. Except as provided below, no Note shall be valid or obligatory for any purpose or be entitled to any security or benefit of this Ordinance unless and until there appears thereon the PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE substantially in the form provided in this Ordinance, duly authenticated by manual execution of the Paying Agent/Registrar. It shall not be required that the same authorized representative of the Paying Agent/Registrar sign the PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE on the Note. In lieu of the executed PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE, the Note initially delivered on the closing date shall have attached thereto the COMPTROLLER'S REGISTRATION CERTIFICATE substantially in the form provided in this Ordinance, manually executed by the Comptroller of Public Accounts of the State of Texas or by such person's duly authorized agent, which certificate shall be evidence that the Note initially issued and delivered has been duly approved by the Attorney General of the State of Texas and that it is a valid and binding obligation of the Issuer, and has been registered by the Comptroller. The Note initially issued and delivered pursuant to this Ordinance is not required to be, and shall not be, authenticated by the Paying Agent/Registrar, but on each substitute Note issued in exchange for any Note issued under this Ordinance, the Paying Agent/Registrar shall execute the PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE, in the FORM OF NOTE set forth in Exhibit A of this Ordinance.

(i) Delivery of Initial Note. On the closing date, one initial Note representing the entire principal amount of the Note, payable in stated installments to the order of the initial purchaser designated in Section 10 or its designee, executed by manual or facsimile signature of the Mayor and City Secretary of the Issuer, approved by the Attorney General of Texas, and registered and manually signed by the Comptroller of Public Accounts of the State of Texas, and with the date of delivery inserted thereon by the Paying Agent/Registrar, will be delivered to such purchaser or its designee.

Section 4. FORM OF NOTE. The form of the Note, including the form of PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE, the form of ASSIGNMENT and the form of COMPTROLLER'S REGISTRATION CERTIFICATE to be attached to the Note initially issued and delivered pursuant to this Ordinance, shall be, respectively, substantially as shown in Exhibit A, with such appropriate variations, omissions or insertions as are permitted or required by this Ordinance.

Section 5. INTEREST AND SINKING FUND.

(a) A special "Interest and Sinking Fund" is hereby created and shall be established and maintained by the Issuer as a separate fund or account and the funds therein shall be deposited into and held in an account at an official depository bank of said Issuer. Said Interest and Sinking Fund shall be accounted for separate and apart from all other funds and accounts of said Issuer, and shall be used only for paying the interest on and principal of the Note. All ad valorem taxes levied and collected for and on account of said Note shall be deposited, as collected, to the credit of said Interest and Sinking Fund. During each year while the Note is outstanding and unpaid, the governing body of said Issuer shall compute and ascertain a rate and amount of ad valorem tax that will be sufficient to raise and produce the money required to pay the interest on said Note as such interest comes due, and to provide and maintain a sinking fund adequate to pay the principal of said Note as such principal matures (but never less than 2% of the original amount of said Note as a sinking fund each year); and said tax shall be based on the latest approved tax rolls of said Issuer, with full allowances being made for tax delinquencies and the cost of tax collection. Said rate and amount of ad valorem tax is hereby levied, and is hereby ordered to be levied, against all taxable property in said Issuer, for each year while said Note is outstanding and unpaid, and said tax shall be assessed and collected each such year and deposited to the credit of the aforesaid Interest and Sinking Fund. Said ad valorem taxes sufficient to provide for the payment of the interest on and principal of said Note, as such interest comes due and such principal matures, are hereby pledged for such payment, within the limit prescribed by law. If lawfully available moneys of the Issuer are actually on deposit in the Interest and Sinking Fund in advance of the time when ad valorem taxes are scheduled to be levied for any year, then the amount of taxes that otherwise would have been required to be levied pursuant to this Section may be reduced to the extent and by the amount of the lawfully available funds then on deposit in the Interest and Sinking Fund.

(b) Article 1208, Texas Government Code, applies to the issuance of the Note and the pledge of the taxes granted by the Issuer under this Section, and is therefore valid, effective, and perfected. Should Texas law be amended at any time while the Note is outstanding and unpaid, the result of such amendment being that the pledge of the taxes granted by the Issuer under this Section is to be subject to the filing requirements of Chapter 9, Texas Business & Commerce Code, in order to preserve to the Registered Owner of the Note a security interest in said pledge, the Issuer agrees to take such measures as it determines are reasonable and necessary under Texas law to comply with the applicable provisions of Chapter 9, Texas Business & Commerce Code and enable a filing of a security interest in said pledge to occur.

Section 6. DEFEASANCE OF NOTE.

(a) The Note and the interest thereon shall be deemed to be paid, retired and no longer outstanding (a "Defeased Note") within the meaning of this Ordinance, except to the extent provided in subsection (d) of this Section, when payment of the principal of such Note, plus interest thereon to the due date (whether such due date be by reason of maturity or otherwise) either (i) shall have been made or caused to be made in accordance with the terms thereof, or (ii) shall have been provided for on or before such due date by irrevocably depositing with or making available to the Paying Agent/Registrar in accordance with an escrow agreement or other instrument (the "Future Escrow Agreement") for such payment (1) lawful money of the United States of America sufficient to make such payment or (2) Defeasance Securities that mature as to principal and interest in such amounts and at such times as will ensure the availability, without reinvestment, of sufficient money to provide for such payment, and when proper arrangements have been made by the Issuer with the Paying Agent/Registrar for the payment of its services until the Defeased Note shall have become due and payable. At such time as a Note shall be deemed to be a Defeased Note hereunder, as aforesaid, such Note and the interest thereon shall no longer be secured by, payable from, or entitled to the benefits of, the ad valorem taxes herein levied and pledged as provided in this Ordinance, and such principal and interest shall be payable solely from such money or Defeasance Securities, and thereafter the Issuer will have no further responsibility with respect to the amounts available to such paying agent (or other financial institution permitted by applicable law) for the payment of such Defeased Note or portion thereof defeased, including any insufficiency therein caused by the failure of such paying agent (or other financial institution permitted by applicable law) to receive payment when due on the Defeasance Securities. Notwithstanding any other provision of this Ordinance to the contrary, it is hereby provided that any determination not to redeem a Defeased Note that is made in conjunction with the payment arrangements specified in subsection 6(a)(i) or (ii) shall not be irrevocable, provided that: (1) in the proceedings providing for such payment arrangements, the Issuer expressly reserves the right to call the Defeased Note for redemption; (2) gives notice of the reservation of that right to the Registered Owner of the Defeased Note immediately following the making of the payment arrangements; and (3) directs that notice of the reservation be included in any redemption notices that it authorizes.

(b) Any moneys so deposited with the Paying Agent/Registrar may at the written direction of the Issuer be invested in Defeasance Securities, maturing in the amounts and times as hereinbefore set forth, and all income from such Defeasance Securities received by the Paying Agent/Registrar that is not required for the payment of the Note and interest thereon, with respect to which such money has been so deposited, shall be turned over to the Issuer, or deposited as directed in writing by the Issuer. Any Future Escrow Agreement pursuant to which the money and/or Defeasance Securities are held for the payment of a Defeased Note may contain provisions permitting the investment or reinvestment of such moneys in Defeasance Securities or the substitution of other Defeasance Securities upon the satisfaction of the requirements specified in Section 6(a)(i) or (ii). All income from such Defeasance Securities received by the Paying Agent/Registrar which is not required for the payment of the Defeased Note, with respect to which such money has been so deposited, shall be remitted to the Issuer or deposited as directed in writing by the Issuer.

(c) The term "Defeasance Securities" means any securities and obligations now or hereafter authorized by State law that are eligible to refund, retire or otherwise discharge obligations such as the Note.

(d) Until the Defeased Note shall have become due and payable, the Paying Agent/Registrar shall perform the services of Paying Agent/Registrar for such Defeased Note the same as if it had not been defeased, and the Issuer shall make proper arrangements to provide and pay for such services as required by this Ordinance.

Section 7. DAMAGED, MUTILATED, LOST, STOLEN, OR DESTROYED NOTE.

(a) Replacement Note. In the event any outstanding Note is damaged, mutilated, lost, stolen or destroyed, the Paying Agent/Registrar shall cause to be printed, executed and delivered, a new Note of the same principal amount, maturity and interest rate, as the damaged, mutilated, lost, stolen or destroyed Note, in replacement for such Note in the manner hereinafter provided.

(b) Application for Replacement Note. Application for replacement of a damaged, mutilated, lost, stolen or destroyed Note shall be made by the Registered Owner thereof to the Paying Agent/Registrar. In every case of loss, theft or destruction of a Note, the Registered Owner applying for a replacement Note shall furnish to the Issuer and to the Paying Agent/Registrar such security or indemnity as may be required by them to save each of them harmless from any loss or damage with respect thereto. Also, in every case of loss, theft or destruction of a Note, the Registered Owner shall furnish to the Issuer and to the Paying Agent/Registrar evidence to their satisfaction of the loss, theft or destruction of such Note, as the case may be. In every case of damage or mutilation of a Note, the Registered Owner shall surrender to the Paying Agent/Registrar for cancellation the Note so damaged or mutilated.

(c) No Default Occurred. Notwithstanding the foregoing provisions of this Section, in the event any such Note shall have matured, and no default has occurred that is then continuing in the payment of the principal of or interest on the Note, the Issuer may authorize the payment of the same (without surrender thereof except in the case of a damaged or mutilated Note) instead of issuing a replacement Note, provided security or indemnity is furnished as above provided in this Section.

(d) Charge for Issuing Replacement Note. Prior to the issuance of any replacement Note, the Paying Agent/Registrar shall charge the Registered Owner of such Note with all legal, printing, and other expenses in connection therewith. Every replacement Note issued pursuant to the provisions of this Section by virtue of the fact that any Note is lost, stolen or destroyed shall constitute a contractual obligation of the Issuer whether or not the lost, stolen or destroyed Note shall be found at any time, or be enforceable by anyone, and shall be entitled to all the benefits of this Ordinance.

(e) Authority for Issuing Replacement Note. In accordance with Section 1206.022, Texas Government Code, this Section of this Ordinance shall constitute authority for the issuance of any such replacement Note without necessity of further action by the governing body of the Issuer or any other body or person, and the duty of the replacement of such Note is hereby authorized and imposed upon the Paying Agent/Registrar, and the Paying Agent/Registrar shall authenticate and deliver such Note in the form and manner and with the effect, as provided in Section 3(h) of this Ordinance for a Note issued in exchange for another Note.

Section 8. CUSTODY, APPROVAL, AND REGISTRATION OF NOTE; AND BOND COUNSEL'S OPINION.

(a) The Mayor of the Issuer is hereby authorized to have control of the Note initially issued and delivered hereunder and all necessary records and proceedings pertaining to the Note pending its delivery and its investigation, examination, and approval by the Attorney General of the State of Texas, and its registration by the Comptroller of Public Accounts of the State of Texas. Upon registration of the Note said Comptroller of Public Accounts (or a deputy designated in writing to act for said Comptroller) shall manually sign the COMPTROLLER'S REGISTRATION CERTIFICATE attached to such Note, and the seal of said Comptroller shall be impressed, or placed in facsimile, on such Note. The approving legal opinion of the Issuer's Bond Counsel may, at the option of the Issuer, be printed on the Note issued and delivered under this Ordinance, but shall not have any legal effect, and shall be solely for the convenience and information of the Registered Owner of the Note.

(b) The obligation of the initial purchaser to accept delivery of the Note is subject to the initial purchaser being furnished with the final, approving opinion of McCall, Parkhurst & Horton L.L.P., bond counsel to the Issuer, which opinion shall be dated as of and delivered on the date of initial delivery of the Note to the initial purchaser. The engagement of such firm as bond counsel to the Issuer in connection with issuance, sale and delivery of the Note is hereby approved and confirmed.

Section 9. COVENANTS REGARDING TAX EXEMPTION OF INTEREST ON THE NOTE.

(a) Covenants. The Issuer covenants to take any action necessary to assure, or refrain from any action that would adversely affect, the treatment of the Note as an obligation described in section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), the interest on which is not includable in the "gross income" of the Registered Owner for purposes of federal income taxation. In furtherance thereof, the Issuer covenants as follows:

(1) to take any action to assure that no more than ten percent (10%) of the proceeds of the Note (less amounts deposited to a reserve fund, if any) are used for any "private business use," as defined in section 141(b)(6) of the Code or, if more than ten percent (10%) of the proceeds or the Project financed therewith are so used, such amounts, whether or not received by the Issuer, with respect to such private business use, do not, under the terms of this Ordinance or any underlying arrangement, directly or indirectly, secure or provide for the payment of more than ten percent (10%) of the debt service on the Note, in contravention of section 141(b)(2) of the Code;

(2) to take any action to assure that in the event that the "private business use" described in subsection (1) hereof exceeds five percent (5%) of the proceeds of the Note or the Project financed therewith (less amounts deposited into a reserve fund, if any) then the amount in excess of five percent (5%) is used for a "private business use" that is "related" and not "disproportionate," within the meaning of section 141(b)(3) of the Code, to the governmental use;

(3) to take any action to assure that no amount that is greater than the lesser of $5,000,000, or five percent (5%) of the proceeds of the Note (less amounts deposited into a reserve fund, if any) is directly or indirectly used to finance loans to persons, other than state or local governmental units, in contravention of section 141(c) of the Code;

(4) to refrain from taking any action that would otherwise result in the Note being treated as a "private activity bond" within the meaning of section 141(b) of the Code;

(5) to refrain from taking any action that would result in the Note being "federally guaranteed" within the meaning of section 149(b) of the Code;

(6) to refrain from using any portion of the proceeds of the Note, directly or indirectly, to acquire or to replace funds that were used, directly or indirectly, to acquire investment property (as defined in section 148(b)(2) of the Code) that produces a materially higher yield over the term of the Note, other than investment property acquired with –

(A) proceeds of the Note invested for a reasonable temporary period of three (3) years or less or, in the case of a current refunding bond, for a period of ninety (90) days or less until such proceeds are needed for the purpose for which the Note is issued,

(B) amounts invested in a bona fide debt service fund, within the meaning of section 1.148-1(b) of the rules and regulations of the United States Department of the Treasury ("Treasury Regulations"), and

(C) amounts deposited in any reasonably required reserve or replacement fund to the extent such amounts do not exceed ten percent (10%) of the proceeds of the Note;

(7) to otherwise restrict the use of the proceeds of the Note or amounts treated as proceeds of the Note, as may be necessary, so that the Note does not otherwise contravene the requirements of section 148 of the Code (relating to arbitrage);

(8) to refrain from using the proceeds of the Note or the proceeds of any prior bonds to pay debt services on another issue more than ninety (90) days after the issuance of the Note in contravention of section 149(d) of the Code (relating to advance refundings);

(9) to pay to the United States of America at least once during each five-year period (beginning on the date of delivery of the Note) an amount that is at least equal to ninety percent (90%) of the "Excess Earnings," within the meaning of section 148(f) of the Code and to pay to the United States of America, not later than sixty (60) days after the Note has been paid in full, one hundred percent (100%) of the amount then required to be paid as a result of Excess Earnings under section 148(f) of the Code; and

(10) to assure that the proceeds of the Note will be used solely for new money projects.

(b) Rebate Fund. In order to facilitate compliance with the above covenant (a)(9), a "Rebate Fund" is hereby established by the Issuer for the sole benefit of the United States of America, and such Fund shall not be subject to the claim of any other person, including without limitation the Registered Owner. The Rebate Fund is established for the additional purpose of compliance with section 148 of the Code.

(c) Use of Proceeds. For purposes of the foregoing covenants (a)(1) and (a)(2), the Issuer understands that the term "proceeds" includes "disposition proceeds" as defined in the Treasury Regulations. It is the understanding of the Issuer that the covenants contained herein are intended to assure compliance with the Code and the Treasury Regulations. In the event that regulations or rulings are hereafter promulgated that modify or expand provisions of the Code, as applicable to the Note, the Issuer will not be required to comply with any covenant contained herein to the extent that such failure to comply, in the opinion of nationally recognized bond counsel, will not adversely affect the exemption from federal income taxation of interest on the Note under section 103 of the Code. In the event that regulations or rulings are hereafter promulgated that impose additional requirements applicable to the Note, the Issuer agrees to comply with the additional requirements to the extent necessary, in the opinion of nationally recognized bond counsel, to preserve the exemption from federal income taxation of interest on the Note under section 103 of the Code. In furtherance of such intention, the Issuer hereby authorizes and directs the Mayor and the City Manager to execute any documents, certificates or reports required by the Code and to make such elections, on behalf of the Issuer, that may be permitted by the Code as are consistent with the purpose for the issuance of the Note.

(d) Allocation of, and Limitation on, Expenditures for the Projects. The Issuer covenants to account for the expenditure of sale proceeds and investment earnings to be used for the construction and acquisition of the Projects financed with the proceeds of the Note on its books and records by allocating proceeds to expenditures within eighteen (18) months of the later of the date that (1) the expenditure is made, or (2) the Projects are completed. The foregoing notwithstanding, the Issuer shall not expend proceeds of the sale of the Note or investment earnings thereon more than sixty (60) days after the earlier of (1) the fifth anniversary of the delivery of the Note, or (2) the date the Note is retired, unless the Issuer obtains an opinion of nationally-recognized bond counsel that such expenditure will not adversely affect the status, for federal income tax purposes, of the Note or the interest thereon. For purposes hereof, the Issuer shall not be obligated to comply with this covenant if it obtains an opinion that such failure to comply will not adversely affect the excludability for federal income tax purposes from gross income of the interest.

(e) Disposition of Projects. The Issuer covenants that the Projects will not be sold or otherwise disposed in a transaction resulting in the receipt by the Issuer of cash or other compensation, unless any action taken in connection with such disposition will not adversely affect the tax-exempt status of the Note. For purpose of the foregoing, the Issuer obtains an opinion of nationally-recognized bond counsel that such sale or other disposition will not adversely affect the tax-exempt status of the Note. For purposes of the foregoing, the portion of the property comprising personal property and disposed in the ordinary course shall not be treated as a transaction resulting in the receipt of cash or other compensation. For purposes hereof, the Issuer shall not be obligated to comply with this covenant if it obtains a legal opinion that such failure to comply will not adversely affect the excludability for federal income tax proposes from gross income of the interest.

(f) Designation as a Qualified Tax-Exempt Obligation. The Issuer hereby designates the Note as a "qualified tax-exempt obligation" as defined in section 265(b)(3) of the Code. In furtherance of such designation, the Issuer represents, covenants and warrants the following: (a) that during the calendar year in which the Note is issued, the Issuer (including any subordinate entities) has not designated nor will designate tax-exempt obligations, which when aggregated with the Note, will result in more than $10,000,000 of "qualified tax-exempt obligations" being issued; (b) that the Issuer reasonably anticipates that the amount of tax-exempt obligations issued, during the calendar year in which the Note is issued, by the Issuer (or any subordinate entities) will not exceed $10,000,000; and, (c) that the Issuer will take such action or refrain from such action as necessary, and as more particularly set forth in this Section, in order that the Note will not be considered "private activity bonds" within the meaning of section 141 of the Code.

Section 10. SALE OF NOTE. The Note is hereby initially sold and shall be delivered to The American National Bank of Texas, (the "Purchaser") for cash for the par value thereof, pursuant to the purchase agreement dated the date of the final passage of this Ordinance which the Mayor of the Issuer is hereby authorized and directed to execute and deliver. The Note shall initially be registered in the name of the Purchaser. It is hereby officially found, determined, and declared that the terms of this sale are the most advantageous reasonably obtainable.

Section 11. FURTHER PROCEDURES. The Mayor, Mayor Pro Tem, City Manager, Finance Director and the City Secretary, and each of them, shall be and they are hereby expressly authorized, empowered and directed from time to time and at any time to do and perform all such acts and things and to execute, acknowledge and deliver in the name and on behalf of the Issuer such documents, certificates and other instruments, whether or not herein mentioned, as may be necessary or desirable in order to carry out the terms and provisions of this Ordinance, the Note and the sale of the Note. In case any officer whose signature shall appear on any Note shall cease to be such officer before the delivery of such Note, such signature shall nevertheless be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery.

Section 12. INVESTMENT AND SECURITY OF FUNDS.

(a) Interest earnings derived from the investment of proceeds from the sale of the Note shall be used along with other proceeds for the Project; provided that after completion of such purpose, if any of such interest earnings remain on hand, such interest earnings shall be deposited in the Interest and Sinking Fund. It is further provided, however, that any interest earnings on proceeds of the Note that are required to be rebated to the United States of America pursuant to Section 9 hereof in order to prevent the Note from being an arbitrage bond shall be so rebated and not considered as interest earnings for the purposes of this Section.

(b) The Issuer may place proceeds of the Note (including investment earnings thereon) and amounts deposited into the Interest and Sinking Fund in investments authorized by the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended; provided, however, that the Issuer hereby covenants that the proceeds of the sale of the Note will be used as soon as practicable for the purposes for which the Note is issued.

(c) All deposits authorized or required by this Ordinance shall be secured to the fullest extent required by law for the security of public funds.

Section 13. PROJECT FUND. The Issuer hereby creates and establishes and shall maintain on the books of the Issuer a separate fund to be entitled the "Series 2020 Note Project Fund" for use by the Issuer for payment of all lawful costs associated with the acquisition and construction of the Project as hereinbefore provided. Upon payment of all such costs, any moneys remaining on deposit in said Fund shall be transferred to the Interest and Sinking Fund. Amounts so deposited to the Interest and Sinking Fund shall be used in the manner described in Section 5 of this Ordinance.

Section 14. NO RULE 15c2-12 UNDERTAKING. The Issuer has not made an undertaking in accordance with Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") in connection with the issuance of the Note. The Issuer is not, therefore, obligated pursuant to the Rule to provide any ongoing disclosure relating to the Issuer or the Note in connection with the issuance of the Note.

Section 15. METHOD OF AMENDMENT. The Issuer hereby reserves the right to amend this Ordinance subject to the following terms and conditions, to-wit:

(a) The Issuer may from time to time, without the consent of the Registered Owner, except as otherwise required by paragraph (b) below, amend or supplement this Ordinance in order to (i) cure any ambiguity, defect or omission in this Ordinance that does not materially adversely affect the interests of the Registered Owner, (ii) grant additional rights or security for the benefit of the Registered Owner, (iii) add events of default as shall not be inconsistent with the provisions of this Ordinance and that shall not materially adversely affect the interests of the Registered Owner, (iv) qualify this Ordinance under the Trust Indenture Act of 1939, as amended, or corresponding provisions of federal laws from time to time in effect, or (v) make such other provisions in regard to matters or questions arising under this Ordinance as shall not be inconsistent with the provisions of this Ordinance and that shall not in the opinion of the nationally recognized bond counsel, materially adversely affect the interests of the Registered Owner.

(b) Except as provided in paragraph (a) above, the Registered Owner shall have the right from time to time to approve any amendment hereto that may be deemed necessary or desirable by the Issuer;

provided, however, that without the consent of the Registered Owner, nothing herein contained shall permit or be construed to permit amendment of the terms and conditions of this Ordinance or in the Note so as to:

(1) Make any change in the maturity of the Note;

(2) Reduce the rate of interest borne by the Note;

(3) Reduce the amount of the principal of, or redemption premium, if any, payable on the Note;

(4) Modify the terms of payment of principal of or interest on the Note or impose any condition with respect to such payment; or

(5) Change the requirement with respect to Registered Owner consent to such amendment.

(c) If at any time the Issuer shall desire to amend this Ordinance under this Section, the Issuer shall send by U.S. mail to the Registered Owner a copy of the proposed amendment.

(d) Whenever at any time within one year from the date of mailing of such notice the Issuer shall receive an instrument or instruments executed by the Registered Owner, which instrument or instruments shall refer to the proposed amendment and that shall specifically consent to and approve such amendment, the Issuer may adopt the amendment in substantially the same form.

(e) Upon the adoption of any amendatory ordinance pursuant to the provisions of this Section, this Ordinance shall be deemed to be modified and amended in accordance with such amendatory Ordinance, and the respective rights, duties, and obligations of the Issuer and the Registered Owner shall thereafter be determined, exercised, and enforced, subject in all respects to such amendment.

(f) Any consent given by the Registered Owner pursuant to the provisions of this Section shall be irrevocable for a period of six (6) months from the date of the mailing of the notice provided for in this Section, and shall be conclusive and binding upon any future Registered Owner of the same Note during such period. Such consent may be revoked at any time after six (6) months from the date of the mailing of said notice by the Registered Owner, or by a successor in title, by filing notice with the Issuer.

(g) For the purposes of establishing ownership of the Note, the Issuer shall rely solely upon the registration of the ownership of such Note on the registration books kept by the Paying Agent/Registrar.

Section 16. DEFAULT AND REMEDIES

(a) Events of Default. Each of the following occurrences or events for the purpose of this Ordinance is hereby declared to be an Event of Default:

(i) the failure to make payment of the principal of or interest on the Note when the same becomes due and payable; or

(ii) default in the performance or observance of any other covenant, agreement or obligation of the Issuer, the failure to perform which materially, adversely affects the rights of the Registered Owner of the Note, including, but not limited to, their prospect or ability to be repaid in accordance with this Ordinance, and the continuation thereof for a period of sixty (60) days after notice of such default is given by the Registered Owner to the Issuer.

(b) Remedies for Default. Upon the happening of any Event of Default, then and in every case, the Registered Owner or an authorized representative thereof, including, but not limited to, a trustee or trustees therefor, may proceed against the Issuer for the purpose of protecting and enforcing the rights of the Registered Owner under this Ordinance, by mandamus or other suit, action or special proceeding in equity or at law, in any court of competent jurisdiction, for any relief permitted by law, including the specific performance of any covenant or agreement contained herein, or thereby to enjoin any act or thing that may be unlawful or in violation of any right of the Registered Owner hereunder or any combination of such remedies.

(c) Remedies Not Exclusive.

(i) No remedy herein conferred or reserved is intended to be exclusive of any other available remedy or remedies, but each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or under the Note or now or hereafter existing at law or in equity; provided, however, that notwithstanding any other provision of this Ordinance, the right to accelerate the debt evidenced by the Note shall not be available as a remedy under this Ordinance.

(ii) The exercise of any remedy herein conferred or reserved shall not be deemed a waiver of any other available remedy.

(iii) By accepting the delivery of a Note authorized under this Ordinance, the Registered Owner agrees that the certifications required to effectuate any covenants or representations contained in this Ordinance do not and shall never constitute or give rise to a personal or pecuniary liability or charge against the officers, employees or trustees of the Issuer or the City Council.

Section 17. APPROPRIATION. To pay the debt service coming due on the Note, prior to receipt of the taxes levied to pay such debt service, if any, there is hereby appropriated from current funds on hand, which are hereby certified to be on hand and available for such purpose, an amount sufficient to pay such debt service, and such amount shall be used for no other purpose.

Section 18. EFFECTIVE DATE. In accordance with the provisions of Texas Government Code, Section 1201.028, this Ordinance shall be effective immediately upon its adoption by the City Council.

Section 19. SEVERABILITY. If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereof to any persons or circumstances is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portion of this Ordinance, despite such invalidity, which remaining portions shall remain in full force and effect.

(Execution Page Follows)

PASSED, APPROVED AND EFFECTIVE this September 14, 2020.

____
Mayor, City of Kaufman, Texas

ATTEST:

____
City Secretary, City of Kaufman, Texas

[CITY SEAL]

EXHIBIT A

FORM OF NOTE

A. The form of the Note, including the form of PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE, the form of ASSIGNMENT and the form of COMPTROLLER'S REGISTRATION CERTIFICATE to be attached to the Note initially issued and delivered pursuant to this Ordinance, shall be, respectively, substantially as follows, with such appropriate variations, omissions or insertions as are permitted or required by this Ordinance.

NO. R-

PRINCIPAL AMOUNT
$_________

UNITED STATES OF AMERICA
STATE OF TEXAS

CITY OF KAUFMAN, TEXAS
TAX NOTE, SERIES 2020

INTEREST RATE	DELIVERY DATE	MATURITY DATE
As Shown Below	_____________, 2020	August 15, 2027

REGISTERED OWNER:

PRINCIPAL AMOUNT: DOLLARS

THE CITY OF KAUFMAN, TEXAS, in Kaufman County, Texas (the "Issuer"), being a political subdivision and municipal corporation of the State of Texas, for value received, promises to pay from the sources described herein, to the Registered Owner specified above, or registered assigns (hereinafter referred to as the "Registered Owner"), the principal amount specified above, and to pay interest thereon, from the Delivery Date set forth above, on the balance of said principal amount from time to time remaining unpaid, at the rates per annum set forth in the table below, calculated on the basis of a 360-day year of twelve 30-day months. The unpaid principal of this Note shall mature and shall be payable in the Principal Installments on the Payment Dates set forth in the table below:

Payment Date (August 15)	Principal Installment ($)	Interest Rate (%)
2022	60,000	1.700
2023	60,000	1.700
2024	60,000	1.700
2025	310,000	1.700
2026	315,000	1.700
2027	325,000	1.700

THE PRINCIPAL OF AND INTEREST ON THIS NOTE are payable in lawful money of the United States of America, without exchange or collection charges. The Issuer shall pay interest on this Note on February 15, 2021, and on each August 15 and February 15 thereafter to the date of maturity or redemption prior to maturity. The last principal installment of this Note shall be paid to the Registered Owner hereof upon presentation and surrender of this Note at maturity, or upon the date fixed for its redemption prior to maturity, at the principal office of Wilmington Trust, N.A., which is the "Paying Agent/Registrar" for this Note. The payment of all other principal installments of and interest on this Note shall be made by the Paying Agent/Registrar to the Registered Owner hereof on each principal and interest payment date by check or draft, dated as of such principal and interest payment date, drawn by the Paying Agent/Registrar on, and payable solely from, funds of the Issuer required by the ordinance authorizing the issuance of the Note (the "Ordinance") to be on deposit with the Paying Agent/Registrar for such purpose as hereinafter provided; and such check or draft shall be sent by the Paying Agent/Registrar by United States mail, first-class postage prepaid, on each such interest payment date, to the Registered Owner hereof, at its address as it appeared at the close of business on the last day of the month next preceding each such date (the "Record Date") on the Registration Books kept by the Paying Agent/Registrar, as hereinafter described. In addition, principal and interest may be paid by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Registered Owner.

ANY ACCRUED INTEREST due in connection with the final installment of principal of this Note or upon redemption of this Note in whole or in part at the option of the Issuer prior to maturity as provided herein shall be paid to the Registered Owner upon presentation and surrender of this Note for payment at the principal corporate trust office of the Paying Agent/Registrar. The Issuer covenants with the Registered Owner of this Note that on or before each principal payment date and interest payment date for this Note it will make available to the Paying Agent/Registrar, from the "Interest and Sinking Fund" created by the Ordinance, the amounts required to provide for the payment, in immediately available funds, of all principal of and interest on the Note, when due.

IF THE DATE for the payment of the principal of or interest on this Note shall be a Saturday, Sunday, a legal holiday or a day on which banking institutions in the city where the principal corporate trust office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day that is not such a Saturday, Sunday, legal holiday or day on which banking institutions are authorized to close; and payment on such date shall have the same force and effect as if made on the original date payment was due.

THIS NOTE is dated September 15, 2020, authorized in accordance with the Constitution and laws of the State of Texas in the principal amount of $1,130,000 for paying all or a portion of the Issuer's contractual obligations incurred in connection with (i) constructing, maintaining, improving and upgrading municipal facilities and infrastructure, including the purchase of land for and improvements to, parks within the Issuer, and (ii) the payment of professional services and costs of issuance related to the note (the "Project").

ON ANY DATE, the unpaid principal installments of the Note may be redeemed in whole or in part prior to their scheduled due dates, at the option of the Issuer, with funds derived from any available and lawful source, at a redemption price equal to the principal amount to be redeemed plus accrued interest to the date fixed for redemption.

WITH RESPECT TO ANY OPTIONAL REDEMPTION OF THE NOTE, unless certain prerequisites to such redemption required by this Ordinance have been met and moneys sufficient to pay the principal of and premium, if any, and interest on the portion of the Note to be redeemed shall have been received by the Paying Agent/Registrar prior to the giving of such notice of redemption, such notice shall state that said redemption may, at the option of the Issuer, be conditional upon the satisfaction of such prerequisites and receipt of such moneys by the Paying Agent/Registrar on or prior to the date fixed for such redemption, or upon any prerequisite set forth in such notice of redemption. If a conditional notice of redemption is given and such prerequisites to the redemption and sufficient moneys are not received, such notice shall be of no force and effect, the Issuer shall not redeem such Note or portion thereof and the

Paying Agent/Registrar shall give notice, in the manner in which the notice of redemption was given, to the effect that the Note or portion thereof has not been redeemed.

AT LEAST TEN (10) days prior to the date fixed for any optional redemption of the Note or portions thereof prior to maturity a written notice of such redemption shall be sent by the Paying Agent/Registrar by United States mail, first-class postage prepaid, to the Registered Owner of the Note at its address as it appeared on the Registration Books on the day such notice of redemption is mailed; provided, however, that the failure of the Registered Owner to receive such notice, or any defect therein or in the sending or mailing thereof, shall not affect the validity or effectiveness of the proceedings for the redemption of this Note. By the date fixed for any such redemption, due provision shall be made with the Paying Agent/Registrar for the payment of the required redemption price for the Note or portions thereof which are to be so redeemed. If such written notice of redemption is sent and if due provision for such payment is made, all as provided above, the Note or portions thereof which are to be so redeemed thereby automatically shall be treated as redeemed prior to its scheduled maturity, and shall not bear interest after the date fixed for redemption, and shall not be regarded as being outstanding except for the right of the Registered Owner to receive the redemption price from the Paying Agent/Registrar out of the funds provided for such payment.

UPON THE PAYMENT OR PARTIAL REDEMPTION OF the outstanding principal balance of this Note, the Paying Agent/Registrar, shall record in the Payment Record appearing on this Note the amount of such payment or partial redemption, the date said payment was made and the remaining unpaid principal balance of this Note and shall then have said entry signed by an authorized official of the Paying Agent/Registrar. The Paying Agent/Registrar shall also record such information in the Registration Books, and the Paying Agent/Registrar shall also record in the Registration Books all payments of principal installments on such Note when made on their respective due dates.

THIS NOTE is issuable in the form of one fully-registered Note without coupons in the denomination of $1,130,000. This Note may be transferred or exchanged as provided in the Ordinance, only upon the registration books kept for that purpose at the above-mentioned office of the Paying Agent/Registrar upon surrender of this Note together with a written instrument of transfer or authorization for exchange satisfactory to the Paying Agent/Registrar and duly executed by the Registered Owner or the Registered Owner’s duly authorized attorney, and thereupon a new Note of the same maturity and in the same aggregate principal amount shall be issued by the Paying Agent/Registrar to the transferee in exchange therefor as provided in the Ordinance, and upon payment of the charges therein prescribed. The Issuer and the Paying Agent/Registrar may deem and treat the person in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes. The Paying Agent/Registrar shall not be required to make any such transfer or exchange (i) during the period commencing with the close of business on any Record Date and ending with the opening of business on the next following principal or interest payment date, or (ii) within ten (10) days prior to a redemption date.

IN THE EVENT any Paying Agent/Registrar for the Note is changed by the Issuer, resigns, or otherwise ceases to act as such, the Issuer has covenanted in the Ordinance that it promptly will appoint a competent and legally qualified substitute therefor, and cause written notice thereof to be mailed to the Registered Owner.

THIS NOTE shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Ordinance until the Certificate of Authentication shall have been executed by the Paying Agent/Registrar or the Comptroller’s Registration Certificate hereon shall have been executed by the Texas Comptroller of Public Accounts.

IT IS HEREBY certified, recited and covenanted that this Note has been duly and validly authorized, issued and delivered; that all acts, conditions and things required or proper to be performed, exist and be done precedent to or in the authorization, issuance and delivery of this Note have been performed, existed and been done in accordance with law; and that annual ad valorem taxes sufficient to provide for the payment of the interest on and principal of this Note, as such interest comes due and such principal matures, have been levied and ordered to be levied against all taxable property in said Issuer, and have been pledged for such payment, within the limit prescribed by law.

THE ISSUER HAS RESERVED THE RIGHT to amend the Ordinance as provided therein, and under some (but not all) circumstances amendments thereto must be approved by the Registered Owner of the Note.

BY BECOMING the Registered Owner of this Note, the Registered Owner thereby acknowledges all of the terms and provisions of the Ordinance, agrees to be bound by such terms and provisions, acknowledges that the Ordinance is duly recorded and available for inspection in the official minutes and records of the governing body of the Issuer, and agrees that the terms and provisions of this Note and the Ordinance constitute a contract between each Registered Owner hereof and the Issuer.

IN WITNESS WHEREOF, the Issuer has caused this Note to be signed with the manual or facsimile signature of the Mayor of the Issuer and countersigned with the manual or facsimile signature of the City Secretary of said Issuer, and has caused the official seal of the Issuer to be duly impressed, or placed in facsimile, on this Note.

(signature)	(signature)
City Secretary	Mayor

(SEAL)

B. Form of Payment Record.

PAYMENT RECORD

Date of Payment	Principal Payment (amount and installment(s) to which payment is applied)	Remaining Principal Balance	Name and Title of Authorized Officer making Entry	Signature of Authorized Officer

______________ ____________________ ____________ ____________________ ____________________

______________ ____________________ ____________ ____________________ ____________________

______________ ____________________ ____________ ____________________ ____________________

______________ ____________________ ____________ ____________________ ____________________

______________ ____________________ ____________ ____________________ ____________________

C. <u>Form of Paying Agent/Registrar's Authentication Certificate</u>.

PAYING AGENT/REGISTRAR'S AUTHENTICATION CERTIFICATE
(To be executed if this Note is not accompanied by an executed Registration Certificate
of the Comptroller of Public Accounts of the State of Texas)

It is hereby certified that this Note has been issued under the provisions of the Ordinance described in the text of this Note; and that this Note has been issued in replacement of, or in exchange for, a Note that originally was approved by the Attorney General of the State of Texas and registered by the Comptroller of Public Accounts of the State of Texas.

Dated: ________________________.

Wilmington Trust, N.A.,
Paying Agent/Registrar

By: _____________________________________
Authorized Representative

D. Form of Assignment.

ASSIGNMENT
(Please type or print clearly)

For value received, the undersigned hereby sells, assigns and transfers unto: _________________________

____

Transferee's Social Security or Taxpayer Identification Number: __________________________________

Transferee's name and address, including zip code: ____

____

the within Note and all rights thereunder, and hereby irrevocably constitutes and appoints ______________

____, attorney, to register the transfer of the within Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____________________.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by an eligible guarantor institution participating in a securities transfer association recognized signature guarantee program.

NOTICE: The signature above must correspond with the name of the Registered Owner as it appears upon the front of this Note in every particular, without alteration or enlargement or any change whatsoever.

E. Form of Comptroller's Registration Certificate.

COMPTROLLER'S REGISTRATION CERTIFICATE: REGISTER NO. ___________

I hereby certify that there is on file and of record in my office a true and correct copy of the opinion of the Attorney General of the State of Texas approving this Note and that this Note has been registered this day by me.

Witness my signature and seal this ________________.

____
Comptroller of Public Accounts of the State of Texas

(COMPTROLLER'S SEAL)

ASSIGNMENT OF
BUYER'S INTEREST IN FARM AND RANCH CONTRACT FOR PURCHASE OF REAL PROPERTY

This **ASSIGNMENT OF BUYER'S INTEREST IN A FARM AND RANCH CONTRACT** for the purchase of real property more specifically identified hereinbelow ("Assignment") is entered into by Kaufman Economic Development Corporation, a ____ ("Assignor"), and the City of Kaufman, Texas, a home rule municipal corporation ("Assignee"), effective as of __________________, 2020 ("Effective Date"). Assignor and Assignee shall be collectively referred to as the Parties.

RECITALS

Leonard G. Mize and Carolyn G. Mize, each an individual and collectively, as "Seller," and Assignor, as "Buyer," entered into a Farm and Ranch Contract for purchase by Buyer of an approximate 73 acre tract of land out of Parcel ID# 11485 WM Peters .32 AC in T. Beedy Survey, such property being located at 2121 Ola Road, Kaufman, Kaufman County, Texas, (hereinafter, the "Property"). The Contract for the purchase of the Property is dated _____________ , and a copy is attached hereby as Exhibit "A", the "Farm and Ranch Contract", (hereinafter the "Contract").

Assignor is acting as agent and representative of Assignee in the negotiation of the Contract and in the execution of the Contract, and related documents for the purchase of the Property in reliance upon the agreement of the Parties hereunder that Assignor will assign to Assignee, all of Assignor's rights, title, and interest under the Contract, and Assignee will acquire from Assignor all of its rights, title, and interest under the Contract, including without limitation, Assignor's payment obligations thereunder, subject to the terms and conditions of the Contract, and that such assignment will occur prior to closing on the Property after approval of this Assignment by the respective governing body of each of the Parties.

TERMS

The foregoing recitals are incorporated herein as if written word for word. In consideration of the payments set forth below and other good and valuable consideration as set forth herein, the receipt and sufficiency of which is acknowledged, the Parties agree as follows:

1. **Assignment.** Assignor hereby SELLS, ASSIGNS, TRANSFERS, and DELIVERS to Assignee, and Assignee hereby acquires from Assignor, all of Assignor's rights, title, and interest in, to, and under the Contract.

2. **Assumption.** Assignee assumes and agrees to perform all of the terms, covenants, and conditions required to be performed by Assignor under the Contract, subject to its terms and conditions, as if Assignee had originally been named as "Buyer" in the Contract.

3. **Severability**. If any section, article, paragraph, sentence, clause, phrase or word in this Contract is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Contract, and the Parties hereby declare that each would have executed the Contract with such portions as remain valid.

4. **Governing Law.** This Assignment will be governed by and interpreted under the laws of the State of Texas, regardless of any conflict-of-law rules, with exclusive venue in Kaufman County, Texas.

5. Headings. Titles of sections and subsections contained in this Assignment are inserted for convenience of reference only and should not be used in its construction or interpretation.

6. Binding Agreement. This Assignment and all of its terms, provisions, and covenants will apply to, be binding on, and inure to the benefit of the parties and their respective successors and assigns.

EXECUTED as of ________________________, 2020.

ASSIGNOR:

KAUFMAN ECONOMIC DEVELOPMENT CORPORATION

By: ________________________
Charles Gillenwater, President
Kaufman Economic Development Corporation

Date: __________

By: ________________________
Ben Brashear, Secretary/Treasurer

Date: __________

ASSIGNEE:

CITY OF KAUFMAN, TEXAS

By: ________________________
Jeff Jordan, Mayor
City of Kaufman, Texas

Attest:

____
Jessie Hanks, City Secretary
City of Kaufman, Texas

EXHIBIT "A"
FARM AND RANCH CONTRACT

www.tnpinc.com
engineers
surveyors
landscape architects
TEXAS
FORT WORTH
DENTON
ALLEN
HEATH
CYPRESS
SUGAR LAND
GEORGIA
BLAIRSVILLE

AUTHORIZATION FOR PROFESSIONAL SERVICES

PROJECT NAME:	**City of Kaufman** **Kaufman Lake – Standard Land Title Survey** **Kaufman, Texas**
TNP PROJECT NUMBER:	______________________________
CLIENT:	**City of Kaufman** **Attn: Mike Slye, City Manager**
ADDRESS:	**209 S. Washington Street** **Kaufman, Texas 75142** **972.932.2216**

City of Kaufman (CLIENT) hereby requests and authorizes Teague Nall and Perkins, Inc., (CONSULTANT) to perform the following services:

Article I

SCOPE OF BASIC SERVICES:

Project scope shall include all office and field work necessary to prepare a Standard Land Title Survey of Lake Kaufman, as well as address a Title Commitment. The Survey shall be signed and sealed by a Registered Professional Land Surveyor. Digital and hard copies will be provided as requested.

All surveying services provided shall be performed in accordance with the General Rules and Procedures of Practice and the Professional and Technical Standards established by the Texas Board of Professional Land Surveying.

Article II

COMPENSATION to be on a basis of the following **Basic Services based on a Lump Sum as follows:**

Kaufman Lake

Standard Land Title Survey: Seventy-Five Thousand Dollars ($75,000);

1. **ADDITIONAL SERVICES: ADDITIONAL SERVICES** shall be any service provided by the ENGINEER which is not specifically included in **BASIC SERVICES** as defined. **ADDITIONAL SERVICES** shall include, but shall not be limited to:

   a. Subcontract charges not described in **BASIC SERVICES** or Attachment 'C';
   b. Tree Surveys;
   c. Offsite Easements or ROW dedication;
   d.

ADDITIONAL SERVICES shall be considered additional work and shall be reimbursed at standard TNP hourly rates or TNP standard rates for items provided in-house, or direct expenses times a multiplier of 1.10 for non-labor, subcontract or mileage items.

2. **PAYMENT TERMS:** CLIENT shall be billed monthly for services rendered and pay promptly upon receipt of invoice. Delays of transmitting payments to CONSULTANT more than 30 days from invoice date may result in cessation of services until payment is received.

Article III

SCHEDULE: The proposed services shall begin within 5 working days of authorization to proceed.

Article IV

CONTRACT PROVISIONS: Contract provisions are attached hereto and made a part hereof.

Please execute and return a signed copy for our files. Receipt of an executed copy of this contract will serve as notice to proceed. No work shall commence on the project until an executed copy of this contract is received by CONSULTANT. By signing below, the signer warrants that he or she is authorized to execute binding contracts for the CLIENT for the services indicated.

Approved by CLIENT:		Accepted by ENGINEER:	
City of Kaufman		**TNP, Inc.**	
By:		By:	Tom Rutledge
			Tom Rutledge
Title:		Title:	Principal
Date:		Date:	September 11, 2020

ATTACHMENT 'A'
PROVISIONS

1. AUTHORIZATION TO PROCEED
Signing this agreement shall be construed as authorization by CLIENT for TNP, Inc. to proceed with the work, unless otherwise provided for in this agreement.

2. LABOR COSTS
TNP, Inc.'s Labor Costs shall be the amount of salaries paid TNP, Inc.'s employees for work performed on CLIENT's Project plus a stipulated percentage of such salaries to cover all payroll-related taxes, payments, premiums, and benefits.

3. DIRECT EXPENSES
TNP, Inc.'s Direct Expenses shall be those costs incurred on or directly for the CLIENT's Project, including but not limited to necessary transportation costs including mileage at TNP, Inc.'s current rate when its, or its employee's, automobiles are used, meals, lodging, laboratory tests, computer services, telephone, printing and binding charges times a multiplier of 1.10. Reimbursement for these expenses shall be on the basis of actual charges when furnished by commercial sources and on the basis of usual commercial charges when furnished by TNP, Inc.

4. OUTSIDE SERVICES
When technical or professional services are furnished by an outside source, an additional amount of 10% (actual cost times a multiplier of 1.10) shall be added to the cost of these services for TNP, Inc.'s administrative costs.

5. OPINION OF PROBABLE COST
In providing opinions of probable cost, the CLIENT understands that TNP, Inc. has no control over construction costs or the price of labor, equipment, or materials, or over the Contractor's method of pricing, and that the opinions of probable cost provided to CLIENT are to be made on the basis of the design professional's qualifications and experience. TNP, Inc. makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

6. PROFESSIONAL STANDARDS
TNP, Inc. shall be responsible, to the level of competency presently maintained by other practicing professional engineers in the same type of work in the State of Texas, for the professional and technical soundness, accuracy, and adequacy of all design, drawings, specifications, and other work and materials furnished under this Authorization. TNP, Inc. makes no other warranty, expressed or implied.

7. TERMINATION
Either CLIENT or TNP, Inc. may terminate this authorization by giving 10 days written notice to the other party. In such event CLIENT shall forthwith pay TNP, Inc. in full for all work previously authorized and performed prior to effective date of termination. If no notice of termination is given, relationships and obligations created by this Authorization shall be terminated upon completion of all applicable requirements of this Authorization.

8. MEDIATION
In an effort to resolve any conflicts that arise during the design or construction of the project or following the completion of the project, the CLIENT and the ENGINEER agree that all disputes between them arising out of or relating to this Agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise.

The CLIENT and the ENGINEER further agree to include a similar mediation provision in all agreements with independent contractors and consultants retained for the project and to require all independent contractors and consultants retained also to include a similar mediation provision in all agreements with subcontractors, subconsultants, suppliers or fabricators so retained, thereby providing for mediation as the primary method for dispute resolution between the parties to those agreements.

9. LEGAL EXPENSES
In the event legal action is brought by CLIENT or TNP, Inc. against the other to enforce any of the obligations hereunder or arising out of any dispute concerning the terms and conditions hereby created, the losing party shall pay the prevailing party such reasonable amounts for fees, costs and expenses as may be set by the court.

10. PAYMENT TO TNP, INC.
Monthly invoices will be issued by TNP, Inc. for all work performed under the terms of this agreement. Invoices are due and payable on receipt. If payment is not received within 30 days of invoice date, all work on CLIENT's project shall cease and all work products and documents shall be withheld until payment is received by TNP. Time shall be added to the project schedule for any work stoppages resulting from CLIENT's failure to render payment within 30 days of invoice date. Interest at the rate of 1½% per month will be charged on all past-due amounts, unless not permitted by law, in which case, interest will be charged at the highest amount permitted by law.

11. LIMITATION OF LIABILITY
TNP, Inc.'s liability to the CLIENT for any cause or combination of causes is in the aggregate, limited to an amount no greater than the fee earned under this agreement.

12. ADDITIONAL SERVICES
Services not specified as Basic Services in Scope and Attachment 'A' will be provided by TNP, Inc. as Additional Services when required. The CLIENT agrees upon execution of this contract that no additional authorization is required. Additional services will be paid for by CLIENT as indicated in Article II, Compensation.

13. SALES TAX
In accordance with the State Sales Tax Codes, certain surveying services are taxable. Applicable sales tax is not included in the fee set forth and will be added on and collected when required by state law. Sales tax at the applicable rate will be indicated on invoice statements.

14. SURVEYING SERVICES
In accordance with the Professional Land Surveying Practices Act of 1989, the CLIENT is informed that any complaints about surveying services may be forwarded to the Texas Board of Professional Land Surveying, 12100 Park 35 Circle, Building A, Suite 156, MC-230, Austin, Texas 78753, (512) 239-5263.

15. LANDSCAPE ARCHITECT SERVICES
The Texas Board of Architectural Examiners has jurisdiction over complaints regarding the professional practices of persons registered as landscape architects in Texas. The CLIENT is informed that any complaints about landscape architecture services be forwarded to the Texas Board of Architectural Examiners, Hobby Building: 333 Guadalupe, Suite 2-350, Austin, Texas 78701, Telephone (512) 305-9000, Fax (512) 305-8900.

16. INVALIDITY CLAUSE
In case any one or more of the provisions contained in this Agreement shall be held illegal, the enforceability of the remaining provisions contained herein shall not be impaired thereby.

17. PROJECT SITE SAFETY
TNP, Inc. has no duty or responsibility for project site safety. Means and methods of construction and jobsite safety are the sole responsibility of the contractor.

18. DRAINAGE CLAUSE
The parties to this Agreement recognize that the development of real property has the potential to increase water runoff on downstream properties, and that such increase in runoff increases the possibility of water damage to downstream properties. The CLIENT agrees to indemnify and hold the ENGINEER harmless from any and all claims and damages arising, directly or indirectly, from water or drainage damage to downstream properties resulting from the development and construction of the Project. CLIENT shall not be required to reimburse ENGINEER for any claims or expenses arising out of the Project if it is determined by a court of competent jurisdiction that ENGINEER was negligent in the performance of its duties and obligations, and that ENGINEER's negligence was the direct cause of damage to a property downstream of the Project.

19. CONSTRUCTION MEANS AND METHODS AND JOBSITE SAFETY
Means and methods of construction and jobsite safety are the sole responsibility of the contractor

Attachment B

Teague Nall and Perkins, Inc.

2019 - 2020 Standard Hourly Rates

Effective January 1, 2019 to December 31, 2020

Engineering/Landscape Architecture/ROW	**Hourly Billing Rate**
Principal or Director	$250
Team Leader	$230
Senior Project Manager	$220
Project Manager	$175
Senior Engineer	$230
Project Engineer	$160
Engineer III/IV	$135
Engineer I/II	$125
Landscape Architect / Planner	$160
Landscape Designer	$120
Senior Designer	$140
Designer	$130
Senior CAD Technician	$125
CAD Technician	$110
IT Technician	$170
Clerical	$80
ROW Manager	$190
Senior ROW Agent	$160
ROW Agent	$125
Relocation Agent	$160
ROW Admin	$70
Intern	$70

Surveying	**Hourly Billing Rate**
Survey Manager	$230
Registered Professional Land Surveyor (RPLS)	$195
Field Coordinator	$140
S.I.T. or Senior Survey Technician	$140
Survey Technician	$110
1-Person Field Crew w/Equipment**	$145
2-Person Field Crew w/Equipment**	$175
3-Person Field Crew w/Equipment**	$200
4-Person Field Crew w/Equipment**	$220
Flagger	$50
Abstractor (Property Deed Research)	$90
Small Unmanned Aerial Systems (sUAS) Equipment & Crew	$400
Terrestrial Scanning Equipment & Crew	$250

Utility Management, Utility Coordination, and SUE	Hourly Billing Rate
Senior Utility Coordinator	$165
Utility Coordinator	$150
SUE Project Manager	$190
SUE Engineer	$170
Field Coordinator	$140
Sr. Utility Location Specialist	$140
Utility Location Specialist	$90
1-Person Designator Crew w/Equipment***	$145
2-Person Designator Crew w/Equipment***	$170
2-Person Vac Excavator Crew w/Equip (Exposing Utility Only)	$275
Core Drill (equipment only)	$750
SUE QL-A Test Hole (0 < 4 ft)	$1,250
SUE QL-A Test Hole (> 4 < 6 ft)	$1,500
SUE QL-A Test Hole (> 6 < 8 ft)	$1,750
SUE QL-A Test Hole (> 8 < 10 ft)	$2,000
SUE QL-A Test Hole (> 10 < 12 ft)	$2,250
SUE QL-A Test Hole (> 12 < 14 ft)	$2,500

Construction Management, Construction Engineering and Inspection (CEI)	Hourly Billing Rate
Construction Inspector II	$100
Construction Inspector III	$110
Senior Construction Inspector	$130
Construction Superintendent	$180
Senior Project Manager	$220

Direct Cost Reimbursables

Billings shall be included on each monthly invoice for prints, plots, photocopies, plans or documents on CD, DVD or memory devices, and mileage.

Any permit fees, filing fees, or other fees related to the project and paid on behalf of the client by TNP to other entities shall be invoiced at 1.10 times actual cost.

Notes:

All subcontracted and outsourced services shall be billed at rates comparable to TNP's billing rates above or cost times a multiplier of 1.10.

* *Rates shown are for 2019 and 2020 and are subject to change in subsequent years.*

** *Survey equipment may include truck, ATV, Robotic Total Station, GPS Units and Digital Level.*

*** *Includes crew labor, vehicle costs, and field supplies.*