

ORDINANCE NO. 1276-09-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HONDO, TEXAS, SETTING THE AD VALOREM TAX RATE AT \$0.4370 CENTS PER \$100.00 VALUATION FOR THE MAINTENANCE AND OPERATIONS AND DEBT SERVICE OF THE MUNICIPAL GOVERNMENT OF THE CITY OF HONDO FOR THE 2023-2024 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

WHEREAS, the appraisal roll of the City of Hondo, Texas for 2023 has been prepared and certified by the Medina County Appraisal District and submitted to the City showing the total appraised, assessed and taxable value of all property and the total taxable value of new property to the City; and

WHEREAS, following notice and public hearing in accordance with applicable state law and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2023 sufficient to provide the tax revenues required by the City.

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

SECTION 1. The preceding recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

SECTION 2. The City Council hereby levies for the General Fund and Interest and Sinking Fund an ad valorem tax at the rate of \$0.4370 cents per \$100.00 valuation for the 2023-2024 Fiscal Year beginning on October 1, 2023 and ending on September 30, 2024 on all property, real, personal, mobile and mixed, within the limits of said City, not otherwise exempt by the Constitution or laws of the State of Texas and ordinances of the City.

1. \$.2858 for each \$100.00 valuation of property for the maintenance and operations of the general government (General fund);
2. \$.1512 for each \$100.00 valuation of property for the Interest and Sinking Fund.

SECTION 3. In accordance with the provision and requirements of Section 26.05 of the Texas Tax Code as amended, the City Council hereby states:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.95 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.20.

SECTION 4. That taxes levied under this Ordinance shall be apportioned for specific purposes as provided for in the City's 2023-2024 Budget appended as Exhibit "A" to this Ordinance.

SECTION 5. The taxes levied under this ordinance shall be due October 1, 2023 and if not paid on or before January 31, 2024, shall immediately become delinquent.

SECTION 6. All taxes shall become a lien upon the property against which assessed, and the Tax Assessor and Collector of Medina County is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Hondo and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for payment of said tax, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Hondo. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by state law.

SECTION 7. That the City Council may, by the affirmative vote of a majority of the City Council, amend or change the Budget to provide for any additional expense in which the general welfare of the citizenry is involved pursuant to the City's Charter. Any future amendment, not adopted herein, shall be by ordinance and shall become an attachment to this original budget.

SECTION 8. Any prior ordinance of the City Council in conflict with the provisions contained in this Ordinance is hereby repealed and revoked.

SECTION 9. Should any part of this Ordinance be held to be invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared to be severable.

SECTION 10. This Ordinance shall take effect (2) days after it is signed by the Mayor or no later than October 1, 2023.

Passed and approved this 25th day of September, 2023.


John McAnelly, Mayor

ATTEST:


for SueAnn Reyes, TRMC
City Secretary



EXHIBIT A



City of Hondo FY 2023-2024 Proposed Budget Comparison

Fund Comparison between FY 2023 and FY 2024 Proposed

	FY 2023	FY 2024	Difference
Revenues			
General Fund	4,290,034	4,227,287	(62,747)
Electric Fund	9,332,300	9,535,861	203,561
Water Fund	6,771,468	6,872,951	101,483
Airport Fund	1,134,912	1,104,770	(30,142)
Bond Fund	620,260	710,190	89,931
Sanitation Fund	1,487,600	1,589,500	101,900
Court Technology/Court Security	3,400	3,400	-
Perpetual Care Fund	21,000	61,000	40,000
General Street Capital Projects	1,000,000	2,500,000	1,500,000
EDC Fund	527,500	1,038,645	511,145
STRTC Fund	102,299	148,144	45,844
Hotel/Motel Tax Fund	135,000	135,000	-
Water Resource Fund	30,000	30,000	-
Fair Hall & Livestock Fund	50,000	32,500	(17,500)
Total Revenues	\$ 25,505,773	\$ 27,989,247	\$ 2,483,474
			10%
Expenses			
General Fund	11,370,089	10,976,379	(393,710)
Electric Fund	6,574,484	6,738,082	163,598
Water Fund	5,657,684	4,433,397	(1,224,287)
Airport Fund	992,185	989,822	(2,363)
Bond Fund	1,503,586	1,514,844	11,258
Sanitation Fund	1,285,400	1,435,000	149,600
Court Technology/Court Security	3,400	3,400	-
Perpetual Care Fund	1,000	21,000	20,000
General Street Capital Projects	1,000,000	2,500,000	1,500,000 Bonds
EDC Fund	180,539	809,822	629,284
STRTC Fund	114,799	200,952	86,152
Hotel/Motel Tax Fund	87,500	87,500	-
Water Resource Fund	30,000	30,000	-
Fair Hall & Livestock Fund	137,500	80,000	(57,500)
Total Expenses	\$ 28,938,166	\$ 29,820,198	\$ 882,032
			3.05%
Other Sources (Uses) of Funds			
American Rescue Funds	1,173,000	-	(1,173,000)
Transfer In	-	-	-
2022 Tax Notes Remaining	1,406,828	1,045,952	(360,876)
TWDB Water Funds	732,567	600,000	(132,567)
2021 Tax Notes Remaining	307,258	185,000	(122,258)
Total Other Sources (Uses) of Funds	\$ 3,619,653	\$ 1,830,952	\$ (1,788,701)
Surplus (Deficit)	\$ 187,260	\$ 0	\$ (187,259)



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PROPOSED BUDGET CHANGES

FY 2023/2024	Description	Amount	General	Electric	WTR/WW	AIRPORT	EDC	STRTC	FAIR HALL
GENERAL	ADD 2 POLICE OFFICERS	(142,252)	(142,252)						
ALL	TML INSURANCE	(33,000)	(20,000)	(5,000)	(8,000)				
GENERAL	SPAY/NEUTER	(4,000)	(4,000)						
GENERAL	MOVE CITY HALL REMODEL TO SPLASH PAD	60,000	60,000						
GENERAL	REDUCE FINANCE BANKING FEES	3,000	3,000						
GENERAL	REMOVE RECREATION MANAGER	70,421	70,421						
GENERAL	REDUCE RECREATION UTILITIES	7,000	7,000						
GENERAL	REDUCE RECREATION IMPROVEMENTS	2,000	2,000						
GENERAL	REDUCE RECREATION MKTG & ADVERTISING	1,000	1,000						
GENERAL	ADD REC SUMMER PROGRAM BUS COSTS	(5,500)	(5,500)						
GENERAL	ADD GOLF K-LINE COST	(2,500)	(2,500)						
ALL	MISCELLANEOUS REDUCTIONS	22,477	22,477						
ALL	REDUCE FUEL IN ALL DEPARTMENTS	18,000	11,000	5,388	7,000	2,993	1,197	330	
ALL	REDUCE MEDICAL	77,000	56,916		10,176				
WATER / SEWER	REDUCE SEWER UTILITY FEES	5,000			5,000				
AIRPORT	HANGAR H RENT INCREASE	3,192				3,192			
EDC / STRTC	ADD ASSISTANT PAYROLL	(99,529)					(48,747)	(50,782)	
GEN / EDC / STRTC	CONTRIBUTION TO STRTC	0	(20,000)				(40,000)	60,000	
FAIR HALL	MEETINGS & SEMINAR (JAMIE)	(5,000)							(5,000)
FAIR HALL	PUBLIC RELATIONS	(9,000)							(9,000)
	TOTAL BUDGET CHANGES	(31,691)	39,562	388	14,176	6,185	(87,550)	9,548	(14,000)