

City of Jarrell

Budget Workshop and Special Called City Council Meeting

Jarrell City Council Chambers 161 Town Center Blvd. Jarrell, Texas 76537 Wednesday, September 11, 2024, at 7:00 p.m.

AGENDA

Mayor Patrick Sherek
Alderman Place 1, Daniel Klepac
Alderman Place 2, Jeff Seidel

Mayor Pro Tem Place 3, Tanya Clawson
Alderman Place 4, Adam Marsh
Alderman Place 5, Daniel Islas

1. CALL MEETING TO ORDER

- Roll Call
- Invocation
- Pledge of Allegiance

2. PUBLIC COMMENTS

Those wishing to speak to the City Council must complete the appropriate color card listed below and present the card to the Municipal Clerk <u>prior</u> to the beginning of the meeting. Please wait to be invited to approach the podium and observe a **three**-minute time limit when speaking.

Orange Sign in Card – Items not listed on the agenda

An individual may speak; however, the topics presented are considered informational only and may result in placement on a future agenda. No formal discussion or action will be conducted at this time.

Yellow Sign in Card - Item listed on the agenda

An individual may speak once the regular agenda item is announced for consideration and/or when the speaker is invited to approach the podium.

3. BUDGET WORKSHOP

The purpose of this Public Workshop is to discuss the upcoming 2024-2025 Budget.





4. REGULAR AGENDA ITEMS

- **4.1** Discussion, consideration and possible action regarding the Approval of Ordinance No. 2024-0911-01, An Ordinance Of The City Of Jarrell, Texas, Adopting The Annual Budget For The City Of Jarrell, Texas, For The 2024-2025 Fiscal Year, Beginning October 1, 2024 And Ending September 30, 2025.
- **4.2** Discussion, consideration and possible action regarding the Approval of Ordinance No. 2024-0911-02, An Ordinance of The City of Jarrell, Texas, for the ratification of the property tax increase reflected within the 2024-2025 budget pursuant to Texas Local Government Code Sec. 102.007(c).
- **4.3** Discussion, consideration and possible action regarding the Approval of Ordinance No. 2024-0911-03, An Ordinance Of The City Of Jarrell, Texas, Levying Ad Valorem Taxes For Use And Support Of The City Of Jarrell, Texas, For The 2024-2025 Tax Year.

5. ADJOURN INTO CLOSED SESSION/EXECUTIVE SESSION:

5.1 Closed Executive Session pursuant to Texas Government Code section 55 1.071 to conduct a private consultation with its attorney when the governmental body seeks the advice of its attorney about pending or contemplated litigation or a settlement offer or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter; to wit: employment of City Manager Danielle Singh.

6. RECONVENE INTO OPEN SESSION:

6.1 Discussion, consideration, and possible action regarding pending or contemplated litigation or a settlement offer or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter; to wit: employment of City Manager Danielle Singh.

6. ADJOURNMENT.



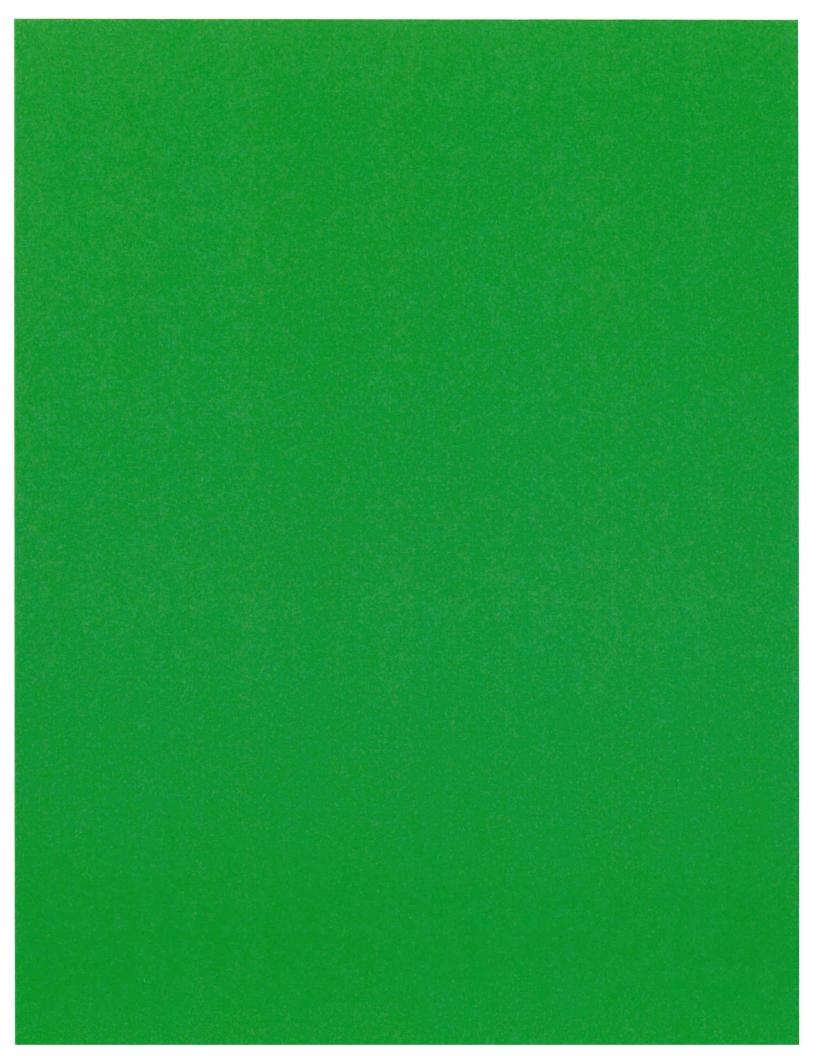


CERTIFICATION

AGENDA POSTED ON September 8, 2024, at 5:30 p.m.

I certify that the above Notice of Meeting of the City of Jarrell City Council was posted on the city's website at www.cityofjarrell.com and on the Bulletin Board located at Jarrell City Hall - 161 Town Center Blvd, Jarrell, Texas 76537 pursuant to Chapter 551 of the Texas Government Code.

Vianue Peace	
City of Jarrell, Texas - Posted by: City Secretary's Office	
This meeting will be conducted pursuant to the Texas Government Code Section 551.001 et seq. At any time during Council reserves the right to adjourn into executive session on any of the above posted agenda items in accordance w 551.071 [litigation and certain consultation with attorney], 551.072 [deliberations about real property], 551.073 [deliberations and donations to city], 551.074 [deliberations on certain personnel matters] or 551.076 [deliberations about about the control of security personnel or devices] and 551.087 [Economic Development). The City of Jarrell is committed with the American with Disabilities Act. Reasonable modifications and equal access to communications will be provide Please call the Municipal Clerk at 512/746-4593 for assistance. I certify that the above Agenda of the Jarrell City Council was removed from the Bulletin Board located at Jarrell City.	ith the sections perations about ut deployment/ d to compliance d upon request.
Center Blvd. in Jarrell, Texas on:	
Removed on, 2024 atam/pm City of Jarrell, Texas	
Removed by: City Secretary's Office	





Date: September 11th, 2024

Subject: Adoption of the FY25 Annual Budget and Ad Valorem Tax Levy

Items: 3.1 thru 3.3

Department: Finance

Staff Member: Danielle Singh, City Manager

Items 3.1

The Public Hearing was held on Tuesday, September 3, 2024. Section 102.006 of the Local Government Code requires the governing body to provide notice and hold a public hearing on the proposed budget. Notice of the budget public hearing date was provided to the public by publication in the Williamson County Sun. Section 102.007 of the Local Government Code requires the governing body to take action on the proposed budget at the conclusion of the budget public hearing.

The budget must be adopted on or prior to September 15). The Council may make any changes to the budget prior to adoption. The adoption of the budget motion can be a simple stated motion to approve Ordinance No. 2024-0911-01 and requires a record vote from each Councilmember, where the Mayor calls on each Councilmember individually.

Item 3.2: After adoption of the budget, the Council will need to take a separate vote to ratify the property tax increase reflected in the budget, even though the property tax rate is decreasing. This vote is separate from the vote to set the tax rate. This vote does not need to be a record vote and can be made with a simple motion to "Approve Ordinance No. 2024-0911-02 to ratify the property tax increase reflected in the budget."

Item 3.3: Texas Property Tax Code 26.05(b) requires the tax rate be set by an ordinance and approved by 60 percent of the City Council through a record vote. The language required for this motion is specifically outline in the Property Tax Code, "I move that the property tax rate be increased by the adoption of a tax rate of \$.394004, which is effectively a 4.48% increase in the



tax rate." A record vote is required. This vote is the final action required for the budget and must occur after the two votes outlined above.

Please note that our agreement with the Tax Assessor/Collector's Office requires that we set our tax rate by September 15th. If the Council decides to delay the adoption of the budget and the subsequent votes on the tax rate, they are required to set a date for adoption of the budget for September 15 or earlier.

Supporting Documentation:

Ordinance Adopting Budget Ordinance Adopting Tax Rate Draft Budget

Recommendation:

Staff recommends approval of the budget with any changes desired by the City Council and adoption of a tax rate of \$0.394004. Since the Council previously set a maximum proposed tax rate of \$0.394004, the rate cannot be set higher than this amount, but it can be set as a lower rate. The budget would need to be adjusted accordingly.

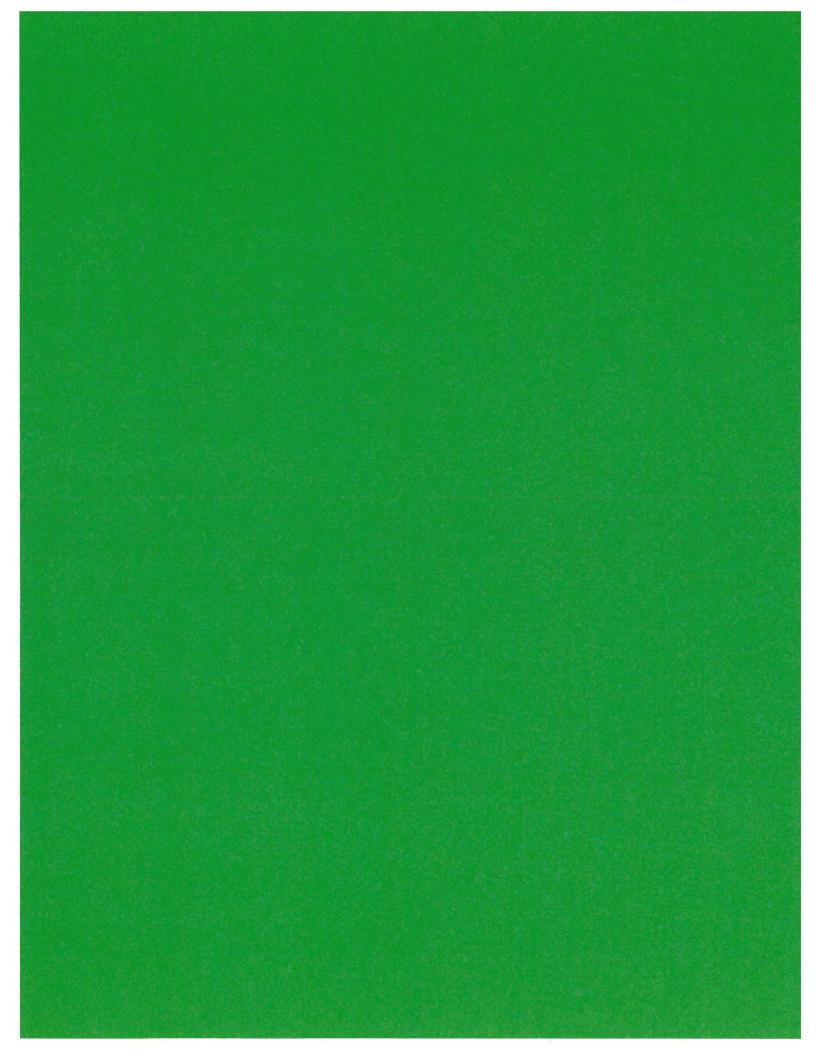


Motion to Adopt - 2024 City of Jarrell

Meeting to Adopt Verbiage			-
Tax Code 26.05 (b) Proposed Rate - No-New-Revenue Rate	Proposed Rate	No-New-Revenue Rate	Percent (%)
	0.394004	0.377123	4.476%
A motion to adopt an ordinance, resolution, or order setting a tar be made in th	x rate that exceeds the r e following form:	no-new-revenue tax rate mu	ust
"I move that the property tax rate be increased by the adoption of	a tax rate of	\$0.394004 , which is ef	ffectively a
4.48% percent increase in the tax rate."			

Ordinance, Resolution or Order Verbiage				
Tax Code 26.05(b)(1)				
M&O NNR	NNR M&O	Sales Tax Rate		
**Calculation Worksheet line 40 - Sales Tax Rate Line 54	0.319889	0	=	0.319889
Proposed Rate - Debt Rate	Proposed Rate	Debt Rate		
**Proposed Rate will be given by entity	0.394004	0.149063	=	0.244941
Divide No-New-Revenue M&O and Proposed M&O for Percentage (%)				<u>Percent (%)</u> -23.429%
Include in the ordinance, resolution, or order in type larger the	han the type used i	n any other porti	on of the do	cument:
(A) The following statement: "THIS TAX RATE WILL RAISE MORE TATE THAN LAST YEAR'S TAX RATE.";	AXES FOR MAINTENAL	NCE AND OPERATIO	ONS	
AND				
(B) If the tax rate exceeds the no-new-revenue maintenance and	operations rate, the f	ollowing statement		
"THE TAX RATE WILL EFFECTIVELY BE RAISED BY -23.43% PERCENT	AND WILL RAISE TAX	ES FOR MAINTENA	NCE	
OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$74.95				

Website Verbiage				
Tax Code 26.05(b)(2)				
	M&O Proposed	M&O NNR		
M&O Proposed - M&O NNR	0.244941	0.319889	=	-0.074948
			X	100,000
			=	-7494.8
			X	0.01
			= "	\$ (74.95)
. 17 A - 18 전투 - 18 A -	E WILL RAISE MORE TAXES FOR MAINTENAN	ICE AND OPERATION	ONS	
THAN LAST YEAR'S TAX RATE.";				
AND				
	nue maintenance and operations rate, the fo			
"THE TAX RATE WILL EFFECTIVELY BE RAISED BY	-23.429% PERCENT AND WILL RAISE TAXE	S FOR MAINTENA	NCE	
OPERATIONS ON A \$100,000 HOME BY APPROXIMATE	-\$74.95			





ORDINANCE NO. 2024-0911-01

AN ORDINANCE OF THE CITY OF JARRELL, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF JARRELL, TEXAS, FOR THE 2024-2025 FISCAL YEAR, BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF JARRELL, TEXAS, FOR SUCH FISCAL YEAR; APPROPRIATING MONEY TO A SINKING FUND TO PAY PRINCIPAL AND INTEREST ON THE CITY'S INDEBTEDNESS; REPEALING CONFLICTING ORDINANCES; AND PROVIDING SEVERABILITY, OPEN MEETINGS AND EFFECTIVE DATE.

- **WHEREAS**, the Council of the City of Jarrell is responsible for conducting city financial business as specified by Federal and State law; and
- **WHEREAS**, the Council of the City of Jarrell, must establish a budget before any funds may be spent on City needs; and,
- WHEREAS, the City Manager of the City of Jarrell has submitted to the City Council a proposed Budget (the "Budget") of the revenues of the City and the expenses of conducting the affairs thereof and providing a complete financial plan for the ensuing fiscal year, beginning October 1, 2024, and ending September 30, 2025; and
- WHEREAS, the City Council has received a copy of the proposed Budget and information supporting the same, which has been filed with the City Secretary; and
- **WHEREAS,** in accordance with Section 102.006 of the Texas Local Government Code, a public hearing was held giving all interested taxpayers an opportunity to be heard for or against any item or amount therein; and
- **WHEREAS**, the City Council of the City of Jarrell is of the opinion that the proposed Budget should be approved and adopted as the City's Budget for the ensuing fiscal year;

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

<u>Section 1</u>. <u>Findings of Fact</u>. The facts and recitations contained in the preamble of this ordinance are hereby found and declared to be true and correct, and incorporated by reference herein and expressly made a part hereof as if copied herein verbatim.





<u>Section 2. Prerequisites Satisfied.</u> The City Council of the City of Jarrell (the "City Council") hereby finds that all of the prerequisites to the creation and adoption of a Budget for this City for the fiscal year 2024-2025, (including, without limitation, certifications, notices, submittals, and public hearings) as required by law have been complied with.

<u>Section 3.</u> <u>Approved Budget.</u> The Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

<u>Section 4.</u> <u>Appropriations.</u> The appropriations for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for the support of the general government of the City of Jarrell, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal year 2024-2025 Budget, a copy of which is appended hereto as Exhibit A.

<u>Section 5. Sinking Fund Appropriations</u>. The amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of bonded debt requirements is hereby appropriated for the Fiscal Year 2024-2025 of the City of Jarrell, Texas.

<u>Section 6.</u> <u>Repealing Conflicting Ordinances.</u> All ordinance and resolutions, or parts of ordinances and resolutions, in conflict with this Ordinance are hereby repealed, and are no longer of any force and effect.

<u>Section 7.</u> Pursuant to Texas Local Government Code §102.007, the motion to adopt this ordinance must be a record vote; which is reflected below:

This budget will raise more total property taxes than last year's budget by an amount of \$283,659 (11.39%), and of that amount \$135,681.15 is tax revenue to be raised from new property added to the tax roll this year.

Mayor – Patrick Sherek (in case of tie only):	Yes	No	Abstain	Absent
Alderman Place 1 – Daniel Klepac:	Yes	No	Abstain	Absent
Alderman Place 2 – Jeff Seidel:	Yes	No	Abstain	Absent
Mayor Pro Tem/Place 3 – Tanya Clawson:	Yes	No	Abstain	Absent
Alderman Place 4 – Adam Marsh:	Yes	No	Abstain	Absent
Alderman Place 5 – Daniel Islas:	Yes	No	Abstain	Absent





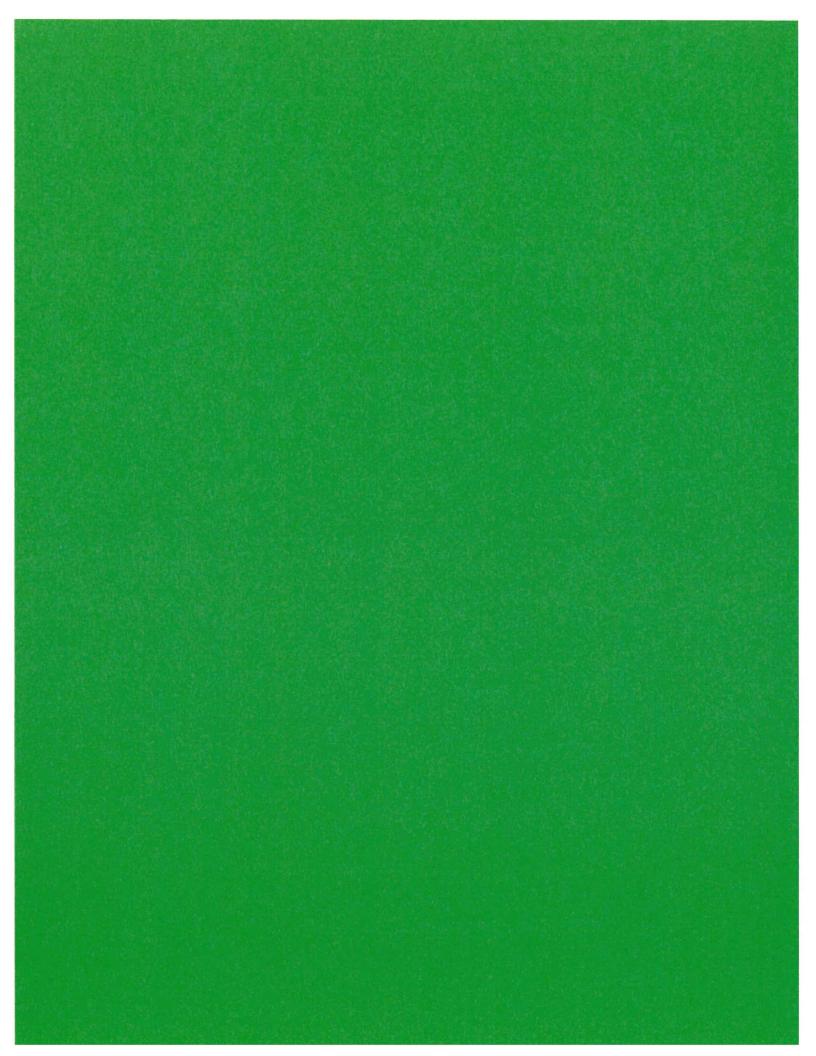
<u>Section 8.</u> <u>Severability.</u> If any section, paragraph, clause, phrase or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part so declared to be invalid or unconstitutional.

<u>Section 9.</u> <u>Effective Date.</u> This Ordinance shall become effective upon adoption of its reading by the City Council of the City of Jarrell, Texas.

<u>Section 10.</u> Open Meeting. That it is hereby officially found and determined that the meetings at which this ordinance was passed were open to the public as required and that public notice of the time, place, and purpose of said meetings were given as required by the Open Meetings Act, Chapter 551, Local Government Code.

PASSED AND APPROVED on this reading on the 11th day of September 2024, w	withA	yes andN	Nays.

THE CITY OF JARRELL	
BY:	ATTEST:
Patrick Sherek, Mayor	Dianne Peace, City Secretary





ORDINANCE NO. 2023-0911-02

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JARRELL, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2024/2025 AS A RESULT OF THE CITY RECEIVING MORE REVENUE FROM PROPERTY TAXES THAN THE PREVIOUS FISCAL YEAR; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, following public notice duly posted and published in all things as required by law, a public hearing was held, by and before the City Council of the City of Jarrell, the subject of which was the proposed budget for the City of Jarrell for Fiscal Year 2024/2025;

WHEREAS, the Budget as adopted raises more revenue from property taxes than was raised from property taxes in the previous year;

WHEREAS, the tax rate will increase total tax revenues from properties on the tax roll in the preceding tax year by 4.48%;

WHEREAS, Texas Local Government Code Section 102.007 (c) requires the City ratify the Budget by a separate vote; and

WHEREAS, a vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

NOW, THEREFORE, LET IT BE ORDAINED BY THE CITY COUNCIL OF THE CITY OF JARRELL THAT:

SECTION 1. Pursuant to Section 102.007(c) of the Texas Local Government Code, the governing body of a municipality is required to take a separate vote to ratify the property tax increase reflected in the City budget.

Based on the Tax Rate of \$0.394004 per \$100 assessed valuation, the City Council hereby ratifies the adoption of a budget for Fiscal Year 2024/2025 which results in an increase of revenues from property taxes than the previous year, with the following declaration: THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$283,659.00, WHICH IS A 11.39% 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 \$135,681.15.

The property tax increase in the City budget is hereby ratified.

Mayor – Patrick Sherek (in case of tie only):	_Yes _No _AbstainAbsen
Alderman Place 1 – Daniel Klepac:	_Yes _No _Abstain _Absen
Alderman Place 2 – Jeff Seidel:	_Yes _No _Abstain _Absent
Mayor Pro Tem Place 3 – Tanya Clawson:	YesNoAbstainAbsen
Alderman Place 4 – Adam Marsh:	YesNoAbstainAbsen
Alderman Place 5 – Daniel Islas:	YesNoAbstain Abser

SECTION 2. Severability. It is hereby declared that the sections, paragraphs, sentences, clauses, and phrases of this ordinance are severable and, if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, because the same would have been enacted by the city council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 3. All ordinances and parts thereof in conflict herewith are hereby expressly repealed insofar as they conflict herewith.

SECTION 4. Adoption. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

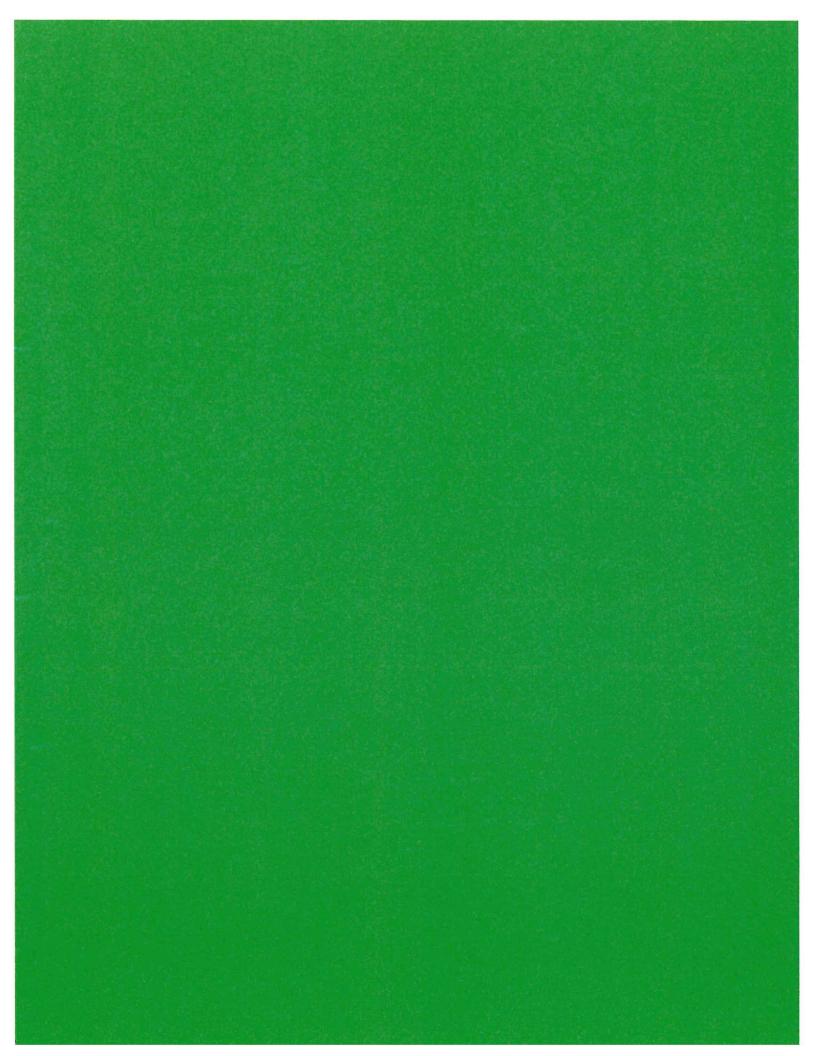
SECTION 5. Effective Date. This ordinance shall take effect immediately from and after its adoption and it is accordingly so ordained.





Nays.

PASSED AND APPROVED on this	s reading on the 11th day of September 2024, withAyes and
THE CITY OF JARRELL	
	Patrick Sherek, Mayor
ATTEST:	APPROVED AS TO FORM:
Dianna Pagga, City Sagratowy	Art Podriguez City Attorney
Dianne Peace, City Secretary	Art Rodriguez, City Attorney





ORDINANCE NO. 2024-0911-03

AN ORDINANCE OF THE CITY OF JARRELL, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE CITY OF JARRELL, TEXAS, FOR THE 2024-2025 TAX YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING FOR CONFLICTING ORDINANCES; AND PROVIDING SEVERABILITY, OPEN MEETINGS AND EFFECTIVE DATE.

WHEREAS, the City Council finds that the Williamson County Appraisal District have prepared, certified, and submitted to the tax assessor/collector the appraisal roll of the City of Jarrell, Texas (the "City") for 2024; and

WHEREAS, the City Council finds that the 2024 certified appraisal roll represents the total appraised, assessed and taxable value of all property and the total taxable value of new property within the City as \$34,436,490; and

WHEREAS, the City Council finds the tax rate to be levied for 2024 (fiscal year 2025) set by this ordinance is based on the appraisal roll and is sufficient to provide the tax revenues required by the City; and

WHEREAS, the City Council finds all required notices have been issued and all required hearings have occurred in accordance with Texas law permitting this tax levy; and

WHEREAS, the City Council finds that this Ordinance is in compliance with Texas Tax Code §26.05(b)(1) by including the following statement:

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

"THIS TAX RATE WILL EFFECTIVELY BE RAISED BY <u>-23.43%</u> PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$74.95."





WHEREAS, the City Council finds that this Ordinance is in compliance with Texas Tax Code §26.05(b)(2) by directing the City Secretary to place the following on the homepage of the City's website:

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

"THIS TAX RATE WILL EFFECTIVELY BE RAISED BY <u>-23.43%</u> PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$74.95."

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

Section 1. There is hereby levied an ad valorem tax of \$0.394004 on each \$100.00 of property within the City which is not exempt from taxation under the State constitution or State law. The general fund operating portion of the tax is \$0.244941. The debt service portion of the tax is \$0.149063.

Section 2. The City's tax assessor/collector is hereby authorized to assess and collect the taxes of the City employing the above tax rate.

Section 3. The taxes levied hereby are due presently and shall be delinquent if not paid by January 2025.

Section 4. This tax levy ordinance shall be effective from and after its passage and adoption by the City Council.

Section 5. Pursuant to Texas Tax Code §26.05(b), the motion to adopt must be made in the following form and this ordinance must be a record vote, which is reflected below:

"I move that the property tax rat	e be adopted at <u>\$ 0.394004</u>	, which is effectively	a 4.48% percent increase
in the tax rate"			

Mayor – Patrick Sherek (in case of tie only):	_Yes _No _Abstain _Absent
Alderman Place 1 – Daniel Klepac:	_Yes _No _Abstain _Absent
	OF JAp



JAF	₹ R	RE	ELL
Alderman Place 2 – Jeff Seidel:	Yes _	_No	AbstainAbsent
Mayor Pro Tem Place 3 – Tanya Clawson:	Yes	No	_AbstainAbsent
Alderman Place 4 – Adam Marsh:	Yes	No	AbstainAbsent
Alderman Place 5 – Daniel Islas:	Yes	_No	Abstain Absent
Section 6. Conflicting Ordinances All ordinance conflict with the provisions of this ordinance are re			
Section 7. Severability. If any section, paragraph, Shall be adjudged invalid or held unconstitutional whole or any part or provision thereof other than the	l, the same	shall n	not affect the validity of this Ordinance as a
Section 8. <u>Effective Date.</u> This Ordinance shall be of the City of Jarrell	come effect	tive upo	on adoption of its reading by the City Council
Section 9. Open Meetings. That it is hereby off ordinance is passed were open to the public as required by the Open Meetings was given as required by the Open Meetings was given as required by the Open Meetings.	uired and t	hat pub	blic notice of the time, place, and purpose of
PASSED AND APPROVED on this reading on	the <u>11th</u> da	y of <u>Se</u>	eptember 2024, withAyes andNays.
THE CITY OF JARRELL			
BY:			ATTEST:
Patrick Sherek, Mayor			Dianne Peace, City Secretary



