CITY OF
HIGHLAND HAVEN
EST. 1995

Highland Haven 2025-2026 Budget: A Shift Toward Sustainability

The proposed 2025-2026 General Fund Budget for Highland Haven totals $656,414, reflecting a strategic shift to ensure the long-term sustainability of our city's essential services. This budget includes a property tax increase of $77,224, or 24% over last year's budget, with $6,422 attributed to new property added to the tax roll.

Why the Increase?

The budget prioritizes funding essential city operations through stable, city-controlled revenue sources: property taxes, water fund transfers, and solid waste fund transfers. This approach reduces reliance on variable revenue streams, such as sales taxes or franchise fees, which can fluctuate unpredictably. By aligning essential costs with dependable revenues, we ensure the city can consistently deliver critical services like public safety, personnel, and infrastructure maintenance, regardless of economic volatility.

Budget Breakdown

The General Fund is divided into two categories:

- **Essential Costs ($484,839)**: These cover core operations vital to city functionality, including:
    - **Personnel Services funded by Property Tax ($188,736)**: Salaries, benefits, and support for administrative staff, city secretary, and accounting roles.
    - **Personnel Services funded by Water and Trash Sales ($85,479)**: Covers portions of the salaries for the City Administrator ($49,079) and Accounting Utility Coordinator ($36,400).
    - **Professional Services funded by Property Tax ($38,500)**: Legal, audit, and tax appraisal fees to maintain compliance and governance.
    - **Public Safety funded by Property Tax ($120,880)**: Funding for Granite Shoals VFD, Marble Falls EMS, Emergency Management, and security camera systems.
    - **Utilities and Maintenance funded by Property Tax ($18,400)**: Essential infrastructure and communication services.
    - **Other Essential Services funded by Property Tax ($15,225)**: City liability insurance, maintenance of buoys on Lake LBJ, notary certificates and treasurer's bond.
    - **Administrative Costs funded by Property Tax ($17,619)**: Office supplies, office equipment, staff training, software, and public notices to support city operations.

- **Operational Costs ($171,575)**: These costs include variable city services and projects that have their own revenue offset or can change based on need, such as:
  - **Personnel Service ($17,224)**: Building official's salary, covered by fees from building permits and development services.
  - **Additional Administrative Costs ($14,531)**: Training, equipment replacement, replat/variance costs, and newsletter expenses.
  - **Maintenance ($9,700)**: Street materials and supplies, buildings and infrastructure maintenance/repairs.
  - **Professional Services ($8,250)**: Consultants for city services, recruitment, and GIS hosting fees.
  - **Other Services ($14,715)**: Mowing, landscaping, and inspection fees to enhance community livability.
  - **Capital Outlay – Projects ($60,355)**: Investments in fund accounting software, a city vehicle/UTV and tools for issues around the city, and capital reserves.
  - **Capital Outlay – Bond Interest Payment ($46,800)**: This is for the proposed Water Infrastructure Bond which has interest only payments for the first two years to come out of General Fund reserves.

Funding Strategy

The $77,224 property tax increase, combined with $85,479 in revenue transfers from the water and solid waste funds, fully covers the $484,839 in essential costs. This ensures that critical services are funded by stable sources. Operational costs and projects, totaling $171,575, will be supported by other revenues like sales taxes, franchise fees, and building permits, which are less predictable but suitable for non-essential expenditures.

A Sustainable Future

This budget reflects a deliberate move toward financial stability. By securing essential operations with reliable revenues, Highland Haven can better plan for growth, invest in community projects, and maintain services without the risk of revenue shortfalls. The proposed tax increase is a necessary step to achieve this stability, ensuring our city remains a safe, well-maintained, and thriving community for all residents.

Olan Kelley, Mayor

Andy Adams, City Administrator

City of Highland Haven
Proposed FY 25-26 Budget
July 11, 2025

"The proposed tax rate will raise more taxes than last year's budget. This budget will raise more total property taxes than last year's budget by $77,224 (a 24% increase), and of that amount $6,422 is tax revenue to be raised from new property added to the tax roll this year. The proposed tax rate is $0.155 per $100 valuation, compared to the no-new revenue rate of $0.125 per $100 and the voter-approval tax rate of $0.1294 per $100. the proposed tax rate does not exceed the de minimis rate ($0.3191 per $100), which allows adoption without voter approval under Texas Tax Code Section 26.05."

Pursuant to the Texas Local Government Code Chapter 102, the proposed budget is available at the Highland Haven City Hall, 510-A Highland Drive, Highland Haven, TX 78654, and on the City's website at www.highlandhaventx.com. Please contact the Mayor at 830-265-4336 with questions.

Olan Kelley

Olan Kelley, Mayor

Sarah Collard

Sarah Collard, City Secretary

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	$ 322,136	$ 399,360
	8140 Sales Tax	$ 32,045	$ 37,479	$ 29,500	$ 31,000	$ 30,500
Total	**Taxes**	**$ 284,398**	**$ 338,153**	**$ 351,636**	**$ 353,136**	**$ 429,860**
	Franchise Fees					
8200	8210 Cable TV	$ 7,150	$ 5,065	$ 5,000	$ 7,000	$ 5,000
	8220 Electrical	$ 23,665	$ 24,902	$ 24,000	$ 24,500	$ 24,000
	8230 Telephone	$ 345	$ 207	$ 200	$ 175	$ 200
Total	**Franchise Fees**	**$ 31,160**	**$ 30,174**	**$ 29,200**	**$ 31,675**	**$ 29,200**
	Development Services					
8300	8310 Building Permit Fees	$ 14,605	$ 21,085	$ 25,000	$ 12,500	$ 25,000
	8330 Inspection Fees	$ 12,350	$ 15,775	$ 15,000	$ 8,000	$ 15,000
	8340 Clean up Deposit Forfeitures	$ -	$ 5,175	$ -	$ 1,200	$ -
Total	**Development Services**	**$ 26,955**	**$ 42,035**	**$ 40,000**	**$ 21,700**	**$ 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	$ 750	$ 2,000
	8520 Copy, FAX & Phone Usage	$ 14	$ 21	$ 25	$ -	$ 25
	8530 Newsletter Copy Fee	$ 191	$ 231	$ 250	$ 175	$ 250
	8540 Newsletter Postage Fee	$ 352	$ 372	$ 350	$ 350	$ 350
	8550 Replat & Variances	$ 400	$ 3,200	$ 1,200	$ 1,000	$ 1,200
Total	**Charges for Services**	**$ 2,552**	**$ 4,904**	**$ 3,825**	**$ 2,275**	**$ 3,825**
	Public Safety					
8600	8610 Burnet Child Safety	$ 798	$ 802	$ 700	$ 700	$ 700
	8620 OPIOD Abatement	$ 100	$ 20	$ 50	$ 100	$ 50
Total	**Public Safety**	**$ 898**	**$ 822**	**$ 750**	**$ 800**	**$ 750**
	Donations & Contributions					
8800	8801 Donations/Sponsorships	$ 400	$ -	$ -	$ 1,873	$ -
	8810 Grants	$ -	$ -	$ -	$ -	$ -
Total	**Donations & Contributions**	**$ 400**	**$ -**	**$ -**	**$ 1,873**	**$ -**
	Interest & Income from Investments					
8900	8910 Interest Income	$ 15,472	$ 30,625	$ 20,000	$ 21,000	$ 20,000
Total	**Interest & Income from Investments**	**$ 15,472**	**$ 30,625**	**$ 20,000**	**$ 21,000**	**$ 20,000**
8000	General Fund Revenue	$ 362,370	$ 447,365	$ 445,911	$ 432,959	$ 524,135
	60000 - General Fund Expenses					
	Personnel Services					
	61101 Administrative Services	$ 20,000	$ 54,584	$ 85,905	$ 85,905	$ 95,500
	61102 City Secretary	$ 50,242	$ 56,096	$ 58,970	$ 67,505	$ 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
61100	61105 Temporary Employees	$ -	$ 3,910	$ 3,000	$ -	$ 3,000
	61110 FICA Matching	$ 9,877	$ 13,024	$ 17,923	$ 19,500	$ 19,139
	61111 Texas Workforce Commission	$ 36	$ 752	$ 700	$ 700	$ 700
	61112 Direct Deposit Fees	$ 82	$ 223	$ 250	$ 150	$ 250
	61113 Health Insurance/Stipend	$ -	$ 7,500	$ 21,600	$ 22,600	$ 22,680
	61114 TMRS	$ -	$ 13,355	$ 24,712	$ 24,712	$ 21,170
Total	**Personnel Services**	**$ 139,106**	**$ 197,597**	**$ 277,872**	**$ 285,884**	**$ 291,439**
	Administrative & Office					
	61201 Office Supplies	$ 1,000	$ 2,622	$ 2,750	$ 2,750	$ 2,875
	61202 Equipment Replacement	$ -	$ 11,007	$ 7,500	$ 6,000	$ 7,825

<u>**Highland Haven General Fund Operating**</u>		**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**
	61203 Newsletter Copy Charge	$ 346	$ 227	$ 300	$ 150	$ 300
	61204 Newsletter Postage	$ 558	$ 470	$ 675	$ 550	$ 700
	61205 Printing Binding Reproduction	$ 318	$ 470	$ 1,050	$ 650	$ 1,100
	61206 Software	$ 7,209	$ 3,069	$ 6,350	$ 6,000	$ 6,650
61200	61207 Postage	$ 440	$ 426	$ 850	$ 500	$ 850
	61208 Public Notice Publication	$ 664	$ 364	$ 2,100	$ 1,800	$ 2,150
	61209 Variances & Re-plats	$ 273	$ 832	$ 1,100	$ 200	$ 1,100
	61210 Travel Reimbursement	$ -	$ -	$ 550	$ -	$ 550
	61211 Schools & Training	$ 3,425	$ 3,950	$ 7,000	$ 6,000	$ 7,300
	61212 Recognition & Awards	$ -	$ 66	$ 250	$ 250	$ 300
	61213 Food & Beverage	$ 159	$ -	$ 250	$ 250	$ 300
	61214 Bank Fees	$ 20	$ -	$ 150	$ 400	$ 150
Total	**Administrative & Office**	**$ 14,412**	**$ 23,703**	**$ 30,875**	**$ 25,500**	**$ 32,150**
	Street Maintenance & Repair					
61300	61301 Contract Repair	$ -	$ -	$ 5,500	$ 3,000	$ 5,500
	61302 Street Material & Supplies	$ 152	$ 3,879	$ 6,500	$ 6,000	$ 6,700
Total	**Street Maintenance & Repair**	**$ 152**	**$ 3,879**	**$ 12,000**	**$ 9,000**	**$ 12,200**
	Maintenance & Repair					
61400	61401 Equipment Repair & Maintenance	$ 190	$ 339	$ 550	$ 750	$ 3,000
	61402 Buildings/Infrastructure	$ 355	$ 1,740	$ 7,100	$ 5,500	$ 5,000
Total	**Maintenance & Repair**	**$ 545**	**$ 2,079**	**$ 7,650**	**$ 6,250**	**$ 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	$ 11,500	$ 8,950
	61503 Attorney Fees	$ 1,317	$ 2,940	$ 5,500	$ 3,500	$ 5,750
	61504 Ordinance Codification	$ -	$ 4,615	$ 4,200	$ 4,000	$ 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	$ 3,750	$ 5,000
	61507 Lobbying Expense	$ -	$ -	$ -	$ -	$ -
	61508 Burnet County Election Fee	$ 716	$ 75	$ 4,750	$ 250	$ 5,000
	61509 Consultants	$ -	$ -	$ 2,100	$ 1,750	$ 2,200
	61510 Web Site Hosting	$ 1,534	$ 4,015	$ 2,500	$ 3,500	$ 3,000
	61511 Recruitment	$ 600	$ 454	$ 1,050	$ 50	$ 1,050
	61512 Interactive Web Map Hosting	$ -	$ -	$ 4,800	$ 1,600	$ 5,000
Total	**Professional Services**	**$ 20,019**	**$ 32,854**	**$ 43,600**	**$ 36,100**	**$ 46,750**
	Utilities					
61600	61601 Electric	$ 1,093	$ 1,153	$ 1,100	$ 1,200	$ 1,150
	61605 Communications	$ 4,822	$ 6,259	$ 6,550	$ 6,550	$ 6,750
Total	**Utilities**	**$ 5,915**	**$ 7,412**	**$ 7,650**	**$ 7,750**	**$ 7,900**
	Charges For Services					
	61701 Janitorial Service	$ 186	$ 117	$ 650	$ 250	$ 675
	61702 Inspection Fees	$ 5,530	$ 7,610	$ 7,000	$ 6,000	$ 7,300
	61703 Clean Up Deposit Fees	$ -	$ -		$ 250	$ -
	61704 Flood Control Labor & Service	$ -	$ -	$ -	$ 1,500	$ -
61700	61705 Contract Mowing	$ 85	$ 305	$ 1,050	$ 500	$ 1,050
	61706 Landscaping	$ 238	$ 300	$ 2,100	$ 750	$ 2,100
	61708 Buoy Maintenance	$ -	$ 4,486	$ 8,000	$ 6,000	$ 8,000
	61709 Lot Mowing Program Expense	$ 1,495	$ 790	$ 2,000	$ 1,200	$ 2,000
	61710 Insurance	$ 3,130	$ 4,645	$ 6,100	$ 6,166	$ 6,500
	61711 Notary Public Cert.	$ -	$ 351	$ 375	$ 375	$ 400
	61712 Treasures Bond	$ 260	$ -	$ 300	$ 300	$ 325
Total	**Charges For Services**	**$ 10,924**	**$ 18,604**	**$ 27,575**	**$ 23,291**	**$ 28,350**
	Membership Fees/Dues					
	61801 CAPCOG	$ 50	$ 50	$ 50	$ 50	$ 50
	61803 Texas Municipal League	$ 632	$ 651	$ 675	$ 651	$ 700
61800	61804 CAMPO	$ 350	$ 350	$ 350	$ 350	$ 360
	61805 Texas Municipal Clerks Assoc.	$ 150	$ 175	$ 175	$ 175	$ 180
	61806 Texas City Managers Assoc.	$ -	$ -	$ -	$ -	$ 300

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**
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	$ 2,550	$ 7,100
	61902 Granite Shoals VFD	$ 85,000	$ 87,550	$ 90,175	$ 87,550	$ 92,880
	61903 Marble Falls EMS	$ 13,527	$ 13,934	$ 14,630	$ 14,630	$ 15,400
	61904 Emergency Response Supplies	$ -	$ -	$ 500	$ -	$ 500
	61905 Emergency Management Pro.	$ 500	$ -	$ 5,000	$ 2,000	$ 5,000
Total	**Public Safety**	**$ 100,755**	**$ 103,334**	**$ 113,805**	**$ 106,730**	**$ 120,880**
	Capital Outlay					
62900	62901 3CGEO GIS Mapping	$ -	$ 5,135	$ 7,000	$ 6,800	$ -
	62902 Flock Safety Camera	$ -	$ -	$ 4,000	$ 3,000	$ -
	62903 Radar Traffic Signs	$ -	$ -	$ 12,000	$ 8,000	$ -
	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**	**$ 17,800**	**$ 107,155**
60000	**General Fund Expenses**	**$ 293,010**	**$ 395,823**	**$ 545,277**	**$ 519,531**	**$ 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**	**$ 524,938**	**$ 609,614**
	Total Expenses and Transfers Out	**$ 293,010**	**$ 495,823**	**$ 545,277**	**$ 519,531**	**$ 656,414**
	Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out	**$ 146,360**	**$ 28,542**	**$ 2,613**	**$ 5,407**	**$ (46,800)**
	Total Revenus, Transfers In Plus Beginning Balance	**$ 945,739**	**$ 1,177,094**	**$ 1,229,161**	**$ 1,206,209**	**$ 1,303,611**
	Ending Balance	**$ 652,729**	**$ 681,271**	**$ 683,884**	**$ 686,678**	**$ 662,552**
	30% Ending Balance	**$ 87,903**	**$ 148,747**	**$ 163,583**	**$ 155,859**	**$ 196,924**
	50% Ending Balance	**$ 146,505**	**$ 247,912**	**$ 272,639**	**$ 259,766**	**$ 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	$ 149,353
	9000 - Water Fund Revenues					
	Charges for Services					
	9210 Water Sales Base Charges	$ 257,741	$ 256,155	$ 355,000	$ 332,817	$ 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**	**$ 341,817**	**$ 377,834**
	Percentage of Total	*95.71%*	*94.98%*	*99.13%*	*99.43%*	*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%*	*0.06%*	*0.01%*
9250	**Interest & Income from Investments**					
	9251 Interest Income	$ 11,104	$ 13,775	$ 3,000	$ 1,750	$ 1,500
Total	**Interest & Income from Investments**	**$ 11,104**	**$ 13,775**	**$ 3,000**	**$ 1,750**	**$ 1,500**
	Percentage of Total	*4.04%*	*5.01%*	*0.82%*	*0.51%*	*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**	**$ 343,767**	**$ 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%*	*26.65%*	*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	$ 3,250	$ 4,200
62200	62208 Public Notice Publication	$ -	$ -	$ 200	$ 450	$ 200
	62210 Travel Reimbursement	$ -	$ -	$ 200		$ 200
	62211 Schools & Training	$ -	$ 319	$ 500	$ 250	$ 500
	62212 Bank Fees	$ 34	$ 5	$ 75	$ 45	$ 75
	62213 Food & Beverage	$ -	$ -	$ 500	$ 200	$ 500
Total	**Administrative & Office**	**$ 11,856**	**$ 6,611**	**$ 10,775**	**$ 9,295**	**$ 10,825**
	Percentage of Total	*3.81%*	*1.09%*	*2.97%*	*2.23%*	*0.78%*
62350	**Chemicals**					
	62351 Chemicals	$ 2,547	$ 3,489	$ 3,800	$ 3,000	$ 3,900
Total	**Chemicals**	**$ 2,547**	**$ 3,489**	**$ 3,800**	**$ 3,000**	**$ 3,900**
	Percentage of Total	*0.82%*	*0.58%*	*1.05%*	*0.72%*	*0.28%*
	Maintenance & Repair					
	62402 Repairs & Service Work	$ 12,438	$ 10,513	$ 25,000	$ 15,148	$ 30,000
62400	62403 Buildings/Infrastructure	$ 2,904	$ 3,774	$ 5,000	$ 4,000	$ 5,000
	62405 Material-pipe,pumps,meters	$ 9,687	$ 11,558	$ 16,000	$ 18,000	$ 20,000
	62407 Generator Maint. & Repairs	$ -	$ 2,486	$ 8,300	$ 8,300	$ 8,500
Total	**Maintenance & Repair**	**$ 25,029**	**$ 28,331**	**$ 54,300**	**$ 45,448**	**$ 63,500**
	Percentage of Total	*8.04%*	*4.68%*	*14.97%*	*10.88%*	*4.60%*
	Professional Services					
	62502 Accounting/Audit Fees	$ 7,470	$ 4,860	$ 8,000	$ 4,000	$ 8,250
62500	62503 Attorney Fees	$ 360	$ 725	$ 1,100	$ 800	$ 1,100
	62511 Engineering Fees	$ 1,316	$ -	$ 1,100	$ 500	$ 1,100
	62512 Lab Fees	$ 302	$ 1,901	$ 4,300	$ 3,000	$ 4,400

		62513 Contract Operator	$ 30,000	$ 30,000	$ 80,000	$ 75,000	$ 90,000
	Total	**Professional Services**	**$ 39,448**	**$ 37,486**	**$ 94,500**	**$ 83,300**	**$ 104,850**
		Percentage of Total	*12.68%*	*6.19%*	*26.05%*	*19.95%*	*7.60%*
		Utilities					
	62600	62601 Electric	$ 6,100	$ 5,684	$ 7,800	$ 7,750	$ 8,000
		62604 Telephone	$ 419	$ 420	$ 1,000	$ 750	$ 1,000
		62605 Answering Service	$ 1,045	$ 112	$ -	$ -	$ -
	Total	**Utilities**	**$ 7,564**	**$ 6,216**	**$ 8,800**	**$ 8,500**	**$ 9,000**
		Percentage of Total	*2.43%*	*1.03%*	*2.43%*	*2.04%*	*0.65%*
		Services & Charges					
		62705 Contract Mowing Expense	$ 135	$ 645	$ 1,600	$ 650	$ 1,650
	62700	62712 Tap Installation	$ 1,850	$ 1,100	$ 3,000	$ 3,000	$ 3,100
		62713 Storage Facilities	$ 461	$ 515	$ 5,300	$ 4,750	$ 5,450
		62714 Johnson East Well Water Usage	$ 67	$ 61	$ 500	$ 500	$ 500
		62715 TCEQ	$ 961	$ 961	$ 1,050	$ 1,750	$ 1,100
	Total	**Services & Charges**	**$ 3,474**	**$ 3,282**	**$ 11,450**	**$ 10,650**	**$ 11,800**
		Percentage of Total	*1.12%*	*0.54%*	*3.16%*	*2.55%*	*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%*	*0.23%*	*0.07%*
		Capital Projects					
		62901 Water Tank Project	$ 49,048	$ 349,734	$ -	$ 78,154	$ -
	62900	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%*	*18.72%*	*72.49%*
62000		**Water Fund Expenses**	**$ 249,187**	**$ 543,402**	**$ 295,845**	**$ 350,567**	**$ 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					
		76020-1 Transfers To General Fund	$ 62,000	$ 62,000	$ 66,979	$ 66,979	$ 65,479
	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**	**$ 62,000**	**$ 62,000**	**$ 66,979**	**$ 66,979**	**$ 65,479**
		Percentage of Total	*19.92%*	*10.24%*	*18.46%*	*16.04%*	*4.75%*
		Total Revenues and Transfers In	**$ 274,877**	**$ 375,058**	**$ 367,200**	**$ 343,767**	**$ 1,379,534**
		Total Expenses and Transfers Out	**$ 311,187**	**$ 605,402**	**$ 362,824**	**$ 417,546**	**$ 1,379,534**
		Balance: Total Revenues and Transfers in Minus Total Expenses and Transfers out	**$ (36,310)**	**$ (230,344)**	**$ 4,376**	**$ (73,779)**	**$ (0)**
		Total Revenus, Transfers In Plus Beginning Balance	**$ 764,663**	**$ 828,534**	**$ 590,332**	**$ 566,899**	**$ 1,528,887**
		Ending Balance	**$ 453,476**	**$ 223,132**	**$ 227,508**	**$ 149,353**	**$ 149,353**
		30% Ending Balance	**$ 93,356**	**$ 181,621**	**$ 108,847**	**$ 125,264**	**$ 113,860**
		50% Ending Balance	**$ 155,594**	**$ 302,701**	**$ 181,412**	**$ 208,773**	**$ 189,767**

Highland Haven Solid Waste Operating

Code	Item	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					
9600	**Charges for Services**					
	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%*
9650	**Franchise Fees**					
	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%*
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%*
9800	**Interest & Income from Investments**					
	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					
63500	**Professional Services**					
	63502 Accounting/Audit Fees	$ -	$ -	$ -	$ -	$ -
	63513 Waste Contractor Cost	$ 94,182	$ 98,797	$ 104,000	$ 104,000	$ 108,160
	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%*
63700	**Taxes & Fees**					
	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					
76010	**Transfers In**					
	76010 Transfers in from Water Fund	$ -	$ -	$ -	$ -	$ -
	76010 Transfers in From Solid Waste	$ -	$ -	$ -	$ -	$ -
	76010 Other Transfers in	$ -	$ -	$ -	$ -	$ -
Total	**Transfers In**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
76020	**Transfers Out**					
	76020-1 Transfers To General Fund	$ 15,000	$ 15,000	$ 35,000	$ 25,000	$ 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**
	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**