

The Early City Council met in special session on Tuesday, July 29, 2025 at 12:00 p.m. with the following members present:

Mayor Mangrum

Council members:

Garry Forisha

Charles Matlock

Travis Eoff

Benny Allcorn

Joel Johnson

City Administrator Tony Aaron

City Secretary Brenda Kilgo

Economic Development Director Larry McConn

City Attorney Mark Bessent

Establishing a quorum present, Mayor Mangrum called the meeting to order and Mr. Johnson gave the invocation and led the Pledge of Allegiance.

Citizen's comments

No comments

Discuss and consider proposed tax rate for 2025/2026 fiscal year. (Take a record vote and schedule public hearing)

Mr. Aaron provided the certified values received from Brown County Appraisal District:

Total Values	\$390,352,117
Adjusted Values (freeze)	\$319,004,674
Freeze value revenue	\$227,321.75

As worked through the budget for 2025/2026 fiscal year focus is on 1st responders, Fire and Police, pay and equipment.

Based on Tax Rate calculations based on values provided by BCAD:

No New Revenue Rate	0.57949
Voter Approval Rate	0.57437
DeMinimus Rate	0.68474

2024 Tax Rate	0.59924
Proposed 2025 Tax Rate	0.66000

Proposed Rate to increase property tax revenue by \$273,153 to be distributed based on the following budgeted items:

Police (pay scale level-up)	\$90,000
Fire (PT to FT, pay scale)	\$70,000
Dispatch position & equipment	\$70,000
Dispatch software	\$30,000
Dispatch office	<u>\$10,000</u>
Total	\$270,000

Average home value in Early, TX \$193,761 at 0.6600 rate = \$1,278.82 annual taxes

Maintenance and Operations property tax revenue \$2,015,977
Fire and Police Department Expenditures \$2,665,657
Remaining balance to be covered by Sales Tax Revenue; Total Sales Tax Revenue projected at \$3 Million

Concluding the discussion Mayor Mangrum opened the floor for a motion. Mr. Allcorn made motion, seconded by Mr. Eoff, of a proposed tax for 2025 at 0.6600 and setting a Public Hearing on the proposed rate for August 19th at 6:00 p.m. Mayor Mangrum called for a record vote and the motion carried based on the following: Mr. Johnson "aye", Mr. Allcorn "aye", Mr. Forisha "aye", Mr. Matlock "aye" and Mr. Eoff "aye".

Administrator's Report

Tour of Boardwalk – immediately following adjournment of this meeting

Announcements

Tuesday, August 12th 6:00PM - Council meeting / Public Hearing on FY2025/2026 Budget
Tuesday, August 19th 6:00PM - Special Called Council meeting to Adopt FY2025/2026 Budget

Budget Workshop

No workshop

Adjourn

Concluding all business matters, Mr. Matlock made motion that was seconded by Mr. Johnson to adjourn the meeting. All members present voted "aye" adjourning the meeting at 12:10 p.m.

8-12-2025

DATE



MAYOR

Brenda Kutz
CITY SECRETARY