

**CITY OF SUNRISE BEACH VILLAGE
ORDINANCE NUMBER 415**

AN ORDINANCE APPROVING AND ADOPTING THE FINAL AMENDED FY 25 BUDGET AND THE FIRST AMENDED FY 26 BUDGET FOR THE CITY OF SUNRISE BEACH VILLAGE, TEXAS FOR THE FISCAL YEAR 25 - OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, AND FISCAL YEAR 26 – OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026, AND DESIGNATING FUND RESERVES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUNRISE BEACH VILLAGE, LLANO COUNTY, TEXAS:

WHEREAS; The City Council of the City of Sunrise Beach Village has previously adopted and amended in a timely manner a City Budget for the Fiscal Year 25 and Fiscal Year 26, and

WHEREAS; The final income and expenses for the fiscal year ending September 30, 2025 have been posted and results in a surplus and need to adjust FY 26 figures, and

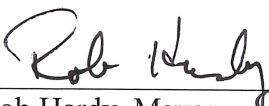
WHEREAS; It is the opinion and judgment of the City Council that the said amended budget which is attached hereto as Appendix A is proper and correct, and

WHEREAS; The Mayor has recommended appropriating ending fund balances for FY 25 to the FY 26 budget as designated in Appendix A.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUNRISE BEACH VILLAGE, LLANO COUNTY, TEXAS: THAT THE AMENDED CITY BUDGET FOR THE FISCAL YEAR 2025 AND FISCAL YEAR 2026 AND FUNDS DESIGNATIONS WHICH ARE ATTACHED HERETO AS APPENDIX A IS ADOPTED THIS THE 18TH DAY OF DECEMBER 2025.

APPROVED:

ATTEST:



Rob Hardy, Mayor



Janie Crumpler, City Secretary

City of Sunrise Beach Village
Final FY25 and 1st Amended FY26 Budget

			Oct 24 - Sept 25	YTD	FY 25	FY 26	
				%	Budget	Budget	Change
Income					T Rate .11623	T Rate .11744	
	Transfers						
		Codification From FY'25	\$ -	0.00%	\$ 6,500.61	\$ 5,790.61	
		Transfer from CIP Reserve - Civic Center				\$ 21,500.00	\$21,500.00
		Police Capital from Reserves				\$ 50,000.00	
		Police T&T (LEOSE)	\$ 3,342.61	100.00%	\$ 3,342.61	\$ 2,495.13	
		Court Tech Dedicated Reserves	\$ 592.85	100.00%	\$ 592.85	\$ 701.66	\$28.00
		Court Sec Dedicated Reserves	\$ 2,344.68	100.00%	\$ 2,344.68	\$ 2,472.18	\$34.30
	Total Transfers		\$ 6,280.14	49.14%	\$ 12,780.75	\$ 82,959.58	
	Ad Valorem Tax						
	100-600	Current	\$ 876,268.56	95.55%	\$ 917,066.59	\$ 942,351.65	
	100-602	Delinquent	\$ 65,093.74	130.19%	\$ 50,000.00	\$ 60,000.00	
	100-604	Prior Years	\$ 7,437.55	2125.01%	\$ 350.00	\$ 5,000.00	
	100-603	Penalty & Interest	\$ 7,657.21	139.22%	\$ 5,500.00	\$ 6,000.00	
	100-688	Collection Fees	\$ 2,468.07	329.08%	\$ 750.00	\$ 2,000.00	
	Total Ad Valorem Tax		\$ 958,925.13	98.49%	\$ 973,666.59	\$ 1,015,351.65	
	Other Taxes & Fees						
	100-640	Franchise Tax	\$ 100,776.26	100.78%	\$ 100,000.00	\$ 100,000.00	
	100-645	Trash Service ROW Fee	\$ 19,417.41	109.52%	\$ 17,728.85	\$ 19,566.50	
	100-642	Beverage Tax	\$ 1,040.96	86.75%	\$ 1,200.00	\$ 1,200.00	
	100-644	Sales Tax	\$ 100,027.42	139.67%	\$ 71,615.38	\$ 100,000.00	
	100-695	Development Permits	\$ 38,252.00	95.63%	\$ 40,000.00	\$ 42,000.00	
	100-606	Permit Penalties	\$ -	0.00%	\$ 1,000.00	\$ -	
		Boat Launch Fees & Permits				\$ 5,000.00	
	100-617	Beer & Liquor Permits	\$ -	0.00%	\$ 715.00	\$ 715.00	
	100-634	Board of Adjustment Fees	\$ 1,400.00	350.00%	\$ 400.00	\$ 1,200.00	
	Total Other Taxes & Fees		\$ 260,914.05	112.14%	\$ 232,659.23	\$ 269,681.50	
	Services						
	100-616	Tax Certificates	\$ 390.00	52.00%	\$ 750.00	\$ 600.00	
	100-612	Reproduction / Fax Service	\$ 16.47	21.96%	\$ 75.00	\$ 75.00	
	Total Services		\$ 406.47	49.27%	\$ 825.00	\$ 675.00	
	Law & Order						
	100-622	Fines	\$ 5,968.00	59.68%	\$ 10,000.00	\$ 6,000.00	
	100-630	OMNIBASE SVC	\$ 10.00	2.00%	\$ 500.00	\$ 200.00	
	100-621	Court Costs	\$ 2,378.69	67.96%	\$ 3,500.00	\$ 3,500.00	
	100-620	Court Tech Fees	\$ 108.81	36.27%	\$ 300.00	\$ -	(\$300.00)
	100-624	Court Tech & Security Fees	\$ 127.50	42.50%	\$ 300.00	\$ 600.00	\$300.00
	100-681	Police T & T (LEOSE)	\$ -	0.00%	\$ 900.00	\$ 900.00	
	100-638	Admin Fee	\$ 504.00	100.80%	\$ 500.00	\$ 500.00	
	Total Law & Order		\$ 9,097.00	56.86%	\$ 16,000.00	\$ 11,700.00	
	Rents & Leases						
	100-664	Civic Center	\$ 3,265.00	163.25%	\$ 2,000.00	\$ 3,250.00	\$750.00
	100-666	Parks & Pavillions	\$ 1,625.00	325.00%	\$ 500.00	\$ 500.00	
	100-637	Other	\$ -	0.00%	\$ 20.00	\$ 20.00	
	Total Rents & Leases		\$ 4,890.00	194.05%	\$ 2,520.00	\$ 3,770.00	
	Other Income						
	100-615	Used Oil & Filters	\$ 118.45	118.45%	\$ 100.00	\$ 100.00	
	100-635	Airport	\$ -	0.00%	\$ 35.00	\$ 35.00	
	100-692	Refunds	\$ -	0.00%	\$ 1,500.00	\$ 1,500.00	
	100-693	Miscellaneous	\$ 16,635.95	554.53%	\$ 3,000.00	\$ 3,000.00	
	Total Other Income		\$ 16,754.40	361.48%	\$ 4,635.00	\$ 4,635.00	
	Interest						
	100-106	Other Invested Reserves(CDs)	\$ 2,173.55	77.63%	\$ 2,800.00	\$ 2,800.00	
	100-111	Tex CLASS	\$ 49,137.72		\$ 40,000.00	\$ 48,000.00	
	100-108	Operations - Checking	\$ 595.92		\$ 500.00	\$ 500.00	
	100-107	Money Market	\$ 1,617.35	161.74%	\$ 1,000.00	\$ 1,200.00	
	Total Interest		\$ 53,524.54	120.82%	\$ 44,300.00	\$ 52,500.00	
	Total Income		\$ 1,310,791.73	101.82%	\$ 1,287,386.57	\$ 1,441,272.73	

City of Sunrise Beach Village
Final FY25 and 1st Amended FY26 Budget

Expense							
Capital Outlay							
100-700	Bldgs & Structures	\$ 38,126.59	127.09%	\$ 30,000.00	\$ 31,500.00	\$21,500.00	
100-702	M&R Equipment/Vehicles	\$ 55,818.20	223.27%	\$ 25,000.00	\$ 10,000.00		
100-704	Office Equipment	\$ -	0.00%	\$ 6,000.00	\$ 6,000.00		
100-708	Police Dept.	\$ (5,677.78)		\$ -	\$ 80,000.00		
	Police Dept. to Reserves	\$ 50,000.00	100.00%	\$ 50,000.00	\$ -		
100-713	Trash Svcs Fee to ST & ROW Resv	\$ 19,417.41	102.22%	\$ 18,996.60	\$ 19,566.50		
	CIP Reserves	\$ 42,000.00	100.00%	\$ 42,000.00	\$ 28,700.00		
100-702	Streets & ROW	\$ 39,427.60	60.66%	\$ 65,000.00	\$ 65,000.00		
Total Capital Outlay		\$ 239,112.02	100.89%	\$ 236,996.60	\$ 240,766.50		
Employee Compensation							
100-795	Salaries & Wages	\$ 809,990.62	96.42%	\$ 840,031.01	\$ 922,489.05		
100-790	Social Security	\$ 50,060.98	96.12%	\$ 52,081.92	\$ 57,194.32		
100-792	Medicare	\$ 11,707.82	96.12%	\$ 12,180.45	\$ 13,376.09		
100-793	Medical Insurance	\$ 115,998.46	100.25%	\$ 115,712.76	\$ 127,511.28		
100-794	Retirement Plan	\$ 21,848.03	97.08%	\$ 22,505.76	\$ 23,493.07		
100-798	Reimbursed to city (Emp Comp)	\$ (335,925.42)	95.83%	\$ (350,543.34)	\$ (364,004.22)		
Total Compensation		\$ 673,680.49	97.36%	\$ 691,968.56	\$ 780,059.59		
Law & Order Costs							
100-736	Office Expense (Rent)	\$ 1,793.52	100.00%	\$ 1,793.52	\$ 1,793.52		
100-813	Dispatch/ Radios	\$ 5,452.00	41.94%	\$ 13,000.00	\$ 13,000.00		
100-843	Court Expenses	\$ 22,096.20	96.70%	\$ 22,850.00	\$ 22,850.00		
100-822	H.C. Humane Soc.	\$ 725.48	36.27%	\$ 2,000.00	\$ 2,000.00		
100-827	Court Sec. Supplies	\$ -	0.00%	\$ 2,644.68	\$ -	(\$2,531.08)	
100-824	Court Tech & Security Supplies	\$ -	0.00%	\$ 892.85	\$ 3,173.84	\$2,419.37	
	Court Management Software	\$ 2,887.50	96.25%	\$ 3,000.00	\$ 3,000.00	(\$128.52)	
100-845	Court Internet	\$ 632.74	84.37%	\$ 750.00	\$ 750.00		
100-848	Police Telephone & Internet	\$ 1,448.48	72.42%	\$ 2,000.00	\$ 2,000.00		
100-738	Police Record Mngt System	\$ 8,126.27	154.79%	\$ 5,250.00	\$ 8,500.00	\$3,250.00	
100-841	Police Aircard/jet pak	\$ 1,394.73	96.19%	\$ 1,450.00	\$ 2,100.00		
100-819	Police T&T (LEOSE)	\$ 847.48	19.98%	\$ 4,242.61	\$ 2,495.13		
100-823	OMNIBASE SVC	\$ 12.00	4.80%	\$ 250.00	\$ 250.00		
Total Law & Order Costs		\$ 45,416.40	75.54%	\$ 60,123.66	\$ 61,912.49		
State L&O Shares							
100-821	Court Costs	\$ 2,290.21	45.80%	\$ 5,000.00	\$ 5,000.00		
Total State L&O Shares		\$ 2,290.21	45.80%	\$ 5,000.00	\$ 5,000.00		
Professional Services							
100-825	Elections Costs	\$ 3,551.73	95.99%	\$ 3,700.00	\$ 5,000.00		
100-810	Appraisal District	\$ 24,893.50	107.19%	\$ 23,224.50	\$ 29,431.61		
100-810	Audits	\$ 5,000.00	125.00%	\$ 4,000.00	\$ 7,000.00	\$3,000.00	
100-810	Bonds	\$ 800.00	80.00%	\$ 1,000.00	\$ 1,000.00		
100-802	Codification	\$ 745.50	11.47%	\$ 6,500.00	\$ 6,500.00		
100-804	City Attorney	\$ 22,334.75	74.45%	\$ 30,000.00	\$ 30,000.00		
100-808	Staff T&T	\$ 1,244.12	49.76%	\$ 2,500.00	\$ 2,500.00		
100-815	Tax Attorney (Collection Fees)	\$ 1,904.13	190.41%	\$ 1,000.00	\$ 2,000.00		
Total Professional Services		\$ 60,473.73	84.08%	\$ 71,924.50	\$ 83,431.61		
Other Purchased Services							
100-739	Cleaning	\$ 599.14	92.18%	\$ 650.00		(\$650.00)	
100-733	Copier Lease/M&R	\$ 3,626.20	125.04%	\$ 2,900.00	\$ 3,750.00	\$250.00	
100-729	Technology Services	\$ 2,412.96	0.00%	\$ 2,500.00	\$ 20,000.00		
100-732	Oil Recycling Program	\$ 125.00	83.33%	\$ 150.00	\$ 150.00		
100-734	Print & Publish	\$ 2,360.71	103.66%	\$ 2,277.44	\$ 2,500.00	\$200.00	
100-780	Tree Maintenance Parks, ROW	\$ 6,500.00	86.67%	\$ 7,500.00	\$ 7,500.00		
Total Other Purchased Services		\$ 15,624.01	97.79%	\$ 15,977.44	\$ 33,900.00		
Insurance							
100-772	Property & Liability	\$ 16,909.90	112.73%	\$ 15,000.00	\$ 17,000.00		
100-774	Workers Comp	\$ 11,552.20	77.01%	\$ 15,000.00	\$ 15,000.00		
Total Insurance		\$ 28,462.10	94.87%	\$ 30,000.00	\$ 32,000.00		
M & R							
100-741	Bldgs & Structures	\$ 6,100.08	50.83%	\$ 12,000.00	\$ 10,000.00	(\$2,000.00)	
100-745	Materials	\$ 2,648.65	58.86%	\$ 4,500.00	\$ 4,500.00		
	Permitting	\$ 113.94		\$ 4,000.00	\$ 2,000.00	(\$2,000.00)	
100-740	Office Equipmt	\$ -	0.00%	\$ 1,000.00	\$ 1,000.00		
100-742	Police Equipmt & Vehicles	\$ 7,812.57	60.10%	\$ 13,000.00	\$ 13,000.00		
100-743	Parks	\$ 15,558.40	155.58%	\$ 10,000.00	\$ 17,350.00	\$650.00	
100-744	Roads & Parks Equipmt	\$ 3,365.10	33.65%	\$ 10,000.00	\$ 10,000.00		

City of Sunrise Beach Village
Final FY25 and 1st Amended FY26 Budget

100-746	Tools & Machinery	\$ 2,525.08	84.17%	\$ 3,000.00	\$ 3,000.00	
100-747	Roads & R.O.W	\$ 38,273.91	81.44%	\$ 46,995.81	\$ 67,902.54	(\$3,097.47)
Total M & R		\$ 76,397.73	73.11%	\$ 104,495.81	\$ 128,752.54	
Supplies						
100-830	Airport	\$ 330.67	36.74%	\$ 900.00	\$ 900.00	
100-832	Office/Civic Ctr	\$ 5,840.60	116.81%	\$ 5,000.00	\$ 6,250.00	\$1,250.00
100-834	Police	\$ 5,297.26	62.32%	\$ 8,500.00	\$ 8,500.00	
100-751	City Fuel	\$ 25,472.59	84.91%	\$ 30,000.00	\$ 30,000.00	
100-839	Postage	\$ 2,434.61	97.38%	\$ 2,500.00	\$ 2,500.00	
Total Supplies		\$ 39,375.73	83.96%	\$ 46,900.00	\$ 48,150.00	
Utilities						
100-840	Electric	\$ 9,778.57	97.79%	\$ 10,000.00	\$ 10,000.00	
100-846	Internet/Domain	\$ 931.61	186.32%	\$ 500.00	\$ 1,000.00	
100-842	Telephone	\$ 3,090.41	123.62%	\$ 2,500.00	\$ 3,300.00	
100-844	Water	\$ 4,637.15	92.74%	\$ 5,000.00	\$ 5,000.00	
Total Utilities		\$ 18,437.74	102.43%	\$ 18,000.00	\$ 19,300.00	
Other Expenses						
100-814	Dues & Subscriptions	\$ 4,998.80	166.63%	\$ 3,000.00	\$ 5,000.00	\$200.00
100-820	Licenses & Permits	\$ 1,935.00	96.75%	\$ 2,000.00	\$ 2,000.00	
100-811	Bank Charges	\$ 1,043.22	104.32%	\$ 1,000.00	\$ 1,000.00	
Total Other Expenses		\$ 7,977.02	132.95%	\$ 6,000.00	\$ 8,000.00	
Total Expense		\$ 1,207,247.18	93.78%	\$ 1,287,386.57	\$ 1,441,272.73	
Net Surplus		\$ 103,544.55		\$ (0.00)	\$ -	
				Tax Rate FY 25	Tax Rate FY 26	
					increase 1.04%	
				0.116230	0.117440	
Tax due on Taxable Value of \$100,000				\$ 116.23	\$ 117.44	
Increase in taxes over FY 25					\$ 1.21	
				No-new-revenue Tax Rate FY26	Voter-approved Tax Rate FY26	De Minimis FY26 Tax Rate
				0.11302	0.11744	0.18239
Tax due on Taxable Value of \$100,000				\$ 113.02	\$ 117.44	\$ 182.39
Increase in taxes over FY 26 No-new-Revenue Rate				\$ 4.42	\$ 69.37	
				Balance		
Net Surplus		\$ 103,544.55		\$ 103,544.55		
Carry to FY26 Budget						
	Codification From FY'25	\$ 5,790.61				
	Police T&T (LEOSE)	\$ 2,495.13				
	Court Tech Dedicated Reserves	\$ 701.66				
	Court Sec Dedicated Reserves	\$ 2,472.18				
Total Carry to FY26 Budget		\$ 11,459.58		\$ 92,084.97		
FY25 Interest Allocation to Reserve Accounts		\$ 29,052.66		\$ 63,032.31	Carry to General Operating	
					Fund (Min 90 Days)	

Sunrise Beach Village
City Tx CLASS Acct
Interest Earned FY25

	October	November	December	January	February	March	April	May	June	July	August	September	Total FY 25
Texas CLASS													
General Fund Reserve (Min 90 Day)	700.04	660.60	660.40	639.12	578.20	639.51	621.19	637.65	619.7	647.61	648.87	622.44	7,675.33
General Fund Unallocated	242.19	49.04	49.01	408.72	963.41	1911.76	1,913.82	1,849.79	1502.91	1,423.48	1,263.80	831.80	12,409.73
Vehicle & Equip M&R	148.13	139.79	139.70	135.24	122.35	135.31	131.44	134.92	131.13	137.03	137.30	131.68	1,624.02
Vehicle & Equip Replacement	409.66	386.62	386.48	374.09	338.42	374.31	363.58	373.20	362.7	379.01	379.76	364.29	4,492.12
Parks, Roads & ROW M&R	437.12	412.48	412.38	399.08	361.05	399.34	387.89	398.17	386.96	404.36	405.17	388.67	4,792.67
CIP	755.11	713.46	748.57	732.32	676.08	759.01	753.74	786.75	777.9	820.71	830.44	815.18	9,169.27
Bldg & Structure Replace	342.98	323.70	323.59	313.17	283.33	313.40	304.39	312.47	303.65	317.32	317.94	305.02	3,760.96
Permit Deposit Reserve	234.76	235.85	231.00	216.79	199.79	223.63	225.40	218.05	201.79	198.10	200.92	188.76	2,574.84
Roads & ROW From Trash	93.01	87.76	103.66	108.93	108.85	120.39	124.83	137.49	133.59	140.20	157.39	150.97	1,467.07
SRB City Police Capital Reserves	0.00	0.00	41.01	51.10	62.34	82.27	99.58	117.70	130.26	145.38	155.38	171.07	1,056.09
Airport	10.57	9.96	9.94	9.63	8.69	9.62	9.32	9.62	9.33	9.73	9.82	9.39	115.62
Total Interest	3,373.57	3,019.26	3,105.74	3,388.19	3,702.51	4,968.55	4,935.18	4,975.81	4,559.92	4,622.93	4,506.79	3,979.27	49,137.72
Transfer interest from the following account to the 90 Day fund reserve:													
Construction Permit Reserve	2,574.84												

Sunrise Beach Village
City Reserve Acct Balances
FY 2025

	10/1/2024	Transfer In	Transfer Out	Interest Earned	9/30/2025	
Texas CLASS						
General Fund Reserve (Min 90 Day)	173,445.16	-	-	7,675.33	181,120.49	
General Fund Unallocated	130,815.93	530,000.00	499,142.74	12,409.73	174,082.92	+ 65,607.15
Permit Deposit Reserve	10,292.64	58,432.86	24,700.00	2,574.84	46,600.34	(2,574.84)
Roads & ROW From Trash	23,046.52	19,417.41	-	1,467.07	43,931.00	
SRB City Police Capital Reserve	0.00	50,000.01	-	1,056.09	51,056.10	
Airport	2,613.43	-	-	115.62	2,729.05	
	340,213.68	657,850.28	523,842.74	25,298.68	499,519.90	
Vehicle & Equip M&R	36,698.16	-	-	1,624.02	38,322.18	
Vehicle & Equip Replacement	101,512.90	-	-	4,492.12	106,005.02	
Parks,Roads & ROW M&R	108,303.81	-	-	4,792.67	113,096.48	
CIP	187,096.73	42,000.00	-	9,169.27	238,266.00	(21,500.00)
Bldg & Structure Replace	84,988.57	-	-	3,760.96	88,749.53	
	518,600.17	42,000.00	-	23,839.04	584,439.21	
Grand Total	858,813.85	699,850.28	523,842.74	49,137.72	1,083,959.11	
Net FY25 Income		103,544.55				
Codification to FY26		5,790.61				
Police T&T (LEOSE)		2,495.13				
Court Tech Dedicated Reserves		701.66				
Court Sec Dedicated Reserves		2,472.18				
Total to FY26		11,459.58				
FY25 Budgeted Interest to FY25 Reserve Accounts		29,052.66				
Carry to General Operating Fund (Min 90 Days)		63,032.31				
Transfer into FY26 budget from CIP to replace ceiling in Civic Center		21,500.00				
Transfer to General Operating Fund (Min 90 Days) from Permit Deposit Reserve (interest)		2,574.84				

Final FY25 & 1st Amend FY26 City Budget

INCOME:

- Added Transfer in from CIP Reserve – Civic Center \$21,500.00 for new ceiling
 - Total estimated \$34,000.00 repairs & \$1,600.00 dumpster X 2 = \$35,600.00
 - Estimated contribution from CCAA \$15,00.00
- Adjusted Court Technology and Court Security fund transfers to reflect year end FY25 numbers. Additional \$28.00 & 34.30 respectively
- Combined \$300.00 Court Technology and \$300.00 Court Security funds for a total of \$600
 - State combined the two funds into one effective December 4, 2025
- Increased Civic Center Rental income \$750.00
 - Adjusted based on FY25 receivables

EXPENSE:

- Increased Capital Outlay-Bldgs. & Structures \$21,500.00 for new ceiling in Civic Center.
- Decreased Court Sec. Supplies \$58.90 and Court Tech Supplies \$52.81 to reflect year end FY25 numbers
- Combined \$ 2,472.18 Court Security and \$ 701.66 Court Technology for a total of \$3,173.84
- Decreased Court Management Software \$128.52
 - Adopted FY26 budget included proposed income surplus
- Increased Police Record Mngt \$3,250.00
 - Increased fees from County
- Increased Audits \$3,000.00.
 - Adjusted based on FY25 payables
- Decreased Cleaning \$650.00.
 - Combined with M&R Parks
- Increased Copier Lease \$250.00
 - New service contract
- Increased Print & Publish \$200.00
 - Adjusted based on FY25 payables
- Decreased M&R Bldgs. & Structures \$2,000.00
 - Adjusted for budgeting purposes
- Decreased M&R Permitting \$2,000.00
 - Adjusted based on FY25 payables
- Increased M& R Parks \$650.00
 - Moved Cleaning expenses to M&R Parks
- Decreased M&R Roads & ROW \$3,097.47
 - Adjusted for budgeting purposes
- Increased Office/Civic Ctr Supplies \$1,250.00
 - Adjusted for inflation
- Increased Dues & Subscription \$200.00
 - Adjusted based on FY25 payables