



CITY OF HORSESHOE BAY



August 17, 2018

I, Stan R. Farmer, City Manager and Budget Officer of the City of Horseshoe Bay, do hereby certify that on this date, August 17, 2018, I filed the Proposed Budget for Fiscal Year 2019 in the Office of the City Secretary in compliance with Section 102.005 of the Local Government Code.

The Proposed Budget for Fiscal Year 2019 is available for public inspection.

Date:

8/17/18


Stan R. Farmer, City Manager

Attest:


Kerri Craig, City Secretary

City of Horseshoe Bay, Texas

Notice of Public Hearing on Proposed Budget

Notice is hereby given that the Horseshoe Bay City Council will conduct a public hearing on the Proposed Budget for fiscal year October 1, 2018 through September 30, 2019. The meeting will be held Tuesday, September 18th at 3:00 p.m. in the City Council Chambers, #1 Community Drive, Horseshoe Bay, Texas. This budget will raise more total property taxes than last year's budget by \$576,637 which is a 12% increase, and of that amount \$107,690 is tax revenue to be raised from new property added to the tax roll this year. The Proposed Budget is available for inspection at City Hall, #1 Community Drive and is also posted on the City's website at www.horseshoe-bay-tx.gov. You are encouraged to attend and express your views on the Proposed Budget.



**CITY OF HORSESHOE BAY
FY 2019 Proposed Budget
General Fund**



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Estimated Beginning Fund Balance:		\$		5,266,938	\$	3,784,939
		FY 2017	FY 2018	FY 2018	FY 2019	
		Final Actuals	Amended Budget	Projected Actuals	Proposed Budget	
Revenues:						
Administration	\$ 734,145	\$ 746,500	\$ 810,500	\$ 811,000		
Fire	\$ 404,604	\$ 293,000	\$ 327,250	\$ 293,000		
Emergency Service District	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000		
Tax	\$ 5,164,991	\$ 5,407,000	\$ 5,623,500	\$ 6,125,000		
Police	\$ 43,718	\$ 7,000	\$ 58,750	\$ 7,500		
Development Services	\$ 136,718	\$ 117,500	\$ 183,000	\$ 158,000		
Street Maintenance	\$ 588,624	\$ 567,000	\$ 628,500	\$ 614,000		
Mowing & Clearing	\$ 501,963	\$ 390,000	\$ 500,000	\$ 450,000		
Interest Income	\$ 42,670	\$ 42,750	\$ 100,000	\$ 100,000		
Total Revenues	\$ 7,626,434	\$ 7,579,750	\$ 8,240,500	\$ 8,567,500		
Expenditures:						
Administration	\$ 1,836,356	\$ 1,595,250	\$ 1,566,750	\$ 1,829,250		
Technology Services	\$ -	\$ 224,000	\$ 199,000	\$ 242,500		
Fire	\$ 2,017,855	\$ 2,013,750	\$ 2,034,250	\$ 2,109,750		
Police	\$ 1,739,171	\$ 1,823,500	\$ 1,853,750	\$ 1,920,000		
Animal Control	\$ 140,047	\$ 174,750	\$ 178,750	\$ 205,500		
Development Services	\$ 366,087	\$ 448,000	\$ 476,000	\$ 503,750		
Street Maintenance	\$ 172,127	\$ 360,500	\$ 333,250	\$ 404,000		
Mowing & Clearing	\$ 493,935	\$ 481,000	\$ 550,000	\$ 550,000		
Total Expenditures	\$ 6,765,578	\$ 7,120,750	\$ 7,191,750	\$ 7,764,750		
Capital Purchases	88,860	294,000	294,000	237,500		
Total Capital Purchases	\$ 88,860	\$ 294,000	\$ 294,000	\$ 237,500		
Revenues Less Expenditures			\$ 754,750	\$ 565,250		
Estimated Ending Fund Balance (after O&M only):			\$ 6,021,689	\$ 4,350,189		
Less: Transfer of Unassigned Funds to Capital Improvements Fund			\$ 2,236,750	\$ 1,275,000		
Estimated Ending Fund Balance:			\$ 3,784,939	\$ 3,075,189		



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
OPERATING REVENUE					
1000	ADMINISTRATION				
40170	Administrative Fees	602,250	634,000	634,000	689,500
40171	CC Convenience Fee	-	-	-	13,000
40175	Insurance Proceeds	-	-	9,500	-
40180	Other Income	16,227	25,000	91,500	33,000
40185	Miscellaneous Permits	-	250	-	-
40193	Municipal Court Revenue	14,934	5,000	8,750	8,750
40194	Traffic Fines	50,130	50,000	45,000	45,000
40195	Transfer In - Other Funds	8,573	-	-	-
40196	Court Technology Fees	1,300	1,250	1,250	1,250
40197	Court Security Fees	977	1,000	1,000	1,000
40198	Court Collection Agency Revenue	11,814	13,000	10,500	10,500
40199	Warrant Fees	12,037	14,000	3,500	3,500
40200	Child Safety Fees	15,903	3,000	5,500	5,500
Total	ADMINISTRATION	734,145	746,500	810,500	811,000
5000	FIRE				
40175	Insurance Proceeds	-	-	2,250	-
40180	Other Income	130,180	7,000	24,500	7,000
40186	Other Income-Pub/Sfty Donation	10,100	5,000	13,000	5,000
40506	Fire Fighting Services	264,324	281,000	287,500	281,000
Total	FIRE	404,604	293,000	327,250	293,000
6000	EMERGENCY SERVICE DISTRICT				
40191	Llano Co. ESD #1 - Rent	9,000	9,000	9,000	9,000
Total	EMERGENCY SERVICE DISTRICT	9,000	9,000	9,000	9,000
7000	TAX				
40160	Property Tax Collected (M & O)	3,922,322	4,158,250	4,221,500	4,611,000
40162	Penalty & Interest (M & O)	24,229	22,500	28,000	25,000
40163	Mixed Beverage Tax	84,114	85,000	95,500	88,000
40165	Sales Tax	932,331	940,000	1,063,500	1,185,250
40166	PEC Franchise Tax	165,483	165,000	178,500	178,500
40180	Other Income	1,125	1,250	-	1,250
40211	Cable Franchise Fees	35,387	35,000	36,500	36,000
Total	TAX	5,164,991	5,407,000	5,623,500	6,125,000



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017	FY 2018	FY 2018	FY 2019
		Final Actuals	Amended Budget	Projected Actuals	Proposed Budget
8000	POLICE				
40175	Insurance Proceeds	3,078	-	2,000	-
40180	Other Income	35,640	2,000	4,000	2,500
40181	Grant Revenue	-	-	41,250	-
40186	Other Income-Pub/Sfty Donation	5,000	5,000	11,500	5,000
Total	POLICE	43,718	7,000	58,750	7,500
9500	DEVELOPMENT SERVICES				
40180	Other Income	2,714	500	500	500
40183	Building Permit Fees	121,504	108,500	175,750	150,000
40184	Plat Fees	5,300	4,000	3,000	3,000
40185	Miscellaneous Permits	-	500	-	500
40187	Contractor Registration	500	3,000	3,000	3,000
40192	Zoning Fees	6,700	1,000	750	1,000
Total	DEVELOPMENT SERVICES	136,718	117,500	183,000	158,000
9600	STREET MAINTENANCE				
40165	Sales Tax	155,389	156,500	177,250	197,500
40180	Other Income	-	-	10,500	-
40206	The Hills POA	-	-	2,500	5,000
40207	Pecan Creek Association	3,750	3,750	4,000	4,000
40208	Applehead POA	5,750	5,750	6,250	6,250
40209	Applehead Island POA	1,000	1,000	1,000	1,250
40210	HSB POA	422,736	400,000	427,000	400,000
Total	Street Maintenance	588,624	567,000	628,500	614,000
9800	MOWING & CLEARING				
40215	Mowing	492,713	390,000	500,000	450,000
40216	Clearing	9,250	-	-	-
Total	MOWING & CLEARING	501,963	390,000	500,000	450,000
9900	INTEREST INCOME				
40220	Interest on Investments	42,670	42,750	100,000	100,000
Total	INTEREST INCOME	42,670	42,750	100,000	100,000
TOTAL OPERATING REVENUE		7,626,434	7,579,750	8,240,500	8,567,500



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
OPERATING EXPENDITURES					
1000	ADMINISTRATION				
50410	Salaries & Wages	621,458	510,250	531,750	544,250
50411	Overtime	31,419	30,250	29,250	30,750
50415	Employers FICA Expense	48,188	41,250	39,500	44,000
50420	Group Insurance Premiums	77,835	90,000	87,500	98,250
50430	401(A) Money Purchase	34,114	30,000	31,000	31,250
50432	401(A) Match	31,618	25,500	26,000	26,750
50435	Employers Unemployment Expense	-	5,000	9,250	9,250
50500	Accounting & Auditing Expense	17,000	17,000	17,000	17,000
50505	Professional Services	39,890	15,000	18,500	22,500
50506	Election Contracts	3,486	4,000	3,500	4,000
50509	Appraisal District Fees - Burnet	10,586	9,000	9,000	9,750
50510	Appraisal District Fees - Llano	90,745	95,500	103,500	98,750
50545	Maintenance Contracts	29,505	30,000	30,000	30,000
50564	Codification	2,679	5,000	2,500	5,000
50565	City Council Expense	5,458	12,250	8,750	5,000
50567	Technology Initiative	75	-	-	-
50568	Advisory Committees	853	1,000	-	500
50570	Dispatch Expense	100,527	105,250	105,000	105,000
50575	Dues, Fees, & Subscriptions	22,760	20,000	20,000	25,000
50585	Electricity	31,404	35,000	33,250	35,000
50591	EOC Training & Supplies	-	5,000	2,000	5,000
50593	Travel, Training, Schools	48,274	30,000	24,000	30,000
50595	Fuel & Lubricants	140	-	-	-
50596	Employee Awards Program	1,260	1,000	500	1,000
50597	Special Events	-	5,000	4,500	5,000
50610	Property & Liability Ins.	82,225	86,500	88,750	97,750
50611	Workers' Comp Insurance	89,973	90,000	81,750	120,000
50620	Legal Expense	49,422	60,000	54,500	60,000
50625	Fireworks	10,000	10,000	10,000	10,000
50630	M & R - Building	20,486	25,000	35,000	40,000
50650	M & R - Grounds	5,964	10,000	7,500	10,000
50685	M & R - Vehicles	32	-	-	-
50753	Merchant Fee - CC	7,552	6,000	12,000	13,000
50765	Other Expense	12,078	5,000	21,000	21,000



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
50775	Postage	6,691	7,000	4,250	4,500
50780	Printing & Office Supplies	31,969	25,000	15,250	32,500
50810	Communications	32,602	36,000	35,000	36,000
50820	Child Safety Fund Expense	-	3,000	-	5,500
50821	Court Technology Fund Expense	-	1,250	250	1,250
50822	Court Security Fund Expense	4,487	1,000	1,000	1,000
50823	Court Collection Agency Fees	11,712	13,000	10,500	10,500
50824	Warrant Fees	1,879	2,500	1,750	2,000
50826	Municipal Court Judicial Staff	30,539	30,750	30,750	30,750
50827	Contributions	9,250	6,000	-	-
50866	Tree Removal	1,456	2,500	250	2,500
50867	Golden Nugget Nature Park	-	-	-	5,000
50868	Martin Park	205	5,000	3,500	5,000
50845	Trfr Out - Rate Stabilization Fund	178,000	-	-	-
50870	Fox House	560	30,000	2,500	120,000
50871	Milfoil Treatment	-	17,500	15,000	18,000
Total	ADMINISTRATION	1,836,356	1,595,250	1,566,750	1,829,250
3000	TECHNOLOGY SERVICES				
50410	Salaries & Wages	-	124,750	119,250	127,750
50415	Employers FICA Expense	-	9,500	8,750	9,750
50420	Group Insurance Premiums	-	20,500	20,500	23,000
50430	401(A) Money Purchase	-	6,250	6,000	6,500
50432	401(A) Match	-	3,250	2,750	3,250
50505	Professional Services	-	10,000	4,000	11,000
50545	Maintenance Contracts	-	17,000	24,000	37,250
50575	Dues, Fees, & Subscriptions	-	500	2,250	10,000
50592	Equipment & Supplies	-	15,000	5,000	7,500
50593	Travel, Training, Schools	-	16,500	6,000	6,000
50765	Other Expense	-	250	250	250
50830	Uniforms	-	500	250	250
Total	TECHNOLOGY SERVICES	-	224,000	199,000	242,500



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
5000 FIRE					
50410	Salaries & Wages	1,183,707	1,250,500	1,284,750	1,287,000
50411	Overtime	107,966	40,000	63,250	70,000
50412	Salaries - P/T Firefighters	114,925	20,000	15,500	22,250
50415	Employers FICA Expense	102,717	100,250	96,250	105,500
50420	Group Insurance Premiums	203,040	262,000	245,500	275,000
50430	401(A) Money Purchase	86,948	83,500	82,500	85,250
50432	401(A) Match	61,575	58,000	59,000	60,250
50505	Professional Services	6,000	8,000	6,000	6,000
50545	Maintenance Contracts	4,560	7,250	4,750	5,000
50548	Contract Services	923	3,000	3,000	3,000
50575	Dues, Fees, & Subscriptions	4,155	7,000	4,250	5,000
50592	Equipment & Supplies	19,329	33,500	38,500	40,000
50593	Travel, Training, Schools	23,422	35,000	25,000	35,000
50594	Fire Protection Gear	12,413	25,000	25,000	25,000
50595	Fuel & Lubricants	12,076	12,500	13,250	16,000
50640	M & R - Equipment	12,418	17,500	23,500	17,500
50685	M & R - Vehicles	31,317	15,000	4,000	15,000
50765	Other Expense	11,591	12,500	12,500	12,500
50775	Postage	708	250	250	250
50780	Printing & Office Supplies	691	1,500	1,500	2,000
50800	Safety Equipment & Supplies	1,285	4,000	2,000	4,000
50811	Telecare Program	-	-	-	750
50829	Public Safety Donations	5,097	5,000	13,000	5,000
50830	Uniforms	10,991	12,500	11,000	12,500
Total	FIRE	2,017,855	2,013,750	2,034,250	2,109,750
8000 POLICE					
50410	Salaries & Wages	1,213,626	1,249,250	1,262,250	1,306,250
50411	Overtime	10,082	18,000	12,750	15,000
50415	Employers FICA Expense	93,001	97,000	93,000	101,000
50420	Group Insurance Premiums	158,586	170,500	167,250	196,500
50430	401(A) Money Purchase	73,490	72,000	72,000	77,750
50432	401(A) Match	50,538	54,250	55,000	57,750
50548	Contract Services	8,425	20,750	14,000	15,000
50575	Dues, Fees, & Subscriptions	6,581	8,000	7,000	8,000
50592	Equipment & Supplies	5,158	9,000	11,000	9,000
50593	Travel, Training, Schools	7,322	10,000	12,500	15,500
50595	Fuel & Lubricants	42,748	43,500	39,750	45,000
50615	Investigation Expense	3,432	7,000	3,500	6,000
50616	Jail Expense	350	500	250	500



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
50640	M & R - Equipment	2,670	3,000	2,500	3,000
50685	M & R - Vehicles	20,992	23,500	23,500	24,000
50686	M & R - Weapons	3,998	4,000	2,500	3,000
50760	Medical	450	1,000	250	1,000
50765	Other Expense	4,104	6,500	3,500	5,000
50770	Grant Expenditures	-	-	37,500	-
50775	Postage	286	250	250	250
50780	Printing & Office Supplies	5,235	4,000	4,000	9,000
50800	Safety Equipment & Supplies	2,329	4,500	8,000	4,500
50829	Public Safety Donations	11,294	5,000	11,500	5,000
50830	Uniforms	14,475	12,000	10,000	12,000
Total	POLICE	1,739,171	1,823,500	1,853,750	1,920,000
9000	ANIMAL CONTROL				
50410	Salaries & Wages	41,926	50,000	40,250	50,750
50411	Overtime	1,286	2,000	2,000	1,500
50415	Employers FICA Expense	3,446	4,000	3,250	4,000
50420	Group Insurance Premiums	6,520	7,750	8,250	9,250
50430	401(A) Money Purchase	1,911	1,750	1,750	1,750
50432	401(A) Match	1,069	750	750	750
50502	Animal Shelter	10,410	10,500	10,500	16,500
50592	Equipment & Supplies	656	500	500	1,500
50593	Travel, Training, Schools	330	500	250	500
50595	Fuel & Lubricants	4,563	5,000	3,000	5,000
50685	M & R - Vehicles	3,285	3,000	250	2,000
50765	Other Expense	738	1,000	500	1,000
50830	Uniforms	719	500	250	500
50862	Deer Management	63,188	87,500	107,250	110,500
Total	ANIMAL CONTROL	140,047	174,750	178,750	205,500
9500	DEVELOPMENT SERVICES				
50410	Salaries & Wages	194,036	249,000	250,750	255,250
50411	Overtime	2,679	1,500	250	1,500
50415	Employers FICA Expense	14,282	19,250	17,750	19,750
50420	Group Insurance Premiums	38,552	54,750	52,750	59,250
50430	401(A) Money Purchase	10,136	14,750	14,750	15,250
50432	401(A) Match	7,413	8,750	10,750	11,000
50505	Professional Services	78,660	69,500	100,000	100,000
50545	Maintenance Contracts	1,900	10,500	9,000	15,000
50575	Dues, Fees, & Subscriptions	4,614	3,000	5,750	5,750
50592	Equipment & Supplies	3,752	5,000	3,500	5,000
50593	Travel, Training, Schools	5,256	6,000	5,000	8,000



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
50595	Fuel & Lubricants	30	500	1,000	1,500
50685	M & R - Vehicles	11	250	500	1,000
50765	Other Expense	511	1,000	500	1,000
50777	Advertisements/Notices	354	1,250	1,000	1,000
50780	Printing & Office Supplies	2,906	2,000	1,500	2,000
50830	Uniforms	997	1,000	1,250	1,500
Total	DEVELOPMENT SERVICES	366,087	448,000	476,000	503,750
9600	STREETS MAINTENANCE				
50410	Salaries & Wages	-	95,000	102,000	106,500
50415	Employers FICA Expense	-	7,250	7,750	8,250
50420	Group Insurance Premiums	-	8,750	10,000	11,250
50430	401(A) Money Purchase	-	7,250	7,250	7,500
50432	401(A) Match	-	4,750	4,750	5,000
50590	Engineering Fees	-	5,000	-	5,000
50854	Street Patching Contract	34,600	45,000	35,000	55,000
50855	Street Patching Materials	6,644	25,000	25,000	35,000
50856	Drainage	2,205	15,000	10,000	15,000
50857	Traffic Signs Contract	27,919	15,000	12,000	15,000
50858	Traffic Signs Materials	5,304	7,500	7,500	7,500
50859	Litter Control Contract	20,800	40,000	38,500	40,000
50865	ROW Maintenance	74,654	85,000	73,500	93,000
Total	STREETS MAINTENANCE	172,127	360,500	333,250	404,000
9800	MOWING & CLEARING				
50863	Lot Mowing	493,935	481,000	550,000	550,000
Total	MOWING & CLEARING	493,935	481,000	550,000	550,000
TOTAL OPERATING EXPENDITURES		6,765,578	7,120,750	7,191,750	7,764,750



CITY OF HORSESHOE BAY
FY 2019 General Fund Budget

Account Code		FY 2019 Proposed Budget
FY 2018 CAPITAL PURCHASES		
5000	FIRE	
50959	Remodel of Central Fire Station #1 - Phase II	72,500
8000	POLICE	
50956	Purchase of 3 Patrol Units w/ equipment	130,000
1000	GENERAL	
50955	Equipment Replacement	35,000
TOTAL FY 2019 CAPITAL PURCHASES		<u>237,500</u>



CITY OF HORSESHOE BAY
FY 2019 Proposed Budget
Capital Improvements Fund



CITY OF HORSESHOE BAY
FY 2019 Capital Improvements Budget

Account Code	FY 2019 Proposed Budget
Estimated Beginning Fund Balance: \$ -	
Transfer in from General Fund Unassigned Fund Balance	1,275,000
FY 2019 CAPITAL PROJECTS	
50961-975 Contribution to RM 2147 Improvements	120,000
50961-978 Sealcoating - 5 Year Plan	1,030,000
50961-976 Bay West Blvd and sections east	125,000
TOTAL FY 2019 CAPITAL PROJECTS	<u>1,275,000</u>
Estimated Ending Fund Balance \$ -	



**CITY OF HORSESHOE BAY
FY 2019 Proposed Budget
Debt Service Fund**



CITY OF HORSESHOE BAY
FY 2019 Debt Service Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
Estimated Beginning Fund Balance:					\$ 48,540
REVENUES					
7000	TAX				
40150	Property Tax Collected (I & S)	744,345	756,000	756,000	831,000
9900	INTEREST INCOME				
40220	Interest on Investments	<u>1,939</u>	1,000	4,500	4,500
TOTAL REVENUES		746,284	757,000	760,500	835,500
EXPENDITURES					
9994	DEBT SERVICE (General Fund Projects)				
50518	Debt Service Interest - Series 2011	148,415	141,500	141,500	134,500
50520	Debt Service Principal - Series 2011	275,000	280,000	280,000	290,000
50521	Debt Service Interest - Series 2014	152,046	149,250	149,250	146,000
50522	Debt Service Principal - Series 2014	150,000	150,000	150,000	155,000
50523	Debt Service Interest - Series 2016	23,531	28,250	28,250	26,250
50524	Debt Service Principal - Series 2016	-	95,000	95,000	95,000
TOTAL EXPENDITURES		748,992	844,000	844,000	846,750
Estimated Ending Fund Balance					\$ 37,290



**CITY OF HORSESHOE BAY
FY 2019 Proposed Budget
Utility Fund**



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Estimated Beginning Fund Balance:		\$	335,907	\$	547,907
		FY 2017	FY 2018	FY 2018	FY 2019
		Final Actuals	Amended Budget	Projected Actuals	Proposed Budget
Revenues:					
Water Service Charges	\$ 3,670,188	\$ 3,458,250	\$ 3,723,500	\$ 3,958,750	
Wastewater Service Charges	\$ 2,526,791	\$ 2,526,500	\$ 2,690,250	\$ 2,796,250	
Solid Waste Service Charges	\$ 891,037	\$ 899,250	\$ 899,750	\$ 942,000	
Other Revenues/Transfers In	\$ 186,697	\$ 266,000	\$ 325,500	\$ 273,500	
Total Revenues	\$ 7,274,713	\$ 7,150,000	\$ 7,639,000	\$ 7,970,500	
Expenditures:					
Administration	\$ 1,747,763	\$ 1,769,250	\$ 1,665,750	\$ 1,955,750	
Water - Production	\$ 804,197	\$ 844,750	\$ 809,250	\$ 857,750	
Water - Distribution	\$ 719,640	\$ 731,500	\$ 828,000	\$ 878,250	
Wastewater - Treatment	\$ 341,692	\$ 373,250	\$ 372,750	\$ 400,500	
Wastewater - Collection	\$ 934,941	\$ 965,250	\$ 1,103,750	\$ 1,164,750	
Solid Waste - Recycling	\$ 774,642	\$ 725,750	\$ 738,250	\$ 779,750	
Debt Service	\$ 1,342,270	\$ 1,331,750	\$ 1,331,750	\$ 1,521,000	
Total Expenditures	\$ 6,665,144	\$ 6,741,500	\$ 6,849,500	\$ 7,557,750	
Revenues Less Expenditures					
Estimated Ending Fund Balance (after O&M only):		\$ 1,125,407	\$ 960,658		
Routine Capital Purchases	\$ 817,889	\$ 544,000	\$ 616,000	\$ 817,000	
Major Capital Projects	\$ 3,298,768	\$ 1,425,000	\$ 1,000,000	\$ 4,000,000	
Total Capital Expenditures	\$ 4,116,657	\$ 1,969,000	\$ 1,616,000	\$ 4,817,000	
Estimated Ending Fund Balance (after Capital Expenditures):		\$ (490,593)	\$ (3,856,342)		
Add: Transfer in From Unassigned Summit Rock PID Balances		\$ 1,038,500	\$ -	\$ -	
Add: C.O. Funds for Wastewater Plant Expansion		\$ -	\$ 6,000,000	\$ 6,000,000	
Estimated Ending Fund Balance:		\$ 547,907	\$ 2,143,658		
Less: Estimated Balance of Restricted Funds from C.O.		\$ -	\$ (2,000,000)		
Estimated Ending Unrestricted Fund Balance:		\$ 547,907	\$ 143,658		



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
OPERATING REVENUE					
1001	WATER - PRODUCTION				
40110	Water District Service Fees	3,128,101	3,111,750	3,282,250	3,448,250
40111	Water Non-District Service Fee	177,490	181,500	179,500	185,000
40112	Water Tap Connection Fees	136,975	120,000	220,000	220,000
40115	Reconnection Fees	7,906	8,000	7,500	7,500
40116	Temporary Meter Fees	-	500	-	-
40117	Water & Sewer P & I Service	14,473	15,500	14,250	14,250
40171	CC Convenience Fee	-	-	-	65,000
40178	Other Income - Leases	20,875	15,000	11,750	11,750
40180	Other Income	4,252	4,000	5,500	5,000
40185	Miscellaneous Permits	2,115	2,000	2,750	2,000
40310	Transfer In from General Fund	178,000	-	-	-
Total	WATER - PRODUCTION	3,670,188	3,458,250	3,723,500	3,958,750
2001	WASTEWATER - TREATMENT				
40117	Water & Sewer P & I Service	16,263	18,500	14,000	15,000
40120	Sewer Customer Service Fees	2,037,372	2,049,000	2,066,750	2,171,250
40122	Sewer Tap Connection Fees	117,050	115,000	205,000	205,000
40124	Sewer Service - Cottonwood Shores	139,076	138,000	142,000	142,000
40125	Sewer Service - LCMUD#1	48,795	50,000	48,500	50,000
40127	Grinder Sales	167,872	155,000	212,000	212,000
40180	Other Income	362	1,000	2,000	1,000
Total	WASTEWATER - TREATMENT	2,526,791	2,526,500	2,690,250	2,796,250
3001	SOLID WASTE - RECYCLING				
40126	Brush Disposal	17,615	20,000	12,000	12,000
40130	Garbage Fees - Commercial	137,649	138,750	132,000	136,000
40135	Garbage Fees - Residential	735,043	740,250	755,250	793,500
40180	Other Income	731	250	500	500
Total	SOLID WASTE - RECYCLING	891,037	899,250	899,750	942,000
1000	ADMINISTRATION				
40175	Insurance Proceeds	-	-	4,500	-
40182	Sale of Property	-	-	47,500	-
40195	Transfer In - Summit Rock PID	-	252,500	-	-
40225	PID Revenue - Summit Rock PID	-	-	180,750	180,750
40226	Interest Revenue - Summit Rock PID	173,905	-	76,500	76,500
Total	ADMINISTRATION	173,905	252,500	309,250	257,250



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
4000	STANDBY				
40140	Standby Customer Service Fees	415	1,000	500	500
40142	Penalty & Interest - Standby	740	500	750	750
Total	STANDBY	1,155	1,500	1,250	1,250
9900	INTEREST INCOME				
40220	Interest on Investments	11,637	12,000	15,000	15,000
Total	INTEREST INCOME	11,637	12,000	15,000	15,000
TOTAL OPERATING REVENUE		7,274,713	7,150,000	7,639,000	7,970,500



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
OPERATING EXPENDITURES					
1000	ADMINISTRATION				
50410	Salaries & Wages	281,780	279,500	269,500	378,250
50411	Overtime	7,347	4,000	4,500	5,000
50415	Employers FICA Expense	21,807	21,750	20,000	29,250
50420	Group Insurance Premiums	42,524	52,000	37,750	75,500
50430	401(A) Money Purchase	16,942	18,000	16,250	23,000
50432	401(A) Match	13,257	12,750	12,250	17,500
50505	Professional Services	62,887	60,000	25,000	40,000
50512	Utility Billing	28,059	25,000	27,000	27,000
50545	Maintenance Contracts	43,371	44,000	25,000	40,000
50575	Dues, Fees, & Subscriptions	20,837	21,000	20,500	22,000
50581	Electricity/Recycle Center	903	1,000	1,000	1,000
50582	Electricity/WW Treatment Plant	135,977	146,000	138,000	145,000
50583	Electricity/West WTP	62,528	58,500	60,500	66,500
50585	Electricity/Field Maintenance Facilities	13,166	6,250	6,500	6,750
50586	Electricity / CWTP	132,792	150,000	112,000	125,000
50590	Engineering Fees	71,188	45,000	40,000	45,000
50593	Travel, Training, Schools	35,207	25,000	34,000	32,000
50596	Employee Awards Program	-	1,000	250	500
50630	M & R - Building	10,955	15,000	24,000	16,000
50650	M & R - Grounds	25,158	25,000	25,000	32,500
50753	Merchant Fee - CC	52,860	55,000	62,000	65,000
50765	Other Expense	7,450	6,500	5,500	6,500
50775	Postage	343	500	250	500
50780	Printing & Office Supplies	13,928	15,000	18,000	18,000
50810	Communications	43,112	45,000	46,000	46,000
50825	Uncollectable Accounts	-	1,000	-	1,000
50830	Uniforms	1,135	1,500	1,000	1,500
50840	Administrative Fees	602,250	634,000	634,000	689,500
Total	ADMINISTRATION	1,747,763	1,769,250	1,665,750	1,955,750
1001	WATER - PRODUCTION				
50410	Salaries Water	170,345	175,750	161,750	171,250
50411	Overtime	22,771	20,000	19,500	25,000
50415	Employers FICA Expense	14,233	15,000	13,250	15,000
50420	Group Insurance Premiums	34,002	40,500	37,000	40,500
50430	401(A) Money Purchase	11,891	11,250	10,000	11,250
50432	401(A) Match	8,558	8,750	7,500	7,750



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
50535	Bulk Water Purchases	328,260	355,000	332,500	360,000
50540	Chemicals / Water	89,475	80,000	82,000	82,000
50548	Contract Services	2,695	2,000	1,000	2,000
50555	Lab Expense	15,981	17,500	18,000	18,000
50592	Equipment & Supplies	6,474	4,000	5,000	4,000
50595	Fuel & Lubricants	5,902	6,000	7,000	8,000
50640	M & R - Equipment	6,450	4,000	4,750	5,000
50675	M & R - Plant	74,743	90,000	93,500	92,000
50685	M & R - Vehicles	3,254	3,500	3,500	4,000
50765	Other Expense	2,779	1,500	2,000	2,000
50785	Rent / Lease	100	2,000	3,000	3,000
50800	Safety Equipment & Supplies	2,993	4,500	4,500	3,500
50830	Uniforms	3,293	3,500	3,500	3,500
Total	WATER - PRODUCTION	804,197	844,750	809,250	857,750
1002	WATER - DISTRIBUTION				
50410	Salaries Water	306,073	337,000	310,250	345,750
50411	Overtime	34,727	35,000	41,500	36,000
50415	Employers FICA Expense	26,003	28,500	25,750	29,250
50420	Group Insurance Premiums	55,474	69,250	76,750	87,000
50430	401(A) Money Purchase	16,582	18,750	14,750	18,500
50432	401(A) Match	13,143	14,500	14,750	16,750
50548	Contract Services	56,709	30,000	80,000	80,000
50550	Contract Serv-Leak Detect/GPS	10,811	15,000	10,000	17,000
50592	Equipment & Supplies	18,074	20,000	25,000	20,000
50595	Fuel & Lubricants	11,390	11,000	14,500	16,000
50640	M & R - Equipment	11,328	7,500	15,750	12,000
50685	M & R - Vehicles	5,325	8,000	8,000	9,000
50725	M & R Materials - Line	42,435	47,000	47,000	47,000
50726	Street Repair - Paving	26,484	27,000	40,000	40,000
50730	M & R Materials - WT Tap	48,514	24,000	52,000	52,000
50755	Meter Expense - New Svc	27,009	27,000	40,000	40,000
50765	Other Expense	2,786	2,500	2,000	2,500
50785	Rent / Lease	660	1,000	1,500	1,500
50800	Safety Equipment & Supplies	1,775	4,500	4,500	4,000
50830	Uniforms	4,339	4,000	4,000	4,000
Total	WATER - DISTRIBUTION	719,640	731,500	828,000	878,250
2001	WASTEWATER - TREATMENT				
50410	Salaries Sewer	159,749	168,750	168,250	178,250
50411	Overtime	24,515	20,000	20,500	25,000
50415	Employers FICA Expense	13,501	14,500	13,750	15,500
50420	Group Insurance Premiums	31,629	39,000	37,000	42,250
50430	401(A) Money Purchase	11,326	11,000	10,250	11,750



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
50432	401(A) Match	7,955	8,500	7,750	8,000
50543	Chemicals / WW Treatment	11,623	15,000	16,500	16,500
50548	Contract Services	639	2,500	2,000	3,000
50555	Lab Expense	10,471	13,000	13,000	14,500
50592	Equipment & Supplies	2,839	3,000	2,500	3,000
50595	Fuel & Lubricants	6,283	5,750	7,500	8,500
50640	M & R - Equipment	4,846	5,500	6,000	5,500
50675	M & R - Plant	35,487	38,000	45,000	35,000
50685	M & R - Vehicles	2,410	3,000	3,000	3,000
50742	Bio Solids - Compost	10,162	13,000	10,000	13,000
50765	Other Expense	941	1,000	500	1,000
50785	Rent / Lease	3,292	5,000	2,500	10,000
50800	Safety Equipment & Supplies	1,151	3,500	3,500	3,500
50830	Uniforms	2,872	3,250	3,250	3,250
Total	WASTEWATER - TREATMENT	341,692	373,250	372,750	400,500
2002	WASTEWATER - COLLECTION				
50410	Salaries Sewer	297,760	350,750	322,750	360,000
50411	Overtime	35,996	35,000	43,250	36,000
50415	Employers FICA Expense	25,565	29,500	26,750	30,250
50420	Group Insurance Premiums	54,210	72,000	76,750	90,500
50430	401(A) Money Purchase	17,079	19,500	15,250	19,250
50432	401(A) Match	11,937	15,250	15,500	17,500
50542	Chemicals/Collection System	12,443	13,500	13,000	13,500
50548	Contract Services	71,059	30,000	103,000	103,000
50550	Contract Serv-Leak Detect/GPS	10,811	15,000	10,000	17,000
50592	Equipment & Supplies	17,457	19,000	23,500	20,500
50595	Fuel & Lubricants	11,985	11,000	15,000	16,500
50640	M & R - Equipment	8,667	7,500	15,750	10,000
50645	M & R - Grinder Pump	107,299	130,000	107,000	110,500
50646	Grinder Purchases	104,419	92,000	150,000	150,000
50670	M & R - Lift Station	31,724	22,000	20,000	23,000
50685	M & R - Vehicles	7,894	7,000	7,500	8,000
50715	M & R Materials - GP Tap	42,110	24,000	50,000	50,000
50725	M & R Materials - Line	33,807	38,000	34,000	34,000
50726	Street Repair - Paving	23,652	22,000	42,750	42,750
50765	Other Expense	2,572	2,750	2,500	2,500
50785	Rent / Lease	660	1,500	1,500	2,000
50800	Safety Equipment & Supplies	1,597	4,000	4,000	4,000
50830	Uniforms	4,238	4,000	4,000	4,000
Total	WASTEWATER - COLLECTION	934,941	965,250	1,103,750	1,164,750



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code	Account Title	FY 2017 Final Actuals	FY 2018 Amended Budget	FY 2018 Projected Actuals	FY 2019 Proposed Budget
3001 SOLID WASTE - RECYCLING					
50410	Salaries - Monitor	57,981	53,000	52,000	60,250
50411	Overtime	43	500	2,500	500
50415	Employers FICA Expense	4,595	4,000	4,250	4,750
50420	Group Insurance Premiums	7,404	8,250	8,250	9,000
50430	401(A) Money Purchase	3,059	3,000	3,000	3,000
50432	401(A) Match	749	750	750	750
50599	Compactor Service	8,267	12,000	11,000	11,000
50600	Garbage Service - Commercial	105,087	98,000	92,250	97,000
50605	Garbage Service - Residential	549,377	507,250	523,000	549,500
50606	Recycling Service	11,081	10,000	17,250	15,000
50676	M & R Brush Site	27,000	24,000	24,000	24,000
50785	Rent / Lease	-	5,000	-	5,000
Total	SOLID WASTE - RECYCLING	774,642	725,750	738,250	779,750
9994 DEBT SERVICE					
50515	Debit Service - Principal Series 2007	355,000	365,000	365,000	380,000
50516	Debt Service - Interest Series 2007	182,221	178,250	178,250	163,500
50518	Debt Service Interest-Series 2011	93,605	89,750	89,750	85,250
50520	Debt Service Principal - Series 2011	175,000	180,000	180,000	185,000
50521	Debt Service Interest-Series 2014	134,035	131,250	131,250	128,500
50522	Debt Service Principal - Series 2014	130,000	135,000	135,000	135,000
50523	Debt Service Interest-Series 2016	67,864	92,500	92,500	89,250
50524	Debt Service Principal - Series 2016	170,000	160,000	160,000	160,000
50526	Bond Issuance Cost - Series 2016	34,546	-	-	-
50527	Debt Service Interest - Series 2018	-	-	-	194,500
Total	DEBT SERVICE	1,342,270	1,331,750	1,331,750	1,521,000
TOTAL OPERATING EXPENDITURES					
		6,665,144	6,741,500	6,849,500	7,557,750



CITY OF HORSESHOE BAY
FY 2019 Utility Fund Budget

Account Code		FY 2019 Proposed Budget
FY 2019 ROUTINE CAPITAL PURCHASES/PROJECTS		
50955-057	Hydraulic Dump Trailer	6,000
50956-056	John Deere Utility Vehicle	12,000
50955-067	X-Ray Machine for Locates	15,000
50955-058	West Water Plant Source Analyzers	25,000
50955-059	Central Water Plant Air Compressor	26,000
50955-060	West Plant Forklift	30,000
50955-999	Emergency Equipment Replacement	50,000
50956-055	Replace Service Trucks (2)	88,000
50968-082	South Lift Station Replacement	115,000
50955-096	Membrane Filter Rack Replacement	150,000
50955-023	Water Meter Replacement & AMI System Upgrade	300,000
TOTAL FY 2019 ROUTINE CAPITAL PURCHASES/PROJECTS		\$ 817,000
FY 2019 MAJOR CAPITAL PROJECTS (Debt Funded)		
50968-095	Wastewater Reclamation Plant Expansion	4,000,000
TOTAL FY 2019 MAJOR CAPITAL PROJECTS		\$ 4,000,000
TOTAL FY 2019 CAPITAL EXPENDITURES		\$ 4,817,000