



SHADY SHORES TOWN COUNCIL
WORKSESSION
MARCH 10, 2025; 6:00 PM
101 S.SHADY SHORES ROAD
SHADY SHORES, TX 76208
AGENDA

TO VIEW THE MEETING LIVE
<https://shadyshorestx.civicclerk.com/>

CALL TO ORDER

ROLL CALL

Establish a quorum.

1. Rental Registration Worksession
2. 2025/2026 Budget Kickoff/Worksession

ADJOURN

The Town Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed on this agenda, as authorized by Texas Government Code Section 551.071 (Consultation with Attorney), 551.072 (Deliberation about Real Property), 551.073 (Deliberation about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (Economic Development).

I, Cindy Aughinbaugh, Mayor of the Town of Shady Shores do hereby certify that the above notice of the Regular Town Council Meeting was posted on the bulletin board at the Community Center, 101 S. Shady Shores Road, Shady Shores, Texas on 5th Day of March 2025, at 12:23 P.M.

Wendy Withers

Wendy Withers, Town Administator



SHADY SHORES BUILDING STANDARDS COMMISSION
MARCH 10, 2025; 6:00 PM
SHADY SHORES COMMUNITY CENTER
101 S. SHADY SHORES ROAD
SHADY SHORES, TX 76208

MINUTES

DATE: March 10, 2025
TO:
FROM: Wendy withers, Town Administrator
SUBJECT: 2025/2026 Budget Kickoff/Worksession

BACKGROUND/INFORMATION:

The Town of Shady Shores generally begins preliminary budget discussions in March. During the budget season the Town Council will strive to hold a worksession at the monthly Town Council Worksession Meeting. The purpose of these work sessions is to allow plenty of time for the public to hear and review council and staff discussions as we plan the 2025/2026 annual Budget. Prior to the passing of the budget, a proposed document is on file with the Town Administrator (available on the internet as well as in the office) for public review. A public hearing regarding the budget and tax rate are conducted prior to the passage of each and will occur during the months of August and September.

The annual budget must be approved by the Town Council no later than September 30th, 2025.

FINANCIAL IMPLICATIONS:

RECOMMENDATION/ACTION DESIRED:

ATTACHMENTS/SUPPORTING DOCUMENTATION:

1. Budget Calendar 2025
2. BUDGET WORKSESSION POWER POINT 02.20.2025

REVIEWED BY:

Passed and Approved this the _____ day of _____, _____.

Approved:

John MacKenzie, Chairman

Attest:

Katie Klein, Community Relations/Code Enforcement # 7767

BUDGET CALENDAR PLANNER 2025-2026

Town of Shady Shores

PROJECT PHASE	DATE
BUDGET KICK-OFF	03/10/2025
BUDGET WORKSESSION	04/14/2025
BUDGET WORKSESSION	05/12/2025
CERTIFIED APPRAISALS DUE	07/25/2025
BUDGET FILED WITH TOWN SECRETARY	08/01/2025
BUDGET WORKSESSION	08/11/2025
TAX CALCULATIONS DUE	TBD
PUBLISH NOTICE OF PUBLIC HEARING ON BUDGET	07/25/2025
PUBLIC HEARING ON BUDGET	08/11/2025

PROJECT PHASE	STARTING
PUBLISH NOTICE OF TAX RATE	08/20/2025
PUBLIC HEARING ON THE TAX RATE	09/08/2025
ADOPT THE BUDGET	09/08/2025
ADOPT THE TAX RATE TO FUND THE BUDGET	09/08/2025
NEW FISCAL YEAR BEGINS	10/01/2025

- Dates and times are subject to change pending the availability of information and a quorum of councilmembers.

An aerial photograph of a suburban neighborhood. In the foreground, there are several houses with dark roofs and light-colored siding, surrounded by lush green trees. A winding road cuts through the neighborhood. In the background, a large body of water, likely a lake, stretches across the horizon under a clear sky. The overall scene is peaceful and scenic.

TOWN OF SHADY SHORES

Budget Process Review

SHADY SHORES IS REQUIRED TO HAVE A BALANCED BUDGET

Policy Document – The budget serves as a policy document for the Town Council and management to convey how the organization will operate.

Financial Plan – The budget serves as a financial plan describing all sources and uses of funding, including summaries of revenues and expenditures for multiple years, and changes in fund balances.

Operations Guide – The budget serves as an operations guide to the departments by identifying the resources to be provided and the objectives to be met.

Communications Device – The budget serves as a communications device to convey essential information to the diverse groups who use the budget information – the public, elected and appointed officials, bond rating agencies, and investors.

HOW IS THE BUDGET FUNDED?

PROPERTY TAXES

SALES TAX

FRANCHISE FEES

INTEREST AND OTHER
MISC. FEES

SPECIAL REVENUE FUNDS

PROPERTY TAX

TOTAL TAX BILL

Each year, no later than October 1, Property Owners receive a statement showing the property taxes due for the year. The total rate charged to property owners in Shady Shores consists of taxes assessed by more than one entity.

- Local School District
- Denton County
- Town of Shady Shores

While the resident receives one bill, the taxes are divided among the entities. In other words, the school district receives its portion, the County receives its portion and the Town of Shady Shores receives its portion.

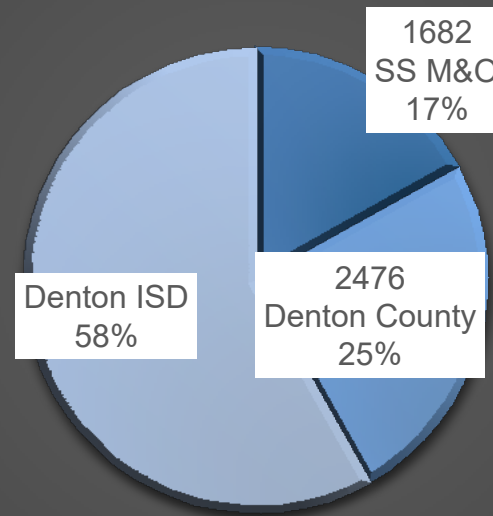
WHERE DO MY TAX DOLLARS GO?



TAXES PAID BY AVERAGE HOME PRICE \$430,085

Total Taxes Due \$ 9,940

Denton ISD

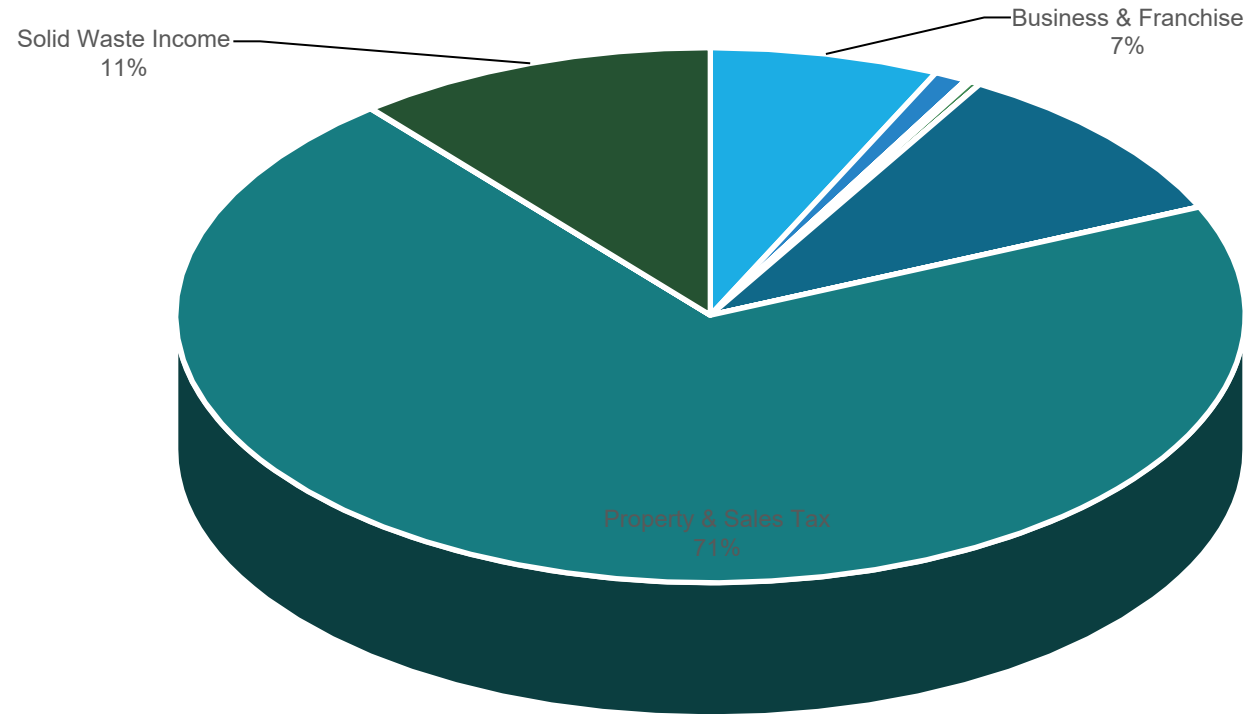


■ SS M&O ■ SS Debt Service ■ Denton County ■ Denton ISD

REVENUES

\$2,159,120

Income



■ Business & Franchise ■ Court Revenue ■ Fines, Fees & Forfeitures ■ Grants & Donations ■ Interest Income ■ Leases & Rents
■ Licenses & Permits ■ Other Revenue Sources ■ Property & Sales Tax ■ Sales & Receipts ■ Solid Waste Income

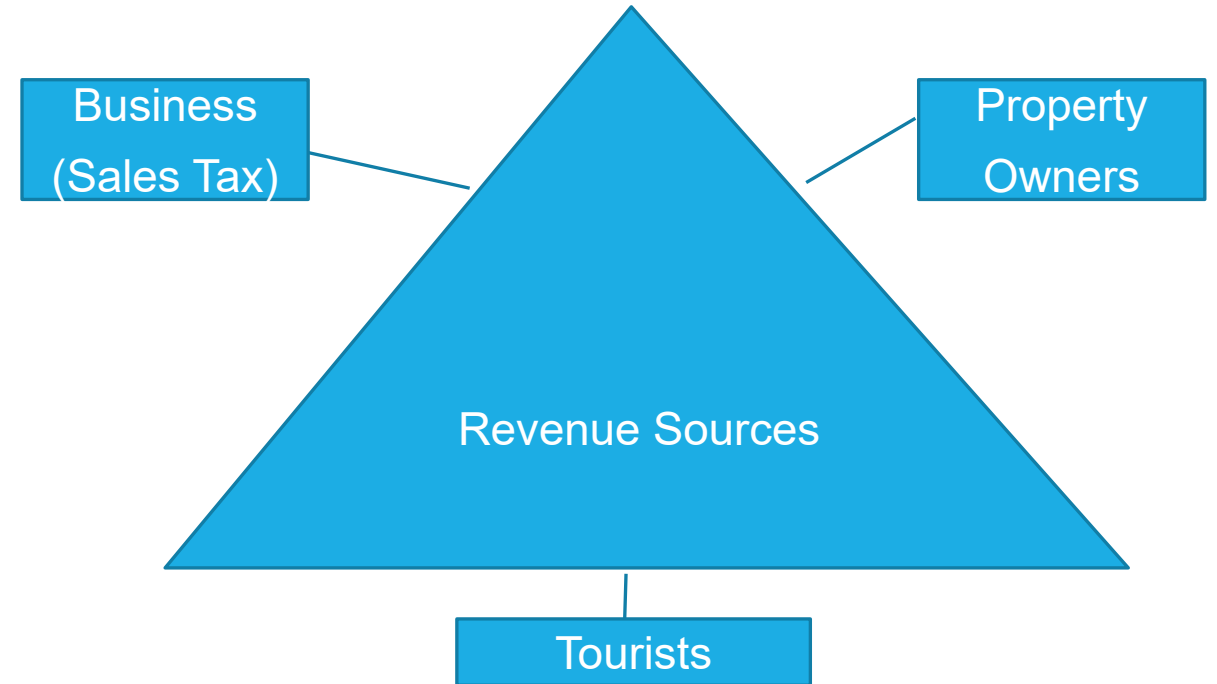
TAX REVENUE

In an ideal world, a municipality would collect tax revenues from three equal sources. This would shift some of the tax burden from the property owner to other consumers. (Sales Tax Revenues; or tourists visiting a town, spending money and leaving)

If it were a triangle, it would look something like the next slide....



BALANCED TRIANGLE FOR REVENUE



SHADY SHORES REVENUE SOURCES

As there is little commercial or tourism in the Town of Shady Shores, the tax burden of supporting the Town remains the burden of the property owner. If it were shown as a triangle, it would look like the next slide.

SHADY SHORES REVENUE TRIANGLE

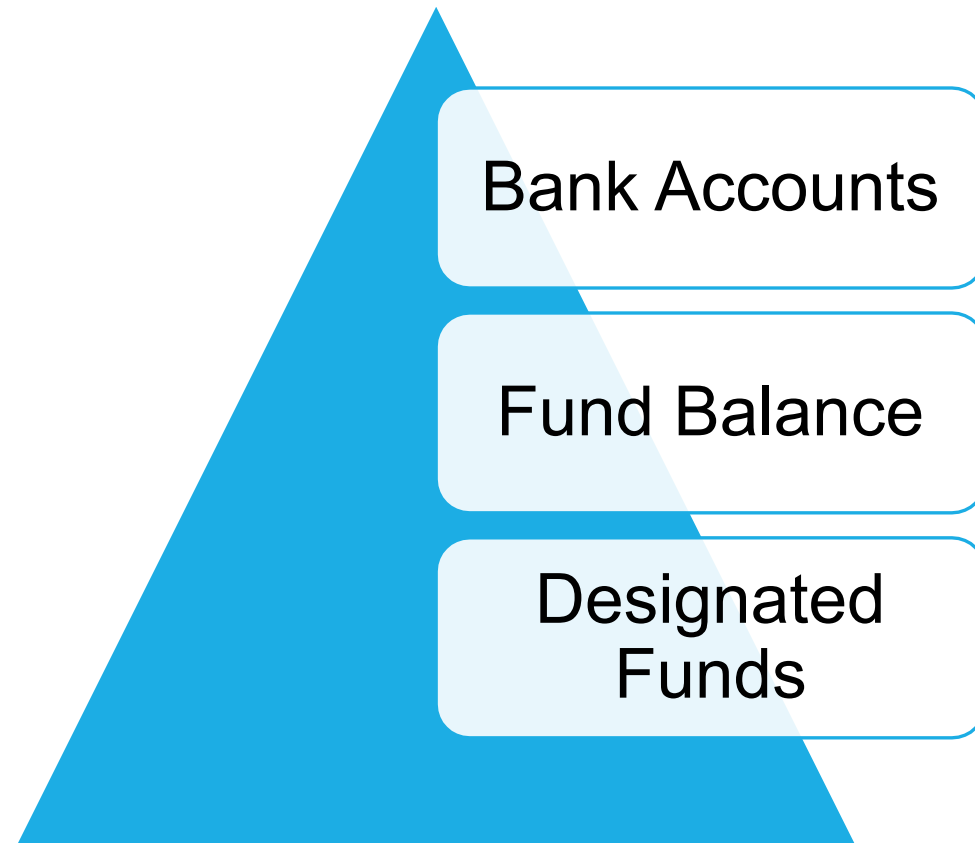


Ad Valorem Tax
(Residents)

Sales Tax

Tourism

SPECIAL FUND ACCOUNTS



BANK ACCOUNTS- GENERAL CHECKING ACCOUNTS



GENERAL FUND
CHECKING



SOLID WASTE
CHECKING

BANK ACCOUNTS- SPECIAL USE FUNDS

COVID-AARP
FUNDS

CAPITAL
IMPROVEME
NT
ACCOUNT

HOTEL /
MOTEL
TAX

BROAD BAND
REPAIR FUND

INVESTMENT SAVINGS ACCOUNTS

Oakwood Bank Savings

Tex Republic Bank

Logic Investment
Account

TexPool Investment
Account

FUND BALANCES



Capital Reserve
Accounts (Building
Repairs)



Road and Bridge
Repairs



Operating Reserves



Unencumbered Fund
Balance

DESIGNATED FUNDS



Municipal Court

- Technology Fees
- Security Fees
- Child Safety Fees
- Other Court Fines Collected



Solid Waste

- Security Deposits



Grants and Donations

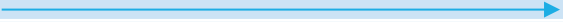
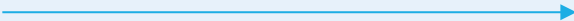
- Covid Funds
- Covid Funds
- Donations made for a special purpose
- Other Grants

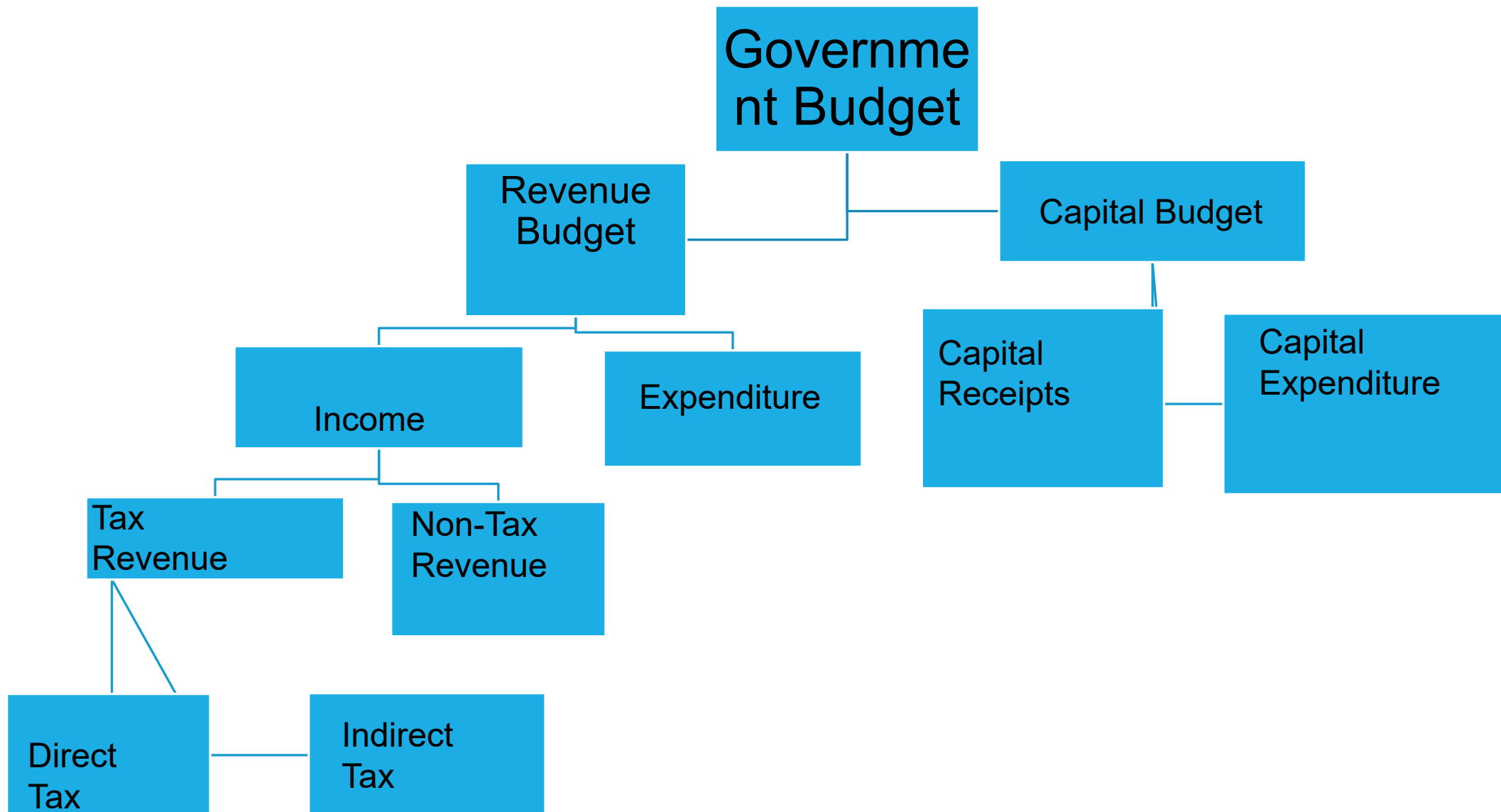


Parks and Recreation

- Parks
- Signage
- Public Art
- Tourism
- Preservation of Historical Structure
- Hiking/ Biking Trails

BUILDING PERMITS AND DEVELOPMENT FEES

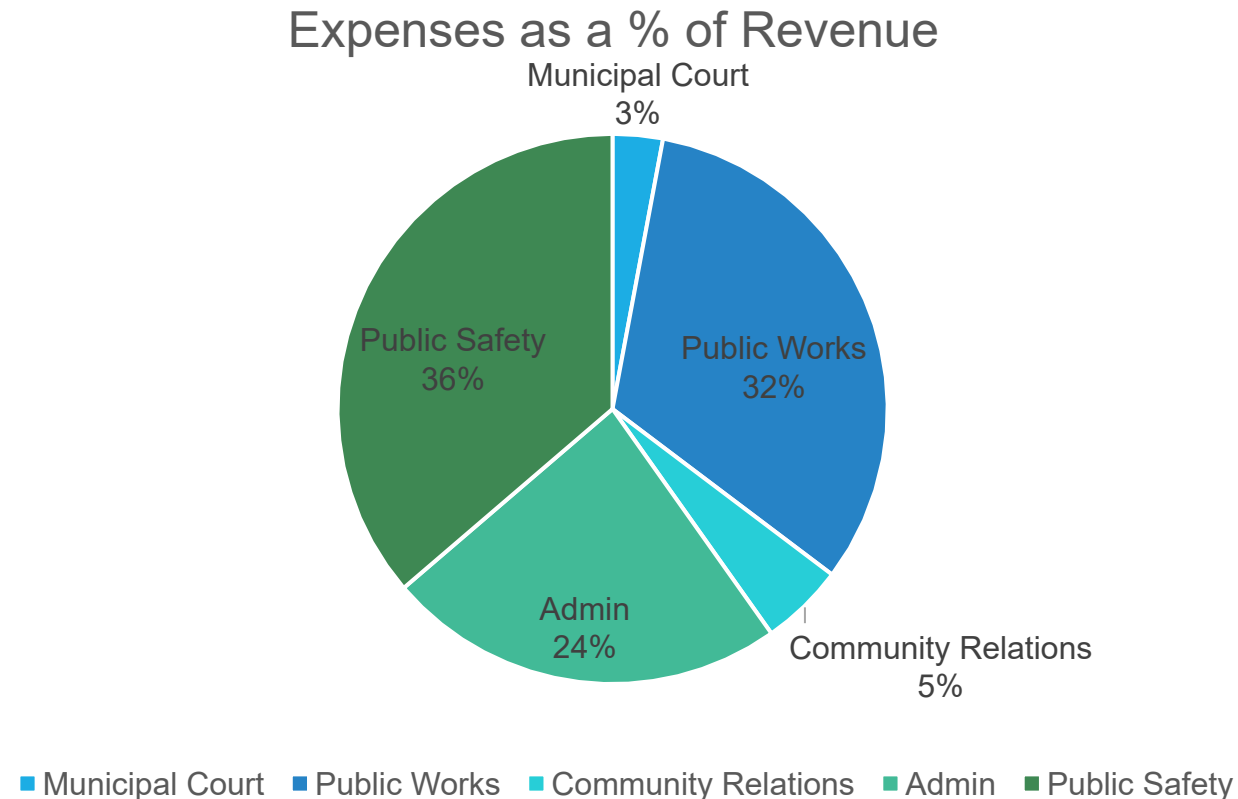
FEES		SUPPORT DEPARTMENTS
BUILDING PERMIT FEES		DEVELOPMENT SERVICES DEPT.
		- Building Inspector
		- Permit Tech
		- Engineering Review
		- Supplies and Tools
ZONING/PLATTING/VARIANCE FEES		ENGINEERING DEPARTMENT
		- Engineer Review
		- Legal Advertising
		- Inspections
		- Legal Review



A collage of travel-related items. In the center is a dark grey rectangle with the word 'EXPENSES' in white, bold, sans-serif capital letters. Below the text is a thin yellow horizontal line. The background features a passport with two circular 'PASSPORT CONTROL' stamps from Cape Town, dated 2014-01-09. A rectangular 'PASSPORT CONTROL DEPARTURE' stamp is also visible, dated 2014-10-24. To the left, a map shows parts of Africa and Europe. In the top right, a pair of dark sunglasses is partially visible. At the bottom, there are Euro banknotes, including a 20 Euro note with serial number X23543 and a 100 Euro note with serial number X20021773. A smartphone is partially visible on the left edge.

EXPENSES

WHERE DOES THE TAX MONEY GO?



GENERAL FUND EXPENSE CATEGORIES



PUBLIC SAFETY

Police Contract

Fire Services

Code Enforcement

Animal Control

LEGAL AND PROFESSIONAL FEES



ATTORNEY
FEES



ENGINEER
FEES



AUDITOR



BUILDING
INSPECTOR

Election
Services

Ad Valorem
Tax
Collection

Solid
Waste/
Recycle

CONTRAC
TED
SERVICE
S

Salaries

Staff Development

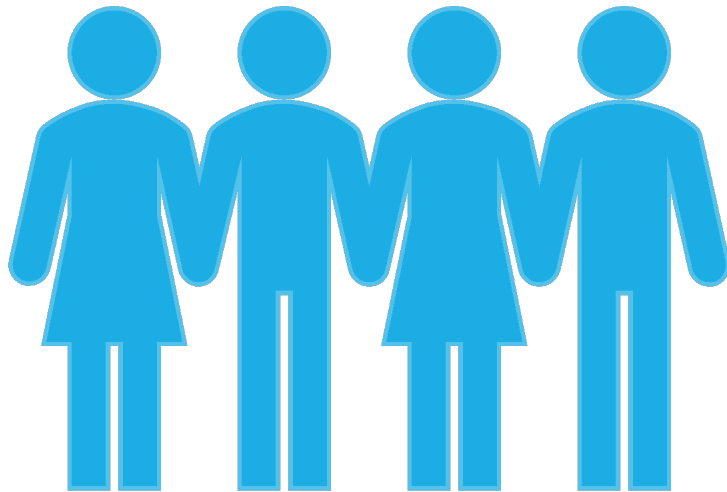
Retirement

Health Insurance

Dues and Subscriptions

SALARIES AND PAYROLL

COMMUNITY OUTREACH PROGRAMS



Keep Shady Shores Beautiful

Community Events

Span

Promotional

OFFICE AND SUPPLIES



OFFICE
SUPPLIES



BUILDING
SUPPLIES

TECHNOLOGY



Software

Computers

Computer Service Contracts

OTHER EXPENSES/UNCATEGORIZED REVENUE



EXPENDITURES
INVOLVING SPECIAL
FUNDS



COUNCIL
CONTINGENCY FUNDS



GRANT EXPENDITURES

Oberman Lane Paving
Improvements

Shahan Addition Road
Replacement

Shahan Addition Drainage
Improvements

6th Street at Taylor Lane Drainage
Improvements

Eason Road

CAPITAL IMPROVE MENT PROJECT S IN PROGRES S

The Town of Shady

Shores is required by Law
to produce a balanced
budget

$$\text{Revenues} - \text{Expenditures} = 0$$

TOTAL BUDGET