ORDINANCE NO. 259

AN ORDINANCE OF THE TOWN OF ENCHANTED OAKS, TEXAS APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026-27 AND PROVIDING BUDGETARY APPROPRIATIONS FOR THE VARIOUS FUNDS OF THE TOWN; SETTING AND ESTABLISHING CERTAIN FEES; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF ENCHANTED OAKS, TEXAS:

Section 1

That subject to the applicable provisions of State law, the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027, containing estimates of resources and revenues for the year from all sources and the detailed estimates of expenditures desired for each project and operation proposed to be undertaken, together with estimated amounts of all other proposed expenditures, is hereby approved and adopted as provided in Exhibit A, attached hereto and incorporated herein for all purposes.

Section 2

That the following fees are hereby set and established. Unless otherwise expressly provided, this Ordinance amends only the fee established by previous ordinance and does not amend the substantive term of any ordinance in which such fee was initially established or thereafter amended.

(A) Board of Adjustment appeal: $50
(B) Zoning application: $50
(C) Plat application: $50
(D) Public information request:

i. Standard Copies $0.10 single sided per page.
ii. Labor $15 per hour in half hour increments. Minimum fee $7.50.
iii. Overhead fee of not more than 20%.

Section 3

That this Ordinance shall take effect on October 1, 2026.

PASSED AND APPROVED this 18 day of August, 2026.

TOWN OF ENCHANTED OAKS, TEXAS

Mayor

ATTEST:

Town Secretary

EXHIBIT "A"

This budget will raise more total property taxes than last year's budget by $23,000, a 6.7% increase, and of that amount $3,532 is tax revenue to be raised from new property added to the tax roll this year.

ITEMIZATION OF CERTAIN EXPENDITURES REQUIRED BY SEC. 140.0045, TEX. LOCAL GOV'T CODE:

- Expenditures for notices required by law to be published in a newspaper by the Town: $70.00

- Expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.003, Tex. Gov't Code: $0.00

RECORD VOTE OF EACH MEMBER OF THE TOWN COUNCIL VOTING ON ADOPTION OF THE BUDGET:

Judy King – Mayor	✓ For	_ Against
Don Agold	✓ For	_ Against
Shelia Hermes	ABSENT	
Tim Johnson	✓ For	_ Against
Pamela Foster	✓ For	_ Against
Kim Cochran	✓ For	_ Against

TAX RATES:

Property tax rate: $0.215478/100 (2026)
No-new-revenue tax rate: $0.199517/100
No-new-revenue maintenance and operations tax rate: $0.200050/100
Voter-approval tax rate: $0.207051/100 (applies to higher-tax cities)
De minimis tax rate: $0.535794/100
Debt rate: N/A
Total amount of municipal debt obligations: None

Town of Enchanted Oaks Budget
Fiscal Year Ending September 30, 2027
Adopted August 18, 2026, Ordinance 259, Exhibit A, continued

	Actual Year to Date 6/30/2026	Annual Budget Current Year 9/30/2026	Forecast Current Year 9/30/2026	Adopted Budget Year Ending 9/30/2027
Income				
EO Revenue				
Property Tax Collections	344,946.19	344,000.00	344,000.00	367,000.00
Franchise Fees Collected	30,158.82	33,000.00	33,000.00	34,700.00
Building Permits	14,975.05	20,000.00	20,000.00	25,000.00
Road Use Fees	10,350.00	10,000.00	10,000.00	10,000.00
Enchanted Isles Dumpster Use	29,700.00	29,700.00	29,700.00	29,700.00
Enchanted Isles Boat Ramp Use	2,750.00	2,750.00	2,750.00	2,750.00
Keys-Boat Ramp Income	650.00	1,500.00	1,500.00	1,950.00
Keys-Pool Key Income	8,100.00	7,500.00	7,500.00	7,600.00
Keys-WMS Income	35,210.00	70,000.00	70,000.00	52,910.00
Interest Income	10,381.71	12,000.00	12,000.00	14,000.00
Municipal Court Receipts	0.00	0.00	0.00	0.00
Other Income	970.84	0.00	0.00	1,400.00
Total EO Revenue	$ 488,192.61	$ 530,450.00	$ 530,450.00	$ 547,010.00
Other Financing Sources				
Donations to City	25,000.00	25,000.00	25,000.00	0.00
Funds from (to) Retained Earnings	0.00	(4,750.00)	(4,750.00)	(13,834.00)
Total Other Financing Sources	$ 25,000.00	$ 20,250.00	$ 20,250.00	$ (13,834.00)
Total Income	$ 513,208.26	$ 550,700.00	$ 550,700.00	$ 533,176.00
Gross Profit	$ 513,208.26	$ 550,700.00	$ 550,700.00	$ 533,176.00
Expenses				
Capital Improvement Fund				
Roads and Drainage	44,264.89	100,000.00	100,000.00	100,000.00
WMS Upgrades	0.00	0.00	0.00	0.00
Emergency Management	24,106.64	30,750.00	30,750.00	1,750.00
Pool	0.00	0.00	0.00	0.00
Trailer parking roadbase	20,000.00	20,000.00	20,000.00	0.00
Police/Maintenance Vehicle	1,500.00	2,000.00	2,000.00	0.00
Police Equipment	0.00	3,500.00	3,500.00	0.00
Cap Exp - Office Equip & Misc	0.00	2,000.00	2,000.00	2,000.00
Riding Mower & Grounds Equip	0.00	3,000.00	3,000.00	1,500.00
Parks and Ramps		0.00	0.00	0.00
Town Hall	0.00	0.00	0.00	14,000.00
Total Capital Improvement Fund	$ 89,871.53	$ 161,250.00	$ 161,250.00	$ 119,250.00
Council Members				
CM Agold- EMS/Trailing Parking	0.00	1,000.00	1,000.00	1,000.00
CM Agold- Pool Expense	8,306.51	16,000.00	16,000.00	16,000.00
CM Cochran - Maint Bldg/Grounds	4,165.02	5,000.00	5,000.00	5,000.00
CM Foster- Roads/Drainage	5,273.81	25,000.00	25,000.00	50,000.00
CM Hermes-WMS & Beautification				

Town of Enchanted Oaks Budget
Fiscal Year Ending September 30, 2027
Adopted August 18, 2026, Ordinance 259, Exhibit A, continued

	Actual Year to Date 6/30/2026	Annual Budget Current Year 9/30/2026	Forecast Current Year 9/30/2026	Adopted Budget Year Ending 9/30/2027
Flower Beds/Beautification	664.99	2,000.00	2,000.00	2,000.00
Republic Trash	37,157.39	50,340.00	50,340.00	56,000.00
WMS Maint	574.00	5,000.00	5,000.00	5,000.00
Total CM Hermes-WMS & Beautification	$ 38,396.38	$ 57,340.00	$ 57,340.00	$ 63,000.00
CM Johnson-Boat Ramps & Parks	1,240.95	4,000.00	4,000.00	4,000.00
Total Council Members	$ 57,382.67	$ 108,340.00	$ 108,340.00	$ 139,000.00
EO City Expenses				
Payroll Expenses	90,958.18	124,000.00	124,000.00	105,000.00
Payroll Tax Expense	7,868.21	10,300.00	10,300.00	8,730.00
Incentive Pay	1,000.00	1,000.00	1,000.00	800.00
Travel-Training	140.05	3,000.00	3,000.00	2,000.00
Election Expense	2,690.63	2,700.00	2,700.00	3,100.00
HC Appraisal Dist	6,657.00	8,900.00	8,900.00	10,226.00
HC Tax Collector	473.40	500.00	500.00	500.00
Insurance Expense	9,335.50	13,500.00	13,500.00	13,500.00
Legal & Professional Fees	9,346.55	16,100.00	16,100.00	16,500.00
Annual Audit	5,500.00	6,000.00	6,000.00	6,000.00
Municipal Court Costs	800.00	1,200.00	1,200.00	1,200.00
Office Supplies & Expense	6,118.56	9,900.00	9,900.00	2,200.00
Software, Technology & Communications		0.00	0.00	8,600.00
Card Process Fee	964.49	2,000.00	2,000.00	2,000.00
General Maint Cleanup Trees Landscape	700.00	15,000.00	15,000.00	33,630.00
Maintenance - Equip & Supplies	4,689.23	7,500.00	7,500.00	7,500.00
Utilities; Wtr,Elect,Tel,Trash	14,873.77	30,000.00	30,000.00	28,700.00
Late Fees and Interest Expense	48.04	0.00	0.00	0.00
Special Events	171.12	1,300.00	1,300.00	1,300.00
Emergency Management				3,840.00
Other Expense	0.00	2,500.00	2,500.00	1,500.00
Total EO City Expenses	162,334.73	255,400.00	255,400.00	256,826.00
Police Dept. Expense				
Maint, Repairs, Fuel - Vehicle	1,885.42	4,000.00	4,000.00	4,000.00
Communications & Technology	3,055.20	5,800.00	5,800.00	4,100.00
Maintenance & Repairs-Facility	1,377.93	2,200.00	2,200.00	2,200.00
Office Supplies & Equipment	2,826.97	3,600.00	3,600.00	1,800.00
Training & Dues	124.60	500.00	500.00	500.00
Emergency Management	2,643.32	4,610.00	4,610.00	0.00
Utilities-Electric & Water	3,038.52	5,000.00	5,000.00	5,500.00
Other Expense	200.00	0.00	0.00	0.00
Total Police Dept. Expense	$ 15,151.96	$ 25,710.00	$ 25,710.00	$ 18,100.00
Total Expenses	$ 324,740.89	$ 550,700.00	$ 550,700.00	$ 533,176.00
Net Operating Income	$ 188,467.37	$ -	$ -	$ -