THE CITY OF FREEPORT

200 West Second St • Freeport, TX 77541 979.233.3526 • Fax 979.233.8867

AGENDA
SPECIAL MEETING
FREEPORT CITY COUNCIL
MONDAY, SEPTEMBER 11, 2023 AT 6:00 PM

Mayor:	**Council Members:**	**City Manager:**
Brooks Bass	Jeff Pena	Timothy Kelty
	Jerry Cain	
	George Matamoros	
	Winston Rossow	

THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, WILL MEET ON MONDAY, SEPTEMBER 11, 2023 AT 6:00 PM, AT THE FREEPORT, POLICE DEPARTMENT, MUNICIPAL COURT ROOM, 430 NORTH BRAZOSPORT BOULEVARD FREEPORT TEXAS

This meeting will be live streamed via Facebook Live and may be accessed on the City of Freeport Facebook page: https://www.facebook.com/freeporttexas

THE MEETING IS BEING HELD FOR THE FOLLOWING PURPOSES:

CALL TO ORDER: The Mayor will call the meeting to order, declare a quorum if present, and declare notices legally posted pursuant to Open Meetings Act.

INVOCATION AND PLEDGE OF ALLEGIANCE: (Council Member)

CITIZENS' COMMENTS:
Members of the public are allowed to address the City Council at this time, and must include name and address. Note, specific factual information or a recitation of existing policy may be furnished in response to an inquiry made, but any deliberation, discussion, or decision with respect to any subject about which the inquiry was made shall be limited to a proposal to place such subject on the agenda for a subsequent meeting for which notice is provided in compliance with the Texas Open meetings Act unless said notice appears herein. The public is reminded that there is a (4) minute time limit as approved by City Council on June 21, 2010.

COUNCIL BUSINESS – REGULAR SESSION:

1. **Public Hearing**: Public Hearing Regarding FY 2023-2024 Proposed Budget. **(Cathy Ezell)**

2. Consideration and possible action of approving Ordinance No. 2023-2705 Adopting the FY2023-2024 Budget. **(Cathy Ezell)**

3. Consideration and possible action of approving Ordinance No. 2023-2706 Establishing a Tax Rate for the 2023 Tax Year. **(Cathy Ezell)**

4. Ratification of Increased Property Tax Revenues Reflected in the Fiscal Year 2023-2024 Adopted Budget. **(Cathy Ezell)**

ADJOURNMENT:

5. Adjourn

Items not necessarily discussed in the order they appear on the agenda. The Council at its discretion may take action on any or all of the items as listed. This notice is posted pursuant to the Texas Open Meeting Act. (Chapter 551, Government Code).

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 Texas Government Code Sections 551.071 (Consultation 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 551.087 (Economic Development).

ACCESSIBILITY STATEMENT This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (979) 233-3526.

CERTIFICATE I certify the foregoing notice was posted in the official glass case at the rear door of the City Hall, with 24 hours a day public access, 200 West 2nd Street, Freeport Texas, before 6:00 p.m. in accordance with Open Meetings Act.

Clarisa Molina

Betty Wells, City Secretary,
City of Freeport, Texas

CITY OF FREEPORT TEXAS

THE CITY OF FREEPORT
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City Council Agenda Item #1.

Title: **Public Hearing**: Public Hearing Regarding FY 2023-2024 Proposed Budget.

Date: September 11, 2023

From: Cathy Ezell, Finance Director

Staff Recommendation: Staff recommends conducting the public hearing to receive input from the public regarding the proposed budget.

Item Summary: On July 31, 2023, the City Manager and Finance Director presented an initial draft of a proposed budget for the Fiscal Year 2023-2024 which was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005.

The adjustments identified below have been made from the originally proposed budget under the General Fund.

Revenues:
Increased revenues by S374,300
Expenditures:
Decreased by $267,519 – cuts made in various departments and transfers to capital funds.
Increased by $128,851 – additional items added to department and transfers to capital funds.
Net decrease in expenses to the General Fund $138,668

The Hotel Occupancy Tax Fund expenditures increased by $70,000.
The Court Security Fund expenditures increased by $36,960.
The Debt Service Fund expenditures increased by $9,729.
The Water/Sewer Fund expenditures increased by $2,800.
The Project Fund expenditures increased by $300,000.
The City-EDC Project Fund expenditures increased by $85,000.
The Freeport Economic Development budget was added, which was approved by the EDC Board.

Background Information: Per Section 102.006 of the Local Government Code, the City must hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing. The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy. Notice of this hearing was made in compliance with Section 102.005(b) of Local Government Code.

Special Considerations: Current draft of the proposed budget will be distributed separately and made available on the City Website.

Financial Impact: The Proposed Budget has been updated for revenue increases and expenditure reductions. At this time, the Proposed General Fund Budget has expected excess revenues over $1,038,210. This excess plus reserves are being used to fund $1,866.250 in one-time capital expenditures. The General Fund is budgeted to have $5,446,659 in reserves at the end of FY2023-2024. The total Budget (which includes all Funds) is approximately $35 million.

Board or 3rd Party Recommendation:

Supporting Documentation:
None

City Council Agenda Item #2.

Title: Consideration and possible action of approving Ordinance No. 2023-2705 Adopting the FY2023-2024 Budget.

Date: September 11, 2023

From: Cathy Ezell, Finance Director

Staff Recommendation: Staff recommends approving the oridinance.

Item Summary: Per section 102.007 of the Texas Local Government Code, at the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. A vote to adopt the budget must be a record vote. Upon final adoption, the budget shall be in effect for the fiscal year. As required by law, once approved, the Budget Cover Page will be updated with the following statement: “This budget will raise more revenue from property taxes than last year's budget by an amount of $401,965, which is a 10.75 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 $29,170.” A copy of the budget, as finally adopted, will be filed with City Secretary and the County Clerk of Brazoria County. The final budget will also be made available on the City’s website.

Background Information: On July 31, 2023, the City Manager presented to the City Council a proposed budget for the fiscal year 2024 which was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005. Additionally, a notice as required by Section 102.006 of the Local Government Code, was published to conduct a public hearing on such budget on September 5, 2023 and September 11, 2023. During such hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard.

Special Considerations: Per Section 9.11 of the City’s Charter, “the budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year and should the City Council fail to so adopt a budget, the then existing budget together with its tax levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year. If delayed by a situation beyond control of the City it shall be acted on as soon as practicable.”

Financial Impact: The proposed Ordinance appropriates expenditures for the fiscal year beginning October 1, 2023 through September 30, 2024.

Fund	FY2023-2024 Proposed Budget	Adjustments	FY2023-2024 Adopted Budget
General Fund			
Administration	1,768,315	68,962	1,837,277
Information Technology	292,699	150,580	443,279
Municipal Court	233,473	(5,000)	228,473
Police/Animal Control	5,665,597	88,537	5,577,060
Fire/Emergency Management	1,629,203	(16,000)	1,613,203
EMS	1,804,196	-	1,084,196
Streets/Drainage	1,575,340	(13,211)	1,562,129
Service Center	208,183	(4,750)	203,433
Beach Maintenance	42,850	-	42,850
Garbage	720,000	-	750,000
Building	341,406	(6,664)	334,742
Code Enforcement	499,777	(5,150)	494,627
Library	42,000	(4,300)	37,700
Parks	1,355,497	(15,250)	1,340,247
Recreation	631,986	(89,000)	542,986
Sr. Citizen's Commission	7,500	10,000	17,500
Golf Course	1,294,222	(5,900)	1,288,322
Historical Museum	275,980	(34,000)	241,980
Mainstreet	139,352	-	139,352
Emergency Management	-	-	-
General Fund Total	**17,828,363**	**(49,008)**	**17,779,355**
Water/Sewer Fund	**7,049,163**	**-**	**7,049,163**
Other Funds			
Capital Debt Service	801,790	9,729	811,519

Court Security	23,400	28,560	51,960
Court Technology	10,800	-	10,800
Hotel/Motel	30,250	70,000	100,250
TIRZ	-	-	-
State Narcotics	21,000	-	21,000
City-EDC Project	-	85,000	85,000
Facilities CIP	538,150	(40,000)	498,150
Vehicle & Equipment Fund	623,600	(5,500)	618,100
Streets & Drainage CIP	1,070,178	-	1,070,178
Information Technology Fund	-	-	-
2020 Cert of Obligation	-	-	-
2021 Cert of Bond Fund	-	-	-
Projects Fund	4,240,000	300,000	4,540,000
Freeport Economic Development Corp	-	1,326,239	1,326,239
EDC Projects	-	1,369,684	1,369,684
EDC Marketing	-	125,000	125,000
Other Funds Total	**7,359,168**	**3,268,712**	**10,627,880**
Transfers	2,063,200	482,300	2,545,500

Board or 3rd Party Recommendation:

Supporting Documentation:

1. Budget Ordinance FY2024

ORDINANCE NO. 2023-2705

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FREEPORT, TEXAS, ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; MAKING APPROPRIATIONS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AUTHORIZING VARIOUS OTHER TRANSFERS; MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT; PROVIDING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code of Texas, respectively; and,

WHEREAS, under Section 102.001(b) of the Local Government Code, because the City has a City Manager form of government, the City Manager is the budget officer of the City municipality and under Section 102.002 of said Code and Chapter 9 of said Charter, the City Manager is required to prepare a proposed annual budget for the municipality and, under Section 102.03(a) of said Code and Chapter 9 of said Charter, is required to file the same with the City Secretary before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year; and,

WHEREAS, on July 31, 2023, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2024 and the proposed budget was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005; and

WHEREAS, pursuant to notice as required by Section 102.006 of the Local Government Code, on September 6, 2022, a public hearing on such budget was held in the Council Chambers, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, such changes are described in Exhibit A

WHEREAS, under Chapter 9 of said Charter, the governing body of the municipality is required to adopt a budget not later than fifteen (15) days prior to the beginning of the fiscal year; and,

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

Section 1. The facts and opinions in the preamble of this ordinance are true and correct.

Section 2. In accordance with the provisions of Local Government Code Section 102. 007, the City Council hereby approves and adopts the budget described above, the same as shown in Exhibit A, all of which are attached and incorporated herein. The City Secretary is hereby directed to place on such budget and to sign an endorsement reading as follows: " The Original Annual Budget of the City of Freeport, Texas, for Fiscal Year 2023-2024" and to keep such budget on file in her office as a public record. In addition, in accordance with Section 102. 009 (d), Texas Local Government Code, the City Secretary is hereby directed to file a true copy of the approved Budget in the offices of the county clerks of the counties in which the City is located.

Section 3. The FY2023-2024 Budget for operations shall be administered as follows:

a. The Council may transfer any unencumbered appropriation balance or portion thereof from one department, or fund to another, at any time.

b. The City Manager shall have authority, without Council approval, to transfer appropriation balances from one expenditure account to another within a department.

c. At any time in any fiscal year, the Council may, pursuant to Article XI, section 9.14 of the City Charter, make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall not be more than 5% of the total annual budget; however, the 5% may only be allocated annually under the condition the "undesignated" reserve/contingency funds in general revenue does not exceed eight million dollars. All reserve/contingency funds may only be used with the specific consent of the City Council for unforeseen contingencies by the City Manager.

Section 4. That the Beginning Fund Balance reflected in the budget for each fund for which a Budget is adopted shall be adjusted to be the amount of the Ending Fund Balance for Fiscal Year 2022-2023 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2022-2023 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2023-2024 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2023-2024 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2022-2023. Said increased appropriations shall be equal to the outstanding and valid encumbrances and shall be recorded in the appropriate accounts.

Section 6. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith, are hereby repealed.

Section 7. A copy of the final approved budget shall be filed with the City Secretary and posted on the website in accordance with Local Government Code Section 102.008.

Section 8. It is hereby found and determined that the meeting at which this ordinance was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

This ordinance shall be effective from and after its passage and the annual budget adopted hereby shall be in effect for the Fiscal Year of the City beginning October 1, 2023 and ending September 30, 2024.

PASSED AND ADOPTED this _____ day of September 2023.

____
Brooks Bass, Mayor

ATTEST:

____
Betty Wells, City Secretary

APPROVED AS TO FORM AND CONTENT:

____
City Attorney

EXHIBIT "A"
City of Freeport FY2023-2024 Adopted Budget

Fund	FY2023-2024 Proposed Budget	Adjustments	FY2023-2024 Adopted Budget
General Fund			
Administration	1,768,315	68,962	1,837,277
Information Technology	292,699	150,580	443,279
Municipal Court	233,473	(5,000)	228,473
Police/Animal Control	5,665,597	88,537	5,577,060
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EMS	1,804,196	-	1,084,196
Streets/Drainage	1,575,340	(13,211)	1,562,129
Service Center	208,183	(4,750)	203,433
Beach Maintenance	42,850	-	42,850
Garbage	720,000	-	750,000
Building	341,406	(6,664)	334,742
Code Enforcement	499,777	(5,150)	494,627
Library	42,000	(4,300)	37,700
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Golf Course	1,294,222	(5,900)	1,288,322
Historical Museum	275,980	(34,000)	241,980
Mainstreet	139,352	-	139,352
Emergency Management	-	-	-
General Fund Total	**17,828,363**	**(49,008)**	**17,779,355**
Water/Sewer Fund	**7,049,163**	**-**	**7,049,163**
Other Funds			
Capital Debt Service	801,790	9,729	811,519
Court Security	23,400	28,560	51,960

Court Technology	10,800	-	10,800
Hotel/Motel	30,250	70,000	100,250
TIRZ	-	-	-
State Narcotics	21,000	-	21,000
City-EDC Project	-	85,000	85,000
Facilities CIP	538,150	(40,000)	498,150
Vehicle & Equipment Fund	623,600	(5,500)	618,100
Streets & Drainage CIP	1,070,178	-	1,070,178
Information Technology Fund	-	-	-
2020 Cert of Obligation	-	-	-
2021 Cert of Bond Fund	-	-	-
Projects Fund	4,240,000	300,000	4,540,000
Freeport Economic Development Corp	-	1,326,239	1,326,239
EDC Projects	-	1,369,684	1,369,684
EDC Marketing	-	125,000	125,000
Other Funds Total	**7,359,168**	**3,268,712**	**10,627,880**

Transfers	2,063,200	482,300	2,545,500

NOTE: Expenses for the Employee Benefit Fund is not included in the Citywide Total above to avoid duplication of the amounts shown as part of the General and Utility Fund budgets that are transfers to this fund for services.

THE CITY OF FREEPORT
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City Council Agenda Item #3.

Title: Consideration and possible action of approving Ordinance No. 2023-2706 Establishing a Tax Rate for the 2023 Tax Year.

Date: September 11, 2023

From: Cathy Ezell, Finance Director

Staff Recommendation: Staff recommends approval of the ordinance reflecting a .53300 total tax rate.

A Motion must be made with the following specific language:

I make a Motion to adopt the Maintenance and Operations tax rate of $0.468339 per $100 valuation, which will raise more taxes for maintenance and operations than last year, and Motion to adopt the Debt Service tax rate of $0.064661 per $100 valuation.

Item Summary: A total tax rate of $0.533 per $100 valuation has been proposed for adoption. This rate is higher than the No-New Revenue Rate and lower than the Voter Approval and De Minimis rates. As a result, the City is not required to hold an election to seek voter approval of the rate.

Background Information: On August 7, 2023, Council proposed a not to exceed tax rate of $0.533 per $100 valuation for adoption on Tuesday, September 5, 2023.

Line	Description of Rate	Total Rate	M & O Rate	Debt Rate	% Over NNR	General Fund (M&O) Revenue	Budget Impact from M&O Rate
1	No New Revenue Tax Rate*	**0.481227**	0.416616	0.064661		$3,237,808	($12,192)
2	Voter Approval Tax Rate	**0.533064**	0.468403	0.064661	**10.8%**	$3,640,281	$390,281
3	De Minimis Tax Rate	**0.553418**	0.488757	0.064661	**15.0%**	$3,798,465	$548,465

5	*Proposed Rate*	**0.533000**	0.468339	0.064461	**10.8%**	$3,639,783	$389,783

Special Considerations: Council must adopt the tax rate before September 30, 2023 or 60 days after receiving the certified appraisal roll, whichever date is later. Additionally, the deadline to approve the tax rate for the consolidation tax bill is September 20, 2023. The last day to adopt the CIty's budget is September 15, 2023 per the City's Charter..

Financial Impact: Taxes owed under any of the above rates can be calculated as follows:
Property Tax Amount = (Rate) X (Taxable Value of Property)/100

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Ordinance Adopting 2023 Tax Rate

ORDINANCE NUMBER 2023-2706

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH $100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2023 TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code, respectively; and,

WHEREAS, Section 6.22 (c), Texas Tax Code, authorizes the governing body of a taxing unit to require the county in which said unit is located to assess and collect the taxes such unit imposes in the manner in which the county assesses and collects its taxes; and,

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that the governing body of each taxing unit shall adopt a tax rate for the current tax year before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit; and

WHEREAS, county taxes in Brazoria County, Texas, are assessed and collected by the Brazoria County Tax Assessor-Collector; and,

WHEREAS, Section 6.23 (a)(3) of the Texas Tax Code, provides that the county assessor and collector of taxes shall, if so required by a taxing unit, assess and collect the taxes of said unit; and,

WHEREAS, heretofore the City Council, being the governing body thereof, adopted a resolution requesting and requiring the Assessor and Collector of Taxes for Brazoria County to assess and collect the ad valorem taxes levied by the City; and,

WHEREAS, under the provisions of Section 26.05 (b) of the Tax Code, the tax rate must be set by ordinance, resolution or order which, if the rate exceeds the no-new-revenue maintenance and operations tax rate, must be adopted by a motion with a record vote of the governing body of the City, such motion must be made in the form prescribed in Section 26.05 (b), at least sixty (60) percent of the members of the governing body are required to vote in favor of the motion to adopt such ordinance, resolution or order and, if the ordinance, resolution or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in the preceding year, additional requirements regarding the contents of such ordinance, resolution or order and the giving of notice of the home page of any Internet website operated by the City must be met; and,

WHEREAS, Section 26.05 (d) of the Tax Code, the City is only required to conduct a public hearing and satisfy the notice and voting requirements of Section 26.06 and Section 26.065 of the Tax Code where the proposed tax rate will exceed the lower of the voter approval tax rate or the no-new-revenue tax rate calculated as provided in said code.

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

WHEREAS, the proposed tax rate for the current tax year of the City of Freeport, Texas, consists of two such components, a tax rate of **$0.064661** for debt service and a tax rate of **$0.468339** to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenue generated by the collection of ad valorem for the use and support of the municipal government of the City of Freeport has been proposed by the Freeport City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2022 Tax Rate for the City of Freeport, Texas.

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

Section 1. Findings of Fact

The City Council hereby makes the following findings:

(1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a Certified Estimate of Taxable Value of the City for the 2023 tax year on the 4th day of August, 2023.

(2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being $0.481277, $0.533064, and $0.553418, respectively, per $100.00 valuation.

(3) On the 7th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of $0.533 per $100.00 valuation for the 2023 tax year.

(4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City and its property, and to meet the revenue requirements of the budget for the City's 2023-2024 fiscal year.

(5) On the 30st day of August, 2023 a Notice of 2022 Tax Year Proposed Property Tax Rate for the City of Freeport was published in The Facts.

Section 2. Appraisal Roll Accepted and Adopted

The City Council of the City hereby accepts and adopts the Certified Appraisal Roll for the City furnished to the Assessor and Collector of the City by the Brazoria County Appraisal District and which is incorporated herein by reference.

Section 3. Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each $100.00 valuation of taxable property within the City for the interest and sinking fund shall be $0.064661 the tax year 2023.

Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each $100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be $0.468339 for the tax year 2023.

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 10.75% AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY ($54.66).

Section 5. Internet Website

The City Secretary shall cause the following to be included on the homepage of the City website:

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

10.75% AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY ($54.66).

Section 6. Tax Levy; Assessment and Collection

Ad valorem taxes for the tax year 2023 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of $0.533 on each $100.00 valuation of taxable property situated in the City.

Section 7. Severance Clause

Any section or provision of this ordinance found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remainder of this ordinance which shall remain in full force and effect.

Section 8. Effective Date

This ordinance shall be effective from and after its passage and adoption.

PASSED AND ADOPTED this _____ day of September, 2023.

____
Brooks Bass, Mayor
City of Freeport, Texas

ATTEST:

____
Betty Wells, City Secretary
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:

____
David Olson, City Attorney
City of Freeport, Texas

THE CITY OF FREEPORT
200 West Second St • Freeport, TX 77541
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City Council Agenda Item #4.

Title: Ratification of Increased Property Tax Revenues Reflected in the Fiscal Year 2023-2024 Adopted Budget.

Date: September 11, 2023

From: Cathy Ezell, Finance Director

Staff Recommendation: Staff recommends ratification of increased property tax revenue reflected in the Fiscaly Year 2023-2024 adopted budget.

Item Summary: Pursuant to Section 102.007 of the Texas Local Government Code, adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. 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.

Background Information: The FY2023-2024 Budget includes more property tax revenues than FY2022-2023, therefore; Council must take a separate vote to ratify increased property tax revenues that are reflected in a budget. The ratification 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.

Special Considerations: N/A

Financial Impact: N/A

Board or 3rd Party Recommendation: N/A

Supporting Documentation:
None