



People Helping People

**CITY OF HORSESHOE BAY
FY 2023 PROPOSED BUDGET
AUGUST 30, 2022**

CITY OF HORSESHOE BAY, TEXAS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2022-2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,237,327.66, which is a 17.74 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$211,647.04.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Tax Rate	Proposed FY 2022-2023	Adopted 2021-2022
Property Tax Rate	.27000	.27000
No New Revenue Tax Rate	.23280	.24830
No New Revenue M&O Tax Rate	.17641	.20727
Voter Approval Tax Rate	.26205	.26739
Debt Tax Rate	.05639	.04103

The total amount of municipal debt obligations secured by property taxes for the City of Horseshoe Bay is \$10,870,000.



Fiscal Year 2023 Budget Summary

This is a summary of the Fiscal Year 2023 proposed budget of the City, and it reflects the results of the guidance from the Mayor and Council at the City Budget Workshop conducted on July 18, 2022.

Current Fiscal Year 2022 Projected Actuals Ending September 30, 2022

The City's current FY 2022 budget execution should result in meeting all the City's objectives for the current fiscal year, including all reserve requirements and debt requirements, with tax rate of \$0.27000. The City remains in excellent financial condition. The General Fund budget primarily supports traditional city expenditures such as Administration, Animal Control, Development Services, Emergency Services (Fire and Police protection), Public Works (Streets and Parks Maintenance) and the Lot Clearing/Lot Mowing program. At the end of the current fiscal year on September 30, 2022, it is projected that General Fund revenues will be in excess of budget and the expenditures will be under budget. For the Utility Fund budget, it is projected that revenues will be in excess of budget and expenditures will be under budget.

FY 2022 ACTUALS (PROJECTED)

	GENERAL FUND	UTILITY FUND	CAPITAL PROJECTS	DEBT SERVICE FUND
BEGINNING FUND BALANCE	\$4,216,412	\$3,145,155	\$2,058,992	\$64,823
REVENUES				
Revenues	\$12,291,350	\$12,185,500	\$152,000	\$1,072,500
Transfers In	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$12,291,350	\$12,185,500	\$152,000	\$1,072,500
EXPENDITURES				
Personnel & Operating Expenses	\$9,878,370	\$8,266,265		
Debt Service	\$0	\$1,713,250		\$1,061,750
Routine Capital Purchases	\$242,125	\$752,000		
Major Capital Purchases	\$0	\$715,000	\$1,900,000	
Transfers Out	\$0	\$0		
TOTAL EXPENDITURES	\$10,120,495	\$11,446,515	\$1,900,000	\$1,061,750
ENDING FUND BALANCE	\$6,387,267	\$3,884,140	\$310,992	\$75,573

Fiscal Year 2023 Proposed Budget October 1, 2022 - September 30, 2023

For Fiscal Year 2023, the proposed budget is conservative, accomplishes all the objectives of the City, and provides for the necessary levels of services to the Citizens of Horseshoe Bay, with the current tax rate of \$0.27000.

The budget proposal covers all traditional expenses including salaries, operations and maintenance, debt service, reserves, and the annual capital program. It includes increases for proposed salary adjustments identified by the compensation study conducted in FY22 and a 5% merit increase based on work performance. The total approved City Staff will be 106 full-time employees and 5 part-time employees at the beginning of the FY 2023. The break down by departments is as follows: 36 full- time and 1 part-time Utility Dept.; 24 Police Dept.; 23 full time and 3 part-time in Fire Dept.; 9 Development Services/Code Enforcement; 7 Finance Dept.; 1 full-time and 1 part-time Animal Control; 2 Public Works; 1 Technology Services; and 6 Administrative (City Manager, City Secretary, Records & Information Mgr., HR Director, and HR Administrator).

The General Fund capital budget provides for; 2 brush trucks for the Fire Department.; 1 replacement vehicle for the Police Department; 1 added vehicle for Development Services; and emergency equipment replacement line item in the Administration Department. The main highlights from the Utility Fund capital budget are continuing with the meter replacement program, acquiring 2 vehicles, replacing obsolete grinder systems, matching grant funds for the elevation of water system intake, funding replacements for heavy equipment and emergency pump equipment. The major capital projects are the pond liner at the wastewater treatment plant, rehabilitation of Blister Gold Lift Station, water storage tanks rehabilitation, and towers for internet project. The main highlights from the Capital Projects Fund budget are continuing the street upgrade program and improvements on Fire Station #2.

The proposed FY 2023 General Fund ending fund balance is expected to be \$6,938,567. The Utility Fund ending fund balance is expected to be \$2,699,320. The Capital Improvement Fund anticipates issuing certificate of obligation bonds Series 2022 to fund \$2,900,000 for street projects and \$1,200,000 for improvements for Fire Station #2. The Debt Service Fund budget has an estimated ending fund balance of \$64,623. The fund will provide sufficient funds to cover the General Fund debt service on the series 2014, 2016, 2020 Refunding series, and 2020 and 2022 Certificates of Obligation.

The City Council proposed the ad valorem tax rate of \$0.27000/\$100 at the regular council meeting on July 19, 2022. The proposed FY 2023 budget uses the current rate of \$0.27000. A rate of \$0.27000/\$100 generates estimated tax revenues of \$6.47MM for the General Fund and \$1.07MM for the Debt Service Fund resulting in total estimated tax revenues of approximately \$7.54MM.

FY 2023 PROPOSED BUDGET

	GENERAL FUND	UTILITY FUND	CAPITAL PROJECTS	DEBT SERVICE FUND
BEGINNING FUND BALANCE	\$6,387,267	\$3,884,140	\$310,992	\$75,573
REVENUES				
Revenues	\$12,586,400	\$12,481,150	\$4,250,000	\$1,705,250
Transfers In	\$0	\$0		\$0
TOTAL REVENUES	\$12,586,400	\$12,481,150	\$4,250,000	\$1,705,250
EXPENDITURES				
Personnel & Operating Expenses	\$11,813,100	\$9,202,150		
Debt Service	\$0	\$1,710,820		\$1,716,200
Routine Capital Purchases	\$222,000	\$478,000		
Major Capital Purchases	\$0	\$2,275,000	\$4,200,000	
Transfers Out	\$0	\$0		
TOTAL EXPENDITURES	\$12,035,100	\$13,665,970	\$4,200,000	\$1,716,200
ENDING FUND BALANCE	\$6,938,567	\$2,699,320	\$360,992	\$64,623

The Budget Process

As Budget Officer of the City, the City Manager has presented this Proposed Budget to the City Secretary for official recording and posting to the City’s website prior to the August 19, 2022, deadline.

The City Council will further discuss the budget during the second Budget Workshop at 1:00 p.m. on August 30, 2022.

The public hearing on the tax rate will be during the Council meeting at 3:00 p.m. on August 30, 2022.

The public hearing on the proposed budget is scheduled for September 20, 2022, at 3:00 p.m.

The City Council expects to adopt the final budget and the tax rate at their regular meeting on September 20, 2022, at 3:00 p.m. The final budget will be filed with the City Secretary and posted on the City website.

Citizens are invited to attend the scheduled meetings and provide their verbal comments.

Please contact Kerri Craig, City Secretary, at kcraig@horseshoe-bay-tx.gov or 830-598-9943 if you have any questions or desire a copy of the proposed budget documents.



CITY OF HORSESHOE BAY FY 2023 All Funds Summary

	General Fund	Utility Fund	Capital Projects	Debt Service	Child Safety	Court Technology	Court Security
Estimated Beginning Fund Balance:	\$ 6,387,267	\$ 3,884,140	\$ 310,992	\$ 75,573	\$ 24,220	\$ 6,791	\$ 8,652
Revenues	\$ 12,586,400	12,481,150	\$ 4,250,000	\$ 1,705,250	\$ 6,500	\$ 1,000	\$ 1,000
Expenditures	\$ 11,813,100	10,912,970	\$ 4,200,000	\$ 1,716,200	\$ 6,000	\$ 1,500	\$ -
Capital Purchases	\$ 222,000	\$ 2,753,000	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Less Expenditures	\$ 551,300	\$ (1,184,820)	\$ 50,000	\$ (10,950)	\$ 500	\$ (500)	\$ 1,000
Estimated Ending Fund Balance:	\$ 6,938,567	\$ 2,699,320	\$ 360,992	\$ 64,623	\$ 24,720	\$ 6,291	\$ 9,652
Less: Restricted Reserve	\$ 2,953,275	\$ 2,420,037	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Reststriced PEG Reserve	\$ 7,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Restricted Fuchs House	\$ 35,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Restricted for Building	\$ 3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Est. Ending Unrestricted Fund Balanc	\$ 42,251	\$ 279,282	\$ 360,992	\$ 64,623	\$ 24,720	\$ 6,291	\$ 9,652



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Estimated Beginning Fund Balance:	\$ 3,781,398	\$ 3,394,866	\$ 4,216,412	\$ 4,216,412	\$ 6,387,267
	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget
Revenues:					
Administration	\$ 902,426	\$ 867,216	\$ 1,250,500	\$ 1,234,900	\$ 748,600
Fire	\$ 348,529	\$ 375,513	\$ 392,000	\$ 448,800	\$ 390,500
Emergency Service District	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Tax	\$ 6,628,526	\$ 7,492,747	\$ 7,894,000	\$ 8,495,750	\$ 9,172,850
Police	\$ 36,593	\$ 21,019	\$ 44,500	\$ 48,150	\$ 32,750
Development Services	\$ 382,938	\$ 486,239	\$ 553,250	\$ 582,900	\$ 691,250
Public Works	\$ 717,560	\$ 849,292	\$ 840,750	\$ 941,850	\$ 956,450
Mowing & Clearing	\$ 521,730	\$ 455,628	\$ 460,000	\$ 500,000	\$ 570,000
Interest Income	\$ 43,300	\$ 3,722	\$ 5,000	\$ 30,000	\$ 15,000
Total Revenues	\$ 9,590,602	\$ 10,560,376	\$ 11,449,000	\$ 12,291,350	\$ 12,586,400
Expenditures:					
Administration	\$ 2,771,949	\$ 2,301,479	\$ 2,436,000	\$ 2,203,350	\$ 2,861,000
Technology Services	\$ 199,345	\$ 270,138	\$ 351,500	\$ 323,370	\$ 219,100
Fire	\$ 2,511,747	\$ 2,505,575	\$ 2,774,000	\$ 2,693,300	\$ 2,935,100
Police	\$ 2,114,975	\$ 2,250,346	\$ 2,359,250	\$ 2,349,300	\$ 2,956,050
Animal Control	\$ 159,735	\$ 176,822	\$ 206,500	\$ 152,600	\$ 211,650
Development Services	\$ 635,531	\$ 750,675	\$ 895,250	\$ 868,200	\$ 1,177,450
Public Works	\$ 465,909	\$ 595,641	\$ 710,250	\$ 698,250	\$ 797,750
Mowing & Clearing	\$ 598,883	\$ 646,029	\$ 625,000	\$ 590,000	\$ 655,000
Total Expenditures	\$ 9,458,074	\$ 9,496,705	\$ 10,357,750	\$ 9,878,370	\$ 11,813,100
Capital Purchases	519,060	242,125	286,000	242,125	222,000
Total Capital Purchases	\$ 519,060	\$ 242,125	\$ 286,000	\$ 242,125	\$ 222,000
Revenues Less Expenditures	\$ (386,532)	\$ 821,546	\$ 805,250	\$ 2,170,855	\$ 551,300
Estimated Ending Fund Balance:	\$ 3,394,866	\$ 4,216,412	\$ 5,021,662	\$ 6,387,267	\$ 6,938,567
Less: Restricted Reserve Fund Balance			\$ 2,500,000	\$ 2,500,000	\$ 2,953,275
Less: Restricted PEG Reserve Fund Balance			\$ 64,829	\$ 40,327	\$ 7,527
Less: Restricted Friends of Fuchs House Fund Balance			\$ 35,514	\$ 35,514	\$ 35,514
Less: Restricted for Building			\$ -	\$ 500,000	\$ 3,900,000
Estimated Ending Unrestricted Fund Balance:			\$ 2,421,319	\$ 3,311,426	\$ 42,251



CITY OF HORSESHOE BAY

FY 2023

General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
OPERATING REVENUE							
1000	ADMINISTRATION						
40170	Administrative Fees	749,000	551,893	618,250	618,250	660,500	6.8%
40175	Insurance Proceeds	0	18,061	32,000	32,750	0	-100.0%
40179	Milfoil Reimb Llano County	0	0	18,000		18,000	100.0%
40180	Other Income	42,851	20,793	20,000	10,000	10,000	0.0%
40186	Other Income - Donations	25,659	0	0	0	0	0.0%
40188	Coronavirus Relief Fund	0	174,636	0	0	0	0.0%
40189	Donations - Fuchs House	0	1,605	0	150	0	-100.0%
40193	Municipal Court Revenue	16,641	10,507	10,000	10,000	12,000	20.0%
40194	Traffic Fines	45,801	34,345	40,000	40,000	45,000	12.5%
40196	Court Technology Fees	760	0	0	0	0	0.0%
40197	Court Security Fees	638	0	0	0	0	0.0%
40198	Court Collection Agency Fees	11,098	2,370		750	0	-100.0%
40199	Warrant Fees	3,212	1,542	3,000	2,000	2,000	0.0%
40200	Child Safety Fees	6,590	0	0	0	0	0.0%
40201	Local Truancy Prevention Fee	172	1,000	500	1,000	1,000	0.0%
40202	Local Municipal Jury Fee	3	20	250	100	100	0.0%
40203	American Rescue Plan Act	0	0	498,500	498,500	0	-100.0%
40204	FEMA Grant- Winter Storm 21		33,244	0	7,000	0	-100.0%
40212	Mailbox Fee Revenue	0	17,200	10,000	14,400	0	-100.0%
Total	ADMINISTRATION	902,426	867,216	1,250,500	1,234,900	748,600	-39.4%
5000	FIRE						
40175	Insurance Proceeds	0	500	24,500	84,800	0	0.0%
40180	Other Income	1,356	1,160	500	500	500	0.0%
40182	Sale of Property	0	16,000	10,000	0	25,000	100.0%
40186	Other Income-Pub/Sfty Donation	5,350	16,850	5,000	5,500	0	-100.0%
40506	Fire Fighting Services	341,823	341,003	352,000	358,000	365,000	2.0%
Total	FIRE	348,529	375,513	392,000	448,800	390,500	-13.0%
6000	EMERGENCY SERVICE DISTRICT						
40191	Llano Co. ESD #1 - Rent	9,000	9,000	9,000	9,000	9,000	0.0%
Total	EMERGENCY SERVICE DISTRICT	9,000	9,000	9,000	9,000	9,000	0.0%
7000	TAX						
40160	Property Tax Collected (M & O)	5,055,693	5,515,085	5,874,000	5,920,000	6,470,300	9.3%
40162	Penalty & Interest (M & O)	40,318	60,745	38,000	50,000	55,000	10.0%
40163	Mixed Beverage Tax	68,696	97,385	85,000	100,000	105,000	5.0%
40165	Sales Tax	1,223,412	1,587,107	1,663,250	2,200,000	2,310,000	5.0%
40166	PEC Franchise Tax	187,496	188,305	187,250	187,250	192,900	3.0%
40167	Telephone Franchise Fees	7,820	8,941	8,500	8,500	8,750	2.9%
40180	Other Income	25	1,151	250	0	0	0.0%
40211	Cable Franchise Fees	37,556	29,203	37,750	30,000	30,900	3.0%
40213	PEG Channel Fees	7,511	4,825	0	0	0	0.0%
Total	TAX	6,628,526	7,492,747	7,894,000	8,495,750	9,172,850	8.0%



CITY OF HORSESHOE BAY

FY 2023

General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
8000	POLICE						
40175	Insurance Proceeds	11,116	2,920	14,500	18,000	5,000	-72.2%
40180	Other Income	377	1,099	500	500	750	50.0%
40181	Grant Revenue	0	0	0	0	0	0.0%
40182	Sale of Property	20,000	12,000	12,500	12,800	27,000	110.9%
40186	Other Income-Pub/Sfty Donation	5,100	5,000	17,000	16,850	0	-100.0%
Total	POLICE	36,593	21,019	44,500	48,150	32,750	-32.0%
9500	DEVELOPMENT SERVICES						
40171	CC Convenience Fee	1,392	2,799	5,000	5,000	6,250	25.0%
40180	Other Income	4	1,103	250	1,400	1,500	7.1%
40182	Sale of Property	0	0	3,000	0	0	0.0%
40183	Building Permit Fees	363,037	457,017	480,000	500,000	606,000	21.2%
40184	Plat Fees	3,600	6,300	12,500	12,500	12,000	-4.0%
40185	Irrigation Permits	5,305	4,120	5,000	5,000	5,000	0.0%
40187	Contractor Registration	8,800	12,900	6,500	7,500	8,500	13.3%
40192	Zoning Fees	800	2,000	1,000	1,500	2,000	33.3%
40195	Monarch Ridge Reimbursement	0	0	40,000	50,000	50,000	0.0%
Total	DEVELOPMENT SERVICES	382,938	486,239	553,250	582,900	691,250	18.6%
9600	PUBLIC WORKS						
40165	Sales Tax	203,891	271,414	273,500	273,500	287,200	5.0%
40175	Insurance Proceeds	0	3,950	0	0	0	0.0%
40180	Other Income	0	750	0	0	0	0.0%
40206	The Hills POA	5,217	5,280	5,250	5,600	5,850	4.5%
40207	Pecan Creek Association	4,179	4,237	4,250	4,500	4,750	5.6%
40208	Applehead POA	6,515	6,607	6,500	7,000	7,350	5.0%
40209	Applehead Island POA	1,173	1,189	1,250	1,250	1,300	4.0%
40210	HSB POA	486,585	555,865	550,000	650,000	650,000	0.0%
40212	Mailbox Fee Revenue	10,000	0	0	0	0	0.0%
Total	Public Works	717,560	849,292	840,750	941,850	956,450	1.6%
9800	MOWING & CLEARING						
40215	Mowing	519,345	447,728	450,000	490,000	560,000	14.3%
40216	Clearing	2,385	7,900	10,000	10,000	10,000	0.0%
Total	MOWING & CLEARING	521,730	455,628	460,000	500,000	570,000	14.0%
9900	INTEREST INCOME						
40220	Interest on Investments	43,300	3,722	5,000	30,000	15,000	-50.0%
Total	INTEREST INCOME	43,300	3,722	5,000	30,000	15,000	-50.0%
TOTAL OPERATING REVENUE		<u>9,590,602</u>	<u>10,560,376</u>	<u>11,449,000</u>	<u>12,291,350</u>	<u>12,586,400</u>	2.4%



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
OPERATING EXPENDITURES							
1000	ADMINISTRATION						
50410	Salaries & Wages	591,362	652,266	687,000	674,000	853,350	26.6%
50411	Overtime	1,684	5,306	8,500	8,000	5,000	-37.5%
50415	Employers FICA Expense	42,543	49,530	53,000	52,200	65,700	25.9%
50420	Group Insurance Premiums	95,463	104,122	104,750	99,500	107,500	8.0%
50430	401(A) Money Purchase	32,888	37,482	40,000	44,000	12,100	-72.5%
50432	401(A) Match	27,292	29,554	31,500	32,000	10,500	-67.2%
50433	TMRS	0	0	0	0	54,400	100.0%
50435	Employers Unemployment Expense	2,306	0	5,000	1,000	1,000	0.0%
50500	Accounting & Auditing Expense	14,395	17,915	19,500	19,500	21,500	10.3%
50505	Professional Services	58,368	66,032	55,000	100,000	69,200	-30.8%
50506	Election Contracts	3,788	75	6,000	3,200	10,000	212.5%
50509	Appraisal District Fees - Burnet	10,649	10,344	12,000	12,000	14,000	16.7%
50510	Appraisal District Fees - Llano	102,904	110,208	115,000	110,000	122,000	10.9%
50511	Drainage Study	0	0	100,000	40,000	487,000	1117.5%
50514	Transportation Study	0	0	60,000	7,500	52,500	600.0%
50545	Maintenance Contracts	37,945	54,443	55,000	55,000	74,100	34.7%
50564	Codification	3,652	8,051	7,500	10,000	10,000	0.0%
50565	City Council Expense	3,533	5,054	7,500	7,000	7,000	0.0%
50568	Advisory Committees	24,282	12,654	0	0	15,000	0.0%
50570	Dispatch Expense	111,107	112,250	116,500	116,500	0	-100.0%
50575	Dues, Fees, & Subscriptions	39,804	31,253	26,000	34,000	35,400	4.1%
50576	Copier Lease	0	3,905	4,500	4,500	6,800	51.1%
50585	Electricity	30,596	29,677	34,000	34,000	37,000	8.8%
50591	EOC Training & Supplies	4,288	5,007	5,000	5,000	5,000	0.0%
50592	Equipment & Supplies	0	1,330	0	0	15,000	100.0%
50593	Travel, Training, Schools	41,771	21,303	42,000	30,000	30,000	0.0%
50596	Employee Engagement	1,208	445	2,000	2,000	19,250	862.5%
50597	Special Events- Employees	3,573	8,254	9,000	9,000	12,000	33.3%
50610	Property & Liability Ins.	93,049	95,248	119,000	115,000	120,000	4.3%
50611	Workers' Comp Insurance	124,334	149,315	150,000	157,000	157,000	0.0%
50620	Legal Expense	61,938	87,260	120,000	120,000	93,500	-22.1%
50625	Fireworks	10,000	0	10,000	10,000	12,500	20.0%
50630	M & R - Building	56,956	66,693	65,000	65,000	70,000	7.7%
50650	M & R - Grounds	19,977	24,643	31,000	33,000	36,500	10.6%
50753	City Banking Fees	661	814	3,000	3,000	3,000	0.0%
50765	Other Expense	28,389	9,125	8,000	10,000	10,000	0.0%
50766	COVID - 19 Disaster Expense	26,928	4,095	0	0	0	0.0%
50775	Postage	4,986	6,181	5,000	5,000	7,000	40.0%
50780	Printing & Office Supplies	28,446	26,568	26,000	26,000	25,700	-1.2%
50781	General Supplies	0	7,596	7,000	7,000	9,000	28.6%
50810	Communications	45,716	44,366	40,000	48,000	53,000	10.4%
50820	Child Safety Fund Expense	6,000	0	0	0	0	0.0%
50821	Court Technology Fund Expense	1,500	0	0	0	0	0.0%
50823	Court Collection Agency Fees	11,721	1,350	0	0	0	0.0%
50824	Warrant Fees	1,650	400	2,250	1,000	2,000	100.0%
50826	Municipal Court Judicial Staff	30,600	30,600	30,750	30,750	36,000	17.1%



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
50841	Central Texas Water Coalition	0	0	5,000	5,000	0	-100.0%
50842	Workforce Network	10,000	10,000	10,000	10,000	10,000	0.0%
50843	Sponsorship	0	3,500	8,000	8,000	8,000	0.0%
50844	Friends of The Marble Falls Library	0	5,000	5,000	5,000	5,000	0.0%
50861	Mailbox POA Refund	0	0	16,750	16,700	0	0.0%
50866	Tree Removal	760	0	0	0	0	0.0%
50867	Golden Nugget Nature Park	10,150	0	0	0	12,500	-100.0%
50868	Martin Park	3,670	0	0	0	0	0.0%
50870	Fuchs House	0	1,886	0	0	0	0.0%
50871	Milfoil Treatment	0	0	18,000	18,000	18,000	0.0%
50872	Hiking Trail Park	615	0	0	0	0	0.0%
50873	HSB POA- Park Contribution	0	0	0	0	20,000	100.0%
50831	Transfer Out		39,739	150,000	0	0	0.0%
50831	Transfer to Capital Improv. Fund	857,062	0	0	0	0	0.0%
50831	Transfer to Utility Fund	51,440	310,640	0	0	0	0.0%
Total	ADMINISTRATION	2,771,949	2,301,479	2,436,000	2,203,350	2,861,000	29.8%
3000	TECHNOLOGY SERVICES						
50410	Salaries & Wages	115,329	152,785	157,000	139,500	82,950	-40.5%
50415	Employers FICA Expense	7,961	11,292	12,500	10,700	6,350	-40.7%
50420	Group Insurance Premiums	23,594	29,866	29,750	27,800	15,500	-44.2%
50430	401(A) Money Purchase	5,576	7,653	8,000	8,370	1,550	-81.5%
50432	401(A) Match	2,301	3,853	4,000	3,800	1,000	-73.7%
50433	TMRS	0	0	0	0	5,250	
50505	Professional Services	2,818	0	8,000	4,000	4,000	0.0%
50545	Maintenance Contracts	26,091	38,472	92,500	92,000	62,200	-32.4%
50575	Dues, Fees, & Subscriptions	14,172	21,732	36,250	36,000	38,300	6.4%
50592	Equipment & Supplies	1,164	3,847	1,000	1,000	1,000	0.0%
50593	Travel, Training, Schools	126	638	2,500	200	1,000	100.0%
50765	Other Expense	0	0	0	0	0	0.0%
50830	Uniforms	212	0	0	0	0	0.0%
Total	TECHNOLOGY SERVICES	199,345	270,138	351,500	323,370	219,100	-32.2%
5000	FIRE						
50410	Salaries & Wages	1,544,593	1,580,323	1,733,500	1,685,000	1,839,600	9.2%
50411	Overtime	145,861	123,887	116,750	116,000	116,000	0.0%
50412	Salaries - P/T Firefighters	0	21,297	10,000	10,000	60,000	500.0%
50415	Employers FICA Expense	119,184	129,367	142,500	138,550	154,200	11.3%
50420	Group Insurance Premiums	322,670	332,802	334,500	310,000	310,000	0.0%
50430	401(A) Money Purchase	94,000	92,100	102,250	102,000	27,600	-72.9%
50432	401(A) Match	72,009	72,919	82,750	80,000	21,100	-73.6%
50433	TMRS	0	0	0	0	123,800	100.0%
50437	Relocation Expense	6,848	0	0	0	0	0.0%
50505	Professional Services	6,000	6,000	6,000	6,000	36,000	500.0%
50545	Maintenance Contracts	23,406	12,254	12,750	12,750	13,750	7.8%
50548	Contract Services	3,328	1,000	4,000	4,000	4,000	0.0%
50575	Dues, Fees, & Subscriptions	5,028	4,970	5,000	5,000	5,300	6.0%
50576	Copier Lease	0	0	3,000	3,000	4,500	33.3%
50592	Equipment & Supplies	36,136	8,333	51,750	51,750	43,000	-16.9%
50593	Travel, Training, Schools	21,126	9,413	31,750	31,750	33,250	4.7%
50594	Fire Protection Gear	23,632	18,763	25,000	25,000	25,000	0.0%
50595	Fuel & Lubricants	11,971	12,175	15,000	15,000	18,000	20.0%
50598	Wellness Program	8,075	12,450	9,500	9,500	13,500	42.1%



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
50640	M & R - Equipment	10,639	12,991	17,500	17,500	18,000	2.9%
50685	M & R - Vehicles	25,578	24,334	30,000	30,000	30,000	0.0%
50765	Other Expense	11,977	12,776	13,000	13,000	15,000	15.4%
50775	Postage	557	17	250	250	250	0.0%
50780	Printing & Office Supplies	917	376	1,500	1,500	1,500	0.0%
50800	Safety Equipment & Supplies	2,045	3,021	4,500	4,500	5,500	22.2%
50811	Telecare Program	185	0	750	750	750	0.0%
50829	Public Safety Donations	4,895	5,586	5,000	5,000	0	-100.0%
50830	Uniforms	11,087	8,421	15,500	15,500	15,500	0.0%
Total	FIRE	2,511,747	2,505,575	2,774,000	2,693,300	2,935,100	9.0%
8000	POLICE						
50410	Salaries & Wages	1,465,833	1,545,622	1,596,750	1,595,000	1,944,600	21.9%
50411	Overtime	19,915	27,154	18,500	18,500	18,500	0.0%
50415	Employers FICA Expense	108,102	121,740	123,500	123,450	150,200	21.7%
50420	Group Insurance Premiums	237,406	261,327	262,000	262,500	262,500	0.0%
50430	401(A) Money Purchase	83,516	90,652	96,750	101,000	28,600	-71.7%
50432	401(A) Match	64,460	69,132	75,500	72,500	23,400	-67.7%
50433	TMRS	0	0	0	0	124,300	100.0%
50548	Contract Services	15,332	20,752	23,000	23,000	38,000	65.2%
50570	Dispatch Expense	0	0	0	0	166,000	100.0%
50575	Dues, Fees, & Subscriptions	8,774	7,321	11,500	7,000	5,500	-21.4%
50576	Copier Lease	0	4,082	4,500	4,500	4,500	0.0%
50592	Equipment & Supplies	12,473	13,855	14,500	16,000	41,500	159.4%
50593	Travel, Training, Schools	7,012	2,814	8,500	6,000	18,000	200.0%
50595	Fuel & Lubricants	26,035	36,202	50,000	50,000	68,500	37.0%
50615	Investigation Expense	2,616	2,778	6,000	5,000	5,000	0.0%
50616	Jail Expense	100	0	250	200	250	25.0%
50640	M & R - Equipment	240	965	2,000	1,000	1,500	50.0%
50685	M & R - Vehicles	29,195	21,079	25,000	25,000	31,000	24.0%
50686	M & R - Weapons	3,428	495	1,500	1,000	1,000	0.0%
50760	Medical	1,696	367	1,000	500	1,000	100.0%
50765	Other Expense	4,577	3,485	5,000	5,000	5,000	0.0%
50775	Postage	114	83	250	150	200	33.3%
50780	Printing & Office Supplies	4,586	2,255	5,500	3,000	3,500	16.7%
50800	Safety Equipment & Supplies	4,318	1,991	3,500	3,500	3,500	0.0%
50829	Public Safety Donations	4,897	3,522	12,750	16,000	0	-100.0%
50830	Uniforms	10,352	12,673	11,500	9,500	10,000	5.3%
Total	POLICE	2,114,975	2,250,346	2,359,250	2,349,300	2,956,050	25.8%



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
9000	ANIMAL CONTROL						
50410	Salaries & Wages	44,385	50,113	63,750	62,500	72,450	15.9%
50411	Overtime	1,010	1,393	1,000	1,000	1,000	0.0%
50415	Employers FICA Expense	3,149	3,682	5,000	4,850	5,600	15.5%
50420	Group Insurance Premiums	13,256	15,171	15,500	15,500	15,500	0.0%
50430	401(A) Money Purchase	951	1,988	2,000	2,250	700	-68.9%
50432	401(A) Match	951	1,988	2,000	2,250	700	-68.9%
50433	TMRS	0	0	0	0	4,700	100.0%
50502	Animal Shelter	13,500	13,500	14,250	13,750	15,000	9.1%
50548	Contract Services	0	0	0	0	10,000	100.0%
50592	Equipment & Supplies	1,058	325	1,000	1,000	1,000	0.0%
50593	Travel, Training, Schools	368	999	1,500	500	750	50.0%
50595	Fuel & Lubricants	2,786	2,115	3,000	3,000	6,000	100.0%
50685	M & R - Vehicles	1,805	934	1,500	1,500	2,000	33.3%
50765	Other Expense	1,461	144	500	500	750	50.0%
50830	Uniforms	483	810	500	500	500	0.0%
50862	Deer Management	74,573	83,660	95,000	43,500	75,000	72.4%
Total	ANIMAL CONTROL	159,735	176,822	206,500	152,600	211,650	38.7%
9500	DEVELOPMENT SERVICES						
50410	Salaries & Wages	314,685	384,653	393,750	377,500	568,200	50.5%
50411	Overtime	0	428	1,500	1,500	1,500	0.0%
50415	Employers FICA Expense	22,426	29,465	30,500	29,000	43,600	50.3%
50420	Group Insurance Premiums	66,644	80,101	80,500	78,000	89,000	14.1%
50430	401(A) Money Purchase	18,516	20,298	21,500	21,000	7,000	-66.7%
50432	401(A) Match	11,996	12,540	16,500	14,200	6,000	-57.7%
50433	TMRS	0	0	0	0	36,100	100.0%
50505	Professional Services	137,464	139,583	190,000	175,000	220,000	25.7%
50510	Monarch Ridge Expenses	0	0	40,000	50,000	50,000	0.0%
50545	Maintenance Contracts	10,404	4,284	5,500	5,500	37,300	578.2%
50575	Dues, Fees, & Subscriptions	4,390	8,030	8,000	8,000	8,000	0.0%
50576	Copier Lease	0	3,807	4,500	4,500	12,000	166.7%
50590	Engineering Fees	0	15,026	30,000	30,000	25,000	-16.7%
50592	Equipment & Supplies	2,140	7,368	8,000	6,000	6,000	0.0%
50593	Travel, Training, Schools	5,809	5,081	14,000	8,000	9,000	12.5%
50595	Fuel & Lubricants	1,121	1,624	2,000	3,000	4,000	33.3%
50685	M & R - Vehicles	640	3,027	1,500	1,500	2,000	33.3%
50753	Citi Banking Fees	999	3,132	5,000	5,000	6,250	25.0%
50765	Other Expense	362	540	1,500	1,500	3,500	133.3%
50777	Advertisements/Notices	2,356	1,525	2,500	2,000	2,000	0.0%
50780	Printing & Office Supplies	2,565	1,247	1,500	1,500	2,000	33.3%
50828	Code Enforcement Actions	31,889	26,078	33,500	42,000	35,000	-16.7%
50830	Uniforms	1,125	2,838	3,500	3,500	4,000	14.3%
Total	DEVELOPMENT SERVICES	635,531	750,675	895,250	868,200	1,177,450	35.6%



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
9600	PUBLIC WORKS						
50410	Salaries & Wages	170,421	175,349	177,750	177,000	193,200	9.2%
50411	Overtime	541	0	750	0	2,000	100.0%
50415	Employers FICA Expense	12,387	13,740	13,750	13,550	14,950	10.3%
50420	Group Insurance Premiums	22,634	26,836	26,500	25,000	25,000	0.0%
50430	401(A) Money Purchase	11,012	12,113	12,750	13,200	3,450	-73.9%
50432	401(A) Match	7,341	8,075	9,250	9,000	2,300	-74.4%
50433	TMRS	0	0	0	0	12,350	100.0%
50590	Engineering Fees	0	5,000	5,000	5,000	10,000	100.0%
50592	Equipment & Supplies	0	2,585	9,000	9,000	12,000	33.3%
50593	Travel, Training, Schools	0	2,416	3,000	2,500	2,000	-20.0%
50595	Fuel & Lubricants	0	1,091	7,000	5,000	8,000	60.0%
50630	M&R Buildings	0	0	0	0	5,000	100.0%
50685	M&R Vehicles	0	0	2,000	500	6,500	92.3%
50830	Uniforms	0	624	1,000	0	2,000	100.0%
50765	Other Expense	0	0	0	1,000	1,500	33.3%
50853	Street Striping	5,790	12,550	10,000	10,000	20,000	100.0%
50854	Street Maintenance	45,699	35,700	100,000	100,000	115,000	15.0%
50855	Street Patching Materials	39,704	27,300	70,000	70,000	85,000	21.4%
50856	Drainage	0	5,650	20,000	15,000	20,000	33.3%
50857	Traffic Signs Contract	2,923	1,356	7,500	7,500	10,000	33.3%
50858	Traffic Signs Materials	1,693	8,752	12,500	12,500	15,000	20.0%
50859	Litter Control Contract	44,920	40,800	50,000	50,000	55,000	10.0%
50865	ROW Maintenance	100,844	167,626	150,000	150,000	160,000	6.7%
50867	Golden Nugget Nature Park	0	40,000	10,000	10,000	0	-100.0%
50868	Martin Park	0	6,424	7,500	7,500	12,500	0.0%
50872	Hiking Trail Park	0	1,654	5,000	5,000	5,000	0.0%
Total	PUBLIC WORKS	465,909	595,641	710,250	698,250	797,750	14.2%
9800	MOWING & CLEARING						
50863	Lot Mowing	574,253	613,729	590,000	590,000	620,000	5.1%
50864	Lot Clearing	24,630	32,300	35,000	0	35,000	100.0%
Total	MOWING & CLEARING	598,883	646,029	625,000	590,000	655,000	11.0%
TOTAL OPERATING EXPENDITURES		<u>9,458,074</u>	<u>9,496,705</u>	<u>10,357,750</u>	<u>9,878,370</u>	<u>11,813,100</u>	19.6%



CITY OF HORSESHOE BAY
FY 2023 General Fund Budget - 02

Account Code		FY 2023 Proposed Budget
FY 2023 CAPITAL PURCHASES		
1000	ADMINISTRATION	
50955-100	Emergency Equipment Replacement	20,000
5000	FIRE	
50956-316	2 Brush Truck Replacements (5 yr lease purchase)	85,000
8000	POLICE	
50956-055	Replacement Vehicle	60,000
9500	DEVELOPMENT SERVICES	
50956-325	Code Compliance Officer Truck/Equipment	57,000
TOTAL CAPITAL PURCHASES		<u>222,000</u>



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Estimated Beginning Fund Balance:						\$ 3,145,155	\$ 3,884,140
	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget		
Revenues:							
Administration	\$ 267,037	\$ 1,066,526	\$ 314,000	\$ 842,800	\$ 805,000		
Water Service Charges	\$ 5,046,555	\$ 5,126,282	\$ 5,588,000	\$ 5,675,550	\$ 5,781,400		
Wastewater Service Charges	\$ 3,443,086	\$ 4,274,725	\$ 4,232,250	\$ 4,393,750	\$ 4,561,900		
Solid Waste Service Charges	\$ 1,101,200	\$ 1,203,978	\$ 1,179,000	\$ 1,265,000	\$ 1,328,600		
Standby	\$ -	\$ 629	\$ 750	\$ 1,400	\$ 750		
Interest Income	\$ 46,666	\$ 2,820	\$ 5,000	\$ 7,000	\$ 3,500		
Total Revenues	\$ 9,904,544	\$ 11,674,960	\$ 11,319,000	\$ 12,185,500	\$ 12,481,150		
Expenditures:							
Administration	\$ 2,102,022	\$ 1,994,950	\$ 2,326,500	\$ 2,268,700	\$ 2,393,150		
Water - Production	\$ 874,977	\$ 925,479	\$ 1,123,000	\$ 1,194,049	\$ 1,489,750		
Water - Distribution	\$ 966,740	\$ 1,048,925	\$ 1,435,250	\$ 1,326,650	\$ 1,480,850		
Wastewater - Treatment	\$ 436,415	\$ 508,121	\$ 540,750	\$ 575,550	\$ 700,250		
Wastewater - Collection	\$ 1,268,774	\$ 1,645,980	\$ 2,027,750	\$ 1,890,450	\$ 2,015,850		
Solid Waste - Recycling	\$ 853,248	\$ 950,446	\$ 918,250	\$ 1,010,868	\$ 1,122,300		
Debt Service	\$ 1,628,036	\$ 1,465,249	\$ 1,713,000	\$ 1,713,250	\$ 1,710,820		
Total Expenditures	\$ 8,130,211	\$ 8,539,150	\$ 10,084,501	\$ 9,979,515	\$ 10,912,970		
Routine Capital Purchases	\$ 486,088	\$ 708,660	\$ 752,000	\$ 752,000	\$ 478,000		
Major Capital Projects	\$ 5,071,750	\$ 1,533,169	\$ 515,000	\$ 715,000	\$ 2,275,000		
Total Capital Expenditures	\$ 5,557,838	\$ 2,241,829	\$ 1,267,000	\$ 1,467,000	\$ 2,753,000		
Revenues Less Expenditures				\$ 738,985	\$ (1,184,820)		
Estimated Ending Fund Balance:						\$ 3,884,140	\$ 2,699,320
Less: Restricted Reserves (3 months expenditures)				2,254,691	2,420,037		
Estimated Ending Unrestricted Fund Balance:						\$ 1,629,449	\$ 279,283



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Actuals	FY 2023 Proposed Budget	% Variance from FY22
OPERATING REVENUE							
1000	ADMINISTRATION						
40173	Reimbursables-3rd Party Inspections	-	7,558	5,000	0	2,000	100.0%
40175	Insurance Proceeds	7,596	6,450	5,000	5,000	5,000	0.0%
40180	Other Income	46,395	1,958	12,000	11,000	1,000	-90.9%
40181	Grant Revenue	14,000	0	0	0	0	0.0%
40182	Sale of Property	-	39,014	7,000	7,000	12,000	71.4%
40188	Coronavirus Relief Fund	18,000	0	0	0	0	0.0%
40195	Transfers In	-	310,640	0	0	0	0.0%
40203	American Rescue Plan Act	-	498,545	0	0	0	0.0%
40204	FEMA Grant - Winter Storm 21	-	55,649	0	11,800	0	0.0%
40205	American Rescue Plan Act- Llano County	-	0	0	500,000	500,000	0.0%
40225	PID Revenue - Summit Rock PID	-	0	50,000	73,000	50,000	-31.5%
40226	Interest Revenue - Summit Rock PID	181,046	146,712	235,000	235,000	235,000	0.0%
Total	ADMINISTRATION	267,037	1,066,526	314,000	842,800	805,000	-4.5%
1001	WATER - PRODUCTION						
40110	Water District Service Fees	4,329,952	4,170,533	4,486,000	4,486,000	4,620,600	3.0%
40111	Water Non-District Service Fee	257,031	254,630	275,500	275,500	283,800	3.0%
40112	Water Tap Connection Fees	309,700	608,120	720,000	820,000	783,000	-4.5%
40115	Reconnection Fees	5,700	4,650	6,500	9,500	10,000	5.3%
40117	Water & Sewer P & I Service	18,483	15,258	20,000	8,000	10,000	25.0%
40171	CC Convenience Fee	60,898	57,430	63,000	59,000	61,000	3.4%
40178	Other Income - Leases	11,750	15,050	15,000	15,000	12,000	-20.0%
40180	Other Income	1,727	611	1,000	2,550	1,000	-60.8%
40185	Miscellaneous Permits	(129)	0	1,000	0	0	0.0%
40310	Transfer In from General Fund	51,443	0	0	0	0	0.0%
Total	WATER - PRODUCTION	5,046,555	5,126,282	5,588,000	5,675,550	5,781,400	1.9%
2001	WASTEWATER - TREATMENT						
40117	Water & Sewer P & I Service	15,245	16,050	16,500	12,000	14,000	16.7%
40120	Sewer Customer Service Fees	2,653,148	2,947,887	2,737,750	2,737,750	2,819,900	3.0%
40122	Sewer Tap Connection Fees	261,600	591,265	616,000	700,000	700,000	0.0%
40124	Sewer Service - Cottonwood Shores	185,425	194,283	202,000	202,000	202,000	0.0%
40125	Sewer Service - LCMUD#1	62,375	65,948	67,000	90,000	75,000	-16.7%
40127	Grinder Sales	261,893	459,294	592,000	650,000	750,000	15.4%
40180	Other Income	3,400	0	1,000	2,000	1,000	100.0%
40300	Bond Proceeds	6,003,990	-	-	-	-	0.0%
Total	WASTEWATER - TREATMENT	3,443,086	4,274,725	4,232,250	4,393,750	4,561,900	3.8%
3001	SOLID WASTE - RECYCLING						
40126	Brush Disposal	18,797	28,258	20,000	20,000	40,000	100.0%
40130	Garbage Fees - Commercial	175,353	177,253	170,500	195,000	201,850	3.5%
40135	Garbage Fees - Residential	906,916	998,466	988,000	1,050,000	1,086,750	3.5%
40180	Other Income	135	0	500	-	-	100.0%
Total	SOLID WASTE - RECYCLING	1,101,200	1,203,978	1,179,000	1,265,000	1,328,600	5.0%



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Actuals	FY 2023 Proposed Budget	% Variance from FY22
4000	STANDBY						
40140	Standby Customer Service Fees	-	185	250	900	250	-72.2%
40142	Penalty & Interest - Standby	-	444	500	500	500	0.0%
Total	STANDBY	-	629	750	1,400	750	-46.4%
9900	INTEREST INCOME						
40220	Interest on Investments	46,666	2,820	5,000	7,000	3,500	-50.0%
Total	INTEREST INCOME	46,666	2,820	5,000	7,000	3,500	-50.0%
TOTAL OPERATING REVENUE		<u>9,904,544</u>	<u>11,674,960</u>	<u>11,319,000</u>	<u>12,185,500</u>	<u>12,481,150</u>	2.4%



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
OPERATING EXPENDITURES							
1000	ADMINISTRATION						
50410	Salaries & Wages	497,175	535,540	574,500	505,000	581,700	15.2%
50411	Overtime	3,911	7,331	5,000	3,500	2,500	-28.6%
50415	Employers FICA Expense	35,634	41,617	44,750	38,900	44,700	14.9%
50420	Group Insurance Premiums	96,192	100,896	103,500	99,500	99,500	0.0%
50430	401(A) Money Purchase	32,162	35,367	38,000	35,750	9,300	-74.0%
50432	401(A) Match	22,089	22,042	24,000	22,500	6,500	-71.1%
50433	TMRS	-	-	-	-	37,000	100.0%
50505	Professional Services	50,177	55,306	50,000	50,000	60,000	20.0%
50512	Utility Billing	40,901	33,596	33,000	34,000	37,500	10.3%
50513	Reimbursable Exp.- 3rd Party Inspect	-	8,988	10,000	-	2,000	100.0%
50545	Maintenance Contracts	41,718	63,213	58,000	58,000	65,000	12.1%
50575	Dues, Fees, & Subscriptions	18,750	23,081	24,500	24,000	25,500	6.3%
50581	Electricity/Recycle Center	919	883	1,000	1,000	1,200	20.0%
50582	Electricity/WW Treatment Plant	87,722	104,662	122,000	122,000	135,000	10.7%
50583	Electricity/West WTP	70,306	56,552	80,000	80,000	85,000	6.3%
50585	Electricity/Field Maintenance Facilities	5,215	4,595	7,000	6,500	7,500	15.4%
50586	Electricity / CWTP	113,595	108,209	132,000	132,000	146,000	10.6%
50587	Impact Fee Study	-	-	27,000	-	30,000	100.0%
50589	Master Plan Study	-	-	23,000	60,000	-	-100.0%
50590	Engineering Fees	26,939	21,742	75,000	110,000	85,000	-22.7%
50593	Travel, Training, Schools	26,155	37,330	45,000	45,000	45,000	0.0%
50596	Employee Awards Program	222	1,545	3,000	3,000	7,500	150.0%
50598	Wellness Program	2,425	1,039	4,000	4,500	-	-100.0%
50630	M & R - Building	10,731	13,776	26,000	35,000	35,000	0.0%
50650	M & R - Grounds	18,621	28,400	40,000	42,000	42,500	1.2%
50753	City Banking Fees	66,552	68,342	78,000	61,300	61,000	-0.5%
50765	Other Expense	12,706	3,852	8,000	8,000	8,000	0.0%
50766	Covid-19 Disaster Expenses	8,403	100	-	-	-	0.0%
50775	Postage	508	625	500	1,000	1,250	25.0%
50780	Printing & Office Supplies	19,828	25,726	26,000	24,000	26,000	8.3%
50810	Communications	42,228	36,090	42,000	40,000	42,000	5.0%
50825	Uncollectable Accounts	84	41	500	1,000	-	-100.0%
50830	Uniforms	1,100	2,575	3,000	3,000	3,500	16.7%
50840	Administrative Fees	749,055	551,893	618,250	618,250	660,500	6.8%
Total	ADMINISTRATION	2,102,022	1,994,950	2,326,500	2,268,700	2,393,150	5.5%
1001	WATER - PRODUCTION (PLANT OPERATIONS)						
50410	Salaries Water	188,920	234,169	229,250	245,000	296,650	21.1%
50411	Overtime	36,640	46,559	34,000	34,000	40,000	17.6%
50415	Employers FICA Expense	16,539	21,681	20,500	21,350	25,800	20.8%
50420	Group Insurance Premiums	42,716	57,057	54,500	60,500	65,500	8.3%
50430	401(A) Money Purchase	10,344	13,251	14,500	15,200	8,000	-47.4%
50432	401(A) Match	7,750	7,691	9,500	10,000	6,000	-40.0%
50433	TMRS	-	-	-	-	21,300	100.0%



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
50535	Bulk Water Purchases	321,865	303,734	325,000	325,000	525,000	61.5%
50540	Chemicals / Water	135,677	76,682	160,000	160,000	176,000	10.0%
50548	Contract Services	-	1,984	54,000	5,500	5,500	0.0%
50555	Lab Expense	13,551	20,887	44,000	54,000	55,000	1.9%
50560	Water Quality	-	-	-	-	8,000	100.0%
50592	Equipment & Supplies	2,880	2,779	8,500	8,500	9,500	11.8%
50595	Fuel & Lubricants	4,362	7,437	6,500	7,500	7,500	0.0%
50640	M & R - Equipment	7,513	1,887	7,000	7,000	7,500	7.1%
50675	M & R - Plant	75,475	123,934	140,000	225,000	215,000	-4.4%
50685	M & R - Vehicles	8,428	1,934	5,000	5,500	6,500	18.2%
50765	Other Expense	1,767	1,224	1,750	1,000	1,500	50.0%
50785	Rent / Lease	-	169	2,000	2,000	2,500	25.0%
50800	Safety Equipment & Supplies	449	130	3,000	3,000	2,500	-16.7%
50830	Uniforms	101	2,291	4,000	4,000	4,500	12.5%
Total	WATER - PRODUCTION	874,977	925,479	1,123,000	1,194,049	1,489,750	24.8%
1002	WATER - DISTRIBUTION (FIELD OPERATIONS)						
50410	Salaries Water	263,913	269,991	343,000	265,000	376,950	42.2%
50411	Overtime	42,324	72,174	42,000	49,700	55,000	10.7%
50415	Employers FICA Expense	21,433	25,552	29,750	24,100	33,050	37.1%
50420	Group Insurance Premiums	77,815	81,427	93,000	78,000	78,000	0.0%
50430	401(A) Money Purchase	13,640	15,476	20,500	14,200	9,700	-31.7%
50432	401(A) Match	8,259	9,249	13,000	8,900	6,800	-23.6%
50433	TMRS	-	-	-	-	27,350	100.0%
50545	Maintenance Contracts	15,467	16,248	18,000	17,000	20,000	17.6%
50548	Contract Services	10,598	11,689	12,000	11,000	12,000	9.1%
50549	Contract Services - Taps/New Service	259,135	317,996	425,000	410,000	400,000	-2.4%
50550	Contract Serv-Leak Detect/GPS	18,804	1,984	17,000	-	-	0.0%
50592	Equipment & Supplies	20,503	25,092	28,000	28,000	32,000	14.3%
50595	Fuel & Lubricants	9,961	15,874	16,000	20,000	22,000	10.0%
50640	M & R - Equipment	13,446	12,963	16,000	16,000	20,000	25.0%
50650	M & R - Fire Hydrants	-	-	-	-	30,000	100.0%
50685	M & R - Vehicles	7,964	13,836	12,500	11,500	15,000	30.4%
50725	M & R Materials - Line	56,898	25,677	57,500	57,500	70,000	21.7%
50726	Street Repair - Paving	5,633	10,186	20,000	18,000	20,000	11.1%
50730	M & R Materials - WT Tap	74,996	105,407	175,000	200,000	175,000	-12.5%
50755	Meter Expense - New Svc	31,010	1,253	80,000	80,000	60,000	-25.0%
50765	Other Expense	2,326	3,548	2,500	2,000	2,500	25.0%
50785	Rent / Lease	660	2,177	3,500	4,250	3,500	-17.6%
50800	Safety Equipment & Supplies	4,214	4,719	5,500	5,500	5,500	0.0%
50830	Uniforms	7,741	6,407	5,500	6,000	6,500	8.3%
Total	WATER - DISTRIBUTION	966,740	1,048,925	1,435,250	1,326,650	1,480,850	11.6%
2001	WASTEWATER - TREATMENT (PLANT OPERATIONS)						
50410	Salaries Sewer	197,360	234,875	238,250	245,000	296,650	21.1%
50411	Overtime	38,135	40,342	26,000	34,000	40,000	17.6%
50415	Employers FICA Expense	17,264	21,374	20,000	21,350	25,800	20.8%
50420	Group Insurance Premiums	44,630	56,158	54,500	60,500	65,500	8.3%
50430	401(A) Money Purchase	10,798	13,291	14,500	15,200	8,000	-47.4%



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
50432	401(A) Match	8,068	7,716	9,500	10,000	6,000	-40.0%
50433	TMRS	-	-	-	-	21,300	
50543	Chemicals / WW Treatment	16,911	56,589	60,000	73,450	80,000	8.9%
50548	Contract Services	7,040	994	5,000	5,000	5,000	0.0%
50555	Lab Expense	16,138	9,373	12,000	12,000	12,000	0.0%
50592	Equipment & Supplies	2,222	2,619	8,000	8,000	9,000	12.5%
50595	Fuel & Lubricants	6,118	8,669	8,000	8,000	10,000	25.0%
50640	M & R - Equipment	8,004	1,345	6,000	6,000	7,500	25.0%
50675	M & R - Plant	32,731	31,725	37,000	38,050	70,000	84.0%
50685	M & R - Vehicles	8,435	5,326	5,000	5,000	6,500	30.0%
50742	Bio Solids - Compost	19,494	13,830	22,000	20,000	22,000	10.0%
50765	Other Expense	1,713	1,145	1,000	-	1,000	100.0%
50785	Rent / Lease	-	169	8,000	8,000	7,000	-12.5%
50800	Safety Equipment & Supplies	279	290	2,500	2,500	2,500	0.0%
50830	Uniforms	1,077	2,291	3,500	3,500	4,500	28.6%
Total	WASTEWATER - TREATMENT	436,415	508,121	540,750	575,550	700,250	21.7%
2002	WASTEWATER - COLLECTION (FIELD OPERATIONS)						
50410	Salaries Sewer	274,382	276,049	343,000	265,000	376,950	42.2%
50411	Overtime	44,006	72,360	41,000	49,700	55,000	10.7%
50415	Employers FICA Expense	22,297	25,654	29,750	24,100	33,050	37.1%
50420	Group Insurance Premiums	80,978	81,257	93,000	78,000	78,000	0.0%
50430	401(A) Money Purchase	14,190	15,524	20,500	14,200	9,700	-31.7%
50432	401(A) Match	8,590	9,271	13,000	8,900	6,800	-23.6%
50433	TMRS	-	-	-	-	27,350	100.0%
50542	Chemicals/Collection System	14,467	14,794	16,000	15,000	20,000	33.3%
50548	Contract Services	3,330	34,374	12,000	11,000	12,000	9.1%
50549	Contract Services - Taps/New Service	259,135	317,997	425,000	350,000	375,000	7.1%
50550	Contract Serv-Leak Detect/GPS	15,504	1,984	17,000	-	-	0.0%
50592	Equipment & Supplies	22,134	25,835	28,000	28,000	32,000	14.3%
50595	Fuel & Lubricants	10,579	17,144	16,000	20,000	22,000	10.0%
50640	M & R - Equipment	13,447	13,145	16,000	16,000	20,000	25.0%
50645	M & R - Grinder Pump	106,847	114,940	125,000	115,000	125,000	8.7%
50646	Grinder Purchases	195,920	421,414	575,000	575,000	500,000	-13.0%
50670	M & R - Lift Station	40,963	10,077	56,000	68,300	75,000	9.8%
50685	M & R - Vehicles	7,887	13,400	12,500	11,500	15,000	30.4%
50715	M & R Materials - GP Tap	80,917	107,579	92,000	155,000	135,000	-12.9%
50725	M & R Materials - Line	32,876	46,244	60,000	50,000	60,000	20.0%
50726	Street Repair - Paving	5,633	10,185	20,000	18,000	20,000	11.1%
50765	Other Expense	2,139	3,620	2,500	2,000	2,500	25.0%
50785	Rent / Lease	660	2,177	3,500	4,250	3,500	-17.6%
50800	Safety Equipment & Supplies	4,214	4,549	5,500	5,500	5,500	0.0%
50830	Uniforms	7,679	6,408	5,500	6,000	6,500	8.3%
Total	WASTEWATER - COLLECTION	1,268,774	1,645,980	2,027,750	1,890,450	2,015,850	6.6%



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Actuals	FY 2023 Proposed Budget	% Variance from FY22 Projected to FY23
3001	SOLID WASTE - RECYCLING						
50410	Salaries - Monitor	67,995	82,716	82,000	72,500	114,000	57.2%
50411	Overtime	158	336	1,000	1,000	1,500	50.0%
50415	Employers FICA Expense	4,668	6,151	6,500	5,650	8,900	57.5%
50420	Group Insurance Premiums	15,826	16,665	16,750	14,000	23,000	64.3%
50430	401(A) Money Purchase	3,255	3,470	3,750	3,700	1,400	-62.2%
50432	401(A) Match	868	925	1,000	1,000	700	-30.0%
50433	TMRS	-	-	-	-	7,300	
50599	Compactor Service	9,750	9,680	11,500	11,500	12,500	8.7%
50600	Garbage Service - Commercial	127,609	139,169	126,000	156,450	162,000	3.5%
50605	Garbage Service - Residential	595,810	643,685	629,250	677,500	701,000	3.5%
50606	Recycling Service	17,850	19,315	17,500	22,567	35,000	55.1%
50676	M & R Brush Site	9,459	28,334	18,000	40,000	50,000	25.0%
50785	Rent / Lease	-	-	5,000	5,000	5,000	0.0%
Total	SOLID WASTE - RECYCLING	853,248	950,446	918,250	1,010,868	1,122,300	11.0%
9994	DEBT SERVICE						
50515	Debt Service - Principal Series 2007	395,000	415,000	430,000	430,000	445,000	3.5%
50516	Debt Service - Interest Series 2007	148,066	132,108	115,500	115,500	97,970	-15.2%
50518	Debt Service Interest-Series 2011	41,420	-	-	-	-	0.0%
50520	Debt Service Principal - Series 2011	190,000	-	-	-	-	0.0%
50521	Debt Service Interest-Series 2014	125,935	122,885	120,000	120,000	117,000	-2.5%
50522	Debt Service Principal - Series 2014	140,000	145,000	150,000	150,000	150,000	0.0%
50523	Debt Service Interest-Series 2016	86,200	82,700	77,750	77,750	72,650	-6.6%
50524	Debt Service Principal - Series 2016	165,000	165,000	170,000	170,000	175,000	2.9%
50527	Debt Service Principal - Series 2019	-	-	250,000	250,000	260,000	3.8%
50528	Debt Service Interest - Series 2019	121,232	156,850	157,000	157,000	147,000	-6.4%
50529	Debt Service Principal - Series 2020	-	175,000	180,000	180,000	190,000	5.6%
50530	Debt Service Interest - Series 2020	29,281	68,700	61,500	61,500	54,200	-11.9%
50533	Bond Agent Fees	400	2,006	1,250	1,500	2,000	33.3%
50534	2020 Series Bond Issuance Cost	49,530	-	-	-	-	0.0%
50536	2019 Series Bond Issuance Cost	135,972	-	-	-	-	0.0%
Total	DEBT SERVICE	1,628,036	1,465,249	1,713,000	1,713,250	1,710,820	-0.1%
TOTAL OPERATING EXPENDITURES		<u>8,130,212</u>	<u>8,539,150</u>	<u>10,084,501</u>	<u>9,979,515</u>	<u>10,912,970</u>	9.4%



CITY OF HORSESHOE BAY
FY 2023 Utility Fund Budget - 01

Account Code		FY 2023 Proposed Budget
FY 2023 ROUTINE CAPITAL PURCHASES/PROJECTS		
50955-023	Water Meter Replacement Program	75,000
50956-118	Vehicle Replacement	60,000
50956-326	Maintenance Technician 2 Ton Truck (3 yr lease purchase)	45,000
50955-327	Heavy Equipment Replacement	80,000
50955-328	Replace Obsolete Grinder Systems - 35 Units	70,000
50959-330	Security System	25,000
50955-100	Emergency Equipment Replacement	60,000
50969-331	Hazard Mitigation Grant - Elevation of Water Intake	63,000
TOTAL ROUTINE CAPITAL PURCHASES/PROJECTS		\$ 478,000
FY 2023 MAJOR CAPITAL PROJECTS		
50968-314	Pond Liner - WWTP	1,100,000
50968-332	Blister Gold Lift Station Rehabilitation	125,000
50968-334	Water Storage Tanks Rehabilitation	550,000
50969-xxx	Towers for Internet - (Llano County ARPA)	500,000
TOTAL MAJOR CAPITAL PROJECTS		\$ 2,275,000
TOTAL CAPITAL PROJECTS		<u>\$ 2,753,000</u>



CITY OF HORSESHOE BAY
FY 2022 Capital Projects Budget - 07

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget
Estimated Beginning Fund Balance:		\$ 185,607	\$ 36	\$ 2,058,992	\$ 2,058,992	\$ 310,992
REVENUES						
REVENUES						
40220	Interest Income	1,945	2,107	500	2,000	-
40300	Bond Proceeds	0	3,925,000	-	-	4,100,000
40301	Bond Premium	0	197,343	-	-	150,000
40310	Transfer In from General Fund	857,062	-	150,000	150,000	-
TOTAL REVENUES		859,007	4,124,450	150,500	152,000	4,250,000
EXPENDITURES						
EXPENDITURES						
50534	2020 Series Bond Issuance Cost	-	118,180	-	-	-
50535	2022 Series Bond Issuance Cost	-	-	-	-	150,000
50959-335	Fire Station #2 Improvements	-	-	-	-	1,200,000
50961-990	Sealcoating	-	-	-	-	750,000
50961-984	Street Upgrades	1,044,578	182,567	1,892,000	1,900,000	2,100,000
50965-962	HSB South Seal Coating	-	320,989	-	-	-
50965-982	Ferguson & Fairways Seal Coating	-	1,443,758	-	-	-
50965-983	Internet Infrastructure	-	-	317,000	-	-
TOTAL EXPENDITURES		1,044,578	2,065,494	2,209,000	1,900,000	4,200,000
Estimated Ending Fund Balance		\$ 36	\$ 2,058,992	\$ 492	\$ 310,992	\$ 360,992



CITY OF HORSESHOE BAY
FY 2022 Debt Service Budget - 08

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget
Estimated Beginning Fund Balance:		\$ 79,297	\$ 104,593	64,823	\$ 64,823	\$ 75,573
REVENUES						
7000	TAX					
40150	Property Tax Collected (I & S)	838,175	821,915	1,051,250	1,065,000	1,697,750
40152	Penalty & Interest (I & S)	5,552	6,932	6,000	7,000	7,000
40180	Other Income	2,590	-	-	-	-
9900	INTEREST INCOME					
40220	Interest on Investments	2,783	177	500	500	500
TOTAL REVENUES		849,100	829,024	1,057,750	1,072,500	1,705,250
EXPENDITURES						
9994	DEBT SERVICE (General Fund Projects)					
50518	Debt Service Interest - Series 2011	65,364	-	-	-	-
50520	Debt Service Principal - Series 2011	295,000	-	-	-	-
50521	Debt Service Interest - Series 2014	142,896	139,696	136,250	136,250	132,700
50522	Debt Service Principal - Series 2014	155,000	165,000	170,000	170,000	515,000
50523	Debt Service Interest - Series 2016	24,250	22,350	19,500	19,500	16,350
50524	Debt Service Principal - Series 2016	95,000	100,000	100,000	100,000	105,000
50530	Debt Service Interest - Ref Series 2020	46,294	108,650	97,500	97,500	85,550
50529	Debt Service Principal - Ref Series 2020	-	275,000	290,000	290,000	300,000
50531	Debt Service Interest - Series 2020	-	58,003	78,500	78,500	75,100
50532	Debt Service Principal - Series 2020	-	-	170,000	170,000	175,000
50533	Bond Agent Fees					1,000
50534	Debt Service Interest - Series 2022					135,000
50535	Debt Service Principal - Series 2022					175,500
50998	Issuance Costs	-	95	-	-	-
TOTAL EXPENDITURES		823,804	868,794	1,061,750	1,061,750	1,716,200
Estimated Ending Fund Balance		104,593	\$ 64,823	\$ 60,823	\$ 75,573	\$ 64,623



CITY OF HORSESHOE BAY
FY 2022 Child Safety Budget - 16

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget
Estimated Beginning Fund Balance:		\$ 28,504	\$ 29,094	30,220	\$ 30,220	\$ 24,220
REVENUES						
9999	FEEES					
40200	Child Safety Fees	6,590	7,126	6,500	6,500	6,500
TOTAL REVENUES		6,590	7,126	6,500	6,500	6,500
EXPENDITURES						
9999	EXPENDITURES					
50820	Child Safety Expense	6,000	6,000	6,000	12,500	6,000
TOTAL EXPENDITURES		6,000	6,000	6,000	12,500	6,000
Estimated Ending Fund Balance		\$ 29,094	\$ 30,220	\$ 30,720	\$ 24,220	\$ 24,720



CITY OF HORSESHOE BAY
FY 2022 Court Technology Budget -17

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget
Estimated Beginning Fund Balance:		\$ 5,379	\$ 4,639	\$ 5,591	\$ 5,591	\$ 6,791
REVENUES						
9999	FEES					
40196	Court Technology Fees	760	952	1,000	1,200	1,000
TOTAL REVENUES		760	952	1,000	1,200	1,000
EXPENDITURES						
9999	EXPENDITURES					
50821	Court Technology Fund Expense	1,500	-	1,500	-	1,500
TOTAL EXPENDITURES		1,500	-	1,500	-	1,500
Estimated Ending Fund Balance		\$ 4,639	\$ 5,591	\$ 5,091	\$ 6,791	\$ 6,291



CITY OF HORSESHOE BAY
FY 2022 Court Security Fee Budget -18

Account Code	Account Title	FY 2020 Final Actuals	FY 2021 Final Actuals	FY 2022 Amended Budget	FY 2022 Projected Actuals	FY 2023 Proposed Budget
Estimated Beginning Fund Balance:		\$ 5,368	\$ 6,006	\$ 7,052	\$ 7,052	\$ 8,652
REVENUES						
9999	FEES					
40197	Court Security Fees	638	1,046	1,000	1,600	1,000
TOTAL REVENUES		638	1,046	1,000	1,600	1,000
EXPENDITURES						
9999	EXPENDITURES					
50822	Court Security Fee Expense	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
Estimated Ending Fund Balance		6,006	\$ 7,052	\$ 8,052	\$ 8,652	\$ 9,652