

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

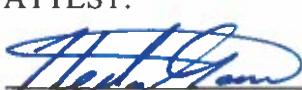
ATTEST:

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 |
| 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) |

