

CITY OF HORSESHOE BAY

ORDINANCE NO. 2025-32

ORDINANCE ADOPTING THE FY 2025-26 BUDGET

AN ORDINANCE ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING 10-1-2025 AND ENDING 9-30-2026 IN ACCORDANCE WITH LAWS OF THE STATE OF TEXAS, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Chapter 102.001 (b) of the Texas Local Government Code, the City Manager of a municipality serves as the Budget Officer for the governing body of the municipality; and

WHEREAS, pursuant to Chapter 102.002 of the Texas Local Government Code, the City Manager shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and

WHEREAS, the City Manager of the City of Horseshoe Bay serves as the Budget Officer for the City and has submitted to the City Council a Proposed Budget of the revenues of said City and the expenses of conducting the affairs thereof; and

WHEREAS, said Proposed Budget and all supporting schedules were filed with the Legislative Services Director on August 11, 2025; and

WHEREAS, required Notice of Public Hearing was published in the Horseshoe Bay Beacon, in the Highlander Newspaper, and posted on the City's website in accordance with Section 102.0065 of the Local Government Code; and

WHEREAS, the City Manager is submitting to the City Council a Final Budget consistent with the changes to the revenues and expenditures of the Proposed Budget that the City Council recommended at the Public Meeting held on August 26, 2025; and

WHEREAS, the Mayor conducted the Public Hearing on the Proposed Budget at the City Council meeting on August 26, 2025; and

WHEREAS, the Final Budget for FY 2026 reflects more property tax revenues when compared to the Final Budget for FY 2025; and

WHEREAS, the total City proposed property tax rate for FY 2026 is \$0.26775 per \$100 valuation. The following are data related to the tax rate for FY 2026:

- No-New-Revenue tax rate - \$0.26031/\$100
- Voter-Approval tax rate - \$0.27142/\$100
- Debt rate - \$0.07342/\$100; and

WHEREAS, the total amount of City Certificates of Obligation secured by property taxes aggregated \$28,330,000 as of September 20, 2024 audit.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HORSESHOE BAY, TEXAS:

That the Final Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby approved and adopted, thereby providing in summary for the following:

I.

\$39,002,220 Total All Funds Revenues
\$ 4,027,038 Total All Funds Revenue Transfers
\$46,186,947 Total All Funds Expenditures
\$ 4,027,038 Total All Funds Expenditure Transfers

II.

The Final Budget includes funding for 122 full-time employees. 84 full-time employees will be included in the General Fund expenses and 38 full-time employees will be Utilities Fund expenses.

III.

This Ordinance shall take effect and be in force from and after its approval and publication, as may be required by law.

IV.

Should any part of this Ordinance be declared invalid, for any reason, such invalidity shall not affect the remainder of this Ordinance.

V.

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.

ADOPTED AND APPROVED on this 16th day of September 2025.

CITY OF HORSESHOE BAY, TEXAS

ATTEST:



Kerri Craig
Legislative Services Director



Elsie Thurman

Mayor



CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

CITY OF HORSESHOE BAY, TEXAS ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2025-2026

Adopted Budget-Tax Increase (Decrease) Notice

October 1, 2025 – September 30, 2026

This budget will raise more total revenue from property taxes than last year's budget by an amount of \$563,153, which is a 5.25% percent increase from last year's budget. The property tax M& O revenue to be raised from new property added to the tax roll this year is \$330,232.

FY 2025-26 CITY COUNCIL RECORD VOTE

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

FOR: Jeff Jones – Mayor Pro Tem
 Elaine Waddill – Council Member
 Frank Hosea – Council Member
 Buck Weatherby – Council Member
 Larry Morgan – Council Member

AGAINST:

PRESENT AND NOT VOTING:

ABSENT:

Property Tax Rate Comparison:

Tax Year	2024	2025
Fiscal Year	2025	2026
Property Tax Rate	0.26775	0.26775
No-New-Revenue Tax Rate	0.24882	0.26031
No-New-Revenue M&O (Maintenance and Operation) Tax Rate	0.18823	0.19004
Voter-Approval Tax Rate	0.26942	0.27207
De Minimis Tax Rate	0.27443	0.27524

The total amount of outstanding debt obligations: \$33,635,000

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Short-Term Factors and Budget Guidelines

The FY 2026 budget is designed to maintain high-quality services, adjust for population and property growth, and comply with state legislation that limits revenue growth—all while advancing the City's long-range priorities. Key assumptions include:

- **Revenue and expenditure estimates.** Projections are conservative but realistic, ensuring sufficient resources are available to meet obligations. This conservative approach is also built into the City's long-range financial forecast models.
- **Annual fee reviews.** All major fees are reviewed annually and adjusted as needed, particularly in the Utilities Fund where revenues are fee-based rather than tax-based. Frequent, moderate adjustments are preferred over larger, infrequent increases.
- **Service delivery.** Staffing levels are adjusted to keep pace with growth and demand. For FY 2026, staffing has been increased slightly to maintain low response times and minimize construction delays.
- **Competitive tax rates.** An ability to maintain competitive tax rates. Maintaining competitive tax rates is one of the primary goals of the City Council. The Council held the 2022 tax rate (Fiscal Year 2023) at \$0.27 per \$100 of valuation. That was the fourth consecutive year in which the same tax rate was adopted. The 2023, 2024, and 2025 tax rate (Fiscal Year 2024, 2025, and 2026, respectively) will be slightly lower, but even at \$0.26775 per \$100 of valuation, the budget will still be balanced.
- **Fund balance targets.** Fund balances in the General Fund and Utilities Fund exceed Council's policy goals. These reserves help preserve financial stability and provide flexibility for capital projects and large purchases.
- **Compensation.** Salaries include a 3% merit-based increase effective October 1, 2025.
- **Employee benefits.** Employee health insurance rates remain stable in FY 2026, with only minor adjustments.

Long-Range Financial Forecast

The City's financial forecast is a tool to:

- Support policy decisions with long-term impacts.
- Help elected officials and staff anticipate fiscal challenges and identify strategies to address them.
- Guide operational planning for the City Manager and department directors.
- Demonstrate to bond rating agencies and other stakeholders that the City has a structured financial planning process.
- Enhance public understanding of the long-term costs of current and proposed City activities.

The forecast is not intended to predict exact future outcomes, as economic and regulatory conditions can shift rapidly. Instead, it provides a framework for discussion and decision-making. Horseshoe Bay uses three techniques for forecasting revenues and expenditures:

1. **Expert judgment ("best guess").** Rely on internal staff knowledge and external expertise to project revenues.
2. **Trend analysis.** Examine historical data to identify patterns.
3. **Incremental change.** Adjusts current figures based on anticipated changes.

By combining these methods, the City aims to produce reliable forecasts while maintaining flexibility to respond to evolving conditions.

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund Revenue Forecast									
	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Budgeted	%	FY 27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected
Property Taxes	6,465,772	7,050,818	7,790,649	8,252,903	52%	8,903,467	9,111,411	9,666,415	10,292,098
Property Taxes - P&I	61,392	57,514	55,000	55,000	-	55,000	55,000	55,000	55,000
Mixed Beverage Taxes	134,416	143,378	156,000	160,730	1%	165,620	170,640	175,820	181,150
Sales Taxes	2,273,381	2,403,732	2,610,555	2,907,730	18%	3,208,651	3,577,796	4,030,066	4,584,020
Emergency Services	461,202	533,334	701,015	874,400	5%	820,270	848,000	873,000	898,000
Franchise Fees	273,795	281,381	271,630	274,444	2%	274,444	274,444	274,444	274,444
Development Services	1,132,031	1,017,998	761,008	760,500	5%	779,800	799,500	819,800	840,800
Municipal Court	105,809	73,208	77,190	76,050	0%	76,050	76,050	76,050	76,050
Administration Fee	660,500	841,830	-	-	-	-	-	-	-
Interest	546,977	728,197	528,000	300,000	2%	300,000	300,000	300,000	300,000
Mowing & Clearing	539,681	505,534	561,325	565,000	4%	565,000	565,000	565,000	565,000
Street Maintenance	974,024	1,026,474	1,088,777	1,149,510	7%	1,213,979	1,288,814	1,376,124	1,478,660
Miscellaneous	14,125	18,252	42,000	28,000	0%	28,000	28,000	28,000	28,000
Transfer In	-	-	-	600,000	4%	-	-	-	-
TOTAL	13,643,105	14,681,650	14,643,149	16,004,267	100%	16,390,280	17,094,655	18,239,719	19,573,222
General Fund Expenditure Forecast									
	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Budgeted		FY 27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected
Personnel Costs	7,614,350	7,893,998	8,220,026	9,192,297	48%	9,558,133	9,925,329	10,310,325	10,714,021
Operating Expenses	4,749,254	3,956,080	4,069,256	4,647,830	24%	4,674,816	4,734,408	4,837,994	4,907,286
Capital Expenses	131,507	772,190	912,425	2,107,007	11%	426,500	316,040	237,000	233,000
Transfer Out to Capital/Vehicle Replacement Funds	-	380,139	1,707,879	3,333,538	17%	200,000	200,000	200,000	200,000
TOTAL	12,495,111	13,002,407	14,909,586	19,280,672	100%	14,859,449	15,175,777	15,585,319	16,054,306
General Fund Balance Forecast									
	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Budgeted		FY 27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected
Estimated Beginning Fund Balance	6,241,445	7,389,439	9,068,681	8,802,244		5,525,838	7,056,669	8,975,547	11,629,947
Revenues less Expenditures	1,147,995	1,679,244	(266,437)	(3,276,406)		1,530,831	1,918,878	2,654,400	3,518,915
Estimated Ending Fund Balance	7,389,439	9,068,681	8,802,244	5,525,838		7,056,669	8,975,547	11,629,947	15,148,862
Estimated Restricted Fund Balance - 3 Mos Personnel/Operating Exp	3,090,901	2,962,520	3,072,321	3,460,032		3,558,237	3,664,934	3,787,080	3,905,327
Estimated Restricted Fund Balance - PEG Fees	48,247	5,000	-	-		-	-	-	-
Estimated Restricted Fund Balance - Fuchs House	35,372	20,679	-	-		-	-	-	-
Estimated Restricted Fund Balance - Building Construction Reserve	500,000	4,291,725	3,133,538	-		-	-	-	-
Estimated Restricted Fund Balance - Pre. Design Phase of the Roundabout				399,225					
Estimated Restricted Fund Balance - Monarch Ridge Deposit	31,471	30,371	30,371	-					
Estimated Restricted Fund Balance - ARPA Grant Deferred	397,072	320,333	-	-					
Estimated Restricted Fund Balance - DRC Deposit/Escrows	76,840	85,200	854,696	854,696					
Estimated Restricted Fund Balance - Next Year Vehicle Replacement Fund	-	200,000	200,000	200,000		200,000	200,000	200,000	200,000
Estimated Restricted Fund Balance - Police Radios Reserve	-	60,000	-	-					
Estimated Restricted Fund Balance - Boat	-		30,000	60,000		65,000	70,000	75,000	80,000
Estimated Restricted Fund Balance - TAC			712,639	663,000	95,000	10,000	10,000	-	-
Estimated Restricted Fund Balance - Combined Facilities Yard					213,200				
Estimated Restricted Fund Balance - Drainage Study		-	300,000						
Estimated Unassigned Fund Balance	3,209,536	380,214	518,318	243,685		3,223,432	5,030,613	7,567,867	10,963,536
Est. Property Tax Rate:	\$0.270000/\$100	\$0.267750/\$100	\$0.267750/\$100	\$0.267750/\$100		\$0.267750/\$100	\$0.267750/\$100	\$0.267750/\$100	\$0.267750/\$100

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund Revenue Forecast								
	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Budgeted	FY 27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected
Water Service Revenue	6,039,225	5,641,925	6,392,043	6,565,562	6,762,000	6,964,400	7,173,550	7,388,350
Wastewater Service Revenue	4,598,351	4,584,467	4,863,000	4,938,680	5,086,700	5,239,400	5,396,600	5,558,400
Solid Waste Service Revenue	1,395,871	1,594,820	1,699,778	1,885,876	1,942,400	2,000,700	2,060,800	2,122,600
Other Revenue (Administrative, Standby, Interest)	341,316	1,213,466	1,743,439	1,286,733	153,600	157,000	160,500	164,100
Transfer Revenue	-	623,249	3,973,139	-	-	-	-	-
TOTAL	12,374,764	13,657,927	18,671,399	14,676,851	13,944,700	14,361,500	14,791,450	15,233,450
Utilities Fund Expenditure Forecast								
	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Budgeted	FY 27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected
Personnel Costs	2,846,721	3,399,990	4,047,636	4,229,840	4,405,600	4,582,100	4,768,700	4,965,600
Operating Expenses	6,590,992	6,814,635	7,823,276	6,817,049	7,041,090	7,272,380	7,512,070	7,698,860
Debt Service Obligations	1,646,314	1,659,659	1,893,629	2,066,141	2,063,083	1,520,323	1,517,991	1,523,166
Routine Capital Expenses	345,815	887,527	1,025,167	770,000	995,000	925,000	680,000	672,000
Major Capital Projects	1,427,005	1,263,303	5,167,094	4,611,483	4,835,000	3,675,000	2,580,000	4,850,000
Transfer Out	-	-	459,650	92,500	-	-	-	-
TOTAL	12,856,847	14,025,113	20,416,452	18,587,012	19,339,773	17,974,803	17,058,761	19,709,626
Utilities Fund Balance Forecast								
	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Budgeted	FY 27 Projected	FY 28 Projected	FY 29 Projected	FY 30 Projected
Estimated Beginning Cash Balance	4,668,938	4,005,831	4,884,880	10,729,175	6,819,013	6,258,941	6,320,638	6,633,327
Revenues less Expenditures			(1,745,052)	(3,910,162)	(5,395,073)	(3,613,303)	(2,267,311)	(4,476,176)
Series 2025 Bond Proceeds (3M(FY26) + .5M(FY26) + 1M(FY25))		-	4,500,000		4,835,000	3,675,000	2,580,000	4,850,000
Advance paid off Summit Rock PID		-	3,089,347		Issue bonds for Major Capital Projects (or possible grants awarded)			
Estimated Ending Cash Balance	4,005,831	4,884,880	10,729,175	6,819,013	6,258,941	6,320,638	6,633,327	7,007,151
3 Months Personnel/Operating Expenses			2,967,728	2,761,722	2,861,673	2,963,620	3,070,193	3,166,115
Estimated Restricted Fund Balance - ARPA Grant Deferred			174,300	-				
New Series 2025 Bond for FY25-reserve \$3.5m less 3% for FY26			3,395,000					
Drainage				500,000				
Advance paid off Summit Rock PID-\$2.5m for SUP in FY26			3,089,347	2,550,000				
Ending Estimated Unrestricted			1,102,800	1,007,291	3,397,268	3,357,018	3,563,134	3,841,036
Est. Annual Rate Increase %	0%	2%	5%	9%	3%	3%	3%	3%

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

ALL FUNDS SUMMARY

9.16.25 Council SUMMARY FY26 BY TYPE	UTILITIES FUND	GENERAL FUND	ESCONDIDO FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND
	10,729,175	8,802,244	936,442	516,452	30,961
Fund Balance - Beginning 10.1.25-unaudited					
Revenues by Type					
Ad Valorem Tax Revenues	750	8,307,903	347,000	-	3,102,903
Sales and Use Tax Revenues	-	3,483,850	-	-	-
Franchise Fee/R.O.W. Revenues	-	274,444	-	-	-
Licenses and Permits Revenues	7,500	759,000	-	-	-
Fines and Fees Revenues	-	76,050	-	-	-
Interest Revenues	111,000	300,000	34,000	325,000	50,000
Other Source Revenues	1,189,983	2,203,020	-	5,047,000	-
Utilities Revenues	13,367,618	-	-	-	-
Transfer In Revenues	-	600,000	-	3,227,038	-
Total Revenues by Type	14,676,851	16,004,267	381,000	8,599,038	3,152,903
Expenditures by Type					
Personnel Services	4,229,840	9,192,297	-	-	-
Contractual Services	3,968,533	2,226,875	-	-	-
Maintenance/Repair	2,114,400	478,315	-	-	-
Other Services	734,116	1,942,640	333,410	147,000	-
Capital Outlays	5,381,483	2,107,007	-	8,166,044	-
Debt Service	2,066,141	-	-	-	3,088,647
Transfer Out	92,500	3,333,538	-	-	-
Total Expenditures by Fund	18,587,012	19,280,672	333,410	8,313,044	3,088,647
Revenues less Expenditures	(3,910,162)	(3,276,406)	47,590	285,994	64,257
Series 2026 Bond Proceeds-Utility Fund					
Ending Fund Balance 9.30.26-unaudited	6,819,013	5,525,838	984,032	802,446	95,217

9.16.25 Council SUMMARY FY26 BY TYPE	MC CHILD SAFETY FUND	CONS. COURT SEC/TECH FUND	YOUTH DIVERSION FUND	VEH/EQUIP REPLACE FUND	TOTAL
	35,887	(0)	-	400,000	21,451,158
Fund Balance - Beginning 10.1.25-unaudited					
Revenues by Type					
Ad Valorem Tax Revenues	-	-	-	-	11,758,556
Sales and Use Tax Revenues	-	-	-	-	3,483,850
Franchise Fee/R.O.W. Revenues	-	-	-	-	274,444
Licenses and Permits Revenues	-	-	-	-	766,500
Fines and Fees Revenues	10,000	3,100	2,100	-	91,250
Interest Revenues	-	-	-	-	820,000
Other Source Revenues	-	-	-	-	8,440,003
Utilities Revenues	-	-	-	-	13,367,618
Transfer In Revenues	-	-	-	200,000	4,027,038
Total Revenues by Type	10,000	3,100	2,100	200,000	43,029,258
Expenditures by Type					
Personnel Services	-	-	-	-	13,422,137
Contractual Services	-	-	-	-	6,195,408
Maintenance/Repair	-	-	-	-	2,592,715
Other Services	6,000	2,100	2,100	-	3,167,366
Capital Outlays	-	-	-	-	15,654,534
Debt Service	-	-	-	-	5,154,787
Transfer Out	-	1,000	-	600,000	4,027,038
Total Expenditures by Fund	6,000	3,100	2,100	600,000	50,213,985
Revenues less Expenditures	4,000	-	-	(400,000)	(7,184,726)
Series 2026 Bond Proceeds-Utility Fund					
Ending Fund Balance 9.30.26-unaudited	39,887	(0)	-	-	14,266,432

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

GENERAL FUND

General Fund Summary

GENERAL FUND SUMMARY 9.16.25	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
General Fund Revenues					
Administration	780,434	933,290	106,050	119,190	104,050
Fire Dept	393,906	464,349	534,861	642,515	819,900
Emerg Service District	9,000	9,000	9,000	9,000	9,000
Taxes/Franchise Fees	9,208,755	9,936,822	10,629,179	10,883,834	11,650,807
Police Dept	58,296	59,985	54,852	49,500	45,500
Development Services	1,132,031	1,017,998	1,009,500	761,008	760,500
Street Maintenance	974,024	1,026,474	1,147,400	1,088,777	1,149,510
Mowing and Clearing	539,681	505,534	558,824	561,325	565,000
Interest	546,977	728,197	550,000	528,000	300,000
Transfer In	-	-	-	-	600,000
Total General Fund Revenues	13,643,105	14,681,650	14,599,666	14,643,149	16,004,267
General Fund Expenditures					
Administration	2,441,919	2,764,776	2,371,567	2,237,290	2,566,339
IT	222,757	230,164	190,800	198,226	468,988
Fire Dept	2,937,323	3,522,109	3,426,466	3,501,972	5,109,007
Police Dept	3,045,928	3,157,188	3,415,679	3,450,872	4,008,140
Animal Control	125,505	166,872	293,672	321,572	-
Development Services	1,270,559	1,339,890	1,397,292	1,329,871	1,254,150
Street Maintenance	1,826,463	820,652	1,663,439	1,556,904	1,910,510
Mowing and Clearing	624,657	620,616	610,000	605,000	630,000
Transfer Out	-	380,139	4,551,725	1,707,879	3,333,538
Total General Fund Expenditures	12,495,111	13,002,407	17,920,640	14,909,586	19,280,672
Net Revenues over (Expenditures)	1,147,995	1,679,244	(3,320,974)	(266,437)	(3,276,406)
Fund Balance - Beginning	6,241,445	7,389,439	9,068,681	9,068,681	8,802,244
Fund Balance - Ending	7,389,439	9,068,681	5,747,707	8,802,244	5,525,838
Restricted: Reserve-greater of 3 months (25%) or 2.5M					3,460,032
Restricted: Preliminary Design phase of the roundabout					399,225
Restricted - DRC Deposit/Escrows					854,696
Estimated Restricted Fund Balance - Next Year Vehicle Replacement Fund					200,000
Estimated Restricted Fund Balance - TAC					95,000
Estimated Restricted Fund Balance - Combined Facilities Yard					213,200
Reserve for Boat					60,000
Unrestricted					243,685

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund Revenues

Red GL Numbers are new.	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
General Fund Revenues					
Administration Revenue					
02-1000-40170 ADMINISTRATIVE FEES	660,500	841,830	-	-	-
02-1000-40175 INSURANCE PROCEEDS	-	7,539	-	-	-
02-1000-40179 MILFOIL REIMBURSE - LLANO CO	-	-	18,000	18,000	18,000
02-1000-40180 OTHER INCOME	14,125	10,713	10,000	24,000	10,000
02-1000-40193 MUNICIPAL COURT REVENUE	17,013	15,664	17,500	17,500	17,500
02-1000-40194 TRAFFIC FINES	79,883	51,713	55,000	55,000	55,000
02-1000-40198 COLLECTION AGENCY REVENUE	2,963	1,116	1,000	1,000	1,000
02-1000-40199 FEES - WARRANTS	3,668	3,034	2,500	2,500	2,500
02-1000-40201 FEES - TRUANCY PREVENTION	2,238	1,648	2,000	1,140	-
02-1000-40202 FEES - JURY	45	33	50	50	50
Total Administration Revenue	780,434	933,290	106,050	119,190	104,050
Fire Dept Revenue					
02-5000-40175 INSURANCE PROCEEDS	-	6,564	-	-	-
02-5000-40180 OTHER INCOME	8,324	1,560	500	-	-
02-5000-40182 SALE OF PROPERTY	-	1,450	17,450	10,000	28,000
02-5000-40186 OTHER INCOME - DONATION	300	10,750	3,000	42,000	30,000
02-5000-40205 GRANT-LCRA	-	25,000	-	-	-
02-5000-40506 FIRE FIGHTING SERVICES	385,282	419,025	429,600	401,100	461,900
02-5000-40510 DEPLOYMENT REV (TIFMAS REIMB)	-	-	84,311	189,415	300,000
Total Fire Dept Revenue	393,906	464,349	534,861	642,515	819,900
Emerg Service District Revenue					
02-6000-40191 LLANO COUNTY ESD #1 - RENT	9,000	9,000	9,000	9,000	9,000
Total Emerg Service District Revenue	9,000	9,000	9,000	9,000	9,000
Taxes/Franchise Fees Revenue					
02-7000-40160 PROPERTY TAX (M&O)	6,465,772	7,050,818	7,790,649	7,790,649	8,252,903
02-7000-40162 PENALTY & INTEREST (M&O)	61,392	57,514	55,000	55,000	55,000
02-7000-40163 MIXED BEVERAGE TAX	134,416	143,378	153,860	156,000	160,730
02-7000-40165 SALES TAX	2,273,381	2,403,732	2,378,100	2,610,555	2,907,730
02-7000-40166 PEC FRANCHISE FEE	228,337	245,509	235,570	251,060	251,060
02-7000-40167 TELEPHONE FRANCHISE FEE	8,237	3,872	8,000	4,000	4,000
02-7000-40211 CABLE/VIDEO FRANCHISE FEE	37,220	32,001	8,000	16,570	19,384
Total Taxes/Franchise Fees Revenue	9,208,755	9,936,822	10,629,179	10,883,834	11,650,807

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund Revenues (cont.)

Red GL Numbers are new.		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Police Dept Revenue						
02-8000-40175	INSURANCE PROCEEDS	14,367	36,544	15,000	15,000	15,000
02-8000-40180	OTHER INCOME	16,429	10,304	19,352	19,000	-
02-8000-40182	SALE OF PROPERTY	27,500	13,137	18,000	13,000	30,000
02-8000-40186	OTHER INCOME - DONATION	-	-	2,500	2,500	500
Total Police Dept Revenue		58,296	59,985	54,852	49,500	45,500
Development Services Revenue						
02-9500-40171	CC CONVENIENCE FEE	8,839	8,445	6,000	6,951	8,500
02-9500-40180	OTHER INCOME	4,900	2,788	1,500	600	1,500
02-9500-40182	SALE OF PROPERTY	1,000	-	-	-	-
02-9500-40183	BUILDING PERMIT FEES-SF RESIDENCE	953,997	928,145	825,000	323,781	325,000
02-9500-40184	PLAT FEES	24,640	20,220	17,500	11,000	12,500
02-9500-40185	IRRIGATION PERMIT FEES	24,271	10,073	8,500	7,000	7,500
02-9500-40187	CONTRACTOR REGISTRATION	8,100	10,128	8,000	8,000	8,000
02-9500-40188	BLDG PERMITS-COMMERCIAL	-	-	-	5,000	5,000
02-9500-40189	BLDG PERMITS-RE-PERMIT FEE	-	-	-	121,000	105,000
02-9500-40190	BLDG PERMITS-ACCESSORY STRUCTURE	-	-	-	81,150	70,000
02-9500-40191	BLDG PERMITS-MISC FEE	-	-	-	134,525	90,000
02-9500-40192	ZONING FEES	8,200	7,700	3,000	7,000	7,500
02-9500-40195	MONARCH RIDGE REIMBURSEMENT	23,034	1,100	50,000	-	50,000
02-9500-40205	STR REGISTRATION FEE	75,050	29,400	65,000	55,000	55,000
02-9500-40218	DEVELOPMENT REVIEW COMM FEE	-	-	25,000	-	15,000
Total Development Services Revenue		1,132,031	1,017,998	1,009,500	761,008	760,500
Street Maintenance Revenue						
02-9600-40165	SALES TAX	328,431	343,390	339,700	372,936	415,390
02-9600-40175	INSURANCE PROCEEDS	8,300	25,068	10,000	10,000	10,000
02-9600-40206	THE HILLS POA	5,972	6,163	6,300	6,329	6,400
02-9600-40207	PECAN CREEK POA	4,829	4,984	5,100	5,118	5,200
02-9600-40208	APPLEHEAD POA	7,528	7,769	7,900	7,979	8,000
02-9600-40209	APPLEHEAD ISLAND POA	-	-	1,500	2,753	-
02-9600-40210	HORSESHOE BAY POA	618,963	639,100	776,900	683,662	704,520
Total Street Maintenance Revenue		974,024	1,026,474	1,147,400	1,088,777	1,149,510
02-9800-40215	MOWING	539,681	505,534	558,824	561,325	565,000
Total Mowing Revenue		539,681	505,534	558,824	561,325	565,000
02-9900-40220	INTEREST INCOME	546,977	728,197	550,000	528,000	300,000
Total Interest Revenue		546,977	728,197	550,000	528,000	300,000
02-9995-48001	XFER FROM - VEHICLE REPLACE FUND	-	-	-	-	600,000
Total Transfer In Revenue		-	-	-	-	600,000
Total General Fund Revenues		13,643,105	14,681,650	14,599,666	14,643,149	16,004,267

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Administration

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Administration Expenditures						
Personnel Services						
02-1000-50410	SALARIES & WAGES	840,686	936,457	690,400	650,800	718,100
02-1000-50411	OVERTIME	191	119	1,000	200	1,000
02-1000-50415	FICA EXPENSE - ER	60,718	68,751	52,900	47,300	55,000
02-1000-50420	GROUP INSURANCE PREMIUM	119,937	144,834	109,793	108,207	123,100
02-1000-50430	401(A) MONEY PURCHASE	8,687	-	-	-	-
02-1000-50432	401(A) MATCH	6,180	-	-	-	-
02-1000-50433	TMRS	71,327	74,950	57,100	56,000	57,500
02-1000-50435	UNEMPLOYMENT EXPENSE	7,611	-	-	-	-
Total Personnel Services		1,115,338	1,225,111	911,193	862,507	954,700
Contractual Services						
02-1000-50500	ACCOUNTING/AUDITING FEES	21,671	26,621	12,600	12,600	12,393
02-1000-50505	PROFESSIONAL SERVICES	25,582	56,754	120,000	70,000	73,800
02-1000-50506	ELECTION CONTRACTS	6,646	8,311	15,000	15,000	15,000
02-1000-50509	APPRAISAL DIST FEES - BURNET	12,368	12,245	17,454	17,483	18,303
02-1000-50510	APPRAISAL DIST FEES - LLANO	118,383	127,081	143,039	145,411	173,260
02-1000-50511	DRAINAGE STUDY	63,706	271,591	104,400	109,000	60,000
02-1000-50514	TRANSPORTATION STUDY	48,097	8,899	15,000	2,004	-
02-1000-50545	MAINTENANCE CONTRACTS	58,401	61,505	75,000	75,000	82,500
02-1000-50548	CONTRACT LABOR-GRANTS	-	-	45,000	45,000	45,000
02-1000-50564	CODIFICATION	6,419	6,720	12,000	12,000	12,000
02-1000-50565	CITY COUNCIL EXPENSES	10,297	25,918	20,000	20,000	20,000
02-1000-50566	HISTORICAL COMMITTEE	-	2,635	3,000	3,000	8,000
02-1000-50568	ADVISORY COMMITTEES	-	725	5,000	5,000	6,000
02-1000-50570	DISPATCH EXPENSE	-	-	-	-	-
02-1000-50575	DUES/FEES/SUBSCRIPTIONS	42,194	43,481	40,000	40,000	40,301
02-1000-50576	LEASE - COPIER/STORAGE	-	4,036	11,000	11,000	13,052
02-1000-50585	ELECTRICITY	35,763	38,909	38,000	40,831	91,000
02-1000-50591	EOC TRAINING/SUPPLIES	2,646	-	5,000	5,000	5,000
02-1000-50592	EQUIPMENT/SUPPLIES	4,425	17,121	25,846	25,846	25,000
02-1000-50593	TRAVEL/TRAINING/SCHOOL	27,664	37,003	44,675	44,675	58,855
02-1000-50596	EMPLOYEE AWARDS PROGRAM	18,921	14,949	22,000	22,000	22,000
02-1000-50597	SPECIAL EVENTS	11,100	14,705	36,200	25,000	28,000
02-1000-50610	INSURANCE - PROPERTY/LIABILIT	115,778	125,021	37,400	25,000	31,250
02-1000-50611	WORKERS COMP INSURANCE	155,878	149,533	87,300	82,033	82,745
02-1000-50620	LEGAL EXPENSES	124,695	118,139	115,000	115,000	123,500
02-1000-50625	FIREWORKS	12,875	15,000	15,000	17,000	17,000
Total Contractual Services		923,510	1,186,900	1,064,914	984,883	1,063,959

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Administration Expenditures						
Maintenance/Repair						
02-1000-50630	M&R - BUILDING	70,634	76,595	88,352	85,000	125,000
02-1000-50650	M&R - GROUNDS	81,731	71,892	75,000	75,000	125,000
Total Maintenance/Repair		152,365	148,487	163,352	160,000	250,000
Other Services						
02-1000-50753	CITY BANKING FEES	4,259	4,985	4,500	4,500	4,500
02-1000-50765	OTHER EXPENSES	16,315	23,041	16,100	16,100	18,000
02-1000-50775	POSTAGE	5,293	6,380	7,000	7,000	7,000
02-1000-50780	PRINTING/OFFICE SUPPLIES	28,286	16,062	28,000	28,000	40,000
02-1000-50781	GENERAL SUPPLIES	9,735	7,590	9,000	9,000	18,000
02-1000-50810	PHONE/INTERNET	48,041	49,992	53,000	53,000	73,000
02-1000-50812	PUBLIC CAMPAIGNS	-	2,493	10,000	10,000	18,000
02-1000-50824	EXPENSE - WARRANTS	2,000	2,350	2,000	2,000	2,000
02-1000-50826	MUNICIPAL COURT JUDICIAL STA	36,000	36,000	36,000	36,000	48,000
02-1000-50830	UNIFORMS	-	-	-	500	1,680
02-1000-50841	CENTRAL TEXAS WATER COALITIC	-	-	-	5,000	5,000
02-1000-50842	WORKFORCE NETWORK	10,000	-	10,000	5,000	5,000
02-1000-50867	GOLDEN NUGGET NATURE PARK	12,500	-	-	-	-
02-1000-50870	FUCHS HOUSE	-	12,240	26,008	23,300	-
02-1000-50871	MILFOIL TREATMENT	-	-	18,000	18,000	18,000
02-1000-50997	PEG FEES REPAYMENT	37,220	11,027	-	-	-
02-1000-50998	LEASES - INTEREST	2,268	1,968	-	-	-
02-1000-50999	LEASES - PRINCIPAL	15,109	19,748	-	-	-
Total Other Services		237,526	204,277	232,108	229,900	270,680
Capital Outlays						
02-1000-50955	CAP OUT - MACHINE/EQUIPMEN	13,180	-	-	-	27,000
Total Capital Outlays		13,180				27,000
Total Administration Expenditures		2,441,919	2,764,776	2,371,567	2,237,290	2,566,339

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Technology Services (incl GIS in FY26)

new GL number		FY 2022 ACTUAL	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Technical Services Expenditures (incl GIS in FY26 forward)							
Personnel Services							
02-3000-50410	SALARIES & WAGES	141,757	89,321	99,285	71,200	68,400	186,800
02-3000-50415	FICA EXPENSE - ER	10,062	6,444	7,351	5,400	5,100	14,300
02-3000-50420	GROUP INSURANCE PREMIUM	29,552	16,373	15,988	10,400	10,666	35,660
02-3000-50430	401(A) MONEY PURCHASE	8,435	1,193	-	-	-	-
02-3000-50432	401(A) MATCH	3,008	-	-	-	-	-
02-3000-50433	TMRS	-	5,932	8,238	5,900	5,890	14,900
Total Personnel Services		192,814	119,263	130,863	92,900	90,056	251,660
Contractual Services							
02-3000-50505	PROFESSIONAL SERVICES	664	3,748	2,931	5,000	5,000	8,750
02-3000-50545	MAINTENANCE CONTRACTS	100,576	58,423	47,783	39,800	43,100	119,811
02-3000-50575	DUES/FEES/SUBSCRIPTIONS	41,036	40,406	48,216	36,800	36,770	39,841
02-3000-50576	COPIER LEASE	-	-	-	-	-	7,896
02-3000-50592	EQUIPMENT/SUPPLIES	132	622	95	3,000	3,000	3,000
02-3000-50593	TRAVEL/TRAINING/SCHOOL	160	296	-	1,000	-	12,570
Total Contractual Services		142,568	103,495	99,025	85,600	87,870	191,868
Other Services							
02-3000-50765	OTHER EXPENSE	-	-	-	-	-	1,700
02-3000-50780	PRINTING/OFFICE SUPPLIES	-	-	-	-	-	2,460
02-3000-50830	UNIFORMS	-	-	277	300	300	1,300
Total Other Services		-	-	277	300	300	5,460
Capital Outlays							
02-3000-50955	CAP OUT - MACHINE/EQUIPMENT	-	-	-	12,000	20,000	20,000
Total Capital Outlays		-	-	-	12,000	20,000	20,000
Total Technical Services Expenditures		335,381	222,757	230,164	190,800	198,226	468,988

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Fire Department

Red GL Numbers are new.		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Fire Dept Expenditures						
Personnel Services						
02-5000-50410	SALARIES & WAGES	1,869,939	1,895,263	2,087,364	2,005,500	2,327,100
	SALARIES & WAGES-deployment	-	-	-	53,540	84,798
02-5000-50411	OVERTIME	169,817	163,133	212,537	154,500	160,000
	OVERTIME-deployment	-	-	-	66,732	105,692
02-5000-50412	SALARIES - PART TIME	24,137	27,477	22,300	22,300	-
02-5000-50415	FICA EXPENSE - ER	147,109	152,669	172,500	172,500	190,300
	FICA EXPENSE - ER-deployment	-	-	-	9,789	15,504
02-5000-50420	GROUP INSURANCE PREMIUM	314,383	335,713	315,700	354,648	392,260
	GROUP INSURANCE PREM-deployment	-	-	-	13,136	20,806
02-5000-50430	401(A) MONEY PURCHASE	21,932	-	-	-	-
02-5000-50432	401(A) MATCH	16,553	-	-	-	-
02-5000-50433	TMRS	128,056	168,621	184,400	200,000	199,000
	TMRS-deployment	-	-	-	9,242	14,638
Total Personnel Services		2,691,928	2,742,877	2,994,801	3,061,888	3,510,097
Contractual Services						
02-5000-50437	RELOCATION EXPENSE	8,530	-	-	-	-
02-5000-50505	PROFESSIONAL SERVICES	29,833	8,719	8,000	8,000	8,500
02-5000-50545	MAINTENANCE CONTRACTS	10,025	6,788	9,800	10,000	10,500
02-5000-50548	CONTRACT SERVICES	-	1,500	29,500	7,359	7,000
02-5000-56008	CONTRACT SERVICES-chemical accident	-	-	-	6,318	-
02-5000-50575	DUES/FEES/SUBSCRIPTIONS	7,727	4,897	6,250	6,000	6,250
02-5000-50576	LEASE - COPIER	-	50	4,500	3,000	3,500
02-5000-50592	EQUIPMENT/SUPPLIES	45,116	37,988	40,000	52,000	42,000
02-5000-50593	TRAVEL/TRAINING/SCHOOL	28,570	32,249	37,381	36,590	35,590
02-5000-50593	TRAVEL/TRAINING/SCHOOL-deployment	-	-	-	15,941	25,248
02-5000-50594	FIRE PROTECTION GEAR	21,941	24,036	18,000	18,000	30,000
02-5000-50595	FUEL/MAINTENANCE	20,108	21,066	24,000	23,000	24,000
02-5000-50598	WELLNESS PROGRAM	7,190	21,875	22,500	22,542	24,000
Total Contractual Services		179,041	159,168	199,931	208,751	216,588
Maintenance/Repair						
02-5000-50640	M&R - EQUIPMENT	9,942	10,980	18,000	18,000	19,000
02-5000-50650	M&R - GROUND	-	2,400	4,200	3,900	5,000
02-5000-50651	M&R - FIRE HYDRANT	-	-	-	-	25,000
02-5000-50685	M&R - VEHICLES-deployment	-	-	-	21,034	33,315
02-5000-50685	M&R - VEHICLES	28,440	82,433	81,034	60,000	90,000
Total Maintenance/Repair		38,382	95,813	103,234	102,934	172,315
Other Services						
02-5000-50765	OTHER EXPENSES	13,181	17,735	10,600	12,000	12,000
02-5000-50775	POSTAGE	239	228	250	250	250
02-5000-50780	PRINTING/OFFICE SUPPLIES	531	1,116	1,500	1,500	1,500
02-5000-50800	SAFETY EQUIPMENT/SUPPLIES	4,923	9,211	10,000	10,000	11,000
02-5000-50811	TELCARE PROGRAM	-	144	750	250	250
02-5000-50829	PUBLIC SAFETY DONATIONS	-	10,163	1,000	-	-
02-5000-50830	UNIFORMS	9,099	18,394	18,000	18,000	24,000
Total Other Services		27,973	56,990	42,100	42,000	49,000
Capital Outlays						
02-5000-50955	CAP OUT - MACHINE/EQUIPMENT	-	63,186	-	-	-
02-5000-50956	CAP OUT - VEHICLES	-	404,075	86,400	86,400	1,161,007
Total Capital Outlays		-	467,261	86,400	86,400	1,161,007
Total Fire Dept Expenditures		2,937,323	3,522,109	3,426,466	3,501,972	5,109,007

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Police Department (incl Animal Control FY26)

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Police Dept Expenditures (Incl An Cont in fy26)						
Personnel Services						
02-8000-50410	SALARIES & WAGES	1,945,634	1,976,149	2,203,301	2,203,301	2,424,400
02-8000-50411	OVERTIME	17,346	41,823	20,000	20,000	32,000
02-8000-50415	FICA EXPENSE - ER	144,702	149,705	170,100	170,100	188,000
02-8000-50420	GROUP INSURANCE PREMIUM	308,020	312,381	307,000	341,473	377,760
02-8000-50430	401(A) MONEY PURCHASE	23,346	-	-	-	-
02-8000-50432	401(A) MATCH	15,241	-	-	-	-
02-8000-50433	TMRS	127,399	166,818	183,600	183,600	196,500
Total Personnel Services		2,581,688	2,646,877	2,884,001	2,918,474	3,218,660
Contractual Services						
02-8000-50502	ANIMAL SHELTER	-	-	-	-	15,000
02-8000-50548	CONTRACT SERVICES	40,212	40,036	48,700	48,700	88,000
02-8000-50570	DISPATCH EXPENSE	164,534	106,808	97,318	97,318	146,000
02-8000-50575	DUES/FEES/SUBSCRIPTIONS	5,652	6,914	7,000	7,000	10,000
02-8000-50576	LEASE - COPIER	-	-	4,500	4,500	6,500
02-8000-50592	EQUIPMENT/SUPPLIES	59,900	9,908	25,000	25,000	41,000
02-8000-50593	TRAVEL/TRAINING/SCHOOL	18,135	6,593	22,410	23,130	23,130
02-8000-50595	FUEL/MAINTENANCE	55,441	52,751	57,000	57,000	66,000
02-8000-50615	INVESTIGATION EXPENSES	4,243	860	4,500	4,500	4,500
02-8000-50616	JAIL EXPENSES	-	200	1,000	1,000	3,500
Total Contractual Services		348,115	224,069	267,428	268,148	403,630
Maintenance/Repair						
02-8000-50640	M&R - EQUIPMENT	387	1,138	1,500	1,500	3,500
02-8000-50685	M & R - VEHICLES	36,914	43,602	36,000	36,000	44,000
02-8000-50686	M & R - WEAPONS	1,170	450	1,000	1,000	1,000
Total Maintenance/Repair		38,471	45,190	38,500	38,500	48,500
Other Services						
02-8000-50760	MEDICAL EXPENSES	-	600	1,000	1,000	1,000
02-8000-50765	OTHER EXPENSES	3,590	3,719	5,000	5,000	8,000
02-8000-50775	POSTAGE	256	244	250	250	250
02-8000-50780	PRINTING/OFFICE SUPPLIES	1,940	1,716	3,500	3,500	5,800
02-8000-50800	SAFETY EQUIPMENT/SUPPLIES	3,041	6,297	7,500	7,500	7,500
02-8000-50829	PUBLIC SAFETY DONATIONS	-	-	-	-	-
02-8000-50830	UNIFORMS	9,074	6,288	10,000	10,000	12,000
02-8000-50862	DEER MANAGEMENT	-	-	-	-	46,800
Total Other Services		17,901	18,864	27,250	27,250	81,350
Capital Outlays						
02-8000-50955	CAP OUT - MACHINE/EQUIPMEN	-	-	70,000	70,000	25,000
02-8000-50956	CAP OUT - VEHICLES	59,753	222,188	128,500	128,500	231,000
Total Capital Outlays		59,753	222,188	198,500	198,500	256,000
Total Police Dept Expenditures		3,045,928	3,157,188	3,415,679	3,450,872	4,008,140

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Animal Control (moves to PD in FY26)

Red GL Numbers are new.	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Animal Control Expenditures	f	h	j	n	p
Personnel Services					COMBINE WITH P
02-9000-50410 SALARIES & WAGES	64,359	57,337	106,202	106,202	-
02-9000-50411 OVERTIME	2,080	2,759	2,000	2,000	-
02-9000-50412 SALARIES - PART TIME	-	16,727	-	-	-
02-9000-50415 FICA EXPENSE - ER	4,721	5,633	8,300	8,300	-
02-9000-50420 GROUP INSURANCE PREMIUM	16,009	15,738	-	24,800	-
02-9000-50430 401(A) MONEY PURCHASE	513	-	-	-	-
02-9000-50432 401(A) MATCH	513	-	-	-	-
02-9000-50433 TMRS	3,634	4,969	8,900	12,000	-
Total Personnel Services	91,830	103,162	125,402	153,302	-
Contractual Services					
02-9000-50502 ANIMAL SHELTER	15,000	15,000	15,000	15,000	-
02-9000-50548 CONTRACT SERVICES	10,000	10,000	10,000	10,000	-
02-9000-50592 EQUIPMENT/SUPPLIES	705	1,442	9,500	9,500	-
02-9000-50593 TRAVEL/TRAINING/SCHOOL	163	422	720	720	-
02-9000-50595 FUEL/MAINTENANCE	4,394	3,525	6,500	6,500	-
Total Contractual Services	30,262	30,389	41,720	41,720	-
Maintenance/Repair					
02-9000-50685 M&R - VEHICLES	2,672	2,421	4,000	4,000	-
Total Maintenance/Repair	2,672	2,421	4,000	4,000	-
Other Services					
02-9000-50765 OTHER EXPENSES	235	365	800	800	-
02-9000-50830 UNIFORMS	506	535	750	750	-
02-9000-50862 DEER MANAGEMENT	-	-	42,000	42,000	-
Total Other Services	741	901	43,550	43,550	-
Capital Outlays					
02-9000-50956 CAP OUT - VEHICLES	-	-	79,000	79,000	-
02-9000-50959 CAP OUT - STORAGE BUILDING	-	-	-	-	-
02-9000-50955 CAP OUT - MACHINE/EQUIPMENT	-	30,000	-	-	-
Total Capital Outlays	-	30,000	79,000	79,000	-
Total Animal Control Expenditures	125,505	166,872	293,672	321,572	-

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Development Services

Red GL Numbers are new.		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Development Services Expenditures		f	h	j	n	p
Personnel Services						
02-9500-50410	SALARIES & WAGES	552,582	586,453	696,400	641,814	675,300
02-9500-50411	OVERTIME	67	2,834	3,000	4,500	3,000
02-9500-50415	FICA EXPENSE - ER	40,121	42,842	53,500	47,741	51,900
02-9500-50420	GROUP INSURANCE PREMIUM	117,603	105,723	82,700	111,085	94,720
02-9500-50430	401(A) MONEY PURCHASE	4,951	-	-	-	-
02-9500-50432	401(A) MATCH	3,374	-	-	-	-
02-9500-50433	TMRS	36,580	47,800	57,800	55,620	54,300
Total Personnel Services		755,277	785,652	893,400	860,760	879,220
Contractual Services						
02-9500-50505	PROFESSIONAL SERVICES	280,966	240,687	35,200	85,000	30,000
02-9500-50510	MONARCH RIDGE EXPENSES	12,753	8,304	50,000	-	50,000
02-9500-50545	MAINTENANCE CONTRACTS	47,263	66,374	80,000	89,300	29,500
02-9500-50575	DUES/FEES/SUBSCRIPTIONS	28,551	11,633	13,500	13,500	13,500
02-9500-50576	LEASE - COPIER	3,542	1,004	13,000	13,000	3,900
02-9500-50590	ENGINEERING FEES	22,435	98,211	50,000	80,436	75,000
02-9500-50591	CONTRACT INSPECTION FEES			161,000	101,560	75,000
02-9500-50592	EQUIPMENT/SUPPLIES	6,020	9,580	8,322	12,000	10,500
02-9500-50593	TRAVEL/TRAINING/SCHOOL	5,941	7,797	18,120	18,120	13,280
02-9500-50595	FUEL/MAINTENANCE	3,250	3,898	6,500	4,434	6,500
Total Contractual Services		410,721	447,488	435,642	417,350	307,180
Maintenance/Repair						
02-9500-50685	M&R - VEHICLES	1,764	2,465	4,000	3,500	4,000
Total Maintenance/Repair		1,764	2,465	4,000	3,500	4,000
Other Services						
02-9500-50753	CITY BANKING FEES	8,753	11,634	10,000	8,416	8,500
02-9500-50765	OTHER EXPENSE	2,061	1,211	2,000	1,063	2,000
02-9500-50777	ADVERTISEMENTS/NOTICES	3,605	112	2,500	728	1,500
02-9500-50780	PRINTING/OFFICE SUPPLIES	1,815	4,331	2,250	4,194	2,000
02-9500-50812	PUBLIC CAMPAIGNS	-	778	4,000	4,000	4,000
02-9500-50827	Substandard Structure Abateme	-	-	20,000	20,000	20,000
02-9500-50828	CODE ENFORCEMENT ACTIONS	25,066	30,999	20,000	6,750	6,750
02-9500-50830	UNIFORMS	2,922	2,482	3,500	3,110	4,000
02-9500-50848	DRC ENGINEERING FEES	-	-	-	-	-
02-9500-50874	DRC REVIEW FEES	-	-	-	-	15,000
Total Other Services		44,223	51,546	64,250	48,261	63,750
Capital Outlays						
02-9500-50956	VEHICLE REPLACEMENT	58,574	52,740	-	-	-
Total Capital Outlays		58,574	52,740	-	-	-
Total Development Services Expenditures		1,270,559	1,339,890	1,397,292	1,329,871	1,254,150

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Public Works

Red GL Numbers are new.		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Street Maintenance Expenditures						
Personnel Services						
02-9600-50410	SALARIES & WAGES	196,572	201,484	206,600	206,600	295,100
02-9600-50411	OVERTIME	-	-	1,500	1,500	1,500
02-9600-50415	FICA EXPENSE - ER	14,296	15,099	15,900	15,900	22,700
02-9600-50420	GROUP INSURANCE PREMIUM	30,869	26,246	25,700	31,440	34,960
02-9600-50430	401(A) MONEY PURCHASE	2,658	-	-	-	-
02-9600-50432	401(A) MATCH	1,772	-	-	-	-
02-9600-50433	TMRS	12,859	16,628	17,200	17,600	23,700
Total Personnel Services		259,028	259,457	266,900	273,040	377,960
Contractual Services						
02-9600-50545	MAINTENANCE CONTRACTS	-	-	55,000	-	-
02-9600-50575	DUES, FEES, & SUBSCRIPTIONS	-	-	25,000	5,000	5,000
02-9600-50590	ENGINEERING FEES	-	8,500	201,800	36,639	15,000
02-9600-50592	EQUIPMENT/SUPPLIES	5,386	6,062	15,000	10,000	10,000
02-9600-50593	TRAVEL/TRAINING/SCHOOL	59	3,601	1,500	1,500	1,650
02-9600-50595	FUEL/MAINTENANCE	2,168	2,541	8,000	8,000	12,000
Total Contractual Services		7,613	20,704	306,300	61,139	43,650
Maintenance/Repair						
02-9600-50630	M&R - BUILDING	-	1,278	5,000	1,500	1,500
02-9600-50685	M&R - VEHICLES	1,615	1,359	6,500	2,000	2,000
Total Maintenance/Repair		1,615	2,636	11,500	3,500	3,500
Other Services						
02-9600-50765	OTHER EXPENSES	1,192	1,592	2,500	2,500	2,500
02-9600-50800	SAFETY EQUIPMENT & SUPPLIES	-	-	2,500	2,500	-
02-9600-50830	UNIFORMS	785	921	2,000	2,000	2,000
02-9600-50853	STREET STRIPING	-	9,122	110,000	50,000	110,000
02-9600-50854	STREET MAINTENANCE/LABOR-60%	1,082,646	70,787	140,000	140,000	140,000
02-9600-50855	STREET PATCHING MATERIALS-40%	66,256	39,008	107,000	95,000	107,000
02-9600-50856	DRAINAGE	22,607	35,380	32,800	32,800	35,000
02-9600-50857	TRAFFIC SIGN CONTRACT	8,990	6,950	25,000	25,000	25,000
02-9600-50858	TRAFFIC SIGN MATERIALS	10,896	4,746	50,000	20,000	50,000
02-9600-50859	LITTER CONTROL CONTRACT	56,932	40,800	60,000	40,800	40,800
02-9600-50865	ROW MAINTENANCE	297,401	301,173	240,000	240,000	280,000
02-9600-50867	GOLDEN NUGGET NATURE PARK	-	10,600	10,600	10,600	10,600
02-9600-50868	MARTIN PARK/CITY CENTER PARK	9,803	16,741	13,000	13,000	23,000
02-9600-50869	STORM DAMAGE CLEANUP	-	-	10,000	10,000	10,000
02-9600-50872	HORSESHOE CREEK HIKING TRAIL	700	36	6,500	6,500	6,500
Total Other Services		1,558,207	537,855	811,900	690,700	842,400
Capital Outlays						
02-9600-50955	CAP OUT-MACHINE/EQUIP	-	-	-	-	75,000
02-9600-50956	CAP OUT-Vehicles	-	-	96,000	90,525	-
02-9600-50959	CAP OUT-Building Purchases	-	-	170,839	-	-
02-9600-50972	CAP OUT-Infrastructure/Trans Impr.	-	-	-	438,000	568,000
Total Capital Outlays		-	-	266,839	528,525	643,000
Total Street Maintenance Expenditures		1,826,463	820,652	1,663,439	1,556,904	1,910,510

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

General Fund – Mowing/Clearing

Red GL Numbers are new.	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Mowing and Clearing Expenditures	f	h	j	n	p
Other Services					
02-9800-50863 LOT MOWING	624,657	593,600	600,000	600,000	600,000
02-9800-50864 LOT CLEARING	-	27,016	10,000	5,000	30,000
Total Other Services	624,657	620,616	610,000	605,000	630,000
Total Mowing and Clearing Expenditures	624,657	620,616	610,000	605,000	630,000

General Fund – Transfers

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Transfer Out Expenditures					
Transfer Out					
02-9995-58021 XFER TO - VEH REPLACE FUND	-	200,000	200,000	200,000	200,000
02-9995-58007 XFER TO - CAP FUND-CC/CCFFE	-	-	4,291,725	1,333,187	2,866,038
02-9995-58007 XFER TO - CAP FUND-FS#2-FFE	-	-	-	60,000	-
02-9995-58007 XFER TO - CAP FUND-Old City Hall	-	-	-	25,000	267,500
02-9995-58007 XFER TO - CAP FUND-CC Trails	-	-	-	14,000	-
02-9995-58007 XFER TO - CAP FUND-Martin Park	-	180,139	60,000	75,692	-
Total Transfer Out	-	380,139	4,551,725	1,707,879	3,333,538
Total Transfer Out Expenditures	-	380,139	4,551,725	1,707,879	3,333,538

General Fund – Capital Projects

GENERAL FUND	Department	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget	FY 2030 Projected Budget
Placeholder	Admin	27,000	27,000	27,000	27,000	27,000
IT Reserve	Technology	20,000	20,000	20,000	20,000	20,000
Ram/Chevy 2500 Pickup Truck (outfitted)	Fire	-	-	95,040	-	-
Quint replacement for Engine 11 (Offset \$ from vehicle replacement fund)	Fire	-	-	-	-	-
Remodel West FS#2 to house 2 MF personnel for a 2nd ambulance end of 2027	Fire	-	25,000	-	-	-
Vehicle-Patrol Unit-Outfitted Chev Tahoe	Police	231,000	160,000	174,000	180,000	186,000
Equipment-Police Radios - 8 at 8750, paid for with reserve from FY24 savings	Police	-	-	-	-	-
Deer Trailer-18' with side loadout doors	Animal Control	-	-	-	-	-
Tractor	Public Works	-	-	-	-	-
Tractor Attachments	Public Works	25,000	-	-	-	-
Chipper	Public Works	50,000	-	-	-	-
Intersection Safety Improvements	Transportation	225,000	50,000	-	-	-
Engineering for Future Roundabout	Transportation	200,000	-	-	-	-
SUP Implementation (Shared Use Path)	Transportation	78,000	-	-	-	-
Regional Coordination	Transportation	25,000	25,000	-	-	-
Future Planning	Transportation	40,000	10,000	-	10,000	-
TOTAL GENERAL FUND		2,107,007	426,500	316,040	237,000	233,000
				sum=	663,000	

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

UTILITIES FUND

Utilities Fund Summary

9.16.25	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
UTILITY FUND SUMMARY					
Utilities Fund Revenues					
Administration	314,209	1,202,921	1,530,706	1,631,689	1,174,983
Water Production	6,039,225	5,641,925	6,286,750	6,392,043	6,565,562
Wastewater Treatment	4,598,351	4,584,467	5,563,000	4,863,000	4,938,680
Solid Waste Recycling	1,395,871	1,594,820	1,766,567	1,699,778	1,885,876
Standby	248	730	750	750	750
Interest	26,859	9,814	111,000	111,000	111,000
Transfer In	-	623,249	3,696,388	3,973,139	-
Total Utilities Fund Revenues	<u>12,374,764</u>	<u>13,657,927</u>	<u>18,955,161</u>	<u>18,671,399</u>	<u>14,676,851</u>
Utilities Fund Expenditures					
Administration	2,224,695	2,604,673	2,857,097	2,612,782	2,963,809
Water Production	1,612,634	1,848,414	2,544,239	2,802,596	1,897,000
Water Distribution	1,421,282	1,542,341	1,870,424	1,619,304	1,706,410
Wastewater Treatment	640,687	710,113	994,478	1,178,321	997,150
Wastewater Collection	2,416,965	2,154,130	2,259,759	2,160,200	1,986,510
Solid Waste Recycling	1,121,451	1,354,954	1,494,451	1,497,709	1,496,010
Debt Service	1,646,314	1,659,659	1,856,341	1,893,629	2,066,141
Transfer Out	-	-	204,800	459,650	92,500
Capital Outlays - Routine	345,815	887,527	1,117,667	1,025,167	770,000
Capital Outlays - Major	1,427,005	1,263,303	5,339,999	5,167,094	4,611,483
Total Utilities Fund Expenditures	<u>12,856,847</u>	<u>14,025,113</u>	<u>20,539,255</u>	<u>20,416,452</u>	<u>18,587,012</u>
New Series 2025 Bond for FY26/27 capital					
Net Revenues over (Expenditures)	(482,084)	(367,187)	(1,584,094)	(1,745,052)	(3,910,162)
New Series 2025 Bond for FY26/27 capital					
					3,500,000
					(410,162)
Cash Balance - Beginning			4,884,880	4,884,880	10,729,175
New Series 2025 Bond for FY25/26 capital			4,500,000	4,500,000	
Summit Rock PID advance payoff-summer 202			3,089,347	3,089,347	
Cash Balance - Ending 9.30.24 per audit	4,884,880	10,890,133	10,729,175	6,819,013	

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund Revenues

new account		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Utility Fund Revenues						
Administration Revenue						
01-1000-40175	INSURANCE PROCEEDS	19,947	2,948	638,345	850,000	10,000
01-1000-40180	OTHER INCOME	2,996	7,610	2,238	4,000	3,500
01-1000-40182	SALE OF PROPERTY	28,829	36,189	75,000	75,000	50,000
01-1000-40205	ARPA REIMBURSE - LLANO CO	-	679,667	298,523	208,850	111,483
01-1000-40214	CONTRIBUTIONS CAP PROJECTS	-	-	-	-	1,000,000
01-1000-40225	PID PRINCIPAL - PROMISSORY NO	-	246,076	325,000	317,312	-
01-1000-40226	INTEREST REVENUE - SUMMIT RC	262,437	230,431	191,600	176,527	-
Total Administration Revenue		314,209	1,202,921	1,530,706	1,631,689	1,174,983
Water Production Revenue						
01-1001-40110	WATER SERVICE FEES - DIST	5,012,330	4,763,812	5,013,750	5,396,543	5,464,988
01-1001-40111	WATER SERVICE FEES - NON DIST	294,007	234,444	290,000	256,000	298,700
01-1001-40112	WATER TAP CONNECTION FEES	628,068	526,710	858,000	620,000	664,100
01-1001-40115	RECONNECTION FEES	7,200	10,931	9,000	10,200	9,270
01-1001-40117	PENALTIES/INTEREST	28,158	26,078	30,000	24,800	30,900
01-1001-40171	CC CONVENIENCE FEES	54,849	55,998	62,500	62,500	75,104
01-1001-40178	OTHER INCOME - LEASES	12,600	15,000	15,000	15,000	15,000
01-1001-40180	OTHER INCOME	2,013	382	1,000	-	-
01-1001-40185	IRRIGATION PERMIT FEES	-	8,570	7,500	7,000	7,500
Total Water Production Revenue		6,039,225	5,641,925	6,286,750	6,392,043	6,565,562
Wastewater Treatment Revenue						
01-2001-40117	PENALTIES/INTEREST	22,125	25,465	30,000	26,000	30,900
01-2001-40120	SEWER SERVICE FEES	3,104,517	3,307,671	3,750,000	3,380,000	3,481,400
01-2001-40122	SEWER TAP CONNECTION FEES	525,509	410,269	770,000	605,000	569,250
01-2001-40124	SEWER - COTTONWOOD SHORES	239,123	251,471	265,000	218,000	272,950
01-2001-40125	SEWER - LLANO CO MUD #1	101,713	116,772	110,000	110,000	113,300
01-2001-40127	GRINDER SALES	602,636	472,438	637,000	524,000	470,880
01-2001-40180	OTHER INCOME	2,729	382	1,000	-	-
Total Wastewater Treatment Revenue		4,598,351	4,584,467	5,563,000	4,863,000	4,938,680
Solid Waste Revenue						
01-3001-40126	BRUSH DISPOSAL	36,883	23,826	38,500	22,000	40,500
01-3001-40130	GARBAGE FEES - COMMERCIAL	216,984	241,977	250,522	240,665	272,257
01-3001-40135	GARBAGE FEES - RESIDENTIAL	1,142,005	1,329,017	1,477,545	1,437,113	1,573,119
Total Solid Waste Revenue		1,395,871	1,594,820	1,766,567	1,699,778	1,885,876
Standby Revenue						
01-4000-40140	PROPERTY TAX - STANDBY	131	238	250	250	250
01-4000-40142	PENALTY/INTEREST - STANDBY	117	492	500	500	500
Total Standby Revenue		248	730	750	750	750
Interest Revenue						
01-9900-40220	INTEREST INCOME	26,859	9,814	111,000	111,000	111,000
Total Interest Revenue		26,859	9,814	111,000	111,000	111,000
Transfer In Revenue						
01-9995-48021	XFER FROM - IMPACT FEE	-	-	583,388	583,388	-
01-9995-40310	XFER FROM - GENERAL FUND	-	-	13,000	13,000	-
01-9995-48007	XFER FROM - CAP PROJ FUND	-	623,249	3,100,000	3,376,751	-
Total Transfer In Revenue		-	623,249	3,696,388	3,973,139	-
Total Utility Fund Revenues		12,374,764	13,657,927	18,955,161	18,671,399	14,676,851

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Administration

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Administration Expenditures						
Personnel Services-UF						
01-1000-50410	SALARIES & WAGES	523,729	645,437	702,900	601,423	596,600
01-1000-50411	OVERTIME	1,481	4,751	2,500	2,512	2,500
01-1000-50415	FICA EXPENSE - ER	37,979	47,992	54,000	40,000	45,800
01-1000-50420	GROUP INSURANCE PREMIUM	97,495	107,763	112,629	90,000	88,900
01-1000-50430	401(A) MONEY PURCHASE	5,616	-	-	-	-
01-1000-50432	401(A) MATCH	2,206	-	-	-	-
01-1000-50433	TMRS	1,796	57,273	58,300	50,000	47,900
Total Personnel Services-UF		670,300	863,216	930,329	783,935	781,700
Personnel Services-GF,DS,IT						
Total Personnel Services-GF,DS,IT		-	-	669,900	687,341	817,760
Contractual Services						
01-1000-50505	PROFESSIONAL SERVICES	58,052	92,809	104,000	125,230	112,270
01-1000-50512	UTILITY BILLING	31,108	33,032	33,000	35,000	36,050
01-1000-50545	MAINTENANCE CONTRACTS-incl Software	39,839	101,612	96,546	97,000	41,000
01-1000-50567	CUSTOMER EDUCATION COMMITTEE	-	953	2,500	2,066	2,500
01-1000-50569	INNOVATION/TECH COMMITTEE	-	1,776	2,500	-	2,500
01-1000-50575	DUES/FEES/SUBSCRIPTIONS	36,970	42,043	37,500	42,632	38,700
01-1000-50576	LEASE - COPIER	3,339	3,463	4,700	3,953	4,450
01-1000-50581	ELECTRICITY - RECYCLE CENTER	1,077	1,188	1,300	1,396	1,400
01-1000-50582	ELECTRICITY - WWTR	117,972	132,882	141,775	128,000	146,500
01-1000-50583	ELECTRICITY - WEST WATER PL	73,278	75,657	80,000	76,000	85,000
01-1000-50585	ELECTRICITY	7,560	(1,499)	7,900	6,826	8,100
01-1000-50586	ELECTRICITY - CENTRAL WATER PL	125,644	121,937	150,000	112,000	155,000
01-1000-50587	IMPACT FEE STUDY	17,997	-	-	-	33,533
01-1000-50590	ENGINEERING FEES	66,046	23,590	72,100	55,000	75,000
01-1000-50592	EQUIPMENT/SUPPLIES	-	1,000	9,739	15,000	-
01-1000-50593	TRAVEL/TRAINING/SCHOOL	55,252	50,998	65,300	65,300	67,580
01-1000-50596	EMPLOYEE AWARDS PROGRAM	7,657	9,125	8,500	5,600	8,500
Total Contractual Services		641,790	690,564	817,360	771,003	818,083
Maintenance/Repair						
01-1000-50630	M&R - BUILDING	38,762	11,718	11,000	2,800	11,000
01-1000-50650	M&R - GROUNDS	44,591	9,876	11,000	4,000	11,000
Total Maintenance/Repair		83,353	21,594	22,000	6,800	22,000
Other Services-UF						
01-1000-50753	CITY BANKING FEES	59,076	67,639	73,500	72,514	75,705
01-1000-50765	OTHER EXPENSE	11,266	16,643	14,949	12,842	12,000
01-1000-56000 OTHER EXPENSE-chemical accident		-	-	541	1,000	-
01-1000-50775	POSTAGE	1,135	2,484	1,300	1,228	1,300
01-1000-50780	PRINTING/OFFICE SUPPLIES	39,491	32,673	29,900	25,289	30,000
01-1000-56001 PRINTING/OFFICE SUPPLIES-chemical accident		-	-	392	400	-
01-1000-50810	PHONE/INTERNET	54,244	62,600	65,000	32,884	67,000
01-1000-50830	UNIFORMS	3,540	5,430	4,000	3,830	4,150
01-1000-50840	ADMINISTRATIVE FEES	660,500	841,830	-	-	-
Total Other Services-UF		829,252	1,029,299	189,582	149,987	190,155
Other Services-General/Technology Fund						
01-1000-50500	ACCOUNTING/AUDITING FEES			15,126	13,332	16,757
01-3000-50505	PROFESSIONAL SERVICES-GIS			-	-	1,250
01-1000-50610	INSURANCE - PROPERTY/LIABILITY			104,500	116,087	145,109
01-1000-50611	WORKERS COMP INSURANCE			44,500	45,497	45,892
01-1000-50620	LEGAL EXPENSES			25,000	-	-
01-3000-50545	MAINTENANCE CONTRACTS-TECH			20,200	20,200	107,774
01-3000-50575	DUES/FEES/SUBSCRIPTIONS-TECH			18,600	18,600	17,329
Total Other Services-GF/Tech		-	-	227,926	213,716	334,111
Total Administration Expenditures		2,224,695	2,604,673	2,857,097	2,612,782	2,963,809

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Water Production

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Water Production Expenditures		f	h	j	n	p
Personnel Services						
01-1001-50410	SALARIES & WAGES	294,003	302,845	335,400	286,000	333,900
01-1001-50411	OVERTIME	34,904	46,995	56,702	52,360	41,200
01-1001-50415	FICA EXPENSE - ER	24,320	26,086	28,700	26,400	28,700
01-1001-50420	GROUP INSURANCE PREMIUM	56,422	68,185	67,700	55,200	61,500
01-1001-50430	401(A) MONEY PURCHASE	2,868	-	-	-	-
01-1001-50432	401(A) MATCH	1,337	-	-	-	-
01-1001-50433	TMRS	1,128	31,979	31,000	30,200	30,000
Total Personnel Services		414,983	476,090	519,502	450,160	495,300
Contractual Services						
01-1001-50535	LCRA (RAW WATER PURCHASE)	576,182	475,793	650,000	600,000	625,000
01-1001-50540	CHEMICALS - WATER	129,803	168,411	180,000	156,862	185,400
01-1001-56002	Chemicals / Water-chemical Accident	-	-	10,800	32,726	-
01-1001-50548	CONTRACT SERVICES	1,327	2,686	5,800	11,708	6,000
01-1001-50555	LAB EXPENSES	52,621	47,627	56,000	40,171	56,000
01-1001-56003	Lab Expense-chemical accident	-	-	1,829	1,829	-
01-1001-50560	WATER QUALITY	1,084	235	8,000	8,000	8,000
01-1001-50592	EQUIPMENT/SUPPLIES	5,460	16,088	12,298	20,436	10,100
01-1001-56004	Equipment & Supplies-chemical accident	-	-	7,111	7,111	-
01-1001-56005	Fuel & Lubricants-chemical accident	-	-	263	263	-
01-1001-50595	FUEL/MAINTENANCE	9,896	22,189	17,500	24,621	18,100
Total Contractual Services		776,373	733,028	949,601	903,727	908,600
Maintenance/Repair						
01-1001-50630	M&R - BUILDING	-	19,325	13,100	18,304	13,500
01-1001-56006	M & R - Building-chemical accident	-	-	185	185	-
01-1001-50640	M&R - EQUIPMENT	3,707	13,803	7,900	22,726	8,200
01-1001-50641	M&R - SCADA	-	39,163	50,000	32,900	50,000
01-1001-56007	M & R - SCADA-chemical accident	-	-	12,734	13,695	-
01-1001-50650	M&R - GROUNDS	-	37,381	36,000	60,440	37,100
01-1001-50675	M&R - PLANT	402,716	507,350	385,577	353,000	360,500
01-1001-56076	M&R - PLANT-Chem Acc	-	-	495,287	762,880	-
01-1001-50687	M & R - Vehicles-chemical accident non TML	-	-	-	2,734	-
01-1001-50685	M&R - VEHICLES	7,632	8,829	15,565	17,352	8,200
Total Maintenance/Repair		414,055	625,851	1,016,348	1,284,216	477,500
Other Services						
01-1001-50765	OTHER EXPENSES	101	1,929	1,600	4,962	1,700
01-1001-50785	LEASE - RENT	1,064	1,025	2,300	2,300	2,400
01-1001-56010	Rent / Lease-chemical accident	-	-	43,788	142,315	-
01-1001-50800	SAFETY EQUIPMENT/SUPPLIES	1,779	5,465	5,300	7,116	5,500
01-1001-50830	UNIFORMS	4,280	5,025	5,800	7,800	6,000
Total Other Services		7,224	13,444	58,788	164,493	15,600
Total Water Production Expenditures		1,612,634	1,848,414	2,544,239	2,802,596	1,897,000

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Water Distribution

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Water Distribution Expenditures						
Personnel Services						
01-1002-50410	SALARIES & WAGES	374,587	425,120	413,800	432,000	425,500
01-1002-50411	OVERTIME	83,725	84,181	75,000	95,000	85,000
01-1002-50415	FICA EXPENSE - ER	33,059	37,429	37,400	40,000	39,100
01-1002-50420	GROUP INSURANCE PREMIUM	103,947	103,407	98,400	108,750	120,860
01-1002-50430	401(A) MONEY PURCHASE	3,679	-	-	-	-
01-1002-50432	401(A) MATCH	2,046	-	-	-	-
01-1002-50433	TMRS	1,568	45,962	40,400	45,600	40,800
Total Personnel Services		602,612	696,099	665,000	721,350	711,260
Contractual Services						
01-1002-50545	MAINTENANCE CONTRACTS	10,875	27,343	24,000	26,363	26,400
01-1002-50548	CONTRACT SERVICES	8,377	13,535	14,500	14,500	15,000
01-1002-50549	CONTRACT SERVICES - TAPS/NEV	446,406	386,814	475,000	310,000	340,000
01-1002-50550	CONTRACT SERVICES - LEAK DETE	-	-	30,000	28,053	33,000
01-1002-50592	EQUIPMENT/SUPPLIES	33,576	32,790	36,500	36,000	37,000
01-1002-50595	FUEL/MAINTENANCE	24,042	26,056	29,500	22,000	29,500
Total Contractual Services		523,275	486,537	609,500	436,916	480,900
Maintenance/Repair						
01-1002-50630	M&R - BUILDING	-	14,274	10,000	10,000	11,000
01-1002-50640	M&R - EQUIPMENT	8,132	14,382	21,000	20,400	22,000
01-1002-50650	M&R - GROUNDS	19,950	13,340	13,000	12,388	14,000
01-1002-50651	M&R - FIRE HYDRANTS	-	-	50,000	30,000	60,000
01-1002-50685	M&R - VEHICLES	12,726	8,272	22,174	13,000	14,500
01-1002-50725	MATERIALS - M&R LINES	24,539	50,591	74,000	74,000	77,500
01-1002-50726	STREET REPAIR - PAVING	3,833	10,987	20,000	20,000	21,000
01-1002-50730	MATERIALS - M&R WT TAP	152,924	203,133	300,000	200,000	220,000
Total Maintenance/Repair		222,105	314,979	510,174	379,788	440,000
Other Services						
01-1002-50755	METER EXPENSE - NEW SERVICE	58,618	22,576	60,000	60,000	47,500
01-1002-50765	OTHER EXPENSES	2,599	2,646	2,750	2,750	2,750
01-1002-50785	LEASE - RENT	(1,797)	1,323	4,000	0.0000	4,000
01-1002-50800	SAFETY EQUIPMENT/SUPPLIES	4,447	7,783	6,500	6,500	7,500
01-1002-50830	UNIFORMS	9,423	10,398	12,500	12,000	12,500
Total Other Services		73,290	44,726	85,750	81,250	74,250
Total Water Distribution Expenditures		1,421,282	1,542,341	1,870,424	1,619,304	1,706,410
Total Water Production Expenditures		1,612,634	1,848,414	2,544,239	2,802,596	1,897,000

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Wastewater Treatment

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Wastewater Treatment Expenditures		f	h	j	n	p
Personnel Services						
01-2001-50410	SALARIES & WAGES	293,684	302,844	335,400	286,000	333,900
01-2001-50411	OVERTIME	34,323	46,390	40,000	69,000	41,200
01-2001-50415	FICA EXPENSE - ER	24,252	26,039	28,700	26,200	28,700
01-2001-50420	GROUP INSURANCE PREMIUM	56,230	67,949	67,700	55,200	61,500
01-2001-50430	401(A) MONEY PURCHASE	2,868	-	-	-	-
01-2001-50432	401(A) MATCH	1,337	-	-	-	-
01-2001-50433	TMRS	1,124	31,907	31,000	30,200	30,000
Total Personnel Services		413,818	475,131	502,800	466,600	495,300
Contractual Services						
01-2001-50543	CHEMICALS - WASTEWATER	83,415	72,119	88,000	28,840	88,000
01-2001-50548	CONTRACT SERVICES	-	843	5,200	10,336	5,400
01-2001-50555	LAB EXPENSES	14,549	14,905	12,400	7,172	12,400
01-2001-50592	EQUIPMENT/SUPPLIES	4,724	7,034	8,800	17,160	9,100
01-2001-56005	FUEL/MAINT-chemical accident	-	-	263	263	-
01-2001-50595	FUEL/MAINTENANCE	13,853	15,709	17,500	28,372	18,000
Total Contractual Services		116,542	110,611	132,163	92,143	132,900
Maintenance/Repair						
01-2001-50640	M&R - EQUIPMENT	3,141	3,363	7,700	25,780	8,000
01-2001-50670	M&R - LIFT STATION	-	-	128,217	167,540	132,000
01-2001-50675	M&R - PLANT	75,086	92,042	149,498	316,016	154,000
01-2001-50685	M&R - VEHICLES	7,665	7,918	7,900	10,360	8,200
Total Maintenance/Repair		85,891	103,323	293,315	519,696	302,200
Other Services						
01-2001-50742	BIO SOLIDS - COMPOST	17,508	8,900	50,550	50,550	50,550
01-2001-50765	OTHER EXPENSES	10	1,435	1,650	2,616	1,700
01-2001-50785	LEASE - RENT	1,120	1,999	3,000	25,470	3,100
01-2001-50800	SAFETY EQUIPMENT/SUPPLIES	1,623	4,928	5,300	11,842	5,500
01-2001-50830	UNIFORMS	4,175	3,786	5,700	9,404	5,900
Total Other Services		24,435	21,049	66,200	99,882	66,750
Total Wastewater Treatment Expenditures		640,687	710,113	994,478	1,178,321	997,150

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Wastewater Collection

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Wastewater Collection Expenditures		f	h	j	n	p
Personnel Services						
01-2002-50410	SALARIES & WAGES	377,831	425,119	413,800	432,000	425,500
01-2002-50411	OVERTIME	83,724	84,180	75,000	95,000	85,000
01-2002-50415	FICA EXPENSE - ER	33,057	37,425	37,400	39,200	39,100
01-2002-50420	GROUP INSURANCE PREMIUM	103,682	103,093	98,400	108,750	120,860
01-2002-50430	401(A) MONEY PURCHASE	3,679	-	-	-	-
01-2002-50432	401(A) MATCH	2,046	-	-	-	-
01-2002-50433	TMRS	1,567	45,944	40,400	45,500	40,800
Total Personnel Services		605,587	695,762	665,000	720,450	711,260
Contractual Services						
01-2002-50542	CHEMICALS - COLLECTION	16,705	19,209	21,000	15,000	20,000
01-2002-50548	CONTRACT SERVICES	8,377	13,666	12,500	12,500	13,500
01-2002-50549	CONTRACT SERVICES - TAPS/NEV	446,406	386,814	370,000	310,000	306,000
01-2002-50550	CONTRACT SERVICES - LEAK DETE	-	-	-	-	-
01-2002-50592	EQUIPMENT/SUPPLIES	30,167	31,003	36,500	36,000	37,000
01-2002-50595	FUEL/MAINTENANCE	24,017	22,368	29,500	22,000	29,500
Total Contractual Services		525,671	473,060	469,500	395,500	406,000
Maintenance/Repair						
01-2002-50630	M&R - BUILDING	-	15,548	13,000	13,000	14,000
01-2002-50640	M&R - EQUIPMENT	7,506	15,173	16,000	16,000	17,500
01-2002-50645	M&R - GRINDER PUMPS	85,862	44,045	75,000	75,000	75,000
01-2002-50646	GRINDER PURCHASES	949,300	554,242	550,000	550,000	369,000
01-2002-50647	M&R - GRINDER PANELS	-	24,397	60,000	60,000	60,000
01-2002-50650	M&R - GROUNDS	-	12,610	13,000	13,000	14,000
01-2002-50670	M&R - LIFT STATION	37,656	49,589	-	-	-
01-2002-50685	M&R - VEHICLES	12,468	8,240	14,509	13,000	14,500
01-2002-50715	M&R MATERIALS-GP TAP	145,643	176,780	245,000	170,000	162,000
01-2002-50730	M&R MATERIALS-WP TAP	-	3,653	-	-	-
01-2002-50725	M&R MATERIALS-LINE	29,160	48,994	88,000	88,000	90,000
Total Maintenance/Repair		1,267,595	953,271	1,074,509	998,000	816,000
Other Services						
01-2002-50726	STREET REPAIR - PAVING	3,833	10,987	25,000	25,000	26,500
01-2002-50765	OTHER EXPENSES	2,378	2,639	2,750	2,750	2,750
01-2002-50785	LEASE - RENT	(1,797)	1,323	4,000	-	4,000
01-2002-50800	SAFETY EQUIPMENT/SUPPLIES	4,445	7,783	6,500	6,500	7,500
01-2002-50830	UNIFORMS	9,253	9,304	12,500	12,000	12,500
Total Other Services		18,112	32,037	50,750	46,250	53,250
Total Wastewater Collection Expenditures		2,416,965	2,154,130	2,259,759	2,160,200	1,986,510
Total Wastewater Treatment Expenditures		640,687	710,113	994,478	1,178,321	997,150

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Solid Waste Recycling

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Solid Waste Recycling Expenditures		f	h	j	n	p
Personnel Services						
01-3001-50410	SALARIES & WAGES	107,344	139,379	153,600	152,800	157,900
01-3001-50411	OVERTIME	10,216	9,478	10,000	17,000	10,300
01-3001-50415	FICA EXPENSE - ER	8,904	11,318	12,500	13,000	12,900
01-3001-50420	GROUP INSURANCE PREMIUM	11,913	20,131	19,900	20,400	22,660
01-3001-50430	401(A) MONEY PURCHASE	567	-	-	-	-
01-3001-50432	401(A) MATCH	156	-	-	-	-
01-3001-50433	TMRS	322	13,386	13,500	14,600	13,500
Total Personnel Services		139,421	193,692	209,500	217,800	217,260
Contractual Services						
01-3001-50599	COMPACTOR SERVICE	19,550	12,650	15,000	5,200	15,500
01-3001-50600	GARBAGE SERVICE - COMMERCIAL	170,124	201,139	239,900	215,982	223,560
01-3001-50605	GARBAGE SERVICE - RESIDENTIAL	733,906	856,960	906,100	914,299	945,990
01-3001-50606	RECYCLING SERVICE	32,520	39,195	27,500	52,400	37,000
Total Contractual Services		956,100	1,109,944	1,188,500	1,187,881	1,222,050
Maintenance/Repair						
01-3001-50676	M&R - BRUSH SITE	25,930	51,317	96,451	92,028	56,700
01-3001-50785	LEASE - RENT	-	-	-	-	-
Total Other Services		25,930	51,317	96,451	92,028	56,700
Total Solid Waste Recycling Expenditures		1,121,451	1,354,954	1,494,451	1,497,709	1,496,010

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Utilities Fund – Debt

Red GL Numbers are new.		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Debt Service Expenditures		f	h	j	n	p
01-9994-50515	2007 SERIES - PRINCIPAL	445,000	465,000	485,000	485,000	505,000
01-9994-50516	2007 SERIES - INTEREST	97,777	79,992	61,206	61,206	41,612
01-9994-50521	2014 SERIES - INTEREST	116,935	113,498	109,085	109,085	104,135
01-9994-50522	2014 SERIES - PRINCIPAL	150,000	155,000	165,000	165,000	170,000
01-9994-50523	2016 SERIES - INTEREST	72,650	67,400	60,000	60,000	52,400
01-9994-50524	2016 SERIES - PRINCIPAL	175,000	185,000	190,000	190,000	200,000
01-9994-50527	2019 SERIES - PRINCIPAL	260,000	270,000	280,000	280,000	295,000
01-9994-50528	2019 SERIES - INTEREST	146,850	136,450	125,650	125,650	114,450
01-9994-50529	2020 SERIES REF - PRINCIPAL	190,000	200,000	200,000	200,000	200,000
01-9994-50530	2020 SERIES REF - INTEREST	54,200	48,400	44,400	44,400	40,400
01-9994-50841	2025 SERIES - PRINCIPAL	-	-	-	36,682	135,000
01-9994-50842	2025 SERIES - INTEREST	-	-	-	-	206,338
01-9994-50998	2025 SERIES - ISSUANCE COSTS	-	-	135,000	135,000	-
01-9994-55099	BOND PREMIUM AMORTIZATION	(62,898)	(62,687)	-	-	-
01-9994-50533	BOND AGENT FEES	800	1,606	1,000	1,606	1,806
Total Debt Service Expenditures		1,646,314	1,659,659	1,856,341	1,893,629	2,066,141

Utilities Fund – Transfers

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Transfer Out Expenditures		f	h	j	n	p
Transfer Out						
01-9995-58002	XFER TO - GENERAL FUND	-	-	-	-	-
01-9995-58999	XFER TO - CAPITAL FUND-ARPA	-	-	204,800	459,650	92,500
Total Transfer Out		-	-	204,800	459,650	92,500
Total Transfer Out Expenditures		-	-	204,800	459,650	92,500

Utilities Fund – Capital Projects

		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Capital Outlay Expenditures		f	h	j	n	p
01-9999-50955	CAP OUT - MACHINE/EQUIPMENT	162,915	520,519	460,000	460,000	480,000
01-9999-50956	CAP OUT - VEHICLES	157,487	302,589	210,000	210,000	165,000
01-9999-50957	CAP OUT - OFFICE EQUIP/FURN	-	-	-	-	-
01-9999-50959	CAP OUT - BUILDING IMPROVEMENT	16,158	54,356	447,667	355,167	125,000
01-9999-50968	CAP OUT - SEWER LINE IMPROVE	1,203,297	313,245	450,000	450,000	1,625,000
01-9999-50969	CAP OUT - WATER PLANT IMPROVE	223,708	950,058	4,889,999	4,717,094	2,986,483
01-9999-59999	ALLOWANCE - UNCOLLECTED ACCTS	9,255	10,063	-	-	-
Total Capital Outlay Expenditures		1,772,820	2,150,830	6,457,666	6,192,261	5,381,483

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

UTILITY FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Routine Capital Purchases & Projects: (Covered by Fees)					
Water Meter Replacement Program	125,000	125,000	125,000	125,000	\$ 125,000
Fence Lakawana Lift Station	-	-	-	-	\$ -
Drought tolerant demo gardens CH and Utility Admin	50,000	-	-	-	\$ -
Vehicle Replacement	165,000	150,000	205,000	135,000	\$ 137,000
Utility Trailer	-	-	-	-	\$ -
Utility Terrain Vehicle	-	-	-	-	\$ -
Lakawana Lift Station Portable Generator	-	-	-	-	\$ -
Heavy Equipment Replacement	130,000	250,000	175,000	-	\$ -
Replace Obsolete Grinder Systems	100,000	100,000	100,000	100,000	\$ 90,000
Water/Wastewater Main Replacement Program (field projects only)	75,000	200,000	100,000	100,000	\$ 100,000
Expansion and redesign of Reclamation center	75,000	-	-	-	\$ -
Utility/P.W. service center (Land purchase)	-	-	-	-	\$ -
Emergency equipment replacement	50,000	50,000	50,000	50,000	\$ 50,000
Disaster response emergency fund	-	45,000	45,000	45,000	\$ 45,000
Utility Capital Reserve Fund	-	75,000	125,000	125,000	\$ 125,000
Total Routine Capital Purchases & Projects:	770,000	995,000	925,000	680,000	\$ 672,000
UTILITY FUND	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Major Capital Purchases & Projects:					
STP sludge removal from ponds - WWTP	-	-	-	-	\$ -
Summit Rock Lift Station -future bond	2,550,000	-	-	-	\$ -
Trails Lift Station Rehabilitation	-	-	-	-	\$ -
Chemical storage and pumping upgrades	-	85,000	100,000	80,000	\$ 100,000
Internet Project (Llano County ARPA)	111,483	-	-	-	\$ -
Blister Gold Lift Station	-	-	-	2,500,000	\$ -
West water plant expansion	-	-	-	-	\$ -
West water plant engineering from FY24-4.5M bond	381,859	-	-	-	\$ -
Central Water Plant capital improvements and expansions	-	750,000	3,150,000	-	\$ -
Central Water Plant Capital Improvements from FY24-4.5M	-	-	-	-	\$ -
Sewer Transmission Main 16" Summit -Blister Gold-effluent water	1,000,000	900,000	-	-	\$ -
Hi Circle South Pump Station/interconnect	-	-	425,000	-	4,250,000
High Storage transmission main expansion	500,000	-	-	-	\$ -
High Storage transmission main expansion-impact fees funded	-	-	-	-	\$ -
Fencing for lift stations and tanks per TCEQ regulations	175,000	-	-	-	\$ -
Water Storage Tanks Rehabilitation	1,593,141	-	-	-	\$ -
Water Storage Tanks Rehabilitation from FY24-4.5M	-	-	-	-	\$ -
WWTP Upgrades	400,000	-	-	-	\$ -
Slickrock Lift station Upgrades	200,000	-	-	-	\$ -
Pecan Creek Lift Station Rehab/Generator	250,000	-	-	-	\$ -
Total Major Capital Purchases & Projects:	4,611,483	4,285,000	3,675,000	2,580,000	\$ 4,850,000
TOTAL ANNUAL CIP REQUIREMENTS	5,381,483	5,280,000	4,600,000	3,260,000	\$ 5,522,000

A capital expenditure is money spent to acquire, improve, or maintain a fixed asset. For the City, this generally means items costing more than \$5,000 with a useful life of at least one year, or larger projects typically over \$25,000 that may take multiple years to complete. Because these projects can significantly affect the City's budget, they are often financed through bond sales or by saving excess funds over several years.

Each department director may propose projects for inclusion in the City's revolving five-year capital improvement plan. As revenue becomes available, either through bond proceeds or accumulated surpluses—projects are initiated with the concurrence of the City Council, the City Manager, and the Finance Director during the budget process. Expenditures and their corresponding funding sources are recorded in the Capital Projects Fund for non-utility projects or in the Utilities Fund within the Capital Projects department for utility-related work.

These high-dollar projects are also incorporated into the City's long-range financial forecast, which allows staff and the City Council to plan for necessary improvements while preserving a balanced budget and maintaining financial stability.

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

SPECIALTY FUNDS

Escondido PID Fund

The Escondido PID Fund is used to track the revenues and expenditures for the Escondido Subdivision. Bonds were sold and then refunded for a better interest rate. A third-party company handles the day-to-day operations for the City, but the Fund is used to keep track of revenues paid for the assessments by residents and the expenses required to repay the bond issued for infrastructure projects.

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Escondido Fund Revenues	f	h	j	n	p
Administration					
04-1000-40224 PID ASSESSMENT	347,544	346,641	359,500	347,000	347,000
Total Administration	347,544	346,641	359,500	347,000	347,000
Interest					
04-9900-40220 INTEREST INCOME	30,372	40,956	36,387	33,800	34,000
04-9900-40180 INTEREST INCOME	-	-	-	-	-
Total Interest	30,372	40,956	36,387	33,800	34,000
Total Escondido Fund Revenues	377,916	387,597	395,887	380,800	381,000
Escondido Fund Expenditures					
Debt Service					
04-1000-50622 INTEREST PAYMENT	90,688	84,557	77,488	72,924	65,650
04-1000-50690 PRINCIPAL PAYMENT	210,000	243,000	230,000	229,000	240,000
04-1000-50691 MUNICAP EXPENSES	-	-	-	-	-
04-1000-50840 ADMINISTRATIVE FEES	26,219	27,996	28,760	27,760	27,760
Total Debt Service	326,907	355,553	336,248	329,684	333,410
Total Escondido Fund Expenditures	326,907	355,553	336,248	329,684	333,410
Net Revenues over (Expenditures)	51,010	32,044	59,639	51,116	47,590
Fund Balance - Beginning	802,274	853,283	885,326	885,326	936,442
Fund Balance - Transfer Out	-	-	-	-	-
Fund Balance - Ending	853,283	885,326	944,965	936,442	984,032
Reserve: Escondido bond and required reserves					
Balance after Reserves					(984,032)

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Summit Rock PID Fund

The Summit Rock PID Fund is used to track revenues and expenditures for the Summit Rock Subdivision. Assessments are charged on lots created by subdividing the original tract of land. Once the lots are purchased, an assessment is charged for 15 years. The assessments were in lieu of impact fees but were used for infrastructure projects. The City calculates interest and payments and keeps track of fund balances and transfers. The amount was paid off in September 2025.

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Summit Rock Fund Revenues	f	h	j	n	p
Administration Revenue					
05-1000-40224 PID ASSESSMENT	503,839	416,549	516,600	3,583,837	-
Total Administration Revenue	<u>503,839</u>	<u>416,549</u>	<u>516,600</u>	<u>3,583,837</u>	-
Interest Revenue					
05-9900-40220 INTEREST INCOME	8,651	6,132	7,000	4,434	-
Total Interest Revenue	<u>8,651</u>	<u>6,132</u>	<u>7,000</u>	<u>4,434</u>	-
Total Summit Rock Fund Revenues	<u><u>512,490</u></u>	<u><u>422,680</u></u>	<u><u>523,600</u></u>	<u><u>3,588,271</u></u>	-
Summit Rock Fund Expenditures					
Other Services					
05-1000-50622 INTEREST PAYMENT	262,437	230,431	191,600	176,527	-
05-1000-50890 PRINCIPAL PAYMENT	-	-	325,000	317,312	-
Total Other Services	<u>262,437</u>	<u>230,431</u>	<u>516,600</u>	<u>493,839</u>	-
Transfer Out					
05-1000-58001 XFER TO - UTILITIES FUND	-	-	-	-	-
05-1000-58999 XFER TO - FUND BALANCE	-	-	-	-	-
Total Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Summit Rock Fund Expenditures	<u><u>262,437</u></u>	<u><u>230,431</u></u>	<u><u>516,600</u></u>	<u><u>493,839</u></u>	-
Net Revenues over (Expenditures)	250,054	192,250	7,000	3,094,432	-
Fund Balance - Beginning	(3,880,643)	(3,630,589)	(3,438,341)	(3,438,341)	0
Reclass Principal to advance paydown increases Net	-	-	343,909	-	-
Fund Balance - Ending	<u>(3,630,589)</u>	<u>(3,438,341)</u>	<u>(3,431,341)</u>	<u>0</u>	<u>0</u>

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Police Seizure Fund

The Police Seizure Fund (or Asset Forfeiture Fund) is used to account for revenues collected from forfeiture of cash or goods through legal proceedings. Expenditures are also tracked when money is spent as the legislation surrounding forfeiture outlines some specific items that the Police Department can purchase through this fund.

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Seizure Fund Revenues	f	h	j	n	p
Other Source Revenue					
06-8000-40169 PD SEIZURE FUNDS	-	-	-	-	-
Total Other Source Revenue	-	-	-	-	-
Interest Revenue					
06-9900-40169 INTEREST INCOME	18	-	-	-	-
06-9900-40220 INTEREST INCOME (DNU)	-	-	-	-	-
Total Interest Revenue	18	-	-	-	-
Transfer In Revenue					
06-8000-48999 XFER FROM - FUND BALANCE	-	-	-	-	-
Total Transfer In Revenue	-	-	-	-	-
Total Seizure Fund Revenues	18	-	-	-	-
Seizure Fund Expenditures					
Other Services					
06-8000-50592 EQUIPMENT/SUPPLIES	-	8,984	-	-	-
Total Other Services	-	8,984	-	-	-
Total Seizure Fund Expenditures	-	8,984	-	-	-
Net Revenues over (Expenditures)	18	(8,984)	-	-	-
Fund Balance - Beginning	8,967	8,984	(0)	(0)	(0)
Fund Balance - Transfer Out	-	-	-	-	-
Fund Balance - Ending	8,984	(0)	(0)	(0)	(0)

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Capital Projects Fund (Gen)

The Capital Projects Fund (General Fund items) accounts for the capital projects repaid by tax income as opposed to the Utilities Fund projects which are funded by fees. Capital projects are usually high-dollar endeavors which typically span more than one fiscal year. Bond sales are used to fund many capital projects either in part or in whole and revenues from those sales are recognized in this fund and transferred if needed.

<u>Red GL Numbers are new.</u>	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Capital Outlay Fund Revenues	f	h	j	n	p
Administration Revenue					
07-9999-40310 TRANSFER IN - GEN-CC/CCFFE	-	-	4,351,725	1,333,187	2,866,038
07-9999-40310 TRANSFER IN - GEN-FS#2FFE	-	-	-	60,000	-
07-9999-40310 TRANSFER IN - GEN-OLD CITY HALL	-	-	-	25,000	267,500
07-9999-40310 TRANSFER IN - GEN-CC TRAILS	-	-	-	14,000	-
07-9999-40310 TRANSFER IN - GEN-MARTIN PARK	-	180,139	-	75,692	-
Total Administration Revenue	-	180,139	4,351,725	1,507,879	3,133,538
Interest Revenue					
07-9999-40220 INTEREST INCOME	322,199	819,534	543,965	543,965	325,000
Total Interest Revenue	322,199	819,534	543,965	543,965	325,000
Bonds Revenue					
07-9999-40300 BOND PROCEEDS	11,845,000	8,390,000	5,346,000	5,346,000	4,851,000
07-9999-40301 BOND PREMIUM	604,972	749,960	216,000	216,000	196,000
Total Bonds Revenue	12,449,972	9,139,960	5,562,000	5,562,000	5,047,000
Transfer In Revenue					
07-9999-48999 XFER FROM - UTILITY FUND-arpa	-	-	204,800	459,650	92,500
07-9999-40195 XFER FROM - COURT TECHNOLOGY	-	-	7,323	8,564	1,000
07-9999-40195 XFER FROM - COURT SECURITY	-	-	13,957	13,591	-
Total Transfer In Revenue	-	-	226,080	481,805	93,500
Total Capital Outlay Fund Revenues	12,772,171	10,139,633	10,683,770	8,095,649	8,599,038
Capital Outlay Fund Expenditures					
Other Services					
07-9999-50930 BOND ISSUANCE COSTS	343,862	184,652	162,000	162,000	147,000
Total Other Services	343,862	184,652	162,000	162,000	147,000
Capital Outlays					
07-9999-50961 CAPITAL OUTLAY	755,790	-	-	-	-
07-9999-50970 CAP OUT - PRE CONSTRUCTION-CC	169,452	-	-	-	-
07-9999-50970 CAP OUT - PRE CONSTRUCTION-FS#2	13,600	-	-	-	-
07-9999-57001 CP - CITY CENTER SOFT COSTS	-	611,267	422,429	337,943	84,486
07-9999-57008 CP - CITY CENTER HARD COSTS	-	22,485	10,977,179	9,266,547	2,354,137
07-9999-57002 CP - FIRE STATION SOFT COSTS	-	260,562	197,962	178,166	19,796
07-9999-57009 CP - FIRE STATION HARD COSTS	-	-	3,916,881	3,469,256	447,625
07-9999-57003 CP - STREET SEAL COAT	-	794,730	900,000	900,000	900,000
07-9999-57004 CP - STREET RECONSTRUCT-CO2024	-	3,075,331	4,000,000	1,706,148	-
07-9999-57004 CP - STREET RECONSTRUCT-CO2025	-	-	-	2,446,588	-
07-9999-57004 CP - STREET RECONSTRUCT-CO2025	-	-	-	1,530,123	-
07-9999-57004 CP - STREET RECONSTRUCT-CO2026	-	-	-	-	4,000,000
07-9999-57005 CP - MARTIN PARK IMPROVEMENTS	-	180,139	75,692	75,692	-
07-9999-57005 CP - CC TRAILS	-	-	-	14,000	-
07-9999-57005 CP - CC LANDSCAPING	-	-	150,000	150,000	-
07-9999-57006 CP - CITY HALL REPAIRS	-	-	292,500	25,000	360,000
07-9999-57007 CP - INTERNET SERVICE	134,186	-	-	-	-
Total Capital Outlays	1,073,028	4,944,514	20,932,643	20,099,463	8,166,044
Transfer Out					
07-9999-58001 XFER TO - UTILITIES FUND	-	489,063	3,100,000	3,510,937	-
Total Transfer Out	-	489,063	3,100,000	3,510,937	-
Total Capital Outlay Fund Expenditures	1,416,891	5,618,229	24,194,643	23,772,400	8,313,044

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

GENERAL FUND	Department	FIVE YEAR CAPITAL IMPROVEMENT/NEEDS ASSESSMENT PLAN				
		FY 2025 Proposed Budget	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
Placeholder	Admin	20,000	20,000	20,000	20,000	20,000
Technology Replace Old Equipment	Technology	12,000	12,000	12,000	12,000	12,000
Ram/Chevy 2500 Pickup Truck (outfitted)	Fire	82,000	-	-	82,000	-
New Engine 12 Replacement (Offset \$600k vehicle replacement fund)	Fire	-	1,161,007	-	-	-
Furniture, equipment to go in new FS#2	Fire	60,000				
Quint replacement for Engine 11 (Offset \$600k vehicle replacement fund)	Fire	-	-	-	-	2,200,000
Vehicle-Patrol Unit-Outfitted Chev Tahoe	Police	69,000	225,000	160,000	174,000	180,000
Vehicle-Investigator Unit-Outfitted Toyota Tundra (incl emer lights, brush guard bumper, cargo storage system, firearm locker)	Police	59,500	-	-	-	-
Equipment-Police Radios - 8 at 8750, paid for with reserve from FY24 savings	Police	70,000				
MDT (Mobile Data Terminal) Computers-7 at \$9k	Police	-	67,000	-	-	-
Camera System-LPR (License Plate Recognition) for City Entrances	Police	-	-	100,000	-	-
Vehicle-3/4-1 Ton Dodge 4x4 Pickup capable of hauling heavier loads when transporting deer and equipment-buyboard	Animal Control	55,000	-	-	-	-
Deer Trailer-18' with side loadout doors	Animal Control	24,000	-	-	-	-
Deer Trap	Animal Control	-	15,000	15,000	-	-
Vehicle Replacement for Building Official	Dev Serv	-	-	-	-	-
Vehicle for Inspector	Dev Serv	-	65,000	-	-	-
Tractor	Public Works	96,000	-	-	-	-
TOTAL GENERAL FUND		547,500	1,615,007	307,000	288,000	2,412,000

CAPITAL FUND	Department	FIVE YEAR CAPITAL IMPROVEMENT/NEEDS ASSESSMENT PLAN				
		FY 2025 Proposed Budget	FY 2026 Projected Budget	FY 2027 Projected Budget	FY 2028 Projected Budget	FY 2029 Projected Budget
CP - CITY CENTER	Admin	11,250,693	-	-	-	-
CP - FIRE STATION	Admin	4,240,405	-	-	-	-
CP - STREET SEAL COAT	Public Works	900,000	900,000	900,000	900,000	900,000
CP - STREET RECONSTRUCT	Public Works	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
CP - PARK IMPROVEMENTS	Public Works	150,000	-	-	-	-
CP - CITY HALL REPAIRS	Admin	92,500	-	-	-	-
TOTAL CAPITAL FUND		20,633,598	4,900,000	4,900,000	4,900,000	4,900,000

A capital expenditure is money spent to acquire, improve, or maintain a fixed asset. For the City, this generally means items costing more than \$5,000 with a useful life of at least one year, or larger projects typically over \$25,000 that may take multiple years to complete. Because these projects can significantly affect the City's budget, they are often financed through bond sales or by saving excess funds over several years.

Each department director may propose projects for inclusion in the City's revolving five-year capital improvement plan. As revenue becomes available—either through bond proceeds or accumulated surpluses—projects are initiated with the concurrence of the City Council, the City Manager, and the Finance Director during the budget process. Expenditures and their corresponding funding sources are recorded in the Capital Projects Fund for non-utility projects or in the Utilities Fund within the Capital Projects department for utility-related work.

These high-dollar projects are also incorporated into the City's long-range financial forecast, which allows staff and the City Council to plan for necessary improvements while preserving a balanced budget and maintaining financial stability.

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Debt Service Fund (Gen)

The Debt Service Fund is used to account for revenues from the Interest and Sinking (I&S) portion of property taxes which are used to pay back bond obligations owed by the City. Every August and February, the City makes interest payments or a combination of interest and principal payments. This fund is only used for bond sales backed by property taxes as the bonds backed by fees are recognized in the Utilities Fund. The maximum debt service rate is 2/3 of the maximum overall debt limit (which is \$1.50 for the City) or \$1.00/\$100 valuation. Horseshoe Bay adopted a \$0.06675/\$100 valuation for FY 26. This will cover all the debt payments for the City during the year.

Red GL Numbers are new.		FY 2022 ACTUAL	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Debt Service Fund Revenues		d	f	h	j	n	p
Tax Revenue							
08-7000-40150	PROPERTY TAX (I&S)	1,068,736	1,715,980	2,334,763	2,931,888	2,931,888	3,086,903
08-7000-40152	PENALTY/INTEREST (I&S)	7,843	14,753	17,817	16,000	16,000	16,000
Total Tax Revenue		1,076,579	1,730,734	2,352,580	2,947,888	2,947,888	3,102,903
Interest Revenue							
08-9900-40220	INTEREST INCOME	1,608	34,738	49,211	50,000	50,000	50,000
Total Interest Revenue		1,608	34,738	49,211	50,000	50,000	50,000
Total Debt Service Fund Revenues		1,078,187	1,765,471	2,401,791	2,997,888	2,997,888	3,152,903
Debt Service Fund Expenditures							
Debt Service							
08-9994-50518	2011 SERIES - INTEREST	-	-	-	-	-	-
08-9994-50520	2011 SERIES - PRINCIPAL	-	-	-	-	-	-
08-9994-50521	2014 SERIES - INTEREST	136,346	132,896	130,043	123,871	92,115	86,490
08-9994-50522	2014 SERIES - PRINCIPAL	170,000	175,000	180,000	185,000	185,000	190,000
08-9994-50522	2014 SERIES - PRINCIPAL-pdown	-	-	865,000	545,957	230,000	-
08-9994-50523	2016 SERIES - INTEREST	19,350	16,350	13,200	9,000	9,000	4,600
08-9994-50524	2016 SERIES - PRINCIPAL	100,000	105,000	105,000	110,000	110,000	115,000
08-9994-50529	2020 SERIES REF - PRINCIPAL	97,350	85,550	76,450	70,150	70,150	63,650
08-9994-50530	2020 SERIES REF - INTEREST	290,000	300,000	310,000	320,000	320,000	330,000
08-9994-50531	2020 SERIES - INTEREST	78,500	75,100	71,600	68,000	68,000	64,300
08-9994-50532	2020 SERIES - PRINCIPAL	170,000	175,000	180,000	185,000	185,000	185,000
08-9994-50534	2022 SERIES - INTEREST	-	126,885	175,188	168,688	168,688	161,938
08-9994-50535	2022 SERIES - PRINCIPAL	-	180,000	130,000	135,000	135,000	140,000
08-9994-50537	2023 SERIES - INTEREST	-	-	404,080	341,913	341,913	336,713
08-9994-50538	2023 SERIES - PRINCIPAL	-	-	70,000	130,000	130,000	135,000
08-9994-50539	2024 SERIES - INTEREST	-	-	-	539,310	539,310	362,900
08-9994-50840	2024 SERIES - PRINCIPAL	-	-	-	-	-	285,000
08-9994-50541	2025 SERIES - INTEREST	-	-	-	-	44,678	226,313
08-9994-50542	2025 SERIES - PRINCIPAL	-	-	-	-	500,000	400,000
08-9994-50998	ISSUANCE COSTS	400	-	-	-	-	-
08-9994-50533	BOND AGENT FEES	-	875	1,644	1,544	1,544	1,744
Total Debt Service		1,061,946	1,372,656	2,712,204	2,933,433	3,130,396	3,088,647
Total Debt Service Fund Expenditures		1,061,946	1,372,656	2,712,204	2,933,433	3,130,396	3,088,647

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Municipal Court Child Safety Fund

The Municipal Court Child Safety Fund is used to account for revenues from municipal court fines which are directed to be used for child safety programs. The expenditures are tracked based on appropriate items or services allowed by legislation. The primary focus of the expenses should be for child safety, health, or nutrition.

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Child Safety Fund Revenues	f	h	j	n	p
Fines & Fees Revenue					
16-9999-40200 FEES - CHILD SAFETY	8,888	6,421	6,000	12,000	10,000
Total Fines & Fees Revenue	8,888	6,421	6,000	12,000	10,000
Transfer In Revenue					
16-9999-48999 XFER FROM - FUND BALANCE					
Total Transfer In Revenue	-	-	-	-	-
Total Child Safety Fund Revenues	8,888	6,421	6,000	12,000	10,000
Child Safety Fund Expenditures					
Other Services					
16-9999-50820 EXPENSES - CHILD SAFETY	5,488	6,000	6,000	6,000	6,000
16-9999-50831 TRANSFER IN					
Total Other Services	5,488	6,000	6,000	6,000	6,000
Total Child Safety Fund Expenditures	5,488	6,000	6,000	6,000	6,000
Net Revenues over (Expenditures)	3,400	421	-	6,000	4,000
Fund Balance - Beginning	26,066	29,466	29,887	29,887	35,887
Fund Balance - Transfer Out	-				
Fund Balance - Ending	29,466	29,887	29,887	35,887	39,887
Reserve: New Playground Equipment, etc.					39,887
Fund Balance - Ending after Reserves					-

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Municipal Court Security/Technology Fund

The Municipal Court Security Fund is used to account for revenues collected from municipal court fees which are allocated by percentage based on state legislation. Those revenues can be used to pay for expenditures which are used for security relating to the court. Those expenses could include personnel, improvements to the building, or equipment purchases/replacements to improve overall security of the court.

The Municipal Court Technology Fund is used to account for revenues collected from municipal court fees which are allocated by percentage based on state legislation. Those revenues can be used to pay for expenditures which are used for improving the technology of the municipal court or the building in which the court is housed. Both funds consolidated in FY25.

add new acct CONSOLIDATED COURT SECURITY/TECHNOLOGY		FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Fines & Fees Revenue		f	h	j	n	p
17-9999-40196	FEES - MC TECH	1,878	1,346	1,500	932	-
17-9999-40122	FEES - MC TECH/SECURITY				1,435	3,100
Total Fines & Fees Revenue		1,878	1,346	1,500	2,367	3,100
Transfer In Revenue						
17-9999-48999	XFER FROM - FUND BALANCE					
Total Transfer In Revenue		-	-	-	-	-
Total Court Technology Fund Revenues		1,878	1,346	1,500	2,367	3,100
Court Technology Fund Expenditures						
Other Services						
17-9999-50821	EXPENSES - MC TECH	954	1,710	2,000	1,560	2,100
17-9999-50831	TRANSFER OUT					
Total Other Services		954	1,710	2,000	8,564	1,000
Total Court Technology Fund Expenditures		954	1,710	2,000	10,124	3,100
Net Revenues over (Expenditures)		924	(365)	(500)	(7,757)	-
Fund Balance - Beginning		7,199	8,123	7,757	7,757	0
Fund Balance - Transfer Out						
Fund Balance - Ending		8,123	7,757	7,257	0	0
Reserve: New City Hall technology in Council Chambers						0
Fund Balance - Ending after Reserves						-

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Municipal Court Security Fund

The Municipal Court Security Fund is used to account for revenues collected from municipal court fees which are allocated by percentage based on state legislation. Those revenues can be used to pay for expenditures which are used for security relating to the court. Those expenses could include personnel, improvements to the building, or equipment purchases/replacements to improve overall security of the court. Combined with MC Technology Fund in FY25.

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Court Security Fund Revenues	f	h	j	n	p
Fines & Fees Revenue					
18-9999-40197 FEES - MC SECURITY	2,262	1,636	2,000	1,133	-
Total Fines & Fees Revenue	<u>2,262</u>	<u>1,636</u>	<u>2,000</u>	<u>1,133</u>	-
Total Court Security Fund Revenues	<u><u>2,262</u></u>	<u><u>1,636</u></u>	<u><u>2,000</u></u>	<u><u>1,133</u></u>	-
Court Security Fund Expenditures					
Other Services					
18-9999-50822 EXPENSES - MC SECURITY	-	35	500	500	-
18-9999-58999 XFR TO CAPITAL FUND	-	-	-	13,591	-
Total Other Services	<u>-</u>	<u>35</u>	<u>500</u>	<u>14,091</u>	-
Total Court Security Fund Expenditures	<u><u>-</u></u>	<u><u>35</u></u>	<u><u>500</u></u>	<u><u>14,091</u></u>	-
Net Revenues over (Expenditures)	2,262	1,601	1,500	(12,958)	-
Fund Balance - Beginning	9,095	11,357	12,957	12,957	(0)
Fund Balance - Transfer Out	-	-	-	-	-
Fund Balance - Ending	<u>11,357</u>	<u>12,957</u>	<u>14,457</u>	<u>(0)</u>	<u>(0)</u>
Reserve:					(0)
Fund Balance - Ending after Reserves					-

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Youth Diversion Fund

The Municipal Court Youth Diversion Fund was set up January 1, 2025 and is used to account for revenues to support programs that divert young people away from the traditional criminal justice system and toward alternatives such as education, counseling, mentorship, or community service. The fund is dedicated to programs that help at-risk youth avoid entering or re-entering the justice system. Instead of going through formal court proceedings, eligible youth may participate in supervised diversion programs. A \$50 fee is collected by the juvenile parent for only non-traffic offenses. HB3186 allows local truancy fees for youth diversion fund beginning in July 2025. Common uses include paying for program staff, counselors, training, partnerships with nonprofit providers, educational workshops, or other services tied to youth rehabilitation and prevention.

set up new account Began 1.1.25	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Youth Diversion Fund Revenues	f	h	j	n	p
20-9999-40201 FEES - YOUTH DIVERSION	-	-	-	-	100
20-9999-40223 LOCAL TRUANCY PREVENTION FEE				860	2,000
Total Diversion Fees Revenue	-	-	-	860	2,100
Total Youth Diversion Fund Revenues	-	-	-	860	2,100
Youth Diversion Fund Expenditures					
Other Services					
20-9999-56999 EXPENSES - YOUTH DIVERSION	-	-	-	860	2,100
Total Other Services	-	-	-	860	2,100
Total Youth Diversion Fund Expenditures	-	-	-	860	2,100
Net Revenues over (Expenditures)	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-
Fund Balance - Transfer Out	-	-	-	-	-
Fund Balance - Ending	-	-	-	-	-
Reserve: New City Hall security in Council Chambers/front entrance					-
Fund Balance - Ending after Reserves	-	-	-	-	-

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Community Impact Fee Fund

The Community Impact Fee Fund is used to account for revenues earned when newer developments pay fees assigned by ordinance from the City. The revenues are used to offset expenses incurred by capital projects which will benefit the residents paying the fees. Expenses can be used in this fund, or the revenues can be transferred to other funds to supplement the expenses where the project may be recognized.

Red GL Numbers are new.	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Impact Fee Fund Revenues	f	h	j	n	p
Licenses and Permits Revenue					
19-9999-40195 IMPACT FEE	-	561,205	2,250,000	-	-
Total Licenses and Permits Revenue	-	561,205	2,250,000	-	-
Transfer In Revenue					
19-9999-48999 XFER FROM - FUND BALANCE	-	-	-	-	-
Total Transfer In Revenue	-	-	-	-	-
Total Impact Fees Fund Revenues	-	561,205	2,250,000	-	-
 Impact Fee Fund Expenditures					
Other Services					
19-9999-50765 OTHER EXPENSES	-	-	-	-	-
Total Other Services	-	-	-	-	-
Capital Outlay/Transfers Expenditures					
19-9999-50969 CAP OUT - WATER PLANT IMPROVEMENT	-	-	916,612	-	-
19-9999-58001 XFR TO UTILITY FUND	-	-	583,388	583,388	-
	-	-	1,500,000	583,388	-
Total Impact Fee Fund Expenditures	-	-	1,500,000	583,388	-
Net Revenues over (Expenditures)	-	561,205	750,000	(583,388)	-
 Fund Balance - Beginning	22,183	22,183	583,388	583,388	-
Fund Balance - Transfer Out					
Fund Balance - Ending	<u>22,183</u>	<u>583,388</u>	<u>1,333,388</u>	-	-
 Reserve: Impact Fees for future capital expenses in FY26					
Fund Balance - Ending after Reserves					

CITY OF HORSESHOE BAY, TEXAS

=====FISCAL YEAR 2025-26 ANNUAL BUDGET=====

Vehicle/Equipment Replacement Fund

The Vehicle/Equipment Replacement Fund was established in FY 2023-24 to plan for future purchases of larger valued items such as heavy machinery or vehicles. Revenues are transferred in from other funds and held until expenditures are made which may require multiple years of transfers. This fund was established to save the City expenses associated with interest on bond issuances by saving for larger purchases to be paid with available funds.

	FY 2023 ACTUALS	FY 2024 ACTUALS	FY 2025 AMD BUDGET	FY 2025 ESTIMATED	FY 2026 BUDGET
Vehicle Equipment Replace Fund Revenues	f	h	j	n	p
Transfer In Revenue					
21-2121-48002 XFER FROM - GENERAL FUND	-	200,000	200,000	200,000	200,000
Total Transfer In Revenue	-	200,000	200,000	200,000	200,000
Total Vehicle Equipment Replace Fund Revenues	-	200,000	200,000	200,000	200,000
Vehicle Equipment Replace Fund Expenditures					
Capital Outlays					
21-2121-50955 CAP OUT - MACHINE/EQUIPMENT	-	-	-	-	-
21-2121-50956 CAP OUT - VEHICLES	-	-	-	-	-
Total Capital Outlays	-	-	-	-	-
Transfer Out					
21-2121-58002 XFER TO - GENERAL FUND	-	-	-	-	600,000
Total Transfer Out	-	-	-	-	600,000
Total Vehicle Equipment Replace Fund Expenditures	-	-	-	-	600,000
Net Revenues over (Expenditures)	-	200,000	200,000	200,000	(400,000)
Fund Balance - Beginning		-	200,000	200,000	400,000
Fund Balance - Transfer Out					
Fund Balance - Ending		200,000	400,000	400,000	-
Reserve: Future Fire Engines					-
Fund Balance - Ending after Reserves					-