

The Early City Council met in special session on Tuesday, August 19, 2025 at 6:00 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, Mr. Eoff gave the invocation and led the Pledge of Allegiance.

Citizen's comments

No comments

Public Hearing – 2025 Tax Rate

Mayor Mangrum opened the Public Hearing at 6:01 p.m. and Mr. Aaron provided the following tax rate information.

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

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

No New Revenue Rate	0.57949
Voter Approval Rate	0.57437
De Minimus Rate	0.68474

Proposed 2025 Tax Rate	0.66000
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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 \$206,804 at 0.6600 rate = \$1,364.91 annual taxes

There being no citizens in attendance and no further questions from the Council, Mayor Mangrum closed the Public Hearing at 6:06 p.m.

Consideration to approve Ordinance 2025-05 Adopting 2025/2026 Fiscal Year Budget.

Ordinance 2025-05 making appropriations for the support of the City of Early Fiscal Year beginning October 1, 2025 and ending September 30, 2026, and adopting the Annual Budget of the City for 2025-2026 Fiscal Year. This budget will raise more total property tax revenue than last year's budget by \$273,153, a 13.27% increase.

Mr. Matlock made motion to approve Ordinance 2025-05 making appropriations for the support of the City of Early fiscal year and adopting the annual budget for the 2025/2026 fiscal year. Mr. Johnson seconded the motion and a vote to carry the motion was recorded as follows: Mr. Allcorn "aye", Mr. Forisha "aye", Mr. Eoff "aye", Mr. Johnson "aye" and Mr. Matlock "aye".

Consideration to approve the Maintenance and Operations component of the 2025 Tax Rate

The Maintenance and Operations component of the 2025 Tax Rate is 0.57215 and will generate \$2,015,977 in property tax revenues for General Fund budgeted expenditures.

Mr. Matlock made motion to approve 0.57125 as the maintenance and operations component of the 2025 tax rate. Mr. Forisha seconded the motion and a vote to carry the motion was recorded as follows: Mr. Allcorn "aye", Mr. Forisha "aye", Mr. Eoff "aye", Mr. Johnson "aye" and Mr. Matlock "aye".

Consideration to approve the debt service component of the 2025 Tax Rate

The Debt Service component of the 2025 Tax Rate is 0.08785 and will generate \$316,587 in property tax revenues for the payment of principal and interest on debt of this city.

Mr. Matlock made motion to approve 0.08785 as the debt service component of the 2025 tax rate. Mr. Eoff seconded the motion and a vote to carry the motion was recorded as follows: Mr. Allcorn "aye", Mr. Forisha "aye", Mr. Eoff "aye", Mr. Johnson "aye" and Mr. Matlock "aye".

Consideration to approve Ordinance 2025-06 setting the Tax Rate for 2025

An Ordinance Levying a Tax Rate for the City of Early for the 2025 tax year:

0.57215 for the purpose of maintenance and operation

0.08785 for the payment of principal and interest on debt of this city

0.66000 Total Tax Rate

This Tax Rate will raise more property tax revenue for Maintenance and Operations than last year's Tax Rate.

No New Revenue Rate	0.57949
Voter Approval Rate	0.57437

De Minimus Rate 0.68474

Mr. Matlock made motion that the property tax rate be increased by the adoption of a tax rate of 0.66000, which is effectively a 13.9% increase in the tax rate, as provided in Ordinance 2025-06. Mr. Forisha seconded the motion.

Added discussion regarding the tax rate included that this Rate would increase property tax revenue by \$273,153 is 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	\$10,000
Total	\$270,000

Concluding the discussion Mayor Mangrum called for a vote on Ordinance 2025-06 to set the 2025 Tax Rate. A vote to carry the motion was recorded as follows: Mr. Allcorn "aye", Mr. Forisha "aye", Mr. Eoff "aye", Mr. Johnson "aye" and Mr. Matlock "aye".

Consideration to approve Ordinance 2025-07 Amending Water, Sewer, and Sanitation Rates

Mr. Aaron provided the following proposed increases to monthly utility Base Rate:

Residential Water	\$1.50 increase
Residential Sewer	\$1.00 increase
Residential Sanitation	\$5.00 increase (higher increase due to brush/bulk pickup services; very popular services and continue to grow in requests each month)

Rates are within average of neighboring entities within the County and below regional average

Mr. Forisha made motion, seconded by Mr. Johnson, to approve Ordinance 2025-07 amending the Water, Sewer and Sanitation rates as specified. All members present voted "aye" to pass the motion.

Consideration and action to ratify the property tax increase reflected in the Fiscal Year 2025/2026 Budget

Per *Texas Local Government Code 102.007(c)*, Council must take a separate ratification vote to adopt any budget that will raise more property tax revenue than the previous year.

This Budget will raise more total property taxes than last year's budget by \$273,153, a 13.27% increase.

Mr. Matlock made motion to ratify the increase of revenues from property taxes over last year as reflected within the Fiscal Year 2025/2026 Budget. Mr. Eoff seconded the motion and a vote to carry the motion was recorded as follows: Mr. Allcorn "aye", Mr. Forisha "aye", Mr. Eoff "aye", Mr. Johnson "aye" and Mr. Matlock "aye".

Consider a Resolution, 2025-CVR01, approving Early Convention and Visitors Bureau 2025/2026 fiscal year budget

The allocation and use of Hotel Occupancy Tax funds for the Early Convention and Visitors Bureau 2025/2026 fiscal year budget.

Total Revenues	\$460,400
Total Expenditures	\$448,430
Ending Fund Balance	\$ 11,970

Mr. Johnson made motion, seconded by Mr. Matlock, to approve Resolution 2025-CVR01 as presented. All members present voted "aye" to pass the motion.

Consider a Resolution, 2025-EDR06, approving Early Municipal Development District 2025/2026 fiscal year budget

The allocation and use of Economic Development sales tax revenues for the Early Municipal Development District 2025/2026 fiscal year budget. The EMDD Board met and approved the budget in a regular meeting on August 4, 2025.

Total Revenues	\$3,043,902
Total Expenditures	\$2,820,272
Ending Fund Balance	\$ 223,630

Includes an estimated \$2,000,000 from anticipated real estate sales that will be reinvested to further expand and enhance commercial development opportunities throughout the community.

Mr. Forisha made motion, seconded by Mr. Matlock, to approve Resolution 2025-EDR06 as presented. All members present voted "aye" to pass the motion.

Consideration to award bid proposal, RFP 2025-006, for road construction materials

The City of Early solicited sealed proposals from qualified vendors for the provision of road construction materials to support the City's infrastructure and street maintenance activities. The City intends to secure a vendor or vendors capable of providing a consistent and reliable supply of materials under flexible pricing to accommodate market fluctuations. It is intended that the prices provided will be honored for a period not less than one year from the opening date, with allowances for market fluctuations as stated within the RFP.

Two bids were received and opened publically August 15, 2025 at 3:00 p.m. Bids included items with per ton pricing and a haul/delivery rate.

JH Strain & Sons, Inc. and Vulcan Materials submitted sealed bids for this RFP. Mr. McConn presented the pricing, stating that JH Strain & Sons per ton prices were lower than Vulcan but that their haul rate (\$18.30/ton from Abilene) was considerably higher. It is staff's recommendation to

award the material bid to Vulcan Materials due to their location and consideration of lower hauling rates.

Mr. Matlock made motion to accept Vulcan Materials' pricing for the items provided within RPF006 as recommended. Mr. Forisha seconded the motion and all members present voted "aye" to pass the motion.

Executive Session in accordance with the provisions of Chapter 551, Texas Government Code
Sections 551.072 Real Property and 551.074 Personnel Matters

Mr. Eoff made motion to enter into Executive Session. Mr. Matlock seconded the motion and all members present voted "aye", entering closed session at 6:21 p.m.

Reconvene into Open Session and consider action, if any, on items discussed in executive session

Mr. Allcorn made motion to reconvene into Open Session. Mr. Johnson seconded the motion and all members present voted "aye", returning to regular session at 6:43 p.m.

Section 551.074 Personnel Matters, regarding City Administrator annual evaluation and employment agreement

Mr. Allcorn made motion to accept and approve the employment agreement between the City Administrator and City of Early as presented. Mr. Matlock seconded the motion and all members present voted "aye" to approve the agreement.

Announcements

September 8th 12PM (Noon) - WCTCOG Subregion V Meeting in Coleman

Adjourn

Concluding all business matters, Mr. Matlock made motion that was seconded by Mr. Forisha to adjourn the meeting. All members present voted "aye" adjourning the meeting at 6:47 p.m.

9-9-25
DATE


MAYOR

Brenda K. T. Forisha
CITY SECRETARY