People Helping People

CITY OF HORSESHOE BAY

FY 2021 BUDGET

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:	$ 3,330,392	$ 1,005,194	$ -	$ 101,490	$ 29,003	$ 2,781	$ (1,980)
Revenues	$ 9,545,500	9,837,500	$ 4,002,500	$ 820,000	$ 6,500	$ 1,000	$ 1,000
Expenditures	$ 9,224,000	8,506,000	$ 3,250,000	$ 872,722	$ 6,000	$ 1,500	$ -
Capital Purchases	$ 246,000	$ 2,011,000	$ -	$ -	$ -	$ -	$ -
Revenues Less Expenditures	$ 75,500	$ (679,500)	$ 752,500	$ (52,722)	$ 500	$ (500)	$ 1,000
Estimated Ending Fund Bal. Before Transfers	$ 3,405,892	$ 325,694	$ 752,500	$ 48,768	$ 29,503	$ 2,281	$ (980)
Less: Transfer to Capital Projects Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less: Transfer to Utility Fund	$ 309,000	$ -	$ -	$ -	$ -	$ -	$ -
Add: Transfer in from General Fund	$ -	$ 309,000	$ -	$ -	$ -	$ -	$ -
Add: Transfer in from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Ending Fund Balance:	$ 3,096,892	$ 634,694	$ 752,500	$ 48,768	$ 29,503	$ 2,281	$ (980)
Less: Restricted Reserve Fund Bal.	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ -
Less: Reststriced 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:	$ 534,068	$ 1,634,694	$ 752,500	$ 48,768	$ 29,503	$ 2,281	$ (980)

CITY OF HORSESHOE BAY

FY 2021 Budget

General Fund

CITY OF HORSESHOE BAY
FY 2021 General Fund Budget - 02

Estimated Beginning Fund Balance:	$ 5,409,304	$ 4,160,164	$ 3,614,204	$ 3,614,204	$ 3,330,392
	FY 2018 Final Actuals	**FY 2019 Final Actuals**	**FY 2020 Amended Budget**	**FY 2020 Projected Actuals**	**FY 2021 Proposed Budget**
Revenues:					
Administration	$ 823,059	$ 843,734	$ 873,250	$ 911,250	$ 695,000
Fire	$ 320,888	$ 369,399	$ 335,000	$ 345,750	$ 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	$ 6,583,250	$ 6,972,500
Police	$ 60,110	$ 41,714	$ 30,000	$ 36,500	$ 20,500
Development Services	$ 204,818	$ 281,024	$ 238,500	$ 304,250	$ 311,250
Public Works	$ 641,175	$ 738,176	$ 693,750	$ 703,750	$ 692,750
Mowing & Clearing	$ 552,958	$ 625,403	$ 525,000	$ 472,500	$ 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	$ 9,411,250	$ 9,545,500
Expenditures:					
Administration	$ 1,562,830	$ 1,713,025	$ 1,931,750	$ 1,813,750	$ 2,013,250
Technology Services	$ 194,744	$ 212,644	$ 245,500	$ 189,500	$ 319,250
Fire	$ 2,010,628	$ 2,382,627	$ 2,441,500	$ 2,465,250	$ 2,502,000
Police	$ 1,834,953	$ 1,881,470	$ 2,133,500	$ 2,061,250	$ 2,209,250
Animal Control	$ 179,933	$ 193,250	$ 216,000	$ 158,500	$ 200,750
Development Services	$ 477,243	$ 500,258	$ 679,250	$ 636,750	$ 785,000
Public Works	$ 348,961	$ 419,956	$ 589,250	$ 519,000	$ 609,500
Mowing & Clearing	$ 530,553	$ 649,138	$ 600,000	$ 605,000	$ 585,000
Total Expenditures	$ 7,139,845	$ 7,952,368	$ 8,836,750	$ 8,449,000	$ 9,224,000
Capital Purchases	$ 274,656	$ 519,060	$ 410,000	$ 348,000	$ 246,000
Total Capital Purchases	$ 274,656	$ 519,060	$ 410,000	$ 348,000	$ 246,000
Revenues Less Expenditures	$ 1,011,515	$ 965,519	$ 311,750	$ 614,250	$ 75,500
Estimated Ending Fund Balance (before transfers):	$ 6,374,823	$ 4,471,914	$ 3,925,954	$ 4,228,454	$ 3,405,892
Less: Transfer to Capital Improv. Fund	$ 2,260,655	$ 1,511,480	$ 1,120,600	$ 857,062	$ -
Less: Transfer to Utility Fund			$ 350,000	$ 41,000	$ 309,000
Estimated Ending Fund Balance:	$ 4,160,164	$ 3,614,204	$ 2,455,354	$ 3,330,392	$ 3,096,892
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:			$ (101,470)	$ 773,568	$ 534,068

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%
40175	Insurance Proceeds	9,634	-	-	-	-	-
40179	Millfoil Reimb Llano County	-	-	-	-	18,000	-
40180	Other Income	101,248	11,022	33,000	46,000	30,000	-34.8%
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	50,000	55,000	10.0%
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	11,000	13,000	18.2%
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%
40212	Mailbox Fee Revenue	-	-	-	-	10,000	100.0%
Total	**ADMINISTRATION**	**823,059**	**843,734**	**873,250**	**911,250**	**695,000**	**-23.7%**
5000	**FIRE**						
40175	Insurance Proceeds	2,292	16,320	-	1,000	-	-
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**	**345,750**	**344,500**	**-0.4%**
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	5,060,000	5,382,000	6.4%
40162	Penalty & Interest (M & O)	30,548	34,687	32,000	35,000	34,000	-2.9%
40163	Mixed Beverage Tax	100,287	109,964	103,000	57,000	85,000	49.1%
40165	Sales Tax	1,124,688	1,355,532	1,421,000	1,208,000	1,232,250	2.0%
40166	PEC Franchise Tax	181,682	184,395	180,000	170,000	183,500	7.9%
40167	Telephone Franchise Fees	-	7,611	7,000	7,000	9,500	35.7%
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**	**6,583,250**	**6,972,500**	**5.9%**

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	500	1,000	100.0%
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	36,500	20,500	-43.8%
9500	DEVELOPMENT SERVICES						
40171	CC Convenience Fee	-	-	-	1,000	8,000	700.0%
40180	Other Income	407	336	500	250	250	0.0%
40183	Building Permit Fees	197,011	268,312	225,000	290,000	290,000	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	304,250	311,250	2.3%
9600	PUBLIC WORKS						
40165	Sales Tax	172,958	225,921	236,750	201,500	205,500	2.0%
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	475,000	470,000	-1.1%
40212	Mailbox Fee Revenue	-	6,100	10,000	10,000	-	-100.0%
Total	Public Works	641,175	738,176	693,750	703,750	692,750	-1.6%
9800	MOWING & CLEARING						
40215	Mowing	552,958	625,403	500,000	470,000	450,000	-4.3%
40216	Clearing	-	-	25,000	2,500	5,000	
Total	MOWING & CLEARING	552,958	625,403	525,000	472,500	455,000	-3.7%
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	9,411,250	9,545,500	1.4%

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	557,500	661,750	18.7%
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	101,750	3.6%
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	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	68,000	51.1%
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	107,000	110,000	2.8%
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	15,000	30,000	100.0%
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	55,000	50,000	-9.1%
50625	Fireworks	10,000	10,000	10,000	10,000	10,000	0.0%
50630	M & R - Building	35,315	54,163	40,000	52,000	72,000	38.5%
50650	M & R - Grounds	11,623	12,718	15,000	16,000	15,750	-1.6%
50753	City Banking Fees	11,456	3,032	4,000	2,000	3,500	75.0%
50765	Other Expense	19,963	27,105	22,000	24,000	7,000	-70.8%
50766	COVID - 19 Disaster Expense	-	-	-	30,000	5,500	-81.7%
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	11,000	12,500	13.6%
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	-	-	-	-	5,000	100.0%
50844	Friends of The Marble Falls Library	-	-	-	-	5,000	100.0%
50861	Mailbox POA Refund	-	-	-	-	4,000	100.0%
50866	Tree Removal	112	1,008	2,500	2,500	-	-100.0%
50867	Golden Nugget Nature Park	-	-	10,000	10,250	-	-100.0%
50868	Martin Park	3,261	3,075	5,000	5,000	-	-100.0%
50870	Fox House	9,034	5,224	-	-	-	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	1,813,750	2,013,250	11.0%
3000	TECHNOLOGY SERVICES						
50410	Salaries & Wages	120,389	121,928	131,500	107,000	134,500	25.7%
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	29,750	26.6%
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	2,000	4,000	100.0%
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	189,500	319,250	68.5%
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	145,000	90,000	-37.9%
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	339,500	5.0%
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	35,000	40,000	14.3%
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	2,465,250	2,502,000	1.5%
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	230,000	229,000	-0.4%
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	16,000	20,500	28.1%
50575	Dues, Fees, & Subscriptions	6,490	8,776	10,000	10,500	11,500	9.5%
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	4,000	6,000	50.0%
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	35,000	25,000	-28.6%
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	6,500	9,000	38.5%
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	2,061,250	2,209,250	7.2%

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	41,000	56,500	37.8%
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	15,500	5.1%
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	158,500	200,750	26.7%
9500	DEVELOPMENT SERVICES						
50410	Salaries & Wages	254,058	255,635	315,500	303,000	371,500	22.6%
50411	Overtime	449	591	1,500	500	1,500	200.0%
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	83,000	19.4%
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	135,000	155,000	14.8%
50545	Maintenance Contracts	8,707	4,254	6,500	7,000	5,500	-21.4%
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	-	-	-	-	15,000	0.0%
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	9,000	12,000	33.3%
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%
50753	City Banking Fees	-	-	-	1,000	8,000	700.0%
50765	Other Expense	328	1,817	1,500	500	1,500	200.0%
50777	Advertisements/Notices	1,158	3,965	5,000	3,000	1,500	-50.0%
50780	Printing & Office Supplies	2,717	2,237	3,000	2,500	1,500	-40.0%
50828	Code Enforcement Actions	-	-	40,000	40,000	37,500	-6.3%
50830	Uniforms	1,248	1,551	2,000	1,500	3,000	100.0%
Total	DEVELOPMENT SERVICES	477,243	500,258	679,250	636,750	785,000	23.3%

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	164,000	169,000	3.0%
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	24,750	5.3%
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	-	-	-	-	40,000	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	519,000	609,500	17.4%
9800	MOWING & CLEARING						
50863	Lot Mowing	530,553	649,138	550,000	575,000	550,000	-4.3%
50864	Lot Clearing	-	-	50,000	30,000	35,000	16.7%
Total	MOWING & CLEARING	530,553	649,138	600,000	605,000	585,000	-3.3%
TOTAL OPERATING EXPENDITURES		7,139,845	7,952,368	8,836,750	8,449,000	9,224,000	9.2%

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
3000	**TECHNOLOGY SERVICES**	
50955	MS 365 Government Exchange Migration	10,000
50955	CAPCOG Ortho Imagery	6,000
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		**246,000**

CITY OF HORSESHOE BAY

FY 2021 Budget

Capital Projects Fund

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

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:		$ 22,365	$ 1,353,882	$ 185,607	$ 185,607	$ -
	REVENUES					
	REVENUES					
40220	Interest Income	10,392	11,652	-	1,910	2,500
40300	Bond Proceeds	-	-	-	-	4,000,000
40310	Transfer In from General Fund	1,636,750	1,511,480	1,120,600	857,062	-
TOTAL REVENUES		1,647,142	1,523,132	1,120,600	858,972	4,002,500
	EXPENDITURES					
	EXPENDITURES					
50534	2020 Series Bond Issuance Cost	-	-	-	-	235,000
50961-975	Contribution to FM 2147 Improve	-	-	120,000	120,000	-
50961-990	Sealcoating	-	-	1,000,000	780,401	-
50961-979	The Hills Road (Chip Seal Only)	-	-	80,000	70,665	-
50961-980	Tory Lane & Lost River	-	-	80,000	73,513	-
50961-XXX	Street Upgrades	844,413	2,691,407	-	-	1,000,000
50965-XXX	HSB South Seal Coating	-	-	-	-	500,000
50965-XXX	Ferguson & Fairways Seal Coating	-	-	-	-	1,265,000
50965-XXX	Internet Infrastructure	-	-	-	-	250,000
TOTAL EXPENDITURES		844,413	2,691,407	1,280,000	1,044,579	3,250,000
Estimated Ending Fund Balance		$ 825,094	$ 185,607	$ 26,207	$ -	$ 752,500

CITY OF HORSESHOE BAY

FY 2021 Budget

Utility Fund

CITY OF HORSESHOE BAY
FY 2021 Utility Fund Budget - 01

Estimated Beginning Fund Balance:	$ 1,045,961	$ 312,870	$ 219,944	$ 219,944	$ 1,005,194
	FY 2018 Final Actuals	**FY 2019 Final Actuals**	**FY 2020 Amended Budget**	**FY 2020 Projected Actuals**	**FY 2021 Proposed Budget**
Revenues:					
Administration	$ 452,382	$ 239,947	$ 312,000	$ 352,000	$ 270,000
Water Service Charges	$ 3,822,770	$ 4,166,949	$ 4,536,000	$ 4,571,750	$ 4,953,250
Wastewater Service Charges	$ 2,798,483	$ 3,059,028	$ 9,303,000	$ 9,192,500	$ 3,471,000
Solid Waste Service Charges	$ 900,318	$ 997,728	$ 1,026,750	$ 1,090,500	$ 1,117,500
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	$ 15,259,500	$ 9,837,500
Expenditures:					
Administration	$ 1,642,244	$ 1,907,471	$ 2,217,750	$ 2,153,250	$ 2,214,250
Water - Production	$ 829,624	$ 878,395	$ 922,250	$ 937,250	$ 1,024,000
Water - Distribution	$ 940,709	$ 1,030,756	$ 1,004,250	$ 950,500	$ 1,048,750
Wastewater - Treatment	$ 381,959	$ 353,172	$ 469,750	$ 461,250	$ 524,250
Wastewater - Collection	$ 1,238,843	$ 1,405,840	$ 1,296,000	$ 1,203,750	$ 1,330,250
Solid Waste - Recycling	$ 790,928	$ 801,251	$ 831,750	$ 835,500	$ 901,500
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	$ 7,983,500	$ 8,506,000
Revenues Less Expenditures	$ 841,802	767,834	6,946,000	$ 7,276,000	$ 1,331,500
Estimated Ending Fund Balance (after O&M only):	$ 1,887,763	1,080,704	7,165,944	$ 7,495,944	$ 2,336,694
Routine Capital Purchases	$ 458,250	$ 618,394	$ 633,250	$ 490,750	$ 702,000
Major Capital Projects	$ 1,116,643	$ 242,366	$ 5,350,000	$ 5,041,000	$ 1,309,000
Total Capital Expenditures	$ 1,574,893	$ 860,760	$ 5,983,250	$ 5,531,750	$ 2,011,000
Est. Ending Fund Balance (After Capital Exp)	$ 312,870	$ 219,944	$ 1,182,694	$ 1,964,194	$ 325,694
Add: Transfer in from General Fund (Zebra Mussel Treatment)				$ 41,000	$ 309,000
Estimated Ending Fund Balance:				$ 2,005,194	$ 634,694
Estimated Balance of Restricted Funds from C.O.				(1,000,000)	1,000,000
Estimated Ending Unrestricted Fund Balance:				$ 1,005,194	$ 1,634,694

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						
1000	**ADMINISTRATION**						-
40173	Reimbursables-3rd Party Inspections	-	-	-	-	10,000	100.0%
40180	Other Income	102,788	4,321	12,000	55,000	10,000	-81.8%
40181	Grant Revenue	-	-	-	14,000	-	-100.0%
40182	Sale of Property	48,604	11,673	-	-	-	0.0%
40188	Coronavirus Relief Fund	-	-	-	18,000	-	-
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	352,000	270,000	-23.3%
1001	**WATER - PRODUCTION**						
40110	Water District Service Fees	3,343,743	3,628,752	3,932,500	3,950,000	4,305,500	9.0%
40111	Water Non-District Service Fee	179,519	181,907	201,750	240,000	261,500	9.0%
40112	Water Tap Connection Fees	257,850	271,371	290,000	285,000	290,000	1.8%
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	19,500	15,000	-23.1%
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	-	-	-
Total	**WATER - PRODUCTION**	3,822,770	4,166,949	4,536,000	4,571,750	4,953,250	8.3%
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	2,440,000	2,659,500	9.0%
40122	Sewer Tap Connection Fees	238,361	252,100	260,000	245,000	260,000	6.1%
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	240,000	290,000	20.8%
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	9,192,500	3,471,000	-62.2%
3001	**SOLID WASTE - RECYCLING**						
40126	Brush Disposal	10,185	12,034	14,000	20,000	15,000	-25.0%
40130	Garbage Fees - Commercial	133,397	129,514	132,250	170,000	175,000	2.9%
40135	Garbage Fees - Residential	756,389	854,673	880,000	900,000	927,000	3.0%
40180	Other Income	347	1,507	500	500	500	0.0%
Total	**SOLID WASTE - RECYCLING**	900,318	997,728	1,026,750	1,090,500	1,117,500	2.5%

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
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	15,259,500	9,837,500	-35.5%

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
	OPERATING EXPENDITURES						
1000	ADMINISTRATION						
50410	Salaries & Wages	283,763	343,884	482,750	462,500	536,750	16.1%
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	41,500	17.7%
50420	Group Insurance Premiums	30,282	50,772	77,750	86,750	103,750	19.6%
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	30,000	45,000	50.0%
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	2,153,250	2,214,250	2.8%
1001	WATER - PRODUCTION (PLANT OPERATIONS)						
50410	Salaries & Wages	169,742	179,246	203,250	198,000	240,250	21.3%
50411	Overtime	21,564	20,040	25,000	32,000	24,000	-25.0%
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	59,750	30.6%
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	3,000	4,000	33.3%
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	8,000	7,000	-12.5%
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	937,250	1,024,000	9.3%
1002	WATER - DISTRIBUTION (FIELD OPERATIONS)						
50410	Salaries & Wages	322,844	351,417	302,000	244,250	315,000	29.0%
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	27,250	25.3%
50420	Group Insurance Premiums	62,900	87,833	80,250	74,500	77,000	3.4%
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	11,000	12,000	9.1%
50549	Contract Services - Taps/New Service	-	241,716	238,000	230,000	243,000	5.7%
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	7,000	4,500	-35.7%
Total	WATER - DISTRIBUTION	940,709	1,030,756	1,004,250	950,500	1,048,750	10.3%
2001	WASTEWATER - TREATMENT (PLANT OPERATIONS)						
50410	Salaries & Wages	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	57,500	21.1%
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	3,000	8,000	166.7%
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	9,000	6,000	-33.3%
50675	M & R - Plant	44,061	17,146	40,000	42,000	35,000	-16.7%
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	4,000	8,000	100.0%
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	461,250	524,250	13.7%
2002	WASTEWATER - COLLECTION (FIELD OPERATIONS)						
50410	Salaries & Wages	335,896	365,761	314,250	251,500	315,000	25.2%
50411	Overtime	48,248	47,536	41,500	40,000	41,000	2.5%
50415	Employers FICA Expense	27,926	28,849	27,250	22,250	27,250	22.5%
50420	Group Insurance Premiums	65,019	90,925	83,250	77,500	79,000	1.9%
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	5,000	17,500	250.0%
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	190,000	215,000	13.2%
50670	M & R - Lift Station	35,923	30,045	32,000	45,000	32,000	-28.9%
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	10,000	20,000	100.0%
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	7,500	5,000	-33.3%
Total	WASTEWATER - COLLECTION	1,238,843	1,405,840	1,296,000	1,203,750	1,330,250	10.5%

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
3001	SOLID WASTE - RECYCLING						
50410	Salaries & Wages	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	16,500	4.8%
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	118,000	121,500	3.0%
50605	Garbage Service - Residential	572,853	565,736	582,000	570,000	611,000	7.2%
50606	Recycling Service	21,235	20,050	23,000	20,000	20,500	2.5%
50674	M & R Recycling Center	-	-	-	13,000	-	-100.0%
50676	M & R Brush Site	19,754	19,144	24,000	12,000	26,000	116.7%
50785	Rent / Lease	504	-	5,000	1,000	5,000	400.0%
Total	SOLID WASTE - RECYCLING	790,928	801,251	831,750	835,500	901,500	7.9%
9994	DEBT SERVICE						
50515	Debit 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	7,983,500	8,506,000	6.5%

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	309,000
TOTAL FY 2021 MAJOR CAPITAL PROJECTS		**$ 1,309,000**
TOTAL FY 2021 CAPITAL EXPENDITURES		**$ 2,011,000**

CITY OF HORSESHOE BAY

FY 2021 Budget

Debt Service Fund

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 - Ref Series 2020	-	-	-	46,250	108,750
50529	Debt Service Principal - Series Ref 2020	-	-	-	-	275,000
50531	Debt Service Interest - Series 2020	-	-	-	-	51,722
50532	Debt Service Principal - Series 2020	-	-	-	-	10,000
TOTAL EXPENDITURES		748,992	846,499	838,965	824,000	872,722
Estimated Ending Fund Balance		71,816	$ 88,240	$ 75,961	$ 101,490	$ 48,768

CITY OF HORSESHOE BAY

FY 2021 Budget

Child Safety Fund

CITY OF HORSESHOE BAY
FY 2021 Child Safety Budget - 16

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:		$ 15,903	$ 21,917	28,503	$ 28,503	$ 29,003
	REVENUES					
9999	**FEES**					
40200	Child Safety Fees	6,014	6,711	6,750	6,500	6,500
TOTAL REVENUES		6,014	6,711	6,750	6,500	6,500
	EXPENDITURES					
9999	**EXPENDITURES**					
50820	Child Safety Expense	-	125	1,000	6,000	6,000
TOTAL EXPENDITURES		-	125	1,000	6,000	6,000
Estimated Ending Fund Balance		$ 21,917	$ 28,503	$ 34,253	$ 29,003	$ 29,503

CITY OF HORSESHOE BAY

FY 2021 Budget

Court Technology Fund

CITY OF HORSESHOE BAY
FY 2021 Court Technology Budget -17

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:		**$ 1,300**	**$ 2,350**	**$ 3,281**	**$ 3,281**	**$ 2,781**
	REVENUES					
9999	**FEES**					
40196	**Court Technology Fees**	**1,300**	**1,411**	**1,500**	**1,000**	**1,000**
TOTAL REVENUES		**1,300**	**1,411**	**1,500**	**1,000**	**1,000**
	EXPENDITURES					
9999	**EXPENDITURES**					
50821	**Court Technology Fund Expense**	**250**	**480**	**1,500**	**1,500**	**1,500**
TOTAL EXPENDITURES		**250**	**480**	**1,500**	**1,500**	**1,500**
Estimated Ending Fund Balance		**$ 2,350**	**$ 3,281**	**$ 3,281**	**$ 2,781**	**$ 2,281**

CITY OF HORSESHOE BAY

FY 2021 Budget

Court Security Fee Fund

CITY OF HORSESHOE BAY
FY 2021 Court Security Fee Budget -18

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:		$ (3,510)	$ (3,538)	$ (2,480)	$ (2,480)	$ (1,980)
	REVENUES					
9999	**FEES**					
40197	Court Security Fees	972	1,058	1,000	500	1,000
TOTAL REVENUES		972	1,058	1,000	500	1,000
	EXPENDITURES					
9999	**EXPENDITURES**					
50822	Court Security Fee Expense	1,000	-	1,000	-	-
TOTAL EXPENDITURES		1,000	-	1,000	-	-
Estimated Ending Fund Balance		(3,538)	$ (2,480)	$ (1,480)	$ (1,980)	$ (980)