



NOTICE OF THE CITY OF BRECKENRIDGE
SPECIAL MEETING OF THE BRECKENRIDGE CITY
COMMISSION

August 29, 2023 at 5:30 PM

AGENDA

Notice is hereby given as required by Title 5, Chapter 551.041 of the Government Code that the City Commission will meet in a Special Meeting of the Breckenridge City Commission on August 29, 2023 at 5:30 PM at the Breckenridge City Offices, 105 N. Rose Avenue, Breckenridge, Texas.

CALL TO ORDER

OPEN FORUM

This is an opportunity for the public to address the City Commission on any matter of public business, except public hearings. Comments related to public hearings will be heard when the specific hearing begins.

PUBLIC HEARING ITEMS

1. Public Hearing on Proposed FY 2023-2024 City of Breckenridge Tax Rate

RECEIVE REQUESTS FROM COMMISSION MEMBERS/STAFF FOR ITEMS TO BE PLACED ON NEXT MEETING AGENDA

Discussion under this section must be limited to whether or not the Commission wishes to include a potential item on a future agenda.

ADJOURN

NOTE: As authorized by Section 551.071 of the Texas Government Code (Consultation with City Attorney), this meeting may be convened into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item herein.

CERTIFICATION

I hereby certify that the above notice was posted in the bulletin board at Breckenridge City Hall, 105 North Rose Avenue, Breckenridge, Texas , by **5:00 PM** on the **26th day of AUGUST 2023**.

City Secretary



Persons with disabilities who plan to attend this public meeting and who may need auxiliary aid or services are requested to contact the Breckenridge City Hall 48 hours in advance, at 254-559-8287, and reasonable accommodations will be made for assistance.



BRECKENRIDGE CITY COMMISSION AGENDA SUMMARY FORM

Subject: Public Hearing on Proposed FY 2023-2024 City of Breckenridge Tax Rate

Department: Administration

Staff Contact: Cynthia Northrop

Title: City Manager

BACKGROUND INFORMATION:

The Public Hearing on the proposed tax rate increase was published Wednesday, August 9th, and Wednesday, August 16, 2023.

Proposed Tax Rate	\$1.05471 per \$100
No New Revenue Tax Rate	\$0.91750 per \$100
Voter Approval Tax Rate	\$0.97818 per \$100
De Minimus Tax Rate	\$1.16224 per \$100

“The budget will raise more total property taxes than last year’s budget by \$320,392 (14.95%) and of that amount, \$26,748 tax revenue to be raised from new property added to the roll this year.”

General Fund: For M & O	\$4,855,277
Water Fund: For M & O	\$2,675,574
Wastewater Fund: For M & O	\$1,306,455
Sanitation Fund: For M & O	\$509,669
Trade Days	\$0
Fire Department Special Fund	\$0
Cemetery Trust	\$6,000
Forfeited Property Fund	\$0
Equipment Replacement	\$353,273
Street Maintenance Sales Tax Fund Breckenridge Park Fund	\$200,000
Police Department Special Fund	\$200
Capital Improvement Project	\$1,198,000
General Debt Service Fund	\$606,258
Revenue Debt Service Fund	\$686,412



Commission
Tax Rate PH
August 29, 2023

CALL TO ORDER



- Open Forum (3-minute time limit)

No New Revenue Rate -	\$.91750
Voter Approval Rate M&O -	\$.84599
Debt Rate -	\$.25510
Voter Approval Rate (adj. for sales tax) -	\$.97818
DeMinimis Rate -	\$1.16224

Using DeMinimis Rate rules: Proposed tax rate - \$1.05471

*Must be lower than the DeMinimis Rate and doesn't exceed
8% over Voter Approval Rate (\$1.05643)*

WHAT'S IN THE FISCAL YEAR 2023-2024 BUDGET?

Increase of \$.03471 on the Property Tax Rate.

Existing debt for W/WW moved to W/WW Fund from GF.

Available GF Debt Capacity to fund significant Street Improvements, Park Improvements and Facility Improvements: *Goals 1, 2, 3*

Increased pay for all existing employees to bring closer to market competitiveness. *Goal 2*

Vehicle Replacement program - EFleets. *Goal 1,2*

Public Works - Two Backhoes. *Goal 2*

Fire Department - Jaws of Life. *Goal 1*

Significant funding for contract mowing & Gunsolus Creek maintenance. *Goal 3*

Reduction of 3 FTEs: Due to streamling and increasing efficiencies and transferring existing employees to other vacancies (Meter, Garage. WTP)

FY2023-2024 GENERAL FUND (DRAFT)

WHERE ARE THE INCREASES?

REVENUE				
	2022-2023	2023-2024	DIFFERENCE	EXPLANATION
All Taxes	\$ 3,558,500.00	\$ 3,650,569.00	\$ 92,069.00	Based on cert. value of \$282,363,231 - NNR (\$971750) VAR (\$97818) DeMinimus Rate of \$1.05471)
Licenses & Permits	\$ 18,000.00	\$ 17,400.00	\$ (600.00)	Based on prior year actuals
Charges for Services	\$ 145,000.00	\$ 138,650.00	\$ (6,350.00)	Based on prior year actuals
Franchise Fees	\$ 453,000.00	\$ 445,000.00	\$ (8,000.00)	Based on prior year actuals
Fines & Penalties	\$ 40,800.00	\$ 40,250.00	\$ (550.00)	Based on prior year actuals
Other Revenues	\$ 37,400.00	\$ 31,100.00	\$ (6,300.00)	Insurance reimbursement for claims
Budgetary Transfers	\$ 505,000.00	\$ 595,000.00	\$ 90,000.00	
Total Revenues	\$ 4,757,700.00	\$ 4,917,969.00	\$ 160,269.00	

C.O.L.A, Merit, Equity Adjustments

(including benefit costs) \$ 313,426.00

Fleet Maintenance \$ 226,000.00

ake Daniels & Gunsolus Cr. Maintenance \$ 51,500.00

EXPENDITURES				
	2022-2023	2023-2024	DIFFERENCE	EXPLANATION
City Commission	\$ 2,500.00	\$ 2,500.00	\$ -	
City Manager	\$ 210,639.00	\$ 219,329.00	\$ 8,690.00	Salary increases
City Secretary	\$ 98,581.00	\$ 86,651.00	\$ (11,930.00)	Salary increases, moved software exp to non-departmental
Public Works Director	\$ 98,535.00	\$ -	\$ (98,535.00)	Moved to PW Fund 102, Dept 75
Finance-Accounting	\$ 191,611.00	\$ 141,690.00	\$ (49,921.00)	Salary increases, moved finance adv & software exp to non-departmental
Code Enforcement	\$ 35,219.00	\$ 11,850.00	\$ (23,369.00)	Salary expenses related to code are in Fire/Dept 25
Facilities-City Offices	\$ 61,550.00	\$ 56,050.00	\$ (5,500.00)	Insurance reimbursement
Facilities-Fire Station	\$ 12,550.00	\$ 12,550.00	\$ -	
Police	\$ 1,193,695.00	\$ 1,309,022.00	\$ 115,327.00	Salary increases, vehicle maint. Decreases
Animal Services	\$ 142,680.00	\$ 128,737.00	\$ (13,943.00)	Salary increases, Bldg maint decreases
Municipal Court	\$ 66,546.00	\$ 62,911.00	\$ (3,635.00)	Salary increase, legal fee decrease
Fire	\$ 838,996.00	\$ 894,747.00	\$ 55,751.00	Salary increases, includes Code Enforcement
Aging Services	\$ 16,500.00	\$ 14,700.00	\$ (1,800.00)	Reduced repair and maint. Line items as NA
Cemetery	\$ 75,254.00	\$ 88,942.00	\$ 13,688.00	New mower
Parks & Recreation	\$ 420,395.00	\$ 333,164.00	\$ (87,231.00)	Salary increase, capital purchase decreased, emergency repairs
Streets	\$ 456,256.00	\$ 446,618.00	\$ (9,638.00)	Salary increases and various line item decrease to match actual exp.
Garage & Warehouse	\$ 87,182.00	\$ 10,000.00	\$ (77,182.00)	Moved employee to PW and deleted dept as cost savings (fleet maint. Program)
Non-Departmental	\$ 768,620.00	\$ 1,035,816.00	\$ 267,196.00	Combined GF software into one line item, CAD, Stephens Co. & fleet/vehicle replacement
Total Expenditures	\$ 4,777,309.00	\$ 4,855,277.00	\$ 77,968.00	
Net Revenue/Expenditures	\$ (19,609.00)	\$ 62,692.00	\$ 82,301.00	

Fire Department - Jaws of Life \$ 19,000.00

Cemetery - Mower \$ 12,197.00

TOTAL \$ 622,123.00

FY2023-2024 WATER FUND

REVENUE				
	2022-2023	2023-2024	DIFFERENCE	EXPLANATION
Charges for Services	\$ 2,758,000.00	\$ 2,708,000.00	\$ (50,000.00)	Decrease from Stephens RWD
Other Revenue	\$ 1,000.00	\$ 1,500.00	\$ 500.00	
Total Revenues	\$ 2,759,000.00	\$ 2,709,500.00	\$ (49,500.00)	

EXPENDITURES				
	2022-2023	2023-2024	DIFFERENCE	EXPLANATION
Water & Sewer Comm.	\$ 107,489.00	\$ 112,951.00	\$ 5,462.00	Salary Increase
Water Meters	\$ 134,715.00	\$ 80,844.00	\$ (53,871.00)	Reduced one FTE due to AMI
Lake Daniel	\$ 29,400.00	\$ 41,900.00	\$ 12,500.00	TCEQ required Maint.
Water Treatment Plant	\$ 858,414.00	\$ 882,959.00	\$ 24,545.00	Reduced one FTE
W/WW C & D	\$ 570,831.00	\$ 899,030.00	\$ 328,199.00	Combined Dept 76 sewer collection
Public Works Director		\$ 101,311.00	\$ 101,311.00	Moved to W/WW Fund from GF
Non-Departmental	\$ 739,000.00	\$ 556,579.00	\$ (182,120.00)	Includes transfers to GF and Water Fund debt
Total Expenditures	\$ 2,439,849.00	\$ 2,675,574.00	\$ 236,026.00	Fleet Maint. Program costs and 2 backhoes (lease purch. pymts)
Net Revenue/Expenditures	\$ 319,151.00	\$ 33,926.00	\$ (285,225.00)	Comb 103-76 (FY 23 - \$515K), various line items cuts, Efleets savings

FY2023-2024 WASTE WATER FUND

	REVENUE		
	2022-2023	2023-2024	DIFFERENCE
Charges for Services	\$ 1,394,200.00	\$ 1,601,000.00	\$ 206,800.00
Other Revenue	\$ 600.00	\$ 800.00	\$ 200.00
Total Revenues	\$ 1,394,800.00	\$ 1,601,800.00	\$ 207,000.00

EXPENDITURES				
	2022-2023	2023-2024	DIFFERENCE	EXPLANATION
Sewer Collection	\$ 515,043.00	\$ -	\$ (515,043.00)	Moved to Fund 102/Dept 74 Water Dist
WW Treatment Plant	\$ 410,127.00	\$ 363,542.00	\$ (46,585.00)	
Non-Departmental	\$ 441,600.00	\$ 942,913.00	\$ 501,313.00	
Total Expenditures	\$ 1,366,770.00	\$ 1,306,455.00	\$ (60,315.00)	
Net Revenue/Expenditures	\$ 28,030.00	\$ 295,345.00	\$ 267,315.00	

Thank
You