**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, July 1, 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. 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**

5. Discussion – FY 2026 Budget
6. Aldermen Comments

**Next regular meeting – Tuesday, July 1, 2025, at 7:00 p.m., Highland Haven Community Center**

Adjournment.

Posted: June 26, 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 JUNE 26, 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).**

# 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 24, 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 $8–$34 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

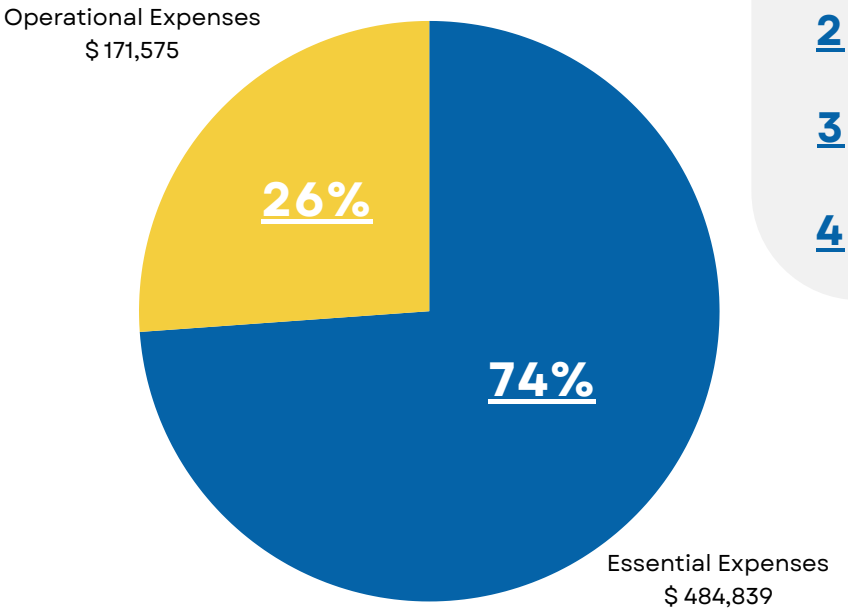
We see Highland Haven as a strong, welcoming community with clean water and essential services at the lowest cost in the region. Our proposed budget uses a $1,000,000 bond to protect our water supply and purchase property next to the water plant without creating debt service taxes or raising water bills. 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

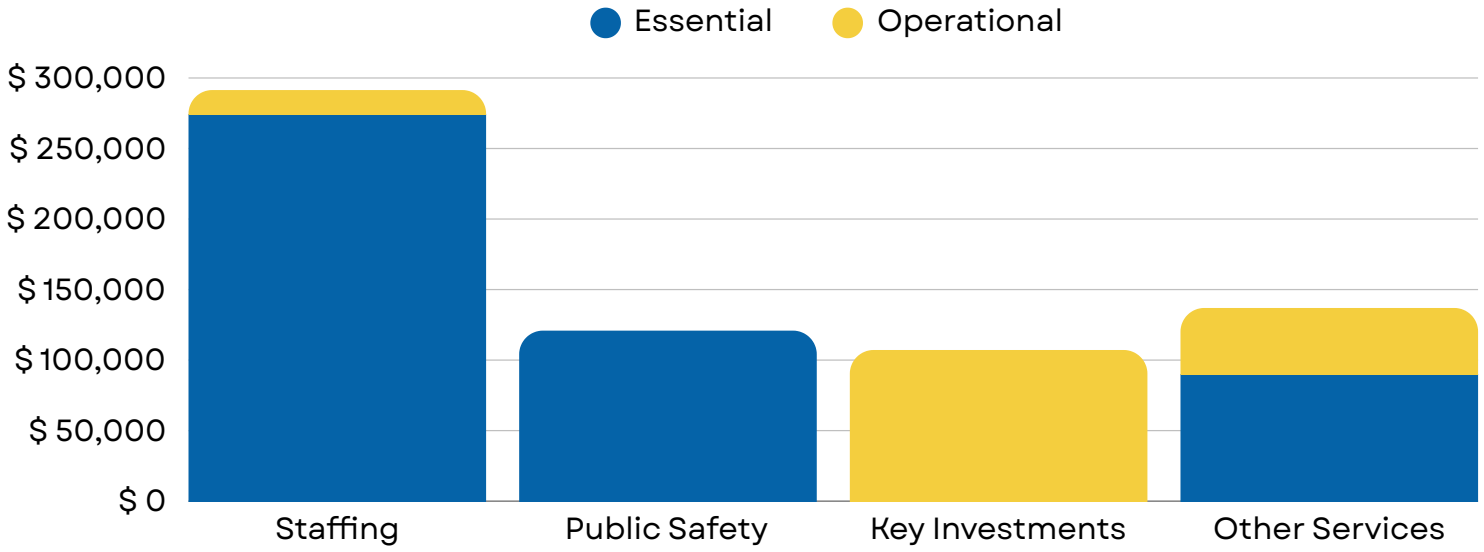
## *How We Spend the General Fund*

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 | $ 274,215 | $ 120,880 | $ 0 | $ 89,744 |
| Operational Cost | $ 17,224 | $ 0 | $ 107,155 | $ 47,196 |
| Total Budget | $ 291,439 | $ 120,880 | $ 107,155 | $ 136,940 |



# General Fund

## *Where the Money Comes From*

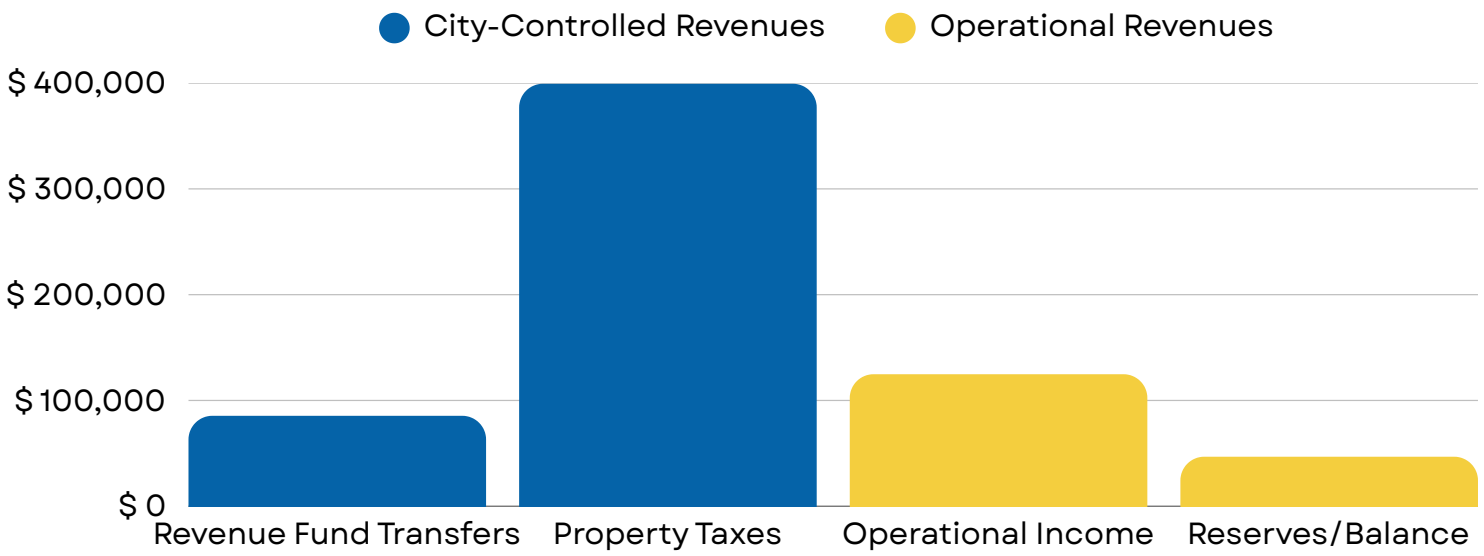
Our $656,414 budget is funded by a mix of stable and operational (variable) revenue sources, carefully matched to Essential and Operational expenses for maximum stability.

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 emergency 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

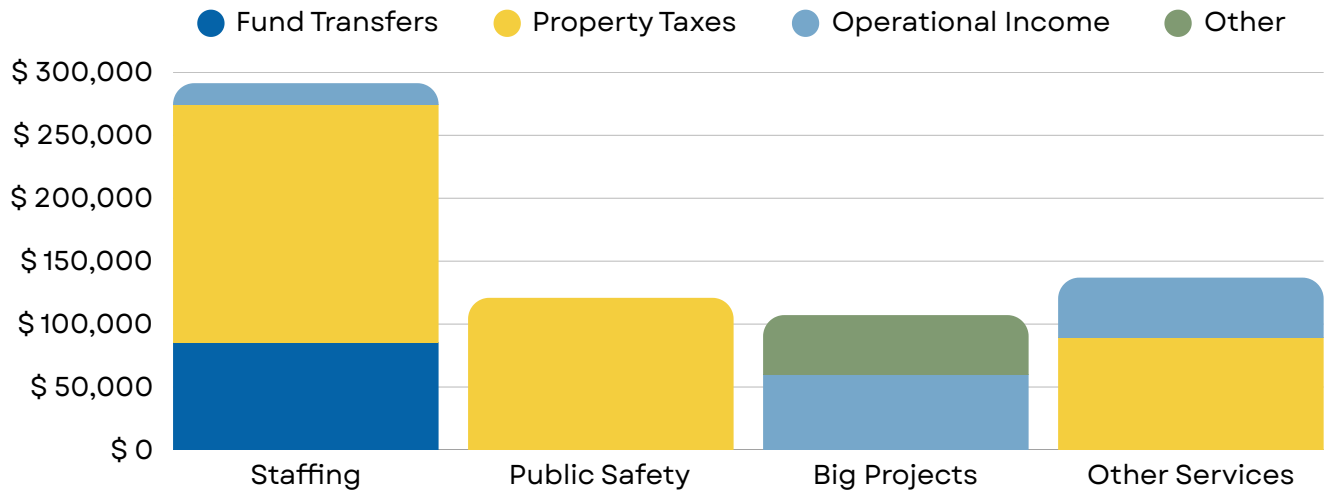
## *Strategic Approach to Stability*

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 | $ 188,736 | $ 17,224 | $ 0 |
| Public Safety | $ 0 | $ 120,880 | $ 0 | $ 0 |
| Key Investments | $ 0 | $ 0 | $ 60,355 | $ 46,800 |
| Other | $ 0 | $ 89,744 | $ 47,196 | $ 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

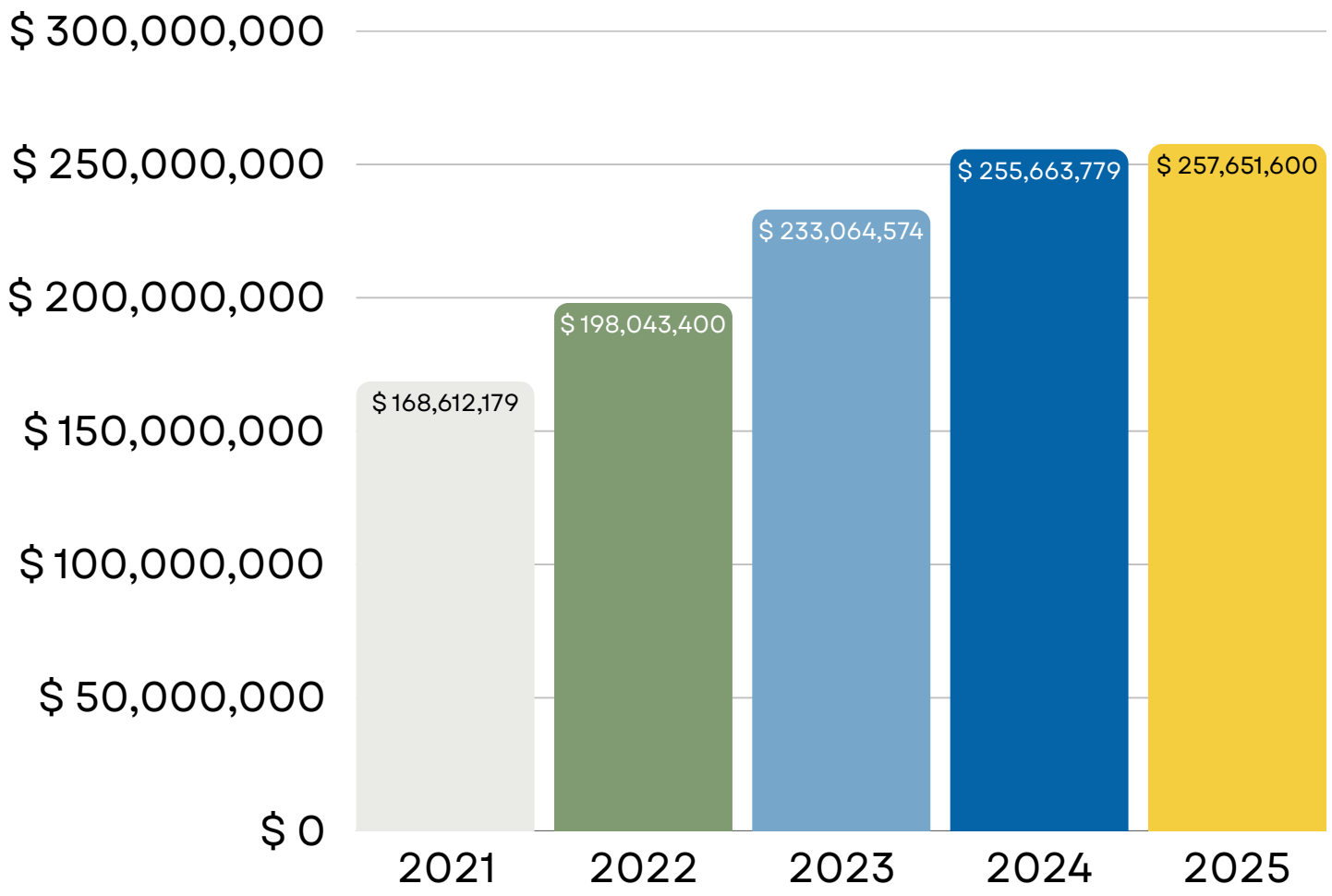
| Low Valuation: | Current Valuation: | High Valuation: |
|---|---|---|
| $225,000,000 | $257,651,600 | $275,000,000 |
| **Resulting Tax Rate:** | **Resulting Tax Rate:** | **Resulting Tax Rate:** |
| $0.1775 | $0.1550 | $0.1452 |

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

# Property Tax

## *What Will My Tax Bill Look Like*

One item that is often confusing when talking about property taxes, is how city property taxes effect your total tax bill. In order to clarify the items we are talking about in our property tax section, we have taken a property tax bill of a current resident of Highland Haven to show you how what is proposed will effect you.

Each resident can go online to www.burnet-cad.org to view their property. You will also receive a letter in the mail outlining the information below. City taxes are just one part of your property tax bill, and in the case of Highland Haven, are much smaller than county and school district taxes. Your total tax bill will list out each of your individual taxing units, and below we have highlighted where you can note your city tax amount.

### 2025 Tax Rate and City Tax

| 2025 Tax Rate | 2025 City Taxes |
|---|---|
| 0.126 per $100 valuation | $ 961.46 |

### Proposed 2026 Tax Rate and City Tax

| 2025 Tax Rate | 2025 City Taxes |
|---|---|
| 0.155 per $100 valuation | $ 1,182.75 |

Difference of $221.29 or $18.44 per month

Property Taxing Jurisdiction

**Owner:** **%Ownership:** 100.0%

| Entity | Description | Tax Rate | Market Value | Taxable Value | Estimated Tax | Freeze Ceiling |
|---|---|---|---|---|---|---|
| CHI | CITY OF HIGHLAND HAVEN | 0.126000 | $801,198 | $763,063 | $961.46 | |
| GBU | BURNET COUNTY | 0.309100 | $801,198 | $763,063 | $2,358.63 | $1,387.33 |
| RSP | CO SPECIAL, ROAD & BRIDGE | 0.045000 | $801,198 | $760,063 | $342.03 | $162.05 |
| SMA | MARBLE FALLS ISD | 0.885500 | $801,198 | $650,063 | $5,756.31 | $2,025.20 |
| WCD | WATER CONSERV DIST OF CENTRAL TEXAS | 0.005500 | $801,198 | $763,063 | $41.97 | |
| CAD | CENTRAL APPRAISAL DISTRICT | 0.000000 | $801,198 | $763,063 | $0.00 | |

**Total Tax Rate:** 1.371100

**Estimated Taxes With Exemptions:** $4,578.01

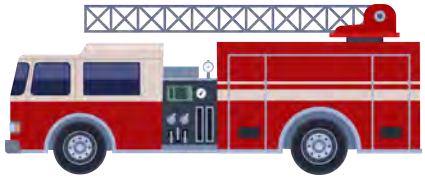
**Estimated Taxes Without Exemptions:** $10,985.23

# Property Tax

## *What Are My Property Taxes Paying For*

Our goal with this budget is to be transparent about where every dollar of city revenue goes. Earlier we noted dividing the General Fund budget into essential and operational costs. Essential costs are those that the city must pay to operate. It is important for us to fund those costs through dependable, city-controlled revenue.

In order to better show exactly where your property tax dollars are going, we have listed below the exact amount from property taxes that are going to fund essential costs. We have also listed the percentage of the total cost for each of the line items below that property taxes are funding. This should hopefully provide a better picture of exactly what your property taxes are paying for.



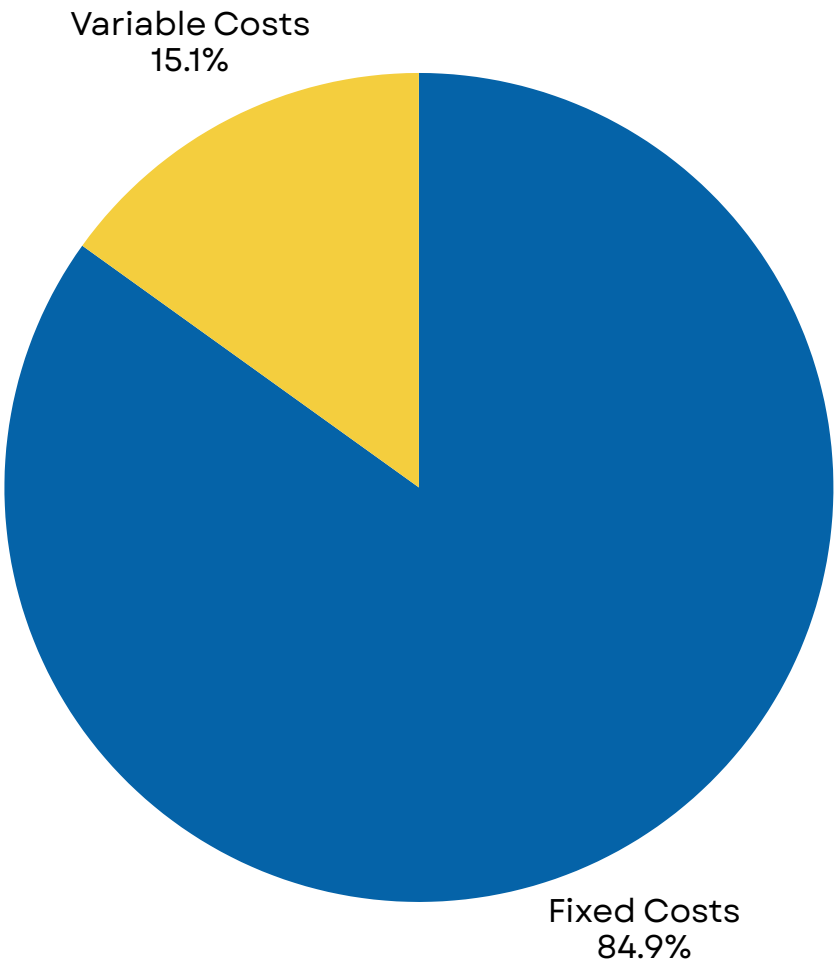
**Essential Costs Paid By Property Taxes**

| Percentage | Name/Description | Amount |
|---|---|---|
| 49% of | City Administrator Salary | $ 46,421 |
| 100% of | City Secretary Salary | $ 61,000 |
| 30% of | Accounting/Utility Coordinator Salary | $ 15,600 |
| 100% of | Temporary Employee Wages | $ 3,000 |
| 94% of | FICA Matching | $ 17,915 |
| 100% of | Texas Workforce Commission Fees | $ 700 |
| 100% of | Direct Deposit Bank Fees | $ 250 |
| 100% of | Health Insurance Stipends | $ 22,680 |
| 100% of | Texas Municipal Retirement System | $ 21,170 |
| 48% of | Office Supplies | $ 1,367 |
| 57% of | Equipment Replacement | $ 4,452 |
| 100% of | Software to run City Services | $ 6,650 |
| 100 % of | Contract Repair | $ 5,500 |
| 100% of | Buildings and Infrastructure | $ 5,000 |
| 100% of | Judge Expense | $ 1,200 |
| 100% of | Accounting/Auditing Fees | $ 8,950 |
| 100% of | Attorney Fees | $ 5,750 |
| 100% of | Ordinance Codification | $ 4,350 |
| 100% of | Burnet County Tax Appraisal Fee | $ 5,250 |
| 100% of | IT Support for City Systems | $ 5,000 |
| 100% of | Burnet County Election Fee | $ 5,000 |
| 100% of | Website Hosting Fee | $ 3,000 |
| 100% of | Interactive Web Map Hosting (GIS) | $ 5,000 |
| 100% of | Electricity Costs | $ 1,150 |
| 100% of | Communications (Phones/Internet) | $ 6,750 |
| 100% of | Buoy Maintenance | $ 8,000 |
| 100% of | City Liability Insurance | $ 6,500 |
| 100% of | Notary Public Certification Costs | $ 400 |
| 100% of | Treasurer's Bond | $ 325 |
| 100% of | Security Cameras/Flock Safety | $ 7,100 |
| 100% of | Granite Shoals Fire Department Contract | $ 92,880 |
| 100% of | Marble Falls Area EMS Contract | $ 15,400 |
| 100% of | Emergency Response Supplies | $ 500 |
| 100% of | Burnet County Management Program | $ 5,000 |
| **61% of** | **Total Budget** | **$ 399,360** |

# 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

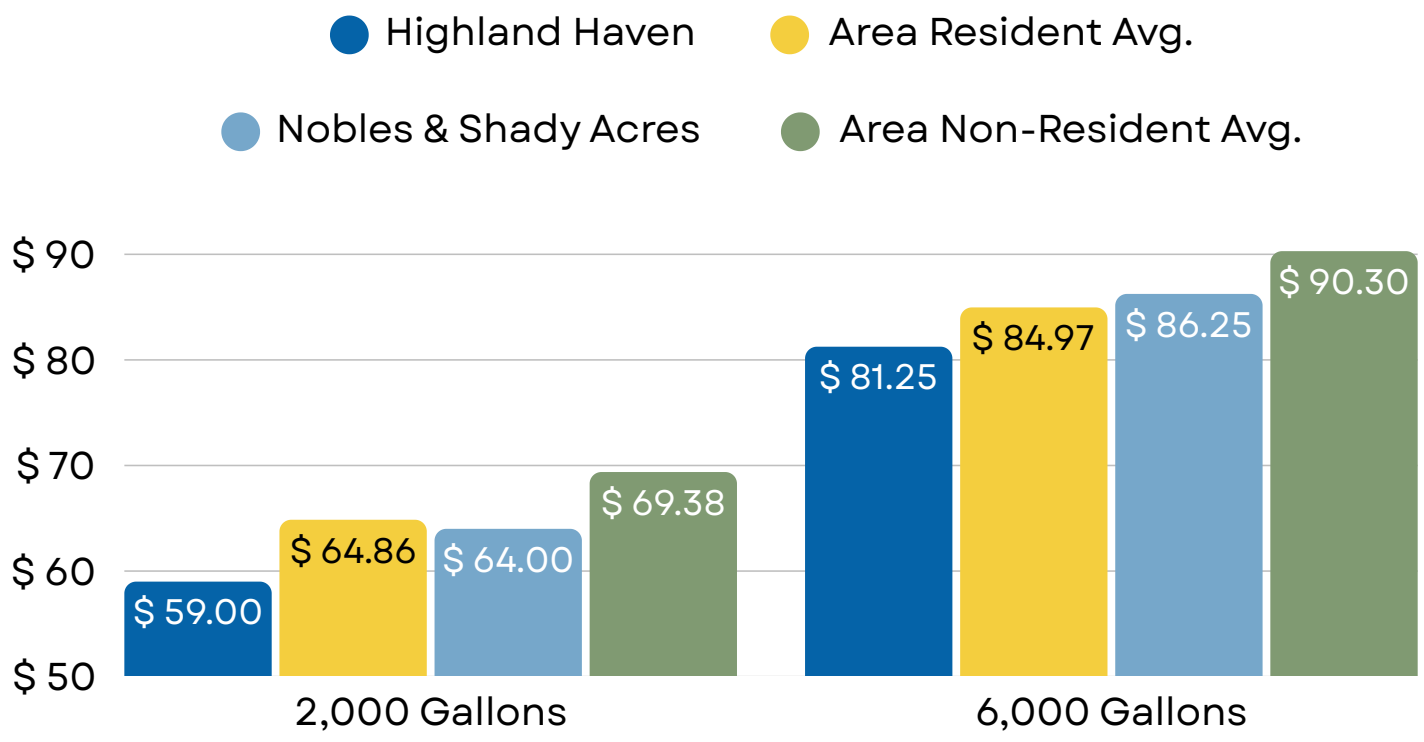
# Water Fund

## *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

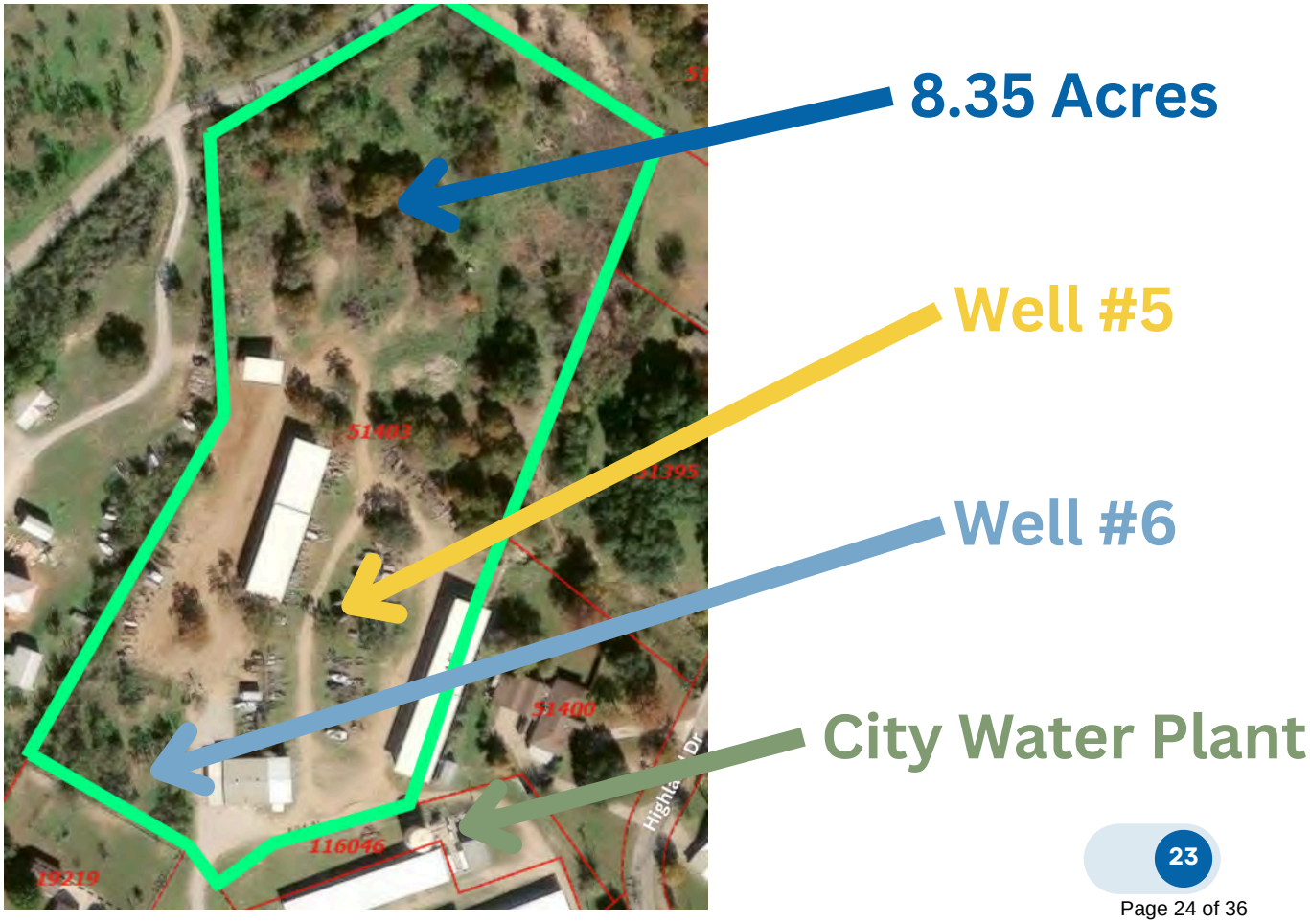
# Bond Package

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

## 20 Year Bond Option

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

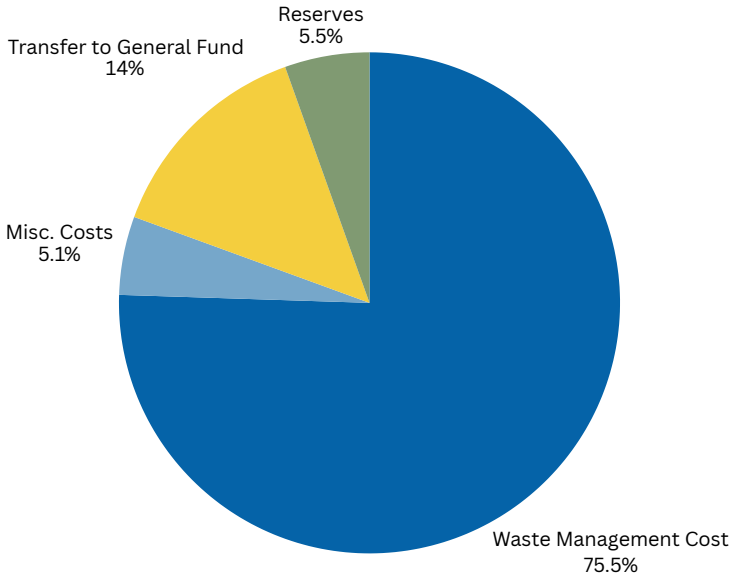
# Solid Waste Fund

## *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.

| 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 De Minimis TR:.155 |
|---|---|---|---|---|---|---|---|
| | | **Tax Rate** | 0.12600 | 0.12600 | 0.12600 | 0.12600 | 0.15500 |
| | | **Total Taxable Value** | 198,043,400 | 233,064,574 | 255,663,779 | 255,663,779 | 257,651,600 |
| | | **Beginning Balance** | $ 506,369.00 | $ 652,729.00 | $ 681,271.00 | $ 681,271.00 | $ 693,997.00 |
| | | **8000 - General Fund Revenues** | | | | | |
| | | **Taxes** | | | | | |
| **8100** | 8110 | Property Taxes Collected | $ 252,353 | $ 300,674 | $ 322,136 | $ 325,000 | $ 399,360 |
| | 8140 | Sales Tax | $ 32,045 | $ 37,479 | $ 29,500 | $ 30,000 | $ 30,500 |
| **Total** | | **Taxes** | **$ 284,398** | **$ 338,153** | **$ 351,636** | **$ 355,000** | **$ 429,860** |
| | | **Franchise Fees** | | | | | |
| **8200** | 8210 | Cable TV | $ 7,150 | $ 5,065 | $ 5,000 | $ 4,000 | $ 5,000 |
| | 8220 | Electrical | $ 23,665 | $ 24,902 | $ 24,000 | $ 24,000 | $ 24,000 |
| | 8230 | Telephone | $ 345 | $ 207 | $ 200 | $ 200 | $ 200 |
| **Total** | | **Franchise Fees** | **$ 31,160** | **$ 30,174** | **$ 29,200** | **$ 28,200** | **$ 29,200** |
| | | **Development Services** | | | | | |
| **8300** | 8310 | Building Permit Fees | $ 14,605 | $ 21,085 | $ 25,000 | $ 15,000 | $ 25,000 |
| | 8330 | Inspection Fees | $ 12,350 | $ 15,775 | $ 15,000 | $ 10,000 | $ 15,000 |
| | 8340 | Clean up Deposit Forfeitures | $ - | $ 5,175 | $ - | $ - | $ - |
| **Total** | | **Development Services** | **$ 26,955** | **$ 42,035** | **$ 40,000** | **$ 25,000** | **$ 40,000** |
| | | **Other Income** | | | | | |
| **8400** | 8410 | ROW-License Agreement | $ 500 | $ 500 | $ 500 | $ 500 | $ 500 |
| | 8420 | Misc Income | $ 35 | $ 152 | $ - | $ - | $ - |
| **Total** | | **Other Income** | **$ 535** | **$ 652** | **$ 500** | **$ 500** | **$ 500** |
| | | **Charges for Services** | | | | | |
| **8500** | 8510 | Lot Mowing Program Fees | $ 1,595 | $ 1,080 | $ 2,000 | $ 800 | $ 2,000 |
| | 8520 | Copy, FAX & Phone Usage | $ 14 | $ 21 | $ 25 | $ 20 | $ 25 |
| | 8530 | Newsletter Copy Fee | $ 191 | $ 231 | $ 250 | $ 200 | $ 250 |
| | 8540 | Newsletter Postage Fee | $ 352 | $ 372 | $ 350 | $ 330 | $ 350 |
| | 8550 | Replat & Variances | $ 400 | $ 3,200 | $ 1,200 | $ 400 | $ 1,200 |
| **Total** | | **Charges for Services** | **$ 2,552** | **$ 4,904** | **$ 3,825** | **$ 1,750** | **$ 3,825** |
| | | **Public Safety** | | | | | |
| **8600** | 8610 | Burnet Child Safety | $ 798 | $ 802 | $ 700 | $ 700 | $ 700 |
| | 8620 | OPIOD Abatement | $ 100 | $ 20 | $ 50 | $ 50 | $ 50 |
| **Total** | | **Public Safety** | **$ 898** | **$ 822** | **$ 750** | **$ 750** | **$ 750** |
| | | **Donations & Contributions** | | | | | |
| **8800** | 8801 | Donations/Sponsorships | $ 400 | $ - | $ - | $ - | $ - |
| | 8810 | Grants | $ - | $ - | $ - | $ - | $ - |
| **Total** | | **Donations & Contributions** | **$ 400** | **$ -** | **$ -** | **$ -** | **$ -** |
| **8900** | | **Interest & Income from Investments** | | | | | |
| | 8910 | Interest Income | $ 15,472 | $ 30,625 | $ 20,000 | $ 18,000 | $ 20,000 |
| **Total** | | **Interest & Income from Investments** | **$ 15,472** | **$ 30,625** | **$ 20,000** | **$ 18,000** | **$ 20,000** |
| **8000** | | **General Fund Revenue** | **$ 362,370** | **$ 447,365** | **$ 445,911** | **$ 429,200** | **$ 524,135** |
| | | **60000 - General Fund Expenses** | | | | | |
| | | **Personnel Services** | | | | | |
| **61100** | 61101 | Administrative Services | $ 20,000 | $ 54,584 | $ 85,905 | $ 85,905 | $ 95,500 |
| | 61102 | City Secretary | $ 50,242 | $ 56,096 | $ 58,970 | $ 58,970 | $ 61,000 |
| | 61103 | Accounting/Utility Coordinator | $ 48,069 | $ 33,033 | $ 49,163 | $ 49,163 | $ 52,000 |
| | 61104 | Building Permits/Development | $ 10,800 | $ 15,120 | $ 15,649 | $ 15,649 | $ 16,000 |
| | 61105 | Temporary Employees | $ - | $ 3,910 | $ 3,000 | $ 3,000 | $ 3,000 |
| | 61110 | FICA Matching | $ 9,877 | $ 13,024 | $ 17,923 | $ 17,923 | $ 19,139 |
| | 61111 | Texas Workforce Commission | $ 36 | $ 752 | $ 700 | $ 700 | $ 700 |
| | 61112 | Direct Deposit Fees | $ 82 | $ 223 | $ 250 | $ 250 | $ 250 |
| | 61113 | Health Insurance/Stipend | $ - | $ 7,500 | $ 21,600 | $ 21,600 | $ 22,680 |
| | 61114 | TMRS | $ - | $ 13,355 | $ 24,712 | $ 24,712 | $ 21,170 |
| **Total** | | **Personnel Services** | **$ 139,106** | **$ 197,597** | **$ 277,872** | **$ 277,872** | **$ 291,439** |

| | 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 De Minimis TR:.155 |
|---|---|---|---|---|---|---|
| | **Administrative & Office** | | | | | |
| | 61201 Office Supplies | $ 1,000 | $ 2,622 | $ 2,750 | $ 2,750 | $ 2,875 |
| | 61202 Equipment Replacement | $ - | $ 11,007 | $ 7,500 | $ 5,000 | $ 7,825 |
| | 61203 Newsletter Copy Charge | $ 346 | $ 227 | $ 300 | $ 300 | $ 300 |
| | 61204 Newsletter Postage | $ 558 | $ 470 | $ 675 | $ 600 | $ 700 |
| | 61205 Printing Binding Reproduction | $ 318 | $ 470 | $ 1,050 | $ 750 | $ 1,100 |
| | 61206 Software | $ 7,209 | $ 3,069 | $ 6,350 | $ 5,000 | $ 6,650 |
| **61200** | 61207 Postage | $ 440 | $ 426 | $ 850 | $ 500 | $ 850 |
| | 61208 Public Notice Publication | $ 664 | $ 364 | $ 2,100 | $ 1,000 | $ 2,150 |
| | 61209 Variances & Re-plats | $ 273 | $ 832 | $ 1,100 | $ 500 | $ 1,100 |
| | 61210 Travel Reimbursement | $ - | $ - | $ 550 | $ - | $ 550 |
| | 61211 Schools & Training | $ 3,425 | $ 3,950 | $ 7,000 | $ 3,000 | $ 7,300 |
| | 61212 Recognition & Awards | $ - | $ 66 | $ 250 | $ 250 | $ 300 |
| | 61213 Food & Beverage | $ 159 | $ - | $ 250 | $ 250 | $ 300 |
| | 61214 Bank Fees | $ 20 | $ - | $ 150 | $ 100 | $ 150 |
| **Total** | **Administrative & Office** | **$ 14,412** | **$ 23,703** | **$ 30,875** | **$ 20,000** | **$ 32,150** |
| | **Street Maintenance & Repair** | | | | | |
| **61300** | 61301 Contract Repair | $ - | $ - | $ 5,500 | $ 1,000 | $ 5,500 |
| | 61302 Street Material & Supplies | $ 152 | $ 3,879 | $ 6,500 | $ 4,000 | $ 6,700 |
| **Total** | **Street Maintenance & Repair** | **$ 152** | **$ 3,879** | **$ 12,000** | **$ 5,000** | **$ 12,200** |
| | **Maintenance & Repair** | | | | | |
| **61400** | 61401 Equipment Repair & Maintenance | $ 190 | $ 339 | $ 550 | $ 500 | $ 3,000 |
| | 61402 Buildings/Infrastructure | $ 355 | $ 1,740 | $ 7,100 | $ 4,000 | $ 5,000 |
| **Total** | **Maintenance & Repair** | **$ 545** | **$ 2,079** | **$ 7,650** | **$ 4,500** | **$ 8,000** |
| | **Professional Services** | | | | | |
| | 61501 Judge Expense | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| | 61502 Accounting/Audit Fees | $ 7,645 | $ 10,280 | $ 8,000 | $ 10,000 | $ 8,950 |
| | 61503 Attorney Fees | $ 1,317 | $ 2,940 | $ 5,500 | $ 5,000 | $ 5,750 |
| | 61504 Ordinance Codification | $ - | $ 4,615 | $ 4,200 | $ 4,500 | $ 4,350 |
| | 61505 Burnet County Tax Appraisal Fee | $ 3,507 | $ 4,583 | $ 5,000 | $ 5,000 | $ 5,250 |
| **61500** | 61506 Information Technology Support | $ 3,500 | $ 4,692 | $ 4,500 | $ 4,500 | $ 5,000 |
| | 61507 Lobbying Expense | $ - | $ - | $ - | $ - | $ - |
| | 61508 Burnet County Election Fee | $ 716 | $ 75 | $ 4,750 | $ 100 | $ 5,000 |
| | 61509 Consultants | $ - | $ - | $ 2,100 | $ - | $ 2,200 |
| | 61510 Web Site Hosting | $ 1,534 | $ 4,015 | $ 2,500 | $ 4,500 | $ 3,000 |
| | 61511 Recruitment | $ 600 | $ 454 | $ 1,050 | $ - | $ 1,050 |
| | 61512 Interactive Web Map Hosting | $ - | $ - | $ 4,800 | $ 4,800 | $ 5,000 |
| **Total** | **Professional Services** | **$ 20,019** | **$ 32,854** | **$ 43,600** | **$ 39,600** | **$ 46,750** |
| | **Utilities** | | | | | |
| **61600** | 61601 Electric | $ 1,093 | $ 1,153 | $ 1,100 | $ 1,100 | $ 1,150 |
| | 61605 Communications | $ 4,822 | $ 6,259 | $ 6,550 | $ 6,500 | $ 6,750 |
| **Total** | **Utilities** | **$ 5,915** | **$ 7,412** | **$ 7,650** | **$ 7,600** | **$ 7,900** |
| | **Charges For Services** | | | | | |
| | 61701 Janitorial Service | $ 186 | $ 117 | $ 650 | $ 200 | $ 675 |
| | 61702 Inspection Fees | $ 5,530 | $ 7,610 | $ 7,000 | $ 6,000 | $ 7,300 |
| | 61705 Contract Mowing | $ 85 | $ 305 | $ 1,050 | $ 500 | $ 1,050 |
| **61700** | 61706 Landscaping | $ 238 | $ 300 | $ 2,100 | $ 500 | $ 2,100 |
| | 61708 Buoy Maintenance | $ - | $ 4,486 | $ 8,000 | $ 5,000 | $ 8,000 |
| | 61709 Lot Mowing Program Expense | $ 1,495 | $ 790 | $ 2,000 | $ 1,000 | $ 2,000 |
| | 61710 Insurance | $ 3,130 | $ 4,645 | $ 6,100 | $ 6,100 | $ 6,500 |
| | 61711 Notary Public Cert. | $ - | $ 351 | $ 375 | $ 750 | $ 400 |
| | 61712 Treasures Bond | $ 260 | $ - | $ 300 | $ 300 | $ 325 |
| **Total** | **Charges For Services** | **$ 10,924** | **$ 18,604** | **$ 27,575** | **$ 20,350** | **$ 28,350** |
| | **Membership Fees/Dues** | | | | | |
| | 61801 CAPCOG | $ 50 | $ 50 | $ 50 | $ 50 | $ 50 |

| 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 De Minimis TR:.155 |
|---|---|---|---|---|---|---|---|
| 61800 | 61803 | Texas Municipal League | $ 632 | $ 651 | $ 675 | $ 651 | $ 700 |
| | 61804 | CAMPO | $ 350 | $ 350 | $ 350 | $ 350 | $ 360 |
| | 61805 | Texas Municipal Clerks Assoc. | $ 150 | $ 175 | $ 175 | $ 175 | $ 180 |
| | 61806 | Texas City Managers Assoc. | $ - | $ - | $ - | $ - | $ 300 |
| **Total** | | **Membership Fees/Dues** | **$ 1,182** | **$ 1,226** | **$ 1,250** | **$ 1,226** | **$ 1,590** |
| | | **Public Safety** | | | | | |
| 61900 | 61901 | Security Camera/Flock Annual | $ 1,728 | $ 1,850 | $ 3,500 | $ 3,000 | $ 7,100 |
| | 61902 | Granite Shoals VFD | $ 85,000 | $ 87,550 | $ 90,175 | $ 90,175 | $ 92,880 |
| | 61903 | Marble Falls EMS | $ 13,527 | $ 13,934 | $ 14,630 | $ 14,630 | $ 15,400 |
| | 61904 | Emergency Response Supplies | $ - | $ - | $ 500 | $ 500 | $ 500 |
| | 61905 | Emergency Management Pro. | $ 500 | $ - | $ 5,000 | $ 3,000 | $ 5,000 |
| **Total** | | **Public Safety** | **$ 100,755** | **$ 103,334** | **$ 113,805** | **$ 111,305** | **$ 120,880** |
| | | **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 |
| | 62905 | City Vehicle/UTV | $ - | $ - | $ - | $ - | $ 20,000 |
| | 62906 | City Tools | $ - | $ - | $ - | $ - | $ 5,000 |
| | 62907 | Fund Accounting Software | $ - | $ - | $ - | $ - | $ 20,000 |
| | 62908 | Capital Reserve | $ - | $ - | $ - | $ - | $ 15,355 |
| **Total** | | **Capital Outlay** | **$ -** | **$ 5,135** | **$ 23,000** | **$ 21,000** | **$ 107,155** |
| **60000** | | **General Fund Expenses** | **$ 293,010** | **$ 395,823** | **$ 545,277** | **$ 508,453** | **$ 656,414** |
| | | **76000 - Interfund Transfers** | | | | | |
| | | **Transfers In** | | | | | |
| 76010 | 76010 | **Transfers in from HHWS Fund** | $ 62,000 | $ 62,000 | $ 66,979 | $ 66,979 | $ 65,479 |
| | 76010 | **Transfers in From Solid Waste** | $ 15,000 | $ 15,000 | $ 35,000 | $ 25,000 | $ 20,000 |
| | 76010 | **Other Transfers in** | $ - | $ - | $ - | $ - | $ - |
| **Total** | | **Transfers In** | **$ 77,000** | **$ 77,000** | **$ 101,979** | **$ 91,979** | **$ 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** | **$ 609,614** |
| **Total Expenses and Transfers Out** | | | **$ 293,010** | **$ 495,823** | **$ 545,277** | **$ 508,453** | **$ 656,414** |
| **Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out** | | | **$ 146,360** | **$ 28,542** | **$ 2,613** | **$ 12,726** | **$ (46,800)** |
| **Total Revenus, Transfers In Plus Beginning Balance** | | | **$ 945,739** | **$ 1,177,094** | **$ 1,229,161** | **$ 1,202,450** | **$ 1,303,611** |
| **Ending Balance** | | | **$ 652,729** | **$ 681,271** | **$ 683,884** | **$ 693,997** | **$ 662,552** |
| **30% Ending Balance** | | | **$ 87,903** | **$ 148,747** | **$ 163,583** | **$ 152,536** | **$ 196,924** |
| **50% Ending Balance** | | | **$ 146,505** | **$ 247,912** | **$ 272,639** | **$ 254,227** | **$ 328,207** |

| 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 |
|---|---|---|---|---|---|---|---|
| | | **Beginning Balance** | $ 489,786 | $ 453,476 | $ 223,132 | $ 223,132 | $ 137,808 |
| | | **9000 - Water Fund Revenues** | | | | | |
| | | **Charges for Services** | | | | | |
| | 9210 | Water Sales Base Charges | $ 257,741 | $ 256,155 | $ 355,000 | $ 355,000 | $ 322,272 |
| 9200 | 9210 | Water Sales Volumetric Charges | $ - | $ - | $ - | $ - | $ 46,562 |
| | 9220 | Tap Fees | $ 5,350 | $ 4,500 | $ 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** |
| | | **Percentage of Total** | ***95.71%*** | ***94.98%*** | ***99.13%*** | ***99.45%*** | ***27.39%*** |
| 9230 | | **Miscellaneous Income** | | | | | |
| | 9231 | Miscellaneous Income | $ 682 | $ 45 | $ 200 | $ 200 | $ 200 |
| **Total** | | **Miscellaneous Income** | **$ 682** | **$ 45** | **$ 200** | **$ 200** | **$ 200** |
| | | **Percentage of Total** | ***0.25%*** | ***0.02%*** | ***0.05%*** | ***0.05%*** | ***0.01%*** |
| 9250 | | **Interest & Income from Investments** | | | | | |
| | 9251 | Interest Income | $ 11,104 | $ 13,775 | $ 3,000 | $ 1,800 | $ 1,500 |
| **Total** | | **Interest & Income from Investments** | **$ 11,104** | **$ 13,775** | **$ 3,000** | **$ 1,800** | **$ 1,500** |
| | | **Percentage of Total** | ***4.04%*** | ***5.01%*** | ***0.82%*** | ***0.49%*** | ***0.11%*** |
| 9900 | | **Grant Funding** | | | | | |
| | 9910 | Grant Funding | $ - | $ - | $ - | $ - | $ - |
| **Total** | | **Grant Funding** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| 9950 | | **Other Financing Sources** | | | | | |
| | 9951 | 2025 GO Bond Proceeds | $ - | $ - | $ - | $ - | $ 1,000,000 |
| **Total** | | **Other Financing Sources** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,000,000** |
| | | **Percentage of Total** | ***0.00%*** | ***0.00%*** | ***0.00%*** | ***0.00%*** | ***72.49%*** |
| **9000** | | **Water Fund Revenue** | **$ 274,877** | **$ 275,058** | **$ 367,200** | **$ 366,000** | **$ 1,379,534** |
| | | **62000 - Water Fund Expenses** | | | | | |
| | | **Bond Expenses** | | | | | |
| 62150 | 62151 | Interest Expense (2019) | $ 10,221 | $ 8,253 | $ 6,270 | $ 6,270 | $ 4,180 |
| | 62152 | Bond Principal (2019) | $ 100,000 | $ 100,000 | $ 105,000 | $ 105,000 | $ 105,000 |
| **Total** | | **Bond Expenses** | **$ 110,221** | **$ 108,253** | **$ 111,270** | **$ 111,270** | **$ 109,180** |
| | | **Percentage of Total** | ***35.42%*** | ***17.88%*** | ***30.67%*** | ***24.65%*** | ***7.91%*** |
| | | **Administrative & Office** | | | | | |
| | 62201 | Office Supplies | $ 1,770 | $ 446 | $ 2,600 | $ 2,600 | $ 2,600 |
| | 62206 | Software | $ 6,976 | $ 2,152 | $ 2,500 | $ 2,500 | $ 2,550 |
| | 62207 | Postage | $ 3,076 | $ 3,689 | $ 4,200 | $ 4,200 | $ 4,200 |
| 62200 | 62208 | Public Notice Publication | $ - | $ - | $ 200 | $ 200 | $ 200 |
| | 62210 | Travel Reimbursement | $ - | $ - | $ 200 | $ 200 | $ 200 |
| | 62211 | Schools & Training | $ - | $ 319 | $ 500 | $ 500 | $ 500 |
| | 62212 | Bank Fees | $ 34 | $ 5 | $ 75 | $ 75 | $ 75 |
| | 62213 | Food & Beverage | $ - | $ - | $ 500 | $ 500 | $ 500 |
| **Total** | | **Administrative & Office** | **$ 11,856** | **$ 6,611** | **$ 10,775** | **$ 10,775** | **$ 10,825** |
| | | **Percentage of Total** | ***3.81%*** | ***1.09%*** | ***2.97%*** | ***2.39%*** | ***0.78%*** |
| 62350 | | **Chemicals** | | | | | |
| | 62351 | Chemicals | $ 2,547 | $ 3,489 | $ 3,800 | $ 3,800 | $ 3,900 |
| **Total** | | **Chemicals** | **$ 2,547** | **$ 3,489** | **$ 3,800** | **$ 3,800** | **$ 3,900** |
| | | **Percentage of Total** | ***0.82%*** | ***0.58%*** | ***1.05%*** | ***0.84%*** | ***0.28%*** |
| | | **Maintenance & Repair** | | | | | |
| | 62402 | Repairs & Service Work | $ 12,438 | $ 10,513 | $ 25,000 | $ 36,000 | $ 30,000 |
| 62400 | 62403 | Buildings/Infrastructure | $ 2,904 | $ 3,774 | $ 5,000 | $ 5,000 | $ 5,000 |
| | 62405 | Material-pipe,pumps,meters | $ 9,687 | $ 11,558 | $ 16,000 | $ 20,500 | $ 20,000 |
| | 62407 | Generator Maint. & Repairs | $ - | $ 2,486 | $ 8,300 | $ 8,300 | $ 8,500 |
| **Total** | | **Maintenance & Repair** | **$ 25,029** | **$ 28,331** | **$ 54,300** | **$ 69,800** | **$ 63,500** |
| | | **Percentage of Total** | ***8.04%*** | ***4.68%*** | ***14.97%*** | ***15.46%*** | ***4.60%*** |
| | | **Professional Services** | | | | | |
| | 62502 | Accounting/Audit Fees | $ 7,470 | $ 4,860 | $ 8,000 | $ 8,000 | $ 8,250 |
| 62500 | 62503 | Attorney Fees | $ 360 | $ 725 | $ 1,100 | $ 1,100 | $ 1,100 |
| | 62511 | Engineering Fees | $ 1,316 | $ - | $ 1,100 | $ 1,100 | $ 1,100 |
| | 62512 | Lab Fees | $ 302 | $ 1,901 | $ 4,300 | $ 4,300 | $ 4,400 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 62513 Contract Operator | $ 30,000 | $ 30,000 | $ 80,000 | $ 75,000 | $ 90,000 |
| **Total** | **Professional Services** | **$ 39,448** | **$ 37,486** | **$ 94,500** | **$ 89,500** | **$ 104,850** |
| | **Percentage of Total** | ***12.68%*** | ***6.19%*** | ***26.05%*** | ***19.82%*** | ***7.60%*** |
| | **Utilities** | | | | | |
| **62600** | 62601 Electric | $ 6,100 | $ 5,684 | $ 7,800 | $ 7,800 | $ 8,000 |
| | 62604 Telephone | $ 419 | $ 420 | $ 1,000 | $ 1,000 | $ 1,000 |
| | 62605 Answering Service | $ 1,045 | $ 112 | $ - | $ - | $ - |
| **Total** | **Utilities** | **$ 7,564** | **$ 6,216** | **$ 8,800** | **$ 8,800** | **$ 9,000** |
| | **Percentage of Total** | ***2.43%*** | ***1.03%*** | ***2.43%*** | ***1.95%*** | ***0.65%*** |
| | **Services & Charges** | | | | | |
| **62700** | 62705 Contract Mowing Expense | $ 135 | $ 645 | $ 1,600 | $ 1,600 | $ 1,650 |
| | 62712 Tap Installation | $ 1,850 | $ 1,100 | $ 3,000 | $ 3,000 | $ 3,100 |
| | 62713 Storage Facilities | $ 461 | $ 515 | $ 5,300 | $ 5,300 | $ 5,450 |
| | 62714 Johnson East Well Water Usage | $ 67 | $ 61 | $ 500 | $ 500 | $ 500 |
| | 62715 TCEQ | $ 961 | $ 961 | $ 1,050 | $ 1,050 | $ 1,100 |
| **Total** | **Services & Charges** | **$ 3,474** | **$ 3,282** | **$ 11,450** | **$ 11,450** | **$ 11,800** |
| | **Percentage of Total** | ***1.12%*** | ***0.54%*** | ***3.16%*** | ***2.54%*** | ***0.86%*** |
| | **Membership Fees/Dues** | | | | | |
| **62800** | 62806 TRWA Membership | $ - | $ - | $ 550 | $ 550 | $ 575 |
| | 62807 AWWA | $ - | $ - | $ 400 | $ 400 | $ 425 |
| **Total** | **Membership Fees/Dues** | **$ -** | **$ -** | **$ 950** | **$ 950** | **$ 1,000** |
| | **Percentage of Total** | ***0.00%*** | ***0.00%*** | ***0.26%*** | ***0.21%*** | ***0.07%*** |
| | **Capital Projects** | | | | | |
| **62900** | 62901 Water Tank Project | $ 49,048 | $ 349,734 | $ - | $ 78,154 | $ - |
| | 62905 Bond Issuance Cost | $ - | $ - | $ - | $ - | $ 75,000 |
| | 62906 Land Acquisition | $ - | $ - | $ - | $ - | $ 750,000 |
| | 62907 Water Infrastructure Impr. | $ - | $ - | $ - | $ - | $ 175,000 |
| **Total** | **Capital Projects** | **$ 49,048** | **$ 349,734** | **$ -** | **$ 78,154** | **$ 1,000,000** |
| | **Percentage of Total** | ***15.76%*** | ***57.77%*** | ***0.00%*** | ***17.31%*** | ***72.49%*** |
| **62000** | **Water Fund Expenses** | **$ 249,187** | **$ 543,402** | **$ 295,845** | **$ 384,499** | **$ 1,314,055** |
| | **76000 - Interfund Transfers** | | | | | |
| | **Transfers In** | | | | | |
| **76010** | 76010 Transfers in from General Fund | $ - | $ 100,000 | $ - | $ - | $ - |
| | 76010 Transfers in From Solid Waste | $ - | $ - | $ - | $ - | $ - |
| | 76010 Other Transfers in | $ - | $ - | $ - | $ - | $ - |
| **Total** | **Transfers In** | **$ -** | **$ 100,000** | **$ -** | **$ -** | **$ -** |
| | **Transfers Out** | | | | | |
| **76020** | 76020-1 Transfers To General Fund | $ 62,000 | $ 62,000 | $ 66,979 | $ 66,979 | $ 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** |
| | **Percentage of Total** | ***19.92%*** | ***10.24%*** | ***18.46%*** | ***14.84%*** | ***4.75%*** |
| | **Total Revenues and Transfers In** | **$ 274,877** | **$ 375,058** | **$ 367,200** | **$ 366,000** | **$ 1,379,534** |
| | **Total Expenses and Transfers Out** | **$ 311,187** | **$ 605,402** | **$ 362,824** | **$ 451,478** | **$ 1,379,534** |
| | **Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out** | **$ (36,310)** | **$ (230,344)** | **$ 4,376** | **$ (85,478)** | **$ (0)** |
| | **Total Revenus, Transfers In Plus Beginning Balance** | **$ 764,663** | **$ 828,534** | **$ 590,332** | **$ 589,132** | **$ 1,517,342** |
| | **Ending Balance** | **$ 453,476** | **$ 223,132** | **$ 227,508** | **$ 137,654** | **$ 137,808** |
| | **30% Ending Balance** | **$ 93,356** | **$ 181,621** | **$ 108,847** | **$ 135,443** | **$ 113,860** |
| | **50% Ending Balance** | **$ 155,594** | **$ 302,701** | **$ 181,412** | **$ 225,739** | **$ 189,767** |

| 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 |
|---|---|---|---|---|---|---|---|
| | | **Beginning Balance** | $ 45,953 | $ 61,718 | $ 80,146 | $ 80,146 | $ 82,946 |
| | | **9000 - Water Fund Revenues** | | | | | |
| | | **Charges for Services** | | | | | |
| 9600 | 9610 | Trash Sales | $ 121,430 | $ 127,231 | $ 131,300 | $ 131,300 | $ 137,865 |
| Total | | **Charges for Services** | **$ 121,430** | **$ 127,231** | **$ 131,300** | **$ 131,300** | **$ 137,865** |
| | | **Percentage of Total** | ***96.22%*** | ***96.21%*** | ***96.16%*** | ***96.16%*** | ***96.25%*** |
| | | **Franchise Fees** | | | | | |
| 9650 | 9651 | Franchise Fees | $ 4,710 | $ 4,940 | $ 5,200 | $ 5,200 | $ 5,350 |
| Total | | **Franchise Fees** | **$ 4,710** | **$ 4,940** | **$ 5,200** | **$ 5,200** | **$ 5,350** |
| | | **Percentage of Total** | ***3.73%*** | ***3.74%*** | ***3.81%*** | ***3.81%*** | ***3.73%*** |
| | | **Sales Tax** | | | | | |
| 9700 | 9721 | Timely Filing Discount | $ - | $ - | $ - | $ - | $ - |
| | 9722 | Sales Tax Collected | $ - | $ - | $ - | $ - | $ - |
| Total | | **Sales Tax** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | **Percentage of Total** | ***0.00%*** | ***0.00%*** | ***0.00%*** | ***0.00%*** | ***0.00%*** |
| | | **Interest & Income from Investments** | | | | | |
| 9800 | 9801 | Interest Income | $ 56 | $ 74 | $ 50 | $ 50 | $ 25 |
| Total | | **Interest & Income from Investments** | **$ 56** | **$ 74** | **$ 50** | **$ 50** | **$ 25** |
| | | **Percentage of Total** | ***0.04%*** | ***0.06%*** | ***0.04%*** | ***0.04%*** | ***0.02%*** |
| **9500** | | **Solid Waste Fund Revenue** | **$ 126,196** | **$ 132,245** | **$ 136,550** | **$ 136,550** | **$ 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 |
| 63500 | 63514 | Household Haz. Waste | $ 1,000 | $ - | $ 2,000 | $ 2,000 | $ 2,000 |
| | 63515 | Haz Waste Response Fund | $ - | $ - | $ 2,000 | $ 2,000 | $ 2,000 |
| | 63516 | Bulk Trash Pick-up | $ - | $ - | $ - | $ - | $ 2,500 |
| | 63517 | Document Shredding | $ 250 | $ 110 | $ 750 | $ 750 | $ 750 |
| Total | | **Professional Services** | **$ 95,432** | **$ 98,907** | **$ 108,750** | **$ 108,750** | **$ 115,410** |
| | | **Percentage of Total** | ***86.42%*** | ***86.83%*** | ***75.65%*** | ***81.31%*** | ***85.23%*** |
| | | **Taxes & Fees** | | | | | |
| 63700 | 63830 | Sales Tax Paid | $ - | $ - | $ - | $ - | $ - |
| Total | | **Taxes & Fees** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | **Percentage of Total** | ***0.00%*** | ***0.00%*** | ***0.00%*** | ***0.00%*** | ***0.00%*** |
| **62000** | | **Solid Waste Fund Expenses** | **$ 95,432** | **$ 98,907** | **$ 108,750** | **$ 108,750** | **$ 115,410** |
| | | **76000 - Interfund Transfers** | | | | | |
| | | **Transfers In** | | | | | |
| 76010 | 76010 | Transfers in from Water Fund | $ - | $ - | $ - | $ - | $ - |
| | 76010 | Transfers in From Solid Waste | $ - | $ - | $ - | $ - | $ - |
| | 76010 | Other Transfers in | $ - | $ - | $ - | $ - | $ - |
| Total | | **Transfers In** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | **Transfers Out** | | | | | |
| | 76020-1 | Transfers To General Fund | $ 15,000 | $ 15,000 | $ 35,000 | $ 25,000 | $ 20,000 |
| 76020 | 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** |
| | | **Percentage of Total** | ***13.58%*** | ***13.17%*** | ***24.35%*** | ***18.69%*** | ***14.77%*** |
| | | **Total Revenues and Transfers In** | **$ 126,196** | **$ 132,245** | **$ 136,550** | **$ 136,550** | **$ 143,240** |
| | | **Total Expenses and Transfers Out** | **$ 110,432** | **$ 113,907** | **$ 143,750** | **$ 133,750** | **$ 135,410** |
| | | **Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out** | **$ 15,764** | **$ 18,338** | **$ (7,200)** | **$ 2,800** | **$ 7,830** |
| | | **Total Revenus, Transfers In Plus Beginning Balance** | **$ 172,149** | **$ 193,963** | **$ 216,696** | **$ 216,696** | **$ 226,186** |
| | | **Ending Balance** | **$ 61,717** | **$ 80,056** | **$ 72,946** | **$ 82,946** | **$ 90,776** |
| | | **30% Ending Balance** | **$ 33,130** | **$ 34,172** | **$ 43,125** | **$ 40,125** | **$ 40,623** |
| | | **50% Ending Balance** | **$ 55,216** | **$ 56,954** | **$ 71,875** | **$ 66,875** | **$ 67,705** |

| Name/Description of Tax Rate | Tax Rate | Total Valuations | Property Taxes |
|---|---|---|---|
| No New Revenue Rate | 0.12500 | $ 257,651,600.00 | $ 322,064.50 |
| Voter Approval Rate | 0.12940 | $ 257,651,600.00 | $ 333,401.17 |
| Small City Voter Approval Rate | 0.13503 | $ 257,651,600.00 | $ 347,906.96 |
| De Minimis Rate | 0.31910 | $ 257,651,600.00 | $ 822,166.26 |
| Proposed Rate | 0.15500 | $ 257,651,600.00 | $ 399,359.98 |