

# City of Shoreacres



## NOTICE OF MEETING

Notice is hereby given that a Regular Meeting of the  
**City Council**  
of the City of Shoreacres, Texas, will be held on  
**October 16, 2023 at 6:00 p.m.**  
in the City Council Chambers on the first floor at City Hall, 601 Shore Acres Blvd.,  
Shoreacres, Texas, at which time the following subjects will be discussed, to wit:

1.0 CALL TO ORDER / ROLL CALL: Members Present and Absent

2.0 PLEDGES OF ALLEGIANCE

Texas Pledge:

Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

3.0 SPECIAL PRESENTATIONS

3.1 None.

4.0 COUNCIL REPORTS & REQUESTS

4.1 None.

5.0 PUBLIC HEARINGS & PUBLIC COMMENTS

5.1 Public Comments

This is the opportunity for the public to address council or comment on items which appear on the agenda. Time is limited to five minutes per speaker. Comments are to be directed to the city council and dialogue with the audience is not permitted. Councilmembers are prohibited by law from participating in discussion or deliberation of items not specifically identified on this agenda.

6.0 ADMINISTRATIVE REPORTS

6.1 None.

7.0 BUSINESS

7.1 Ordinance 2023-10-04 Adopt 2023-2024 Budget Jennings

7.2 Ordinance 2023-10-05 Adopt 2023-2024 Tax Rate Jennings

8.0 ADJOURNMENT

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the City of Shoreacres, Texas is a true and correct copy of said Notice and that I posted a copy of said Notice on the bulletin board at City Hall on October 13, 2023 at or before 6:00 p.m., at a place convenient and readily accessible to the general public at all times; to remain so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.



SHOREACRES, TEXAS

DATED THIS October 13, 2023..

*David Jennings*

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David Jennings, Mayor

The City Council of the City of Shoreacres 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 Texas Government Code Sections 551.071 (Consultations with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).

The City Council Chamber is wheelchair accessible and accessible parking spaces are available.

Requests for accommodation or interpretive services must be made at least two (2) working days prior to the meeting. Please contact the City Office at 281.471.2244 or fax 281.471.8955 for additional information.

I, the undersigned, do hereby certify that this Notice of Meeting was removed from the City Hall bulletin board at 6:00 PM on October 13, 2023.

BY:



ORDINANCE NO. 2023-10-04

CITY OF SHOREACRES

ADOPTION OF THE BUDGET FOR FISCAL YEAR 2023-2024

AN ORDINANCE ADOPTING THE OPERATING BUDGET AND THE CAPITAL BUDGET FOR THE CITY OF SHOREACRES FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024; AND PROVIDING FOR A SEVERABILITY CLAUSE.

WHEREAS, in accordance with Texas State Law, the City Manager has prepared and submitted a budget covering the period from October 1, 2023 through September 30, 2024 inclusive; and

WHEREAS, the City Council of the City of Shoreacres has met in three workshops to review and amend the budget covering the period from October 1, 2023 through September 30, 2024 inclusive; and

WHEREAS, a public hearing regarding the proposed Operating Budget and Capital Budget for FY 2023-2024 was published on the City of Shoreacres' Internet website and in the official city newspaper; and,

WHEREAS, a public hearing regarding the proposed Operating Budget and Capital Budget for Fiscal Year 2023-2024 was held on October 9, 2023; and

WHEREAS, notice of this meeting, at which the Budget is to be adopted, has also been given in accordance with State Law; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, STATE OF TEXAS:

SECTION 1. BUDGET ADOPTED.

That in the opinion and judgment of the majority of the City of Shoreacres Council Members, as signified by "aye votes," the Proposed Operating Budget and Capital Budget for Fiscal Year 2023-2024 as attached to this Ordinance is hereby made a part thereto; by and the same is hereby in all things approved and that same is proper and correct.

SECTION 2. SEVERABILITY CLAUSE.

The City Council of the City of Shoreacres hereby declares that if any section, paragraph, sentence, clause, phrase or word of this ordinance is declared unconstitutional or invalid by final judgment of a court of competent jurisdiction, it will not affect the remaining portions of this Ordinance. The City Council declares it would have passed and ordained all the remaining

portions of this Ordinance without the inclusion of those portions found to be unconstitutional or invalid.

PASSED this 16th day of October 2023, at a Regular Meeting of the City Council of the City of Shoreacres, Texas, there being a quorum present, by ( ) "YEAS" and ( ) "NAYS" and approved by the Mayor on the date above set out.



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David Jennings, Mayor

ATTEST:

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Elaine Goodman, City Secretary

	<b>Aye</b>	<b>Nay</b>	<b>Not Voting</b>
Mayor David Jennings			
Mayor Pro Tem Jerome McKown			
Aldersperson Felicia Ramos			
Aldersperson Paul Greeson			
Aldersperson Ron Hoskins			
Aldersperson Wes Bell			

City of Shoreacres Proposed Budget Fiscal Year 2023-2024

This Budget will raise more revenue from property taxes than last year’s budget by an amount of \$23,588.07, which is a 1.9 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 \$29,052.39. Fiscal Year 2023-2024 City debt obligations secured by property taxes is estimated to be \$252,530.

Record Votes of Members of the Governing Body Budget Tax Rate:

	<b>Aye</b>	<b>Nay</b>	<b>Not Voting</b>
Mayor David Jennings			
Mayor Pro Tem Jerome McKown			
Aldersperson Felicia Ramos			
Aldersperson Paul Greeson			
Aldersperson Ron Hoskins			
Aldersperson Wes Bell			

**GENERAL FUND REVIEW**

<b>EXPENDITURES BY GENERAL FUND CATAGORIES</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
Personnel	\$ 765,497.69	\$ 589,340.11	\$ 836,326.34
Maintenance & Supplies	\$ 152,440.00	\$ 73,782.08	\$ 240,720.00
Services	\$ 889,026.40	\$ 729,549.15	\$ 939,054.00
<b>GENERAL FUND TOTAL</b>	<b>\$ 1,806,964.09</b>	<b>\$ 1,392,671.34</b>	<b>\$ 2,016,100.34</b>

<b>EXPENDITURES BY GENERAL FUND DEPARTMENTS</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
General & Administrative	\$ 535,986.55	\$ 399,990.43	\$ 601,151.51
Municipal Court	\$ 120,095.33	\$ 86,620.19	\$ 134,674.28
Police Department	\$ 688,482.98	\$ 535,629.71	\$ 787,489.91
Parks Department	\$ 53,566.02	\$ 58,122.81	\$ 42,960.00
Public Works Department	\$ 408,833.22	\$ 312,308.20	\$ 449,824.63
<b>GENERAL FUND TOTAL</b>	<b>\$ 1,806,964.09</b>	<b>\$ 1,392,671.34</b>	<b>\$ 2,016,100.34</b>

<b>GENERAL FUND REVENUE vs. EXPENSE</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
<b>REVENUES</b>	\$ 2,308,911.61	\$ 2,077,236.37	\$ 2,018,851.12
<b>EXPENDITURES</b>	\$ 2,275,514.09	\$ 1,392,671.34	\$ 2,016,100.34
<b>GENERAL FUND NET</b>	<b>\$ 33,397.52</b>	<b>\$ 684,565.03</b>	<b>\$ 2,750.78</b>

**UTITLITY FUND REVIEW**

<b>UF EXPENDITURE CATAGORIES</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
Personnel	\$ 60,301.91	\$ 57,206.48	\$ 66,386.26
Maintenance & Supplies	\$ 58,800.00	\$ 23,458.12	\$ 43,800.00
Services	\$ 467,050.00	\$ 476,646.84	\$ 464,650.00
<b>UTILITY FUND TOTAL</b>	<b>\$ 586,151.91</b>	<b>\$ 557,311.44</b>	<b>\$ 574,836.26</b>

<b>UF DEPARTMENT REVENUE vs. EXPENSE</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
Water Department Revenue	\$ 347,740.80	\$ 302,089.88	\$ 347,740.80
Water Department Expenditures	\$ 304,141.91	\$ 327,241.68	\$ 304,826.26
<b>Water Department NET</b>	<b>\$ 43,598.89</b>	<b>\$ (25,151.80)</b>	<b>\$ 42,914.54</b>

Sewer Department Revenue	\$ 165,528.00	\$ 134,741.91	\$ 165,528.00
Sewer Department Expenditures	\$ 73,800.00	\$ 54,901.75	\$ 61,800.00
<b>Sewer Department NET</b>	<b>\$ 91,728.00</b>	<b>\$ 79,840.16</b>	<b>\$ 103,728.00</b>

Refuse Department Revenue	\$ 230,010.00	\$ 155,026.91	\$ 208,210.00
Refuse Department Expenditures	\$ 208,210.00	\$ 175,168.01	\$ 208,210.00
<b>Refuse Department NET</b>	<b>\$ 21,800.00</b>	<b>\$ (20,141.10)</b>	<b>\$ -</b>

<b>UTILITY FUND REVENUE vs. EXPENSE</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
<b>REVENUES</b>	<b>\$ 745,138.80</b>	<b>\$ 591,858.70</b>	<b>\$ 723,338.80</b>
<b>EXPENDITURES</b>	<b>\$ 586,151.91</b>	<b>\$ 557,311.44</b>	<b>\$ 574,836.26</b>
<b>UTILITY FUND NET</b>	<b>\$ 158,986.89</b>	<b>\$ 34,547.26</b>	<b>\$ 148,502.54</b>

**GENERAL FUND REVENUE**

	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
<b>Property Tax</b>			
4010-1 Property Tax	\$ 1,273,320.51	\$ 1,197,072.56	\$ 1,296,908.58
<b>Total</b>	<b>\$ 1,273,320.51</b>	<b>\$ 1,197,072.56</b>	<b>\$ 1,296,908.58</b>

**Non-Property Tax**

4021-1 Franchise: Electric	\$ 30,000.00	\$ 37,412.98	\$ 38,000.00
4022-1 Franchise: Gas	\$ 12,000.00	\$ 10,935.72	\$ 12,000.00
4023-1 Franchise: Telephone	\$ 2,400.00	\$ 1,091.21	\$ 1,800.00
4024-1 Franchise: CATV	\$ 18,000.00	\$ 9,764.83	\$ 12,000.00
4030-1 Sales Tax	\$ 96,000.00	\$ 140,340.02	\$ 180,000.00
4035-1 Sales Tax - Street Maintenance	\$ 32,000.00	\$ 41,726.25	\$ 50,000.00
4036-1 Sales Tax - Container	\$ -		\$ -
4040-1 Mixed Beverage Tax	\$ 3,200.00	\$ 3,185.59	\$ 4,400.00
<b>Total</b>	<b>\$ 193,600.00</b>	<b>\$ 244,456.60</b>	<b>\$ 298,200.00</b>

**Licenses/Permits**

4110-1 Permit: Building	\$ 18,000.00	\$ 18,603.90	\$ 24,000.00
<b>Total</b>	<b>\$ 18,000.00</b>	<b>\$ 18,603.90</b>	<b>\$ 24,000.00</b>

**Capital & Property**

4051-1 Interest: Checking	\$ 800.00	\$ 8,311.25	\$ 9,200.00
4052-1 Interest: TexPool	\$ 1,200.00	\$ 3,851.38	\$ 4,800.00
4053-1 Interest: CD	\$ -	\$ -	\$ -
4060-1 Leases & Rentals	\$ 18,000.00	\$ 18,530.52	\$ 18,000.00
<b>Total</b>	<b>\$ 20,000.00</b>	<b>\$ 30,693.15</b>	<b>\$ 32,000.00</b>

**Municipal Court Revenue**

4210-1 Fines/Fees	\$ 180,000.00	\$ 90,208.69	\$ 150,000.00
4231-1 Security Fees	\$ 1,800.00	\$ 1,471.47	\$ 1,500.00
4232-1 Court Technology	\$ 2,400.00	\$ 1,460.59	\$ 1,500.00



4351-1 Warrant Fees	\$ 1,200.00	\$ 6,765.30	\$ 1,200.00
<b>Total</b>	<b>\$ 185,400.00</b>	<b>\$ 99,906.05</b>	<b>\$ 154,200.00</b>

**Miscellaneous**

4070-1 Child Safety Fees	\$ 2,400.00	\$ 1,471.52	\$ 2,400.00
4091-1 Grant: Police Training	\$ 600.00	\$ 775.51	\$ 600.00
4090-1 Other Income	\$ 24,000.00	\$ 397,458.38	\$ 18,000.00
4095-1 San Jacinto Security Contract Income	\$ 44,040.00	\$ 36,798.70	\$ 44,040.00
4302-1 Grants (Administration)	\$ -	\$ -	\$ -
4304-1 SETH Grant	\$ -	\$ 50,000.00	\$ -
<b>Total</b>	<b>\$ 71,040.00</b>	<b>\$ 486,504.11</b>	<b>\$ 65,040.00</b>

**Transfers**

4991-1 Contribution from GF Reserve	\$ -	\$ -	\$ -
4992-1 Contribution from Utility Fund	\$ 157,001.10	\$ -	\$ 148,502.54
<b>Total</b>	<b>\$ 157,001.10</b>		<b>\$ 148,502.54</b>

**GENERAL FUND TOTAL REVENUES \$ 1,918,361.61 \$ 2,077,236.37 \$ 2,018,851.12**

**GENERAL FUND EXPENDITURES**

**ADMINISTRATION - Expenditures**

<b>Personnel</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
6110-10 Wages	\$ 97,711.18	\$ 75,661.18	\$ 106,804.76
6120-10 Overtime	\$ 7,140.00	\$ 9,065.25	\$ 6,855.42
6130-10 Bonus	\$ 4,000.00	\$ -	\$ 6,000.00
6140-10 Longevity	\$ 580.00	\$ 640.00	\$ 810.00
Sick Leave Liability	\$ -	\$ -	\$ 1,250.64
6145-10 Certification Pay	\$ -	\$ -	\$ -
6150-10 Social Security	\$ 8,065.49	\$ 6,705.56	\$ 8,756.97
6155-10 Payroll Taxes Other	\$ -	\$ 900.00	\$ -
6160-10 TMRS Retirement	\$ 6,192.22	\$ 6,282.51	\$ 5,995.16
6170-10 Health & Life Insurance	\$ 4,561.20	\$ 12,197.53	\$ 19,430.64
6180-10 Workers' Compensation	\$ 6,192.22	\$ 1,201.66	\$ 1,828.18
6185-10 Insurance: Unemployment	\$ 2,650.78	\$ 115.82	\$ 2,876.75
6190-10 Pre-Employment	\$ 288.46	\$ 395.00	\$ 300.00
<b>Total</b>	<b>\$ 137,381.55</b>	<b>\$ 113,164.51</b>	<b>\$ 160,908.51</b>

**Maintenance & Supplies**

6210-10 Maintenance: Building	\$ 3,600.00	\$ 931.69	\$ 3,600.00
6215-10 Maintenance: Office Equipment	\$ 8,000.00	\$ 4,284.00	\$ 8,000.00
6220-10 Maintenance: Vehicle	\$ -	\$ -	\$ -
6225-10 Other Maintenance	\$ -	\$ -	\$ 25,000.00
6230-10 Supplies: Office	\$ 4,800.00	\$ 3,439.95	\$ 4,800.00
6232-10 Supplies: Postage	\$ 4,800.00	\$ 635.79	\$ 4,800.00
6234-10 Printed Supplies	\$ 1,800.00	\$ -	\$ 1,800.00
6236-10 Software	\$ 7,200.00	\$ 5,576.99	\$ 14,400.00
6240-10 Small Equipment and Tools	\$ -	\$ -	\$ -
6245-10 General Supplies	\$ -	\$ 354.19	\$ -

6250-10 Vehicle Fuel	\$ -	\$ -	\$ -
6270-10 Mileage Reimbursement	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 30,200.00</b>	<b>\$ 15,222.61</b>	<b>\$ 62,400.00</b>

**Services**

6310-10 Telephone & Internet	\$ 3,000.00	\$ 1,662.01	\$ 3,000.00
6315-10 Telephone: Cellular	\$ 600.00	\$ 473.53	\$ 600.00
6320-10 Utilities: Electric	\$ 4,800.00	\$ 1,328.00	\$ 4,800.00
6321-10 Utilities: Electric Street Lights	\$ 1,200.00	\$ 18.95	\$ 1,200.00
6322-10 Utilities: Gas	\$ 480.00	\$ 222.27	\$ 480.00
6330-10 Dues & Subscriptions	\$ 2,400.00	\$ 10,377.07	\$ 4,800.00
6335-10 Bank Fees	\$ 3,600.00	\$ (68.00)	\$ 1,000.00
6340-10 Legal Notices/Newspapers	\$ 600.00	\$ 399.00	\$ 600.00
6342-10 Election Expense	\$ 9,600.00	\$ 6,241.71	\$ 9,600.00
6343-10 Merchant Service Fees	\$ 2,400.00	\$ -	\$ 2,400.00
6344-10 Municipal Code	\$ 3,600.00	\$ 2,726.68	\$ 3,600.00
6350-10 Emergency Management	\$ 4,800.00	\$ 381.60	\$ 4,000.00
6356-10 Special Projects/Events	\$ 1,800.00	\$ 202.26	\$ 1,800.00
6362-10 Tax Appraisal District Fees	\$ 6,000.00	\$ 9,003.80	\$ 9,000.00
6363-10 Property Tax Collection	\$ 4,200.00	\$ -	\$ 4,200.00
6364-10 Auditing/Accounting	\$ 32,000.00	\$ 13,615.00	\$ 32,000.00
6365-10 Legal Fees	\$ 12,000.00	\$ 16,731.84	\$ 18,000.00
6366-10 Engineering Fees	\$ -	\$ -	\$ -
6367-10 Building Inspector	\$ 24,000.00	\$ 12,990.50	\$ 24,000.00
6368-10 Janitorial Service	\$ 2,400.00	\$ 1,662.50	\$ 2,400.00
6369-10 Outside Services	\$ 12,000.00	\$ 20,643.90	\$ 12,000.00
6370-10 Mayor/ Council expenses	\$ 600.00	\$ 545.48	\$ 600.00
6372-10 Training/Travel	\$ 1,200.00	\$ -	\$ 1,200.00
6380-10 Insurance: Property	\$ 9,600.00	\$ 1,988.42	\$ 9,600.00
6384-10 Insurance: Liability	\$ 12,000.00	\$ 949.62	\$ 10,798.00
6386-10 Insurance: Bonds	\$ 525.00	\$ -	\$ 525.00
6390-10 Fire Protection	\$ 165,000.00	\$ 138,187.20	\$ 165,000.00
6391-10 Emergency Medical Service	\$ 48,000.00	\$ 29,999.97	\$ 48,000.00

6971-10 Record Retention	\$ -	\$ 1,320.00	\$ 2,640.00
<b>Total</b>	<b>\$ 368,405.00</b>	<b>\$ 271,603.31</b>	<b>\$ 377,843.00</b>
<b>ADMINISTRATION TOTAL</b>	<b>\$ 535,986.55</b>	<b>\$ 399,990.43</b>	<b>\$ 601,151.51</b>

<b>MUNICIPAL COURT - Expenditures</b>	<b>FY 2022/2023</b>	<b>FY-2023/2024</b>	<b>FY-2023/2024</b>
<b>Personnel</b>	<b>BUDGET</b>	<b>Thru July 31,2023</b>	<b>PROPOSED</b>
6110-20 Wages	\$ 43,675.01	\$ 22,760.70	\$ 47,315.84
6120-20 Overtime	\$ 1,007.88	\$ 472.50	\$ 1,091.90
6140-20 Longevity	\$ 120.00	\$ 160.00	\$ -
Sick Leave Liability	\$ -	\$ -	\$ 2,183.81
6145-20 Certification Pay	\$ 1,620.00	\$ -	\$ 1,620.00
6150-20 Social Security	\$ 3,551.35	\$ 1,728.37	\$ 3,827.12
6160-20 TMRS Retirement	\$ 2,711.10	\$ 1,097.58	\$ 2,606.45
6170-20 Health Insurance	\$ 9,122.40	\$ 7,021.38	\$ 12,953.76
6180-20 Workers' Compensation	\$ 127.01	\$ -	\$ 124.71
6185-20 Insurance: Unemployment	\$ 1,160.57	\$ 59.96	\$ 1,250.69
6190-20 Pre-employment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 63,095.33</b>	<b>\$ 33,300.49</b>	<b>\$ 72,974.28</b>
<b>Services</b>			
6230-20 Office Supplies	\$ 1,200.00	\$ 624.54	\$ 1,200.00
6232-20 Postage	\$ -	\$ 826.94	\$ 1,200.00
6234-20 Printed/billing Supplies	\$ 600.00	\$ 891.78	\$ 1,200.00
6292-20 Court Security	\$ 1,200.00	\$ -	\$ 1,200.00
6294-20 Court Technology	\$ 2,400.00	\$ -	\$ 2,400.00
6296-20 Municipal Court Jury Fees	\$ 600.00	\$ -	\$ 600.00
6310-20 Telephone	\$ 2,400.00	\$ 1,686.49	\$ 2,400.00
6343-20 Merchant Service Fees	\$ -	\$ 2,753.16	\$ 3,500.00
6360-20 Judge Retainer	\$ 3,600.00	\$ 4,875.00	\$ 3,600.00
6361-20 Prosecutor Retainer	\$ 3,600.00	\$ 3,037.50	\$ 3,600.00
6368-20 Janitorial Services	\$ 600.00	\$ -	\$ 600.00
6369-20 Warrant Reporting	\$ 1,200.00	\$ -	\$ 600.00
6372-20 Training/Travel	\$ 600.00	\$ -	\$ 600.00
6390-20 State Traffic Violation Fees	\$ 36,000.00	\$ 35,815.29	\$ 36,000.00
6396-20 Maintenance Agmt	\$ 3,000.00	\$ 2,809.00	\$ 3,000.00
<b>Total</b>	<b>\$ 57,000.00</b>	<b>\$ 53,319.70</b>	<b>\$ 61,700.00</b>
<b>MUNICIPAL COURT TOTAL</b>	<b>\$ 120,095.33</b>	<b>\$ 86,620.19</b>	<b>\$ 134,674.28</b>

**POLICE DEPARTMENT - Expenditures**

<b>Personnel</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
6110-30 Wages, Officers	\$ 368,590.91	\$ 290,402.91	\$ 379,590.17
6125-30 Overtime	\$ 25,653.07	\$ 12,972.46	\$ 29,297.03
6130-30 Bonus	\$ 4,000.00		\$ 6,000.00
6140-30 Longevity	\$ 1,060.00	\$ 1,270.00	\$ 3,200.00
Sick Leave Liability	\$ -		\$ 11,947.50
6145-30 Certification Pay	\$ 1,620.00	\$ 1,417.50	\$ 1,620.00
6150-30 Social Security	\$ 30,364.68	\$ 23,813.15	\$ 31,524.67
6160-30 TMRS Retirement	\$ 22,611.42	\$ 15,179.34	\$ 20,967.42
6170-30 Health Insurance	\$ 50,173.20	\$ 49,630.63	\$ 71,245.68
6180-30 Workers' Compensation	\$ 10,015.19	\$ 15,003.80	\$ 13,354.26
6185-30 Insurance: Unemployment	\$ 9,983.10	\$ 403.93	\$ 10,362.18
6190-30 Pre-employment	\$ 720.00	\$ 180.00	\$ 720.00
<b>Total</b>	<b>\$ 524,791.58</b>	<b>\$ 410,273.72</b>	<b>\$ 579,828.91</b>

**Maintenance & Supplies**

6210-30 Maintenance: Building	\$ 2,400.00	\$ 1,719.48	\$ 2,400.00
6220-30 Maintenance: Vehicles	\$ 12,000.00	\$ 9,554.77	\$ 12,000.00
6230-30 Supplies: Office	\$ 3,600.00	\$ 2,112.93	\$ 3,600.00
6240-30 Supplies: Small Equipment	\$ 6,000.00	\$ 4,313.05	\$ 30,000.00
6245-30 General Supplies	\$ -	\$ 17.96	\$ -
6250-30 Supplies: Vehicle Fuel	\$ 18,000.00	\$ 9,721.12	\$ 18,000.00
6265-30 Uniforms	\$ 3,600.00	\$ 2,873.52	\$ 3,600.00
6270-30 Mileage/Vehicle Allowance	\$ 10,800.00	\$ 9,000.00	\$ 10,800.00
<b>Total</b>	<b>\$ 56,400.00</b>	<b>\$ 39,312.83</b>	<b>\$ 80,400.00</b>

**Services**

6310-30 Telephone & Internet	\$ 2,400.00	\$ 2,456.49	\$ 2,400.00
6315-30 Telephone: Cellular	\$ 1,800.00	\$ 857.66	\$ 1,800.00
6317-30 Wireless Broadband Service	\$ 2,400.00	\$ 722.46	\$ 2,400.00
6319-30 Radio Airtime / Radio Shop Fees	\$ 7,200.00	\$ 7,380.00	\$ 7,500.00
6320-30 Utilities: Electric	\$ 2,400.00	\$ 1,853.16	\$ 2,400.00
6320-30 Utilities: Electric Streetlights	\$ -	\$ -	\$ -
6322-30 Utilities: Gas	\$ 600.00	\$ 321.20	\$ 600.00
6330-30 Dues & Subscriptions	\$ 150.00	\$ -	\$ 150.00
6350-30 Emergency Preparedness planning	\$ -	\$ 94.80	\$ -
6354-30 Child Safety Programs	\$ 2,400.00	\$ -	\$ 2,400.00
6368-30 Janitorial Service	\$ 2,400.00	\$ 837.50	\$ 2,400.00
6369-30 Contract/outside services	\$ 2,400.00	\$ 2,660.04	\$ 2,400.00
6372-30 Training	\$ 3,600.00	\$ 397.05	\$ 3,600.00
6374-30 Firearm Qualifications	\$ 1,200.00	\$ 12.00	\$ 1,200.00
6375-30 Prisoner Services	\$ 21,122.76	\$ 17,602.30	\$ 23,000.00
6380-30 Property Insurance	\$ -	\$ 3,530.94	\$ 3,600.00
6384-30 Liability Insurance	\$ 4,800.00	\$ 9,635.36	\$ 16,211.00
6392-30 Dispatch Contract	\$ 45,218.64	\$ 37,682.20	\$ 54,000.00
6396-30 Records Management System	\$ 4,800.00	\$ -	\$ -
6399-30 Contingency	\$ 2,400.00	\$ -	\$ 1,200.00
<b>Total</b>	<b>\$ 107,291.40</b>	<b>\$ 86,043.16</b>	<b>\$ 127,261.00</b>

<b>POLICE DEPARTMENT TOTAL</b>	<b>\$ 688,482.98</b>	<b>\$ 535,629.71</b>	<b>\$ 787,489.91</b>
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**PARKS DEPARTMENT - Expenditures**

<b>Personnel</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
6110-40 Wages	\$ 16,224.00	\$ 12,234.30	\$ -
6120-40 Overtime	\$ -	\$ -	\$ -
6140-40 Longevity	\$ -	\$ -	\$ -
6145-40 Certification Pay	\$ -	\$ -	\$ -
6150-40 Social Security	\$ 1,241.14	\$ 935.92	\$ -
6160-40 TMRS Retirement	\$ -	\$ -	\$ -
6170-40 Health Insurance	\$ -	\$ -	\$ -
6180-40 Workers' Compensation	\$ 415.28	\$ 358.68	\$ -
6185-40 Insurance: Unemployment	\$ 405.60	\$ 51.00	\$ -
6190-40 Pre-employment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 18,286.02</b>	<b>\$ 13,579.90</b>	<b>\$ -</b>

**Maintenance & Supplies**

6210-40 Building Maintenance	\$ -	\$ 1,262.80	\$ -
6215-40 Maintenance - Equipment	\$ 3,600.00	\$ 7,913.32	\$ 1,200.00
6220-40 Vehicle maintenance	\$ -	\$ 1,402.84	\$ -
6225-40 Maintenance: Other	\$ 1,800.00	\$ 1,483.31	\$ 1,800.00
6240-40 Small equipment & tools	\$ 120.00	\$ 2,204.32	\$ -
6245-40 Supplies: General	\$ 2,400.00	\$ 618.86	\$ 2,400.00
6250-40 Supplies: Vehicle Fuel	\$ 2,400.00	\$ 2,997.64	\$ 1,000.00
6260-40 Signs	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 10,320.00</b>	<b>\$ 17,883.09</b>	<b>\$ 6,400.00</b>



**Services**

6315-40 Telephone: Cellular	\$ -	\$ -	\$ -
6320-40 Electricity	\$ 3,600.00	\$ 2,395.11	\$ 3,600.00
6321-40 Electricity Street Lights	\$ 960.00	\$ 4,112.48	\$ 960.00
6322-40 Utilities - Gas	\$ -	\$ 281.56	\$ -
6368-40 Maintenance Agreement	\$ -		\$ -
6369-40 Contract Services	\$ 20,400.00	\$ 19,188.51	\$ 32,000.00
6380-40 Property insurance	\$ -	\$ 475.30	\$ -
6384-40 Liability insurance	\$ -	\$ 206.86	\$ -
<b>Total</b>	<b>\$ 24,960.00</b>	<b>\$ 26,659.82</b>	<b>\$ 36,560.00</b>
<b>PARKS DEPARTMENT TOTAL</b>	<b>\$ 53,566.02</b>	<b>\$ 58,122.81</b>	<b>\$ 42,960.00</b>

**PUBLIC WORKS DEPT - Expenditures**

<b>Personnel</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
6110-50 Wages	\$ 19,468.80	\$ 17,576.64	\$ 20,130.74
6120-50 Overtime	\$ -	\$ 28.80	\$ -
6140-50 Longevity	\$ -	\$ -	\$ -
6145-50 Certification Pay	\$ -	\$ -	\$ -
6150-50 Social Security	\$ 1,489.36	\$ 1,346.81	\$ 1,540.00
6160-50 TMRS Retirement	\$ -	\$ -	\$ -
6170-50 Health Insurance	\$ -	\$ -	\$ -
6180-50 Workers' Compensation	\$ 498.34	\$ -	\$ 440.62
6185-50 Insurance: Unemployment	\$ 486.72	\$ 69.24	\$ 503.27
6190-50 Pre-employment	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 21,943.22</b>	<b>\$ 19,021.49</b>	<b>\$ 22,614.63</b>

<b>Maintenance &amp; Supplies</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY-2023/2024 Thru July 31,2023</b>	<b>FY-2023/2024 PROPOSED</b>
6210-50 Maintenance: Building	\$ 4,800.00	\$ -	\$ 4,800.00
6215-50 Maintenance - Equipment	\$ 2,400.00	\$ -	\$ 2,400.00
6220-50 Maintenance: Vehicles	\$ -	\$ 12.99	\$ -
6225-50 Other maintenance	\$ -	\$ -	\$ -
6230-50 Supplies: Office	\$ 120.00	\$ 189.09	\$ 120.00
6240-50 Supplies: Small Tools	\$ 1,200.00	\$ -	\$ 1,200.00
6245-50 Supplies: General	\$ 600.00	\$ 58.47	\$ 600.00
6250-50 Supplies: Fuel	\$ 1,200.00	\$ -	\$ 1,200.00
6255-50 Mosquito/Weed Control	\$ -	\$ -	\$ 36,000.00
6260-50 Signs	\$ 1,200.00	\$ 1,103.00	\$ 1,200.00
6280-50 Road Repair/Maintenance	\$ -	\$ -	\$ -
6281-50 Street Maintenance (Sales Tax)	\$ 32,000.00	\$ -	\$ 32,000.00
6285-50 Storm Drainage/Maintenance	\$ 12,000.00	\$ -	\$ 12,000.00
<b>Total</b>	<b>\$ 55,520.00</b>	<b>\$ 1,363.55</b>	<b>\$ 91,520.00</b>

**Services**

6310-50 Telephone & Internet	\$ 2,400.00	\$ 1,218.73	\$ 2,400.00
6315-50 Telephone: Cellular	\$ 840.00	\$ -	\$ 360.00
6319-50 Radio Airtime / Radio Shop Fees	\$ -	\$ -	\$ -
6320-50 Utilities: Electric	\$ 3,600.00	\$ 1,292.64	\$ 3,600.00
6321-50 Electricity - Street Lights	\$ 4,800.00	\$ 5,511.50	\$ 9,600.00
6322-50 Utilities - Gas	\$ 600.00	\$ -	\$ 600.00
6352-50 Animal Control Services	\$ 600.00	\$ -	\$ 600.00
Debt Service	\$ 252,530.00	\$ 252,530.00	\$ 252,530.00
6366-50 Engineering Fees	\$ -	\$ -	\$ -
6372-50 Training	\$ -	\$ -	\$ -
6368-50 Janitorial Services	\$ 1,800.00	\$ -	\$ 1,800.00
6369-50 Outside Services	\$ 60,000.00	\$ 28,416.57	\$ 60,000.00
6380-50 Property insurance	\$ 1,800.00	\$ 1,089.76	\$ 1,800.00
6384-50 Liability insurance	\$ 2,400.00	\$ 1,863.96	\$ 2,400.00
<b>Total</b>	<b>\$ 331,370.00</b>	<b>\$ 291,923.16</b>	<b>\$ 335,690.00</b>
<b>PUBLIC WORKS DEPARTMENT TOTAL</b>	<b>\$ 408,833.22</b>	<b>\$ 312,308.20</b>	<b>\$ 449,824.63</b>

**General Fund Capital Spending Budget 2023-2024**

**Administrative**

6820-10 Facilities	\$ 60,000.00	City Hall Exterior renovation
6820-10 Facilities	<u>\$ 40,000.00</u>	City Hall elevator installation
	<b>\$ 100,000.00</b>	

**Municipal Court**

6820-10 Facilities	<u>\$ -</u>	
	<b>\$ -</b>	

**Police**

6880-30 Vehicles	<u>\$ 75,000.00</u>	Police Patrol Unit
	<b>\$ 75,000.00</b>	

**Parks**

6880-40 Vehicles	<u>\$ -</u>	Slope mower
	<b>\$ -</b>	

**Public Works**

6820-50 Facilities	<u>\$ -</u>	
	<b>\$ -</b>	
<b>Total Proposed Capital Spending</b>	<b><u>\$ 175,000.00</u></b>	

**UTILITY FUND REVENUE**

<b>Revenue</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
4051-2 Interest: Checking	\$ 60.00	\$ -	\$ 60.00
4090-2 Miscellaneous	\$ 1,800.00	\$ -	\$ 1,800.00
4710-2 Sales of Water	\$ 334,540.80	\$ 236,146.67	\$ 334,540.80
4715-2 Water Tap Fees	\$ 6,000.00	\$ 2,050.00	\$ 6,000.00
4720-2 Over/Under	\$ -	\$ 35,674.92	\$ -
4721-2 Late Fees	\$ 7,200.00	\$ 28,218.29	\$ 7,200.00
4810-2 Sewer Service Sales	\$ 165,528.00	\$ 134,741.91	\$ 165,528.00
4910-2 Refuse Collection	\$ 217,800.00	\$ 143,351.70	\$ 196,000.00
4920-2 UF Sales Tax	\$ 12,210.00	\$ 11,675.21	\$ 12,210.00
4999-2 Contribution from GF Reserve	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 745,138.80</b>	<b>\$ 591,858.70</b>	<b>\$ 723,338.80</b>

**WATER DEPARTMENT - Expenditures**

<b>Personnel</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
6110-70 Wages	\$ 41,944.03	\$ 43,585.84	\$ 45,122.11
6120-70 Wages, Overtime	\$ 756.20	\$ 784.64	\$ 813.50
6140-70 Longevity	\$ 1,320.00	\$ 1,320.00	\$ 270.00
Sick Leave Liability	\$ -	\$ -	\$ 14.53
6145-70 Certification Pay	\$ -	\$ -	\$ -
6150-70 Social Security	\$ 3,367.55	\$ 3,394.35	\$ 3,534.73
6160-70 TMRS Retirement	\$ 2,570.78	\$ 2,173.32	\$ 2,407.31
6170-70 Health Insurance	\$ 9,122.40	\$ 5,734.57	\$ 12,953.76
6180-70 Workers' Compensation	\$ 120.44	\$ 162.76	\$ 115.18
6185-70 Insurance: Unemployment	\$ 1,100.51	\$ 51.00	\$ 1,155.14
<b>Total</b>	<b>\$ 60,301.91</b>	<b>\$ 57,206.48</b>	<b>\$ 66,386.26</b>

**Maintenance & Supplies**

6210-70 Maintenance: Facilities	\$ -	\$ -	\$ 12,000.00
6220-70 Maintenance: Vehicles	\$ -	\$ -	\$ -
6230-70 Supplies: Office	\$ 2,400.00	\$ 2,160.14	\$ -
6232-70 Supplies: Postage	\$ 2,400.00	\$ 5,050.86	\$ -
6234-70 Supplies: Billing	\$ 1,200.00	\$ 2,047.53	\$ 12,000.00
6236-70 Supplies: Software	\$ 4,800.00	\$ 5,211.35	\$ 6,000.00
6238-70 Supplies: Meters	\$ 4,800.00	\$ 8,828.30	\$ 6,000.00
6240-70 Small equipment & tools	\$ 600.00	\$ 129.96	\$ 600.00
6245-70 Supplies: General	\$ 36,000.00	\$ 29.98	\$ 600.00
6250-70 Supplies: Fuel	\$ -	\$ -	\$ -
6265-70 Uniforms and PPE	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 52,200.00</b>	<b>\$ 23,458.12</b>	<b>\$ 37,200.00</b>

**Services**

6310-70 Telephone	\$ 2,400.00	\$ 143.04	\$ 2,400.00
6320-70 Utilities: Electric	\$ 18,000.00	\$ 8,766.64	\$ 18,000.00

6322-70 Utilities: Gas	\$ 600.00	\$ -	\$ 600.00
6324-70 Surface Water Purchase	\$ 96,000.00	\$ 99,967.33	\$ 108,000.00
6340-70 Printing & Advertising	\$ -	\$ -	\$ -
6343-70 Merchant Service Fees	\$ -	\$ -	\$ -
6348-70 Regulatory/Permitting	\$ 2,400.00	\$ 2,019.05	\$ 2,400.00
6355-70 Bank Service Charges	\$ 240.00	\$ -	\$ 240.00
6358-70 Water Conservation Program	\$ -	\$ -	\$ -
6366-70 Engineering Fees	\$ 2,400.00	\$ -	\$ 2,400.00
6369-70 Lab Analysis	\$ 2,400.00	\$ -	\$ -
6369 Outside Services	\$ 60,000.00	\$ 132,140.28	\$ 60,000.00
6380 Property Insurance	\$ 3,600.00	\$ 3,322.74	\$ 3,600.00
6384 Liability Insurance	\$ 1,200.00	\$ 218.00	\$ 1,200.00
6398 Contract Treatment	\$ 2,400.00	\$ -	\$ 2,400.00
6399-70 Water Contingency	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 191,640.00</b>	<b>\$ 246,577.08</b>	<b>\$ 201,240.00</b>
<b>WATER DEPARTMENT TOTAL</b>	<b>\$ 304,141.91</b>	<b>\$ 327,241.68</b>	<b>\$ 304,826.26</b>

**SEWER DEPARTMENT - Expenditures**

<b>Maintenance &amp; Supplies</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
6210-80 Maintenance: Building	\$ -	\$ -	\$ -
6215-80 Maintenance: Equipment	\$ 6,000.00	\$ -	\$ 6,000.00
6245-80 Supplies: General	\$ 600.00	\$ -	\$ 600.00
6250-80 Supplies: Fuel	\$ -	\$ -	\$ -
6270-80 Mileage Reimbursement	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,600.00</b>	<b>\$ -</b>	<b>\$ 6,600.00</b>

**Services**

6315-80 Telephone: Cellular	\$ -	\$ -	\$ -
6320-80 Utilities: Electric	\$ 12,000.00	\$ 4,831.48	\$ 12,000.00
6366-80 Engineering Fees	\$ -	\$ -	\$ -
6369-80 Outside Services	\$ 36,000.00	\$ 47,864.04	\$ 36,000.00
6380-80 Property Insurance	\$ 1,200.00	\$ 686.00	\$ 1,200.00
6398-80 Contract: Treatment	\$ 18,000.00	\$ 1,520.23	\$ 6,000.00
6399-80 Contingency	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 67,200.00</b>	<b>\$ 54,901.75</b>	<b>\$ 55,200.00</b>

<b>SEWER DEPARTMENT TOTAL</b>	<b>\$ 73,800.00</b>	<b>\$ 54,901.75</b>	<b>\$ 61,800.00</b>
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**REFUSE COLLECTION - Expenditures**

<b>Refuse Collection</b>	<b>FY 2022/2023 BUDGET</b>	<b>FY 2022/2023 Thru July 31,2022</b>	<b>FY 2023/2024 PROPOSED</b>
6245-90 Supplies: General	\$ -	\$ -	\$ -
6285-90 Heavy Pick-Up	\$ 36,000.00	\$ -	\$ 36,000.00
6394-90 Collection Contract	\$ 160,000.00	\$ 163,492.80	\$ 160,000.00
Recycling	\$ -	\$ -	\$ -
6920-90 UF Sales Tax	\$ 12,210.00	\$ 11,675.21	\$ 12,210.00
	<b>\$ 208,210.00</b>	<b>\$ 175,168.01</b>	<b>\$ 208,210.00</b>
<b>REFUSE COLLECTION DEPARTMENT TOTAL</b>	<b>\$ 208,210.00</b>	<b>\$ 175,168.01</b>	<b>\$ 208,210.00</b>

**Utility Fund Capital Spending Budget 2023-2024**

**Water**

6902-70 Facilities	<u>\$ -</u>	\$ -
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**Sewer**

6902-80 Facilities	<u>\$ -</u>	<u>\$ -</u>
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<b>Total Proposed Capital Spending</b>	<b>\$ -</b>	<b>\$ -</b>
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ORDINANCE NO. 2023-10-05

CITY OF SHOREACRES

2023 PROPERTY TAX RATE

AN ORDINANCE OF THE CITY OF SHOREACRES APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.734206 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF SHOREACRES, TEXAS, FOR THE 2023-2024 FISCAL YEAR; PROVIDING FOR APPORTIONING OF EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; APPROVING TAX CODE STATEMENTS; PROVIDING FOR PENALTIES AND INTEREST; DETERMINING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY; INCLUDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS a budget appropriating revenue generated for the use and support of the municipal government of the City of Shoreacres ("City") has been approved and adopted by the City Council as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS the City Council approved a proposed tax on October 9, 2023; and

WHEREAS the City Council finds that it is necessary and proper for the good government, peace and order of the City to adopt an Ordinance establishing an ad valorem tax rate.

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

SECTION 1. ADOPTION OF TAX RATE.

The tax rate of the City of Shoreacres for the tax year 2023 be, and is hereby, set at \$0.734206 on each One Hundred Dollars (\$100.00) of the taxable value of all property, real, personal, and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Shoreacres.

SECTION 2. TAX LEVY.

There is hereby levied for the tax year 2023 upon all property, real, personal, and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Shoreacres, and there shall be collected for the use and support of the municipal government of the City of Shoreacres, for the payment of current expenses and to be deposited in the General Fund for the 2023-2024 Fiscal Year

an ad valorem tax rate of \$0.734206 on each One Hundred Dollars (\$100.00) of the taxable value of such property, said tax being so levied shall be apportioned and distributed to the specific purposes here set forth.

- a. For the maintenance and support of the current expenses and budget of the general government (General Fund) (maintenance and operations) for Fiscal Year 2023-2024, a tax rate of \$0.592551 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- b. For the Debt Fund, for the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City, not otherwise provided for, a tax rate of \$0.141655 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

### SECTION 3. DUE DATE AND DELINQUENCY.

Taxes levied under this Ordinance shall be due January 1, 2024 and if not paid on or before January 31, 2024 shall immediately become delinquent.

### SECTION 4. LIEN, PENALTIES, AND INTEREST.

All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Shoreacres, Texas 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 Shoreacres, Texas and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real, personal, or mixed, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Shoreacres, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 5. Persons, married or unmarried, including those living alone, who are under Federal Old Age, Survivors and Disability Insurance or its successors, or married or unmarried persons sixty-five (65) years of age or older, including those living alone, shall be exempt from ad valorem taxes on the first \$40,000.00 of the market value of the residence homesteads. An eligible disabled person may receive a \$60,000.00 exemption, as defined by Section 2, of Article VIII of the Constitution of the State of Texas to the maximum extent as allowed thereby. All lands designated as agricultural lands and exempted under the provisions of the Constitution of the State of Texas shall be exempt as provided by law.

SECTION 6. An ad valorem tax freeze on the homesteads of disabled individuals or individuals age sixty-five or older, which is governed by §11.261 of the Tax Code, has been established by Ordinance and remains in effect according to the terms set out in those regulations.

SECTION 7. A delinquent tax incurs 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, 2022. However, a tax delinquent on July 1, 2022, incurs 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 accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid.

SECTION 8. An additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due shall be charged if collection of the same has been placed in the hands of an attorney pursuant to the terms of Section 33.07 and Section 6.30 of the Property Tax Code.

SECTION 9. FINDINGS OF FACT. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if set forth herein.

SECTION 10. PRIOR ORDINANCES. All previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 11. PUBLICATION. The City Secretary of the City is hereby directed to post the notice required by Section 26.05 of the Texas Tax Code on the City's website and to publish in the Official Newspaper of the City of Shoreacres, the caption and effective date of this Ordinance as required by Texas Local Government Code Section 52.011.

SECTION 12. EFFECTIVE DATE. The necessity for making and approving the tax levy for the year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

SECTION 13. OPEN MEETING. 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.

PASSED this 16th day of October 2023, at a Regular Meeting of the City Council of the City of Shoreacres, Texas, there being a quorum present, by ( ) "YEAS" and ( ) "NAYS" and approved by the Mayor on the date above set out.



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David Jennings, Mayor

ATTEST:

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Elaine Goodman, City Secretary

	<b>Aye</b>	<b>Nay</b>	<b>Not Voting</b>
Mayor David Jennings			
Mayor Pro Tem Jerome McKown			
Aldersperson Felicia Ramos			
Aldersperson Paul Greeson			
Aldersperson Ron Hoskins			
Aldersperson Wes Bell			