



BEE CAVE
TEXAS

AGENDA

Regular Meeting

City Council 4000 Galleria Parkway

Tuesday, September 24, 2024

6:00 PM, City Hall

4000 Galleria Parkway

Bee Cave, Texas 78738-3104

THE CITY OF BEE CAVE COUNCIL MEETINGS ARE AVAILABLE TO ALL PERSONS REGARDLESS OF DISABILITY. IF YOU REQUIRE SPECIAL ASSISTANCE, PLEASE CONTACT THE CITY SECRETARY OFFICE AT (512) 767-6641 AT LEAST 48 HOURS IN ADVANCE OF THE MEETING. THANK YOU.

1. Call meeting to order
2. Roll Call
3. Pledge of Allegiance
4. Recognition, Event Update, and Moment of Silence
5. Citizen Comments

This is an opportunity for citizens to address the City Council concerning an issue of community interest that is not on the agenda. Comments on the agenda items must be made when the agenda item comes before the Council. Any deliberation of the issue is limited to a proposal to place it on the agenda for a later meeting. Citizens will have up to 3 minutes to make comments.

6. Consent Agenda

All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council member requests in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda. Information concerning consent agenda items is available for public view.

- A. Consider approval of the minutes of the Regular Session conducted on September 10, 2024.
 - B. Consider approval of the minutes of the Special Session conducted on September 16, 2024.
 - C. Consider approval of Resolution No. 2024-22 adopting the Financial Investment Policy.
7. Consider approval of Proclamation for Texas Teacher's Day 2024.
 8. Discuss and consider action to cast vote for city representative to the Texas Municipal League Intergovernmental Risk Pool Board of Trustees.
 9. Public hearing, discussion, and possible action on Ordinance No. 545 to amend Article 3 of the Unified Development Code (UDC) to add a new zoning district, Golf and Amenity, and update all related UDC sections in accordance with this new district.
 10. Consider approval of Ordinance No. 546 amending the Bee Cave Development Corporation Budget for Fiscal Year 2024.
 11. Discussion and consider action to adopt Ordinance No. 547 adopting the Bee Cave Development Corporation Fiscal Year 2025 Budget
 12. Consider approval of Resolution No. 2024-23 adopting the Fund Balance Policy
 13. Consider approval of Ordinance No. 548 amending the City's Budget for Fiscal Year 2024.
 14. Public hearing, discussion, and action on Ordinance No. 549 adopting the city of Bee Cave Fiscal Year 2025 Budget.
 15. Public hearing, discussion and action on Ordinance No. 550 adopting the maintenance and operation and debt service tax rates for tax year 2024 of the city of Bee Cave.
 16. Discuss and consider action to adopt Resolution No. 2024-25 ratifying the property tax increase for maintenance and operations reflected in the 2025 adopted Budget.
 17. Discuss and consider action on Resolution No. 2024-24 appointing a member to the Planning and Zoning Commission.
 18. Discuss and consider action to adopt Ordinance No. 551, appointing an Associate Judge to the city of Bee Cave Municipal Court.
 19. Close Regular Meeting

20. Open Executive Session

- A. Pursuant to Texas Government Code Sec. § 551.071, the City will meet in closed session to consult with the City's attorney regarding pending litigation styled City of Bee Cave, Texas vs. WS-COS Development, LLC et. Al., Cause No. D-1-GN-24-005113.
- B. Pursuant to Texas Government Code Sec. §551.074, the City Council will meet in closed session to discuss the Annual Appointments to Bee Cave Development Corporation, Planning and Zoning Commission, and for the position of Associate Judge.
- C. Pursuant to Texas Government Code Sec. § 551.071, the City will meet in closed session to consult with the City's attorney regarding legal issues associated with city's intellectual property rights, marketing campaigns, promotional product distribution and updates in state law.

21. Close Executive Session

22. Open Regular Meeting

23. Consider action, if any, on Executive Session

24. Adjournment

The Council may go into closed session at any time when permitted by Chapters 418 or 551, Texas Government Code, or Section 321.3022 of the Texas Tax Code. Before going into closed session a quorum of the Council must be present, the meeting must be convened as an open meeting pursuant to proper notice, and the presiding officer must announce that a closed session will be held and must identify the sections of Chapter 551 or 418, Texas Government Code, or Section 321.3022 of the Texas Tax Code authorizing the closed session.



MINUTES

Regular Meeting City Council

Tuesday, September 10, 2024
6:00 P.M. City Hall

4000 Galleria Parkway Bee Cave, Texas 78738-3104

THE CITY OF BEE CAVE COUNCIL MEETINGS ARE AVAILABLE TO ALL PERSONS REGARDLESS OF DISABILITY. IF YOU REQUIRE SPECIAL ASSISTANCE, PLEASE CONTACT OFFICE OF THE CITY SECRETARY AT (512) 767-6641 AT LEAST 48 HOURS IN ADVANCE OF THE MEETING. THANK YOU.

A quorum of the Planning and Zoning Commission and/or Development Board may be in attendance at the meeting. No action will be taken by the Commission or Board.

1. Call meeting to order – Mayor King established a quorum and called the meeting to order at 6:00 p.m.
2. Roll Call

Present:

Kara King, Mayor
Andrea Willott, Councilmember
Courtney Hohl, Councilmember
Kevin Hight, Councilmember

Absent:

Andrew Clark, Mayor Pro Tem
Jon Cobb, Councilmember

City Staff:

Julie Oakley, City Manager
Travis Askey, Finance Director
Jason Rammel, Deputy City Attorney
Jo Ann Touchstone, City Secretary
Rebecca Regueira, Deputy City Secretary
Carly Pearson, Director of Planning and Development
Brian Jones, Police Chief
Crystal Cotti, Communications Director
Roger Velasquez, Multimedia Specialist

Lanie Marcotte, Parks and Facilities Director

3. Pledge of Allegiance

4. Recognition, event update and moment of silence

5. Citizen Comments

This is an opportunity for citizens to address the City Council concerning an issue of community interest that is not on the agenda. Comments on the agenda items must be made when the agenda item comes before the Council. Any deliberation of the issue is limited to a proposal to place it on the agenda for a later meeting. Citizens will have up to 3 minutes to make comments – The following person spoke: Elizabeth Fushik.

6. Consent Agenda.

All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council member requests the item on the agenda. Information concerning consent agenda items is available for public view.

- A. Consider approval of the minutes of the Regular Session conducted August 27, 2024.
- B. Discuss and consider action on Resolution No. 2024-21 - Resolution of the city of Bee Cave, Texas denying Texas Gas Service company's requested rate increase; requiring the company to reimburse the city's reasonable ratemaking expenses; finding that the meeting at which this resolution is passed is open to the public as required by law; requiring notice of this resolution to the company and the city's legal counsel.

Councilmember Willott moved to approve the consent agenda.

Councilmember Hight seconded and the motion passed unanimously.

7. Quarterly update from West Travis County Public Utility Agency – President Jack Creveling presented update.

8. Public hearing, discussion, and possible action on an amendment to the Masonwood Development Agreement to allow for an Automotive Repair use on the Neighborhood Services (2) tract – Mayor King opened the public hearing. The following persons spoke: Sara Ridley, Betty Cirkenay, Ashley Monroe, Drew Raffaele and Mark Rankin. Mayor King called for executive session under section 551.071. Convened to executive session at 6:20 p.m. Reconvened to open session at 6:53 p.m. No action was taken in executive session. Planning Director Carly Pearson presented item. Councilmember Willott moved not to approve the amendment to the development agreement. Councilmember Hohl seconded and the motion passed unanimously.

9. Public hearing, discussion, and possible action on proposed 2024 Tax Rate – Finance Director Travis Askey presented. Mayor King opened the public hearing. No one spoke. Councilmember Hohl moved to set the proposed tax rate at 0.02 for the 2024 tax rate. Councilmember Hight seconded and the motion passed unanimously.

10. Public hearing, discussion, and possible action for Fiscal Year 2025 Budget – Mayor King opened the public hearing. No one spoke. No action was taken.

11. Discuss and consider casting the City's vote for Texas Municipal League Region 10 Director – Mayor King moved to cast the city's vote for Na'Cole Thompson. Councilmember Willott seconded and the motion passed unanimously.
12. Close Regular Meeting – Mayor King called for Executive Session under sections 551.071 and 551.074. Convened to executive session at 7:30 p.m.
13. Open Executive Session at 7:30 p.m.:
 - A. Pursuant to Texas Government Code Sec. 551.074, the City Council will meet in closed session to discuss the Annual Appointments to Bee Cave Development Corporation.

Action taken in open session: Councilmember Willott moved to appoint Travis Askey to the Economic Development Corporation. Councilmember Hohl seconded and the motion passed unanimously. Mayor King moved to appoint Andrea Willott to the Economic Development Corporation. Councilmember Hohl seconded and the motion passed unanimously. Councilmember Willott moved to appoint Jesse Lokken to the Economic Development Corporation. Mayor King seconded and the motion passed unanimously.

- B. Pursuant to Texas Government Code Sec. 551.074, the City Council will meet in closed session to discuss the Appointment to West Travis County Public Utility Agency.

Action taken in open session: Councilmember Hight moved to reappoint Jack Creveling to serve on the West Travis County Public Utility Agency. Councilmember Hohl seconded and the motion passed unanimously.

- C. Discussion and possible action on existing litigation *Cause No. D-1-GN-24-005113 In the District Court of Travis County, Texas 200th Judicial District City of Bee Cave, Texas vs. WS-COS Development, LLC; WS-COS Investments, LLC; and Velocis Bee Cave JV, L.P.* pursuant to Texas Government Code Sec. 551.071 (Consultation with Attorney).

Action taken in open session: Councilmember Hight moved to authorize the city manager to negotiate and execute a retention agreement with Pillsbury to serve as counsel for the lawsuit between the City of Bee Cave vs. WS-COS Development, LLC and related legal action. Councilmember Willott seconded and the motion passed unanimously.

14. Close Executive Session – Reconvened from executive session at 8:56 p.m.
15. Open Regular Meeting – Convened to open session at 8:56p.m. No action was taken in executive session.
16. Consider action, if any, on Executive Session – See motions above for items 13a, 13b, and 13c, taken in open session.
17. Adjournment – Councilmember Hight moved to adjourn. Councilmember Hohl seconded and the motion passed unanimously. Meeting adjourned at 8:58 p.m.

The Council may go into closed session at any time when permitted by Chapters 418 or 551, Texas Government Code, or Section 321.3022 of the Texas Tax Code. Before going into closed session a quorum of the Council must be present, the meeting must be

convened as an open meeting pursuant to proper notice, and the presiding officer must announce that a closed session will be held and must identify the sections of Chapter 551 or 418, Texas Government Code, or Section 321.3022 of the Texas Tax Code authorizing the closed session.

Approved this ____ day of _____, 2024

Kara King, Mayor

Jo Ann Touchstone, City Secretary



MINUTES
Special Meeting
City Council
Monday, September 16, 2024
6:00 P.M. City Hall
4000 Galleria Parkway
Bee Cave, Texas 78738-3104

THE CITY OF BEE CAVE COUNCIL MEETINGS ARE AVAILABLE TO ALL PERSONS REGARDLESS OF DISABILITY. IF YOU REQUIRE SPECIAL ASSISTANCE, PLEASE CONTACT CITY SECRETARY AT (512) 767-6641 AT LEAST 48 HOURS IN ADVANCE OF THE MEETING. THANK YOU.

A quorum of the Planning and Zoning Commission and/or Development Board may be in attendance at the meeting. No action will be taken by the Commission or Board.

1. Call meeting to order – Mayor King established a quorum called the meeting to order at 6:00 p.m.
2. Roll Call –

Present:

Kara King, Mayor
Andrew Clark, Mayor Pro Tem
Andrea Willott, Councilmember
Courtney Hohl, Councilmember
Kevin Hight, Councilmember

Absent:

Jon Cobb, Councilmember

City Staff:

Julie Oakley, City Manager
Jason Rammel, Deputy City Attorney
Jo Ann Touchstone, City Secretary
Rebecca Regueira, Deputy City Secretary
Lanie Marcotte, Parks and Facilities Director

3. Pledge of Allegiance

4. Citizen Comments

This is an opportunity for citizens to address the City Council concerning an issue of community interest that is not on the agenda. Comments on the agenda items must be made when the agenda item comes before the Council. Any deliberation of the issue is limited to a proposal to place it on the agenda for a later meeting. Citizens will have up to 3 minutes to make comments – No one spoke.

5. Close Regular Meeting.

6. Open Executive Session - Mayor King called for executive session under section 551.071. Convened to executive session at 6:02 p.m.

A. Consultation with the City's attorney under Texas Government Code § 551.071 regarding: pending litigation styled City of Bee Cave, Texas v. *WS-COS Development, LLC et al.*, Cause No. D-1-GN-24-005113, 200th Judicial District, Travis County, Texas.

7. Close Executive Session.

8. Open Regular Meeting – Mayor King opened the meeting at 6:43 p.m. No action was taken in executive session.

9. Consider action, if any, on Executive Session – No action was taken.

10. Adjournment – Councilmember Hight moved to adjourn. Councilmember Hohl seconded and the motion passed unanimously. Meeting adjourned at 6:43 p.m.

The Council may go into closed session at any time when permitted by Chapters 418 or 551, Texas Government Code, or Section 321.3022 of the Texas Tax Code. Before going into closed session a quorum of the Council must be present, the meeting must be convened as an open meeting pursuant to proper notice, and the presiding officer must announce that a closed session will be held and must identify the sections of Chapter 551 or 418, Texas Government Code, or Section 321.3022 of the Texas Tax Code authorizing the closed session.

Approved this ____ day of _____, 2024

Kara King, Mayor

(Seal)

Jo Ann Touchstone, City Secretary

EXHIBIT "A"

ARTICLE I
INVESTMENT POLICY

- 1.01 Scope. This policy applies to all financial assets of the City of Bee Cave.
- 1.02 Policy. Funds will be invested in compliance with applicable legal requirements, the guidelines stated in this Policy, Investment Strategy, and the restrictions contained in the City's bond resolutions. Effective cash management is recognized as a foundation of this Policy. Notwithstanding the foregoing, investment of City funds is limited to the types of investments set forth on the attached Exhibit "B". All marketable securities will be held in a safekeeping account by the city depository or an independent third-party safekeeping institution.
- 1.03 Allowable Maturities. The maximum allowable stated maturity of any individual investment may not exceed three years. Settlement of all transactions, other than investments in investment pool funds and money market mutual funds, must be consummated on a delivery versus payment basis.
- 1.04 Investment Objectives. The City's investment portfolio will be planned and managed to take advantage of investment interest as a source of income from all operating and capital funds. In addition, the portfolio will be managed in accordance with the covenants of the City's bond resolutions, including covenants with respect to the arbitrage regulations under the U.S. Internal Revenue Code. Consideration will be given to the following objectives:
- A. Safety of capital: The primary objective of the city is to ensure the preservation and safety of principal values.
 - B. Liquidity: The City will maintain sufficient liquidity to ensure the availability of the funds necessary to pay obligations as they become due.
 - C. Return on investment: The City will always seek to optimize return on investments within the constraints of safety and liquidity.
 - D. Standard of Care: The City will always seek to ensure that all persons involved in the investment process act responsibly in the preservation of City capital. City investments will be made with the exercise of judgment and care, discretion, and not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
 - E. Reporting. Purchases and sales of City investments may only be initiated by a designated City Investment Officer, appointed by resolution of the City Council. The City's Investment Officer must attend at least one training session thru the Government Finance Officers Association or from another independent source approved by the governing body of the local government or a designated investment committee advising the investment officer as provided for in the investment policy of the local government and containing at least 10 hours of instruction within the first twelve months

relating to the treasurer's or officer's responsibilities in compliance with the Public Funds Investment Act. Eight hours of training are required within the next two consecutive fiscal years after the initial training. The Council may authorize an Investment Officer to invest and reinvest funds of the City in accordance with this Policy. The Investment Officers must submit a written report to the City Council quarterly which sets forth investment transactions and complies with the Public Funds Investment Act.

- 1.05 Acknowledgment Required. Any business (broker, bank, or pool) that desires to sell investments to the City must be given a copy of this Policy, and a principal of the Business Entity must execute a written instrument stating that he or she:
1. Has received and thoroughly reviewed the Policy; and
 2. Acknowledges that the organization has implemented reasonable procedures and controls to preclude investment transactions not authorized by this Policy arising between the organization and the City.
- 1.06 Collateralization. All time and demand deposits at a bank or trust company must be collateralized to 102% by collateral securities set forth in the Public Funds Collateral Act, to the extent not covered by the Federal Deposit Insurance Corporation (FDIC), the Federal Savings and Loan Insurance Corporation (FSLIC), or their successors. The bank is responsible for monitoring and always maintaining collateral levels. Substitution of collateral is allowed with prior City approval.
- 1.07 Review. The City's Public Funds Investment Policy shall be reviewed periodically by the City Manager and revised when necessary. In addition, the policy must be reviewed and approved annually by the City Council. This review will include adoption of a written resolution stating that the Council has reviewed the Public Funds Investment Policy and investment strategies and include any changes made to the policy or strategies.

ARTICLE II

FINANCIAL MANAGEMENT

- 2.01 Accounting Records. The City's financial report must be prepared quarterly, include investment transactions for all funds for the reporting period and be available for public inspection during regular business hours at City offices.
- 2.02 Audit Requirements. The City's fiscal accounts and records will be audited annually, at the expense of the city, by a certified public accountant. City audits will be performed according to generally accepted auditing standards adopted by the American Institute of Certified Public Accountants. The City will comply with uniform reporting requirements that use "Audits of State and Local Government Units" as a guide on audit working papers and "Governmental Accounting and

Financial Reporting Standards". In addition, the City's auditor will review management controls on City investments and the City's compliance with the Policy contained in Article I.

Any investment officer with a material personal or business relationship with businesses desiring to do business with City must disclose such relationship to the City Manager.

- 2.03 Finance and Investment Committee. The Council may establish a finance and investment committee comprised of council members and city employees with the required Public Funds Investment Act training. This committee may conduct a review of the City's financial status and the annual City audit and make any necessary and appropriate recommendations to the City Council.
- 2.04 Budget. The city must adopt an annual budget prior to September 30th of each year. The annual budget must include all revenues and debt obligations and expenditures. A comparison of budgeted to actual expenditures and revenues will be prepared for review on a quarterly basis and included in the quarterly financial report. The approved budget will be reviewed, and any necessary budget amendments must be approved by majority vote of the City Council.

ARTICLE III

EMPLOYEE BONDS

- 3.01 Bond. The City Council will require any Employee who handles City funds to be bonded, in an amount determined by the City.
- 3.02 Review. The performance of all Employees who handle City funds will be regularly monitored, reviewed, and evaluated at least annually by the City Council, or more frequently upon request of a councilmember.

ADOPTED this ____ day of _____ 2024.

By:

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

EXHIBIT "B"

AUTHORIZED INVESTMENTS

1. The Following obligations of governmental entities and obligations guaranteed by governmental entities are allowed:
 - a. Obligations of the United States or its agencies and instruments.
 - b. Obligations of the state of Texas or its agencies and instrumentalities.
 - c. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities.
2. Certificates of deposit issued by a bank or saving and loan association doing business in the state of Texas guaranteed by the FDIC, or the obligations set forth in the Public Funds Collateral Act (PFCA).
3. Commercial paper with a stated maturity of 270 days or less and meeting certain other credit requirements established by the City Council.
4. Money market mutual funds that are no-load and:
 - (a) are registered and regulated by the Securities and Exchange Commission (SEC);
 - (b) Provide the investing entity with a prospectus and other information required by the Securities Exchange Act of 1934 (15 U.S.C. Section 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.);
 - (c) Comply with the SEC rule 2a7
5. Constant dollar public funds investment pools which meet the criteria as set forth in the Public Funds Investment Act, maintain a "AAA" rating, and comply with the SEC rule 2a7.

UNAUTHORIZED INVESTMENTS

1. The Following are not authorized investments:
 - a) Interest only mortgage-backed collateral securities.
 - b) Principal only mortgage-backed collateral securities.
 - c) Collateralized Mortgage Obligation with a stated maturity greater than 10 years.
 - d) Inverse floater (Indexed that adjust opposite to changes in a market index) Collateralized Mortgage Obligations.

EXHIBIT "C"

LIST OF BROKERS

First Southwest Asset Management
JP Morgan Chase Investment Asset Management
Local Government Investment Cooperative (LOGIC)
Texas Cooperative Liquid Assets Securities System (Texas Class)
TexStar Participant Services
Texas Local Government Investment Pool (TexPool)
PFM Asset Management LLC
SAMCO Capital Markets
Southwest Asset Management Securities Group, Inc.
Wells Fargo Securities, LLC
Wells Fargo Institutional Securities, LLC
Wells Fargo Bank, National Association
The Bank of New York Mellon Trust Company, National Association

The brokers meet City of Bee Cave investment policy requirements of:

- (a) Providing a signed certification that the entity has received and reviewed the City of Bee Cave's investment policy; and
- (b) Certifying the entity is licensed and in good standing with the Securities and Exchange Commission.

RESOLUTION NO. 2024-XX

**RESOLUTION ADOPTING A FINANCIAL INVESTMENT POLICY;
ADOPTING INVESTMENT STRATEGIES; DESIGNATING QUALIFIED
BROKERS; AND DESIGNATING INVESTMENT OFFICERS**

THE STATE OF TEXAS §

COUNTY OF TRAVIS §

WHEREAS, the City Council of the City of Bee Cave, Texas (the “City”) has, as required by law, previously adopted a Financial Investment Policy (the “Policy”);

WHEREAS, following its annual review of the Policy, the City Council of the City now desires to (i) adopt a Policy; (ii) adopt investment strategies, (iii) designate qualified brokers, (iv) designate Investment Officers to be responsible for the investment of City funds; and (v) confirm its annual review of the Policy;

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS THAT:

Section 1: The Financial Investment Policy attached as Exhibit “A” is hereby adopted.

Section 2: The Investment Strategies attached as Exhibit “B” are hereby adopted.

Section 3: The brokers listed on Exhibit “C” are hereby authorized to engage in investment transactions with the City.

Section 4: The City Manager, the Director of Finance, and, if designated by a resolution of the City Council, the Mayor or a Council member, are hereby designated to serve as the City’s Investment Officers. The Investment Officers are authorized to invest City funds in accordance with the direction of the City Council of the City and the Policy, but in no event may the Investment Officers invest City funds in contravention of Chapter 2256 of the Texas Government Code (the Public Funds Investment Act).

Section 5: The City Council confirms that, on this date, it has reviewed the City’s investment policies and strategies and authorized the revisions set forth above.

ADOPTED this _____ day of _____, 2024.

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary
[SEAL]



MAYORAL PROCLAMATION FOR TEXAS TEACHERS' DAY
CITY OF BEE CAVE TEACHERS' DAY

WHEREAS, The city of Bee Cave's future strength depends on providing a high-quality education to all students; and

WHEREAS, teacher quality matters more to student achievement than any other school-related factor; and

WHEREAS, teachers spend countless hours preparing lesson plans and supporting students; and

WHEREAS, Lake Travis ISD teachers have demonstrated great resilience, adaptability, and creativity; and

WHEREAS, our community recognizes and supports its teachers in educating the children of this community; and

WHEREAS, #TeachersCan is a statewide movement supported by more than 150 partnering businesses and organizations committed to elevating the teaching profession and honoring the critical role teachers play in the success of Texas; and

NOW, THEREFORE, BE IT RESOLVED that the Bee Cave City Council joins #TeachersCan and its partnering entities across Texas in celebrating Texas Teachers' Day and proclaims October 5, 2024 to be Bee Cave Teachers' Day; and

BE IT FURTHER RESOLVED that the Bee Cave City Council encourages members of our community to personally express appreciation to our teachers and display a light blue ribbon outside your homes or businesses the week leading up to October 5 as a symbol of support for our educators.

Adopted this 24th day of September, 2024

SIGNED: _____

Kara King, Mayor

OFFICIAL BALLOT

Texas Municipal League Intergovernmental Risk Pool Board of Trustees Election

This is the official ballot for the election of Places 11 – 14 of the Board of Trustees for the Texas Municipal League Intergovernmental Risk Pool. Each Member of the Pool is entitled to vote for Board of Trustee members. Please record your organization's choices by placing an "X" in the square beside the candidate's name or writing in the name of an eligible person in the space provided. You can only vote for one candidate for each place.

The officials listed on this ballot have been nominated to serve a six-year term on the TML Intergovernmental Risk Pool (Workers' Compensation, Property and Liability) Board of Trustees. The names of the candidates for each Place on the Board of Trustees are listed in alphabetical order on this ballot.

Ballots must reach the office of David Reagan, Secretary of the Board, no later than September 30, 2024. Ballots received after September 30, 2024, cannot be counted. **The ballot must be properly signed, and all pages of the ballot must be mailed to: Trustee Election, David Reagan, Secretary of the Board, P.O. Box 149194, Austin, Texas 78714-9194. If the ballot is not signed, it will not be counted.**

PLACE 11

- Randy Criswell.** (Incumbent) Randy Criswell is currently the City Manager of Wolfforth (Region 3), a position he's held since 2022. He has served on the TML Risk Pool Board of Trustees since 2015 and as Chair of the Board from 2020 to 2022. He has been in public service since 1994, having served the City of Canyon in three administrative roles including City Manager, the City of Mineral Wells as City Manager, and his current position. Mr. Criswell has a Bachelor of Science Degree from Texas Tech University in Engineering Technology and is a Certified Public Manager. He is a member of TCMA and a past member of the TCMA Board of Directors. He and his wife Janie have three grown children, and he enjoys golf, his Harley Davidson motorcycle, and spending time with Janie.

- Robert S. Davis.** Robert Davis serves as the City Attorney for the City of Bullard (Region 15). He is a Senior Partner at Flowers Davis PLLC in Tyler and oversees the Business and Commercial Litigation, Insurance Defense, Defense of Governmental Entities, Employment Law, and Medical Liability Sections of the law firm. Mr. Davis has extensive experience in representing governmental entities and government officials in all types of litigation. He also has extensive experience in litigation for major insurance carriers and drafting coverage opinions for insurance carriers. Through the years, he has written many papers for and made numerous presentations to Texas Sheriff's Association, Texas Association of Counties, Texas Jail Association, and Texas Chief Deputies' Association.

WRITE IN CANDIDATE:

PLACE 12

- Cedric Davis, Sr.** Cedric Davis is the City Manager of the City of Mathis (Region 11). He joined the city’s administration team on January 3, 2024, and has more than three decades of experience as a public servant. He served as the City Manager of Mathis for over four years, and is a former Chief of Police and Public Educator. He is a graduate of Law Enforcement Management Institute of Texas and the Advanced Military Academy of Texas. He has a Bachelor of Science degree in Criminal Justice Administration from Sam Houston State University. He is a licensed Master Peace Officer, Police Instructor, Investigator, and holds certifications in Public Management, Smart City Practitioner, and Public Finance Investment Officer. In 2008 he served as Mayor of Balch Springs.

- Rocky Hawkins.** Rocky Hawkins is a Councilmember for the City of Gladewater (Region 15), and served as such for four years. He has also served on the Gladewater Lake Board for 10 years, as a Chamber of Commerce Volunteer, as a member of the “Friends of the Library” at the Lee-Bardwell Public Library in Gladewater, and on various boards and committees at First Baptist Church for 30 years. Mr. Hawkins began his career with a brief stint as a Parole Officer for Gregg County; later spent almost 15 years in the Hospitality/Restaurant Business; and finished his career with 30 years at Eastman Chemical Co. He holds an associate’s degree in business management from Kilgore College and a B.S. degree in Criminal Justice from Sam Houston State University.

- Allison Heyward.** (Incumbent) Allison Heyward has served as Councilmember for the City of Schertz (Region 7) since 2018. She also serves on the TML Board of Directors and is currently the TML President Elect. She previously served in 2022 on the TMLIRP Board as the TML Board representative. In January 2023, she was appointed to Place 12 on the TMLIRP Board to fill a vacancy. She holds a Bachelor’s Degree in Accounting from Texas Southern University, and is a 2020 graduate of the Chamber Leadership Core Program. Mrs. Heyward is also a TML Leadership Fellow and a Certified Municipal Officer (CMO), having received the TMLI CMO (Certified Municipal Official Designation) Award of Excellence for maintaining the designation for 5 continuous years. She has also been recognized with the President's Award for being one of the top 2 highest earners of Continuing Education Units.

- Rudy Zepeda.** Rudy Zepeda has served as the Finance Director for the City of Santa Fe (Region 14) since 2021. Before joining Santa Fe, Mr. Zepeda served eight years in Dayton, Texas, as Assistant City Manager and Finance Director. He holds a degree in Classics from the University of Arizona and certification in Certified Public Management from Stephen F. Austin University. While Finance Director in Santa Fe, the city earned the Government Finance Officers Association (GFOA) Budget Presentation Award and the Excellence in Financial Reporting award. This year, the city was recognized by the State Comptroller’s Office with its Traditional Finances Star Award. Mr. Zepeda’s career spans 30 years, with significant experience in both public and private sectors, including 14 years in local government.

WRITE IN CANDIDATE:

PLACE 13

- Harlan Jefferson.** (Incumbent) Deputy City Manager for the City of Burleson (Region 13). Mr. Jefferson has been in public service for 41 years, serving as a Risk Manager for the City of Denton early in his career and serving as Town Manager for Flower Mound and Prosper, Texas. Mr. Jefferson is an active member of the Texas City Management Association (TCMA), having served on its Board of Directors and is a Past President of the North Texas City Manager Association. He holds a Bachelor of Arts in Political Science and a Master of Public Administration from the University of North Texas. Additionally, he is an Adjunct Faculty member in the Master of Public Administration Program at the University of North Texas.

- James Quin.** City Administrator for the City of Hutchins (Region 13) since March 2022. He served as City Administrator of Haslet for 8 years and City Manager for Richland Hills for 16 years. Mr. Quin earned a Bachelor of Science Education degree and a Master of Public Administration degree from Missouri State University. He is a member of the International City/County Management Association (ICMA) and maintains the ICMA Credentialed Manager (CM) designation. In April 2022, he was awarded the High Performance Leadership Academy Certificate issued by ICMA Professional Development Academy. Also, he is a full member of TCMA, and previously served on the HCA Medical City Alliance Hospital Board for 6 years.

WRITE IN CANDIDATE:

PLACE 14

- Mike Land** (Incumbent) City Manager for the City of Coppell (Region 13) since 2017, and Deputy City Manager from 2012-2017. Previously, he was Town Manager for Prosper, City Manager for Gainesville, and Executive Director for the Southwestern Diabetic Foundation. Mr. Land serves on the International City/County Management (ICMA) Board of Directors and is the 2024-25 ICMA President-Elect. Additionally, he serves on the Texas Women's Leadership Institute Advisory Board, the Texas A&M University's Development Industry Advisory Council, and the UTA MPA Advisory Board. He has also served as School Board Trustee for Gainesville Independent School District and as President of TCMA.

WRITE IN CANDIDATE:

Certificate

I certify that the vote cast above has been cast in accordance with the will of the majority of the governing body of the public entity named below.

Witness my hand, this _____ day of _____, 2024.

Signature of Authorized Official

Title

Printed Name of Authorized Official

Printed Name of Political Entity

City Council Meeting
Meeting September 24, 2024
Agenda Item Transmittal

Agenda Title: Public hearing, discussion, and possible action on Ordinance No. ___ to amend Article 3 of the Unified Development Code (UDC) to add a new zoning district, Golf and Amenity, and update all related UDC sections in accordance with this new district.

Commission Action: Discuss and Consider Action

Department: Planning & Development

Staff Contact: Carly Pearson, Director of Planning and Development

1. INTRODUCTION/PURPOSE

The purpose of this agenda item is to consider an amendment to Article 3 Zoning Regulations of the UDC to add a new zoning district: Golf and Amenity. All related UDC sections will be updated in accordance with the proposed district.

2. DESCRIPTION/ JUSTIFICATION

a) Background

The Golf and Amenity district is being proposed to increase and enhance the current zoning district options within the City of Bee Cave. This district will provide an option for golf courses and their associated amenities.

b) Issues and Analysis

The District GA (Golf & Amenity) zoning designation is crafted to foster and protect recreational environments centered around golf and associated amenities. Its primary goal is to maintain the aesthetic and functional integrity of golf courses, driving ranges, and related facilities, including tennis and pickleball courts, clubhouses, and pools. By limiting incompatible land uses, the district aims to preserve the quality of these recreational spaces and ensure they are complemented by adequate open space and landscaping.

3. Financial Budget

N/A

4. Timeline Considerations

N/A

5. Files

Attached:

- Draft Ordinance

ORDINANCE NO. 545

AN ORDINANCE AMENDING ARTICLE THREE OF THE UNIFIED DEVELOPMENT CODE OF THE CITY OF BEE CAVE.

WHEREAS, the City of Bee Cave is lawfully incorporated as a Home Rule municipality and the City Council is the governing body of the City; and

WHEREAS, it is the intent of the City of Bee Cave to protect the public health, safety, and welfare of its citizens; and

WHEREAS, municipalities may, under their police powers, enact reasonable regulations to promote the health, safety, and welfare of their citizens; and

WHEREAS, Texas Local Government Code Section 51.001(1) provides that the governing body of a municipality may adopt, publish, amend, or repeal an ordinance, rule or policy regulation that is for the good government, peace, or order of the municipality; and

WHEREAS, the Bee Cave City Council may regulate the development of property within Bee Cave's city limits and exterritorial jurisdiction; and

WHEREAS, the Bee Cave City Council, in compliance with the laws of the State of Texas and the City's municipal code, and the in the exercise of its legislative discretion, has determined it is appropriate, for good government and for the welfare and benefit of the public, to amend the Unified Development Code to update its provisions to keep up with the growth and development of the community.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY

OF BEE CAVE, TEXAS that Article 3 of the City of Bee Cave United Development Code shall be amended with strike-through text being deletions and underlined text being additions and all other provisions not addressed remain untouched and in full force and affect and shall read as follows:

* * *

SEC. II.

§ 3.2.17 **District GA (Golf & Amenity).**

A. Purpose.

This district is intended to establish and preserve attractive golf courses, driving ranges, natural or artificial hazards for the game of golf, tennis/pickleball courts, and other recreational amenities generally associated with a golf club, such as a clubhouse, restaurant/lounge, pool facility, and pro shop. The intent is to protect the integrity of such areas by prohibiting the intermixture of uses that are incompatible with the game of golf and its amenity uses. The site should also contain adequate space for open space and landscaping buffers.

B. Permitted uses. The below uses are permitted to accompany a golf course:

- 1.** Golf courses including tees, fairways, driving range, golf greens, natural and artificial hazards, pro shop, golf cart repair and servicing facilities, and golf course maintenance facilities;
- 2.** Clubhouse with or without a **private** restaurant and/or lounge, **with or without alcoholic beverage sales**
- 3.** Tennis/pickleball courts, facilities;
- 4.** **Swimming** pool, facilities;
- 5.** Accessory structures and uses incidental to the foregoing uses;

C. Special uses.

- 1.** Other amenity facilities may be permitted with an SUP permitted by the city council pursuant to article **3.5.6**.

D. Dimensional Standards

1. Maximum height.

No part of any structure within this district, except for chimneys, attic ventilators and plumbing vent stacks, may exceed 35 feet in height above the highest natural grade under the slab, unless an SUP is granted by the city council pursuant to article **3.5.6**.

2. Setbacks.

Structures within this district must be a minimum of 10 feet from any lot or property lines, and must be a minimum of 25 feet from any residential lot or property line.

II.

CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all provisions of the City of Bee Cave, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

III.

SEVERABILITY

That it is hereby declared to be the intention of the City Council of the City of Bee Cave. that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

IV.

PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government

V.

EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by state and local law.

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST: _____

Jo Ann Touchstone, City Secretary

[SEAL]

APPROVED AS TO FORM:

City Attorney: _____

Ryan Henry, Law Offices of Ryan Henry, PLL

ORDINANCE NO. 546

AN ORDINANCE OF THE CITY OF BEE CAVE, TEXAS. CITY COUNCIL TO AMEND THE BUDGET FOR THE BEE CAVE DEVELOPMENT CORPORATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City of Bee Cave passed the Economic Development Corporation budget for the 2023-2024 fiscal year on August 22, 2023; and

WHEREAS, the City of Bee Cave finds legitimate municipal grounds for the amendments to the budget that are necessary given changes in circumstances, income, and revenue since the last budget adoption or amendment; and

WHEREAS, the City of Bee Cave finds it necessary to amend the Economic Development Corporation FY 2023-2024 budget as listed below; and

WHEREAS, the City of Bee Cave finds it necessary to amend the Economic Development Corporation budget line items due to:

- Unanticipated or unbudgeted income
- Unanticipated or unbudgeted expenses
- Unanticipated or unbudgeted shortfall of income
- Increase / decrease in costs of budgeted expenses
- Creation / elimination of a budgeted line item
- Balancing due to multiple changes in income and expenses
- Other: _____

WHEREAS, the City of Bee Cave finds it is in the best interest of its residents and the general public.

WHEREAS, it is found and determined that changes in the current budget are necessary for economic development purposes of the Bee Cave Development Corporation and to add the costs associated with recently approved projects, and such changes are hereby considered by the City Council pursuant to Chapter 501 of the Texas Local Government Code.

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

Section 1. That the budget of the City of Bee Cave Development Corporation for the 12-month period beginning October 1, 2023, and ending September 30, 2024 as heretofore adopted be, and it is hereby, changed as shown in Exhibit “A”, attached hereto and incorporated by reference for all purposes.

Section 2. This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

**II.
CUMULATIVE CLAUSE**

That this Ordinance shall be cumulative of all provisions of the City of Bee Cave, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

**III.
SEVERABILITY**

That it is hereby declared to be the intention of the City Council of the City of Bee Cave that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

**IV.
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

[SEAL]

APPROVED AS TO FORM:

Ryan Henry, City Attorney

Expenditure Budget

Economic Development Fund

	Actual FY 2023	Original Budget FY 2024	Projected Actual FY 2024
	\$8,550,175	\$8,550,175	\$8,550,175
Item Description			
4B EDC_SALES TAX	\$2,652,605	\$2,625,000	\$2,618,557
INTEREST INCOME, ROI	\$0	\$0	\$530,396
DONATIONS	\$0	\$0	\$56,000
USE OF RESERVES	\$0	\$2,789,238	
Total	\$2,652,605	\$5,414,238	\$3,204,953
SALARY	\$ 282,729	\$396,141	\$399,791
FICA @ 7.65%	\$ 364	\$1,284	\$1,284
MEDICARE @ 1.45%	\$ 4,041	\$5,669	\$5,702
RETIREMENT (TMRS)	\$ 26,848	\$36,712	\$39,455
VISION COVERAGE	\$ 514	\$875	\$875
HEALTH INSURANCE	\$ 34,139	\$56,045	\$53,584
DENTAL COVERAGE	\$ 2,207	\$3,676	\$3,110
LIFE INSURANCE	\$ 73	\$111	\$97
SUPPLIES		\$0	\$74
PRINTING	\$ 30	\$100	\$192
PARKS - REPAIRS AND MAINTENANCE	\$ 51,092	\$125,000	\$78,394
MISCELLANEOUS	\$ 275	\$500	
PROMOTIONS & ADVERTISING	\$ 3,355	\$262,500	\$101,759
TRAVEL & MEETINGS	\$ 520	\$0	\$3,178
SEMINARS & TRAINING	\$ 3,295	\$0	\$1,159
MEMBERSHIP FEES		\$125	\$1,100
SPECIAL EVENTS	\$ 7,814	\$10,000	\$22,652
BUSINESS DEVELOPMENT/NEW INCENT	\$ -	\$0	\$0
LEGAL FEE	\$ 38,806	\$45,000	\$30,550
ENGINEERING FEES	\$ -	\$0	\$14,000
OTHER PROFESSIONAL FEES	\$ 131,525	\$150,000	\$826,125
SERVICE CONTRACTS		\$0	\$11,000
CAPITAL IMPROVEMENT PROJECTS		\$3,070,500	
CHAPTER 380 PAYMENTS		\$1,250,000	\$1,050,000
TXDOT AFA RR 620		\$2,500,000	\$0
Total	\$587,627	\$7,914,238	\$2,644,081
Revenue over/(under) Expense	\$ 2,064,978	\$ (2,500,000)	\$ 560,872
Ending Fund Balance	\$ 10,615,153	\$ 6,050,175	\$ 9,111,047

ORDINANCE NO. 547

AN ORDINANCE APPROVING AND ADOPTING A BUDGET OF THE CITY OF BEE CAVE THE BEE CAVE DEVELOPMENT CORPORATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY APPROVED GRANTS CENTERED WITHIN BUDGET AND ADMINISTRATIVE COSTS PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Bee Cave is a Home Rule municipality and the City Council is the governing body of the City; and

WHEREAS, a budget for Economic Development Corporation of City of Bee Cave for the fiscal year October 1, 2024, to September 30, 2025, has been prepared in accordance with Chapter 102 of the Texas Local Government Code for the City of Bee Cave, Texas; and

WHEREAS, said budget has been submitted to the City Council in accordance with the Local Government Code; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by the Local Government Code; and

WHEREAS, the Economic Development Corporation Proposed Budget has been amended in accordance with the Local Government Code and the City Charter; and

WHEREAS, the budget has been reviewed and approved by the Bee Cave Development Corporation, and are the minimal amounts necessary for the administration of the Bee Cave Development Corporation, in the promotion of economic development activities in the City.

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

Section 1. The matters and facts set out in the preamble of this Ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. The Budget includes certain unlisted, authorized and unpaid encumbrances from the prior fiscal year to be carried over to the 2024-2025 Budget as determined by the City Manager or his designee.

Section 3. The Annual Budget for the Development Corporation of the City of Bee Cave for the fiscal year 2024-2025, which is attached hereto as Exhibit “A”, is hereby approved and adopted.

Section 4. This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

II. CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all provisions of the City of Bee Cave, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

III. SEVERABILITY

That it is hereby declared to be the intention of the City Council of the City of Bee Cave that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

IV. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov’t. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

[SEAL]

APPROVED AS TO FORM:

Ryan S. Henry, City Attorney

Expenditure Budget

Economic Development Fund

	Actual FY 2023	Original Budget FY 2024	Budget FY 2025
	\$8,550,175	\$8,550,175	\$ 9,071,142
Item Description			
4B EDC_SALES TAX	\$2,652,605	\$2,625,000	\$2,625,000
INTEREST INCOME, ROI	\$0	\$0	\$425,000
DONATIONS	\$0	\$0	\$0
USE OF RESERVES	\$0	\$2,789,238	\$0
Total	\$2,652,605	\$5,414,238	\$3,050,000
SALARY	\$ 282,729	\$396,141	\$419,172
FICA @ 7.65%	\$ 364	\$1,284	\$0
MEDICARE @ 1.45%	\$ 4,041	\$5,669	\$4,002
RETIREMENT (TMRS)	\$ 26,848	\$36,712	\$41,306
VISION COVERAGE	\$ 514	\$875	\$772
HEALTH INSURANCE	\$ 34,139	\$56,045	\$64,264
DENTAL COVERAGE	\$ 2,207	\$3,676	\$3,475
LIFE INSURANCE	\$ 73	\$111	\$95
SUPPLIES		\$0	\$100
PRINTING	\$ 30	\$100	\$250
PARKS - REPAIRS AND MAINTENANCE	\$ 51,092	\$125,000	\$125,000
MISCELLANEOUS	\$ 275	\$500	\$500
PROMOTIONS & ADVERTISING	\$ 3,355	\$262,500	\$262,500
TRAVEL & MEETINGS	\$ 520	\$0	\$7,500
SEMINARS & TRAINING	\$ 3,295	\$0	\$9,500
MEMBERSHIP FEES		\$125	\$1,000
SPECIAL EVENTS	\$ 7,814	\$10,000	\$15,000
BUSINESS DEVELOPMENT/NEW INCENT	\$ -	\$0	\$500,000
LEGAL FEE	\$ 38,806	\$45,000	\$45,000
ENGINEERING FEES	\$ -	\$0	\$0
OTHER PROFESSIONAL FEES	\$ 131,525	\$150,000	\$1,172,380
SERVICE CONTRACTS		\$0	\$0
CAPITAL IMPROVEMENT PROJECTS		\$3,070,500	\$3,070,500
CHAPTER 380 PAYMENTS		\$1,250,000	\$850,000
TXDOT AFA RR 620		\$2,500,000	\$0
Total	\$587,627	\$7,914,238	\$6,592,316
Revenue over/(under) Expense	\$ 2,064,978	\$ (2,500,000)	\$ (3,542,316)
Ending Fund Balance	\$ 10,615,153	\$ 6,050,175	\$ 5,528,826

RESOLUTION NO. 2024-23

RESOLUTION ADOPTING A COMPREHENSIVE FUND BALANCE POLICY IN ACCORDANCE WITH REQUIREMENTS SET FORTH IN THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NUMBER 54, FUND BALANCE REPORTING AND GOVERNMENTAL FUND TYPE DEFINITIONS (GASB-54), FOR THE CITY OF BEE CAVE

WHEREAS, the City’s Finance Analyst has reviewed the requirements of GASB-54 governing committed fund balance; and

WHEREAS, the City Manager’s office recommends adoption of the GASB-54 requirements; and

WHEREAS, in order to classify any portion of fund balance as Committed Fund Balance, formal City Council action must be taken; and

WHEREAS, fund balance assignments may be made by City management based on City Council direction.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS THAT:

Section 1: That, in accordance with GASB-54, the City of Bee Cave hereby approves and adopts the Comprehensive Fund Balance Policy attached as Exhibit “A”.

Section 2: The Comprehensive Fund Balance Policy for the City of Bee Cave, Texas, is subject to review and revision by the City Council from time to time.

DULY PASSED AND APPROVED, on the 24th day of September 2024 at a meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, at which meeting a quorum was present and voting.

CITY OF BEE CAVE, TEXAS

Kara King, *Mayor*

ATTEST:

Jo Ann Touchstone, *City Secretary*

APPROVED:

Ryan Henry, City Attorney

City of Bee Cave

Comprehensive Fund Balance Policy

BACKGROUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions (GASB-54)* in February of 2009. The primary objective of GASB-54 is to improve its usefulness through clearer fund balance classifications allowing for more consistent application to existing governmental fund type definitions. This standard also clarifies the definitions of the different types of funds that a governmental entity may set up for financial reporting purposes. GASB-54 also establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds.

GASB-54 requires the City of Bee Cave to classify the fund balance reported in our financial statements in accordance with the five detailed classifications shown below. These categories are as follows:

Nonspendable Fund Balance - Fund balance reported as "*Nonspendable*" represents fund balance amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to maintain intact. "Not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable. The corpus of an endowment fund is an example of a legally or contractually required amount required to be maintained intact.

Restricted Fund Balance - Fund balance reported as "*Restricted*" represents amounts that are restricted when constraints are placed on the use of the resources. These restraints may be imposed by law through constitution provisions or enabling legislation or imposed by external creditors, grantors, contributors, or laws or regulations of other governments. Debt covenants are an example of externally imposed constraints. Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used for the specific purposes stipulated in the legislation.

Committed Fund Balance - Fund balance reported as "*Committed*" includes amounts that can be used only for the specific purposes determined by a formal action of the City Council. Committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of example it employed to previously commit those amount. Constraints imposed on the use of "committed" amounts are imposed by the government, separate from the authorization to raise the underlying revenue, there for are not considered to be legally enforceable.

Formal action to commit fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period.

Assigned Fund Balance - Fund balance reported as "*Assigned*" represents amounts that are constrained by the government's intent to be used for specific purposes, but are neither

restricted nor committed. Intent should be expressed by either the governing body itself or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. An example of expressed intent may be found in a budget or provided by a finance committee. Authority for assignment is not required to be the government's highest level of decision-making authority.

Unassigned Fund Balance - Fund balance reported as "*Unassigned*" represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications within the general fund. The general fund is the only fund that should report a positive unassigned fund balance amount.

GASB-54 became effective for reporting periods beginning after June 15, 2010. The City of Bee Cave implemented GASB-54 standard in FY 2010-11.

GASB-54 also requires that written policies be formally adopted by the City of Bee Cave depicting the procedures that will be used for committing fund balance; assigning fund balance; how stabilization funds will be determined; order of spending the fund balance categories; minimum fund balance levels and use of governmental fund types.

COMPREHENSIVE FUND BALANCE POLICIES

1.0 Policy on Committing Funds

In accordance with GASB-54, it is the policy of the City of Bee Cave that fund balance amounts will be reported as "Committed Fund Balance" only after formal action and approval by the City Council. The action to constrain amounts in such a manner must occur prior to year-end; however, the actual dollar amount may be determined in the subsequent period.

For example, the City Council may approve a motion to report within the year-end financial statements each year, if available, an amount equal to twelve (12) months of operating expenditures as Committed Fund Balance for Stabilization (see 3.0 *Policy on Stabilization Funds*). The dollar amount to be reported as stabilization funds might not be known at the time of approval. This amount can be determined at a later date when known and appropriately reported within the year-end financial statements due to the governing body approving this action before year-end.

It is the policy of this City that the governing body may commit fund balance for any reason that is consistent with the definition of Committed Fund Balance contained within GASB-54. Examples of reasons to commit fund balance would be (1) to display intentions to use portions of fund balance for future capital projects, stabilization funds, or (2) to earmark special General Fund revenue streams unspent at year-end that are intended to be used for specific purposes.

After approval by the City Council, the amount reported as Committed Fund Balance cannot be undone without utilizing the same process required to commit the funds. Therefore, it is the policy of the City of Bee Cave that funds can only be removed from the Committed Fund Balance category after motion and approval by the City Council. This action may take place in conjunction with adoption of the annual budget.

2.0 Policy on Assigning Funds

In accordance with GASB-54, funds that are intended to be used for a specific purpose but have not received the formal approval action at the governing body level may be recorded as Assigned Fund Balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the governing body.

GASB-54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives the authority to do so, such as a finance committee or the City Manager or his or her designee, or budget document.

Therefore, having considered the requirements to assign fund balance, it is the policy of the City of Bee Cave that the City Manager will have the authority to assign fund balance of this organization based on intentions for use of fund balance communicated informally by the governing body.

3.0 Policy on Stabilization Funds

The City of Bee Cave desires that a specific amount of fund balance be maintained perpetually to provide for emergencies, contingencies, revenue shortfalls, or budgetary imbalances that occur from time to time. This formal set-aside fund is commonly known as "Stabilization Funding". Therefore, it is the policy of the City of Bee Cave that, if available, an amount up to twelve (12) months of regular General Fund operating

expenditures be reported as Committed Fund Balance for Stabilization each year in the year-end external financial statements of the City of Bee Cave.

In the absence of a formal action by the governing body in any given year specifying the desire to report committed fund balance for stabilization funds of up to twelve (12) months of regular General Fund operating expenditures, if available, the formal adoption of this Comprehensive Fund Balance Policy by the governing body will be deemed to serve as the formal action required to commit fund balance for stabilization funds. If at year-end, an amount less than twelve (12) months of operating expenditures is available within fund balance that is not already reserved or committed for other purposes, then it is the policy of the City of Bee Cave to record all remaining fund balance amounts as Committed Fund Balance for Stabilization.

4.0 Policy on Order of Spending Resources

It is the policy of the City of Bee Cave that when expenditures are incurred that would qualify as expenditures of either Restricted Fund Balance or Unrestricted Fund Balance (Committed, Assigned, or Unassigned), those expenditures will first be applied to the Restricted Fund Balance Category.

Furthermore, it is the policy of the City of Bee Cave that when expenditures are incurred that would qualify as a use of any of the Unrestricted Fund Balance categories (Committed, Assigned, or Unassigned), those expenditures will be applied in the order of Unassigned first, then Assigned, and then Committed.

5.0 Policy on the Acceptable Minimum Level of Fund Balances

As stated in 3.0 Policy on Stabilization Funds, the City of Bee Cave desires to maintain, if available, stabilization funds of up to twelve (12) months of regular General Fund operating expenditures at all times. Unforeseen events may occur however which require use of stabilization funds, such as emergencies, contingencies, revenue shortfalls, or budgetary imbalances. The City of Bee Cave has considered the possibility that stabilization funding may be required to be used at times and that the overall Unrestricted Fund Balance (Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance) level may be drawn down to a level posing a risk to City finances.

Therefore, it is the policy of the City of Bee Cave to maintain at all times an overall Unrestricted Fund Balance (Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance) of not less than twelve (12) months of regular General Fund operating expenditures. If it is determined that City is below this minimum established fund balance level, the governing body will be informed of this condition and take necessary budgetary steps to bring the fund balance level into compliance with this policy.

6.0 Review of Governmental Fund Classifications

The City of Bee Cave desires that the governmental fund types available for use in governmental financial reporting be appropriately selected based on the GASB-54 definitions of these fund types. Furthermore, the fund balance categories utilized within each these fund types are also to be appropriately selected from the new GASB-54 classifications.

Therefore, after consideration of the purpose of each governmental fund type, it is the policy of the City of Bee Cave to limit the fund balance categories that may be used with each governmental fund type as follows:

General Fund

Nonspendable Fund Balance
Restricted Fund Balance
Committed Fund Balance
Assigned Fund Balance
Unassigned Fund Balance

Capital Projects Funds

Restricted Fund Balance
Committed Fund Balance
Assigned Fund Balance

Debt Funds

Restricted Fund Balance
Committed Fund Balance
Assigned Fund Balance

Special Revenue Funds

Restricted Fund Balance
Committed Fund Balance
Assigned Fund Balance

ORDINANCE NO. 548

AN ORDINANCE OF THE CITY OF BEE CAVE, TEXAS., CITY COUNCIL TO AMEND AND BALANCE CITY FUNDS OF THE CITY OF BEE CAVE, TEXAS., MUNICIPAL BUDGET FOR FISCAL YEAR 2024; PROVIDING FOR AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City of Bee Cave passed their budget for the 2024 fiscal year on August 22, 2023; and

WHEREAS, the City of Bee Cave finds legitimate municipal grounds for the amendments to the budget that are necessary given changes in circumstances, income, and revenue since the last budget adoption or amendment; and

WHEREAS, the City of Bee Cave finds it necessary to amend the FY 2024 budget as listed below; and

WHEREAS, Texas Local Government Code §102.010 provides that a municipality is permitted to make budgetary changes for municipal purposes; and

WHEREAS, the City of Bee Cave finds it necessary to amend the budget line items due to:

- Unanticipated or unbudgeted income
- Unanticipated or unbudgeted expenses
- Unanticipated or unbudgeted shortfall of income
- Increase / decrease in costs of budgeted expenses
- Creation / elimination of a budgeted line item
- Balancing due to multiple changes in income and expenses
- Other: _____

WHEREAS, the City of Bee Cave finds that the amendments adopted under this ordinance are for municipal purposes; and

WHEREAS, the City of Bee Cave finds it is in the best interest of its residents and the general public.

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

Section 1. That the budget of the City of Bee Cave for the 12 month period beginning October 1, 2023, and ending September 30, 2024 as heretofore adopted be, and it is hereby, changed as shown in Exhibit “A”, attached hereto and incorporated by reference for all purposes.

Section 2. This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

**II.
CUMULATIVE CLAUSE**

That this Ordinance shall be cumulative of all provisions of the City of Bee Cave, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

**III.
SEVERABILITY**

That it is hereby declared to be the intention of the City Council of the City of Bee Cave that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

**IV.
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

[SEAL]

APPROVED AS TO FORM:

Ryan Henry, City Attorney

City of Bee Cave

General Fund Budget Summary

Fiscal Year 2024 Amended

	Actual FY 23	Original Budget FY 24	Projected Actual FY 24
Beginning Fund Balance	\$ 19,221,098	\$ 17,273,402	\$ 17,428,414
REVENUE			
Sales Tax	\$ 10,610,419	\$ 10,500,000	\$ 10,474,224
Mixed Beverage Tax	\$ 181,308	\$ 165,000	\$ 172,072
Franchise Fees	\$ 645,794	\$ 564,000	\$ 564,000
Building and Development Fees	\$ 1,146,497	\$ 376,000	\$ 683,025
Miscellaneous - includes Library	\$ 16,267	\$ 14,500	\$ 5,100
Municipal Court	\$ 357,281	\$ 274,500	\$ 517,320
Interest Income	\$ 1,684,573	\$ 1,250,000	\$ 1,090,225
All Other -includes sale of property/TDEM	\$ 1,150,153	\$ -	\$ 644,612
Revenue Total	\$ 15,792,292	\$ 13,144,000	\$ 14,150,578
EXPENDITURES			
Administration	\$ 1,423,844	\$ 1,109,234	\$ 1,368,980
City Council	\$ 41,598	\$ 54,600	\$ 38,403
Legal	\$ 311,419	\$ 350,000	\$ 650,000
Communications	\$ 221,056	\$ 166,534	\$ 229,664
Non-Departmental	\$ 159,698	\$ 268,600	\$ 228,325
Information Technology	\$ 476,292	\$ 431,000	\$ 416,180
Library	\$ 1,055,815	\$ 1,150,372	\$ 1,122,986
Parks	\$ 415,656	\$ 525,862	\$ 393,948
Facilities	\$ 349,961	\$ 359,278	\$ 383,527
Municipal Court	\$ 339,681	\$ 394,002	\$ 408,617
Police	\$ 3,084,972	\$ 3,217,994	\$ 3,810,673
Planning & Development	\$ 1,083,812	\$ 1,125,289	\$ 990,991
Expenditure Total	\$ 8,963,804	\$ 9,152,765	\$ 10,042,294
Revenue over/(under) Expenditures	\$ 6,828,488	\$ 3,991,235	\$ 4,108,284
Transfers In			
Transfer from 4B Economic Development	\$ -	\$ 1,250,000	\$ 1,050,000
TOTAL Transfers In	\$ -	\$ 1,250,000	\$ 1,050,000
Transfers Out			
Chapter 380	\$ (44,413)	\$ (1,250,000)	\$ (1,050,000)
Transfers to Debt Service (02)	\$ (959,408)	\$ (556,722)	\$ (599,310)
Transfers to Capital Improvement (03)	\$ (7,766,296)	\$ (3,279,501)	\$ (1,909,768)
Transfers to Capital Reserves - Operating (10)	\$ -	\$ -	\$ -
Other NOC - Repairs	\$ (6,067)	\$ -	\$ -
TOTAL Transfers Out	\$ (8,776,184)	\$ (5,086,223)	\$ (3,559,078)
TOTAL including Transfers In/Out	\$ (1,947,696)	\$ 155,012	\$ 1,599,206
Ending Fund Balance	\$ 17,273,402	\$ 17,428,414	\$ 19,027,620

General Fund Expenditure Budget

Administration

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5010-11100	SALARY	\$ 920,400	\$ 793,234	\$ 1,007,433
01-5010-11500	OVERTIME	\$ 71	\$ -	
01-5010-12200	MEDICARE @ 1.45%	\$ 14,299	\$ 13,182	\$ 14,714
01-5010-12400	RETIREMENT (TMRS)	\$ 96,242	\$ 89,544	\$ 101,274
01-5010-12500	VISION COVERAGE	\$ 1,318	\$ 1,430	\$ 1,373
01-5010-12600	HEALTH INSURANCE	\$ 84,535	\$ 82,212	\$ 94,992
01-5010-12700	DENTAL COVERAGE	\$ 5,840	\$ 5,876	\$ 6,320
01-5010-12900	LIFE INSURANCE	\$ 164	\$ 182	\$ 162
01-5010-13200	LONGEVITY PAY	\$ 5,774	\$ 5,774	\$ 7,018
01-5010-13300	OTHER ALLOWANCE	\$ 82,637	\$ 9,000	\$ 7,305
01-5010-13500	OTHER BENEFITS	\$ -	\$ -	\$ 46
01-5010-21000	POSTAGE	\$ 779	\$ 400	\$ 650
01-5010-21100	SUPPLIES	\$ 3,955	\$ 3,500	\$ 7,000
01-5010-21200	PRINTING	\$ 61	\$ 100	\$ 1,000
01-5010-21400	SPECIAL DEPT SUPPLIES	\$ 3,577	\$ 4,000	\$ 2,500
01-5010-21900	MISCELLANEOUS	\$ 15	\$ -	\$ 300
01-5010-22800	ADVERTISING & RECRUITMENT	\$ 5,721	\$ 3,500	\$ 18,000
01-5010-22900	LEGAL NOTICES	\$ 12,509	\$ 12,000	\$ 15,000
01-5010-23400	MILEAGE REIMBURSEMENT	\$ 631	\$ 300	\$ 300
01-5010-23600	CLOTHING/UNIFORMS	\$ 500	\$ 500	\$ -
01-5010-24100	TRAVEL & MEETINGS	\$ 6,749	\$ 7,000	\$ 4,500
01-5010-24200	SEMINARS & TRAINING	\$ 10,329	\$ 10,000	\$ 7,000
01-5010-24300	MEMBERSHIP FEES	\$ 6,451	\$ 7,500	\$ 6,500
01-5010-25100	FILING & RECORDING	\$ -	\$ -	\$ 350
01-5010-25200	SPECIAL EVENTS	\$ 5,541	\$ 6,000	\$ 1,500
01-5010-26500	CREDIT CARD MERCHANT FEES	\$ 5,840	\$ 4,000	\$ 8,275
01-5010-51500	OTHER PROFESSIONAL FEES	\$ 149,906	\$ 50,000	\$ 55,000
01-5010-54600	SERVICE CONTRACTS	\$ -	\$ -	\$ 468
Administration Total		\$ 1,423,844	\$ 1,109,234	\$ 1,368,980

General Fund Expenditure Budget

City Council

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5020-11100	SALARY	\$ 6,237	\$ 6,000	\$ 5,646
01-5020-11300	UNEMPLOYMENT		\$ -	\$ 7
01-5020-12000	FICA @ 7.65%	\$ 375	\$ 500	\$ 347
01-5020-12200	MEDICARE @ 1.45%	\$ 88	\$ 100	\$ 82
01-5020-21100	SUPPLIES	\$ 44	\$ 100	\$ 236
01-5020-21200	PRINTING	\$ 15	\$ 100	\$ 35
01-5020-21400	SPECIAL DEPT SUPPLIES	\$ 91	\$ 200	\$ 200
01-5020-23100	ELECTIONS		\$ 10,000	\$ -
01-5020-23400	MILEAGE REIMBURSEMENT	\$ 317	\$ 100	\$ 100
01-5020-24100	TRAVEL & MEETINGS	\$ 1,158	\$ 2,000	\$ 1,000
01-5020-24200	SEMINARS & TRAINING	\$ -	\$ 500	\$ -
01-5020-25200	SPECIAL EVENTS	\$ 10,271	\$ 10,000	\$ 7,750
01-5020-51300	AUDIT FEES	\$ 23,000	\$ 25,000	\$ 23,000
City Council Total		\$ 41,596	\$ 54,600	\$ 38,403

General Fund Expenditure Budget

Legal

Account #	Account Name	Actual	Budget	Projected
		FY 2023	FY 2024	FY 2024
01-5030-51100	LEGAL FEES	\$ 311,419	\$ 350,000	\$ 650,000
Legal Total		\$ 311,419	\$ 350,000	\$ 650,000

General Fund Expenditure Budget

Communications

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5040-11100	SALARY	\$ 153,320	\$ 98,904	\$ 140,738
01-5040-12200	MEDICARE @ 1.45%	\$ 2,169	\$ 1,736	\$ 1,988
01-5040-12400	RETIREMENT (TMRS)	\$ 14,916	\$ 9,702	\$ 13,966
01-5040-12500	VISION COVERAGE	\$ 274	\$ 217	\$ 192
01-5040-12600	HEALTH INSURANCE	\$ 20,655	\$ 18,700	\$ 21,867
01-5040-12700	DENTAL COVERAGE	\$ 1,312	\$ 1,153	\$ 1,255
01-5040-12900	LIFE INSURANCE	\$ 28	\$ 22	\$ 26
01-5040-13300	OTHER ALLOWANCE	\$ 3,206	\$ 3,000	\$ -
01-5040-21000	POSTAGE	\$ -	\$ -	\$ 625
01-5040-21100	SUPPLIES	\$ 442	\$ 500	\$ 3,000
01-5040-21200	PRINTING	\$ 605	\$ 500	\$ 1,650
01-5040-22800	ADVERTISING & RECRUITMENT	\$ 1,004	\$ 500	\$ 6,500
01-5040-23400	MILEAGE REIMBURSEMENT	\$ 118	\$ 300	\$ 150
01-5040-23600	CLOTHING/UNIFORMS	\$ 102	\$ 300	\$ -
01-5040-24100	TRAVEL & MEETINGS	\$ 4,331	\$ 5,000	\$ 225
01-5040-24200	SEMINARS & TRAINING	\$ 3,660	\$ 3,500	\$ 750
01-5040-24300	MEMBERSHIP FEES	\$ 1,293	\$ 2,500	\$ 1,982
01-5040-25200	SPECIAL EVENTS	\$ 4,095	\$ 5,000	\$ 2,750
01-5040-51500	OTHER PROFESSIONAL FEES	\$ 9,146	\$ 15,000	\$ 15,000
01-5040-72500	SOFTWARE/FFE	\$ 380	\$ -	\$ 17,000
Communications Total		\$ 221,056	\$ 166,534	\$ 229,664

General Fund Expenditure Budget

Non-Departmental

Account #	Account Name	Actual	Budget	Projected
		FY 2023	FY 2024	Actual FY 2024
01-5120-11100	SALARY	\$ -	\$ -	\$ 475
01-5120-21200	PRINTING	\$ -	\$ -	
01-5120-21400	SPECIAL DEPT SUPPLIES	\$ -	\$ -	\$ 480
01-5120-24300	MEMBERSHIP FEES	\$ 818	\$ 1,000	\$ -
01-5120-25200	SPECIAL EVENTS	\$ 191	\$ 100	\$ 28,741
01-5120-26000	EMERGENCY MGMNT PLAN	\$ 12,976	\$ 15,000	\$ 45,649
01-5120-27000	CONTINGENCY	\$ -	\$ 100,000	\$ -
01-5120-51500	OTHER PROFESSIONAL FEES	\$ 6,400	\$ 10,000	\$ -
01-5120-54600	SERVICE CONTRACTS	\$ 2,981	\$ -	\$ 2,981
01-5120-55000	RISK INSURANCE	\$ 116,092	\$ 125,000	\$ 132,499
01-5120-73000	LEASE PURCHASE	\$ 20,240	\$ 17,500	\$ 17,500
Non-Departmental Total		\$ 159,698	\$ 268,600	\$ 228,325

General Fund Expenditure Budget

Information Technology

Account #	Account Name	Actual	Budget	Projected
		FY 2023	FY 2024	Actual FY 2024
01-5140-21100	SUPPLIES	\$ 707	\$ 1,000	\$ 1,500
01-5140-21400	SPECIAL DEPT SUPPLIES	\$ 31,821	\$ 40,000	\$ 21,500
01-5140-22300	TELECOMMUNICATION SVC PLANS	\$ 56,932	\$ 50,000	\$ 50,000
01-5140-22400	CABLE	\$ 28,057	\$ 30,000	\$ 26,150
01-5140-24200	SEMINARS & TRAINING	\$ -	\$ -	\$ -
01-5140-24300	MEMBERSHIP FEES	\$ -	\$ -	\$ -
01-5140-51500	OTHER PROFESSIONAL FEES	\$ 330,599	\$ 275,000	\$ 294,350
01-5140-54600	SERVICE CONTRACTS	\$ 19,346	\$ 15,000	\$ 22,680
01-5140-71000	CAPITAL OUTLAY	\$ 8,830	\$ 10,000	\$ -
01-5140-72500	SOFTWARE	\$ -	\$ 10,000	\$ -
Information Technology Total		\$ 476,292	\$ 431,000	\$ 416,180

General Fund Expenditure Budget

Library

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5200-11100	SALARY	\$ 676,351	\$ 736,202	\$ 701,288
01-5200-11500	OVERTIME	\$ -	\$ -	\$ 190
01-5200-12000	FICA @ 7.65%	\$ 4,100	\$ 5,590	\$ 4,069
01-5200-12200	MEDICARE @ 1.45%	\$ 9,678	\$ 10,475	\$ 10,116
01-5200-12400	RETIREMENT (TMRS)	\$ 59,536	\$ 63,473	\$ 64,406
01-5200-12500	VISION COVERAGE	\$ 1,486	\$ 1,941	\$ 1,560
01-5200-12600	HEALTH INSURANCE	\$ 104,702	\$ 123,465	\$ 131,527
01-5200-12700	DENTAL COVERAGE	\$ 6,747	\$ 8,002	\$ 7,917
01-5200-12900	LIFE INSURANCE	\$ 199	\$ 230	\$ 200
01-5200-13200	LONGEVITY PAY	\$ 8,894	\$ 8,894	\$ 10,069
01-5200-13500	OTHER BENEFITS	\$ 1,200	\$ 1,100	\$ 1,200
01-5200-20500	BOOKS - LIBRARY	\$ 44,372	\$ 40,000	\$ 45,000
01-5200-20600	DVDS - LIBRARY	\$ 3,918	\$ 4,000	\$ 4,000
01-5200-20700	AUDIO BOOKS - LIBRARY	\$ 9,255	\$ 8,500	\$ 8,500
01-5200-20800	DIGITAL - LIBRARY	\$ 71,531	\$ 70,000	\$ 70,000
01-5200-21000	POSTAGE	\$ 627	\$ 500	\$ 750
01-5200-21100	SUPPLIES	\$ 11,473	\$ 12,000	\$ 12,000
01-5200-21200	PRINTING	\$ 4,823	\$ 5,000	\$ 5,000
01-5200-23400	MILEAGE REIMBURSEMENT	\$ 512	\$ 1,000	\$ 750
01-5200-24100	TRAVEL & MEETINGS	\$ 3,405	\$ 5,000	\$ 7,000
01-5200-24200	SEMINARS & TRAINING	\$ 3,638	\$ 5,000	\$ 3,500
01-5200-24300	MEMBERSHIP FEES	\$ 3,952	\$ 5,000	\$ 3,500
01-5200-25200	SPECIAL EVENTS	\$ 14,900	\$ 20,000	\$ 20,000
01-5200-51500	OTHER PROFESSIONAL FEES	\$ 8,622	\$ 12,000	\$ 7,444
01-5200-54600	SERVICE CONTRACTS	\$ 1,895	\$ 3,000	\$ 3,000
Library Total		\$ 1,055,816	\$ 1,150,372	\$ 1,122,986

General Fund Expenditure Budget

Parks

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5350-11100	SALARY	\$ 148,135	\$ 235,226	\$ 178,749
01-5350-11300	UNEMPLOYMENT	\$ -	\$ -	\$ 6,695
01-5350-11500	OVERTIME	\$ 590	\$ -	\$ -
01-5350-12000	FICA @ 7.65%	\$ 360	\$ 910	\$ 69
01-5350-12200	MEDICARE @ 1.45%	\$ 2,188	\$ 3,400	\$ 2,575
01-5350-12400	RETIREMENT (TMRS)	\$ 14,284	\$ 21,666	\$ 17,817
01-5350-12500	VISION COVERAGE	\$ 323	\$ 325	\$ 297
01-5350-12600	HEALTH INSURANCE	\$ 22,901	\$ 21,181	\$ 24,344
01-5350-12700	DENTAL COVERAGE	\$ 1,421	\$ 1,294	\$ 1,658
01-5350-12900	LIFE INSURANCE	\$ 47	\$ 59	\$ 47
01-5350-13200	LONGEVITY PAY	\$ 406	\$ 406	\$ 543
01-5350-13300	OTHER ALLOWANCE	\$ 7,205	\$ 7,205	\$ -
01-5350-21000	POSTAGE	\$ 26	\$ 50	\$ -
01-5350-21100	SUPPLIES	\$ 2,205	\$ 2,500	\$ 3,750
01-5350-21200	PRINTING	\$ 512	\$ 1,000	\$ 150
01-5350-21300	TOOLS	\$ 3,020	\$ 3,000	\$ 1,650
01-5350-21400	SPECIAL DEPT SUPPLIES	\$ 33,444	\$ 32,000	\$ 22,500
01-5350-21500	REPAIRS	\$ 15,066	\$ 15,000	\$ 10,000
01-5350-21600	PARKS IMPROV & MAINTENANCE	\$ 65,850	\$ 65,000	\$ 12,500
01-5350-22100	ELECTRIC UTILITIES	\$ 6,252	\$ 5,000	\$ 10,500
01-5350-22200	WATER UTILITIES	\$ 10,080	\$ 10,000	\$ 7,500
01-5350-22500	WASTE MANAGEMENT	\$ -	\$ -	\$ 402
01-5350-23400	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ 350
01-5350-23500	FUEL, TIRES & MAINTENANCE	\$ 16,145	\$ 15,000	\$ 12,500
01-5350-23600	CLOTHING/UNIFORMS	\$ 5,653	\$ 5,000	\$ 7,450
01-5350-24100	TRAVEL & MEETINGS	\$ 83	\$ 200	\$ 1,500
01-5350-24200	SEMINARS & TRAINING	\$ 1,517	\$ 2,500	\$ 500
01-5350-24300	MEMBERSHIP FEES	\$ 385	\$ 500	\$ 1,200
01-5350-25100	FILING & RECORDING	\$ 750	\$ -	\$ -
01-5350-25200	SPECIAL EVENTS	\$ 3,980	\$ 5,000	\$ 5,500
01-5350-26500	CREDIT CARD MERCHANT FEES	\$ 795	\$ 500	\$ 1,200
01-5350-51500	OTHER PROFESSIONAL FEES	\$ 5,593	\$ 3,500	\$ 15,000
01-5350-54600	SERVICE CONTRACTS	\$ 23,891	\$ 30,000	\$ 15,000
01-5350-71000	CAPITAL OUTLAY	\$ 15,700	\$ -	\$ 1,062
01-5350-72500	SOFTWARE	\$ 5,387	\$ 7,500	\$ -
01-5350-73000	LEASE/PURCHASE PAYMENT	\$ 1,461	\$ 30,940	\$ 30,940
ParksTotal		\$ 415,655	\$ 525,862	\$ 393,948

General Fund Expenditure Budget

Facilities

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5650-11100	SALARY	\$ 12,240	\$ 33,202	\$ 52,715
01-5650-11500	OVERTIME	\$ -	\$ -	\$ -
01-5650-12000	FICA @ 7.65%	\$ -	\$ -	\$ -
01-5650-12200	MEDICARE @ 1.45%	\$ 169	\$ 442	\$ 707
01-5650-12400	RETIREMENT (TMRS)	\$ 1,201	\$ 3,250	\$ 5,260
01-5650-12500	VISION COVERAGE	\$ 26	\$ 156	\$ 219
01-5650-12600	HEALTH INSURANCE	\$ 1,568	\$ 11,622	\$ 22,348
01-5650-12700	DENTAL COVERAGE	\$ 204	\$ 754	\$ 1,212
01-5650-12900	LIFE INSURANCE	\$ 4	\$ 52	\$ 26
01-5650-13200	LONGEVITY PAY	\$ -	\$ -	\$ 83
01-5650-13300	OTHER ALLOWANCE	\$ -	\$ -	\$ -
01-5650-21100	SUPPLIES	\$ 13,108	\$ 12,000	\$ 10,000
01-5650-21400	SPECIAL DEPARTMENTAL SUPPLIES	\$ 19,902	\$ 25,000	\$ 4,000
01-5650-21500	REPAIRS	\$ 41,143	\$ 35,000	\$ 25,000
01-5650-22100	ELECTRIC UTILITIES	\$ 91,305	\$ 75,000	\$ 81,625
01-5650-22200	WATER UTILITIES	\$ 9,408	\$ 10,000	\$ 10,725
01-5650-22500	WASTE MANAGEMENT	\$ 12,051	\$ 12,000	\$ 10,180
01-5650-23500	FUEL, TIRES & MAINTENANCE	\$ 54	\$ 100	\$ -
01-5650-23600	CLOTHING/UNIFORMS	\$ -	\$ -	\$ 5,795
01-5650-24200	SEMINARS & TRAINING	\$ 224	\$ 500	\$ 45
01-5650-24300	MEMBERSHIP FEES	\$ 160	\$ 200	\$ 150
01-5650-25200	SPECIAL EVENTS	\$ 8,444	\$ 10,000	\$ 10,553
01-5650-51500	OTHER PROFESSIONAL FEES	\$ 4,327	\$ 5,000	\$ 2,884
01-5650-54600	SERVICE CONTRACTS	\$ 134,424	\$ 125,000	\$ 140,000
Facilities Total		\$ 349,962	\$ 359,278	\$ 383,527

General Fund Expenditure Budget

Municipal Court

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5500-11100	SALARY	\$ 188,865	\$ 245,034	\$ 231,430
01-5500-11500	OVERTIME	\$ 1,151	\$ -	\$ 3,465
01-5500-12000	FICA @ 7.65%	\$ 3,380	\$ 3,782	\$ 3,508
01-5500-12200	MEDICARE @ 1.45%	\$ 2,692	\$ 3,553	\$ 3,376
01-5500-12400	TMRS RETIREMENT	\$ 13,173	\$ 18,053	\$ 18,027
01-5500-12500	VISION INSURANCE	\$ 409	\$ 609	\$ 499
01-5500-12600	HEALTH INSURANCE	\$ 30,952	\$ 42,788	\$ 43,422
01-5500-12700	DENTAL INSURANCE	\$ 1,575	\$ 2,530	\$ 2,079
01-5500-12900	LIFE INSURANCE	\$ 52	\$ 77	\$ 68
01-5500-13200	LONGEVITY PAY	\$ 776	\$ 776	\$ 872
01-5500-13500	OTHER BENEFITS	\$ 1,985	\$ 2,000	\$ 2,400
01-5500-21000	POSTAGE	\$ 627	\$ 500	\$ 618
01-5500-21100	SUPPLIES	\$ 1,937	\$ 1,500	\$ 3,225
01-5500-21400	SPECIAL DEPT SUPPLIES	\$ -	\$ -	\$ 500
01-5500-22000	REFUNDS	\$ 714	\$ 500	\$ 1,000
01-5500-23400	MILEAGE REIMBURSEMENT	\$ 540	\$ 500	\$ 650
01-5500-23600	CLOTHING/UNIFORMS	\$ 74	\$ 100	\$ -
01-5500-24100	TRAVEL & MEETINGS	\$ 100	\$ 200	\$ 850
01-5500-24200	SEMINAR & TRAINING	\$ 600	\$ 1,000	\$ 750
01-5500-24300	MEMBERSHIP FEES	\$ 13	\$ -	\$ 128
01-5500-26500	CREDIT CARD MERCHANT FEES	\$ 13,196	\$ 10,000	\$ 20,000
01-5500-51100	LEGAL FEES	\$ 59,708	\$ 45,000	\$ 61,250
01-5500-51500	OTHER PROFESSIONAL FEES	\$ 16,646	\$ 15,000	\$ 10,000
01-5500-54600	SERVICE CONTRACTS	\$ 517	\$ 500	\$ 500
Municipal Court Total		\$ 339,682	\$ 394,002	\$ 408,617

General Fund Expenditure Budget

Police

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5520-11100	SALARY	\$ 1,839,479	\$ 1,853,852	\$ 2,006,711
01-5520-11500	OVERTIME	\$ 72,566	\$ 75,000	\$ 75,000
01-5520-11800	EMERGENCY MGMNT	\$ -	\$ 8,537	\$ -
01-5520-12200	MEDICARE @ 1.45%	\$ 27,550	\$ 28,574	\$ 30,203
01-5520-12400	RETIREMENT (TMRS)	\$ 186,773	\$ 196,066	\$ 210,459
01-5520-12500	VISION COVERAGE	\$ 3,009	\$ 3,276	\$ 3,346
01-5520-12600	HEALTH INSURANCE	\$ 215,114	\$ 229,788	\$ 299,758
01-5520-12700	DENTAL COVERAGE	\$ 13,410	\$ 14,430	\$ 17,492
01-5520-12900	LIFE INSURANCE	\$ 431	\$ 468	\$ 474
01-5520-13200	LONGEVITY PAY	\$ 13,218	\$ 13,218	\$ 15,286
01-5520-13300	OTHER BENEFITS	\$ 26,267	\$ 25,000	\$ 26,035
01-5520-21000	POSTAGE	\$ 1,664	\$ 1,500	\$ 925
01-5520-21100	SUPPLIES	\$ 6,691	\$ 7,000	\$ 7,500
01-5520-21200	PRINTING	\$ 557	\$ 1,000	\$ 1,500
01-5520-21400	SPECIAL DEPT SUPPLIES	\$ 55,127	\$ 55,000	\$ 25,000
01-5520-21500	REPAIRS	\$ 56	\$ -	\$ 700
01-5520-22000	REFUNDS	\$ -	\$ -	\$ 100
01-5520-22800	ADVTG & RECRUITMENT	\$ 51	\$ 100	\$ 200
01-5520-23400	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ 87
01-5520-23500	FUEL, TIRES & MAINTENANCE	\$ 71,515	\$ 75,000	\$ 75,000
01-5520-23600	CLOTHING/UNIFORMS	\$ 48,735	\$ 50,000	\$ 30,000
01-5520-24100	TRAVEL & MEETINGS	\$ 5,977	\$ 6,000	\$ 7,500
01-5520-24200	SEMINARS & TRAINING	\$ 32,717	\$ 30,000	\$ 10,000
01-5520-24300	MEMBERSHIP FEES	\$ 5,729	\$ 7,500	\$ 5,000
01-5520-24400	TUITION REIMBURSEMENT	\$ -	\$ 1,185	\$ -
01-5520-25200	SPECIAL EVENTS	\$ 523	\$ 1,000	\$ 1,000
01-5520-51500	OTHER PROFESSIONAL FEES	\$ 14,489	\$ 20,000	\$ 35,000
01-5520-51600	DISPATCH SERVICES	\$ 355,455	\$ 350,000	\$ 533,209
01-5520-51700	VICTIM COORDINATOR	\$ 32,546	\$ 25,000	\$ 30,476
01-5520-54600	SERVICE CONTRACTS	\$ 20,440	\$ 25,000	\$ 17,500
01-5520-71000	CAPITAL OUTLAY	\$ -	\$ 70,000	\$ 288,158
01-5520-71700	FURNITURE & FIXTURES	\$ 461	\$ 500	\$ -
01-5520-72400	COMPUTER HARDWARE	\$ 1,890	\$ 3,000	\$ -
01-5520-72500	SOFTWARE	\$ -	\$ -	\$ 7,960
01-5520-73000	LEASE/PURCHASE PAYMENT	\$ 32,532	\$ 41,000	\$ 49,094
Police Total		\$ 3,084,972	\$ 3,217,994	\$ 3,810,673

General Fund Expenditure Budget

Planning & Development

Account #	Account Name	Projected		
		Actual FY 2023	Budget FY 2024	Actual FY 2024
01-5620-11100	SALARY	\$ 767,919	\$ 645,944	\$ 663,092
01-5620-11500	OVERTIME	\$ 1,655	\$ -	\$ 1,257
01-5620-12200	MEDICARE @ 1.45%	\$ 11,068	\$ 9,308	\$ 9,702
01-5620-12400	RETIREMENT (TMRS)	\$ 74,773	\$ 63,674	\$ 66,999
01-5620-12500	VISION COVERAGE	\$ 1,035	\$ 988	\$ 946
01-5620-12600	HEALTH INSURANCE	\$ 73,842	\$ 67,756	\$ 73,120
01-5620-12700	DENTAL COVERAGE	\$ 4,421	\$ 4,082	\$ 4,136
01-5620-12900	LIFE INSURANCE	\$ 168	\$ 182	\$ 145
01-5620-13200	LONGEVITY PAY	\$ 6,415	\$ 6,415	\$ 6,047
01-5620-13500	OTHER BENEFITS	\$ 3,000	\$ 3,000	\$ 3,538
01-5620-21000	POSTAGE	\$ 1,031	\$ 1,000	\$ 618
01-5620-21100	SUPPLIES	\$ 774	\$ 1,000	\$ 2,500
01-5620-21200	PRINTING	\$ 2,194	\$ 2,000	\$ 2,500
01-5620-21400	SPECIAL DEPARTMENTAL SUPPLIES	\$ 67	\$ 500	\$ 3,500
01-5620-22000	REFUNDS	\$ 3,968	\$ -	\$ -
01-5620-23400	MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ 300
01-5620-23500	FUEL, TIRES & MAINTENANCE	\$ 1,902	\$ 2,000	\$ 2,000
01-5620-23600	CLOTHING/UNIFORMS	\$ 2,381	\$ 2,000	\$ 4,314
01-5620-24100	TRAVEL & MEETINGS	\$ 2,052	\$ 2,500	\$ 6,500
01-5620-24200	SEMINARS & TRAINING	\$ 6,945	\$ 7,500	\$ 5,500
01-5620-24300	MEMBERSHIP FEES	\$ 2,599	\$ 2,500	\$ 3,000
01-5620-25200	SPECIAL EVENTS	\$ -	\$ -	\$ 1,109
01-5620-26500	CREDIT CARD MERCHANT FEES	\$ 5,982	\$ 5,000	\$ 6,000
01-5620-51400	ENGINEERING FEES	\$ 26,235	\$ 30,000	\$ 35,000
01-5620-51500	OTHER PROFESSIONAL FEES	\$ 68,986	\$ 200,000	\$ 50,000
01-5620-51800	ROAD CONSTRUCTION INSPECTION (Pass Thru)	\$ 14,400	\$ 50,000	\$ 11,150
01-5620-71700	FURNITURE & FIXTURES	\$ -	\$ -	\$ 328
01-5620-72500	SOFTWARE	\$ -	\$ -	\$ 9,750
01-5620-73000	LEASE/PURCHASE PAYMENT	\$ -	\$ 17,940	\$ 17,940
Planning & Development Total		\$ 1,083,812	\$ 1,125,289	\$ 990,991

General Fund Expenditure Budget

Chapter 380

Account #	Account Name	Actual FY 2023	Budget FY 2024	Projected Actual FY 2024
01-5800-62100	HCG 380	\$ 44,413	\$ -	\$ -
01-5800-62101	CHAPTER 380 PAYMENTS (EDB REIMBURSE)	\$ -	\$ 1,250,000	\$ 1,050,000
Chapter 380 Total		\$ 44,413	\$ 1,250,000	\$ 1,050,000

Debt Fund

	Actual FY 2023	Budget FY 2024	Projected Actual FY 2024
Beginning Fund Balance	\$ 37,886	\$ 503	\$ -
REVENUE			
PROPERTY TAX REVENUE - I & S	\$ 598,041	\$ 644,361	\$ 605,402
PROPERTY TAX REVENUE - M & O		\$ -	\$ -
PROP TAX-PENALTY & INTEREST	\$ 2,000	\$ 2,000	\$ 3,444
TRANSFER FROM GEN FUND	\$ 968,559	\$ 556,722	\$ 599,310
Total	\$ 1,568,600	\$ 1,203,083	\$ 1,208,156
EXPENSE			
PROFESSIONAL FEES	\$ 3,000	\$ 5,000	\$ 10,073
PRINCIPAL - 2015 REFUND GO BOND	\$ 355,000	\$ -	\$ -
INTEREST - 2015 REFUND GO BOND	\$ 3,451	\$ -	\$ -
PRINCIPAL - 2017 TAX NOTE	\$ 880,000	\$ 890,000	\$ 890,000
INTEREST - 2017 TAX NOTE	\$ 36,007	\$ 18,565	\$ 18,565
PRINCIPAL - 2020 TAX NOTE	\$ 280,000	\$ 280,000	\$ 280,000
INTEREST - 2020 TAX NOTE	\$ 11,142	\$ 9,518	\$ 9,518
Total	\$ 1,568,600	\$ 1,203,083	\$ 1,208,156
Revenue over/(under) Expenditures	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 503	\$ 503	\$ -

Expenditure Budget Capital Projects - CIP

	Actual FY 2023	Original Budget FY 24	Projected Actual FY 24
Beginning Fund Balance	\$ 35,499	\$ -	\$ -
REVENUE			
Transfers In	\$ 7,862,298	\$ 3,279,501	\$ 1,909,768
Reimbursement of Expenses	\$ -	\$ -	\$ 580,522
Total	\$ 7,862,298	\$ 3,279,501	\$ 2,490,290
EXPENSE			
Emergency Management	\$ 660	\$ -	\$ -
Repairs	\$ -	\$ -	\$ 8,680
<i>Other Professional Fees</i>	\$ 949,425	\$ -	\$ -
<i>Other Professional Fees (TTH)</i>	\$ -	\$ -	\$ 319,838
<i>Other Professional Fees (Lake Flato)</i>	\$ -	\$ 750,000	\$ 1,198,270
<i>Other Professional Fees (Hoar)</i>	\$ -	\$ 250,000	\$ 25,000
<i>Other Professional Fees (HDR)</i>	\$ -	\$ -	\$ -
<i>Other Professional Fees (PGAL)</i>	\$ -	\$ 500,000	\$ 753,500
<i>Other Professional Fees (ROB)</i>	\$ -	\$ 250,000	\$ 40,000
Public Safety Facility Construction	\$ -	\$ 1,500,000	\$ -
Parks Improvement	\$ 17,147	\$ -	\$ 424
Property Acquisition	\$ 6,058,277	\$ -	\$ 300
Facilities Improvement	\$ 15,201	\$ 15,000	\$ 61,833
City Hall Renovation Phase II	\$ 125,678	\$ -	\$ 32,445
Special Projects (Revival Demo)	\$ -	\$ 50,000	\$ 50,000
Special Projects (Storm Damage)	\$ 731,409	\$ -	\$ -
Total	\$ 7,897,797	\$ 3,315,000	\$ 2,490,290
Revenue over/(under) Expenditures	\$ (35,499)	\$ (35,499)	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

Expenditure Budget

Hotel Occupancy Fund

	Actual FY 2023	Original Budget FY 24	Projected Actual FY 24
Beginning Fund Balance	\$ 2,097,726	\$ 2,113,257	\$ 2,265,194
 REVENUE			
Hotel Occupancy Tax Revenue	\$ 586,749	\$ 600,000	\$ 542,138
Bee Cave On Ice Annual (Ice Rink)	\$ 340,920	\$ 300,000	\$ 314,040
Interest Income	\$ -		\$ 129,000
Donations	\$ 15,000	\$ -	\$ 10,000
Total	\$ 942,669	\$ 900,000	\$ 995,178
 EXPENSE			
Salary	\$ 51,676	\$ 51,532	\$ 61,427
Medicare @ 1.45%	\$ 739	\$ 728	\$ 878
Retirement (Tmrs)	\$ 4,988	\$ 5,018	\$ 6,071
Vision Coverage	\$ 79	\$ 78	\$ 84
Health Insurance	\$ 4,994	\$ 5,330	\$ 6,091
Dental Coverage	\$ 337	\$ 364	\$ 372
Life Insurance	\$ 8	\$ 13	\$ 11
Bee Cave On Ice Annual	\$ 424,317	\$ 355,000	\$ 309,808
Other Application Approvals	\$ 260,000	\$ 240,000	\$ 117,000
Advertising & Promotion	\$ -	\$ -	\$ -
Arts Promotion	\$ 180,000	\$ 90,000	\$ -
Capital Outlay	\$ -	\$ -	\$ 21,234
Total	\$ 927,138	\$ 748,063	\$ 522,976
 Revenue over/(under) Expenditures	 \$ 15,531	 \$ 151,937	 \$ 472,202
 Ending Fund Balance	 \$ 2,113,257	 \$ 2,265,194	 \$ 2,737,396

Expenditure Budget

Court Technology Fund

	Actual FY 2023	Budget FY 2024	Projected Actual FY 2024
Beginning Fund Balance	\$ 36,707	\$ 48,067	\$ 61,067
 REVENUE			
Court Technology Fund	\$ 13,075	\$ 13,000	\$ 18,212
Total	\$ 13,075	\$ 13,000	\$ 18,212
 EXPENSE			
Court Technology Hardware	\$ 1,715	\$ -	\$ 9,021
Court Technology Software			\$ 9,452
Total	\$ 1,715	\$ -	\$ 18,473
 Revenue over/(under) Expenditures	 \$ 11,360.00	 \$ 13,000.00	 \$ (261.00)
 Ending Fund Balance	 \$ 48,067.00	 \$ 61,067.00	 \$ 60,806.00

Expenditure Budget

Court Building Security Fund

	Actual FY 2023	Budget FY 2024	Projected Actual FY 2024
Beginning Fund Balance	\$ 57,619	\$ 73,509	\$ 83,509
 REVENUE			
Court Building Security Fund	\$ 15,890	\$ 10,000	\$ 22,341
Total	\$ 15,890	\$ 10,000	\$ 22,341
 EXPENSE			
Court Building Security Expense	-	-	\$ -
Total	\$ -	\$ -	\$ -
 Revenue over/(under) Expenditures	 \$ 15,890.00	 \$ 10,000.00	 \$ 22,341.00
 Ending Fund Balance	 \$ 73,509.00	 \$ 83,509.00	 \$ 105,850.00

Expenditure Budget

Road Maintenance Fund

	Actual FY 2023	Original Budget FY 24	Projected Actual FY 24
Beginning Fund Balance	\$ 4,805,494	\$ 5,239,463	\$ 6,151,041
REVENUE			
Road Maintenance, Sales Tax	\$ 884,202	\$ 875,000	\$ 872,853
Misc Revenue	\$ 6,288	\$ -	\$ -
Interest Income, ROI	\$ -	\$ -	\$ 324,029
Reimbursement For Txdot Signals	\$ -	\$ -	\$ 140,578
Total	\$ 890,490	\$ 875,000	\$ 1,337,460
EXPENSE			
Salary	\$ 39,432	\$ 51,688	\$ 46,502
FICA	\$ 109	\$ 390	\$ 30
Medicare @ 1.45%	\$ 560	\$ 728	\$ 658
Retirement (Tmrs)	\$ 3,664	\$ 4,472	\$ 4,568
Vision Coverage	\$ 96	\$ 130	\$ 98
Health Insurance	\$ 6,559	\$ 8,242	\$ 9,077
Dental Coverage	\$ 418	\$ 520	\$ 489
Life Insurance	\$ 15	\$ 26	\$ 19
Repair & Maint - Street	\$ 98,016	\$ 615,304	\$ 32,858
Signs	\$ 1,909	\$ 5,000	\$ 2,966
Guardrails	\$ -	\$ 3,500	\$ -
Pavement Markings	\$ -	\$ 7,500	\$ -
Repair & Maint - Sidewalk	\$ -	\$ 2,500	\$ -
Other Professional Fees	\$ 3,176	\$ -	\$ 145,429
Service Contracts	\$ 302,567	\$ 75,000	\$ 54,791
Capital Outlay	\$ -	\$ 100,000	\$ 135,650
Total	\$ 456,521	\$ 875,000	\$ 433,135
Revenue over/(under) Expenditures	\$ 433,969	\$ -	\$ 904,325
Ending Fund Balance	\$ 5,239,463	\$ 5,239,463	\$ 7,055,366

Expenditure Budget

Police Confiscation Fund

	Actual FY 2023	Budget FY 2024	Projected Actual FY 2024
Beginning Fund Balance	\$ 9,133	\$ 11,265	\$ 11,265
 REVENUE			
Police Confiscation Revenue	\$ 12,362	\$ -	\$ 4,762
Total	\$ 12,362	\$ -	\$ 4,762
 EXPENSE			
Return of Property	\$ 10,230	\$ -	\$ 1,263
Total	\$ 10,230	\$ -	\$ 1,263
 Revenue over/(under) Expenditures	 \$ 2,132.00	 \$ -	 \$ 3,499.00
 Ending Fund Balance	 \$ 11,265.00	 \$ 11,265.00	 \$ 14,764.00

Expenditure Budget

Public Improvement Districts Fund

	Actual FY 2023	Budget FY 2024	Projected Actual FY 2024
Beginning Fund Balance	\$ 5,565,824	\$ 5,565,824	\$ 5,565,824
 REVENUE			
Property Tax Revenue	\$ 101,946	\$ 101,946	\$ 1,208,501
Total	\$ 101,946	\$ 101,946	\$ 1,208,501
 EXPENSE			
Other Professional Fees			\$ 94
Backyard PID Property Tax Disburse	\$ 101,946	\$ 101,946	\$ 1,208,501
Total	\$ 101,946	\$ 101,946	\$ 1,208,501
 Revenue over/(under) Expenditures	 \$ -	 \$ -	 \$ -
 Ending Fund Balance	 \$ 5,565,824.00	 \$ 5,565,824.00	 \$ 5,565,824.00

ORDINANCE NO. 549

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF BEE CAVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING ON SEPTEMBER 30, 2025; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENTS ON ALL INDEBTEDNESS; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Bee Cave is a Home Rule municipality and the City Council is the governing body of the City; and

WHEREAS, a budget for operating the municipal government of City of Bee Cave for the fiscal year October 1, 2024, to September 30, 2025, has been prepared in accordance with Chapter 102 of the Texas Local Government Code for the City of Bee Cave, Texas; and

WHEREAS, said budget has been submitted to the City Council in accordance with the Local Government Code; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by the Local Government Code; and

WHEREAS, public hearings on the Proposed Budget were held on September 10, 2024 and September 24, 2024; and

WHEREAS, the City's Proposed Budget has been amended in accordance with the Local Government Code and the City Charter; and

WHEREAS, at least one public hearing has been had on the Proposed Budget and, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the should be approved and adopted; and

WHEREAS, public participation, input and suggestions regarding the budget have been received and considered by the City Council, and the City Council has made changes as the City Council considers warranted by law in the best interest of the municipal taxpayers, and the City Council has found and determined that the budget adopted by this Ordinance does not allow expenditures during the budget period in excess of funds estimated to be on hand during the same period.

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

Section 1. The matters and facts set out in the preamble of this Ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. The Budget includes certain unlisted, authorized and unpaid encumbrances from the prior fiscal year to be carried over to the 2025 Budget as determined by the City Manager or his designee.

Section 3. The Annual Budget of the City of Bee Cave for the fiscal year 2025, which is attached hereto as Exhibit “A”, is hereby approved and adopted.

Section 4. This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

**II.
CUMULATIVE CLAUSE**

That this Ordinance shall be cumulative of all provisions of the City of Bee Cave, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

**III.
SEVERABILITY**

That it is hereby declared to be the intention of the City Council of the City of Bee Cave that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

**IV.
PROPER NOTICE AND MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

[SEAL]

APPROVED AS TO FORM:

Ryan S. Henry, City Attorney

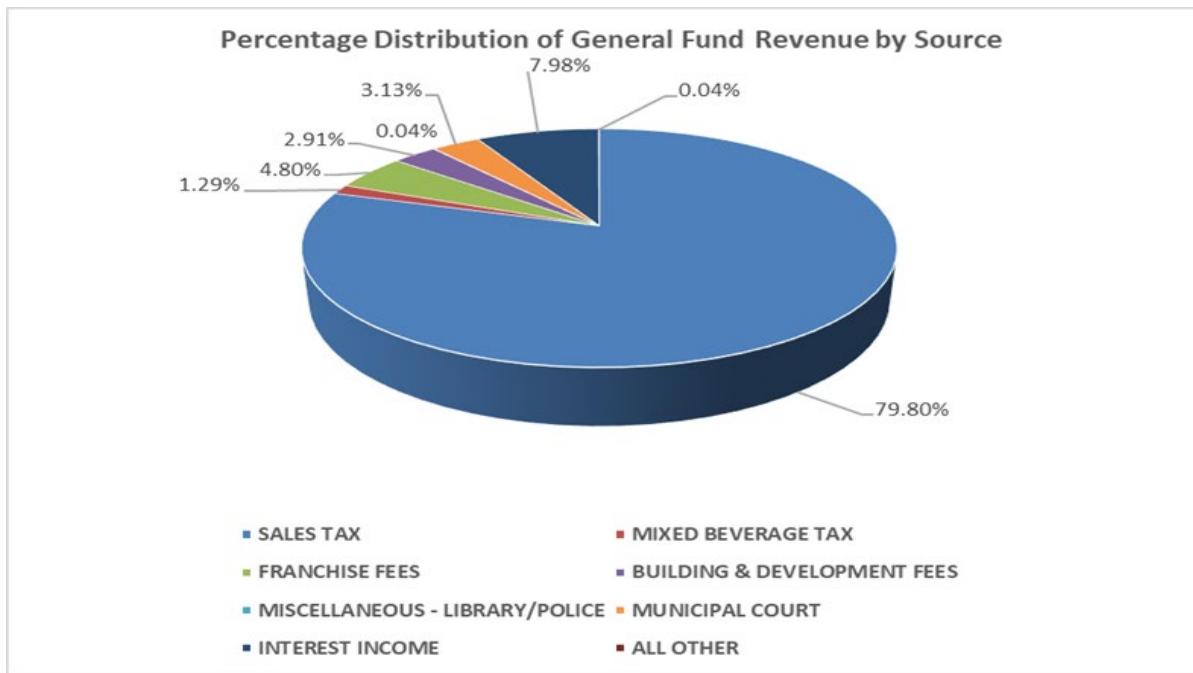


To: City Manager, Mayor & Council
 From: Administration
 Date: September 24th, 2024
 Re: FY 2025 Budget Narrative

Please accept this memorandum to accompany the FY Budget Document detail for all funds FY 2025 revenue and expense. We begin with information related to General Fund Revenue and Expense:

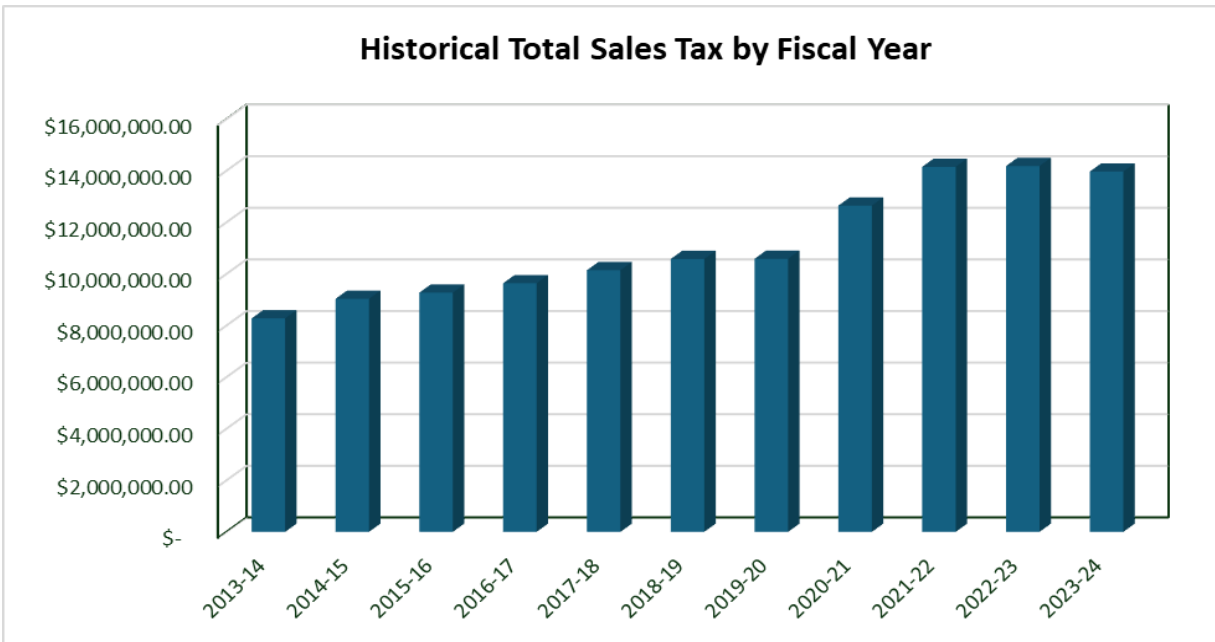
	Actual FY 23	Original Budget FY 24	Projected Actual FY 24	Proposed Budget FY25
REVENUE				
Sales Tax	\$ 10,610,419	\$ 10,500,000	\$ 10,474,224	\$ 10,500,000
Mixed Beverage Tax	\$ 181,308	\$ 165,000	\$ 172,072	\$ 170,000
Franchise Fees	\$ 645,794	\$ 564,000	\$ 564,000	\$ 631,500
Building and Development Fees	\$ 1,146,497	\$ 376,000	\$ 683,025	\$ 383,500
Miscellaneous - includes Library	\$ 16,267	\$ 14,500	\$ 5,100	\$ 5,500
Municipal Court	\$ 357,281	\$ 274,500	\$ 517,320	\$ 411,775
Interest Income	\$ 1,684,573	\$ 1,250,000	\$ 1,090,225	\$ 1,050,000
All Other -includes sale of property/TDEM	\$ 1,150,153	\$ -	\$ 644,612	\$ 5,000
Revenue Total	\$ 15,792,292	\$ 13,144,000	\$ 14,150,578	\$ 13,157,275

Here's the distribution of General Fund Revenue by source; Sales Tax represents ~80% of the total:

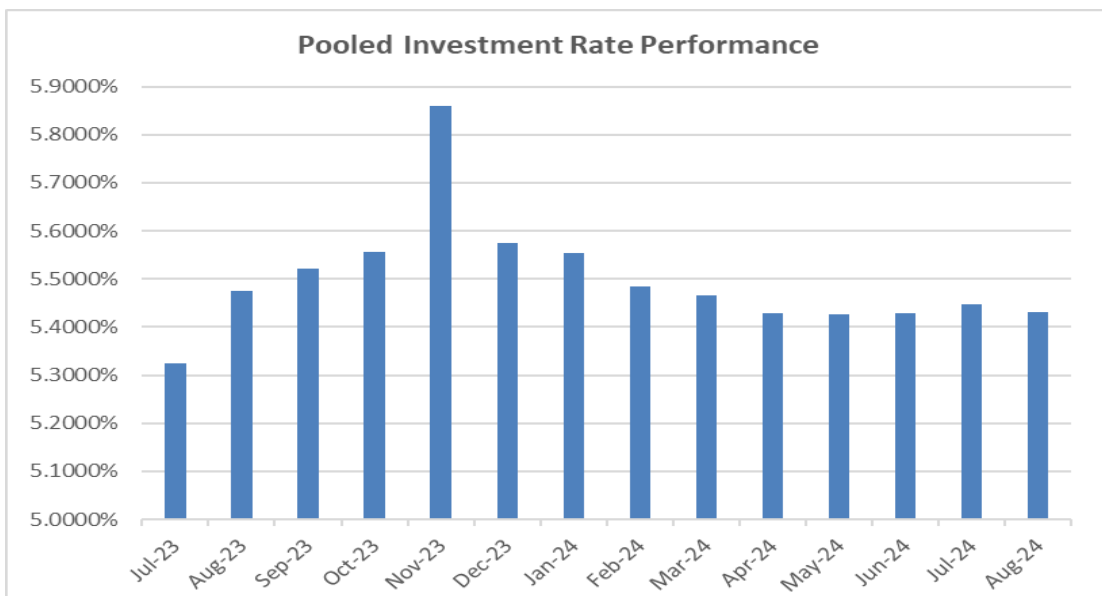


Our FY 2025 General Fund revenue forecast is flat year-over-year although our projected 2024 actual exceeded the prior FY budget forecast. Once again, this fiscal year, please note the transfer amount from the Economic Development Corporation for the Chapter 380 Agreement related to the Willie Way ROW acquisition and extension construction has been reduced. Overall, and as we've discussed during our previous meetings, our total Sales Tax Revenue target will remain at \$14M.

We've again included a chart that depicts Sales Tax revenue performance over the past 10 fiscal years. Of note is the consistency over the past 3 fiscal years at around \$14M.



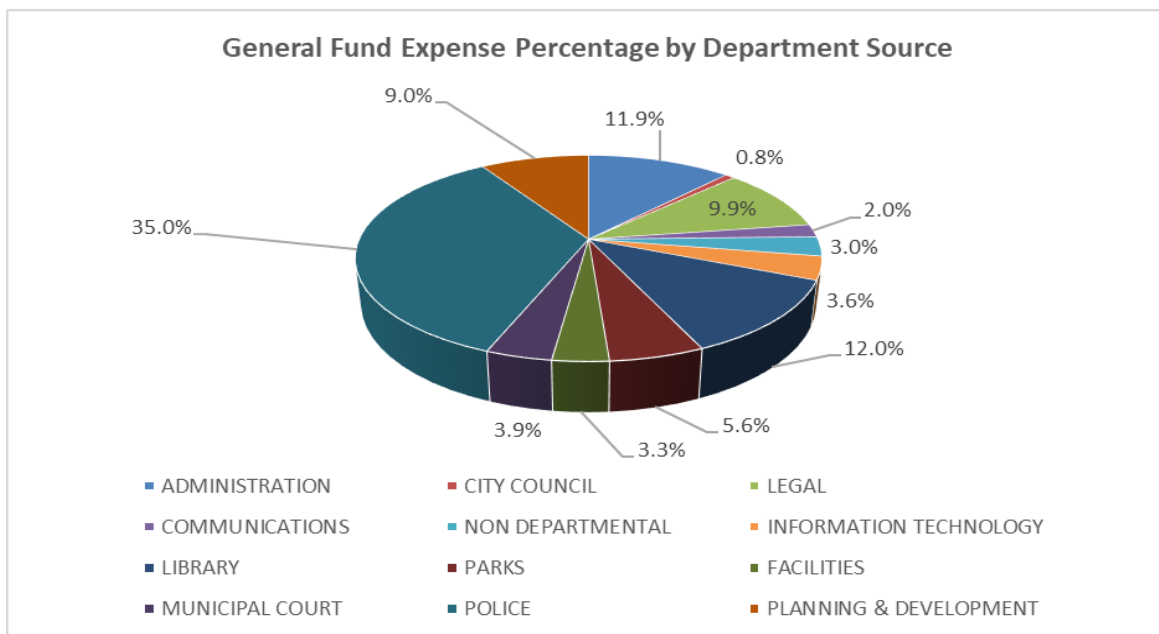
As we discussed during our budget workshops, we “re-distributed” interest earnings to other Funds including Hotel Occupancy, Road Maintenance and Economic Development. That said, our interest income earnings continued to perform steadily over 5.4% thru the majority of the fiscal year.



General Fund Department Expense:

	Actual FY 23	Original Budget FY 24	Projected Actual FY 24	Proposed Budget FY 25
EXPENDITURES				
Administration	\$ 1,423,844	\$ 1,109,234	\$ 1,368,980	\$ 1,247,479
City Council	\$ 41,598	\$ 54,600	\$ 38,403	\$ 81,600
Legal	\$ 311,419	\$ 350,000	\$ 650,000	\$ 1,040,000
Communications	\$ 221,056	\$ 166,534	\$ 229,664	\$ 209,891
Non-Departmental	\$ 159,698	\$ 268,600	\$ 228,325	\$ 318,500
Information Technology	\$ 476,292	\$ 431,000	\$ 416,180	\$ 381,500
Library	\$ 1,055,815	\$ 1,150,372	\$ 1,122,986	\$ 1,256,551
Parks	\$ 415,656	\$ 525,862	\$ 393,948	\$ 582,102
Facilities	\$ 349,961	\$ 359,278	\$ 383,527	\$ 344,534
Municipal Court	\$ 339,681	\$ 394,002	\$ 408,617	\$ 405,624
Police	\$ 3,084,972	\$ 3,217,994	\$ 3,810,673	\$ 3,674,392
Planning & Development	\$ 1,083,812	\$ 1,125,289	\$ 990,991	\$ 941,651
Expenditure Total	\$ 8,963,804	\$ 9,152,765	\$ 10,042,294	\$ 10,483,824

Overall, our General Fund Expenses by Department are up ~14%. The chart below represents the distribution of General Fund Expense for department operations.



Department line-item expenses are included in the detail attachment; inquiries related to those revisions may be addressed by the Directors accordingly. An updated Org Chart is attached as well and reflects current staffing at 66 full-time equivalents. As has been discussed previously, new, larger facilities constructed in the future for the Library and Police Department may require additional personnel as well as increases to maintenance and operations line-item expenses.

Once again as a reminder, this fiscal year budget will likely require an amendment at mid-year as capital project costs and timelines become more well-defined. That wraps up the General Fund Revenue & Expense. We'll move on to the other funds included in the budget appropriation request for FY 2025.

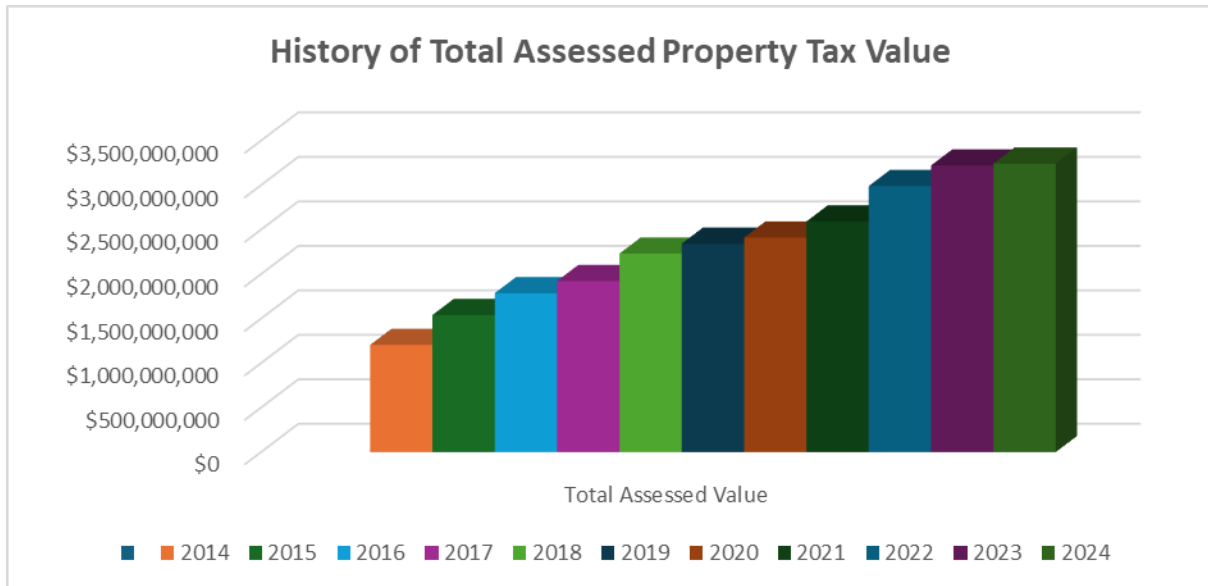
Debt Fund

	Actual		Projected	
			Actual	Budget
	FY 2023	FY 2024	FY 2024	FY 2025
Beginning Fund Balance	\$ 37,886	\$ 503	\$ -	\$ -
REVENUE				
PROPERTY TAX REVENUE - I & S	\$ 598,041	\$ 644,361	\$ 604,892	\$ 289,632
PROPERTY TAX REVENUE - M & O		\$ -	\$ -	\$ 359,040
PROP TAX-PENALTY & INTEREST	\$ 2,000	\$ 2,000	\$ 3,340	\$ 3,000
TRANSFER FROM GEN FUND	\$ 968,559	\$ 556,722	\$ 595,351	\$ -
Total	\$ 1,568,600	\$ 1,203,083	\$ 1,203,583	\$ 651,672
EXPENSE				
PROFESSIONAL FEES	\$ 3,000	\$ 5,000	\$ 5,500	\$ 5,500
PRINCIPAL - 2015 REFUND GO BOND	\$ 355,000	\$ -	\$ -	\$ -
INTEREST - 2015 REFUND GO BOND	\$ 3,451	\$ -	\$ -	\$ -
PRINCIPAL - 2017 TAX NOTE	\$ 880,000	\$ 890,000	\$ 890,000	\$ -
INTEREST - 2017 TAX NOTE	\$ 36,007	\$ 18,565	\$ 18,565	\$ -
PRINCIPAL - 2020 TAX NOTE	\$ 280,000	\$ 280,000	\$ 280,000	\$ 285,000
INTEREST - 2020 TAX NOTE	\$ 11,142	\$ 9,518	\$ 9,518	\$ 7,698
Total	\$ 1,568,600	\$ 1,203,083	\$ 1,203,583	\$ 298,198
Revenue over/(under) Expenditures	\$ -	\$ -	\$ -	\$ 353,474
Ending Fund Balance	\$ 503	\$ 503	\$ 503	\$ 353,474

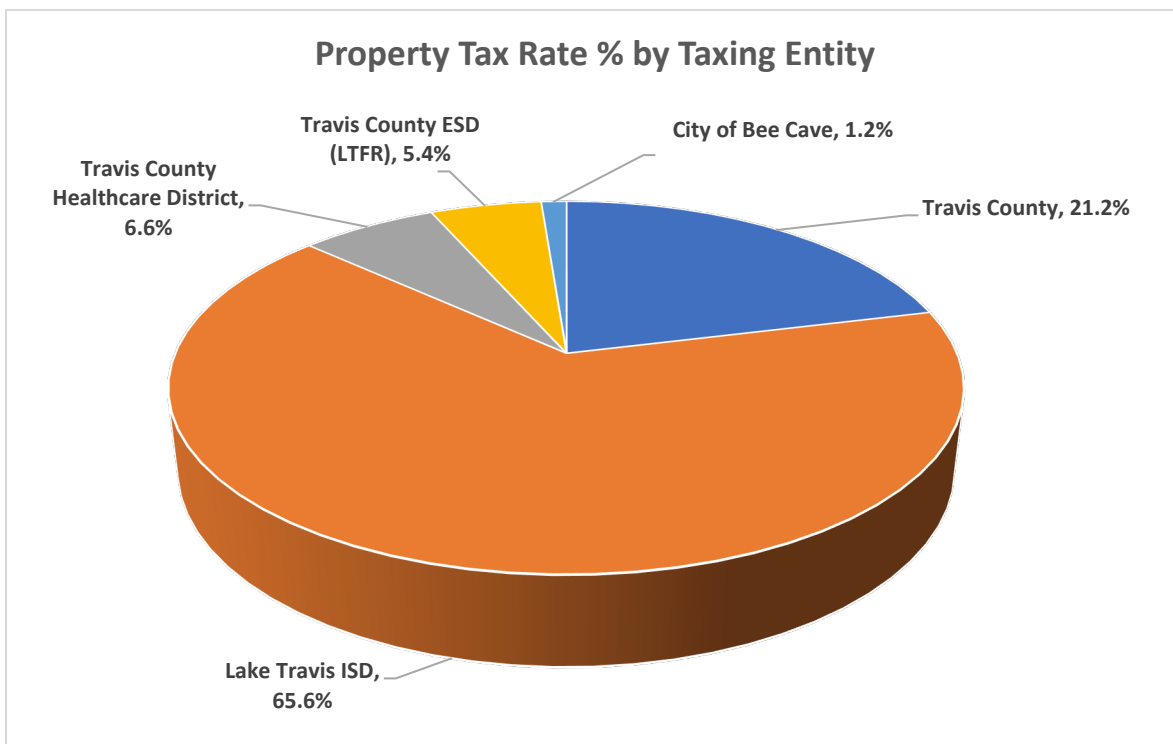
The Debt Fund Revenue calculation is the Total Appraised Value x the proposed tax rate of \$0.02/100 valuation. Our total property tax rate will remain at \$0.0200 for the budget appropriation. The total Tax Rate of \$0.0200 is comprised of an I&S Rate of \$0.008930 and an M&O Rate of \$0.011070.

The Debt Fund Expense for FY 2025 has been reduced and no longer includes payment for the 2017 Tax Note \$6M (*Brown Property Acquisition*) which is now complete. The only remaining debt is the principal and interest payments for the 2020 Tax Note \$1.98M (*Revival Property Acquisition*) @ 1.01%. Please note the end date for that issuance is September 2027. Also more importantly, a transfer from the General Fund to the Debt Fund is not required for FY 2025.

The chart below illustrates the history of our Total Appraised Value over the past 10 years as provided by the Travis Central Appraisal District. Our Total Appraised Value in 2014 was \$1,204,342,529; the certified 2024 Total Appraised Value is \$3,243,361,100 up just slightly over the prior year.



The chart below shows a typical Bee Cave resident’s Total Tax bill. This illustration does not include those homeowners with an additional MUD tax. In this example, the City’s \$0.0200 tax rate portion of the total tax rate of \$1.62/\$100 valuation is ~1.2%. Also, please note the chart below uses 2024 *proposed* tax rates.



Expenditure Budget Capital Projects - CIP

	Actual FY 2023	Original Budget FY 2024	Projected Actual FY 2024	Proposed Budget FY 2025
Beginning Fund Balance	\$ 35,499	\$ -	\$ -	\$ -
REVENUE				
Transfers In	\$ 7,862,298	\$ 3,279,501	\$ 1,909,768	\$ 2,242,389
Reimbursement of Expenses	\$ -	\$ -	\$ 580,522	\$ -
Total	\$ 7,862,298	\$ 3,279,501	\$ 2,490,290	\$ 2,242,389
EXPENSE				
Emergency Management	\$ 660	\$ -	\$ -	\$ -
Repairs	\$ -	\$ -	\$ 8,680	\$ -
Other Professional Fees	\$ 949,425	\$ -	\$ -	\$ -
Other Professional Fees (TTH)	\$ -	\$ -	\$ 319,838	\$ 652,556
Other Professional Fees (Lake Flato)	\$ -	\$ 750,000	\$ 1,198,270	\$ -
Other Professional Fees (Hoar)	\$ -	\$ 250,000	\$ 25,000	\$ -
Other Professional Fees (HDR)	\$ -	\$ -	\$ -	\$ 167,000
Other Professional Fees (PGAL)	\$ -	\$ 500,000	\$ 753,500	\$ 902,833
Other Professional Fees (ROB)	\$ -	\$ 250,000	\$ 40,000	\$ 520,000
Public Safety Facility Construction	\$ -	\$ 1,500,000	\$ -	\$ -
Parks Improvement	\$ 17,147	\$ -	\$ 424	\$ -
Property Acquisition	\$ 6,058,277	\$ -	\$ 300	\$ -
Facilities Improvement	\$ 15,201	\$ 15,000	\$ 61,833	\$ -
City Hall Renovation Phase II	\$ 125,678	\$ -	\$ 32,445	\$ -
Special Projects (Revival Demo)	\$ -	\$ 50,000	\$ 50,000	\$ -
Special Projects (Storm Damage)	\$ 731,409	\$ -	\$ -	\$ -
Total	\$ 7,897,797	\$ 3,315,000	\$ 2,490,290	\$ 2,242,389
Revenue over/(under) Expenditures	\$ (35,499)	\$ (35,499)	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

FY 2025 budget expenditures forecast in the Capital Projects CIP Fund are once again primarily those costs, we anticipate will be incurred by our multiple Professional Services providers. In addition to the required transfer from the General Fund, we have included revenue estimates for being reimbursed by Lake Travis Fire & Rescue (LTFR District 6) in accordance with the approved inter-local agreement for design.

The CIP Subcommittee (Mayor King, Councilmembers Willott & Hight) met recently and were provided with an update from Turner Townsend Heery (Chelsea Maldonado & Brian Jorgensen) regarding project status. Among the topics discussed included possible future contract amendments required for professional service providers and an interlocal agreement with LTFR required for construction. FY 2024-2025 includes significant Capital Improvement Project expenditures and will significantly impact future fiscal years.

Capital Projects - Operating Fund

	Actual FY 2023	Original Budget FY 2024	Proposed Budget FY 2025
Beginning Fund Balance	\$ -	\$ -	\$ -
REVENUE			
<i>Transfers In</i>	\$ -	\$ -	\$ 3,000,000
Total	\$ -	\$ -	\$ 3,000,000
EXPENSE			
Bobcat	\$ -	\$ -	\$ 35,000
City Hall HVAC/RTU Replacement(s)	\$ -	\$ -	\$ 150,000
Irrigation - Central Park	\$ -	\$ -	\$ 76,756
Mowers	\$ -	\$ -	\$ 26,000
PD CAD/RMS	\$ -	\$ -	\$ 356,956
Next Request (Public Info Requests)	\$ -	\$ -	\$ 10,498
NEOGOV (HR)	\$ -	\$ -	\$ 13,844
RFID Tagging Software (Library)	\$ -	\$ -	\$ 15,200
GIS Interactive (P & D)	\$ -	\$ -	\$ 25,000
Upgrade Recording System (Communications)	\$ -	\$ -	\$ 30,000
Fleet Acquisition (Police)	\$ -	\$ -	\$ 75,000
Total	\$ -	\$ -	\$ 814,254
Revenue over/(under) Expenditures	\$ -	\$ -	\$ 2,185,746
Ending Fund Balance	\$ -	\$ -	\$ 2,185,746

The Capital Projects – Operating Fund is new for FY 2025 and includes a forecast of budget expenditures comprised primarily of “New” requests submitted by Department Directors to the City Manager for consideration. Creation of this new Fund helps us more closely identify one-time expenses and separate them from year-over-year costs for Salary & Benefits and ongoing Maintenance & Operations.

Expenditure Budget

Hotel Occupancy Fund

	Actual FY 2023	Original Budget FY 2024	Projected Actual FY 2024	Proposed Budget FY 2025
Beginning Fund Balance	\$ 2,097,726	\$ 2,113,257	\$ 2,265,194	\$ 2,827,938
REVENUE				
Hotel Occupancy Tax Revenue	\$ 586,749	\$ 600,000	\$ 542,138	\$ 550,000
Bee Cave On Ice Annual (Ice Rink)	\$ 340,920	\$ 300,000	\$ 314,040	\$ 300,000
Interest Income	\$ -		\$ 129,000	\$ 100,000
Donations	\$ 15,000	\$ -	\$ 10,000	\$ -
Total	\$ 942,669	\$ 900,000	\$ 995,178	\$ 950,000
EXPENSE				
Salary	\$ 51,676	\$ 51,532	\$ 61,427	\$ 135,151
Medicare @ 1.45%	\$ 739	\$ 728	\$ 878	\$ 1,397
Retirement (Tmrs)	\$ 4,988	\$ 5,018	\$ 6,071	\$ 16,582
Vision Coverage	\$ 79	\$ 78	\$ 84	\$ 255
Health Insurance	\$ 4,994	\$ 5,330	\$ 6,091	\$ 15,941
Dental Coverage	\$ 337	\$ 364	\$ 372	\$ 839
Life Insurance	\$ 8	\$ 13	\$ 11	\$ 25
Bee Cave On Ice Annual	\$ 424,317	\$ 355,000	\$ 309,808	\$ 300,000
Other Application Approvals	\$ 260,000	\$ 240,000	\$ 117,000	\$ 100,000
Advertising & Promotion	\$ -	\$ -	\$ -	\$ 78,571
Arts Promotion	\$ 180,000	\$ 90,000	\$ -	\$ 100,000
Capital Outlay	\$ -	\$ -	\$ 21,234	\$ -
Total	\$ 927,138	\$ 748,063	\$ 522,976	\$ 748,761
Revenue over/(under) Expenditures	\$ 15,531	\$ 151,937	\$ 472,202	\$ 201,239
Ending Fund Balance	\$ 2,113,257	\$ 2,265,194	\$ 2,737,396	\$ 3,029,177

Hotel Occupancy Tax Revenue pursuant to City Ordinance No.07-08-14-D adopted in August 2007 includes the Sonesta Hotel and the Mountain Star Lodge and represents 7% of the total taxable receipts. Our budget estimate for FY 2025 has been slightly reduced to reflect current FY performance. And again, this fiscal year, HOT fund revenue includes “Bee Cave on Ice” approved by Council via Resolution. As we’ve done prior, we’re forecasting a net zero for revenue and expense.

Expenditure Budget Court Technology Fund

	Actual		Projected	
	FY 2023	FY 2024	FY 2024	FY 2025
Beginning Fund Balance	\$ 36,707	\$ 48,067	\$ 61,067	\$ 60,806
REVENUE				
Court Technology Fund	\$ 13,075	\$ 13,000	\$ 18,212	\$ 16,000
Total	\$ 13,075	\$ 13,000	\$ 18,212	\$ 16,000
EXPENSE				
Court Technology Hardware	\$ 1,715	\$ -	\$ 9,021	\$ 19,000
Court Technology Software			\$ 9,452	\$ -
Total	\$ 1,715	\$ -	\$ 18,473	\$ 19,000
Revenue over/(under) Expenditures	\$ 11,360.00	\$ 13,000.00	\$ (261.00)	\$ (3,000)
Ending Fund Balance	\$ 48,067.00	\$ 61,067.00	\$ 60,806.00	\$ 57,806.00

Expenditure Budget Court Building Security Fund

	Actual		Projected	
	FY 2023	FY 2024	FY 2024	FY 2025
Beginning Fund Balance	\$ 57,619	\$ 73,509	\$ 83,509	\$ 105,850
REVENUE				
Court Building Security Fund	\$ 15,890	\$ 10,000	\$ 22,341	\$ 20,000
Total	\$ 15,890	\$ 10,000	\$ 22,341	\$ 20,000
EXPENSE				
Court Building Security Expense			\$ -	\$ 39,541
Total	\$ -	\$ -	\$ -	\$ 39,541
Revenue over/(under) Expenditures	\$ 15,890.00	\$ 10,000.00	\$ 22,341.00	\$ (19,541)
Ending Fund Balance	\$ 73,509.00	\$ 83,509.00	\$ 105,850.00	\$ 86,309.00

Expenditure Budget

Road Maintenance Fund

	Actual FY 2023	Original Budget FY 2024	Projected Actual FY 2024	Proposed Budget FY 2025
Beginning Fund Balance	\$ 4,805,494	\$ 5,239,463	\$ 6,151,041	\$ 7,055,366
REVENUE				
Road Maintenance, Sales Tax	\$ 884,202	\$ 875,000	\$ 872,853	\$ 875,000
Misc Revenue	\$ 6,288	\$ -	\$ -	\$ -
Interest Income, ROI	\$ -	\$ -	\$ 324,029	\$ 275,000
Reimbursement For Txdot Signals	\$ -	\$ -	\$ 140,578	\$ 96,252
Total	\$ 890,490	\$ 875,000	\$ 1,337,460	\$ 1,246,252
EXPENSE				
Salary	\$ 39,432	\$ 51,688	\$ 46,502	\$ 76,435
FICA	\$ 109	\$ 390	\$ 30	\$ -
Medicare @ 1.45%	\$ 560	\$ 728	\$ 658	\$ 697
Retirement (Tmrs)	\$ 3,664	\$ 4,472	\$ 4,568	\$ 8,003
Vision Coverage	\$ 96	\$ 130	\$ 98	\$ 138
Health Insurance	\$ 6,559	\$ 8,242	\$ 9,077	\$ 12,475
Dental Coverage	\$ 418	\$ 520	\$ 489	\$ 590
Life Insurance	\$ 15	\$ 26	\$ 19	\$ 22
Repair & Maint - Street	\$ 98,016	\$ 615,304	\$ 32,858	\$ 35,000
Signs	\$ 1,909	\$ 5,000	\$ 2,966	\$ 5,000
Guardrails	\$ -	\$ 3,500	\$ -	\$ 3,500
Pavement Markings	\$ -	\$ 7,500	\$ -	\$ 7,500
Repair & Maint - Sidewalk	\$ -	\$ 2,500	\$ -	\$ 2,500
Other Professional Fees	\$ 3,176	\$ -	\$ 145,429	\$ 235,000
Service Contracts	\$ 302,567	\$ 75,000	\$ 54,791	\$ 61,725
Capital Outlay	\$ -	\$ 100,000	\$ 135,650	\$ 3,000,000
Total	\$ 456,521	\$ 875,000	\$ 433,135	\$ 3,448,585
Revenue over/(under) Expenditures	\$ 433,969	\$ -	\$ 904,325	\$ (2,202,333)
Ending Fund Balance	\$ 5,239,463	\$ 5,239,463	\$ 7,055,366	\$ 4,853,033

The Road Maintenance Fund is supported by a portion of Sales Tax Revenue. An election to “re-authorize” this special revenue for another 4-years will need to be considered in 2025. We have included cost estimates for a City Street assessment and overlay of a portion of Bee Cave Parkway in FY 2025 expenses. And again, as a reminder, we are reimbursed by TxDot for the cost of maintaining signalized intersections.

Expenditure Budget

Police Confiscation Fund

	Actual		Projected	
	FY 2023	FY 2024	FY 2024	FY 2025
Beginning Fund Balance	\$ 9,133	\$ 11,265	\$ 11,265	\$ 14,764
REVENUE				
Police Confiscation Revenue	\$ 12,362	\$ -	\$ 4,762	\$ -
Total	\$ 12,362	\$ -	\$ 4,762	\$ -
EXPENSE				
Return of Property	\$ 10,230	\$ -	\$ 1,263	\$ -
Total	\$ 10,230	\$ -	\$ 1,263	\$ -
Revenue over/(under) Expenditures	\$ 2,132.00	\$ -	\$ 3,499.00	\$ -
Ending Fund Balance	\$ 11,265.00	\$ 11,265.00	\$ 14,764.00	\$ 14,764.00

This Police Confiscation Fund allows for police seizure and forfeiture of property used in, and the proceeds gained from, the commission of certain crimes. In some cases, property or cash confiscated is returned to the defendant upon completion of their trial process. If not returned, monies may be used for discretionary expenditures approved by the Chief.

Expenditure Budget

Public Improvement Districts Fund

	Actual		Projected	
	FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
Beginning Fund Balance	\$ 5,565,824	\$ 5,565,824	\$ 5,565,824	\$ 5,565,824
REVENUE				
Property Tax Revenue	\$ 101,946	\$ 101,946	\$ 1,208,501	\$ 1,208,501
Total	\$ 101,946	\$ 101,946	\$ 1,208,501	\$ 1,208,501
EXPENSE				
Other Professional Fees			\$ 94	
Backyard PID Property Tax Disburse	\$ 101,946	\$ 101,946	\$ 1,208,501	\$ 1,208,501
Total	\$ 101,946	\$ 101,946	\$ 1,208,501	\$ 1,208,501
Revenue over/(under) Expenditures	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,565,824.00	\$ 5,565,824.00	\$ 5,565,824.00	\$ 5,565,824.00

The PID Fund was created for the Backyard and Spanish Oaks PIDs. Project costs are paid for using current property tax assessments of property owners within the district, developer contributions, and a debt issuance with the assessment pledged to service that debt. We exist as a pass-through for activity within the district and employ a 3rd party service provider to oversee the transactions.

We hope you find this transmittal document helpful, and we thank you as always for your support, your time, consideration, and active participation over the past several weeks developing the proposed FY 2025 budget. We also thank the Department Directors and their staff members for continuing to effectively manage their budgets throughout the fiscal year. The work they perform providing service to the community and their proactive participation in the preparation of this budget is always very much appreciated.

We will provide an updated PowerPoint presentation Tuesday evening with much of this information included as well as any updates that may be required. We're happy to answer any questions and look forward to the discussion.



Organizational Chart

Citizens of Bee Cave

City Council

Municipal Court Judge
Farren Sheehan

Assoc Judges
Mark Goodner
vacant

Boards and Commissions

City Attorney

City Manager
Julie Oakley

City Secretary
Jo Ann Touchstone

Admin Assistant
Vacant

Assistant CM
vacant

Planning and Development/Econ Dev

Administration

Communications

Library

Municipal Court

Police

Parks and Facilities/IT

Director
Carly Pearson

Exec Assistant
Rebecca Regueira

Director
Crystal Cotti

Director
Barbara Hathaway

Court Admin
Cynthia Cervantes

Chief of Police
Brian Jones

Director
Lanie Marcotte

BusDev/Relations
Dori Kelley

HR Director
Brooke Winburn

MM Specialist
Roger Velazquez

Asst. Director
Gretchen Hardin

Deputy Clerks
Vacant
Laura De La Paz

Sr. Lieutenant
Vicente Montez

Event Coord
Eric Bowers

City Engineer
Vacant

Finance Director
Travis Askey

Public Services Mgr
Melissa Slaughter

Deputy Clerks
Vacant
Laura De La Paz

Detective Sgt.
Joseph Sanchez

Admin Coord
Anna Jensen

Senior Planner
Sean Lapano

Finance Analyst
Alma Sanchez

PS Specialist
Sam Wallace

PS Specialist
Sam Wallace

Admin Assistant
Marissa Guerrero

Ops Manager
Brian Williams

City Planner
Vacant

A/P Clerk
Jillian Zuhlke

PS Librarian, III PT
Teresa Lewis

PS Librarian, III PT
Teresa Lewis

Warrant Off/Bailiff
John Meiners

Parks/Trails Maint
Jared Farber
Joseph Giardina
Tyler Huard

Permit Tech
Vacant

City Engineer
Vacant

Youth Svcs Lib I, PT
Melissa Burke

Youth Svcs Lib I, PT
Melissa Burke

Sr. Lieutenant
William Pittmon, II

Facilities Tech
Byron Gidden
Stephen Gremillion

Building Official
Mike Polley

Code Compliance
Jose Gomez

Collect/Tech Svcs Mgr
Megan Fischer

Collect/Tech Svcs Mgr
Megan Fischer

Patrol Svcs
Keith Howard
Guadalupe Navarro
Jose Reid
Scott Rosenbaum

Facilities Tech
Byron Gidden
Stephen Gremillion

Code Compliance
Jose Gomez

Code Compliance
Jose Gomez

Circulation Manager
Rita Bauer

Circulation Manager
Rita Bauer

Patrol Svcs
Keith Howard
Guadalupe Navarro
Jose Reid
Scott Rosenbaum

Facilities Tech
Byron Gidden
Stephen Gremillion

Code Compliance
Jose Gomez

Code Compliance
Jose Gomez

Library Assistants
Theresa Robertson
Angela Rovetto
Stephanie Shelton
Jennifer Vickery
Vacant

Library Assistants
Theresa Robertson
Angela Rovetto
Stephanie Shelton
Jennifer Vickery
Vacant

Patrol Officers
Aaron Bruns
Edward Castro
Mary Katayama
Alex Martinez
Frankie Martinez
Guadalupe Navarro, JR.
Edwin Salazar
Matthew Stevko
Johnathan Taylor
Joseph Todd
Vacant (2)

Approved FTE Count: 66
Vacancies: 8

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
JAMES VALADEZ
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
NICOLE CONLEY
SECRETARY/TREASURER



LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
TOM BUCKLE
DR. OSEZUA EHIYAMEN
BRUCE ELFANT
JETT HANNA
VIVEK KULKARNI
DICK LAVINE
JIE LI
ELIZABETH MONTOYA
SHENGAO "DANIEL" WANG
BLANCA ZAMORA-GARCIA

July 19, 2024

CITY OF BEE CAVE

THE HONORABLE KARA KING, MAYOR
C/O JULIE OAKLEY
4000 GALLERIA PARKWAY
BEE CAVE, TX 78738

In accordance with Tax Code Section 26.01(a-1) enclosed is the **2024 Certified Net Taxable Value** for your taxing unit. The values in the Certified Estimate shall be used to calculate the no-new-revenue tax rate and the voter-approval tax rate, per Tax Code Section 26.04(c-2). The value remaining under protest is reported, pursuant to Tax Code Section 26.01(c), as the owner's opinion of value or the preceding year's value, whichever is lower. Therefore, it is a conservative estimate.

The information page included with your Certified Value is based on the last available worksheet (Tax Year 2024). It provides the information to assist you in completing the Truth in Taxation calculations and postings. Line 16 of the TNT worksheet 50-856, which covers taxes refunded for years preceding the prior tax year, has been provided for entities with a collection agreement with the Travis County Tax Office.

The calculated tax rates and hearing date information should be posted to the taxing unit portal maintained by the appraisal district, as required in Tax Code Section 26.17(e). For taxing units required to comply with Tax Code Section 26.04(e), the 26.17(e) postings should be completed by August 7, 2024. Please feel free to contact me if you have any questions or need additional information.

Approved Freeze Adjusted Taxable	\$2,565,107,388
Certification Percentage	82.87%
Section 26.01(c) Value Under Protest	\$678,253,712
Net Taxable Value	\$3,243,361,100

Sincerely,

A handwritten signature in cursive script that reads "Leana H. Mann".

Leana Mann, RPA, CCA, CGFO
Chief Appraiser
Lmann@tcadcentral.org
(512) 834-9317 Ext. 405

Form 50-856

Tax Rate Calculation Worksheet- Taxing Units Other Than School Districts or Water Districts

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$2,621,646,199
2	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.	\$ 0
3	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$2,621,646,199
4	Prior year total adopted tax rate.	0.020000 /\$100
5	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... <u>\$466,851,961</u> B. Prior year values resulting from final court decisions:..... <u>\$437,116,132</u> C. Prior year value loss. Subtract B from A	\$29,735,829
6	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: <u>\$599,217,188</u> B. Prior year disputed value: <u>\$59,921,719</u> C. Prior year undisputed value. Subtract B from A.	\$539,295,469
7	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$569,031,298
8	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$3,190,677,497
9	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory.	\$ 0
10	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: <u>\$3,147,440</u> B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: <u>\$14,234,669</u> C. Value loss. Add A and B	\$17,382,109
11	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value:..... <u>\$900,546</u> B. Current year productivity or special appraised value: <u>\$12,070</u> C. Value loss. Subtract B from A.	\$888,476
12	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$18,270,585
13	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. 8 If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$3,172,406,912
15	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$634,481
16	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.	\$38,236

Tax Rate Calculation Worksheet- Taxing Units Other Than School Districts or Water Districts

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$672,717
18	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.</p> <p>A. Certified values:..... \$2,565,107,388</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below:..... \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$2,565,107,388
19	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest:..... \$678,253,712</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll:..... \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$678,253,712
20	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling pro- vision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.	\$ 0
21	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20.	\$3,243,361,100
22	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.	\$ 0
23	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.	\$26,481,152
24	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$26,481,152
25	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$3,216,879,948
26	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	0.020900 /\$100

Notice of Public Hearing – Budget/Tax Rate Information

2023 Average appraised value of properties with a homestead exemption	\$1,158,093
2023 Total appraised value of all property	\$4,325,450,126
2023 Total appraised value of all new property	\$43,182,503
2023 Average taxable value of properties with a homestead exemption	\$683,567
2023 Total taxable value of all property	\$3,220,863,387
2023 Total taxable value of all new property	\$38,683,497
2024 Average appraised value of properties with a homestead exemption	\$1,134,967
2024 Total appraised value of all property	\$4,236,570,646
2024 Total appraised value of all new property	\$29,713,791
2024 Average taxable value of properties with a homestead exemption	\$743,897
2024 Total taxable value of all property	\$3,243,361,100
2024 Total taxable of all new property	\$26,481,152

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (2,417)	(Count) (220)	(Count) (2,637)
Land HS Value	734,452,013	18,863,591	753,315,604
Land NHS Value	461,096,605	163,486,840	624,583,445
Land Ag Market Value	47,249,516	9,548,374	56,797,890
Land Timber Market Value	0	0	0
Total Land Value	1,242,798,134	191,898,805	1,434,696,939
Improvement HS Value	1,513,123,397	35,359,598	1,548,482,995
Improvement NHS Value	669,509,693	496,354,094	1,165,863,787
Total Improvement	2,182,633,090	531,713,692	2,714,346,782
Market Value	3,425,431,224	723,612,497	4,149,043,721
BUSINESS PERSONAL PROPERTY	(715)	(20)	(735)
Market Value	112,677,283	7,620,546	120,297,829
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (3,132)	(Total Count) (240)	(Total Count) (3,372)
TOTAL MARKET	3,538,108,507	731,233,043	4,269,341,550
Ag Productivity	103,145	11,177	114,322
Ag Loss (-)	47,146,371	9,537,197	56,683,568
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	3,490,962,136	721,695,846	4,212,657,982
	82.9%	20.7%	100.0%
HS CAP Limitation Value (-)	330,514,064	4,439,152	334,953,216
CB CAP Limitation Value (-)	6,990,026	2,817,125	9,807,151
NET APPRAISED VALUE	3,153,458,046	714,439,569	3,867,897,615
Total Exemption Amount	588,350,658	8,150,008	596,500,666
NET TAXABLE	2,565,107,388	706,289,561	3,271,396,949
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	2,565,107,388	706,289,561	3,271,396,949
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	2,565,107,388	706,289,561	3,271,396,949

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 \$654,279.39 = 3,271,396,949 * 0.020000 / 100)

EXEMPTIONS Exemption	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	328,488,661	1,769	7,055,672	38	335,544,333	1,807
HS-State	0	0	0	0	0	0
HS-Prorated	1,178,061	6	0	0	1,178,061	6
OV65-Local	34,789,977	549	1,071,071	17	35,861,048	566
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	650,000	10	0	0	650,000	10
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	455,000	8	0	0	455,000	8
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	22,587,994	22	0	0	22,587,994	22
DVHS-Prorated	747,659	1	0	0	747,659	1
Subtotal for Homestead Exemptions	388,897,352	2,365	8,126,743	55	397,024,095	2,420
Disabled Veterans Exemptions						
DV1	106,000	11	0	0	106,000	11
DV1S	10,000	2	0	0	10,000	2
DV2	70,500	8	0	0	70,500	8
DV3	44,000	6	0	0	44,000	6
DV3S	10,000	1	0	0	10,000	1
DV4	108,000	16	12,000	1	120,000	17
Subtotal for Disabled Veterans Exemptions	348,500	44	12,000	1	360,500	45
Special Exemptions						
SO	2,244,853	126	7,631	1	2,252,484	127
Subtotal for Special Exemptions	2,244,853	126	7,631	1	2,252,484	127
Absolute Exemptions						
EX-XI	522,566	2	0	0	522,566	2
EX-XI-PRORATED	0	0	0	0	0	0
EX-XJ	2,933,765	2	0	0	2,933,765	2
EX-XJ-PRORATED	0	0	0	0	0	0
EX-XO	17,083	1	0	0	17,083	1
EX-XO-PRORATED	0	0	0	0	0	0
EX-XV	193,267,466	73	0	0	193,267,466	73
EX-XV-PRORATED	0	0	0	0	0	0
EX366	119,073	106	3,634	3	122,707	109
Subtotal for Absolute Exemptions	196,859,953	184	3,634	3	196,863,587	187
Total:	588,350,658	2,719	8,150,008	60	596,500,666	2,779

New Value

Total New Market Value: \$29,713,791
Total New Taxable Value: \$26,481,152

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	5	3,147,440
Absolute Exemption Value Loss:		5	3,147,440

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV3	Disabled Veterans 50% - 69%	1	12,000
DVHS	Disabled Veteran Homestead	1	747,659
HS	Homestead	53	11,745,369
OV65	Over 65	16	1,006,071
OV65S	OV65 Surviving Spouse	1	65,000
SO	Solar (Special Exemption)	22	658,570
Partial Exemption Value Loss:		94	14,234,669
Total NEW Exemption Value			17,382,109

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			17,382,109

New Special Use (Ag/Timber)

Count	2023 Market Value	2024 Market Value	2024 Special Use	Loss
2	900,546	null	12,070	-888,476

Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	1,783	1,134,967	200,241	743,897
A & E	1,795	1,139,157	200,138	743,865

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
240	731,233,043	698,462,139	678,253,712

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2,181		22,058,196	2,291,397,968	1,583,240,169
B	Multifamily Residential	5		0	201,058,180	200,996,872
C1	Vacant Lots and Tracts	107		0	85,115,501	79,489,730
D1	Qualified Open-Space Land	38	528.24	0	47,249,516	102,348
D2	Farm or Ranch Improvements on Qualified	2		0	177,764	0
E	Rural Land,Not Qualified for Open-Space Land	45		0	40,227,085	26,668,999
ERROR	ERROR	14		0	3,989,112	3,989,112
F1	Commercial Real Property	102		5,589,050	458,325,011	457,391,815
F2	Industrial Real Property	49		1,046,815	106,359,605	105,901,621
J3	Electric Companies (including Co-ops)	2		0	46,044	46,044
L1	Commercial Personal Property	569		0	105,414,637	105,414,637
L2	Industrial and Manufacturing Personal Property	6		0	1,684,647	1,684,647
M1	Mobile Homes	2		166,968	181,394	181,394
S	Special Inventory	3		0	0	0
XB	Income Producing Tangible Personal	106		0	119,073	0
XI	Youth Spiritual, Mental and Physical	2		0	522,566	0
XJ	Private Schools (§11.21)	2		0	2,933,765	0
XO	Motor Vehicles for Income Production and	1		0	17,083	0
XV	Other Totally Exempt Properties (including	77		0	193,289,556	0
Totals:			528.24	28,861,029	3,538,108,507	2,565,107,388

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	60		852,762	54,444,851	41,994,857
B	Multifamily Residential	3		0	196,011,973	196,011,973
C1	Vacant Lots and Tracts	66		0	23,364,965	21,754,276
D1	Qualified Open-Space Land	43	75.56	0	9,548,374	11,177
D2	Farm or Ranch Improvements on Qualified	1		0	69,023	69,023
E	Rural Land,Not Qualified for Open-Space Land	43		0	13,322,912	13,322,912
F1	Commercial Real Property	31		0	398,706,886	398,499,456
F2	Industrial Real Property	19		0	27,337,281	26,202,743
L1	Commercial Personal Property	17		0	7,616,912	7,616,912
O	Residential Inventory	3		0	806,232	806,232
XB	Income Producing Tangible Personal	3		0	3,634	0
Totals:			75.56	852,762	731,233,043	706,289,561

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2,241		22,910,958	2,345,842,819	1,625,235,026
B	Multifamily Residential	8		0	397,070,153	397,008,845
C1	Vacant Lots and Tracts	173		0	108,480,466	101,244,006
D1	Qualified Open-Space Land	81	603.8	0	56,797,890	113,525
D2	Farm or Ranch Improvements on Qualified	3		0	246,787	69,023
E	Rural Land,Not Qualified for Open-Space Land	88		0	53,549,997	39,991,911
ERROR	ERROR	14		0	3,989,112	3,989,112
F1	Commercial Real Property	133		5,589,050	857,031,897	855,891,271
F2	Industrial Real Property	68		1,046,815	133,696,886	132,104,364
J3	Electric Companies (including Co-ops)	2		0	46,044	46,044
L1	Commercial Personal Property	586		0	113,031,549	113,031,549
L2	Industrial and Manufacturing Personal Property	6		0	1,684,647	1,684,647
M1	Mobile Homes	2		166,968	181,394	181,394
O	Residential Inventory	3		0	806,232	806,232
S	Special Inventory	3		0	0	0
XB	Income Producing Tangible Personal	109		0	122,707	0
XI	Youth Spiritual, Mental and Physical	2		0	522,566	0
XJ	Private Schools (§11.21)	2		0	2,933,765	0
XO	Motor Vehicles for Income Production and	1		0	17,083	0
XV	Other Totally Exempt Properties (including	77		0	193,289,556	0
Totals:			603.8	29,713,791	4,269,341,550	3,271,396,949

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	1617151	CSHV HCG RETAIL LLC	\$220,996,591	\$220,960,536
2	1816668	MADRONE CIELO APARTMENTS LLC	\$139,129,263	\$139,129,263
3	1681654	IVT SHOPS AT GALLERIA	\$123,755,193	\$123,755,193
4	1912141	AMFP V BEE CAVE LLC	\$73,000,000	\$73,000,000
5	1554420	AVANTI HILLS LLC	\$70,226,728	\$70,226,728
6	1903390	DOMAIN FALCONHEAD APARTMENTS	\$57,350,000	\$57,350,000
7	1732595	WSH 71 TX PARTNERS LLC	\$55,270,000	\$55,270,000
8	1830318	SPILLMAN RANCH HOMES LP	\$53,720,000	\$53,720,000
9	1515398	HILL COUNTRY TEXAS GALLERIA LLC	\$47,346,705	\$47,346,705
10	1617144	CSHV HCG OFFICE LLC	\$35,913,670	\$35,913,670
11	1602860	HILL COUNTRY GALLERIA HOTEL LLC	\$32,500,000	\$32,500,000
12	392709	SPC BEE CAVE PARTNERS LTD	\$27,737,000	\$27,534,107
13	1626077	TCHMALL SPORTS LLC	\$17,164,956	\$17,164,956
14	1944200	BEE CAVE MOB OWNER LLC	\$16,739,428	\$16,739,428
15	1407161	SSC EVERGREEN LLC	\$15,159,451	\$15,159,451
16	1842338	BRAEMAR TEXAS ONE LP	\$14,337,933	\$14,337,933
17	1690379	BEE CAVE SELF STORAGE LLC	\$14,315,931	\$14,315,931
18	521822	TARGET CORPORATION	\$13,950,587	\$13,950,587
19	1949394	14635 W SH-71 LLC	\$13,777,496	\$13,777,496
20	1827292	PRIME LODGING LLC	\$13,040,430	\$13,040,430
Total			\$1,055,431,362	\$1,055,192,414

ORDINANCE NO. 550

AN ORDINANCE ADOPTING AN AD VALOREM TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF BEE CAVE, TEXAS, FOR THE 2024 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BEE CAVE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; APPORTING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED DEBT OF THE CITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Bee Cave (the “City”) is a Home Rule municipality and the City Council is the governing body of the City; and

WHEREAS, the City has outstanding debt obligations, which are payable from ad valorem taxes; and

WHEREAS, all other preparatory steps for the adoption of a tax rate have been taken, as required by law; and

WHEREAS, the Chief Appraiser of the Travis County Tax Appraisal District has prepared and certified the appraisal roll of the City of Bee Cave, Texas, said roll being that portion of the approved appraisal roll of the Travis County Tax Appraisal District which lists property taxable by the City of Bee Cave, Texas; and

WHEREAS, the Tax Assessor and Collector of Travis County has performed the statutory calculations required by Section 26.04 of the Texas Tax Code, and has fulfilled all other requirements in a manner designed to come to the attention of all residents of the City and has submitted the rates to the City Council of the City prior to the regular City Council meeting of September 24, 2024; and

WHEREAS, the City notified and held a public hearing on the Proposed Tax Rate on September 10, 2024 and September 24, 2024; and

WHEREAS, the City Council has complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for the City and all City Charter requirements.

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

Section 1. The matters and facts set out in the preamble of this Ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. The City’s 2024 ad valorem tax rate shall be \$0.02 per \$100 of taxable value.

Section 3. Out of the Tax Rate \$0.02 per \$100, \$0.011070 shall be for maintenance and operations of the city and \$0.008930 shall be for debt services.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.

Section 4. This Ordinance shall take effect immediately from and after its passage and publication as may be required by governing law, but the tax rate shall become effective on the date authorized by state law.

Section 5. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov’t. Code §551.001, et. Seq. at which meeting a quorum was present and voting

CITY OF BEE CAVE:

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

[SEAL]

APPROVED AS TO FORM:

Ryan S. Henry, City Attorney

RESOLUTION NO. 2024-25

A RESOLUTION OF THE CITY OF BEE CAVE, TEXAS, CITY COUNCIL RATIFYING THE PROPERTY TAX INCREASE FOR MAINTENANCE AND OPERATIONS REFLECTED IN THE 2025 ADOPTED BUDGET.

WHEREAS, the City of Bee Cave is a home-rule municipality located within Travis County, Texas; and

WHEREAS, the City of Bee Cave adopted its Budget for fiscal year 2025 (the “*Budget*”); and

WHEREAS, the Budget will require raising more revenue from property taxes for maintenance and operations than in the previous year; and

WHEREAS, Texas Local Government Code § 102.007(c) requires the City Council to ratify the property tax increase for maintenance and operations reflected in the Budget by a separate vote;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS that the City Council ratifies the property tax increase reflected in the Budget for fiscal year 2025 after the passage of its property tax rate and incorporates such adopted tax rate into its Budget.

DULY PASSED AND APPROVED, on the 24th day of September, 2024 at a meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, at which meeting a quorum was present and voting.

CITY OF BEE CAVE, TEXAS

Kara King, *Mayor*

ATTEST:

Jo Ann Touchstone, *City Secretary*

APPROVED:

Ryan Henry, *City Attorney*

RESOLUTION 2024-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS APPOINTING A MEMBER TO THE PLANNING AND ZONING COMMISSION

WHEREAS, Section 1.2.2 of the City of Bee Cave Code establishes a Planning and Zoning Commission; and

WHEREAS, the City Council wishes to appoint members and fill vacancies on the Planning and Zoning Commission; and

WHEREAS, Section 1.2.2, B, 1 – 4 of the City of Bee Cave Code provides for the appointment and term as follows:

B. Appointment and term. Members of the planning and zoning commission shall be appointed by the City Council for a two (2) year term. Nomination of each member and that member's respective term will proceed as follows:

1. The City Council and Mayor shall each nominate one (1) member, to the Commission. One member, and both alternate members, shall be nominated by consensus of the City Council. Each person so nominated must be approved by a simple majority vote of the City Council before becoming a member of the commission.
2. Commissioners shall be appointed to a specific numerical designation (such as Planning and Zoning Commissioner Number 1). The Commissioner appointed to Number 6 shall be the appointee of the Mayor. The Commissioner appointed to Number 7 shall be the appointee nominated by a simple majority vote of the City Council.
3. Each member appointed to the Commission shall serve for a two-year term to run concurrently with the term of the City Council member or Mayor who appointed the Commissioner, unless the term is reduced through removal from the Commission by a majority vote of the City Council or through resignation. The term of the Commissioner appointed to Number 7 shall run concurrently with the term of the Mayor. Each term shall expire on June 1, of any given year.
4. Any vacancy(s) on the Commission shall be filled immediately for the unexpired term(s) by nomination of the Councilmember who nominated the vacating Commissioner and confirmed by a simple majority vote of the City Council. If the vacancy is the consensus member of the Commission, the position shall be filled by a nomination process determined by the City Council and approval shall be by simple majority vote of the Council. In the event that one or more vacancies exist on the City Council at the same time that vacancies exists on the Commission and such vacant City Council position(s) correspond to the Commission positions that would otherwise be nominated by the vacant Council position, then such vacant Commission position(s) shall be considered a consensus appointment of the City Council.

WHEREAS, the City has determined it in the best interests of the City and citizens of Bee Cave to appoint the following specific volunteer individuals to the specified positions.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS that:

1. The City Council appoints the following individual to the Planning and Zoning Commission:

Name	Place No.	Appointee	Term Expiration
	5	Andrea Willott	June 1, 2025

2. The recitals set forth are hereby incorporated as findings of fact made part of this resolution for all purposes.

PASSED, ADOPTED AND APPROVED, on the 24th day of September, 2024 at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

CITY OF BEE CAVE, TEXAS

Kara King, Mayor

ATTEST:

Jo Ann Touchstone, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

ORDINANCE NO. 551

AN ORDINANCE OF THE CITY OF BEE CAVE, TEXAS, APPOINTING AN ASSOCIATE MUNICIPAL JUDGE; AND PROVIDING FOR FINDINGS OF FACT, A CUMULATIVE CLAUSE, SEVERABILITY, AND EFFECTIVE DATE.

WHEREAS, the City of Bee Cave has established a municipal court of record pursuant to Chapter 30, Texas Government Code, and Article 12.02, Code of Ordinances of the City of Bee Cave, Texas (the “*Code*”); and

WHEREAS, Section 30.006, Texas Government Code, requires appointment of municipal judges of a court of record by ordinance, setting a term of 2 or 4 years, at the discretion of the governing body; and

WHEREAS, as set forth in Section 30.006(c), Texas Government Code, and Section 12.02.003(b) of the Code, a municipal judge must be a resident of the State of Texas, a citizen of the United States, a licensed attorney in good standing, and have two or more years of experience in the practice of law in the State of Texas; and

WHEREAS, pursuant to Section 12.02.003, the City Manager may recommend one or more prospective associate judges of the municipal court, who must meet the above qualifications; and

WHEREAS, the City Manager recommends the appointment of _____ as an associate judge of the Bee Cave Municipal Court for a term of 2 years, and requests that the City Council approve and ratify said appointment; and

WHEREAS, the City Council of the City of Bee Cave finds and determines that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act, Chapter 551, Texas Government Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BEE CAVE, TEXAS, THAT:

**I.
FINDINGS OF FACT**

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

**II.
ENACTMENT**

The City Council hereby finds that _____ meets all of the necessary qualifications enumerated in Section 12.02.003(b) of the City's Code of Ordinances and Section 30.006(c), Texas Government Code, and hereby approves and ratifies the appointment of _____ to the

position of Associate Municipal Judge of the Bee Cave Municipal Court for a term of 2 years with all powers, duties, and responsibilities attendant to the Office.

**III.
CUMULATIVE CLAUSE**

This Ordinance is cumulative of all provisions of the City of Bee Cave Code of Ordinances, except where the provisions of this Ordinance are in direct conflict with the provisions of such other ordinance, in which event the conflicting provisions of such other ordinance are hereby repealed, while leaving the remainder of such other ordinance intact. To the extent of any conflict, this Ordinance is controlling.

**IV.
SEVERABILITY**

The phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional or invalid by final judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, because the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional or invalid phrases, sentences, paragraphs, or sections.

**V.
EFFECTIVE DATE**

This Ordinance is effective as of the date of adoption.

DULY PASSED AND APPROVED, on the 24th day of September, 2024, at a regular meeting of the City Council of the City of Bee Cave, Texas, which was held in compliance with the Texas Open Meetings Act, Chapter 551, Texas Government Code, at which meeting a quorum was present and voting.

CITY OF BEE CAVE, TEXAS:

Kara King, Mayor

ATTEST:

City Secretary, Jo Ann Touchstone

APPROVED:

City Attorney, Ryan Henry