



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

August 25, 2026 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 25, 2026 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. Speakers will be limited to three minutes.

PUBLIC HEARING ITEMS

1. Public Hearing on Proposed FY 2026-2027 City of Breckenridge Tax Rate

ADJOURN

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 **19th day of AUGUST 2026**.

City Secretary

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.

PUBLIC TESTIMONY NOTICE: Persons wishing to address the City Commission during a "Public Hearing" or "Open Forum" shall complete and present a Public Testimony Participation Form to the City Secretary prior to the beginning of the scheduled City Commission meeting. Each speaker will be allowed three (3) minutes to address the City Commission. No discussion or action may be taken by the City Commission on a matter unless the matter has been placed on a properly posted agenda in accordance with the Texas Open Meetings Act.

POSTING OF AGENDA PACKET: The posting of the agenda packet on the City's website is for transparency and convenience of the public. All documents, such as ordinances and resolutions, are included in the packet in draft form and presented to

the City Commission for use in their deliberations at the Commission meeting. It is not the intent of the City Manager or City Commission to consider the draft documents as adopted or not subject to revision. All draft documents discussed at duly called City Commission meetings will be revised pursuant to action taken at the meeting, and the final form of such adopted documents is subject to review by the public under the Public Information Act.



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 2026-2027 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 Thursday, August 13, 2026.

Proposed Tax Rate \$1.01893 per \$100

No New Revenue Tax Rate \$0.90389 per \$100

Voter Approval Tax Rate \$1.07204 per \$100

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$204,118, which is a 7.81 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 \$28,904.”

SUMMARY OF PROPOSED 2026-2027 BUDGET

General Fund: For Maintenance & Operating	\$ 5,659,519.00
Water Fund: For Maintenance & Operating	\$ 2,759,986.00
Wastewater Fund: For Maintenance & Operating	\$ 1,674,399.00
Sanitation Fund: For Maintenance & Operating	\$ 530,709.00
Equipment Replacement	\$ 487,766.00
Street Maintenance Sales Tax Fund	\$ 200,600.00
General Debt Service Fund	\$ 825,061.00
Revenue Debt Service Fund	\$ 761,086.00

FINANCIAL IMPACT:

See above

STAFF RECOMMENDATION:

No action-Public Hearing only

NOTICE OF PUBLIC HEARING ON TAX RATE

Item 1.

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000 regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$1.01893 per \$100
NO-NEW-REVENUE TAX RATE	\$0.90389 per \$100
VOTER-APPROVAL TAX RATE	\$1.07204 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Breckenridge from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that the City of Breckenridge may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Breckenridge is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 25, 2026, AT 5:30 PM AT CITY HALL, 105 N. ROSE AVE. BRECKENRIDGE, TX 76424.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Breckenridge is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Commission at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Mayor Trammel, Commissioner Hamilton, Commissioner Rose, Commissioner Fernandez, Mayor Pro Tem Huntington

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Breckenridge last year to the taxes proposed to be imposed on the average residence homestead by City of Breckenridge this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$1.02893	\$1.01893	Decrease of .01000 per \$100, or .97%
Average homestead taxable value	\$105,268	\$116,860	Increase of \$11,592, or 11.01%
Tax on average homestead	\$1,083.13	\$1,190.72	Increase of \$107.59, or 9.93%
Total tax levy on all properties	\$3,002,488	\$3,222,756	Increase of \$220,268, or 7.33%

No-New-Revenue Maintenance and Operations Rate Adjustments

Eligible County Hospital Expenditures

The City of Breckenridge spent \$118,400 from July 1, 2025, to June 30, 2026, on expenditures to maintain and operate an eligible county hospital. For the current tax year, the amount of increase above last year's eligible county hospital expenditures is \$0.00. This increased the no-new-revenue maintenance and operations rate by \$0.00.

For assistance with tax calculations, please contact the City of Breckenridge at 254-559-8287 or cnorthrop@breckenridgetx.gov, or visit www.breckenridgetx.gov for more information.