CITY OF HIGHLAND HAVEN
510 Highland Drive, Suite A
Highland Haven, Texas 78654-8278
Telephone: 830-265-4366

AGENDA – BOARD OF ALDERMAN BUDGET WORKSHOP

DATE: Tuesday, June 3, 2025
TIME: 5:30 p.m.
PLACE: ***Highland Haven Community Center***

1. Open Meeting and Establish Quorum/Roll Call– Mayor

Mayor Pro Tem Terry Nuss	☐Present	☐Absent
Alderperson Don Hagans	☐Present	☐Absent
Alderperson Bruce Robertson	☐Present	☐Absent
Alderperson Lynn Smith	☐Present	☐Absent
Alderperson Terry Smith	☐Present	☐Absent

2. Pledge of Allegiance
3. Recognize Visitors
4. Announcements, Proclamations or Presentations
5. Public Comment
(At this time, any person with business before the BOA not scheduled on the agenda may speak to the Board. No formal action can be taken on these items at this meeting. No discussion or deliberation can occur. Comments regarding specific agenda items should occur when the item is called.)

DISCUSSION / INFORMATION ITEMS

6. Discussion – FY 2026 Budget
7. Aldermen Comments

Next regular meeting – Tuesday, June 24, 2025, at 7:00 p.m., Highland Haven Community Center

Adjournment.

Posted: May 30, 2025

CERTIFICATION OF POSTING

I, SARAH COLLARD, CERTIFY THAT THE FOREGOING AGENDA HAS BEEN POSTED AT HIGHLAND HAVEN CITY HALL, 510 HIGHLAND DRIVE, SUITE A; HIGHLAND HAVEN, TX ON THE INDOOR AND OUTDOOR NOTICE BOARDS OF CITY HALL WHICH ARE ACCESSIBLE TO THE PUBLIC AT ALL TIMES AND THE CITY WEBSITE AT WWW. HIGHLANDHAVENTX.COM ON MAY 30, 2025, BY 5:00 PM AND REMAINED SO POSTED FOR AT LEAST 72 HOURS PRECEDING THE SCHEDULED TIME OF SAID MEETING.

CITY OF HIGHLAND HAVEN TEXAS 1995

Sarah Collard
Sarah Collard, City Secretary

THIS MEETING SHALL BE CONDUCTED PURSUANT TO THE TEXAS GOVERNMENT CODE SECTION 551.001 ET SEQ. AT ANY TIME DURING THE MEETING THE BOARD RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION ON ANY OF THE ABOVE POSTED AGENDA ITEMS IN ACCORDANCE WITH THE SECTIONS 551.071 (Advice of Counsel), 551.072 (Real Property), 551.073 (Gifts or Donations), 551.074 (Personnel), 551.076 (Security), 551.087 (Economic Development) and/or 418.183 (Homeland Security).

Highland Haven General Fund Operating		Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.125	Proposed Budget FY 25-26 VAR TR:.1294	Proposed Budget FY 25-26 SCVAR TR:.13503	Proposed Budget FY 25-26 De Minimis TR:.3191	Proposed Budget FY 25-26 Option TR:.155	Proposed Budget FY 25-26 Option TR:.16
	Tax Rate	0.12600	0.12600	0.12600	0.12600	0.12500	0.12940	0.13503	0.31910	0.15500	0.16000
	Total Taxable Value	198,043,400	233,064,574	255,663,779	255,663,779	257,651,600	257,651,600	257,651,600	257,651,600	257,651,600	257,651,600
	Beginning Balance	$ 506,369.00	$ 652,729.00	$ 681,271.00	$ 681,271.00	$ 693,997.00	$ 693,997.00	$ 693,997.00	$ 693,997.00	$ 693,997.00	$ 693,997.00
	8000 - General Fund Revenues										
	Taxes										
8100	8110 Property Taxes Collected	$ 252,353	$ 300,674	$ 322,136	$ 325,000	$ 322,065	$ 333,401	$ 347,907	$ 822,166	$ 399,360	$ 412,243
	8140 Sales Tax	$ 32,045	$ 37,479	$ 29,500	$ 30,000	$ 30,500	$ 30,500	$ 30,500	$ 30,500	$ 30,500	$ 30,500
Total	**Taxes**	**$ 284,398**	**$ 338,153**	**$ 351,636**	**$ 355,000**	**$ 352,565**	**$ 363,901**	**$ 378,407**	**$ 852,666**	**$ 429,860**	**$ 442,743**
	Taxes Percentage of Total	*78.48%*	*75.59%*	*78.86%*	*82.71%*	*78.90%*	*79.42%*	*80.06%*	*90.04%*	*82.01%*	*82.44%*
	Franchise Fees										
8200	8210 Cable TV	$ 7,150	$ 5,065	$ 5,000	$ 4,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	8220 Electrical	$ 23,665	$ 24,902	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000
	8230 Telephone	$ 345	$ 207	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
Total	**Franchise Fees**	**$ 31,160**	**$ 30,174**	**$ 29,200**	**$ 28,200**	**$ 29,200**	**$ 29,200**	**$ 29,200**	**$ 29,200**	**$ 29,200**	**$ 29,200**
	Franchise Fees Percentage of Total	*8.60%*	*6.74%*	*6.55%*	*6.57%*	*6.53%*	*6.37%*	*6.18%*	*3.08%*	*5.57%*	*5.44%*
	Development Services										
8300	8310 Building Permit Fees	$ 14,605	$ 21,085	$ 25,000	$ 15,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
	8330 Inspection Fees	$ 12,350	$ 15,775	$ 15,000	$ 10,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
	8340 Clean up Deposit Forfeitures	$ -	$ 5,175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**Development Services**	**$ 26,955**	**$ 42,035**	**$ 40,000**	**$ 25,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**
	Development Services Percentage of Total	*7.44%*	*9.40%*	*8.97%*	*5.82%*	*8.95%*	*8.73%*	*8.46%*	*4.22%*	*7.63%*	*7.45%*
	Other Income										
8400	8410 ROW-License Agreement	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	8420 Misc Income	$ 35	$ 152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**Other Income**	**$ 535**	**$ 652**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**
	Other Percentage of Total	*0.15%*	*0.15%*	*0.11%*	*0.12%*	*0.11%*	*0.11%*	*0.11%*	*0.05%*	*0.10%*	*0.09%*
	Charges for Services										
8500	8510 Lot Mowing Program Fees	$ 1,595	$ 1,080	$ 2,000	$ 800	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
	8520 Copy, FAX & Phone Usage	$ 14	$ 21	$ 25	$ 20	$ 25	$ 25	$ 25	$ 25	$ 25	$ 25
	8530 Newsletter Copy Fee	$ 191	$ 231	$ 250	$ 200	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250
	8540 Newsletter Postage Fee	$ 352	$ 372	$ 350	$ 330	$ 350	$ 350	$ 350	$ 350	$ 350	$ 350
	8550 Replat & Variances	$ 400	$ 3,200	$ 1,200	$ 400	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
Total	**Charges for Services**	**$ 2,552**	**$ 4,904**	**$ 3,825**	**$ 1,750**	**$ 3,825**	**$ 3,825**	**$ 3,825**	**$ 3,825**	**$ 3,825**	**$ 3,825**
	Charges for Services Percentage of Total	*0.70%*	*1.10%*	*0.86%*	*0.41%*	*0.86%*	*0.83%*	*0.81%*	*0.40%*	*0.73%*	*0.71%*
	Public Safety										
8600	8610 Burnet Child Safety	$ 798	$ 802	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700
	8620 OPIOD Abatement	$ 100	$ 20	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50
Total	**Public Safety**	**$ 898**	**$ 822**	**$ 750**	**$ 750**	**$ 750**	**$ 750**	**$ 750**	**$ 750**	**$ 750**	**$ 750**
	Public Safety Percentage of Total	*0.25%*	*0.18%*	*0.17%*	*0.17%*	*0.17%*	*0.16%*	*0.16%*	*0.08%*	*0.14%*	*0.14%*
	Donations & Contributions										
8800	8801 Donations/Sponsorships	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	8810 Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**Donations & Contributions**	**$ 400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Donations & Contributions Percentage of Total	*0.11%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*

Highland Haven General Fund Operating		Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.125	Proposed Budget FY 25-26 VAR TR:.1294	Proposed Budget FY 25-26 SCVAR TR:.13503	Proposed Budget FY 25-26 De Minimis TR:.3191	Proposed Budget FY 25-26 Option TR:.155	Proposed Budget FY 25-26 Option TR:.16
8900	**Interest & Income from Investments**										
	8910 Interest Income	$ 15,472	$ 30,625	$ 20,000	$ 18,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Total	**Interest & Income from Investments**	**$ 15,472**	**$ 30,625**	**$ 20,000**	**$ 18,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**
	Interest Income Percentage of Total	*4.27%*	*6.85%*	*4.49%*	*4.19%*	*4.48%*	*4.37%*	*4.23%*	*2.11%*	*3.82%*	*3.72%*
8000	**General Fund Revenue**	**$ 362,370**	**$ 447,365**	**$ 445,911**	**$ 429,200**	**$ 446,840**	**$ 458,176**	**$ 472,682**	**$ 946,941**	**$ 524,135**	**$ 537,018**
	60000 - General Fund Expenses										
	Personnel Services										
61100	61101 Administrative Services	$ 20,000	$ 54,584	$ 85,905	$ 85,905	$ 89,000	$ 89,000	$ 89,000	$ 89,000	$ 90,500	$ 90,500
	61102 City Secretary	$ 50,242	$ 56,096	$ 58,970	$ 58,970	$ 61,000	$ 61,000	$ 61,000	$ 61,000	$ 61,000	$ 61,000
	61103 Accounting/Utility Coordinator	$ 48,069	$ 33,033	$ 49,163	$ 49,163	$ 51,000	$ 51,000	$ 51,000	$ 51,000	$ 52,000	$ 52,000
	61104 Building Permits/Development	$ 10,800	$ 15,120	$ 15,649	$ 15,649	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000	$ 16,000
	61105 Temporary Employees	$ -	$ 3,910	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	61110 FICA Matching	$ 9,877	$ 13,024	$ 17,923	$ 17,923	$ 18,482	$ 18,482	$ 18,482	$ 18,482	$ 18,756	$ 18,756
	61111 Texas Workforce Commission	$ 36	$ 752	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700
	61112 Direct Deposit Fees	$ 82	$ 223	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250
	61113 Health Insurance/Stipend	$ -	$ 7,500	$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 21,600	$ 22,680	$ 22,680
	61114 TMRS	$ -	$ 13,355	$ 24,712	$ 24,712	$ 25,510	$ 25,510	$ 25,510	$ 25,510	$ 25,920	$ 25,920
Total	**Personnel Services**	**$ 139,106**	**$ 197,597**	**$ 277,872**	**$ 277,872**	**$ 286,542**	**$ 286,542**	**$ 286,542**	**$ 286,542**	**$ 290,806**	**$ 290,806**
	Percentage of Total	*47.47%*	*49.92%*	*50.96%*	*54.65%*	*48.47%*	*48.47%*	*47.37%*	*27.75%*	*44.30%*	*43.45%*
	Administrative & Office										
61200	61201 Office Supplies	$ 1,000	$ 2,622	$ 2,750	$ 2,750	$ 2,875	$ 2,875	$ 2,875	$ 2,875	$ 2,875	$ 2,875
	61202 Equipment Replacement	$ -	$ 11,007	$ 7,500	$ 5,000	$ 7,825	$ 7,825	$ 7,825	$ 7,825	$ 7,825	$ 7,825
	61203 Newsletter Copy Charge	$ 346	$ 227	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300
	61204 Newsletter Postage	$ 558	$ 470	$ 675	$ 600	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700
	61205 Printing Binding Reproduction	$ 318	$ 470	$ 1,050	$ 750	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100
	61206 Software	$ 7,209	$ 3,069	$ 6,350	$ 5,000	$ 6,650	$ 6,650	$ 6,650	$ 6,650	$ 6,650	$ 6,650
	61207 Postage	$ 440	$ 426	$ 850	$ 500	$ 850	$ 850	$ 850	$ 850	$ 850	$ 850
	61208 Public Notice Publication	$ 664	$ 364	$ 2,100	$ 1,000	$ 2,150	$ 2,150	$ 2,150	$ 2,150	$ 2,150	$ 2,150
	61209 Variances & Re-plats	$ 273	$ 832	$ 1,100	$ 500	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100
	61210 Travel Reimbursement	$ -	$ -	$ 550	$ -	$ 550	$ 550	$ 550	$ 550	$ 550	$ 550
	61211 Schools & Training	$ 3,425	$ 3,950	$ 7,000	$ 3,000	$ 7,300	$ 7,300	$ 7,300	$ 7,300	$ 7,300	$ 7,300
	61212 Recognition & Awards	$ -	$ 66	$ 250	$ 250	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300
	61213 Food & Beverage	$ 159	$ -	$ 250	$ 250	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300
	61214 Bank Fees	$ 20	$ -	$ 150	$ 100	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150
Total	**Administrative & Office**	**$ 14,412**	**$ 23,703**	**$ 30,875**	**$ 20,000**	**$ 32,150**	**$ 32,150**	**$ 32,150**	**$ 32,150**	**$ 32,150**	**$ 32,150**
	Percentage of Total	*4.92%*	*5.99%*	*5.66%*	*3.93%*	*5.44%*	*5.44%*	*5.31%*	*3.11%*	*4.90%*	*4.80%*
	Street Maintenance & Repair										
61300	61301 Contract Repair	$ -	$ -	$ 5,500	$ 1,000	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500	$ 5,500
	61302 Street Material & Supplies	$ 152	$ 3,879	$ 6,500	$ 4,000	$ 6,700	$ 6,700	$ 6,700	$ 6,700	$ 6,700	$ 6,700
Total	**Street Maintenance & Repair**	**$ 152**	**$ 3,879**	**$ 12,000**	**$ 5,000**	**$ 12,200**	**$ 12,200**	**$ 12,200**	**$ 12,200**	**$ 12,200**	**$ 12,200**
	Percentage of Total	*0.05%*	*0.98%*	*2.20%*	*0.98%*	*2.06%*	*2.06%*	*2.02%*	*1.18%*	*1.86%*	*1.82%*
	Maintenance & Repair										
61400	61401 Equipment Repair & Maintenance	$ 190	$ 339	$ 550	$ 500	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000

Highland Haven General Fund Operating		**Actual FY 22-23**	**Actual FY 23-24**	**FY 24-25 Adopted Budget**	**Estimated Ending Budget FY 24-25**	**Proposed Budget FY 25-26 NNR TR:.125**	**Proposed Budget FY 25-26 VAR TR:.1294**	**Proposed Budget FY 25-26 SCVAR TR:.13503**	**Proposed Budget FY 25-26 De Minimis TR:.3191**	**Proposed Budget FY 25-26 Option TR:.155**	**Proposed Budget FY 25-26 Option TR:.16**
	61402 Buildings/Infrastructure	$ 355	$ 1,740	$ 7,100	$ 4,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total	**Maintenance & Repair**	**$ 545**	**$ 2,079**	**$ 7,650**	**$ 4,500**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**
	Percentage of Total	***0.19%***	***0.53%***	***1.40%***	***0.89%***	***1.35%***	***1.35%***	***1.32%***	***0.77%***	***1.22%***	***1.20%***
	Professional Services										
	61501 Judge Expense	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200
	61502 Accounting/Audit Fees	$ 7,645	$ 10,280	$ 8,000	$ 10,000	$ 8,950	$ 8,950	$ 8,950	$ 8,950	$ 8,950	$ 8,950
	61503 Attorney Fees	$ 1,317	$ 2,940	$ 5,500	$ 5,000	$ 5,750	$ 5,750	$ 5,750	$ 5,750	$ 5,750	$ 5,750
	61504 Ordinance Codification	$ -	$ 4,615	$ 4,200	$ 4,500	$ 4,350	$ 4,350	$ 4,350	$ 4,350	$ 4,350	$ 4,350
	61505 Burnet County Tax Appraisal Fee	$ 3,507	$ 4,583	$ 5,000	$ 5,000	$ 5,250	$ 5,250	$ 5,250	$ 5,250	$ 5,250	$ 5,250
61500	61506 Information Technology Support	$ 3,500	$ 4,692	$ 4,500	$ 4,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	61507 Lobbying Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	61508 Burnet County Election Fee	$ 716	$ 75	$ 4,750	$ 100	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	61509 Consultants	$ -	$ -	$ 2,100	$ -	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 2,200	$ 2,200
	61510 Web Site Hosting	$ 1,534	$ 4,015	$ 2,500	$ 4,500	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	61511 Recruitment	$ 600	$ 454	$ 1,050	$ -	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 1,050
	61512 Interactive Web Map Hosting	$ -	$ -	$ 4,800	$ 4,800	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total	**Professional Services**	**$ 20,019**	**$ 32,854**	**$ 43,600**	**$ 39,600**	**$ 46,750**	**$ 46,750**	**$ 46,750**	**$ 46,750**	**$ 46,750**	**$ 46,750**
	Percentage of Total	***6.83%***	***8.30%***	***8.00%***	***7.79%***	***7.91%***	***7.91%***	***7.73%***	***4.53%***	***7.12%***	***6.98%***
	Utilities										
61600	61601 Electric	$ 1,093	$ 1,153	$ 1,100	$ 1,100	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 1,150
	61605 Communications	$ 4,822	$ 6,259	$ 6,550	$ 6,500	$ 6,750	$ 6,750	$ 6,750	$ 6,750	$ 6,750	$ 6,750
Total	**Utilities**	**$ 5,915**	**$ 7,412**	**$ 7,650**	**$ 7,600**	**$ 7,900**	**$ 7,900**	**$ 7,900**	**$ 7,900**	**$ 7,900**	**$ 7,900**
	Percentage of Total	***2.02%***	***1.87%***	***1.40%***	***1.49%***	***1.34%***	***1.34%***	***1.31%***	***0.77%***	***1.20%***	***1.18%***
	Charges For Services										
	61701 Janitorial Service	$ 186	$ 117	$ 650	$ 200	$ 675	$ 675	$ 675	$ 675	$ 675	$ 675
	61702 Inspection Fees	$ 5,530	$ 7,610	$ 7,000	$ 6,000	$ 7,300	$ 7,300	$ 7,300	$ 7,300	$ 7,300	$ 7,300
	61705 Contract Mowing	$ 85	$ 305	$ 1,050	$ 500	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 1,050	$ 1,050
61700	61706 Landscaping	$ 238	$ 300	$ 2,100	$ 500	$ 2,100	$ 2,100	$ 2,100	$ 2,100	$ 2,100	$ 2,100
	61708 Buoy Maintenance	$ -	$ 4,486	$ 8,000	$ 5,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
	61709 Lot Mowing Program Expense	$ 1,495	$ 790	$ 2,000	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
	61710 Insurance	$ 3,130	$ 4,645	$ 6,100	$ 6,100	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 6,500
	61711 Notary Public Cert.	$ -	$ 351	$ 375	$ 750	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400
	61712 Treasures Bond	$ 260	$ -	$ 300	$ 300	$ 325	$ 325	$ 325	$ 325	$ 325	$ 325
Total	**Charges For Services**	**$ 10,924**	**$ 18,604**	**$ 27,575**	**$ 20,350**	**$ 28,350**	**$ 28,350**	**$ 28,350**	**$ 28,350**	**$ 28,350**	**$ 28,350**
	Percentage of Total	***3.73%***	***4.70%***	***5.06%***	***4.00%***	***4.80%***	***4.80%***	***4.69%***	***2.75%***	***4.32%***	***4.24%***
	Membership Fees/Dues										
	61801 CAPCOG	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50
61800	61803 Texas Municipal League	$ 632	$ 651	$ 675	$ 651	$ 700	$ 700	$ 700	$ 700	$ 700	$ 700
	61804 CAMPO	$ 350	$ 350	$ 350	$ 350	$ 360	$ 360	$ 360	$ 360	$ 360	$ 360
	61805 Texas Municipal Clerks Assoc.	$ 150	$ 175	$ 175	$ 175	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180
	61806 Texas City Managers Assoc.	$ -	$ -	$ -	$ -	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300
Total	**Membership Fees/Dues**	**$ 1,182**	**$ 1,226**	**$ 1,250**	**$ 1,226**	**$ 1,590**	**$ 1,590**	**$ 1,590**	**$ 1,590**	**$ 1,590**	**$ 1,590**
	Percentage of Total	***0.40%***	***0.31%***	***0.23%***	***0.24%***	***0.27%***	***0.27%***	***0.26%***	***0.15%***	***0.24%***	***0.24%***
	Public Safety										

Highland Haven General Fund Operating			Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.125	Proposed Budget FY 25-26 VAR TR:.1294	Proposed Budget FY 25-26 SCVAR TR:.13503	Proposed Budget FY 25-26 De Minimis TR:.3191	Proposed Budget FY 25-26 Option TR:.155	Proposed Budget FY 25-26 Option TR:.16
61900	61901	Security Camera/Flock Annual	$ 1,728	$ 1,850	$ 3,500	$ 3,000	$ 7,100	$ 7,100	$ 7,100	$ 7,100	$ 7,100	$ 7,100
	61902	Granite Shoals VFD	$ 85,000	$ 87,550	$ 90,175	$ 90,175	$ 92,880	$ 92,880	$ 92,880	$ 92,880	$ 92,880	$ 92,880
	61903	Marble Falls EMS	$ 13,527	$ 13,934	$ 14,630	$ 14,630	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 15,400
	61904	Emergency Response Supplies	$ -	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	61905	Emergency Management Pro.	$ 500	$ -	$ 5,000	$ 3,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total		**Public Safety**	**$ 100,755**	**$ 103,334**	**$ 113,805**	**$ 111,305**	**$ 120,880**	**$ 120,880**	**$ 120,880**	**$ 120,880**	**$ 120,880**	**$ 120,880**
		Percentage of Total	*34.39%*	*26.11%*	*20.87%*	*21.89%*	*20.45%*	*20.45%*	*19.98%*	*11.71%*	*18.42%*	*18.06%*
		Capital Outlay										
62900	62901	3CGEO GIS Mapping	$ -	$ 5,135	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ -	$ -
	62902	Flock Safety Camera	$ -	$ -	$ 4,000	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -
	62903	Radar Traffic Signs	$ -	$ -	$ 12,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
	62904	Bond Interest Payments	$ -	$ -	$ -	$ -	$ 46,800	$ 46,800	$ 46,800	$ 46,800	$ 46,800	$ 46,800
	62905	City Vehicle/UTV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 20,000	$ 25,000
	62906	City Tools	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 5,000	$ 5,000
	62907	Fund Accounting Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 20,000	$ 25,000
	62908	Capital Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,799	$ 331,258	$ 15,988	$ 18,871
Total		**Capital Outlay**	**$ -**	**$ 5,135**	**$ 23,000**	**$ 21,000**	**$ 46,800**	**$ 46,800**	**$ 60,599**	**$ 488,058**	**$ 107,788**	**$ 120,671**
		Percentage of Total	*0.00%*	*1.30%*	*4.22%*	*4.13%*	*7.92%*	*7.92%*	*10.02%*	*47.27%*	*16.42%*	*18.03%*
60000		**General Fund Expenses**	**$ 293,010**	**$ 395,823**	**$ 545,277**	**$ 508,453**	**$ 591,162**	**$ 591,162**	**$ 604,961**	**$ 1,032,420**	**$ 656,414**	**$ 669,297**

76000 - Interfund Transfers

			Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	NNR TR:.125	VAR TR:.1294	SCVAR TR:.13503	De Minimis TR:.3191	Option TR:.155	Option TR:.16
		Transfers In										
76010	**76010**	**Transfers in from HHWS Fund**	$ 62,000	$ 62,000	$ 66,979	$ 66,979	$ 65,479	$ 65,479	$ 65,479	$ 65,479	$ 65,479	$ 65,479
	76010	**Transfers in From Solid Waste**	$ 15,000	$ 15,000	$ 35,000	$ 25,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	76010	**Other Transfers in**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Transfers In**	**$ 77,000**	**$ 77,000**	**$ 101,979**	**$ 91,979**	**$ 85,479**	**$ 85,479**	**$ 85,479**	**$ 85,479**	**$ 85,479**	**$ 85,479**
		Transfers Out										
76020	**76020-1**	**Transfers To General Fund**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-2	**Transfers to Water Fund**	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-3	**Transfers to Solid Waste Fund**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-4	**Transfers to GF CIP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-5	**Transfers to HHWS CIP**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Transfers Out**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		Total Revenues and Transfers In	**$ 439,370**	**$ 524,365**	**$ 547,890**	**$ 521,179**	**$ 532,319**	**$ 543,655**	**$ 558,161**	**$ 1,032,420**	**$ 609,614**	**$ 622,497**
		Total Expenses and Transfers Out	**$ 293,010**	**$ 495,823**	**$ 545,277**	**$ 508,453**	**$ 591,162**	**$ 591,162**	**$ 604,961**	**$ 1,032,420**	**$ 656,414**	**$ 669,297**
		Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out	**$ 146,360**	**$ 28,542**	**$ 2,613**	**$ 12,726**	**$ (58,844)**	**$ (47,507)**	**$ (46,800)**	**$ 0**	**$ (46,800)**	**$ (46,800)**
		Total Revenus, Transfers In Plus Beginning Balance	**$ 945,739**	**$ 1,177,094**	**$ 1,229,161**	**$ 1,202,450**	**$ 1,226,316**	**$ 1,237,652**	**$ 1,252,158**	**$ 1,726,417**	**$ 1,303,611**	**$ 1,316,494**

Highland Haven General Fund Operating	Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.125	Proposed Budget FY 25-26 VAR TR:.1294	Proposed Budget FY 25-26 SCVAR TR:.13503	Proposed Budget FY 25-26 De Minimis TR:.3191	Proposed Budget FY 25-26 Option TR:.155	Proposed Budget FY 25-26 Option TR:.16
Ending Balance	$ 652,729	$ 681,271	$ 683,884	$ 693,997	$ 635,154	$ 646,490	$ 660,996	$ 1,025,255	$ 663,185	$ 666,068
30% Ending Balance	$ 87,903	$ 148,747	$ 163,583	$ 152,536	$ 177,349	$ 177,349	$ 181,488	$ 309,726	$ 196,924	$ 200,789
50% Ending Balance	$ 146,505	$ 247,912	$ 272,639	$ 254,227	$ 295,581	$ 295,581	$ 302,481	$ 516,210	$ 328,207	$ 334,649

Code	Highland Haven Water Fund Operating	Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.12	Proposed Budget FY 25-26 VAR TR:.125	Proposed Budget FY 25-26 SCVAR TR:.131	Proposed Budget FY 25-26 De Minimis TR:.306	Proposed Budget FY 25-26 De Minimis TR:.306	Proposed Budget FY 25-26 CTR TR:.126
	Beginning Balance	$ 489,786	$ 453,476	$ 223,132	$ 223,132	$ 137,808	$ 137,808	$ 137,808	$ 137,808	$ 137,808	$ 137,808
	9000 - Water Fund Revenues										
	Charges for Services										
	9210 Water Sales Base Charges	$ 257,741	$ 256,155	$ 355,000	$ 355,000	$ 322,272	$ 322,272	$ 322,272	$ 322,272	$ 322,272	$ 322,272
9200	9210 Water Sales Volumetric Charges	$ -	$ -	$ -	$ -	$ 46,562	$ 46,562	$ 46,562	$ 46,562	$ 46,562	$ 46,562
	9220 Tap Fees	$ 5,350	$ 4,500	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000
	9225 Contractor Repair Charges	$ -	$ 583	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**Charges for Services**	**$ 263,091**	**$ 261,238**	**$ 364,000**	**$ 364,000**	**$ 377,834**	**$ 377,834**	**$ 377,834**	**$ 377,834**	**$ 377,834**	**$ 377,834**
	Percentage of Total	***95.71%***	***94.98%***	***99.13%***	***99.45%***	***99.55%***	***99.55%***	***99.55%***	***99.55%***	***99.55%***	***99.55%***
9230	**Miscellaneous Income**										
	9231 Miscellaneous Income	$ 682	$ 45	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
Total	**Miscellaneous Income**	**$ 682**	**$ 45**	**$ 200**	**$ 200**	**$ 200**	**$ 200**	**$ 200**	**$ 200**	**$ 200**	**$ 200**
	Percentage of Total	***0.25%***	***0.02%***	***0.05%***	***0.05%***	***0.05%***	***0.05%***	***0.05%***	***0.05%***	***0.05%***	***0.05%***
9250	**Interest & Income from Investments**										
	9251 Interest Income	$ 11,104	$ 13,775	$ 3,000	$ 1,800	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Total	**Interest & Income from Investments**	**$ 11,104**	**$ 13,775**	**$ 3,000**	**$ 1,800**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**
	Percentage of Total	***4.04%***	***5.01%***	***0.82%***	***0.49%***	***0.40%***	***0.40%***	***0.40%***	***0.40%***	***0.40%***	***0.40%***
9900	**Grant Funding**										
	9910 Grand Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**Grant Funding**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Percentage of Total	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***
9000	**Water Fund Revenue**	**$ 274,877**	**$ 275,058**	**$ 367,200**	**$ 366,000**	**$ 379,534**	**$ 379,534**	**$ 379,534**	**$ 379,534**	**$ 379,534**	**$ 379,534**
	62000 - Water Fund Expenses										
	Bond Expenses										
62150	62151 Interest Expense	$ 10,221	$ 8,253	$ 6,270	$ 6,270	$ 4,180	$ 4,180	$ 4,180	$ 4,180	$ 4,180	$ 4,180
	62152 Bond Principal	$ 100,000	$ 100,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000
Total	**Bond Expenses**	**$ 110,221**	**$ 108,253**	**$ 111,270**	**$ 111,270**	**$ 109,180**	**$ 109,180**	**$ 109,180**	**$ 109,180**	**$ 109,180**	**$ 109,180**
	Percentage of Total	***35.42%***	***17.88%***	***30.67%***	***24.65%***	***28.77%***	***28.77%***	***28.77%***	***28.77%***	***28.77%***	***28.77%***
	Administrative & Office										
	62201 Office Supplies	$ 1,770	$ 446	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600
	62206 Software	$ 6,976	$ 2,152	$ 2,500	$ 2,500	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550	$ 2,550
	62207 Postage	$ 3,076	$ 3,689	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,200
62200	62208 Public Notice Publication	$ -	$ -	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
	62210 Travel Reimbursement	$ -	$ -	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
	62211 Schools & Training	$ -	$ 319	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	62212 Bank Fees	$ 34	$ 5	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75	$ 75
	62213 Food & Beverage	$ -	$ -	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
Total	**Administrative & Office**	**$ 11,856**	**$ 6,611**	**$ 10,775**	**$ 10,775**	**$ 10,825**	**$ 10,825**	**$ 10,825**	**$ 10,825**	**$ 10,825**	**$ 10,825**
	Percentage of Total	***3.81%***	***1.09%***	***2.97%***	***2.39%***	***2.85%***	***2.85%***	***2.85%***	***2.85%***	***2.85%***	***2.85%***
62350	**Chemicals**										
	62351 Chemicals	$ 2,547	$ 3,489	$ 3,800	$ 3,800	$ 3,900	$ 3,900	$ 3,900	$ 3,900	$ 3,900	$ 3,900
Total	**Chemicals**	**$ 2,547**	**$ 3,489**	**$ 3,800**	**$ 3,800**	**$ 3,900**	**$ 3,900**	**$ 3,900**	**$ 3,900**	**$ 3,900**	**$ 3,900**
	Percentage of Total	***0.82%***	***0.58%***	***1.05%***	***0.84%***	***1.03%***	***1.03%***	***1.03%***	***1.03%***	***1.03%***	***1.03%***
	Maintenance & Repair										
	62402 Repairs & Service Work	$ 12,438	$ 10,513	$ 25,000	$ 36,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
62400	62403 Buildings/Infrastructure	$ 2,904	$ 3,774	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000

	62405	Material-pipe,pumps,meters	$ 9,687	$ 11,558	$ 16,000	$ 20,500	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	62407	Generator Maint. & Repairs	$ -	$ 2,486	$ 8,300	$ 8,300	$ 8,500	$ 8,500	$ 8,500	$ 8,500	$ 8,500	$ 8,500
Total		**Maintenance & Repair**	**$ 25,029**	**$ 28,331**	**$ 54,300**	**$ 69,800**	**$ 63,500**	**$ 63,500**	**$ 63,500**	**$ 63,500**	**$ 63,500**	**$ 63,500**
		Percentage of Total	***8.04%***	***4.68%***	***14.97%***	***15.46%***	***16.73%***	***16.73%***	***16.73%***	***16.73%***	***16.73%***	***16.73%***
62500		**Professional Services**										
	62502	Accounting/Audit Fees	$ 7,470	$ 4,860	$ 8,000	$ 8,000	$ 8,250	$ 8,250	$ 8,250	$ 8,250	$ 8,250	$ 8,250
	62503	Attorney Fees	$ 360	$ 725	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100
	62511	Engineering Fees	$ 1,316	$ -	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100
	62512	Lab Fees	$ 302	$ 1,901	$ 4,300	$ 4,300	$ 4,400	$ 4,400	$ 4,400	$ 4,400	$ 4,400	$ 4,400
	62513	Contract Operator	$ 30,000	$ 30,000	$ 80,000	$ 75,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000
Total		**Professional Services**	**$ 39,448**	**$ 37,486**	**$ 94,500**	**$ 89,500**	**$ 104,850**	**$ 104,850**	**$ 104,850**	**$ 104,850**	**$ 104,850**	**$ 104,850**
		Percentage of Total	***12.68%***	***6.19%***	***26.05%***	***19.82%***	***27.63%***	***27.63%***	***27.63%***	***27.63%***	***27.63%***	***27.63%***
62600		**Utilities**										
	62601	Electric	$ 6,100	$ 5,684	$ 7,800	$ 7,800	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
	62604	Telephone	$ 419	$ 420	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	62605	Answering Service	$ 1,045	$ 112	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Utilities**	**$ 7,564**	**$ 6,216**	**$ 8,800**	**$ 8,800**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**$ 9,000**
		Percentage of Total	***2.43%***	***1.03%***	***2.43%***	***1.95%***	***2.37%***	***2.37%***	***2.37%***	***2.37%***	***2.37%***	***2.37%***
62700		**Services & Charges**										
	62705	Contract Mowing Expense	$ 135	$ 645	$ 1,600	$ 1,600	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 1,650	$ 1,650
	62712	Tap Installation	$ 1,850	$ 1,100	$ 3,000	$ 3,000	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100
	62713	Storage Facilities	$ 461	$ 515	$ 5,300	$ 5,300	$ 5,450	$ 5,450	$ 5,450	$ 5,450	$ 5,450	$ 5,450
	62714	Johnson East Well Water Usage	$ 67	$ 61	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	62715	TCEQ	$ 961	$ 961	$ 1,050	$ 1,050	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100	$ 1,100
Total		**Services & Charges**	**$ 3,474**	**$ 3,282**	**$ 11,450**	**$ 11,450**	**$ 11,800**	**$ 11,800**	**$ 11,800**	**$ 11,800**	**$ 11,800**	**$ 11,800**
		Percentage of Total	***1.12%***	***0.54%***	***3.16%***	***2.54%***	***3.11%***	***3.11%***	***3.11%***	***3.11%***	***3.11%***	***3.11%***
62800		**Membership Fees/Dues**										
	62806	TRWA Membership	$ -	$ -	$ 550	$ 550	$ 575	$ 575	$ 575	$ 575	$ 575	$ 575
	62807	AWWA	$ -	$ -	$ 400	$ 400	$ 425	$ 425	$ 425	$ 425	$ 425	$ 425
Total		**Membership Fees/Dues**	**$ -**	**$ -**	**$ 950**	**$ 950**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ 1,000**
		Percentage of Total	***0.00%***	***0.00%***	***0.26%***	***0.21%***	***0.26%***	***0.26%***	***0.26%***	***0.26%***	***0.26%***	***0.26%***
62900		**Capital Projects**										
	62901	Water Tank Project	$ 49,048	$ 349,734	$ -	$ 78,154	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Capital Projects**	**$ 49,048**	**$ 349,734**	**$ -**	**$ 78,154**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		Percentage of Total	***15.76%***	***57.77%***	***0.00%***	***17.31%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***	***0.00%***
62000		**Water Fund Expenses**	**$ 249,187**	**$ 543,402**	**$ 295,845**	**$ 384,499**	**$ 314,055**	**$ 314,055**	**$ 314,055**	**$ 314,055**	**$ 314,055**	**$ 314,055**
		76000 - Interfund Transfers										
76010		**Transfers In**										
	76010	Transfers in from General Fund	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76010	Transfers in From Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76010	Other Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Transfers In**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
76020		**Transfers Out**										
	76020-1	Transfers To General Fund	$ 62,000	$ 62,000	$ 66,979	$ 66,979	$ 65,479	$ 65,479	$ 65,479	$ 65,479	$ 65,479	$ 65,479
	76020-2	Transfers to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-3	Transfers to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-4	Transfers to GF CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-5	Transfers to HHWS CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Transfers Out**	**$ 62,000**	**$ 62,000**	**$ 66,979**	**$ 66,979**	**$ 65,479**	**$ 65,479**	**$ 65,479**	**$ 65,479**	**$ 65,479**	**$ 65,479**
		Percentage of Total	***19.92%***	***10.24%***	***18.46%***	***14.84%***	***17.25%***	***17.25%***	***17.25%***	***17.25%***	***17.25%***	***17.25%***

Total Revenues and Transfers In	$ 274,877	$ 375,058	$ 367,200	$ 366,000	$ 379,534	$ 379,534	$ 379,534	$ 379,534	$ 379,534	$ 379,534
Total Expenses and Transfers Out	$ 311,187	$ 605,402	$ 362,824	$ 451,478	$ 379,534	$ 379,534	$ 379,534	$ 379,534	$ 379,534	$ 379,534
Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out	$ (36,310)	$ (230,344)	$ 4,376	$ (85,478)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)
Total Revenus, Transfers In Plus Beginning Balance	$ 764,663	$ 828,534	$ 590,332	$ 589,132	$ 517,342	$ 517,342	$ 517,342	$ 517,342	$ 517,342	$ 517,342
Ending Balance	$ 453,476	$ 223,132	$ 227,508	$ 137,654	$ 137,808	$ 137,808	$ 137,808	$ 137,808	$ 137,808	$ 137,808
30% Ending Balance	$ 93,356	$ 181,621	$ 108,847	$ 135,443	$ 113,860	$ 113,860	$ 113,860	$ 113,860	$ 113,860	$ 113,860
50% Ending Balance	$ 155,594	$ 302,701	$ 181,412	$ 225,739	$ 189,767	$ 189,767	$ 189,767	$ 189,767	$ 189,767	$ 189,767

Water Fees for Fiscal Year 2026 (Oct 2025-Sept 2026)	**Oct-Dec 2025**	**Jan-Sep 2026**	**Percentage Change**
Resident Base Monthly Rate (Includes 0-2,000 Gallons)	$ 59.00	$ 59.00	0.0%
Non-Resident Base Monthly Rate (Includes 0-2,000 Gallons)	$ 64.00	$ 64.00	0.0%
Residential Volume Charge 2,001-5,000 Gallons	$ 5.50	$ 5.50	0.0%
Residential Volume Charge 5,001-10,000 Gallons	$ 5.75	$ 5.75	0.0%
Residential Volume Charge 10,001-15,000 Gallons	$ 6.00	$ 6.00	0.0%
Residential Volume Charge 15,001-20,000 Gallons	$ 6.25	$ 6.25	0.0%
Residential Volume Charge 20,001-25,000 Gallons	$ 8.25	$ 8.25	0.0%
Residential Volume Charge over 25,001 Gallons	$ 9.25	$ 9.25	0.0%
Camp Champion Volume Charge over 250,001 Gallons	$ 2,250.00	$ 2,250.00	0.0%
Camp Champion Base Monthly Rate (Includes 0-250,000 Gallons)	$ 10.00	$ 10.00	0.0%

Highland Haven Solid Waste Operating

			Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.12	Proposed Budget FY 25-26 VAR TR:.125	Proposed Budget FY 25-26 SCVAR TR:.131	Proposed Budget FY 25-26 De Minimis TR:.306	Proposed Budget FY 25-26 CTR TR:.126
		Beginning Balance	$ 45,953	$ 61,718	$ 80,146	$ 80,146	$ 82,946	$ 82,946	$ 82,946	$ 82,946	$ 82,946
		9000 - Water Fund Revenues									
	9600	**Charges for Services**									
		9610 Trash Sales	$ 121,430	$ 127,231	$ 131,300	$ 131,300	$ 137,865	$ 137,865	$ 137,865	$ 137,865	$ 137,865
	Total	**Charges for Services**	**$ 121,430**	**$ 127,231**	**$ 131,300**	**$ 131,300**	**$ 137,865**	**$ 137,865**	**$ 137,865**	**$ 137,865**	**$ 137,865**
		Percentage of Total	*96.22%*	*96.21%*	*96.16%*	*96.16%*	*96.25%*	*96.25%*	*96.25%*	*96.25%*	*96.25%*
	9650	**Franchise Fees**									
		9651 Franchise Fees	$ 4,710	$ 4,940	$ 5,200	$ 5,200	$ 5,350	$ 5,350	$ 5,350	$ 5,350	$ 5,350
	Total	**Franchise Fees**	**$ 4,710**	**$ 4,940**	**$ 5,200**	**$ 5,200**	**$ 5,350**	**$ 5,350**	**$ 5,350**	**$ 5,350**	**$ 5,350**
		Percentage of Total	*3.73%*	*3.74%*	*3.81%*	*3.81%*	*3.73%*	*3.73%*	*3.73%*	*3.73%*	*3.73%*
	9700	**Sales Tax**									
		9721 Timely Filing Discount	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		9722 Sales Tax Collected	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**Sales Tax**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		Percentage of Total	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
	9800	**Interest & Income from Investments**									
		9801 Interest Income	$ 56	$ 74	$ 50	$ 50	$ 25	$ 25	$ 25	$ 25	$ 25
	Total	**Interest & Income from Investments**	**$ 56**	**$ 74**	**$ 50**	**$ 50**	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**
		Percentage of Total	*0.04%*	*0.06%*	*0.04%*	*0.04%*	*0.02%*	*0.02%*	*0.02%*	*0.02%*	*0.02%*
9500		**Solid Waste Fund Revenue**	**$ 126,196**	**$ 132,245**	**$ 136,550**	**$ 136,550**	**$ 143,240**	**$ 143,240**	**$ 143,240**	**$ 143,240**	**$ 143,240**
		63000 - Solid Waste Fund Expenses									
		Professional Services									
		63502 Accounting/Audit Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		63513 Waste Contractor Cost	$ 94,182	$ 98,797	$ 104,000	$ 104,000	$ 108,160	$ 108,160	$ 108,160	$ 108,160	$ 108,160
	63500	63514 Household Haz. Waste	$ 1,000	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
		63515 Haz Waste Response Fund	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
		63516 Bulk Trash Pick-up	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
		63517 Document Shredding	$ 250	$ 110	$ 750	$ 750	$ 750	$ 750	$ 750	$ 750	$ 750
	Total	**Professional Services**	**$ 95,432**	**$ 98,907**	**$ 108,750**	**$ 108,750**	**$ 115,410**	**$ 115,410**	**$ 115,410**	**$ 115,410**	**$ 115,410**
		Percentage of Total	*86.42%*	*86.83%*	*75.65%*	*81.31%*	*85.23%*	*85.23%*	*85.23%*	*85.23%*	*85.23%*
	63700	**Taxes & Fees**									
		63830 Sales Tax Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total	**Taxes & Fees**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		Percentage of Total	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*
62000		**Water Fund Expenses**	**$ 95,432**	**$ 98,907**	**$ 108,750**	**$ 108,750**	**$ 115,410**	**$ 115,410**	**$ 115,410**	**$ 115,410**	**$ 115,410**
		76000 - Interfund Transfers									
		Transfers In									
		76010 Transfers in from Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76010	76010 Transfers in From Solid Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		76010 Other Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Total		**Transfers In**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		Transfers Out									
76020	76020-1	Transfers To General Fund	$ 15,000	$ 15,000	$ 35,000	$ 25,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
	76020-2	Transfers to Water Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-3	Transfers to Solid Waste Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-4	Transfers to GF CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	76020-5	Transfers to HHWS CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**Transfers Out**	**$ 15,000**	**$ 15,000**	**$ 35,000**	**$ 25,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**
		Percentage of Total	***13.58%***	***13.17%***	***24.35%***	***18.69%***	***14.77%***	***14.77%***	***14.77%***	***14.77%***	***14.77%***
		Total Revenues and Transfers In	**$ 126,196**	**$ 132,245**	**$ 136,550**	**$ 136,550**	**$ 143,240**	**$ 143,240**	**$ 143,240**	**$ 143,240**	**$ 143,240**
		Total Expenses and Transfers Out	**$ 110,432**	**$ 113,907**	**$ 143,750**	**$ 133,750**	**$ 135,410**	**$ 135,410**	**$ 135,410**	**$ 135,410**	**$ 135,410**
		Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out	**$ 15,764**	**$ 18,338**	**$ (7,200)**	**$ 2,800**	**$ 7,830**	**$ 7,830**	**$ 7,830**	**$ 7,830**	**$ 7,830**
		Total Revenus, Transfers In Plus Beginning Balance	**$ 172,149**	**$ 193,963**	**$ 216,696**	**$ 216,696**	**$ 226,186**	**$ 226,186**	**$ 226,186**	**$ 226,186**	**$ 226,186**
		Ending Balance	**$ 61,717**	**$ 80,056**	**$ 72,946**	**$ 82,946**	**$ 90,776**	**$ 90,776**	**$ 90,776**	**$ 90,776**	**$ 90,776**
		30% Ending Balance	**$ 33,130**	**$ 34,172**	**$ 43,125**	**$ 40,125**	**$ 40,623**	**$ 40,623**	**$ 40,623**	**$ 40,623**	**$ 40,623**
		50% Ending Balance	**$ 55,216**	**$ 56,954**	**$ 71,875**	**$ 66,875**	**$ 67,705**	**$ 67,705**	**$ 67,705**	**$ 67,705**	**$ 67,705**

Highland Haven FY Budgets

Highland Haven FY Budgets	Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.125	Proposed Budget FY 25-26 VAR TR:.1294	Proposed Budget FY 25-26 SCVAR TR:.13503	Proposed Budget FY 25-26 De Minimis TR:.3191	Proposed Budget FY 25-26 CTR TR:.155	Proposed Budget FY 25-26 CTR TR:.16
General Fund Budget										
Total 9000 - General Fund Revenue	**$ 362,370.00**	**$ 447,365.00**	**$ 445,911.00**	**$ 429,200.00**	**$ 446,839.50**	**$ 458,176.17**	**$ 472,681.96**	**$ 946,941.26**	**$ 524,134.98**	**$ 537,017.56**
Total 62000 - General Fund Expenses	**$ 293,010.00**	**$ 395,823.00**	**$ 545,277.00**	**$ 508,453.00**	**$ 591,162.00**	**$ 591,162.00**	**$ 604,961.00**	**$ 1,032,420.00**	**$ 656,414.00**	**$ 669,297.00**
Total General Fund Transfers Out	$ -	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total General Fund Transfers In	$ 77,000.00	$ 77,000.00	$ 101,979.00	$ 91,979.00	$ 85,479.00	$ 85,479.00	$ 85,479.00	$ 85,479.00	$ 85,479.00	$ 85,479.00
Total Revenues, Transfers in and Beginning Balance	$ 945,739.00	$ 1,177,094.00	$ 1,229,161.00	$ 1,202,450.00	$ 1,226,315.50	$ 1,237,652.17	$ 1,252,157.96	$ 1,726,417.26	$ 1,303,610.98	$ 1,316,493.56
Total Expenses and Transfers Out	$ 293,010.00	$ 495,823.00	$ 545,277.00	$ 508,453.00	$ 591,162.00	$ 591,162.00	$ 604,961.00	$ 1,032,420.00	$ 656,414.00	$ 669,297.00
Difference: Revenues and Transfers In vs Expenses and Transfers Out	**$ 146,360.00**	**$ 28,542.00**	**$ 2,613.00**	**$ 12,726.00**	**$ (58,843.50)**	**$ (47,506.83)**	**$ (46,800.04)**	**$ 0.26**	**$ (46,800.02)**	**$ (46,800.44)**
Difference: Revenues, Transfers In and Beginning Balance vs Expenses and Transfers Out	$ 652,729.00	$ 681,271.00	$ 683,884.00	$ 693,997.00	$ 635,153.50	$ 646,490.17	$ 660,995.96	$ 1,025,255.26	$ 663,184.98	$ 666,067.56
General Fund Ending Balance	**$ 652,729.00**	**$ 681,271.00**	**$ 683,884.00**	**$ 693,997.00**	**$ 635,153.50**	**$ 646,490.17**	**$ 660,995.96**	**$ 1,025,255.26**	**$ 663,184.98**	**$ 666,067.56**
30% Ending Balance	$ 87,903.00	$ 148,746.90	$ 163,583.10	$ 152,535.90	$ 177,348.60	$ 177,348.60	$ 181,488.30	$ 309,726.00	$ 196,924.20	$ 200,789.10
50% Ending Balance	$ 146,505.00	$ 247,911.50	$ 272,638.50	$ 254,226.50	$ 295,581.00	$ 295,581.00	$ 302,480.50	$ 516,210.00	$ 328,207.00	$ 334,648.50

Water Fund Budget

	Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26
Total 9200 - Water Fund Revenue	$ 274,877.00	$ 275,058.00	$ 367,200.00	$ 366,000.00	$ 379,533.52
Total 62000 - Water Fund Expenses	$ 249,187.00	$ 543,402.00	$ 295,845.00	$ 384,498.70	$ 314,055.00
Total Water Fund Transfers Out	$ 62,000.00	$ 62,000.00	$ 66,979.00	$ 66,979.00	$ 65,479.00
Total Water Fund Transfers In	$ -	$ 100,000.00	$ -	$ -	$ -
Total Revenues, Transfers in and Beginning Balance	$ 764,663.00	$ 828,534.00	$ 590,332.00	$ 589,132.00	$ 517,341.52
Total Expenses and Transfers Out	$ 311,187.00	$ 605,402.00	$ 362,824.00	$ 451,477.70	$ 379,534.00
Difference: Revenues and Transfers In vs Expenses and Transfers Out	$ (36,310.00)	$ (230,344.00)	$ 4,376.00	$ (85,477.70)	$ (0.48)
Difference: Revenues, Transfers In and Beginning Balance vs Expenses and Transfers Out	$ 453,476.00	$ 223,132.00	$ 227,508.00	$ 137,654.30	$ 137,807.52
Water Fund Ending Balance	$ 453,476.00	$ 223,132.00	$ 227,508.00	$ 137,654.30	$ 137,807.52
30% Ending Balance	$ 93,356.10	$ 181,620.60	$ 108,847.20	$ 135,443.31	$ 113,860.20
50% Ending Balance	$ 155,593.50	$ 302,701.00	$ 181,412.00	$ 225,738.85	$ 189,767.00

Solid Waste Fund Budget

	Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26
Total 9000 - Solid Waste Fund Revenue	$ 126,196.00	$ 132,245.00	$ 136,550.00	$ 136,550.00	$ 143,240.00
Total 62000 - Solid Waste Fund Expenses	$ 95,432.00	$ 98,907.00	$ 108,750.00	$ 108,750.00	$ 115,410.00
Total Solid Waste Fund Transfers Out	$ 15,000.00	$ 15,000.00	$ 35,000.00	$ 25,000.00	$ 20,000.00
Total Solid Waste Fund Transfers In	$ -	$ -	$ -	$ -	$ -
Total Revenues, Transfers in and Beginning Balance	$ 172,149.00	$ 193,963.00	$ 216,696.00	$ 216,696.00	$ 226,186.00
Total Expenses and Transfers Out	$ 110,432.00	$ 113,907.00	$ 143,750.00	$ 133,750.00	$ 135,410.00
Difference: Revenues and Transfers In vs Expenses and Transfers Out	$ 15,764.00	$ 18,338.00	$ (7,200.00)	$ 2,800.00	$ 7,830.00
Difference: Revenues, Transfers In and Beginning Balance vs Expenses and Transfers Out	$ 61,717.00	$ 80,056.00	$ 72,946.00	$ 82,946.00	$ 90,776.00
Solid Waste Fund Ending Balance	$ 61,717.00	$ 80,056.00	$ 72,946.00	$ 82,946.00	$ 90,776.00
30% Ending Balance	$ 33,129.60	$ 34,172.10	$ 43,125.00	$ 40,125.00	$ 40,623.00
50% Ending Balance	$ 55,216.00	$ 56,953.50	$ 71,875.00	$ 66,875.00	$ 67,705.00

Total of All Budgets

	Actual FY 22-23	Actual FY 23-24	FY 24-25 Adopted Budget	Estimated Ending Budget FY 24-25	Proposed Budget FY 25-26 NNR TR:.125	Proposed Budget FY 25-26 VAR TR:.1294	Proposed Budget FY 25-26 SCVAR TR:.13503	Proposed Budget FY 25-26 De Minimis TR:.3191	Proposed Budget FY 25-26 CTR TR:.155	Proposed Budget FY 25-26 CTR TR:.16
Total Revenue	$ 763,443.00	$ 854,668.00	$ 949,661.00	$ 931,750.00	$ 969,613.02	$ 980,949.69	$ 995,455.48	$ 1,469,714.78	$ 1,046,908.50	$ 1,059,791.08
Total Expense	$ 637,629.00	$ 1,038,132.00	$ 949,872.00	$ 1,001,701.70	$ 1,020,627.00	$ 1,020,627.00	$ 1,034,426.00	$ 1,461,885.00	$ 1,085,879.00	$ 1,098,762.00
Total Beginning Balance	$ 1,042,108.00	$ 1,167,923.00	$ 984,549.00	$ 984,549.00	$ 914,751.00	$ 914,751.00	$ 914,751.00	$ 914,751.00	$ 914,751.00	$ 914,751.00
Difference: Revenue vs Expense	$ 125,814.00	$ (183,464.00)	$ (211.00)	$ (69,951.70)	$ (51,013.98)	$ (39,677.31)	$ (38,970.52)	$ 7,829.78	$ (38,970.50)	$ (38,970.92)
Difference: Revenue, and Beginning Balance vs Expense	$ 1,167,922.00	$ 984,459.00	$ 984,338.00	$ 914,597.30	$ 863,737.02	$ 875,073.69	$ 875,780.48	$ 922,580.78	$ 875,780.50	$ 875,780.08
Total Balance	$ 1,167,922.00	$ 984,459.00	$ 984,338.00	$ 914,597.30	$ 863,737.02	$ 875,073.69	$ 875,780.48	$ 922,580.78	$ 875,780.50	$ 875,780.08

BUDGET FY 2025-2026

Proposed Budget for Fiscal Year 2025-2026 for the City of Highland Haven

Presented To
Board of Aldermen

Presented By
Andy Adams

June 3, 2025
Budget Workshop

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About the FY 2025-2026 Budget

The Highland Haven FY 2025-2026 Budget is designed to ensure our community remains safe, beautiful, and thriving while keeping costs low for residents. We propose a $1,000,000 bond to secure our water future by purchasing 8.36 acres next to our water plant, eliminating royalty payments, ensuring road access to our wells, and providing space for future system expansions—all without raising water rates or creating a debt service tax. Additionally, a modest property tax increase (from $0.126 to $0.155 or per $100 of home value) will fund essential services like staffing, public safety and professional services, with most households seeing an increase between $9–$30 per month for their city taxes. This increase still keeps our taxes the lowest in the region, below all of our neighboring cities, while maintaining reliable services and building a more resilient structure for our city moving forward.

Our budget prioritizes affordability and sustainability, with no water rate hikes for 2026 and a solid waste fund that supports trash collection while contributing $20,000 to the general fund. By leveraging water fund transfers ($65,479) and bond financing with interest-only payments for two years, we've created a plan that strengthens our infrastructure and services without burdening residents. We invite your feedback at our upcoming Board of Aldermen meetings to ensure this budget reflects our shared vision for Highland Haven. Together, we can protect our water, enhance our community, and keep Highland Haven the best place to call Home.

Organization of Budget

General Fund

Water Fund

Bond Package

Solid Waste Fund

Mission and Vision

Mission

Highland Haven is dedicated to keeping our community safe, affordable, and thriving. Our proposed budget ensures clean water, reliable services, and low taxes through smart planning and community input. We're securing our future while keeping things affordable.

Vision

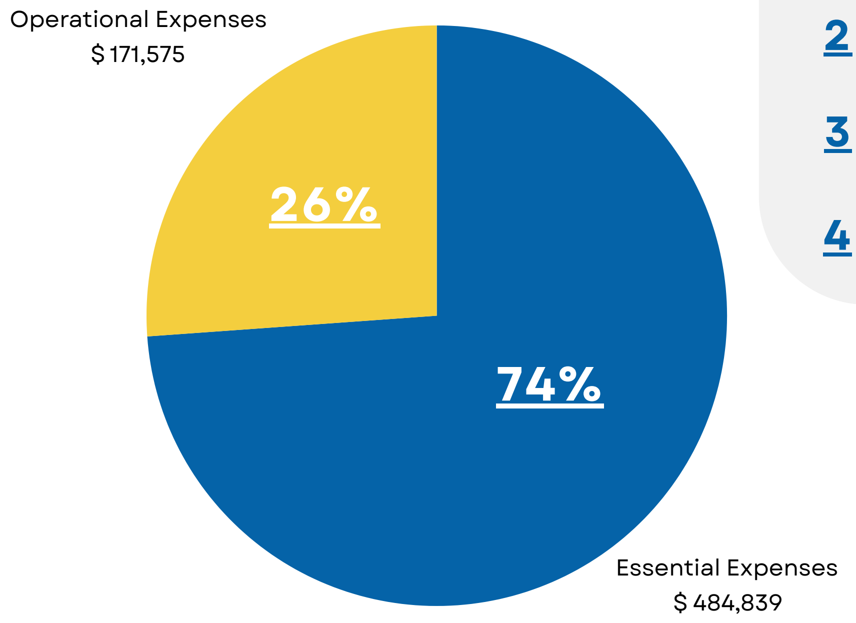
We see Highland Haven as a strong, welcoming community with clean water and essential services at the lowest cost in the region. Our proposed budget uses a $1,000,000 bond to protect our water supply and purchase property next to the water plant without creating debt service taxes or raising water bills. By funding essential services with stable revenues like property taxes and water fees, and covering flexible costs with variable income, we keep our budget balanced and our city ready for the future.

Background and Looking Forward

Past budgets relied on unstable funds like interest income, making planning tough. Now, we've split costs into Essential (like staff and public safety) and Operational (like repairs), funding Essentials with steady property taxes and water/solid waste fees ($85,479) and Operational costs with flexible revenues. A $1,000,000 bond secures our water system's future, saving money without raising bills. This keeps Highland Haven affordable and ready for tomorrow. Join us at Board of Aldermen meetings to share your thoughts and learn more.

General Fund

Overview of the General Fund



Key Highlights

1. **Total Budget:** $656,414, fully balanced with revenues
2. **Essential Expenses:** $484,839 for core operations like staff and public safety
3. **Operational Expenses:** $171,575 for flexible costs and projects
4. **Goal:** Deliver reliable services while keeping taxes the lowest in the area

The Highland Haven FY2025-2026 General Fund Budget, totaling $656,414, is a balanced plan designed to keep our community safe, thriving, and financially secure. This budget ensures we spend in the most efficient way possible, and strategically use our reserves to fund our future. By organizing expenses into Essential (must-have costs) and Operational (flexible costs) categories, and aligning them with specific revenue sources, we've created a stable and adaptable financial framework. This section explains how we spend our budget, where the money comes from, and why this approach strengthens Highland Haven.

General Fund

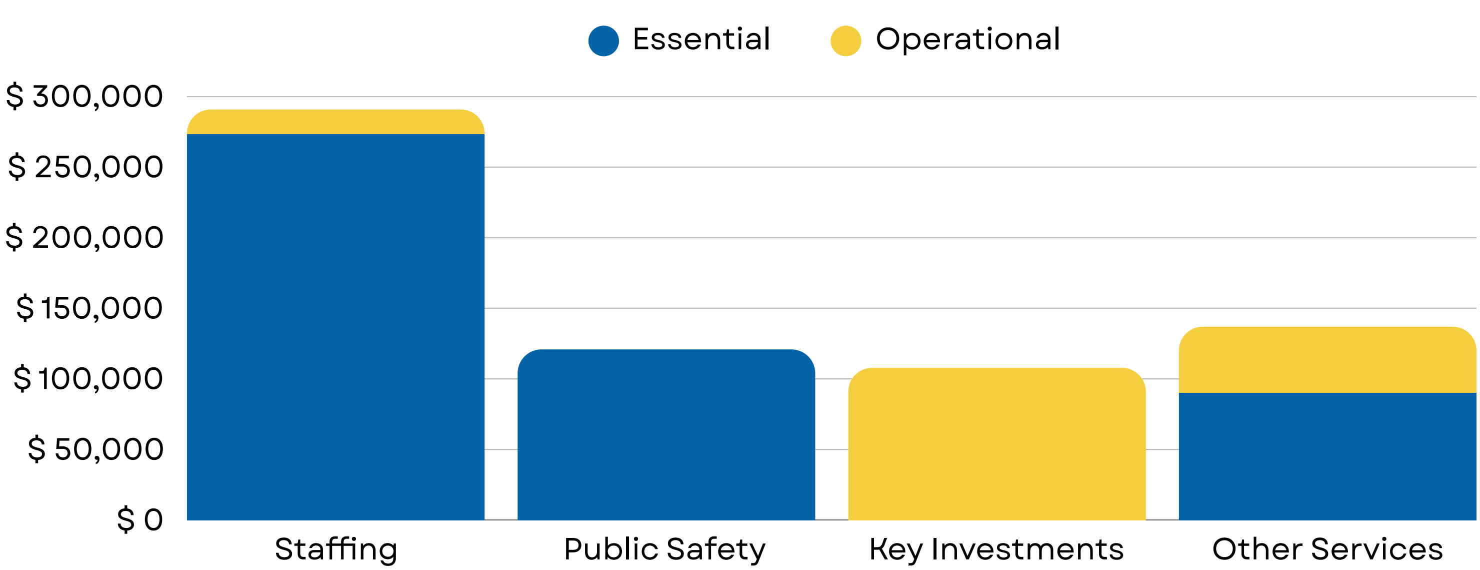
How We Spend the General Fund

Our General Fund supports ten expense categories, carefully split into Essential and Operational costs to ensure stability and flexibility. Essential costs ($484,839) cover must-have services to keep the town running, while Operational costs ($171,575) handle variable needs that fluctuate with demand.

Below is a breakdown which combines those expense categories into four easy to understand areas and shows Essential costs and Operational costs for each area.

Staffing: Personnel Services, all salaries and benefits for staff
Public Safety: Public Safety, contracts with Granite Shoals VFD and Marble Falls Area EMS
Key Investments: Includes projects like fund accounting software, a city vehicle/UTV, and the initial year's interest payment for the bond
Other Services: This includes administration & office costs, professional services, maintenance & repair costs, utilities and other costs

	Staffing	**Public Safety**	**Key Investments**	**Other Services**
Essential Cost	$ 273,582	$ 120,880	$ 0	$ 90,377
Operational Cost	$ 17,224	$ 0	$ 107,788	$ 46,563
Total Budget	$ 290,806	$ 120,880	$ 107,788	$ 136,940



General Fund

Where the Money Comes From

Our $656,414 budget is funded by a mix of stable and operational (variable) revenue sources, carefully matched to Essential and Operational expenses for maximum stability.

Essential costs are covered by reliable, city-controlled revenues, while Operational costs are funded by revenues that fluctuate with economic activity. Here's how we align them:

Four Major Revenue Sources

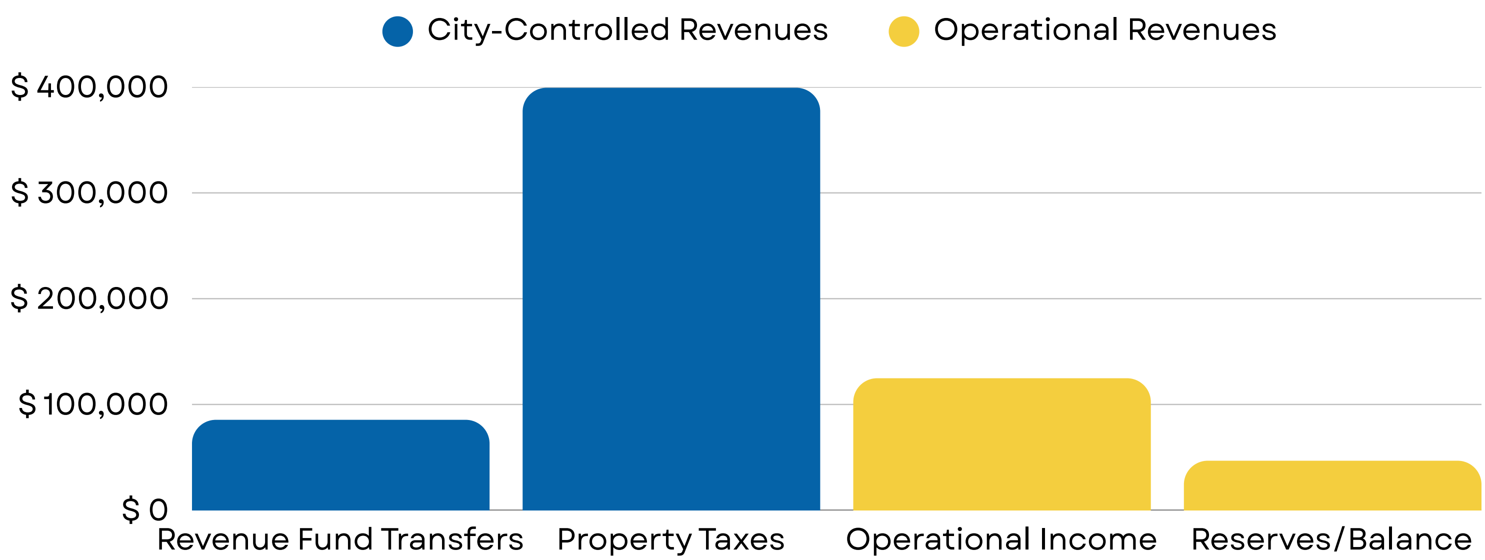
Revenue Fund Transfers: These are transfers from the Water Fund and Solid Waste Fund and considered reliable city-controlled revenues

Property Taxes: These are considered reliable city-controlled revenues

Operational Income: These include items like Sales Tax, Franchise Fees, and Development Fees and are revenues that can fluctuate.

Reserves/Balance: This is money from our reserves used to pay for the new bond

	Revenue Fund Transfers	Property Taxes	Operational Income	Reserves/ Balance
Amount	$ 85,479	$ 399,360	$ 124,775	$ 46,800
Total Revenues	$ 656,414			



General Fund

Importance of General Fund Reserves/Balance

For any city, maintaining a robust General Fund ending balance is critical to their financial stability. With a modest General Fund budget of $656,414, our small city faces unique challenges. A single major emergency–such as flood damage, infrastructure failure, or unexpected repairs–could quickly exhaust a standard reserve, threatening a city's ability to deliver essential services like public safety, utilities, and staffing.

While most cities aim to hold reserves of 20–50% (3 to 6 months of operations) of their operating budget (approximately $131,283–$328,207 for Highland Haven), our small budget means a single large-scale event could wipe out such reserves. To mitigate this risk, we maintain a higher ending balance to ensure resilience. This approach safeguards our community against financial emergencies without relying on drastic measures like tax hikes or service cuts.

Our reserves are set-up to cover major emergencies (flood damage, natural disaster, etc.) as well as cover city operations for 6-9 months, while preserving our low tax rate–the lowest in Burnet County at $0.155 per $100 of valuation. By prioritizing a strong ending balance, we ensure Highland Haven remains a safe, affordable, and thriving community, ready to face any challenge.

General Fund

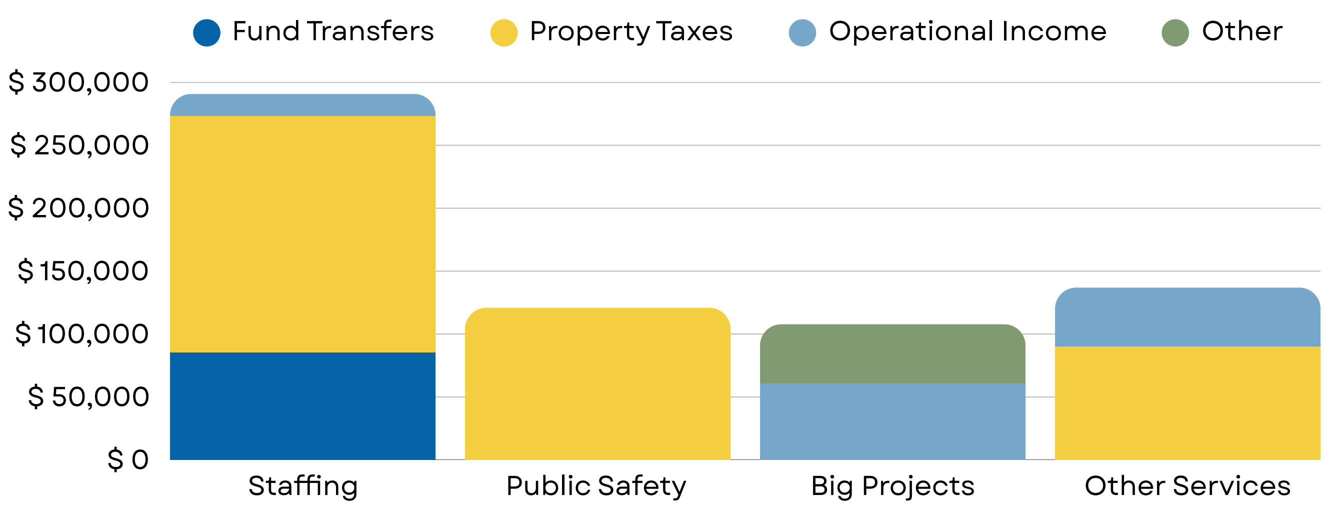
Strategic Approach to Stability

In past budgets, reliance on unpredictable revenues like interest income created risks. For FY2025-2026, we've developed a new approach to ensure resilience. By separating expenses into Essential and Operational categories, we:

- **Secure Core Operations:** Fund Essential costs ($484,839) with stable, controlled revenues (Property Taxes, Water Budget, Solid Waste Budget), ensuring critical services like public safety and utilities are never at risk.
- **Align Variable Costs and Revenues:** Match Operational costs ($171,575) with variable revenues like development fees, so costs and income rise or fall together (e.g., more permits mean more revenue and inspection costs, and vice versa).
- **Balance the Budget:** Total expenses ($656,414) equal total revenues ($656,414), avoiding borrowing or unplanned reserve use.

*This approach provides stability for required services and flexibility for variable needs, keeping Highland Haven financially strong.

	Fund Transfers	Property Taxes	Operational Income	Reserves/ Balance
Staffing	$ 85,479	$ 188,103	$ 17,224	$ 0
Public Safety	$ 0	$ 120,880	$ 0	$ 0
Key Investments	$ 0	$ 0	$ 60,988	$ 46,800
Other	$ 0	$ 90,377	$ 46,563	$ 0



General Fund

Benefits for Our Community

The FY2025-2026 General Fund Budget strengthens Highland Haven by:

- **Ensuring Reliable Services:** Stable funding for public safety, utilities, and core staff keeps our town safe and operational.

- **Maintaining Low Costs:** Property taxes, covering nearly 61% of the budget, remain the lowest in the region, offering unmatched value.

- **Planning for the Future:** Operational funds and controlled reserve use support investments like infrastructure upgrades, preparing us for the future.

- **Encouraging Community Input:** We value feedback from residents and property owners to ensure this budget reflects our shared priorities. Join us at Board of Aldermen meetings to share your thoughts or learn more.

This balanced, strategic, General Fund budget keeps Highland Haven thriving while living within our means. Thank you for helping us build a stronger future together!

Property Tax

How We Set the Property Tax Rate

To fund our FY25-26 General Fund budget of $656,414, we need $484,839 to cover essential costs like staff, public safety, and utilities. We use three city-controlled revenue sources to fund these essential costs: Water Fund transfers, Solid Waste Fund transfers, and **Property Taxes.** We subtract the Water Fund and Solid Waste Fund transfers ($85,479) from the total essential costs ($484,839) to arrive at the total amount needed from Property Taxes, $399,360. We calculate the tax rate by dividing this amount by the total assessed property value in Highland Haven ($257,651,600), resulting in a proposed rate of $0.155 per $100 of valuation, up from $0.126.

Total GF Budget:

$656,414

Essential Costs:

$484,839

minus

Water and Solid Waste Fund Transfers:

$85,479

Equals:

$399,360

Total Property Taxes Needed:

$399,360

This covers essential costs with city-controlled revenues

Property Tax

Property Assessments and Our Tax Rate

The tax rate is driven by two factors: the amount of money we need ($386,477) and the total assessed value of properties in Highland Haven ($257,651,600), set by the Burnet Central Appraisal District (CAD). The city has no control over these assessments, which reflect home values and market trends. Higher valuations spread the tax burden across a larger base, helping keep the rate increase modest, while lower valuations would require a higher rate to raise the same amount. **We focus on the dollar amount needed to keep services running, ensuring fairness and predictability.**

Property Taxes Needed:

$399,360

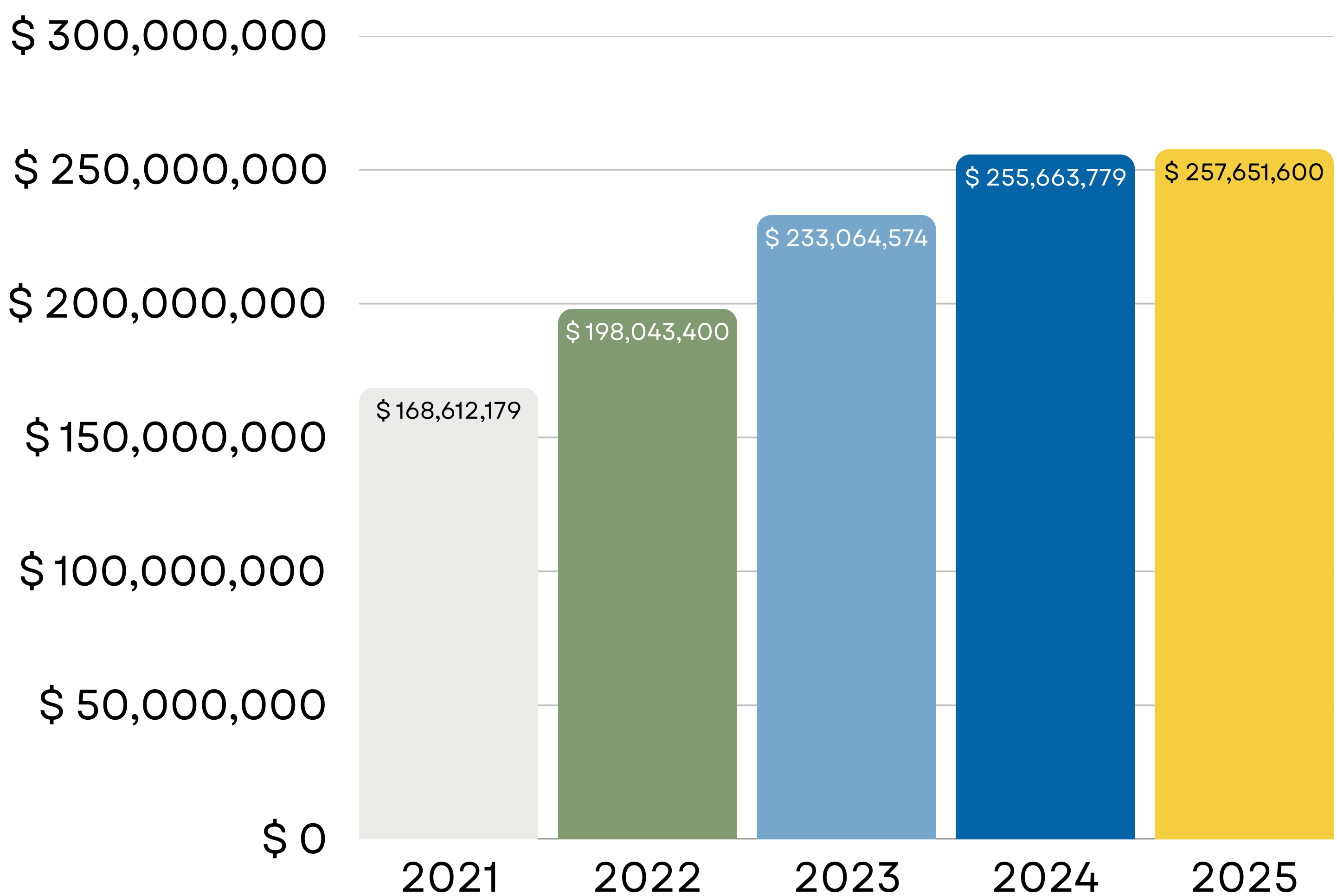
Low Valuation:	**Current Valuation:**	**High Valuation:**
$225,000,000	$257,651,600	$275,000,000
Resulting Tax Rate:	**Resulting Tax Rate:**	**Resulting Tax Rate:**
$0.1775	$0.1550	$0.1452

Tax rates listed are per $100 of valuation

Property Tax

Historical Valuation Trends

Highland Haven's property valuations have grown steadily, reflecting strong housing demand in Burnet County and Texas. Over the past five years, total valuations increased by 52.8%, from $168,612,179 in 2021 to $257,651,600 in 2025. This growth aligns with Texas trends, where home values in desirable areas like Burnet County have risen due to population growth and demand for rural and lakeside communities. The slower 2025 increase (0.8%) suggests a stabilizing market, aiding predictable budgeting. While our proposed tax rate ($0.155) is higher than the current $0.126, rising valuations have helped moderate the rate increase needed to raise $399,360, keeping taxes affordable compared to the region.



Property Tax

Impact of Tax Increase on Residents

The proposed tax rate increase (from $0.126 to $0.155) means a modest cost increase for residents. Highland Haven has 375 taxable properties. Of those, there are 328 properties with homes on them. These 328 properties with homes have assessments ranging from $170,946 to $2,796,849. We split them into four groups of 82 homes each based on assessed value. For most homes (80% under $1,200,000), the increase is $8–$34/month, like a coffee or streaming subscription. Even for higher-value homes, it's affordable, like a dinner out. Here's what the increase looks like for each of the four groups:

Lowest 25% of Assessed Values

- 82 homes assessed between $170,946-$427,338
- Average home in this group assessed at $345,267
- Current Tax ($0.126): ~$435
- Proposed ($0.1550: ~$535 (+100 per year or ~$8 per month)

Second 25% of Assessed Values

- 82 homes assessed between $427,485-$644,811
- Average home in this group assessed at $518,862
- Current Tax ($0.126): ~$654
- Proposed ($0.1550: ~$804 (+150 per year or ~$12 per month)

Third 25% of Assessed Values

- 82 homes assessed between $653,433-$1,100,000
- Average home in this group assessed at $868,216
- Current Tax ($0.126): ~$1,094
- Proposed ($0.1550: ~$1,346 (+252 per year or ~$21 per month)

Top 25% of Assessed Values

- 82 homes assessed between $1,100,451-$2,796,849
- Average home in this group assessed at $1,538,495
- Current Tax ($0.126): ~$1,938
- Proposed ($0.1550: ~$2,385 (+447 per year or ~$37 per month)

Property Tax

Lowest City Taxes in the Region

Even with the proposed increase to $0.155, Highland Haven's tax rate remains the lowest in Burnet County and the surrounding area. Here's how we compare (per $100 of valuation):

Highland Haven Proposed: $0.1550

Double Horn: $0.1641
Sunrise Beach: $0.2162
Meadowlakes: $0.2467
Kingsland: $0.2699
Horseshoe Bay: $0.2819
Cottonwood Shores: $0.5092
Marble Falls: $0.5350
Granite Shoals: $0.5417
Bertram: $0.5550
Burnet: $0.6131

*Tax rates listed for other cities are their current tax rates

City Taxes for $ 345,267 Property (Average Lowest 25%)

(All values for city taxes only)

- Highland Haven: $ 535
- Double Horn: $ 567
- Sunrise Beach: $ 747
- Meadowlakes: $ 852
- Kingsland: $ 932
- Horseshoe Bay: $ 973
- Cottonwood Shores: $ 1,758
- Marble Falls: $ 1,847
- Granite Shoals: $ 1,870
- Bertram: $ 1,916
- Burnet: $ 2,117

City Taxes for $ 518,862 Property (Average Second 25%)

(All values for city taxes only)

- Highland Haven: $ 804
- Double Horn: $ 851
- Sunrise Beach: $ 1,122
- Meadowlakes: $ 1,280
- Kingsland: $ 1,401
- Horseshoe Bay: $ 1,463
- Cottonwood Shores: $ 2,642
- Marble Falls: $ 2,776
- Granite Shoals: $ 2,811
- Bertram: $ 2,880
- Burnet: $ 3,181

City Taxes for $ 868,216 Property (Average Third 25%)

(All values for city taxes only)

- Highland Haven: $ 1,346
- Double Horn: $ 1,425
- Sunrise Beach: $ 1,877
- Meadowlakes: $ 2,142
- Kingsland: $ 2,344
- Horseshoe Bay: $ 2,448
- Cottonwood Shores: $ 4,421
- Marble Falls: $ 4,645
- Granite Shoals: $ 4,703
- Bertram: $ 4,819
- Burnet: $ 5,323

City Taxes for $ 1,538,495 Property (Average Top 25%)

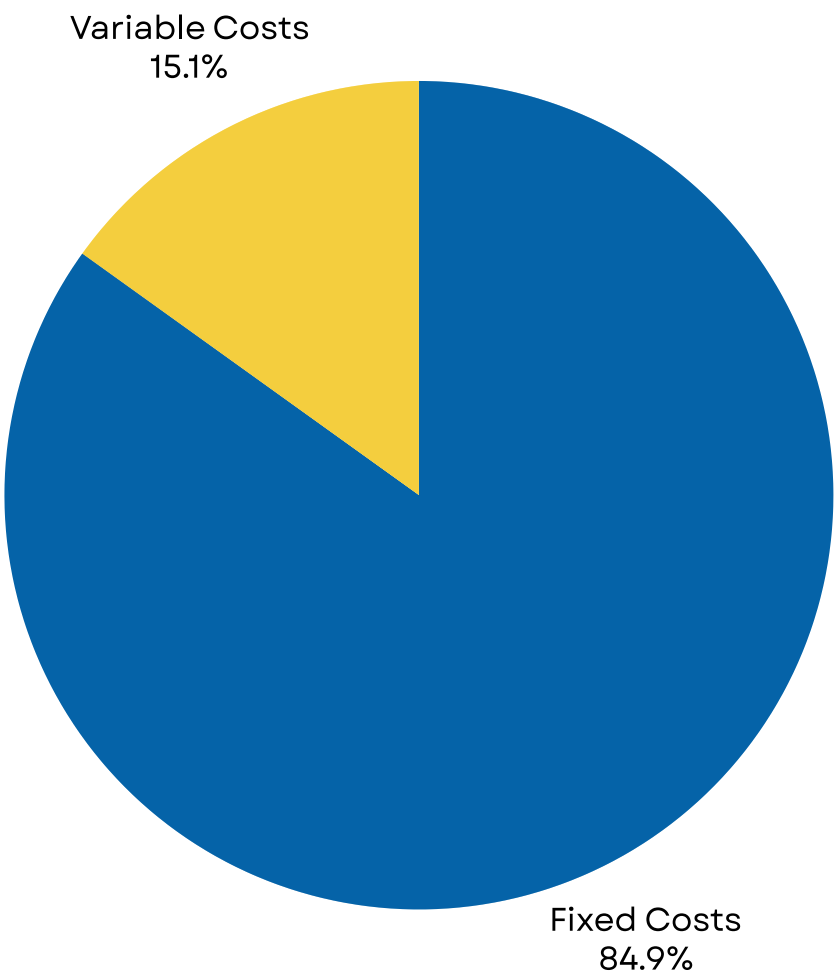
(All values for city taxes only)

- Highland Haven: $ 2,385
- Double Horn: $ 2,525
- Sunrise Beach: $ 3,327
- Meadowlakes: $ 3,795
- Kingsland: $ 4,153
- Horseshoe Bay: $ 4,337
- Cottonwood Shores: $ 7,834
- Marble Falls: $ 8,231
- Granite Shoals: $ 8,334
- Bertram: $ 8,539
- Burnet: $ 9,433

Water Fund

Overview of the Water Budget

Our FY25-26 Water Budget of $379,534 ensures a reliable, affordable, and sustainable water system for Highland Haven, Nobles, Shady Acres, and Camp Champions. By dividing expenses into Fixed Costs (like salaries and bond payments) and Variable Costs (like repairs tied to usage), we've created a transparent plan that matches costs with revenues. Best of all, we're keeping water rates steady for 2026, so your bills won't increase. This budget supports critical water system operations while maintaining a healthy financial balance for future needs.



Key Highlights:

Total Budget:
$379,534 fully balanced with revenues

Fixed Costs:
$322,272 for essential operations

Variable Costs:
$57,262 for usage-driven expenses

No Rate Increases:
Base and volumetric rates unchanged for 2026

Health Reserves:
Ending balance of $137,654 to cover 4-5 months of operations

Water Fund

Fixed Costs and Base Rates

Fixed Costs, totaling $322,272, are expenses we pay regardless of water usage, ensuring our water system runs smoothly. These include: Bond Expenses: $109,180 (water system bond payments), Contract Operator: $90,000 (state required TCEQ licensed management of the system), Salaries: $65,479 (roughly 30% City Administrator, 50% Accounting/Utility Coordinator), Chemicals, Maintenance/Repair, Services: $29,470 (baseline system upkeep), Professional Services, Administration, Utilities: $28,143 (core support).

We fund these through Base Rates, a stable monthly charge for all customers:

- **Camp Champions: $2,250 per month ($27,000 per year)**
- **Highland Haven Residents (314 connections): $59 per month ($222,312 per year)**
- **Nobles & Shady Acres (95 connections): $64 per month ($72,960 per year)**

Total Base Rate revenue ($322,272) fully covers Fixed Costs, ensuring fairness and stability.

Name of Expense	Highland Haven	Nobles & Shady Acres	Camp Champions
Bond Expenses	$ 19.99	$ 21.68	$ 762.26
Contract Operator	$ 16.48	$ 17.87	$ 628.35
Salaries	$ 11.99	$ 13.00	$ 457.15
Chem., Maint./Repair, Serv.	$ 5.40	$ 5.85	$ 205.75
Professional Serv., Admin.	$ 5.15	$ 5.59	$ 196.49

Water Fund

Variable Costs and Volumetric Rates

Variable Costs, totaling $57,262, fluctuate with water usage, repairs, or new tap installations. These include:

- Chemicals, Maintenance, Repairs: $39,280.
- Services, Association Membership Fees: $11,450.
- Professional Services, Admin, Utilities: $6,532.
- Capital Reserves: $0 (no allocation this year).

We fund these through Variable Revenues:

- Volumetric Charges: $46,562 (based on low-usage estimate of 16,000,000 gallons billed).
- Tap Fees: $9,000 (new connections).
- Interest/Miscellaneous Fees: $1,700.

Volumetric rates, unchanged for 2026, are tiered to promote conservation:

- 0–2,000 gallons: Included in Base Rate.
- 2,001–5,000 gallons: $5.50/1,000 gallons.
- 5,001–10,000 gallons: $5.75/1,000 gallons.
- 10,001–15,000 gallons: $6.00/1,000 gallons.
- 15,001–20,000 gallons: $6.25/1,000 gallons.
- 20,001–25,000 gallons: $8.25/1,000 gallons.
- 25,001+ gallons: $9.25/1,000 gallons.
- Camp Champions (250,001+ gallons): $10.00/1,000 gallons.

Volumetric charges can vary based on the amount of water we bill. We budget for the lowest possible number so that we can be sure to cover costs. The range for volumetric charges is: Low Usage (16,000,000 gallons billed): $ 46,562, Average Usage (18,000,000 gallons billed): $ 57,504, High Usage (25,000,000 gallons billed): $ 103,833

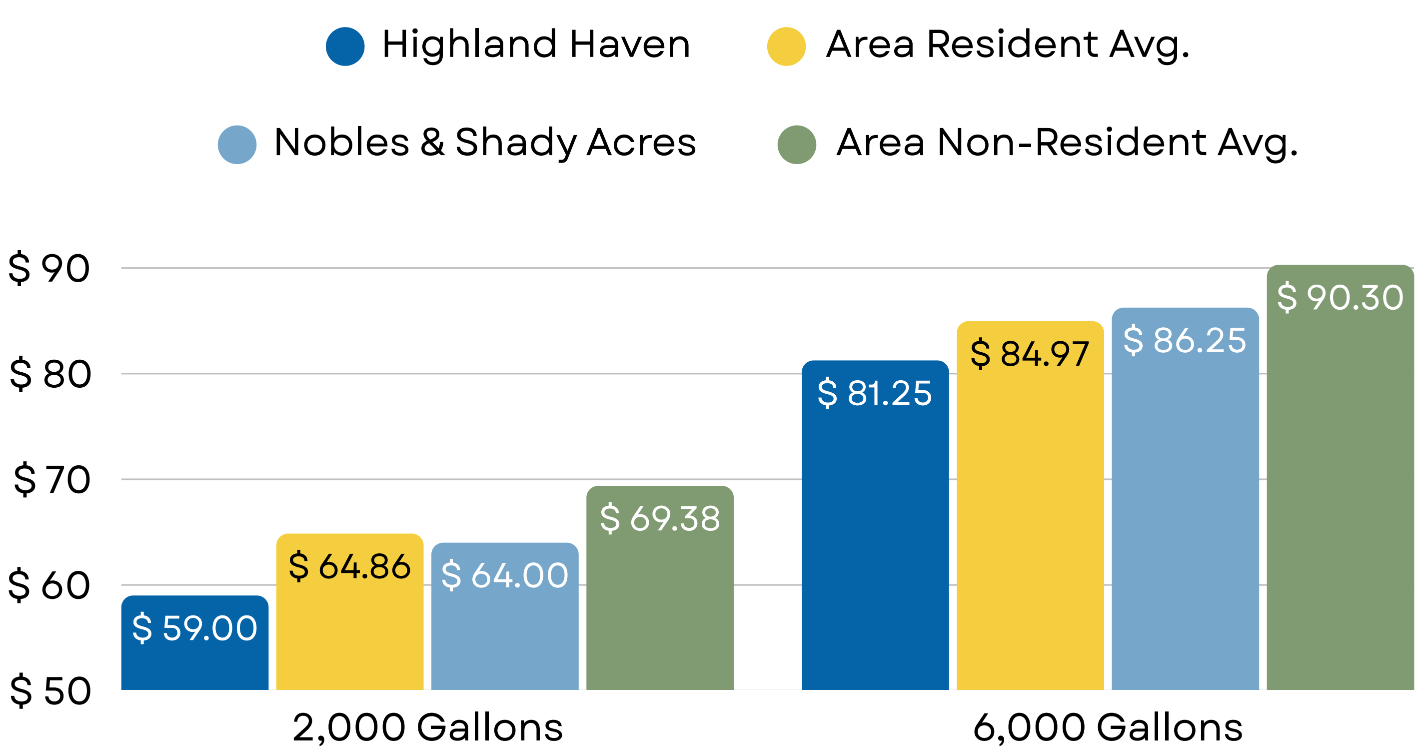
Water Fund

Comparing Our Rates to the Region

Highland Haven's water rates are lower than average in Burnet County and the surrounding 44 communities we surveyed. Here's how we compare for typical usage levels:

- **2,000 gallons:** Highland Haven ($59) vs. Area Average ($64.86); Non-Residents ($64) vs. Non-Resident Area Average ($69.38).
- **6,000 gallons:** Highland Haven ($81.25) vs. Area Average ($84.97); Non-Residents ($86.25) vs. Non-Resident Area Average ($90.30).
- **12,500 gallons:** Highland Haven ($119.25) vs. Area Average ($128.21); Non-Residents ($124.25) vs. Non-Resident Area Average ($135.53).
- **27,000 gallons:** Highland Haven ($225.25) vs. Area Average ($258.90); Non-Residents ($230.25) vs. Non-Resident Area Average ($271.05).

Our resident/non-resident base rate difference (8.47%) is much lower than the area average (46.43%), ensuring fairness. With no rate increases and a balanced budget, we deliver reliable water at an unmatched value.



Bond Package

Introducing the Water Investment Bond

We're excited to share a new plan to strengthen Highland Haven's water future with a $1,000,000 General Obligation (GO) bond to purchase an 8.35-acre parcel next to our water plant and fund key water system upgrades.

Purchasing this property, which has been a part of our Comprehensive Plan since 2004, will secure two water wells on the property, guarantee access to our main water well at the water plant, eliminate royalty payments, and ensure our water system's reliability moving forward.

We can accomplish all of this without creating debt service taxes or raising water rates. The purchase of the 8.35 acre parcel is a limited opportunity, as the property just became available to us and may not remain available in the future. Your vote in November 2025 will decide this project.

Voting Process

- **Election Date:** November 4, 2025, during the general election
- **What You're Voting On:** Approving a $1,000,000 General Obligation (GO) bond to buy the land and fund upgrades to the water system
- **Who Can Vote:** Registered voters in Highland Haven (register by October 6, 2025, at the Burnet County Elections Office or online at votetexas.gov)
- **How to Learn More:** Attend Board of Aldermen meetings over the next few months to learn more about the Bond Package, as well as the entire City budget
- **Why It Matters:** The purchase of this property ensures our water system's future without added cost through taxes or water rates
  - Ensures access to two wells currently connected to our water system
  - Ensures access to maintain/repair our main well at the water plant
  - Eliminates royalty payments for water pumped from wells on this property

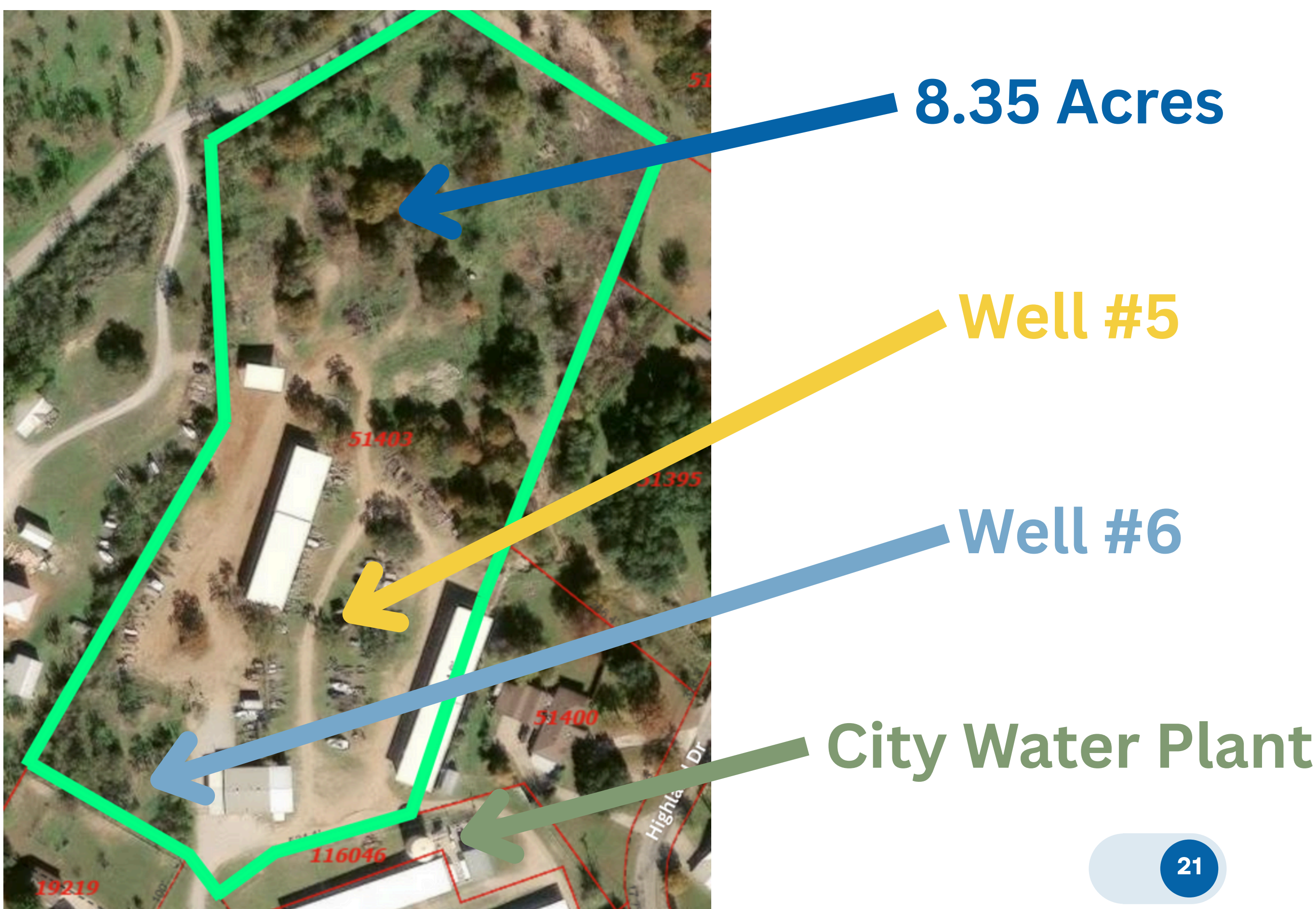
Bond Package

The Property and Its Importance

This 8.35-acre parcel, located next to our water plant, is critical to Highland Haven's water system:

- **Features:** Two water wells (one active, one ready for future build-out), a 3,750 sq. ft. building, 15,800 sq. ft. of covered RV storage, the road between the property and the city-owned water plant and 360 linear feet of fencing.
- **Current Use:** Privately owned, operating as a boat and RV storage business, requiring the city to pay royalties for water pumped from the active well.
- **Strategic Value:** Owning the land eliminates royalties, secures well access, secures access to our main well at the city-owned water plant and adds controlled acreage for future groundwater permits or system expansions.

Purchasing this property prevents potential issues with future private owners (like renegotiated water royalties/well leases and main well access) and ensures we control our water infrastructure, keeping our drinking water safe and reliable.



Bond Package

Bond Financing Without Raising Taxes or Rates

The $1,000,000 GO bond, requiring voter approval in November 2025, is designed to avoid increasing taxes or water rates. Here's how:

- **Interest-Only Payments (2026–2027):** Paid from our General Fund's healthy ending balance, avoiding new costs.
- **Full Payments Start 2028:** After our current bond is paid off in September 2027, water revenues will cover payments, keeping them lower than current bond costs.
- **No Tax/Rate Impact:** The bond fits within our existing budget, ensuring no additional burden on residents.

We chose a $1,000,000 bond (instead of $750,000 for the land alone) because our bond counsel found better terms and rates at this amount, allowing us to cover fees and upgrades (like a new generator) without extra cost to you.

Current Ending Balance/Reserves

~$ 685,000

2026 Interest Payment

~$ 46,800

2027 Ending Balance/Reserves

~$ 575,000

2027 Interest Payment

~$ 65,500

Bond Package

Bond Options and Uses of Excess Funds

We're considering two bond options, both affordable and sustainable:

- **15-Year Bond ($1,000,000, 4.55% interest, callable 2033):**
  - Interest-Only: $45,500 (2026), $65,500 (2027).
  - Average Annual Payment (2028–2041): $96,237.86.
  - Total Cost: $1,457,730.
- **20-Year Bond ($1,000,000, 4.68% interest, callable 2035):**
  - Interest-Only: $46,800 (2026), $56,800 (2027).
  - Average Annual Payment (2028–2046): $79,716.74.
  - Total Cost: $1,618,228.

The $1,000,000 covers the $750,000 land purchase, bond fees, and appraisals, with remaining funds for water system upgrades that are needed but we can't currently afford like:

- Installing a new water system back-up generator (replacing current)
- Building out the second well (#6).
- Adding Variable Frequency Drives (VFDs) for pumps.
- Installing fire hydrants.

15 Year Bond Option

2026 Interest Payment: $ 45,500	2027 Interest Payment: $ 65,500	Avg. Annual Payment (2028-2041): $ 96,237.86	$ 1,000,000 4.55% Interest Callable 2033	Total Cost of Bond: $ 1,457,730

20 Year Bond Option

2026 Interest Payment: $ 46,800	2027 Interest Payment: $ 56,800	Avg. Annual Payment (2028-2046): $ 79,716.74	$ 1,000,000 4.68% Interest Callable 2035	Total Cost of Bond: $ 1,618,228

Bond Package

A Smart Investment for Our Community

This $1,000,000 bond is a strategic investment to secure Highland Haven's water future without adding financial strain for residents. By purchasing the 8.35-acre parcel next to our water plant, we eliminate royalty payments for water pumped from the wells, ensure permanent access to our water infrastructure, and create space for future system expansions to meet growing demand or stricter regulations. This acquisition aligns with our Comprehensive Plan since 2004, safeguarding our drinking water for generations. The bond's excess funds, after covering the $750,000 land cost and bond fees, will enhance our water system's reliability with upgrades like building out the second well (#6) to increase capacity, adding Variable Frequency Drives (VFDs) to improve pump efficiency (necessary for installing fire hydrants) and reduce energy costs, or installing a new generator to ensure uninterrupted service during power outages. These improvements prepare us for droughts, emergencies, or future growth without raising your taxes or water bills. We recommend the 15-year bond for its balance of lower total cost ($1,457,730) and manageable annual payments ($96,237.86 starting 2028), funded by existing water revenues after our current bond is paid off in 2027. Your input and support is vital–join us at Board of Aldermen meetings to learn more, ask questions, and share your thoughts before the November 4, 2025 election. Together, we can ensure Highland Haven remains a thriving, affordable community with a secure water supply!

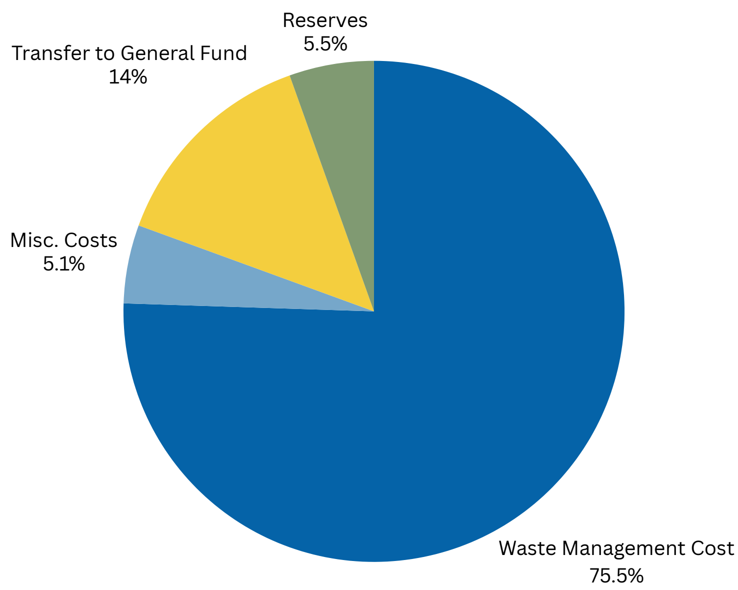
Solid Waste Fund

Reliable and Fair Trash Service

Highland Haven's FY25-26 Solid Waste Budget ensures reliable, affordable trash collection for all residents through our contract with Waste Management. A few years ago, the residents of this community directed the City to take on this service to provide fair pricing and consistent quality across the community, replacing varied individual contracts. We set customer charges to cover the contract cost, miscellaneous expenses, and portions of the City Administrator's and Accounting Utility Coordinator's salaries, by transferring $20,000 to the General Fund. This budget remains straightforward and non-controversial, reflecting updates built into our Waste Management contract to maintain consistent pricing. Revenues help to build reserves for future service needs, keeping our trash service sustainable and cost-effective.

Key Highlights:

- **Purpose:** Funds Waste Management contract and related costs
- **Customer Charges:** Set to cover contract, misc. costs, and salaries, ensuring fairness
- **General Fund Transfer:** $20,000 supports staff salaries
- **Reserves:** Surplus builds savings for future service needs
- **Contract Updates:** Reflects current Waste Management contract terms for fair pricing



Wrap Up

Building a Stronger Highland Haven Together

The FY25-26 Budget for Highland Haven is a balanced, forward-thinking plan to keep our community safe, sustainable, and affordable. With a $656,414 General Fund, we fund essential services like public safety and utilities using stable revenues, including $399,360 from property taxes at a proposed rate of $0.155 per $100 of valuation—still the lowest in Burnet County. Our $379,534 Water Budget maintains reliable water service with no rate increases, aligning fixed and variable costs with steady base rates and usage charges. A proposed $1,000,000 General Obligation bond, up for your vote on November 4, 2025, will secure an 8.35-acre parcel next to our water plant and fund critical system improvements like replacing our water system generator, all without creating debt service taxes or raising water rates. The Solid Waste Budget ensures fair, reliable trash service through our Waste Management contract, contributing $20,000 to city operations while building reserves. This budget delivers unmatched value, with tax increases as low as $8–$34/month for most homes and water rates among the lower than average in the region. We invite you to join us at Board of Aldermen meetings to share your feedback and help shape our future. Your vote and voice will ensure Highland Haven remains the best place to call home!

Key Takeaways:

- **Balanced Budget:** $656,414 General Fund, all operations fully funded
- **Low Taxes:** Proposed rate ($0.155) remains the region's lowest.
- **Stable Water Rates:** No increases, with a $379,534 budget for reliability.
- **Bond for Water Security:** $1,000,000 to secure land and critical system upgrades, no cost impact.
- **Fair and Stable Trash Service:** Solid Waste Budget supports services and saves for the future.
- **Your Input Matters:** Join board meetings and vote November 4, 2025.