

City of Horseshoe Bay
City Council Meeting Agenda
July 20, 2020 at 9:00 AM
City Hall, 1 Community Drive, Horseshoe Bay, Texas

This meeting will be closed to in-person attendance by the public. A temporary suspension of certain aspects of the Open Meetings Act to allow cities to hold public meetings via telephone has been granted by Governor Abbott. These actions are being taken to mitigate the spread of COVID-19 by avoiding meetings that bring people into a group setting and are in accordance with Section 418.016 of the Texas Government Code. Members of the public may participate via telephone. Citizens may join the meeting by calling 1-877-309-2073 and entering access code 920458589. The meeting will be recorded and uploaded to the City's website following the conclusion of the meeting. The agenda and meeting recording will be available on the Agendas & Minutes page of the City's website: www.horseshoe-bay-tx.gov/agendacenter

1. Call the Meeting to Order and Establish a Quorum

Mayor and City Council Members

Mayor Cynthia Clinesmith
Mayor Pro Tem Jerry Gray
Council Member Kent Graham
Council Member Frank Hosea
Council Member Randy Rives
Council Member Elaine Waddill

2. Business

Discussion and Possible Action Regarding:

A. FY 2021 Budget Workshop

1. General Information 3
2. Staff Comments (Operational Maintenance Budget only)
 - a. City Manager - Introduction and Overview
 - b. Administration (City Secretary, Finance, GIS, Human Resources, Information Technology)
 - c. Development Services
 - d. Fire Department
 - e. Police Department
 - f. Public Works
 - g. Utilities
3. 5-Year Capital Improvement/Needs Assessment Plan 28
 - a. Administration
 - b. Fire Department
 - c. Police Department
 - d. Street Projects/Public Works
 - e. Technology Services
 - f. Development Services
 - g. Utility Operations

B. Water and Wastewater Rates	32
C. Property Tax Rate	34
D. Merit Compensation Adjustments	36
E. HSB Park Inc. Presentation	
F. Health Care Benefits Update	37
G. Internet and Infrastructure Bond	

3. Adjourn

All agenda items listed above are eligible for discussion and action unless otherwise specifically noted. Notice is posted in accordance with Chapter 551, Government Code, Vernon's Texas Codes, Annotated. I certify that the above notice of meeting was posted at City of Horseshoe Bay City Hall and website, www.horseshoe-bay-tx.gov, at least 72 hours prior to the meeting date and time.

Kerri Craig

Kerri Craig, City Secretary

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting as authorized by the Texas Government Code. This facility is wheelchair accessible. Accessible parking spaces are available. Requests for auxiliary aids and services must be made two business days prior to this meeting by calling 830-598-9943 or emailing kcraig@horseshoe-bay-tx.gov.

General Information

By Stan R. Farmer

The first draft of the FY21 budget had one important initial objective: Meet all needs of General Fund without a deficit. This can be accomplished, and the draft FY21 budget does so with a balanced budget.

Council will need to propose a maximum tax rate for 2020 on July 20, 2020. Once proposed, the tax rate can be decreased, but it cannot be increased. The draft FY21 budget assumes a \$.23556 General Fund O&M rate and a Debt Service (I&S) rate of \$0.03444 for a total rate of \$0.2700. This tax rate is based on Council Member Kent Graham's review of the 5-year revenue and expenditure forecasts and represents an estimated revenue increase of 6.96%. Council will adopt the final tax rate September 15, 2020. The current total tax rate for FY20 is \$0.27000.

In the Utility Fund, the draft FY21 budget has a 12% rate increase for water and wastewater services. This is the rate increase that was slated for FY21 on the 5-year revenue and expenditure projection presented last year. Council will not be asked to set water and wastewater rates at this time, but to provide guidance for developing the City Manager Proposed FY21 Budget. Any changes to water and wastewater rates will be adopted by Council September 15, 2020.

The staff has updated the 5-year revenue and expenditure projections for both the General Fund and the Utilities Fund. These projections continue to serve as a tool to help Council in making decisions that affect both the short-term and long-term financial goals of the City.

There are three things of note with regards to the draft FY21 budget. One, the current version of the draft FY21 budget contains an estimated increase in health care costs of 12%. We should know the true cost in August, and we will bring the information to Council at the August budget workshop.

Second, the current version of the draft FY21 budget contains a 3% merit increase and correlating FICA and retirement data increases, as more of a placeholder exercise so Council can get a better feel in July where the budget stands. Council will be asked to set an amount at the July 20, 2020 budget workshop.

Third, there are six proposed staffing additions that are included in the current version of the draft FY21 budget: Records & Information Manager, Development Services Administrative Assistant, Maintenance Operator, Utilities Administrative Assistant, Warehousing Administrator and Part Time Reclamation Monitor.

Statutorily, the City Manager must file a proposed budget with the City Secretary no later than August 14, 2020, thirty days prior to City Council passing the tax levy on September 15, 2020. The City Manager Proposed FY21 Budget will be based on the current draft FY21 budget and the comments and actions at the workshop on July 20, 2020. Obviously, changes can still be made before it is voted on by Council on September 15, 2020.

Staff looks forward to the budget discussions and appreciates the guidance, as a planning document, that the budget document provides.

City of Horseshoe Bay

FY 2021 Draft Budget Assumptions

The Budget Officer (City Manager) and Finance Director are pleased to present the current **DRAFT** of the FY21 Proposed Budget. It is important to remember the City utilizes zero-based budgeting. Each line item is reviewed and budgeted anew each year. Some line items can vary from year to year without establishing consistency or patterns. Major highlights of this proposed draft budget are listed below by fund.

General Fund:

- Budget has a preliminary tax rate of 0.2700 with 0.23556 for M&O and 0.03444 for I&S, which is an estimated increase of M&O revenues from existing properties of 6.96%; the current tax rate for FY20 is 0.27000 (M&O 0.23164, I&S 0.03836).
- Actual certified values will be provided by both counties by July 25th
- Revenues section:
 - *Administrative Fees* - decreased by 26%, developed a worksheet that accounts for positions and fees based on allocation methods unique to the cost. Prior worksheet was taking a flat 50% of costs.
 - *Fire Fighting Services*- no increase currently, need property valuations for other entities for calculation, better estimate at September.
 - *Mailbox Fee Revenue*- the fees remain in the budget at \$100 per mailbox but we have eliminated the expenditures for mailbox installation until further direction from City Council (see expenditure section below in Public Works).
 - Created 3 new Special Revenue Funds related with Court Fees: *Court Technology, Court Security Fees, Child Safety Fees*. The revenues will show \$0 for FY21 in General Fund.
- Expenditures section:
 - Administration- *Professional Services* increased by 64% includes Records Mgmt. Consulting Firm at \$20,000 and Architectural Study for new City Hall at \$40,000.
 - Administration- *Maintenance Contracts* increased by 66% we moved \$15,500 from *Dues, Fees, Subscriptions* to this line item for maintenance contracts.
 - Administration- *M&R Building* increased by 80% added the janitorial contract in this line item used to be in *Professional Services*.
 - Administration- Created new line items; *General Supplies* to account for items such as bathroom supplies, coffee supplies, etc. *Sponsorship* to account for Boogie at the Bay, Hill Country 100 Club, Friends of the Library these expenditures used to be in *Other* line item.
 - Moved the parks line items, *Martin Park* and *Hiking Trail Park* to Public Works Dept.
 - Fire- *Travel, Training, Schools* increased for next year by 34%, this year some training was cancelled to due Covid-19, planning on training being back on schedule for next year in line with FY20 budgeted amount.
 - Technology- *Maintenance Contracts* increased by 226% includes the annual software maintenance for Caselle (enterprise software solutions) for the entire City. Increased *Dues, Fees, Subscriptions* by 215% to include MS Office 365 Government software.
 - Development Services- *Salaries* increased by 24% adding one position and overlap of director pay for one month, due to Eric's retirement.
 - Public Works- changed name from Street Maintenance. *Travel, Training, Schools* increased by \$2,250 or 300% due to having two employees in the department and one employee is maintaining his water license. *Mailbox Installation* is budgeted at \$0, will need guidance from City Council if City will continue to install mailboxes.

Utility Fund:

- Proposes a 12% water and sewer rate increase and 2% growth rate; projected increase in revenue for the rate increase is approximately \$450,000 for water and \$288,000 for sewer.
- Proposes a 3% garbage rate increase; our contract with Waste Management has a 3% cost increase scheduled for FY21.
- Revenue section:
 - *Reimbursable 3rd Party Inspectors*-new line item to account for reimbursements from developers.
- Expenditure section:
 - Administration- *Professional Services* increased by 66% includes contracting services for review of development utilities engineering plans associated with new construction and development of agreements and infrastructure conveyances.
 - Administration- *Reimbursable 3rd Party Inspectors* to account for cost of inspectors which will be reimbursed by the developers (see revenue section note above).
 - Administration- *Maintenance Contracts* increased by \$17,000 for WaterSmart and Microsoft maintenance contracts.
 - Administration- *Master Plan/Impact Fee Study* new line item to account for contracting a consultant for preparation of these studies.
 - Water Distribution (Field Operations) – *Contracts* increased by \$10,000 or 500% due to maintenance on meters.

Salaries and Benefits:

- As a placeholder, this draft includes an average merit increase of 3% of full-time salaries to all departments (\$169,250).
- As a placeholder, this draft includes an increase of 12% of health insurance costs to all departments (\$123,250); at the August workshop, staff will have final options for City Council consideration.

New Personnel Requests (included in current draft):**General Fund:**

- Administration/City Secretary – One full-time Records & Information Manager
- Development Services – One full-time Administrative Assistant

Utility Fund:

- Utilities – One full-time Maintenance Operator Plant
- Utilities – One full-time Administrative Assistant
- Utilities – One full-time Warehousing Administrator
- Utilities – One part-time Reclamation Monitor

**CITY OF HORSESHOE BAY
FY 2021 DRAFT BUDGET**

06/30/2020

For 7/20/2020 Budget Workshop



People Helping People



CITY OF HORSESHOE BAY
FY 2021 All Funds Summary

	General Fund	Utility Fund	Capital Projects (Streets)	Debt Service	Child Safety	Court Technology	Court Security
Estimated Beginning Fund Balance:	\$ 3,125,604	\$ 569,444	\$ 185,907	\$ 101,490	\$ 29,003	\$ 2,781	\$ (1,980)
Revenues	\$ 9,654,750	9,745,750	\$ -	\$ 820,000	\$ 6,500	\$ 1,000	\$ 1,000
Expenditures	\$ 9,218,000	8,511,750	\$ -	\$ 811,000	\$ 6,000	\$ 1,500	\$ -
Capital Purchases	\$ 230,000	\$ 2,052,000	\$ 750,000	\$ -	\$ -		\$ -
Revenues Less Expenditures	\$ 206,749	\$ (818,000)	\$ (750,000)	\$ 9,000	\$ 500	\$ (500)	\$ 1,000
Estimated Ending Fund Bal. Before Transfers	\$ 3,332,353	\$ (248,556)	\$ (564,093)	\$ 110,490	\$ 29,503	\$ 2,281	\$ (980)
Less: Transfer to Capital Projects Fund	\$ 564,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Transfer to Utility Fund	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Transfer in from General Fund	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Transfer in from General Fund	\$ -	\$ -	\$ 564,093	\$ -	\$ -	\$ -	\$ -
Estimated Ending Fund Balance:	\$ 2,418,260	\$ 101,444	\$ -	\$ 110,490	\$ 29,503	\$ 2,281	\$ (980)
Less: Restricted Reserve Fund Bal.	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Reststricted PEG Reserve Fund Bal.	\$ 27,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Restricted Fuchs House Fund Bal.	\$ 35,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Restricted from C.O.	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unrestricted Fund Balance:	\$ (144,564)	\$ 1,101,444	\$ -	\$ 110,490	\$ 29,503	\$ 2,281	\$ (980)



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Estimated Beginning Fund Balance:	\$ 5,409,304	\$ 4,160,164	\$ 3,614,203	\$ 3,614,203	\$ 3,125,604
	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021
	Final	Final	Amended	Projected	Proposed
	Actuals	Actuals	Budget	Actuals	Budget
Revenues:					
Administration	\$ 823,059	\$ 843,734	\$ 873,250	\$ 901,750	\$ 685,000
Fire	\$ 320,888	\$ 369,399	\$ 335,000	\$ 344,750	\$ 344,500
Emergency Service District	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Tax	\$ 5,717,528	\$ 6,414,893	\$ 6,754,000	\$ 6,609,250	\$ 7,092,750
Police	\$ 60,110	\$ 41,714	\$ 30,000	\$ 37,500	\$ 21,500
Development Services	\$ 204,818	\$ 281,024	\$ 238,500	\$ 288,250	\$ 288,250
Public Works	\$ 641,175	\$ 738,176	\$ 693,750	\$ 710,250	\$ 713,750
Mowing & Clearing	\$ 552,958	\$ 625,403	\$ 525,000	\$ 452,000	\$ 455,000
Interest Income	\$ 96,480	\$ 113,604	\$ 100,000	\$ 45,000	\$ 45,000
Total Revenues	\$ 8,426,016	\$ 9,436,947	\$ 9,558,500	\$ 9,397,750	\$ 9,654,750
Expenditures:					
Administration	\$ 1,562,830	\$ 1,713,025	\$ 1,931,750	\$ 1,805,750	\$ 1,997,000
Technology Services	\$ 194,744	\$ 212,644	\$ 245,500	\$ 187,500	\$ 322,000
Fire	\$ 2,010,628	\$ 2,382,627	\$ 2,441,500	\$ 2,451,250	\$ 2,524,500
Police	\$ 1,834,953	\$ 1,881,470	\$ 2,133,500	\$ 2,044,250	\$ 2,224,000
Animal Control	\$ 179,933	\$ 193,250	\$ 216,000	\$ 165,500	\$ 201,750
Development Services	\$ 477,243	\$ 500,258	\$ 679,250	\$ 658,250	\$ 792,000
Public Works	\$ 348,961	\$ 419,956	\$ 589,250	\$ 504,750	\$ 571,750
Mowing & Clearing	\$ 530,553	\$ 649,138	\$ 600,000	\$ 580,000	\$ 585,000
Total Expenditures	\$ 7,139,845	\$ 7,952,368	\$ 8,836,750	\$ 8,397,250	\$ 9,218,000
Capital Purchases	274,656	519,060	410,000	368,500	230,000
Total Capital Purchases	\$ 274,656	\$ 519,060	\$ 410,000	\$ 368,500	\$ 230,000
Revenues Less Expenditures	\$ 1,011,515	\$ 965,519	\$ 311,750	\$ 632,001	\$ 206,749
Estimated Ending Fund Balance (before transfers):	\$ 6,374,823	\$ 4,471,914	\$ 3,925,953	\$ 4,246,204	\$ 3,332,353
Less: Transfer to Capital Improv. Fund	\$ 2,260,655	\$ 1,511,480	\$ 1,120,600	\$ 1,120,600	\$ 564,093
Less: Transfer to Utility Fund			\$ 350,000	\$ -	\$ 350,000
Estimated Ending Fund Balance:	\$ 4,160,164	\$ 3,614,203	\$ 2,455,353	\$ 3,125,604	\$ 2,418,260
Less: Restricted Reserve Fund Balance			\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Less: Restricted PEG Reserve Fund Balance			\$ 21,310	\$ 21,310	\$ 27,310
Less: Restricted Friends of Fuchs House Fund Balance			\$ 35,514	\$ 35,514	\$ 35,514
Estimated Ending Unrestricted Fund Balance:			\$ (101,471)	\$ 568,780	\$ (144,564)



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
OPERATING REVENUE							
1000	ADMINISTRATION						
40170	Administrative Fees	634,000	702,333	749,000	749,000	552,000	-26.3%
40171	CC Convenience Fee	-	-	-	-	-	-
40175	Insurance Proceeds	9,634	-	-	-	-	-
40179	Millfoil Reimb Llano County	-	-	-	-	18,000	-
40180	Other Income	101,248	11,022	33,000	30,000	30,000	0.0%
40186	Other Income - Donations	-	35,312	-	-	-	0.0%
40188	Coronavirus Relief Fund	-	-	-	25,500	-	0.0%
40193	Municipal Court Revenue	8,950	9,375	10,500	16,000	12,000	-25.0%
40194	Traffic Fines	46,789	58,793	55,000	55,000	55,000	0.0%
40196	Court Technology Fees	1,307	1,411	1,500	1,500	-	-100.0%
40197	Court Security Fees	972	1,058	1,000	1,000	-	-100.0%
40198	Court Collection Agency Fees	10,473	13,518	12,500	12,500	13,000	4.0%
40199	Warrant Fees	3,672	4,201	4,000	4,000	4,000	0.0%
40200	Child Safety Fees	6,014	6,711	6,750	6,750	-	-100.0%
40201	Local Truancy Prevention Fee	-	-	-	250	500	100.0%
40202	Local Municipal Jury Fee	-	-	-	250	500	100.0%
Total	ADMINISTRATION	823,059	843,734	873,250	901,750	685,000	-24.0%
5000	FIRE						
40175	Insurance Proceeds	2,292	16,320	-	-	-	-
40180	Other Income	17,483	14,894	7,000	500	500	0.0%
40186	Other Income-Pub/Sfty Donation	13,650	24,835	5,000	5,250	5,000	-4.8%
40506	Fire Fighting Services	287,463	313,350	323,000	339,000	339,000	0.0%
Total	FIRE	320,888	369,399	335,000	344,750	344,500	-0.1%
6000	EMERGENCY SERVICE DISTRICT						
40191	Llano Co. ESD #1 - Rent	9,000	9,000	9,000	9,000	9,000	0.0%
Total	EMERGENCY SERVICE DISTRICT	9,000	9,000	9,000	9,000	9,000	0.0%
7000	TAX						
40160	Property Tax Collected (M & O)	4,237,903	4,672,160	4,964,000	4,985,000	5,436,000	9.0%
40162	Penalty & Interest (M & O)	30,548	34,687	32,000	32,000	34,000	6.3%
40163	Mixed Beverage Tax	100,287	109,964	103,000	80,000	85,000	6.3%
40165	Sales Tax	1,124,688	1,355,532	1,421,000	1,279,000	1,300,000	1.6%
40166	PEC Franchise Tax	181,682	184,395	180,000	180,000	183,500	1.9%
40167	Telephone Franchise Fees	-	7,611	7,000	7,000	8,000	14.3%
40180	Other Income	-	1,104	1,000	250	250	0.0%
40211	Cable Franchise Fees	36,937	39,614	40,000	40,000	40,000	0.0%
40213	PEG Channel Fees	5,484	9,826	6,000	6,000	6,000	0.0%
Total	TAX	5,717,528	6,414,893	6,754,000	6,609,250	7,092,750	7.3%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
8000	POLICE						
40175	Insurance Proceeds	1,938	12,558	2,000	11,000	2,500	-77.3%
40180	Other Income	3,998	2,956	3,000	1,500	2,000	33.3%
40181	Grant Revenue	41,274	16,000	-	-	-	0.0%
40182	Sale of Property	1,200	-	20,000	20,000	12,000	-40.0%
40186	Other Income-Pub/Sfty Donation	11,700	10,200	5,000	5,000	5,000	0.0%
Total	POLICE	60,110	41,714	30,000	37,500	21,500	-42.7%
9500	DEVELOPMENT SERVICES						
40180	Other Income	407	336	500	250	250	0.0%
40183	Building Permit Fees	197,011	268,312	225,000	275,000	275,000	0.0%
40184	Plat Fees	3,600	4,200	4,000	4,000	4,000	0.0%
40185	Miscellaneous Permits	-	4,876	5,000	5,000	5,000	0.0%
40187	Contractor Registration	3,100	2,600	3,000	3,000	3,000	0.0%
40192	Zoning Fees	700	700	1,000	1,000	1,000	0.0%
Total	DEVELOPMENT SERVICES	204,818	281,024	238,500	288,250	288,250	0.0%
9600	PUBLIC WORKS						
40165	Sales Tax	172,958	225,921	236,750	213,000	216,500	1.6%
40180	Other Income	10,598	1,333	-	-	-	0.0%
40206	The Hills POA	-	6,537	5,250	5,250	5,250	0.0%
40207	Pecan Creek Association	4,011	4,073	4,000	4,250	4,250	0.0%
40208	Applehead POA	6,253	6,350	6,500	6,500	6,500	0.0%
40209	Applehead Island POA	1,126	1,143	1,250	1,250	1,250	0.0%
40210	HSB POA	446,229	486,719	430,000	470,000	470,000	0.0%
40212	Mailbox Fee Revenue	-	6,100	10,000	10,000	10,000	0.0%
Total	Public Works	641,175	738,176	693,750	710,250	713,750	0.5%
9800	MOWING & CLEARING						
40215	Mowing	552,958	625,403	500,000	450,000	450,000	0.0%
40216	Clearing	-	-	25,000	2,000	5,000	
Total	MOWING & CLEARING	552,958	625,403	525,000	452,000	455,000	0.7%
9900	INTEREST INCOME						
40220	Interest on Investments	96,480	113,604	100,000	45,000	45,000	0.0%
Total	INTEREST INCOME	96,480	113,604	100,000	45,000	45,000	0.0%
TOTAL OPERATING REVENUE		8,426,016	9,436,947	9,558,500	9,397,750	9,654,750	2.7%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
OPERATING EXPENDITURES							
1000	ADMINISTRATION						
50410	Salaries & Wages	532,886	564,303	594,500	547,500	661,750	20.9%
50411	Overtime	31,311	12,850	5,000	5,000	5,000	0.0%
50415	Employers FICA Expense	39,767	39,483	45,750	42,250	51,000	20.7%
50420	Group Insurance Premiums	78,974	101,632	115,500	98,250	108,500	10.4%
50430	401(A) Money Purchase	25,714	31,204	34,250	32,000	37,750	18.0%
50432	401(A) Match	21,139	26,455	29,500	27,000	30,250	12.0%
50435	Employers Unemployment Expense	3,282	-	5,000	5,000	5,000	0.0%
50500	Accounting & Auditing Expense	20,000	17,565	17,500	17,500	18,000	2.9%
50505	Professional Services	18,294	51,102	45,000	45,000	74,000	64.4%
50506	Election Contracts	3,391	4,614	5,000	4,000	5,000	25.0%
50509	Appraisal District Fees - Burnet	8,961	9,537	10,500	10,750	12,000	11.6%
50510	Appraisal District Fees - Llano	103,572	100,192	107,500	104,000	110,000	5.8%
50545	Maintenance Contracts	24,671	29,004	40,000	40,000	66,500	66.3%
50564	Codification	2,328	8,564	5,000	5,000	5,000	0.0%
50565	City Council Expense	9,667	3,539	5,000	5,000	5,000	0.0%
50568	Advisory Committees	-	-	45,000	45,000	5,000	-88.9%
50570	Dispatch Expense	104,956	104,956	111,000	111,000	116,500	5.0%
50575	Dues, Fees, & Subscriptions	22,564	35,520	35,000	37,000	22,000	-40.5%
50576	Copier Lease	-	-	-	-	4,500	100.0%
50585	Electricity	32,411	32,626	35,000	31,000	34,000	9.7%
50591	EOC Training & Supplies	4,992	2,039	5,000	5,000	5,000	0.0%
50593	Travel, Training, Schools	30,272	42,040	75,000	45,000	48,000	6.7%
50596	Employee Awards Program	515	440	1,000	1,000	750	-25.0%
50597	Special Events- Employees	4,375	3,994	7,000	5,000	9,000	80.0%
50598	Wellness Program	-	-	8,500	-	-	0.0%
50610	Property & Liability Ins.	88,651	91,322	96,000	93,250	97,750	4.8%
50611	Workers' Comp Insurance	81,674	117,528	120,000	124,250	132,000	6.2%
50620	Legal Expense	53,798	47,228	50,000	50,000	50,000	0.0%
50625	Fireworks	10,000	10,000	10,000	10,000	10,000	0.0%
50630	M & R - Building	35,315	54,163	40,000	40,000	72,000	80.0%
50650	M & R - Grounds	11,623	12,718	15,000	15,000	15,750	5.0%
50753	City Banking Fees	11,456	3,032	4,000	3,500	3,500	0.0%
50765	Other Expense	19,963	27,105	22,000	24,000	7,000	-70.8%
50766	COVID - 19 Disaster Expense	-	-	-	20,000	5,500	-72.5%
50775	Postage	3,990	5,663	5,000	5,000	5,000	0.0%
50780	Printing & Office Supplies	24,925	21,647	26,000	30,000	25,500	-15.0%
50781	General Supplies	-	-	-	-	7,000	100.0%
50810	Communications	35,801	35,323	37,000	41,000	38,000	-7.3%
50820	Child Safety Fund Expense	-	125	1,000	6,000	-	-100.0%
50821	Court Technology Fund Expense	250	480	1,500	1,500	-	-100.0%
50822	Court Security Fund Expense	1,000	-	1,000	1,000	-	-100.0%
50823	Court Collection Agency Fees	9,936	12,975	12,500	12,500	12,500	0.0%
50824	Warrant Fees	1,350	2,150	2,000	2,000	2,250	12.5%
50826	Municipal Court Judicial Staff	30,600	30,600	30,750	30,750	30,750	0.0%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
50841	Central Texas Water Coalition	-	-	5,000	5,000	5,000	0.0%
50842	Workforce Network	-	10,000	10,000	10,000	10,000	0.0%
50843	Sponsorship	-	-	-	-	10,000	100.0%
50866	Tree Removal	112	1,008	2,500	2,500	-	-100.0%
50867	Golden Nugget Nature Park	-	-	5,000	5,250	-	-100.0%
50868	Martin Park	3,261	3,075	5,000	5,000	-	-100.0%
50870	Fox House	9,034	5,224	5,000	-	-	0.0%
50871	Milfoil Treatment	6,050	-	18,000	-	18,000	100.0%
50872	Hiking Trail Park	-	-	5,000	-	-	0.0%
50873	Lighthouse Park	-	-	15,000	-	-	0.0%
Total	ADMINISTRATION	1,562,830	1,713,025	1,931,750	1,805,750	1,997,000	10.6%
3000	TECHNOLOGY SERVICES						
50410	Salaries & Wages	120,389	121,928	131,500	103,000	134,500	30.6%
50415	Employers FICA Expense	8,836	8,592	10,000	8,000	10,250	28.1%
50420	Group Insurance Premiums	18,178	23,103	25,250	23,500	32,500	38.3%
50430	401(A) Money Purchase	5,987	5,728	6,750	5,250	6,500	23.8%
50432	401(A) Match	2,891	2,668	3,500	2,250	3,500	55.6%
50505	Professional Services	3,861	5,782	3,500	4,000	4,000	0.0%
50545	Maintenance Contracts	23,411	31,641	42,250	30,000	98,000	226.7%
50575	Dues, Fees, & Subscriptions	1,612	8,754	11,250	10,000	31,500	215.0%
50592	Equipment & Supplies	4,653	456	5,000	1,000	1,000	0.0%
50593	Travel, Training, Schools	4,736	3,754	6,000	250	-	-100.0%
50765	Other Expense	12	-	250	-	-	0.0%
50830	Uniforms	178	238	250	250	250	0.0%
Total	TECHNOLOGY SERVICES	194,744	212,644	245,500	187,500	322,000	71.7%
5000	FIRE						
50410	Salaries & Wages	1,290,208	1,502,776	1,492,250	1,479,000	1,543,500	4.4%
50411	Overtime	74,116	90,636	90,000	126,000	90,000	-28.6%
50412	Salaries - P/T Firefighters	12,544	861	-	-	-	0.0%
50415	Employers FICA Expense	97,159	108,537	121,000	120,000	125,000	4.2%
50420	Group Insurance Premiums	215,565	304,580	322,250	323,250	362,000	12.0%
50430	401(A) Money Purchase	77,773	90,532	97,250	91,250	98,000	7.4%
50432	401(A) Match	54,862	68,456	75,000	72,000	75,000	4.2%
50505	Professional Services	6,000	6,000	6,000	6,000	6,000	0.0%
50545	Maintenance Contracts	4,754	5,262	23,000	23,000	12,750	-44.6%
50548	Contract Services	2,633	111	3,000	3,250	1,000	-69.2%
50575	Dues, Fees, & Subscriptions	4,389	4,344	5,000	5,000	5,000	0.0%
50592	Equipment & Supplies	41,603	37,015	40,000	40,000	40,000	0.0%
50593	Travel, Training, Schools	19,058	31,943	35,000	26,000	35,000	34.6%
50594	Fire Protection Gear	20,084	22,962	25,000	25,500	25,000	-2.0%
50595	Fuel & Lubricants	14,875	15,498	17,000	13,500	15,000	11.1%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
50598	Wellness Program	-	10,450	12,750	12,750	13,500	5.9%
50640	M & R - Equipment	24,665	14,653	17,500	16,000	17,500	9.4%
50685	M & R - Vehicles	13,539	34,650	20,000	29,000	20,000	-31.0%
50765	Other Expense	12,175	14,368	12,500	12,500	13,000	4.0%
50775	Postage	78	47	250	500	500	0.0%
50780	Printing & Office Supplies	1,245	3,107	2,000	2,000	2,000	0.0%
50800	Safety Equipment & Supplies	2,623	3,803	4,000	4,000	4,000	0.0%
50811	Telecare Program	-	621	750	750	750	0.0%
50829	Public Safety Donations	9,309	2,865	5,000	5,000	5,000	0.0%
50830	Uniforms	11,372	8,551	15,000	15,000	15,000	0.0%
Total	FIRE	2,010,628	2,382,627	2,441,500	2,451,250	2,524,500	3.0%
8000	POLICE						
50410	Salaries & Wages	1,263,351	1,302,150	1,462,500	1,405,000	1,500,500	6.8%
50411	Overtime	13,783	14,203	15,000	20,000	18,000	-10.0%
50415	Employers FICA Expense	93,269	94,034	113,000	109,000	116,250	6.7%
50420	Group Insurance Premiums	142,420	162,129	206,000	218,000	244,250	12.0%
50430	401(A) Money Purchase	66,990	73,343	88,750	80,500	90,750	12.7%
50432	401(A) Match	50,414	56,463	71,000	64,500	71,500	10.9%
50548	Contract Services	13,034	16,531	18,000	19,000	20,500	7.9%
50575	Dues, Fees, & Subscriptions	6,490	8,776	10,000	10,500	11,000	4.8%
50576	Copier Lease	-	-	-	-	4,500	100.0%
50592	Equipment & Supplies	11,346	9,171	12,500	12,500	16,000	28.0%
50593	Travel, Training, Schools	13,843	17,606	17,000	6,000	15,000	150.0%
50595	Fuel & Lubricants	41,712	33,652	45,000	28,000	40,000	42.9%
50615	Investigation Expense	6,328	6,658	6,000	6,000	6,000	0.0%
50616	Jail Expense	150	100	500	250	500	100.0%
50640	M & R - Equipment	1,752	3,064	3,000	3,000	3,000	0.0%
50685	M & R - Vehicles	27,617	36,875	22,000	22,000	25,000	13.6%
50686	M & R - Weapons	4,971	2,753	5,500	3,500	4,000	14.3%
50760	Medical	373	705	1,000	1,250	1,000	-20.0%
50765	Other Expense	3,560	14,261	5,000	5,000	5,000	0.0%
50770	Grant Expenditures	37,500	-	-	-	-	0.0%
50775	Postage	138	175	250	250	250	0.0%
50780	Printing & Office Supplies	4,410	7,211	9,500	9,500	9,000	-5.3%
50800	Safety Equipment & Supplies	8,470	2,657	5,000	3,500	3,500	0.0%
50829	Public Safety Donations	11,428	7,733	5,000	5,000	5,000	0.0%
50830	Uniforms	11,604	11,220	12,000	12,000	13,500	12.5%
Total	POLICE	1,834,953	1,881,470	2,133,500	2,044,250	2,224,000	8.8%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
9000	ANIMAL CONTROL						
50410	Salaries & Wages	39,181	42,132	52,750	48,000	56,500	17.7%
50411	Overtime	3,570	2,954	2,500	1,500	2,000	33.3%
50415	Employers FICA Expense	3,270	3,049	4,250	3,750	4,500	20.0%
50420	Group Insurance Premiums	7,429	10,474	16,000	14,750	16,500	11.9%
50430	401(A) Money Purchase	1,742	1,665	2,000	1,000	2,000	100.0%
50432	401(A) Match	696	1,188	2,000	1,000	2,000	100.0%
50502	Animal Shelter	10,500	11,760	17,000	14,000	15,000	7.1%
50592	Equipment & Supplies	497	1,516	1,000	1,000	1,000	0.0%
50593	Travel, Training, Schools	262	446	500	250	500	100.0%
50595	Fuel & Lubricants	3,093	2,978	4,000	2,500	3,500	40.0%
50685	M & R - Vehicles	223	10,775	2,000	1,750	2,000	14.3%
50765	Other Expense	2,070	1,431	1,000	500	750	50.0%
50830	Uniforms	232	731	500	500	500	0.0%
50862	Deer Management	107,167	102,151	110,500	75,000	95,000	26.7%
Total	ANIMAL CONTROL	179,933	193,250	216,000	165,500	201,750	21.9%
9500	DEVELOPMENT SERVICES						
50410	Salaries & Wages	254,058	255,635	315,500	300,000	371,500	23.8%
50411	Overtime	449	591	1,500	1,500	1,500	0.0%
50415	Employers FICA Expense	17,992	17,783	24,250	23,000	28,500	23.9%
50420	Group Insurance Premiums	44,806	51,464	73,750	69,500	88,000	26.6%
50430	401(A) Money Purchase	14,935	14,876	19,500	18,250	21,750	19.2%
50432	401(A) Match	10,898	10,247	13,750	12,000	14,250	18.8%
50505	Professional Services	102,930	119,190	145,000	155,000	165,000	6.5%
50545	Maintenance Contracts	8,707	4,254	6,500	6,000	5,500	-8.3%
50575	Dues, Fees, & Subscriptions	6,107	7,539	12,000	6,000	8,000	33.3%
50576	Copier Lease	-	-	-	-	4,500	100.0%
50590	Engineering Fees	-	-	-	10,000	15,000	50.0%
50592	Equipment & Supplies	3,794	1,706	4,000	3,000	8,000	166.7%
50593	Travel, Training, Schools	5,595	6,010	10,000	11,000	12,000	9.1%
50595	Fuel & Lubricants	994	904	1,000	1,000	2,000	100.0%
50685	M & R - Vehicles	529	489	1,000	1,000	1,500	50.0%
50765	Other Expense	328	1,817	1,500	500	1,500	200.0%
50777	Advertisements/Notices	1,158	3,965	5,000	1,000	1,500	50.0%
50780	Printing & Office Supplies	2,717	2,237	3,000	1,000	1,500	50.0%
50828	Code Enforcement Actions	-	-	40,000	37,500	37,500	0.0%
50830	Uniforms	1,248	1,551	2,000	1,000	3,000	200.0%
Total	DEVELOPMENT SERVICES	477,243	500,258	679,250	658,250	792,000	20.3%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
9600	PUBLIC WORKS						
50410	Salaries & Wages	103,702	107,129	154,500	149,750	169,000	12.9%
50411	Overtime	-	-	250	750	750	0.0%
50415	Employers FICA Expense	7,705	7,345	11,750	11,500	13,000	13.0%
50420	Group Insurance Premiums	8,817	14,569	32,750	23,500	27,000	14.9%
50430	401(A) Money Purchase	7,191	7,162	10,000	10,500	10,750	2.4%
50432	401(A) Match	4,794	4,775	7,500	7,000	8,250	17.9%
50590	Engineering Fees	-	-	7,500	-	5,000	100.0%
50592	Equipment & Supplies	-	-	-	-	5,000	100.0%
50593	Travel, Training, Schools	-	-	-	750	3,000	300.0%
50595	Fuel & Lubricants	-	-	-	-	4,000	100.0%
50830	Uniforms	-	-	-	-	1,000	100.0%
50853	Street Striping	-	-	10,000	10,000	10,000	0.0%
50854	Street Patching Contract	34,798	40,637	70,000	70,000	70,000	0.0%
50855	Street Patching Materials	19,068	26,975	50,000	45,000	45,000	0.0%
50856	Drainage	9,825	15,000	45,000	15,000	20,000	33.3%
50857	Traffic Signs Contract	10,633	1,107	12,500	10,500	12,500	19.0%
50858	Traffic Signs Materials	7,541	4,127	7,500	7,500	7,500	0.0%
50859	Litter Control Contract	38,680	47,256	50,000	48,000	50,000	4.2%
50860	Mailbox Installation	-	37,403	25,000	-	-	0.0%
50865	ROW Maintenance	96,207	106,472	95,000	95,000	95,000	0.0%
50867	Golden Nugget Nature Park	-	-	-	-	-	100.0%
50868	Martin Park	-	-	-	-	10,000	100.0%
50872	Hiking Trail Park	-	-	-	-	5,000	100.0%
Total	PUBLIC WORKS	348,961	419,956	589,250	504,750	571,750	13.3%
9800	MOWING & CLEARING						
50863	Lot Mowing	530,553	649,138	550,000	550,000	550,000	0.0%
50864	Lot Clearing	-	-	50,000	30,000	35,000	16.7%
Total	MOWING & CLEARING	530,553	649,138	600,000	580,000	585,000	0.9%
TOTAL OPERATING EXPENDITURES		7,139,845	7,952,368	8,836,750	8,397,250	9,217,999	9.8%



CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Account Code		FY 2021 Proposed Budget
FY 2021 CAPITAL PURCHASES		
1000	ADMINISTRATION	
50955	Emergency Equipment Replacement	20,000
5000	FIRE	
50955	Radio Grant - Llano County Fire Dept. (matching grant)	5,000
8000	POLICE	
50955	Mobile Data Terminal (MDT) 6 units	45,000
50956	Replacement of 2 Units w/ equipment	90,000
9500	DEVELOPMENT SERVICES	
50957	Large Format Scanner	10,000
9600	PUBLIC WORKS	
50956	New Service Truck	60,000
TOTAL FY 2021 CAPITAL PURCHASES		<u>230,000</u>



CITY OF HORSESHOE BAY
FY 2021 Capital Projects Budget - 07
(Streets)

Account Code	FY 2021 Proposed Budget
	Estimated Beginning Fund Balance: \$ 185,907
Transfer in from General Fund Unassigned Fund Balance	564,093
FY 2021 CAPITAL PROJECTS	
50961-XXX Sealcoating	750,000
TOTAL FY 2021 CAPITAL PROJECTS	<u>750,000</u>
	Estimated Ending Fund Balance \$ -



CITY OF HORSESHOE BAY
FY 2021 Debt Service Budget - 08

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget
Estimated Beginning Fund Balance:		\$ 74,524	\$ 71,816	88,240	\$ 88,240	\$ 101,490
REVENUES						
7000	TAX					
40150	Property Tax Collected (I & S)	744,345	851,658	822,186	828,000	811,000
40152	Penalty & Interest (I & S)	-	4,541	-	4,750	4,500
9900	INTEREST INCOME					
40220	Interest on Investments	1,939	6,724	4,500	4,500	4,500
TOTAL REVENUES		746,284	862,923	826,686	837,250	820,000
EXPENDITURES						
9994	DEBT SERVICE (General Fund Projects)					
50518	Debt Service Interest - Series 2011	148,415	134,353	126,819	65,500	-
50520	Debt Service Principal - Series 2011	275,000	290,000	295,000	295,000	-
50521	Debt Service Interest - Series 2014	152,046	145,996	142,896	143,000	139,750
50522	Debt Service Principal - Series 2014	150,000	155,000	155,000	155,000	165,000
50523	Debt Service Interest - Series 2016	23,531	26,150	24,250	24,250	22,500
50524	Debt Service Principal - Series 2016	-	95,000	95,000	95,000	100,000
50530	Debt Service Interest - Series 2020	-	-	-	46,250	108,750
50529	Debt Service Principal - Series 2020	-	-	-	-	275,000
TOTAL EXPENDITURES		748,992	846,499	838,965	824,000	811,000
Estimated Ending Fund Balance		71,816	\$ 88,240	\$ 75,961	\$ 101,490	\$ 110,490



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Estimated Beginning Fund Balance:	\$ 1,045,961	\$ 312,870	\$ 219,944	\$ 219,944	\$ 569,444
	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget
Revenues:					
Water Service Charges	\$ 3,822,770	\$ 4,166,949	\$ 4,536,000	\$ 4,314,750	\$ 4,831,250
Wastewater Service Charges	\$ 2,798,483	\$ 3,059,028	\$ 9,303,000	\$ 9,202,500	\$ 3,547,500
Solid Waste Service Charges	\$ 900,318	\$ 997,728	\$ 1,026,750	\$ 1,039,500	\$ 1,071,250
Administration	\$ 452,382	\$ 239,947	\$ 312,000	\$ 307,000	\$ 270,000
Standby	\$ 1,513	\$ 677	\$ 750	\$ 750	\$ 750
Interest Income	\$ 15,448	\$ 7,446	\$ 8,000	\$ 52,000	\$ 25,000
Total Revenues	\$ 7,990,914	\$ 8,471,775	\$ 15,186,500	\$ 14,916,500	\$ 9,745,750
Expenditures:					
Administration	\$ 1,642,244	\$ 1,907,471	\$ 2,217,750	\$ 2,150,750	\$ 2,260,500
Water - Production	\$ 829,624	\$ 878,395	\$ 922,250	\$ 928,750	\$ 1,028,000
Water - Distribution	\$ 940,709	\$ 1,030,756	\$ 1,004,250	\$ 952,000	\$ 1,010,750
Wastewater - Treatment	\$ 381,959	\$ 353,172	\$ 469,750	\$ 462,250	\$ 528,250
Wastewater - Collection	\$ 1,238,843	\$ 1,405,840	\$ 1,296,000	\$ 1,219,500	\$ 1,332,750
Solid Waste - Recycling	\$ 790,928	\$ 801,251	\$ 831,750	\$ 848,500	\$ 888,500
Debt Service	\$ 1,324,806	\$ 1,327,056	\$ 1,498,750	\$ 1,442,000	\$ 1,463,000
Total Expenditures	\$ 7,149,112	\$ 7,703,941	\$ 8,240,500	\$ 8,003,750	\$ 8,511,750
Revenues Less Expenditures	\$ 841,802	767,834	6,946,000	\$ 6,912,750	\$ 1,234,000
Estimated Ending Fund Balance (after O&M only):	\$ 1,887,763	1,080,704	7,165,944	\$ 7,132,694	\$ 1,803,444
Routine Capital Purchases	\$ 458,250	\$ 618,394	\$ 633,250	\$ 563,250	\$ 702,000
Major Capital Projects	\$ 1,116,643	\$ 242,366	\$ 5,350,000	\$ 5,000,000	\$ 1,350,000
Total Capital Expenditures	\$ 1,574,893	\$ 860,760	\$ 5,983,250	\$ 5,563,250	\$ 2,052,000
Est. Ending Fund Balance (After Capital Exp)	\$ 312,870	\$ 219,944	\$ 1,182,694	\$ 1,569,444	\$ (248,556)
Add: Transfer in from General Fund (Zebra Mussel Treatment)				\$ -	\$ 350,000
Estimated Ending Fund Balance:				\$ 1,569,444	\$ 101,444
Estimated Balance of Restricted Funds from C.O.				(1,000,000)	1,000,000
Estimated Ending Unrestricted Fund Balance:				\$ 569,444	\$ 1,101,444



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
OPERATING REVENUE							
1001	WATER - PRODUCTION						
40110	Water District Service Fees	3,343,743	3,628,752	3,932,500	3,750,000	4,275,000	14.0%
40111	Water Non-District Service Fee	179,519	181,907	201,750	185,000	185,000	0.0%
40112	Water Tap Connection Fees	257,850	271,371	290,000	270,000	275,000	1.9%
40115	Reconnection Fees	7,089	6,568	7,500	5,000	6,500	30.0%
40117	Water & Sewer P & I Service	14,295	11,724	14,500	14,500	15,000	3.4%
40171	CC Convenience Fee	-	38,334	70,000	60,000	62,000	3.3%
40178	Other Income - Leases	11,750	11,750	11,750	11,750	11,750	0.0%
40180	Other Income	5,788	16,534	6,000	500	1,000	100.0%
40185	Miscellaneous Permits	2,736	8	2,000	-	-	-
40188	Coronavirus Relief Fund	-	-	-	18,000	-	-
40310	Transfer In from General Fund	-	-	-	-	-	-
Total	WATER - PRODUCTION	3,822,770	4,166,949	4,536,000	4,314,750	4,831,250	12.0%
2001	WASTEWATER - TREATMENT						
40117	Water & Sewer P & I Service	14,251	13,388	15,000	15,000	15,500	3.3%
40120	Sewer Customer Service Fees	2,110,807	2,280,588	2,522,000	2,400,000	2,736,000	14.0%
40122	Sewer Tap Connection Fees	238,361	252,100	260,000	255,000	260,000	2.0%
40124	Sewer Service - Cottonwood Shores	143,490	146,058	175,000	185,000	185,000	0.0%
40125	Sewer Service - LCMUD#1	64,201	51,236	50,000	60,000	60,000	0.0%
40127	Grinder Sales	225,943	315,658	280,000	280,000	290,000	3.6%
40180	Other Income	1,429	-	1,000	3,500	1,000	-71.4%
40300	Bond Proceeds	-	-	6,000,000	6,004,000	-	-100.0%
Total	WASTEWATER - TREATMENT	2,798,483	3,059,028	9,303,000	9,202,500	3,547,500	-61.5%
3001	SOLID WASTE - RECYCLING						
40126	Brush Disposal	10,185	12,034	14,000	14,000	15,000	7.1%
40130	Garbage Fees - Commercial	133,397	129,514	132,250	145,000	149,250	2.9%
40135	Garbage Fees - Residential	756,389	854,673	880,000	880,000	906,500	3.0%
40180	Other Income	347	1,507	500	500	500	0.0%
Total	SOLID WASTE - RECYCLING	900,318	997,728	1,026,750	1,039,500	1,071,250	3.1%
1000	ADMINISTRATION						
40173	Reimbursables-3rd Party Inspections	-	-	-	-	10,000	100.0%
40180	Other Income	102,788	4,321	12,000	28,000	10,000	-64.3%
40181	Grant Revenue	-	-	-	14,000	-	-100.0%
40182	Sale of Property	48,604	11,673	-	-	-	0.0%
40225	PID Revenue - Summit Rock PID	103,220	-	120,000	45,000	50,000	11.1%
40226	Interest Revenue - Summit Rock PID	197,770	223,953	180,000	220,000	200,000	-9.1%
Total	ADMINISTRATION	452,382	239,947	312,000	307,000	270,000	-12.1%



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
4000	STANDBY						
40140	Standby Customer Service Fees	601	238	250	250	250	0.0%
40142	Penalty & Interest - Standby	911	439	500	500	500	0.0%
Total	STANDBY	1,513	677	750	750	750	0.0%
9900	INTEREST INCOME						
40220	Interest on Investments	15,448	7,446	8,000	52,000	25,000	-51.9%
Total	INTEREST INCOME	15,448	7,446	8,000	52,000	25,000	-51.9%
TOTAL OPERATING REVENUE		7,990,914	8,471,775	15,186,500	14,916,500	9,745,750	-34.7%



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
OPERATING EXPENDITURES							
1000	ADMINISTRATION						
50410	Salaries & Wages	283,763	343,884	482,750	455,000	573,250	26.0%
50411	Overtime	4,772	6,389	7,500	4,500	5,000	11.1%
50415	Employers FICA Expense	21,019	24,127	37,500	35,250	44,250	25.5%
50420	Group Insurance Premiums	30,282	50,772	77,750	77,750	110,750	42.4%
50430	401(A) Money Purchase	16,835	20,476	33,000	32,500	36,000	10.8%
50432	401(A) Match	12,743	13,974	24,000	23,000	25,000	8.7%
50505	Professional Services	17,523	40,693	50,000	45,000	75,000	66.7%
50512	Utility Billing	30,417	27,208	32,000	32,000	32,000	0.0%
50513	Reimbursable Exp.- 3rd Party Inspect	-	-	-	-	10,000	100.0%
50545	Maintenance Contracts	20,272	35,321	43,000	43,000	60,000	39.5%
50575	Dues, Fees, & Subscriptions	20,016	22,587	23,000	23,000	24,000	4.3%
50581	Electricity/Recycle Center	877	951	1,000	1,000	1,000	0.0%
50582	Electricity/WW Treatment Plant	125,194	125,344	140,000	115,000	140,000	21.7%
50583	Electricity/West WTP	62,200	65,026	64,000	66,500	67,000	0.8%
50585	Electricity/Field Maintenance Facilitie	6,039	6,166	6,500	6,500	6,500	0.0%
50586	Electricity / CWTP	109,928	114,311	125,000	120,000	120,000	0.0%
50589	Master Plan/Impact Fee Study	-	-	-	-	60,000	100.0%
50590	Engineering Fees	33,172	74,481	55,000	60,500	60,000	-0.8%
50593	Travel, Training, Schools	38,978	41,116	55,000	44,000	45,000	2.3%
50596	Employee Awards Program	149	309	750	750	2,750	266.7%
50598	Wellness Program	-	-	8,500	4,500	4,500	0.0%
50630	M & R - Building	13,906	7,814	20,000	16,000	16,000	0.0%
50650	M & R - Grounds	27,474	34,129	32,500	32,500	33,000	1.5%
50753	City Banking Fees	63,910	67,309	70,000	70,000	71,000	1.4%
50765	Other Expense	5,612	6,788	9,000	10,500	9,000	-14.3%
50766	Covid-19 Disaster Expenses	-	-	-	14,000	4,000	-71.4%
50775	Postage	206	317	500	500	500	0.0%
50780	Printing & Office Supplies	17,224	22,284	21,000	22,000	25,000	13.6%
50810	Communications	43,435	40,854	47,000	44,000	45,000	2.3%
50825	Uncollectable Accounts	32	57	500	500	500	0.0%
50830	Uniforms	2,265	1,385	2,000	2,000	2,500	25.0%
50840	Administrative Fees	634,000	702,333	749,000	749,000	552,000	-26.3%
	Bad Debt Expense	-	11,067	-	-	-	
Total	ADMINISTRATION	1,642,244	1,907,471	2,217,750	2,150,750	2,260,500	5.1%
1001	WATER - PRODUCTION (PLANT OPERATIONS)						
50410	Salaries Water	169,742	179,246	203,250	198,000	240,250	21.3%
50411	Overtime	21,564	20,040	25,000	24,500	24,000	-2.0%
50415	Employers FICA Expense	14,073	14,162	17,500	17,000	20,250	19.1%
50420	Group Insurance Premiums	31,719	37,985	46,250	45,750	63,750	39.3%
50430	401(A) Money Purchase	10,485	11,268	13,250	11,000	14,750	34.1%
50432	401(A) Match	7,832	7,642	9,500	8,500	9,500	11.8%



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
50535	Bulk Water Purchases	315,420	297,060	330,000	310,000	315,000	1.6%
50540	Chemicals / Water	97,456	165,559	115,000	150,000	165,000	10.0%
50548	Contract Services	1,626	4,494	3,000	4,000	4,000	0.0%
50555	Lab Expense	19,811	35,457	25,000	24,000	30,000	25.0%
50592	Equipment & Supplies	5,336	5,483	4,500	4,500	8,500	88.9%
50595	Fuel & Lubricants	7,369	6,615	7,500	7,000	7,500	7.1%
50640	M & R - Equipment	6,049	8,327	6,000	6,000	7,000	16.7%
50675	M & R - Plant	106,417	67,217	100,000	100,000	100,000	0.0%
50685	M & R - Vehicles	3,727	4,377	4,000	6,000	5,000	-16.7%
50765	Other Expense	1,644	1,790	2,000	2,000	2,000	0.0%
50785	Rent / Lease	2,913	5,474	3,000	3,000	3,000	0.0%
50800	Safety Equipment & Supplies	3,561	2,508	4,000	4,000	4,500	12.5%
50830	Uniforms	2,880	3,691	3,500	3,500	4,000	14.3%
Total	WATER - PRODUCTION	829,624	878,395	922,250	928,750	1,028,000	10.7%
1002	WATER - DISTRIBUTION (FIELD OPERATIONS)						
50410	Salaries Water	322,844	351,417	302,000	244,250	275,000	12.6%
50411	Overtime	46,362	45,666	41,500	41,500	41,500	0.0%
50415	Employers FICA Expense	26,834	27,714	26,250	21,750	24,250	11.5%
50420	Group Insurance Premiums	62,900	87,833	80,250	74,500	82,000	10.1%
50430	401(A) Money Purchase	15,539	18,793	16,500	14,000	17,500	25.0%
50432	401(A) Match	15,308	14,900	13,750	8,000	10,000	25.0%
50545	Maintenance Contracts	-	-	18,000	22,000	18,000	-18.2%
50548	Contract Services	155,176	11,662	2,000	2,000	12,000	500.0%
50549	Contract Services - Taps/New Service	-	241,716	238,000	243,000	243,000	0.0%
50550	Contract Serv-Leak Detect/GPS	27,639	-	17,000	17,000	17,000	0.0%
50592	Equipment & Supplies	22,488	19,510	22,000	22,000	25,000	13.6%
50595	Fuel & Lubricants	15,166	12,727	16,000	16,000	16,000	0.0%
50640	M & R - Equipment	16,805	9,619	17,000	17,000	16,500	-2.9%
50685	M & R - Vehicles	8,338	8,456	10,000	10,000	12,000	20.0%
50725	M & R Materials - Line	50,237	44,396	47,000	50,500	52,000	3.0%
50726	Street Repair - Paving	41,020	19,474	20,000	20,000	20,000	0.0%
50730	M & R Materials - WT Tap	66,900	58,458	60,000	68,000	68,000	0.0%
50755	Meter Expense - New Svc	37,868	39,370	45,000	48,000	48,000	0.0%
50765	Other Expense	1,448	3,747	2,500	2,500	2,500	0.0%
50785	Rent / Lease	1,934	4,422	1,500	1,500	1,500	0.0%
50800	Safety Equipment & Supplies	2,430	4,321	4,000	4,000	4,500	12.5%
50830	Uniforms	3,472	6,555	4,000	4,500	4,500	0.0%
Total	WATER - DISTRIBUTION	940,709	1,030,756	1,004,250	952,000	1,010,750	6.2%
2001	WASTEWATER - TREATMENT (PLANT OPERATIONS)						
50410	Salaries Sewer	176,733	186,562	211,500	205,000	240,250	17.2%
50411	Overtime	22,444	20,858	35,000	35,000	35,000	0.0%
50415	Employers FICA Expense	14,655	14,741	18,750	18,250	21,250	16.4%
50420	Group Insurance Premiums	33,311	39,489	48,000	47,500	61,500	29.5%
50430	401(A) Money Purchase	10,937	11,728	13,250	11,750	14,750	25.5%



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
50432	401(A) Match	8,143	7,954	9,500	9,000	9,500	5.6%
50543	Chemicals / WW Treatment	14,519	11,074	16,000	16,000	20,000	25.0%
50548	Contract Services	1,293	950	8,000	5,000	8,000	60.0%
50555	Lab Expense	12,947	8,274	15,000	15,000	17,000	13.3%
50592	Equipment & Supplies	2,457	4,295	4,000	4,000	8,500	112.5%
50595	Fuel & Lubricants	7,319	5,993	8,000	8,000	8,000	0.0%
50640	M & R - Equipment	5,809	4,672	6,000	6,000	6,000	0.0%
50675	M & R - Plant	44,061	17,146	40,000	40,000	35,000	-12.5%
50685	M & R - Vehicles	4,513	2,254	3,000	6,000	5,000	-16.7%
50742	Bio Solids - Compost	12,745	-	18,000	20,000	22,000	10.0%
50765	Other Expense	304	1,180	1,000	1,000	1,000	0.0%
50785	Rent / Lease	4,494	10,852	8,000	8,000	8,000	0.0%
50800	Safety Equipment & Supplies	2,892	2,042	3,500	3,500	4,000	14.3%
50830	Uniforms	2,384	3,108	3,250	3,250	3,500	7.7%
Total	WASTEWATER - TREATMENT	381,959	353,172	469,750	462,250	528,250	14.3%
2002	WASTEWATER - COLLECTION (FIELD OPERATIONS)						
50410	Salaries Sewer	335,896	365,761	314,250	244,250	312,750	28.0%
50411	Overtime	48,248	47,536	41,500	40,000	41,000	2.5%
50415	Employers FICA Expense	27,926	28,849	27,250	21,750	27,000	24.1%
50420	Group Insurance Premiums	65,019	90,925	83,250	77,500	84,000	8.4%
50430	401(A) Money Purchase	16,237	19,562	16,500	13,500	16,000	18.5%
50432	401(A) Match	15,932	15,510	13,750	8,000	10,000	25.0%
50542	Chemicals/Collection System	12,536	10,787	13,500	13,500	13,500	0.0%
50548	Contract Services	178,061	-	2,000	2,000	2,000	0.0%
50549	Contract Services - Taps/New Service	-	247,752	238,000	238,250	240,500	0.9%
50550	Contract Serv-Leak Detect/GPS	27,780	-	17,500	17,500	17,500	0.0%
50592	Equipment & Supplies	22,533	20,251	22,000	25,000	22,000	-12.0%
50595	Fuel & Lubricants	15,473	13,124	15,000	15,000	16,000	6.7%
50640	M & R - Equipment	16,220	12,223	12,000	13,500	18,500	37.0%
50645	M & R - Grinder Pump	94,845	120,307	110,000	100,000	110,000	10.0%
50646	Grinder Purchases	174,120	234,381	195,000	206,000	215,000	4.4%
50670	M & R - Lift Station	35,923	30,045	32,000	33,000	32,000	-3.0%
50685	M & R - Vehicles	7,872	8,211	8,500	8,500	12,000	41.2%
50715	M & R Materials - GP Tap	56,646	63,911	70,000	71,000	70,000	-1.4%
50725	M & R Materials - Line	36,612	39,787	32,000	39,250	40,000	1.9%
50726	Street Repair - Paving	41,020	19,474	20,000	20,000	20,000	0.0%
50765	Other Expense	1,419	2,576	1,500	1,500	1,500	0.0%
50785	Rent / Lease	1,934	4,422	2,000	2,000	2,000	0.0%
50800	Safety Equipment & Supplies	2,769	3,966	4,000	4,000	4,500	12.5%
50830	Uniforms	3,821	6,481	4,500	4,500	5,000	11.1%
Total	WASTEWATER - COLLECTION	1,238,843	1,405,840	1,296,000	1,219,500	1,332,750	9.3%



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code	Account Title	FY 2018 Final Actuals	FY 2019 Final Actuals	FY 2020 Amended Budget	FY 2020 Projected Actuals	FY 2021 Proposed Budget	% Variance from FY20 Projected to FY21
3001	SOLID WASTE - RECYCLING						
50410	Salaries - Monitor	55,415	64,387	60,000	64,500	78,000	20.9%
50411	Overtime	2,483	776	500	1,000	1,000	0.0%
50415	Employers FICA Expense	4,335	4,430	4,750	5,000	6,000	20.0%
50420	Group Insurance Premiums	7,566	14,202	16,000	15,750	17,750	12.7%
50430	401(A) Money Purchase	2,961	3,010	3,500	3,250	3,500	7.7%
50432	401(A) Match	814	815	1,000	1,000	1,000	0.0%
50599	Compactor Service	9,550	9,100	10,000	11,000	11,500	4.5%
50600	Garbage Service - Commercial	93,459	99,602	102,000	104,000	107,250	3.1%
50605	Garbage Service - Residential	572,853	565,736	582,000	593,000	611,000	3.0%
50606	Recycling Service	21,235	20,050	23,000	20,000	20,500	2.5%
50676	M & R Brush Site	19,754	19,144	24,000	25,000	26,000	4.0%
50785	Rent / Lease	504	-	5,000	5,000	5,000	0.0%
Total	SOLID WASTE - RECYCLING	790,928	801,251	831,750	848,500	888,500	4.7%
9994	DEBT SERVICE						
50515	Debt Service - Principal Series 2007	365,000	380,000	395,000	395,000	415,000	5.1%
50516	Debt Service - Interest Series 2007	175,720	163,418	148,000	148,000	132,000	-10.8%
50518	Debt Service Interest-Series 2011	89,153	85,153	80,500	41,500	-	-100.0%
50520	Debt Service Principal - Series 2011	180,000	185,000	190,000	190,000	-	-100.0%
50521	Debt Service Interest-Series 2014	129,239	128,685	125,750	125,750	122,750	-2.4%
50522	Debt Service Principal - Series 2014	135,000	135,200	140,000	140,000	145,000	3.6%
50523	Debt Service Interest-Series 2016	90,695	89,400	86,000	86,000	82,750	-3.8%
50524	Debt Service Principal - Series 2016	160,000	160,200	165,000	165,000	165,000	0.0%
50527	Debt Service Principal - Series 2019	-	-	10,000	-	-	100.0%
50528	Debt Service Interest - Series 2019	-	-	158,500	121,000	156,750	29.5%
50529	Debt Service Principal - Series 2020	-	-	-	-	68,750	100.0%
50530	Debt Service Interest - Series 2020	-	-	-	29,250	175,000	498.3%
50526	Bond Agent Fees	-	-	-	500	-	-100.0%
Total	DEBT SERVICE	1,324,806	1,327,056	1,498,750	1,442,000	1,463,000	1.5%
TOTAL OPERATING EXPENDITURES		7,149,113	7,703,941	8,240,500	8,003,750	8,511,750	6.3%



CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Account Code		FY 2021 Proposed Budget
FY 2021 ROUTINE CAPITAL PURCHASES/PROJECTS		
	CWTP and West SCADA System Upgrade	150,000
	Clarifier for Central Water Treatment Plant	15,000
	Mixer for Central Plant	22,000
	Water Quality Auto Flushing Devices	10,000
	Emergency Equipment Replacement	25,000
	Replace Service Trucks (3)	109,000
	Valve Out Flange Spreader	8,000
	Ditch Witch	28,000
	Alarm System for Central Water Plant	20,000
	South Lift Station Rehabilitation	90,000
	Water Meter Replacement & AMI System Upgrade	225,000
TOTAL FY 2021 ROUTINE CAPITAL PURCHASES/PROJECTS		\$ 702,000
FY 2021 MAJOR CAPITAL PROJECTS (Debt Funded)		
50968-095	Wastewater Reclamation Plant Expansion	1,000,000
50968-119	Zebra Mussel Treatment	350,000
TOTAL FY 2021 MAJOR CAPITAL PROJECTS		\$ 1,350,000
TOTAL FY 2021 CAPITAL EXPENDITURES		<u>\$ 2,052,000</u>

**CITY OF HORSESHOE BAY
5 YEAR NEEDS ASSESSMENT PLANS**

**Capital Improvements
and
Staffing**



People Helping People

**5 YEAR CAPITAL IMPROVEMENT / NEEDS ASSESSMENT PLAN
FY 2021 - FY 2025**

June 22, 2020

GENERAL FUND	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Emergency Equipment Replacement - Admin	35,000	20,000	20,000	20,000	20,000	20,000
Enterprise Software	-	-	-	-	-	-
Replacement Vehicles - Police	91,000	90,000	87,000	90,000	88,000	100,000
West Parking Lot Expansion - Police Dept	55,000	-	-	-	-	-
Building Video System - Police Dept	21,750	-	-	-	-	-
Mobile Data Terminals (MDT) - Police	7,500	-	-	-	-	-
Mobile Data Computers (MDC) - Police	-	45,000	-	-	-	-
Replace Patrol Boat - Police	-	-	-	85,000	-	-
Sand/Salt Spreader (2) - Public Works	6,250	-	-	-	-	-
New Service Truck - Public Works	-	60,000	-	-	-	-
Replace Large Format Scanner - Development Service	-	10,000	-	-	-	-
Replace 60" Large Format Printer - Development Services	-	-	-	12,000	-	-
MS 365 Government Exchange Migration - Technology	-	-	10,000	-	-	-
CAPCOG Ortho Imagery - Technology	-	-	6,000	-	-	-
Azure AD/File Share Migration - Technology	-	-	-	8,000	-	-
Firewall Replacement - Technology	-	-	-	6,000	-	-
Network Switches Replacement - Technology	-	-	-	4,000	-	-
Fire Rescue Boat - Fire	30,000	-	-	-	-	-
Self Contained Breathing Apparatus - Fire	107,000	-	-	-	-	-
Storage Shed - Fire Station #1	15,000	-	-	-	-	-
Radio Grant - Llano Co - Fire Dept	-	5,000	-	-	-	-
Fire Station #2 Improvements	-	-	300,000	-	-	-
TOTAL ANNUAL CIP REQUIREMENTS	\$ 368,500	\$ 230,000	\$ 423,000	\$ 225,000	\$ 108,000	\$ 120,000
CAPITAL PROJECTS FUND	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Sealcoating Projects	1,000,000	750,000	900,000	900,000	900,000	900,000
Contribution to FM 2147 TXDOT Improvements	120,000	-	-	-	-	-
The Hills Road (Chip Seal Only)	80,000	-	-	-	-	-
Tory Lane (Road Grading Only - Not Asphalted)	80,000	-	-	-	-	-
TOTAL ANNUAL CIP REQUIREMENTS	\$ 1,280,000	\$ 750,000	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
UTILITY FUND	Projected FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<u>Routine Capital Purchases & Projects:</u>						
Water Meter Replacement Program	120,000	225,000	120,000	120,000	120,000	120,000
Membrane Filter Rack Replacement	120,000	-	-	-	-	-
Vehicle Replacement	25,000	40,000	40,000	-	-	-
Emergency Equipment Replacement	25,000	25,000	25,000	25,000	25,000	25,000
Emergency Backup Eaton Variable Frequency Driver	6,250	-	-	-	-	-
New Air Card System (Membrane Racks)	37,000	-	-	-	-	-
WWTP Emergency Backup Pump	5,000	-	-	-	-	-
CWTP Chlorine Conversion	70,000	-	-	-	-	-
Ditch Witch HX30 Vacuum System	52,000	-	-	-	-	-
Trencher Implement for Skid Steer	6,000	-	-	-	-	-
Cargo Trailers	8,000	-	-	-	-	-
Rolling 28 Poly Pipe Fusion Machine	31,000	-	-	-	-	-
Confined Space Hoist System	8,000	-	-	-	-	-
Smart Water Software - Customer Portal Interface	50,000	-	-	-	-	-
Water Quality Auto Flushing Devices (2 every year)	-	10,000	8,000	8,000	8,000	8,000
CWTP & West SCADA System Upgrade	-	150,000	100,000	100,000	-	-
Vehicle Replacement	-	27,000	40,000	-	-	-
South Lift Station Rehabilitation	-	90,000	-	-	-	-
Valve Out Flange Spreader	-	8,000	-	-	-	-
Clarifier & Finisher at Central Water Trmt Plant	-	15,000	-	-	-	-
Replace Failing Mixer for Central Plant	-	22,000	-	-	-	-
1-Ton Truck	-	42,000	-	-	-	-
Small Ditch Witch Vac System	-	28,000	-	-	-	-
Alarm System for Central Water Plant & Admini	-	20,000	-	-	-	-
Replace Obsolete Grinder Systems - 35 Units	-	-	50,000	50,000	25,000	25,000
Replace Fire Hydrant Program	-	-	25,000	25,000	25,000	25,000
Replace Pump, Motor & Control Setup #3 High Storage	-	-	40,000	-	-	-
16ft Trailer for Skid Steer & Mini Excavator	-	-	15,000	-	-	-

**5 YEAR CAPITAL IMPROVEMENT / NEEDS ASSESSMENT PLAN
FY 2021 - FY 2025**

June 22, 2020

Portable Ultrasonic Flow Meter for Water Loss Prg	-	-	10,000	-	-	-
Emergency Backup Motor Trails/Siena Creek Lift Station	-	-	5,500	-	-	-
Device Test Bench at CWTP Workshop	-	-	7,500	-	-	-
Covered Pole Barns for Equipment & Vehicles	-	-	125,000	-	-	-
Expansion of Warehouse	-	-	125,000	-	-	-
Additional Office Space for Field	-	-	35,000	-	-	-
Valves & Actuators for West Treatment Plant Racks	-	-	-	4,000	-	-
Meter for Existing Auto Flushes	-	-	-	18,700	-	-
Emergency Backup Motor Slickrock Lift Station	-	-	-	55,000	-	-
Submersible ROV for Water Tank Inspections	-	-	-	6,000	-	-
Replace Water Main on Winchester	-	-	-	35,000	-	-
Annual Vehicle Replacement	-	-	-	35,000	35,000	35,000
Replace Water Main on Moon Isle	-	-	-	-	25,000	-
Enclosed Trailer for Safety Equipment	-	-	-	-	8,000	-
Backhoe	-	-	-	-	135,000	-
Total Routine Capital Purchases & Projects:	563,250	702,000	771,000	481,700	406,000	238,000
Major Capital Purchases & Projects:						
Wastewater Reclamation Plant Expansion	5,000,000	1,000,000	-	-	-	-
Zebra Mussel Treatment	-	350,000	-	-	-	-
Summit Rock Lift Station	-	-	650,000	-	-	-
Lakawanna Lift Station Rehabilitation	-	-	145,000	-	-	-
Blister Gold Lift Station Rehabilitation	-	-	-	120,000	-	-
Water Storage Tanks (3 tanks & 1 elevated) Rehabilitation	-	-	-	500,000	450,000	500,000
Total Major Capital Purchases & Projects:	5,000,000	1,350,000	795,000	620,000	450,000	500,000
TOTAL ANNUAL CIP REQUIREMENTS	\$ 5,563,250	\$ 2,052,000	\$ 1,566,000	\$ 1,101,700	\$ 856,000	\$ 738,000

**5 YEAR NEEDS ASSESSMENT STAFFING PLAN
FY 2021 - FY 2025**

June 22, 2020

GENERAL FUND	POSITION	TOTAL IMPACT (SALARIES & BENEFITS) YEAR 1 REQUESTED				
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Administration	Records & Information Manager	\$ 60,750				
Dev Serv	Administrative Assistant	\$ 43,250				
Police	Patrol Officer (2 in FY25)					\$ 158,000
Police	Admin/Communication Operator				\$ 60,750	
Fire	Firefighter (1 in FY22, 1 in FY23)		\$ 69,763	\$ 69,763		
Total for General Fund		\$ 104,000	\$ 69,763	\$ 69,763	\$ 60,750	\$ 158,000

UTILITY FUND	POSITION	TOTAL IMPACT (SALARIES & BENEFITS) YEAR 1 REQUESTED				
		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Utilities	Part Time Reclamation Monitor	\$ 21,263				
Utilities	Maintenance Operator Plant	\$ 61,750				
Utilities	Administrative Assistant	\$ 48,250				
Utilities	Warehousing Administrator	\$ 66,500				
Utilities	Operator Trainee (1 in FY24, 2 in FY25)				\$ 54,675	\$ 54,675
Total for Utility Fund		\$ 197,761	\$ -	\$ -	\$ 54,675	\$ 54,675



CITY OF HORSESHOE BAY

JULY 20, 2020

To: Mayor and City Council
Thru: Stan R. Farmer, City Manager
From: Margie Cardenas, Finance Director
Re: Water and Wastewater Rates Discussion

In the Utility Fund, the draft FY21 budget has a 12% rate increase for water and wastewater services. This is the rate increase that was slated for FY21 on the 5-year revenue and expenditure projection presented last year.

Staff has included a table showing two different rate increases would impact a resident's bill both monthly and annually for FY21.

Council is not being asked to set water and wastewater rates at this time, but to provide guidance for developing the City Manager Proposed FY21 Budget. Any changes to water and wastewater rates will be adopted by Council September 15, 2020.

Enclosure: Water Rate Increase Table

WATER AND SEWER RATE
INCREASE TABLE

6/30/2020

WATER Residential Customer Monthly Usage (gallons)	Current Monthly Charges	Monthly Charges 10% Increase	Monthly Impact	Annual Impact	Monthly Charges 12% Increase	Monthly Impact	Annual Impact
	Base Rate (0 - 5,000)	31.95	35.15	3.20	38.34	35.78	3.83
6,000	36.56	40.22	3.66	43.87	40.95	4.39	52.65
7,000	41.17	45.29	4.12	49.40	46.11	4.94	59.28
8,000	45.78	50.36	4.58	54.94	51.27	5.49	65.92
9,000	50.39	55.43	5.04	60.47	56.44	6.05	72.56
10,000	55.00	60.50	5.50	66.00	61.60	6.60	79.20
11,000	60.61	66.67	6.06	72.73	67.88	7.27	87.28
12,000	66.22	72.84	6.62	79.46	74.17	7.95	95.36
13,000	71.83	79.01	7.18	86.20	80.45	8.62	103.44
14,000	77.44	85.18	7.74	92.93	86.73	9.29	111.51
15,000	83.05	91.36	8.31	99.66	93.02	9.97	119.59
16,000	88.66	97.53	8.87	106.39	99.30	10.64	127.67
17,000	94.27	103.70	9.43	113.12	105.58	11.31	135.75
18,000	99.88	109.87	9.99	119.86	111.87	11.99	143.83
19,000	105.49	116.04	10.55	126.59	118.15	12.66	151.91
20,000	111.10	122.21	11.11	133.32	124.43	13.33	159.98
21,000	116.71	128.38	11.67	140.05	130.72	14.01	168.06
22,000	122.32	134.55	12.23	146.78	137.00	14.68	176.14
23,000	127.93	140.72	12.79	153.52	143.28	15.35	184.22
24,000	133.54	146.89	13.35	160.25	149.56	16.02	192.30
25,000	139.15	153.07	13.92	166.98	155.85	16.70	200.38
26,000	145.80	160.38	14.58	174.96	163.30	17.50	209.95
27,000	152.45	167.70	15.25	182.94	170.74	18.29	219.53
28,000	159.10	175.01	15.91	190.92	178.19	19.09	229.10
29,000	165.75	182.33	16.58	198.90	185.64	19.89	238.68
30,000	172.40	189.64	17.24	206.88	193.09	20.69	248.26
31,000	179.05	196.96	17.91	214.86	200.54	21.49	257.83
32,000	185.70	204.27	18.57	222.84	207.98	22.28	267.41
33,000	192.35	211.59	19.24	230.82	215.43	23.08	276.98
34,000	199.00	218.90	19.90	238.80	222.88	23.88	286.56
35,000	205.65	226.22	20.57	246.78	230.33	24.68	296.14
36,000	212.30	233.53	21.23	254.76	237.78	25.48	305.71
37,000	218.95	240.85	21.90	262.74	245.22	26.27	315.29
38,000	225.60	248.16	22.56	270.72	252.67	27.07	324.86
39,000	232.25	255.48	23.23	278.70	260.12	27.87	334.44
40,000	238.90	262.79	23.89	286.68	267.57	28.67	344.02
41,000	245.55	270.11	24.56	294.66	275.02	29.47	353.59
42,000	252.20	277.42	25.22	302.64	282.46	30.26	363.17
43,000	258.85	284.74	25.89	310.62	289.91	31.06	372.74
44,000	265.50	292.05	26.55	318.60	297.36	31.86	382.32
45,000	272.15	299.37	27.22	326.58	304.81	32.66	391.90
46,000	278.80	306.68	27.88	334.56	312.26	33.46	401.47
47,000	285.45	314.00	28.55	342.54	319.70	34.25	411.05
48,000	292.10	321.31	29.21	350.52	327.15	35.05	420.62
49,000	298.75	328.63	29.88	358.50	334.60	35.85	430.20
50,000	305.40	335.94	30.54	366.48	342.05	36.65	439.78
75,000	505.40	555.94	50.54	606.48	566.05	60.65	727.78
100,000	705.40	775.94	70.54	846.48	790.05	84.65	1015.78

SEWER Residential Customer	Current Monthly Charges	Monthly Charges 10% Increase	Monthly Impact	Annual Impact	Monthly Charges 12% Increase	Monthly Impact	Annual Impact
	Not based on volume	54.54	59.99	5.45	65.45	61.08	6.54



CITY OF HORSESHOE BAY

JULY 20, 2020

To: Mayor and City Council
Thru: Stan R. Farmer, City Manager
From: Margie Cardenas, Finance Director
Re: Property Tax Rate Discussion

The draft FY2021 budget assumes a \$.23556 General Fund O&M rate and a Debt Service (I&S) rate of \$0.03444 for a total rate of \$0.27000. This tax rate is based on Council Member Kent Graham's review of the 5-year revenue and expenditure forecasts and represents an estimated revenue increase from current properties of 6.96% in FY2021.

Staff has provided two Property Tax Projection tables. The first illustrates the estimated revenue that has been included in the current 5 year forecast for the General Fund, with an estimated 6.96% revenue increase in FY2021 and the maximum allowed by current legislation each year thereafter for FY2022 through FY2025.

The second illustrates the estimated revenue the City could receive if the City adopted the maximum tax rate of \$0.27524 which is allowed by current legislation before voters could petition for a tax rate election. The maximum rate is also considered in years FY2022 through FY2025.

The current total tax rate for FY20 is \$0.27000.

On July 21, the Council will meet to set the tax rate for FY21. Staff recommends that Council approve the maximum tax rate of \$0.27524 that would be considered for FY21. Once approved the proposed tax rate may be decreased but may not be increased prior to the tax rate adoption.

No action is required by Council at this time.

Enclosure: 5 Year Forecast – Property Tax Projections

5 YEAR PROPERTY TAX REVENUE & RATE PROJECTIONS - USING CURRENT TAX RATE OF .27000

FYE 9/30	Est. Total Taxable Value	Est. AV Growth*	Debt Svc Requirement**	Est. I&S Tax Rate	Est. M&O Revenue - Existing	Est. M&O Revenue - New	Est. M&O Revenue - Total	Est. M&O Tax Rate	Est. Total Tax Rate	Est. M&O % Increase - Existing	Est. M&O \$ Increase Existing
2019	2,059,374,005	6.63%	846,499	0.04123	4,559,803	90,057	4,649,861	0.22579	0.26702	N/A	N/A
2020	2,187,676,596	6.37%	838,965	0.03835	4,952,259	115,474	5,067,733	0.23165	0.27000	6.50%	302,398
2021	2,354,793,645	7.64%	811,000	0.03444	5,420,599	126,344	5,546,943	0.23556	0.27000	6.96%	352,865
2022	2,489,007,482	6.00%	813,046	0.03267	5,990,698	122,259	6,112,957	0.24560	0.27826	8.00%	443,755
2023	2,638,347,931	6.00%	814,796	0.03088	6,601,994	134,735	6,736,729	0.25534	0.28622	8.00%	489,037
2024	2,796,648,807	6.00%	813,546	0.02909	7,236,729	147,688	7,384,417	0.26405	0.29314	7.42%	500,000
2025	2,964,447,736	6.00%	818,021	0.02759	7,884,417	160,906	8,045,323	0.27139	0.29899	6.77%	500,000

**Assumes no additional debt requirements during this 5 year period

5 YEAR PROPERTY TAX REVENUE & RATE PROJECTIONS - MAXIMUM RATE INCREASE ANNUALLY

FYE 9/30	Est. Total Taxable Value	Est. AV Growth*	Debt Svc Requirement**	Est. I&S Tax Rate	Est. M&O Revenue - Existing	Est. M&O Revenue - New	Est. M&O Revenue - Total	Est. M&O Tax Rate	Est. Total Tax Rate	Est. M&O % Increase - Existing	Est. M&O \$ Increase Existing
2019	2,056,664,925	6.63%	846,499	0.04123	4,553,686	90,057	4,643,744	0.22579	0.26702	N/A	N/A
2020	2,187,676,596	6.37%	838,965	0.03836	5,015,243	115,470	5,130,713	0.23164	0.27000	8.00%	371,499
2021	2,354,793,645	7.64%	811,000	0.03444	5,541,170	129,155	5,670,325	0.24080	0.27524	8.00%	410,457
2022	2,489,007,482	6.00%	813,046	0.03267	6,123,950	124,979	6,248,929	0.25106	0.28373	8.00%	453,626
2023	2,638,347,931	6.00%	814,796	0.03088	6,748,843	137,731	6,886,575	0.26102	0.29190	8.00%	499,914
2024	2,796,648,807	6.00%	813,546	0.02909	7,386,575	150,746	7,537,321	0.26951	0.29860	7.26%	500,000
2025	2,964,447,736	6.00%	818,021	0.02759	8,037,321	164,027	8,201,348	0.27666	0.30425	6.63%	500,000

**Assumes no additional debt requirements during this 5 year period

2020 TAX RATES				
		M&O	I&S	
Est. Effective Tax Rate	0.25668	0.22224	0.03444	Collection at 98%
Current Tax Rate	0.27000	0.23556	0.03444	\$ 5,436,004
Est. Rollback Tax Rate	0.27524	0.24080	0.03444	\$ 5,556,918



CITY OF HORSESHOE BAY

JULY 20, 2020

To: Mayor and City Council
From: Stan R. Farmer, City Manager
Re: Merit Compensation Adjustments

Each year during the first Budget Workshop past Councils have chosen an overall merit adjustment level for the staff to then make decisions on pay adjustments for January 1 and for overall budget purposes. Last year the council chose \$162,500. This number is not the impact on the next FY as the merit increases do not take effect until 3 months into the new FY post January 1.

Based on the overall economy and public comments by other governmental entities, it is my conclusion that merit raises this year will be relatively low. It also seems to me that our constituents have similar expectations. I recommend that the total merit adjustments approximate 3% of our present total compensation. This would seem to be fair to our employees and responsible to our constituents.

The merit adjustment at January 1, 2013 was \$100,000 or 2.65%
The merit adjustment at January 1, 2014 was \$100,000 or 2.65%
The merit adjustment at January 1, 2015 was \$103,000 or 2.62%
The merit adjustment at January 1, 2016 was \$107,000 or 2.66%
The merit adjustment at January 1, 2017 was \$125,000 or 2.92%
The merit adjustment at January 1, 2018 was \$130,000 or 2.90%
The merit adjustment at January 1, 2019 was \$148,500 or 3.00%
The merit adjustment at January 1, 2020 was \$162,500 or 3.00%

The dollar figures below represent the 12-month budget impact starting January 1, 2021, followed by the impact only on the 9 months in the FY 2021 budget.

The data are: 2.5% = \$141,000/\$105,750; 2.75% = \$155,000/\$116,250; 3% = \$169,250/\$127,000

Based on the decision regarding the amount of the total merit adjustment, the proposed budget will be adjusted for the City Council's review at the August 25, 2020 workshop.

Enclosures: None



CITY OF HORSESHOE BAY

JULY 20, 2020

To: Mayor and City Council
From: Stan R. Farmer, City Manager
Re: Health Care Benefits Update

The City's Health Insurance Consultant, Lee Cameron of Frost – Banking, Investments, Insurance has notified us that he negotiated with United Health Care (UHC) our current medical provider and that they have agreed to a firm 5% increase “no-shop” medical renewal premiums for 10.01.2020.

The current draft budget has a 12% increase as an estimated increase. Normally we do not have an offer in hand this early in the year and budget process. The difference between the 12% estimate and the 5% offer is \$80,000.

Council needs to take action on this item giving staff approval to accept this offer or to go out to bid on the open market.

The three plans currently offered to employees do not change for next year under this renewal offer.

The City Manager recommends accepting this medical renewal rate. If the City goes out to bid the UHC offer is a 9% increase instead.

Enclosures: Plan Offer Sheet

City of Horses Bay

Medical Market Review

10/1/2020

UnitedHealthcare www.uhc.com In-Network Benefits	Current Triple Option					Renewal Triple Option					
	Option 1 \$5,000 - 100% H.S.A. - EPO		Option 2 \$1,000 - 70% - EPO		Option 3 \$1,000 - 80%	Option 1 \$5,000 - 100% H.S.A. - EPO		Option 2 \$1,000 - 70% - EPO		Option 3 \$1,000 - 80%	
Plan Name	AG-X8		BC-1E		BC-YD	AG-X8		BC-1E		BC-YD	
Network Name	Choice		Choice		Choice Plus	Choice		Choice		Choice Plus	
Calendar Year Deductible (Individual/Family)	\$5,000/\$10,000		\$1,000/\$2,000		\$1,000/\$2,000	\$5,000/\$10,000		\$1,000/\$2,000		\$1,000/\$2,000	
Coinsurance (Carrier/Member)	100%/0%		70%/30%		80%/20%	100%/0%		70%/30%		80%/20%	
Out-of-Pocket Maximum (Individual/Family) (Includes Deductible, Coinsurance & Copays Only)	\$6,000/\$12,000		\$4,000/\$8,000		\$4,000/\$8,000	\$6,000/\$12,000		\$4,000/\$8,000		\$4,000/\$8,000	
Inpatient Hospitalization & Outpatient Surgery	0% after deductible		30% after deductible		20% after deductible	0% after deductible		30% after deductible		20% after deductible	
Special Imaging (MRI, PET Scan etc.)	0% after deductible		30% after deductible		20% after deductible	0% after deductible		30% after deductible		20% after deductible	
Labs and X-rays	0% after deductible		No Charge		No Charge	0% after deductible		No Charge		No Charge	
Emergency Room	0% after deductible		\$250 copay then 30% coinsurance		\$250 copay then 20% coinsurance	0% after deductible		\$250 copay then 30% coinsurance		\$250 copay then 20% coinsurance	
Urgent Care	0% after deductible		\$75 copay		\$75 copay	0% after deductible		\$75 copay		\$75 copay	
Primary Physician Office Visit	0% after deductible		\$25 copay Age <19 - \$0 Copay		\$25 copay Age <19 - \$0 Copay	0% after deductible		\$25 copay Age <19 - \$0 Copay		\$25 copay Age <19 - \$0 Copay	
Virtual Visits	\$49 (cost may vary by geographic area)		No Charge		No Charge	\$49 (cost may vary by geographic area)		No Charge		No Charge	
Specialist Office Visit	0% after deductible		Designated: \$25 copay Non-Designated: \$50 copay		Designated: \$25 copay Non-Designated: \$50 copay	0% after deductible		Designated: \$25 copay Non-Designated: \$50 copay		Designated: \$25 copay Non-Designated: \$50 copay	
Chiropractic Annual Maximum	0% after deductible 20 visits		\$25 copay 20 visits		\$25 copay 20 visits	0% after deductible 20 visits		\$25 copay 20 visits		\$25 copay 20 visits	
Prescription Drug Coverage											
Tier 1 Copay	\$10		\$20		\$10	\$10		\$20		\$10	
Tier 2 Copay	\$35		\$35		\$35	\$35		\$35		\$35	
Tier 3 Copay	\$60		\$70		\$60	\$60		\$70		\$60	
Tier 4 Copay	N/A		N/A		N/A	N/A		N/A		N/A	
Prescription Drug - Mail Order (90 Day Supply)	2.5x copay		2.5x copay		2.5x copay	2.5x copay		2.5x copay		2.5x copay	
Out-of-Network	Out-of-Network		Out-of-Network		Out-of-Network	Out-of-Network		Out-of-Network		Out-of-Network	
Deductible (Individual/Family)	N/A		N/A		\$5,000/\$10,000	N/A		N/A		\$5,000/\$10,000	
Coinsurance (Carrier/Member)	N/A		N/A		50%/50%	N/A		N/A		50%/50%	
Out-of-Pocket Maximum (Individual/Family)	N/A		N/A		\$10,000/\$20,000	N/A		N/A		\$10,000/\$20,000	
Employee Cvg Election	Total	Opt 1	Opt 2	Opt 3	Monthly Premium						
Employee	44	23	15	6	\$556.15	\$796.82	\$869.84	\$583.40	\$836.66	\$913.33	
Employee + Spouse	9	4	4	1	\$1,223.52	\$1,753.00	\$1,913.64	\$1,284.70	\$1,840.65	\$2,009.32	
Employee + Child(ren)	16	9	7	0	\$1,028.88	\$1,474.11	\$1,609.20	\$1,080.32	\$1,547.82	\$1,689.66	
Employee + Family	18	17	1	0	\$1,779.67	\$2,549.82	\$2,783.48	\$1,868.65	\$2,677.31	\$2,922.65	
Monthly Premium Total	\$57,199.84		\$31,832.89		\$7,132.68		\$60,046.93		\$33,424.55		\$7,489.30
Individual Rate Increase %	0%		0%		0%		5%		5%		5%
Combined Monthly Premium	\$96,165.41		\$96,165.41		\$96,165.41		\$100,960.78		\$100,960.78		\$100,960.78
Combined Annualized Premium	\$1,153,984.92		\$1,153,984.92		\$1,153,984.92		\$1,211,529.36		\$1,211,529.36		\$1,211,529.36
Combined Rate Increase %	0.0%		0.0%		0.0%		5.0%		5.0%		5.0%
Annualized Employer Contributions - Base Plan	100% of Employee		50% of Dependents		Total Employer Contribution		100% of Employee		50% of Dependents		Total Employer Contribution
					\$1,137,857.64						\$1,194,750.06

Notes:
 ~ This outline is for general information and is not a guarantee of benefits. Refer to plan summary for more detailed benefit information.
 ~ Contract provisions are determined by the carrier.