

CITY OF LAGO VISTA



FISCAL YEAR 2021- 2022 BUDGET

ADOPTED 27 SEPTEMBER 2021

CITY OF LAGO VISTA

2021-2022 ANNUAL OPERATING BUDGET

This coversheet is submitted in compliance with Chapter 102 of the Local Government Code and Senate Bill 656 of the 83rd Texas Legislature:

This budget will raise more revenue from property taxes than last year's budget by an amount of (\$440,722), which is a (6.007427%) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (\$526,944.34).

Record Vote on Adoption of the Budget

The Lago Vista City Council approved the 2021-2022 Budget on September 27, 2021 through a record vote of the Lago Vista City Council.

Mayor Ed Tidwell	Aye _____
Arch Davila, Mayor Pro Tem,	Aye _____
David Williams, Place 1	Aye _____
Kevin Sullivan, Place 2	Aye _____
Chelaine Marion, Place 4	Aye _____
Dick Weatherly, Place 5	Aye _____
Paul Prince, Place 6	Aye _____

Property Taxes

Previous Year Rate	\$0.6475
2021-2022 Adopted Rate	\$0.6070
No New Revenue Rate	\$0.6070
No New Revenue Maintenance & Operations Rate	\$0.3910
Voter Approval Rate	\$0.6135
Debt Rate (Interest and Sinking)	\$0.2089

Total Municipal Debt Obligations

As of September 30, 2021, the City of Lago Vista has an outstanding principal balance of \$ \$30,856,000.



Mayor Ed Tidwell • Mayor Pro Tem Arch Davila
Chelaine Marion • Paul Prince • Kevin Sullivan • Dick Weatherly • David Williams

Honorable Mayor, City Council, and residents:

As City Manager, I humbly present to you the adopted fiscal year (FY) 2022 budget. In July, I began the laborious task of drafting a proposed budget shortly after my first day on the job. During this time, several policies and procedures were evaluated to remove barriers and some past practices for a more beneficial financial operation. To define clear purchasing guidelines, staff will develop a Procurement Policy to be included with next fiscal year's financial policies. Without the unwavering support from the Executive Management Team and the City Council this would not have been possible. The organization has taken steps toward viable solutions and will continue to advance for better fiscal responsibility.

The barriers created with Senate Bill 2 have restrained the City of Lago Vista from the benefits that come with the recent growth to provide for infrastructure and staffing necessary to handle the drastic change. With property value remaining strong and new property coming online at a considerable rate, the limit requires voter approval before local governments increase property tax revenue by more than 3.5%. The City Council consciously decided to not increase the revenues to exceed the 3.5% restriction. Therefore, the tax rate will decrease by 2.4981% and will decrease taxes for maintenance and operations which are General Fund (GF) expenditures. The proposed tax rate for the 2021-2022 fiscal year is \$0.6070. This is lower than the previous fiscal year adopted tax rate of \$0.6475.

The City of Lago Vista has been fortunate to see increases in growth that has allowed for some needed revenue to complete projects and maintain services provided to the public. We will continue to maintain a conservative approach toward budgeting while still allowing the City Council to meet their desired goals and objectives.

The City Council attended a litany of budget workshops and at the conclusion of those discussions decided to fund the following items:

- Cost of Living increases of 3%
- Additional Accidental Death and Dismemberment (ADD) Insurance from \$10,000 to \$20,000
- Compensation Study
- New City website design
- Additional funds for Keep Lago Vista Beautiful
- Funds for the Cox Springs School Renovation Society
- Funds to assist with the Dark Skies Association



Mayor Ed Tidwell • Mayor Pro Tem Arch Davila
Chelaine Marion • Paul Prince • Kevin Sullivan • Dick Weatherly • David Williams

General Fund

The General Fund (GF) is supported by property, sales and other taxes, franchise fees, permit fees, charges for service, fines and forfeitures, interest revenues, and administrative fee reimbursements. Revenue for the FY2022 GF budget is \$14,087,479 which is \$1,922,041 more than the adopted FY2021 budget (\$12,165,438). GF expenditures fund services for the Administration, Non-Department, Development Services, Finance, Human Resources, Municipal Court, City Secretary, Economic Development, Legal, Police Department, Dispatch, Street Department, Solid Waste, Building Maintenance Parks, Aquatics, and Library. The GF also supports other funds as necessary, i.e., Golf, Aviation, Parks & Recreation, and capital projects through transfers. The operating expenditures show an increase from \$12,165,438 adopted in FY2021 to \$12,288,662 (FY2022). These increases in expenditures are due to continuous rise in health care, equipment, supplies and professional fees.

Enterprise Funds

Aviation

In FY2021, adopted expenditures for fuel were \$175,000. Due to an increased costs for fuel and the popularity of the Rusty Allen Airport, fuel costs were increased for the 2022 fiscal year to \$282,500.

Golf

The FY2022 rental/lease expenditure (\$98,615) increased from the previous fiscal year (\$81,150) to lease additional equipment to maintain the golf course.

Public Works

The staffing level increased by 1 full-time Scada Operator. Every FY, water and sewer rates are evaluated to ensure fees cover the costs associated with providing both services. These rates have remained consistent for two (2) fiscal years. City Council will continue to evaluate these rates in the current fiscal year for any opportunity to provide financial relief.

Debt Service

The City's debt service is broken down into two (2) funds: Operation & Maintenance (O&M) and Interest & Sinking (I&S) funds. The methodology used to calculate the rate is derived from the taxable value of property and the monetary amount required to finance debt service. The O&M covers the costs for maintenance and support of the General Fund. The FY2022 O&M Rate is \$0.3891 per \$100.00 valuation of property. I&S is utilized to address the principal and interest payments on debt acquired by the City. The FY2022 I&S Rate is \$0.2089 per \$100.00 valuation of property.



Mayor Ed Tidwell • Mayor Pro Tem Arch Davila
Chelaine Marion • Paul Prince • Kevin Sullivan • Dick Weatherly • David Williams

Capital Improvement Program

- *Attached within this budget document is the 2021-2022 CIP for street rehabilitation, Sunset Park, Public Works Operations, a waterline at Bar-K to Bronco and analysis of the water treatment plants.*

Conclusion

I want to thank the City Council and staff for their hard work during the accelerated budget process. I would like to extend a special thank you to Starr Lockwood for her diligence in gathering information and providing background prior to my arrival in Lago Vista. An accomplishment of this nature would not have been possible had it not been for the Executive Team continuing to work on budget items without a City Manager. In addition, taxpayers will experience several Capital Improvement Projects (CIP) that were previously unfunded. The financial health of this community continues to improve and I look forward to a more prosperous future.

CITY OF LAGO VISTA 2021-2022 BUDGET

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CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
<u>General Fund 10</u>					
Beginning Fund Balance			\$ 4,865,703	\$ 4,825,169	\$ 4,825,169
<u>Revenues</u>	\$ 6,471,908	\$ 6,441,915	\$ 9,519,122	\$ 10,565,438	\$ 12,487,479
<u>Transfer from Utility Fund</u>	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000
<u>Expenditures:</u>					
Administration	\$ 455,749	\$ 610,009	\$ 342,940	\$ 445,708	\$ 379,387
Non Department Budget	\$ 71,399	\$ 104,870	\$ 60,109	\$ 104,000	\$ 131,700
Development Services	\$ 509,755	\$ 471,455	\$ 618,818	\$ 667,415	\$ 956,224
Finance	\$ 197,721	\$ 263,075	\$ 256,715	\$ 315,885	\$ 341,231
Human Resources	\$ 96,966	\$ 95,283	\$ 131,085	\$ 114,503	\$ 188,162
Municipal Court	\$ 161,561	\$ 152,635	\$ 131,877	\$ 178,684	\$ 215,865
City Secretary	\$ 114,669	\$ 111,127	\$ 121,178	\$ 135,112	\$ 144,313
Economic Development	\$ 286	\$ 119,651	\$ 230,014	\$ 278,425	\$ 286,853
Legal	\$ -	\$ -	\$ 197,453	\$ 255,767	\$ 255,361
Police Department	\$ 2,060,523	\$ 1,789,057	\$ 1,930,734	\$ 2,412,371	\$ 2,358,579
Police Dispatch	\$ 347,049	\$ 351,002	\$ 381,328	\$ 516,871	\$ 562,179
Street Department	\$ 978,123	\$ 972,211	\$ 1,214,578	\$ 1,627,482	\$ 1,434,814
Solid Waste	\$ 627,364	\$ 777,821	\$ 801,231	\$ 789,507	\$ 1,104,611
Building Maintenance	\$ 34,044	\$ 43,421	\$ 50,271	\$ 61,100	\$ 55,600
Parks & Recreation	\$ 138,990	\$ 92,766	\$ 303,429	\$ 377,123	\$ 382,710
Aquatics	\$ 107,145	\$ 96,551	\$ 82,241	\$ 121,823	\$ 110,723
Aviation - See Aviation Fund	\$ -	\$ -	\$ (275)	\$ -	\$ -
Library	\$ 174,508	\$ 179,158	\$ 204,890	\$ 238,295	\$ 265,102
City Council Members	\$ -	\$ 21,399	\$ 12,237	\$ 24,500	\$ 31,819
Transfer to CIP	\$ -	\$ -	\$ 3,755,164	\$ 3,100,871	\$ 2,644,735
Transfer to LVGC	\$ 507,886	\$ 546,603	\$ 280,000	\$ 399,994	\$ 438,694
General Fund Total Expenses	\$ 6,583,739	\$ 6,798,094	\$ 11,106,015	\$ 12,165,438	\$ 12,288,662
Surplus (deficit)	\$ 1,388,169	\$ 1,143,821	\$ (86,893)	\$ -	\$ 1,798,817
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ -	\$ 46,359	\$ -	\$ -
Ending Fund Balance		\$ 1,143,821	\$ 4,825,169	\$ 4,825,169	\$ 6,623,986

Aviation Fund 14

Beginning Fund Balance		\$ -	\$ 1,651,143	\$ 1,623,616	\$ 1,620,616
Revenues	\$ 164,549	\$ 275,078	\$ 244,911	\$ 267,000	\$ 377,071

CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
Transfers In	\$ -	\$ 76,114	\$ -	\$ -	\$ -
Expenditures - Offset by Capital Contributions	\$ 217,554	\$ (144,440)	\$ 272,437	\$ 270,000	\$ 376,817
Surplus (deficit)	\$ (53,006)	\$ 495,632	\$ (27,527)	\$ (3,000)	\$ 254
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ 1,155,511	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 1,651,143	\$ 1,623,616	\$ 1,620,616	\$ 1,620,870

Golf Course Fund 15

Beginning Fund Balance		\$ (519,213)	\$ 1,952,842	\$ 2,046,842	\$ 2,046,842
<u>Revenues</u>	\$ 702,839	\$ 2,474,231	\$ 957,586	\$ 847,478	\$ 903,700
LVGC Revenue	\$ 669,945	\$ 603,572	\$ 770,003	\$ 847,478	\$ 903,700
HLGC Revenue - Audit Entry	\$ 32,893	\$ 1,870,659	\$ 187,583	\$ -	\$ -
<u>Transfer from the General Fund</u>	\$ 500,000	\$ 507,000	\$ 280,000	\$ 399,994	\$ 438,694
<u>Expenditures:</u>					
LVGC Pro Shop & Snack Bar	\$ 247,657	\$ 389,246	\$ 428,561	\$ 506,203	\$ 533,385
LVGC Maintenance	\$ 574,407	\$ 561,645	\$ 545,560	\$ 741,269	\$ 809,009
LVGC Depreciation	\$ -	\$ -	\$ 169,464	\$ -	\$ -
LVGC Rewards Program	\$ -	\$ -	\$ -	\$ -	\$ -
LVGC Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
LVGC 4% Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -
LVGC Market Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
HLGC Pro Shop & Snack Bar	\$ 965	\$ (5,038)	\$ -	\$ -	\$ -
Golf Course Fund Total Expense	\$ 823,029	\$ 945,853	\$ 1,143,585	\$ 1,247,472	\$ 1,342,394
Surplus (deficit)	\$ 379,810	\$ 2,035,378	\$ 94,001	\$ -	\$ -
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ 436,677	\$ (1)	\$ -	\$ -
Ending Fund Balance		\$ 1,952,842	\$ 2,046,842	\$ 2,046,842	\$ 2,046,842

Utility Fund 30

Beginning Fund Balance		\$ 1,136,504	\$ (887,941)	\$ 2,609,240	\$ 2,609,240
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CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
<u>Revenues</u>	\$ 7,620,495	\$ 8,157,972	\$ 10,736,418	\$ 9,325,137	\$ 9,869,697
<u>Expenditures:</u>					
Utility Administration	\$ 205,438	\$ 191,190	\$ 455,688	\$ 258,680	\$ 364,930
General Fund Transfer	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000
Transfer To Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology/Communi	\$ 432,454	\$ 430,138	\$ 439,845	\$ 675,932	\$ 738,709
Public Works Administration	\$ 347,474	\$ 458,774	\$ 470,447	\$ 533,546	\$ 518,103
Water Services	\$ 1,443,492	\$ 1,711,902	\$ 1,563,201	\$ 1,452,060	\$ 2,066,640
Water Plant Number One	\$ 235,667	\$ 256,795	\$ 276,478	\$ 353,474	\$ 474,388
Water Plant Number Two	\$ (1,108)	\$ -	\$ -	\$ -	\$ -
Water Plant Number Three	\$ 393,615	\$ 394,101	\$ 367,703	\$ 462,722	\$ 510,437
Sewer Services	\$ 922,698	\$ 1,192,468	\$ 1,825,798	\$ 711,188	\$ 1,297,148
Waste Water Treatment Plant	\$ 312,846	\$ 349,462	\$ 353,255	\$ 437,333	\$ 466,167
Effluent Disposal	\$ 283,171	\$ 274,170	\$ 240,259	\$ 336,533	\$ 295,431
Booster Pump Stations	\$ 77,382	\$ 94,483	\$ 87,011	\$ 112,465	\$ 121,536
Lift Stations	\$ 121,178	\$ 84,820	\$ 92,317	\$ 173,055	\$ 223,876
Transfer to CIP	\$ -	\$ 3,244,112	\$ 22,111	\$ 2,218,151	\$ 95,000
Depreciation	\$ -	\$ -	\$ 1,843,815	\$ -	\$ -
4% Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Fund Total Expenses	\$ 6,274,308	\$ 10,182,417	\$ 9,537,925	\$ 9,325,137	\$ 8,772,365
Surplus (deficit)	\$ 1,346,187	\$ (2,024,445)	\$ 1,198,493	\$ -	\$ 1,097,332
<u>Adjustment/Match Audit Fund B</u>	\$ -	\$ -	\$ 2,298,688	\$ -	\$ -
Ending Fund Balance		\$ (887,941)	\$ 2,609,240	\$ 2,609,240	\$ 3,706,572
TOTAL REVENUE:					
GENERAL FUND	\$ 7,971,908	\$ 7,941,915	\$ 11,019,122	\$ 12,165,438	\$ 14,087,479
AVIATION FUND	\$ 164,549	\$ 351,192	\$ 244,911	\$ 267,000	\$ 377,071
GOLF COURSE FUND	\$ 1,202,839	\$ 2,981,231	\$ 1,237,586	\$ 1,247,472	\$ 1,342,394
UTILITY FUND	\$ 7,620,495	\$ 8,157,972	\$ 10,736,418	\$ 9,325,137	\$ 9,869,697
TOTAL	\$ 16,959,790	\$ 19,432,309	\$ 23,238,037	\$ 23,005,047	\$ 25,676,641
TOTAL EXPENDITURES:					
GENERAL FUND	\$ 6,583,739	\$ 6,798,094	\$ 11,106,015	\$ 12,165,438	\$ 12,288,662
AVIATION FUND	\$ 217,554	\$ (144,440)	\$ 272,437	\$ 270,000	\$ 376,817
GOLF COURSE FUND	\$ 823,029	\$ 945,853	\$ 1,143,585	\$ 1,247,472	\$ 1,342,394
UTILITY FUND	\$ 6,274,308	\$ 10,182,417	\$ 9,537,925	\$ 9,325,137	\$ 8,772,365
TOTAL	\$ 13,898,631	\$ 17,781,924	\$ 22,059,962	\$ 23,008,047	\$ 22,780,238
SURPLUS (DEFICIT)	\$ 3,061,159	\$ 1,650,386	\$ 1,178,075	\$ (3,000)	\$ 2,896,403

CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
<u>Hotel Occupancy Fund 11</u>					
Beginning Fund Balance	\$ 473,293	\$ 515,811	\$ 605,900		\$ 605,900
Revenues	\$ 127,269	\$ 99,475	\$ 136,985	\$ 100,000	\$ 200,000
Transfer from Logic Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Bed Tax Interest Income	\$ 7,790	\$ 12,206	\$ 6,113	\$ 3,600	\$ 600
Existing Hotel Occupancy Funds	\$ -	\$ 37,632	\$ -	\$ 44,900	\$ -
Expenditures	\$ 64,092	\$ 106,795	\$ 53,009	\$ 148,500	\$ 148,500
Surplus (deficit)	\$ 70,967	\$ 42,519	\$ 90,089	\$ -	\$ 52,100
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 515,812	\$ 605,900	\$ 605,900		\$ 658,000

Construction Fund 40

Beginning Fund Balance	\$ 4,548,803	\$ 5,476,335	\$ 3,543,298		\$ 3,543,298
New Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 129,392	\$ 142,708	\$ 52,313	\$ -	\$ -
Grants	\$ 244,110	\$ 678,366	\$ 78,566	\$ 1,587,500	\$ 1,800,000
Trans/Water Impact Fee/Int	\$ -	\$ -	\$ 370,000	\$ 722,500	\$ 1,686,500
Trans/WasteWater Impact Fee/Int	\$ -	\$ -	\$ -	\$ 772,500	\$ 9,500
Transfer from Park Fund	\$ -	\$ -	\$ -	\$ 589,998	\$ -
Transfer from General Fund Res	\$ -	\$ -	\$ 3,755,164	\$ 3,100,871	\$ 2,644,735
Transfer from Utility Fund Resen	\$ -	\$ -	\$ 22,111	\$ 2,218,151	\$ 95,000
Existing Funds-Fund Balance	\$ 5,000,000	\$ -	\$ -	\$ 1,500,527	\$ 3,377,117
Expenditures	\$ 2,384,757	\$ (106,458)	\$ 5,543,751	\$ 10,492,047	\$ 7,812,852
Audit Entry - Transfers Due To/D	\$ -	\$ -	\$ 844,834	\$ -	\$ -
Surplus (deficit)	\$ 2,988,745	\$ 927,533	\$ (2,110,431)	\$ -	\$ 1,800,000
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ -	\$ 177,394	\$ -	\$ -
Ending Fund Balance	\$ 5,476,336	\$ 3,543,298	\$ 3,543,298		\$ 5,343,298

Impact Fee Fund 42

Beginning Fund Balance	\$ 2,420,827	\$ 4,011,749	\$ 5,422,497		\$ 5,422,497
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CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
Revenues Impact Fees					
Revenues (Water Impact Fees)	\$ 910,350	\$ 946,230	\$ 1,059,000	\$ 780,000	\$ 1,000,000
Revenues (Waste Water Impact	\$ 648,627	\$ 679,800	\$ 793,125	\$ 575,000	\$ 800,000
Interest Income	\$ 26,708	\$ 74,892	\$ 49,543	\$ 35,000	\$ 6,000
Water Impact Fee Reserves	\$ -	\$ -	\$ -	\$ 22,500	\$ -
Wastewater Impact Fee Reserve	\$ -	\$ -	\$ -	\$ 162,500	\$ -
Transfer to Debt Service	\$ 500,000	\$ 1,256,729	\$ -	\$ -	\$ -
Water Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to CIP					\$ 1,696,000
Water Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ 80,000	\$ 490,920	\$ 1,575,000	\$ 80,000
Surplus (deficit)	\$ 1,085,685	\$ 364,193	\$ 1,410,748	\$ -	\$ 30,000
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 2,785,020	\$ 5,422,497	\$ 5,422,497	\$ 7,148,497

Debt Service Fund 50

Beginning Fund Balance		\$ 198,465	\$ 98,021	\$ 166,682	\$ 166,682
Revenues					
Ad Valorem Tax	\$ 2,219,955	\$ 2,700,174	\$ 2,750,006	\$ 2,690,814	\$ 2,676,469
Accumulated Interest	\$ 11,680	\$ 16,099	\$ 8,268	\$ 6,000	\$ 8,162
Bond Funding Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Debt Service Inte	\$ -	\$ -	\$ -	\$ -	\$ -
Buy Down of Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Interest From Unspent Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Unused Bond Issuance Cos	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Due to Due From	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 2,569,072	\$ 2,816,718	\$ 2,689,613	\$ 2,696,814	\$ 2,684,631
Surplus (deficit)	\$ 162,563	\$ (100,445)	\$ 68,661	\$ -	\$ 0
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 98,020	\$ 166,682	\$ 166,682	\$ 166,682

CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
<u>Park Fund 43</u>					
Beginning Fund Balance		\$ 22,203	\$ 604,828	\$ 612,034	\$ 612,034
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers - Park Fund Reserves	\$ 7,886	\$ 21,811	\$ -	\$ 585,198	\$ -
Accumulated Interest	\$ 393	\$ 2,625	\$ 7,206	\$ 4,800	\$ 500
Expenditures	\$ -	\$ -	\$ -	\$ 589,998	\$ -
Surplus (deficit)	\$ 8,279	\$ 24,435	\$ 7,206	\$ -	\$ 500
<u>Adjustment/Match Audit Fund Balance</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 46,638	\$ 612,034	\$ 612,034	\$ 612,534
Total Revenues	\$ 26,793,949	\$ 24,844,327	\$ 32,304,326	\$ 36,289,255	\$ 39,886,224
Total Expenditures	\$ 19,416,552	\$ 21,935,708	\$ 31,682,089	\$ 38,510,406	\$ 33,506,221
Combined Surplus(Deficit)	\$ 7,377,397	\$ 2,908,620	\$ 622,237	\$ (2,221,151)	\$ 6,380,003
Surplus(Deficit) Verification	\$ 7,377,397	\$ 2,908,620	\$ 644,348	\$ (3,000)	\$ 4,779,003

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
Administration						
410-1110	Ad Valorem Taxes	\$ 3,130,623	\$ 3,384,039	\$ 4,106,155	\$ 4,312,540	\$ 5,100,539
410-1200	Sales Taxes	\$ 480,798	\$ 528,727	\$ 731,745	\$ 625,000	\$ 854,398
410-1211	General Fund Reserve Acct Interest	\$ -	\$ 59,148	\$ 36,917	\$ 24,000	\$ 2,451
410-1212	Real Estate Interest	\$ -	\$ 205	\$ 13,661	\$ 10,000	\$ 1,697
410-1220	Mixed Beverage Tax	\$ 7,426	\$ 9,246	\$ 7,228	\$ 7,000	\$ 12,486
410-1230	Transfer from Hotel Fund Tax	\$ -	\$ -	\$ -	\$ -	\$ -
410-1300	Electric Franchise Fee	\$ 319,416	\$ 330,435	\$ 344,263	\$ 450,000	\$ 400,000
410-1310	Telephone Franchise Fee	\$ 30,741	\$ 17,230	\$ 16,014	\$ 26,967	\$ 7,500
410-1320	Cable Franchise Fee	\$ 117,422	\$ 134,251	\$ 132,516	\$ 126,250	\$ 133,000
410-1410	Investment Interest	\$ 65,857	\$ 43,606	\$ 1,165	\$ 40,000	\$ 806
410-1430	Credit Card Service Fee	\$ 5,047	\$ 4,446	\$ 3,010	\$ -	\$ -
410-1450	Lago Vista Retail Center	\$ -	\$ -	\$ -	\$ -	\$ -
410-1570	Sale of Copies	\$ 193	\$ 343	\$ 523	\$ 300	\$ 150
410-1580	Sale of Assets	\$ 495,885	\$ 24,309	\$ 1,769,235	\$ 10,000	\$ 100,000
410-1800	Donated Land	\$ -	\$ -	\$ 500	\$ -	\$ -
410-1810	Other Revenue	\$ 10,581	\$ 14,501	\$ 17,508	\$ 10,000	\$ 8,959
410-1815	Long and short	\$ (0)	\$ (1)	\$ -	\$ -	\$ -
410-2000	City Hall Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -
410-3200	Airport Fund Reimbursement	\$ -	\$ -	\$ -	\$ 5,000	\$ -
410-3230	Grants	\$ -	\$ 65,580	\$ 312,287	\$ -	\$ -
410-4220	Lease Revenue	\$ 122,815	\$ 99,929	\$ 24,716	\$ 15,000	\$ -
410-9000	Transfer from Utilities	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000
410-9050	Proceeds from Lease Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
410-9060	Proceeds from Loans	\$ -	\$ -	\$ -	\$ -	\$ -
410-9100	Transfer from Reserve	\$ -	\$ -	\$ -	\$ 3,244,275	\$ 2,644,735
410-9101	Transfer from CIP	\$ -	\$ -	\$ -	\$ -	\$ -
410-9150	Transfer from Hotel Fund	\$ -	\$ -	\$ -	\$ -	\$ -
410-9175	Transfer from Aviation Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 6,286,803	\$ 6,215,993	\$ 9,017,443	\$ 10,506,332	\$ 10,866,721
Non Departmental						
411-1650	KLVB - Donations	\$ -	\$ -	\$ -	\$ -	\$ -
411-1700	Veterans Memorial Donations	\$ -	\$ -	\$ -	\$ -	\$ -
411-1725	Lago Fest Donations	\$ 25,420	\$ 27,000	\$ -	\$ 26,500	\$ 26,500
411-1740	Lago Fest Artist Booths	\$ -	\$ 1,350	\$ -	\$ 2,500	\$ 2,500
411-1750	Lago Fest Food Vendors	\$ 23,309	\$ 4,000	\$ -	\$ 6,000	\$ 6,000
411-1760	Lago Fest VIP Tickets	\$ -	\$ 3,040	\$ (5)	\$ 2,500	\$ 2,500
411-1770	Lago Fest Merchandise	\$ -	\$ 890	\$ 1,380	\$ 2,500	\$ 2,500
411-1775	Christmas Tree Festival Donations	\$ -	\$ -	\$ -	\$ -	\$ -
411-1780	Christmas Tree Festival Vendors	\$ -	\$ -	\$ -	\$ -	\$ -
411-1800	Concert Series Revenue	\$ -	\$ -	\$ 2,538	\$ -	\$ -
411-1810	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 48,729	\$ 36,280	\$ 3,913	\$ 40,000	\$ 40,000
Development Services						
412-1430	Credit Card Fees	\$ 2,030	\$ 3,435	\$ 1,349	\$ -	\$ -
412-1520	Sign Permits	\$ 175	\$ 100	\$ 450	\$ 100	\$ 825
412-1525	Development Agreement	\$ -	\$ -	\$ -	\$ -	\$ -
412-1601	PID Initial Development Fee	\$ -	\$ -	\$ -	\$ -	\$ -
412-1602	PID Professional Services	\$ 132,454	\$ 17,129	\$ -	\$ -	\$ -
412-1812	Other Revenue	\$ 1,223	\$ 25	\$ 20,851	\$ 100	\$ 1,435
412-1815	Dev Services Cash Over/Short	\$ -	\$ -	\$ -	\$ -	\$ -
412-1830	Replats & Release Easement	\$ 8,600	\$ 10,525	\$ 13,350	\$ 8,000	\$ 15,600
412-1835	Site Development Reviews	\$ 3,579	\$ 5,078	\$ 2,209	\$ 4,322	\$ 7,222

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
412-1840	Re-Vegetation Cost Deposit	\$ -	\$ -	\$ -	\$ -	\$ -
412-1845	Park Fund	\$ -	\$ -	\$ -	\$ -	\$ -
412-3100	Building permits	\$ 293,764	\$ 294,383	\$ 305,693	\$ 282,000	\$ 770,758
412-3103	Building Permits - Street Repair	\$ -	\$ -	\$ 216,901	\$ -	\$ -
412-3105	Miscellaneous Permits	\$ 22,021	\$ 34,561	\$ 48,231	\$ 31,000	\$ 463,590
412-3106	Zoning Application Fees	\$ 8,796	\$ 16,996	\$ 12,626	\$ 19,000	\$ 27,130
412-3107	Annexation Fees	\$ -	\$ -	\$ -	\$ -	\$ 24,005
412-3110	Reinspection Fees	\$ 10,725	\$ 12,450	\$ 36,275	\$ 14,500	\$ 85,615
412-3150	Fire Marshall Reviews	\$ -	\$ -	\$ -	\$ -	\$ -
412-3200	Mechanical Permits	\$ 18,450	\$ 37,373	\$ 31,400	\$ 32,000	\$ 36,022
412-3210	Plumbing Permits	\$ 30,195	\$ 41,795	\$ 36,702	\$ 35,000	\$ 45,075
412-3220	Electrical Permits	\$ 22,700	\$ 33,945	\$ 36,963	\$ 27,500	\$ 46,836
412-3225	Electrical Licenses	\$ -	\$ -	\$ -	\$ -	\$ -
412-3226	Preliminary & Final Plat Application F	\$ 11,100	\$ 1,200	\$ 3,850	\$ 1,000	\$ 20,150
412-3227	Construction Plan Application Fee	\$ 800	\$ 7,185	\$ -	\$ 5,000	\$ 28,624
412-3228	Tree Removal/Replacement/Mitigatio	\$ -	\$ -	\$ -	\$ -	\$ 117,100
412-3230	Grants	\$ -	\$ -	\$ -	\$ -	\$ -
412-3235	Escrow Acct - Dev. Svcs.	\$ -	\$ -	\$ -	\$ -	\$ -
412-3236	CIP Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
412-3240	Building Plan Review	\$ -	\$ -	\$ 37,575	\$ -	\$ 61,150
412-3250	Engineer Review Reimbursements	\$ 18,510	\$ 11,740	\$ -	\$ 13,000	\$ 51,736
412-3260	Professional Service Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
412-3300	Health Department Inspection Fees	\$ 13,150	\$ 17,000	\$ 14,800	\$ 12,000	\$ 20,325
412-4751	Lago Vista Retail Center Holding	\$ -	\$ -	\$ -	\$ -	\$ -

Subtotal **\$ 598,273** **\$ 544,921** **\$ 819,224** **\$ 484,522** **\$ 1,823,198**

Municipal Court

415-2100	Municipal Court Fines	\$ 105,286	\$ 92,465	\$ 127,895	\$ 125,000	\$ 119,840
415-2101	City Truancy Prevention Fees	\$ 787	\$ 688	\$ 1,817	\$ 800	\$ 3,364
415-2102	Indigent Defense Fee	\$ -	\$ -	\$ -	\$ -	\$ -
415-2103	State Court Cost Fees Earned	\$ 4,737	\$ 4,364	\$ 5,270	\$ 3,000	\$ 9,023
415-2105	Building Security Fees	\$ -	\$ -	\$ -	\$ -	\$ 3,531
415-2106	Court Technology Fee	\$ -	\$ -	\$ -	\$ -	\$ 3,193
415-2107	State Jury Fee	\$ -	\$ -	\$ -	\$ -	\$ -
415-2108	Expunction Fee	\$ -	\$ -	\$ -	\$ -	\$ -
415-2109	Rest. Fee - Local	\$ -	\$ -	\$ -	\$ -	\$ -
415-2110	Rest. Fee - State	\$ -	\$ -	\$ -	\$ -	\$ -
415-2111	Judicial Fee - State	\$ -	\$ -	\$ -	\$ -	\$ -
415-2112	Judicial Fee - City	\$ 496	\$ 428	\$ 319	\$ 500	\$ 96
415-2113	Juvenile Case Management Fee	\$ -	\$ -	\$ -	\$ -	\$ -
415-2114	Court Cash Bond	\$ -	\$ -	\$ -	\$ -	\$ -
415-2200	Municipal Court Overpayment Fee	\$ 15	\$ -	\$ -	\$ -	\$ -

Subtotal **\$ 111,321** **\$ 97,946** **\$ 135,302** **\$ 129,300** **\$ 139,047**

Police Department

420-1230	School Officer Funding	\$ -	\$ -	\$ -	\$ -	\$ -
420-1240	Crossing Guard Tax	\$ -	\$ -	\$ 40,587	\$ -	\$ 7,721
420-1530	Wrecker Permits	\$ 1,000	\$ 700	\$ 700	\$ 1,000	\$ 1,333
420-1560	Animal Licenses	\$ 730	\$ 560	\$ 470	\$ 620	\$ 300
420-1565	Animal Impoundment	\$ 450	\$ 230	\$ 90	\$ 570	\$ 250
420-1570	Sale of Copies	\$ 365	\$ 292	\$ 255	\$ 465	\$ 169
420-1810	Other Revenue	\$ 1,834	\$ 28,956	\$ 723	\$ 1,953	\$ 2,000
420-1820	Private Alarm Permits	\$ 7,565	\$ 7,685	\$ 7,630	\$ 7,300	\$ 7,860
420-4221	CAPCOG Grant-Generator	\$ -	\$ -	\$ -	\$ -	\$ -
420-4222	CAPCO - Voice Recorder Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
420-4230	Homeland Security Grant	\$ -	\$ -	\$ -	\$ -	\$ -
420-4240	Reimbursement for Dispatching Svcs	\$ -	\$ -	\$ -	\$ -	\$ -
420-4250	Bulletproof Vest Program	\$ -	\$ -	\$ -	\$ -	\$ -
420-4260	Body Worn Camera Grant	\$ -	\$ -	\$ -	\$ -	\$ -
420-4320	LEOSE Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,700
Subtotal		\$ 11,943	\$ 38,423	\$ 50,456	\$ 11,908	\$ 21,333
Public Works						
430-1200	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
430-1450	Capital Metro Contributions	\$ 63,243	\$ 84,000	\$ -	\$ 42,430	\$ 42,000
430-1451	Overlay Carry Overs	\$ -	\$ -	\$ -	\$ -	\$ -
430-1452	Capital Metro 1/4 Cent Rebate	\$ -	\$ -	\$ -	\$ -	\$ -
430-1453	Prior Year Cap Metro Funds	\$ -	\$ -	\$ -	\$ -	\$ -
430-1810	Other Revenue	\$ 2,626	\$ 4,059	\$ 396	\$ 2,383	\$ 1,756
430-1820	Street Cuts	\$ 50	\$ -	\$ -	\$ -	\$ -
430-1830	Hollows Restoration	\$ -	\$ -	\$ -	\$ -	\$ -
430-4000	Lease Purchase/Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
430-4025	Street Franchise Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 65,919	\$ 88,059	\$ 396	\$ 44,813	\$ 43,756
Solid Waste Fees						
431-1700	Solid Waste Fees	\$ 831,270	\$ 902,408	\$ 977,813	\$ 940,000	\$ 1,078,901
431-1750	Hazardous Waste Fees	\$ -	\$ -	\$ -	\$ -	\$ 65,088
431-1800	Green Center Revenue	\$ 125	\$ -	\$ 511	\$ -	\$ 260
Subtotal		\$ 831,395	\$ 902,408	\$ 978,324	\$ 940,000	\$ 1,144,249
Parks & Recreation						
434-3100	Sunset Park Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
435-1810	Pool Over and Short	\$ (207)	\$ (696)	\$ 95	\$ -	\$ -
435-3100	Pool Revenue (Pool Fees)	\$ 11,206	\$ 11,303	\$ 5,197	\$ 8,000	\$ 8,075
435-3150	Pool Snacks Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
435-3200	Transfer from Park Fund	\$ -	\$ -	\$ -	\$ -	\$ -
435-3230	Grants	\$ -	\$ -	\$ -	\$ -	\$ -
435-3300	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 10,999	\$ 10,608	\$ 5,292	\$ 8,000	\$ 8,075
Library						
445-3100	Library Fines and Revenue	\$ 6,243	\$ 6,635	\$ 3,564	\$ -	\$ 1,000
445-3229	Lone Star Grant	\$ -	\$ -	\$ -	\$ -	\$ -
445-3230	Library Grants	\$ 282	\$ 643	\$ -	\$ 563	\$ -
445-5000	Donations to Library	\$ -	\$ -	\$ 5,208	\$ -	\$ 100
Subtotal		\$ 6,525	\$ 7,278	\$ 8,771	\$ 563	\$ 1,100
Total Operating Revenues		\$ 7,971,908	\$ 7,941,915	\$ 11,019,122	\$ 12,165,438	\$ 14,087,479

ADMINISTRATION**Account 10-510**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary Expense (Auditor Ac	\$ -	\$ -	\$ (307)	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 333	\$ 18	\$ 144	\$ 196	\$ 252
1020	Social Security / Medicare (7.65%)	\$ 13,878	\$ 15,689	\$ 10,693	\$ 11,887	\$ 13,207
1030	TMRS (8.36%-3 mos / 8.36%-9 mos)	\$ 15,544	\$ 17,581	\$ 13,037	\$ 12,990	\$ 14,433
1050	Health, Dental, & Life Insurance	\$ 19,785	\$ 20,033	\$ 13,388	\$ 14,781	\$ 10,523
1060	Health Reimbursement Account	\$ -	\$ 1,322	\$ 664	\$ 654	\$ 654
1070	Workers Compensation	\$ 249	\$ 218	\$ 359	\$ 264	\$ 264
1080	Deferred Comp - City Manager	\$ -	\$ -	\$ -	\$ -	\$ -
1100	City Manager Tracie Hlavinka	\$ 121,266	\$ 139,667	\$ 144,615	\$ 145,000	\$ 165,000
1143	Cell Phone Allowance	\$ 1,309	\$ 1,441	\$ 1,440	\$ 1,440	\$ -
1144	Car Allowance City Manager \$700/Month	\$ 7,638	\$ 8,407	\$ 8,400	\$ 8,400	\$ 7,200
1145	Longevity Pay	\$ 104	\$ 173	\$ 104	\$ 138	\$ 35
1146	Rewards Program	\$ 405	\$ 810	\$ 405	\$ 405	\$ 405
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 35
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 5,046	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,682	\$ 5,743
1550	Communication & Marketing Superv	\$ 66,666	\$ 68,744	\$ 2,642	\$ -	\$ -
	Subtotal	\$ 247,177	\$ 274,103	\$ 195,585	\$ 202,884	\$ 217,750

Operation & Maintenance

4000	Liability/Property Insurance Liability/Property/Errors & Omissions	\$ 14,456	\$ 14,979	\$ 18,345	\$ 18,125	\$ 19,938
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ADMINISTRATION**Account 10-510**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
4110	Uniforms	\$ -	\$ 1,032	\$ -	\$ 1,200	\$ -
4200	Travel CM/CS (hotel, meals) TMLConf (8 - hotel,mileage,meals) Misc. trips (Council, Commissions, etc.) ICMA Conference	\$ 11,485	\$ 2,664	\$ 3,335	\$ 7,000	\$ 7,000
4300	Education City Manager	\$ 270	\$ 655	\$ 428	\$ 1,000	\$ 1,000
4305	Conventions TML Conf TCMA Conference Misc. classes/seminars (Council, Boards, etc.) ICMA Conference ICSC	\$ 4,325	\$ 2,172	\$ 99	\$ 7,000	\$ 7,000
4400	Dues Texas Municipal League Capitol Area COG TCMA TCMA Region 7 Chamber of Commerce ERS - TX Social Security Program CAMPO Comptroller Purchasing CoOp ICMA Strategic Government Resources ICSC	\$ 3,105	\$ 4,549	\$ 4,157	\$ 6,000	\$ 6,000
4550	Legal Notices	\$ -	\$ 1,784	\$ 1,465	\$ 1,500	\$ 1,500
4575	Bank Charges/Credit Card Fees	\$ 867	\$ 669	\$ (8,708)	\$ 3,500	\$ 3,500
4600	Telephone/Internet/Cable	\$ -	\$ 337	\$ -	\$ -	\$ 1,200
4700	Maintenance/Repairs	\$ -	\$ 55,310	\$ 313	\$ -	\$ -
4750	Miscellaneous Expenses	\$ 6,946	\$ 5,794	\$ 39,670	\$ 7,500	\$ 5,000
4825	Information Technology Expenses	\$ 16,135	\$ 2,105	\$ 2,936	\$ 4,000	\$ 4,000
	Subtotal	\$ 57,588	\$ 92,051	\$ 62,039	\$ 56,825	\$ 56,138

ADMINISTRATION**Account 10-510**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Supplies</u>						
5100	Books/Publications/Films Miscellaneous books	\$ -	\$ -	\$ -	\$ 500	\$ 500
5200	Postage Purchase Power/postage for machine FedEx/PO Box/Misc Postage	\$ 100	\$ 94	\$ 50	\$ 1,500	\$ 1,000
5300	Supplies	\$ 2,471	\$ 6,745	\$ 4,845	\$ 5,000	\$ 5,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 26,416	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,571	\$ 6,839	\$ 31,311	\$ 7,000	\$ 6,500

Services

6100	Professional Services City's AM 1670 Radio License Renewal Department Head Training Senior Staff Retreat Mid Level Management Training CAP Metro Financial Review P&R Feasibility Study Short Term Rental Management Miscellaneous	\$ 25,329	\$ 22,598	\$ 25,704	\$ 60,000	\$ 50,000
6110	Auditing Services Annual Audit 50%	\$ 10,000	\$ 10,000	\$ 12,050	\$ 20,000	\$ 20,000
6120	Legal Services City Attorney Miscellaneous Attorney Fees	\$ 110,506	\$ 203,253	\$ 40	\$ -	\$ -
6140	Expenses/Sale of Assets	\$ -	\$ 150	\$ 7,413	\$ 10,000	\$ 5,000
6400	Printing and Binding Services	\$ -	\$ -	\$ 1,222	\$ 2,000	\$ 2,000
6500	Miscellaneous Services	\$ -	\$ -	\$ 677	\$ 2,000	\$ 2,000
6560	City Managers Contingency Unanticipated Expenses	\$ 2,338	\$ -	\$ -	\$ 20,000	\$ 20,000
	Subtotal	\$ 148,172	\$ 236,001	\$ 47,106	\$ 114,000	\$ 99,000

ADMINISTRATION**Account 10-510**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual</u> <u>09/30/18</u>	<u>Yr End Actual</u> <u>09/30/19</u>	<u>Yr End Actual</u> <u>09/30/20</u>	<u>Adopted Budget</u> <u>09/30/21</u>	<u>Base Budget</u> <u>2021-2022</u>
<u>Fixed Assets</u>						
9700	Fixed Assets	\$ 240	\$ -	\$ -	\$ 45,000	\$ -
9720	Real Property Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment/Software	\$ -	\$ 1,015	\$ 6,400	\$ 10,000	\$ -
9800	Donated Land	\$ -	\$ -	\$ 500	\$ -	\$ -
9900	City Hall Building	\$ -	\$ -	\$ -	\$ 10,000	\$ -
	Subtotal	\$ 240	\$ 1,015	\$ 6,900	\$ 65,000	\$ -
	TOTAL	\$ 455,749	\$ 610,009	\$ 342,940	\$ 445,708	\$ 379,387

NON DEPARTMENTAL BUDGET

Account 10-511

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual</u> <u>09/30/18</u>	<u>Yr End Actual</u> <u>09/30/19</u>	<u>Yr End Actual</u> <u>09/30/20</u>	<u>Adopted Budget</u> <u>09/30/21</u>	<u>Base Budget</u> <u>2021-2022</u>
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Operation & Maintenance

4575	Credit Card Fees	\$ -	\$ 132	\$ -	\$ -	\$ 200
4750	Miscellaneous Expenses 4th of July Council - Fireworks Holiday Lighting	\$ 10,000	\$ 16,202	\$ 20,000	\$ 20,000	\$ 27,500
4800	KLVB - Donation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
4850	Veterans Memorial Expenses Flag Pole - Veterans Park Miscellaneous	\$ -	\$ -	\$ 1,000	\$ 1,000 \$ 2,000 \$ 2,500	\$ 4,500
4875	Lago Fest Expenditures	\$ 31,239	\$ 37,555	\$ 36,000	\$ 40,000	\$ 40,000
	Subtotal	\$ 46,239	\$ 58,888	\$ 62,000	\$ 66,000	\$ 87,200

Services

6100	Professional Services AM Radio Programming Dark Skies Firewise Cox Springs School Hill Country Singers Lago Vista Players Lake Travis Music Theatre Lago Vista ISD Education Foundation	\$ 25,159	\$ 45,982	\$ 38,000	\$ 38,000 \$ 18,400 \$ 2,000 \$ 2,500 \$ 2,000 \$ 5,000 \$ 5,000 \$ 6,600 \$ 3,000	\$ 44,500
	Subtotal	\$ 25,159	\$ 45,982	\$ 38,000	\$ 38,000	\$ 44,500
	TOTAL	\$ 71,399	\$ 104,870	\$ 100,000	\$ 104,000	\$ 131,700

DEVELOPMENT SERVICES

Account 10-512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ 2,216	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 914	\$ 46	\$ 882	\$ 981	\$ 2,016
1020	Social Security / Medicare (7.65%)	\$ 17,001	\$ 19,009	\$ 22,288	\$ 21,941	\$ 37,235
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 18,166	\$ 20,102	\$ 24,403	\$ 23,977	\$ 40,691
1050	Health, Dental, & Life Insurance	\$ 34,319	\$ 34,709	\$ 39,542	\$ 60,913	\$ 96,780
1060	Health Reimbursement Account	\$ -	\$ 3,256	\$ 3,339	\$ 3,270	\$ 5,232
1070	Workers Comp	\$ 979	\$ 1,002	\$ 867	\$ 1,212	\$ 1,212
1106	Director/Development Services Roy Jambor	\$ 74,102	\$ 77,656	\$ 85,401	\$ 86,359	\$ 89,839
1110	Development Services Assistant Tam Pieklik	\$ -	\$ -	\$ -	\$ 79,564	\$ 47,840
1120	Building Official Carl Phinney	\$ 61,149	\$ 63,807	\$ 85,094	\$ 75,000	\$ 76,886
1125	Building Inspector Mitchell Richard New Position - Vacant	\$ -	\$ -	\$ -	\$ -	\$ 128,523
1130	City Planner Lynn De Lorenzo	\$ -	\$ -	\$ -	\$ -	\$ 48,963
1140	Code Enforcement Officer Kristall Burke	\$ 41,347	\$ 43,330	\$ 44,984	\$ 45,390	\$ 43,749
1143	Cell Phone Allowance	\$ -	\$ 200	\$ 1,258	\$ -	\$ -
1144	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
1145	Longevity	\$ 381	\$ 519	\$ 761	\$ 727	\$ 830
1146	Rewards Program	\$ 1,215	\$ 2,025	\$ 2,025	\$ 2,025	\$ 3,239
1147	Work Boot Allowance	\$ 76	\$ 360	\$ 180	\$ 180	\$ 540

DEVELOPMENT SERVICES**Account 10-512**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
1148	Cell Phone Stipend	\$ -	\$ -	\$ 531	\$ 2,400	\$ 3,000
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 277
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 9,796	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 3,265	\$ 16,675
1525	Development Services Administrative Alice Drake	\$ 38,507	\$ 41,357	\$ 41,886	\$ 42,264	\$ 43,326
1530	Office Technician Vacant	\$ 18,485	\$ 22,573	\$ 32,558	\$ 32,460	\$ -
	Subtotal	\$ 306,639	\$ 329,949	\$ 388,212	\$ 491,723	\$ 686,855

Operation & Maintenance

4000	Liability & Property Insurance Vehicle Liability/Auto Physical Damage	\$ 1,000	\$ 1,109	\$ 1,111	\$ 1,342	\$ 2,214
4110	Uniforms	\$ 323	\$ 208	\$ 120	\$ 1,000	\$ 1,320
4200	Travel Education Related TX Chapter of APA Conference - 4 P & Z Members Hotel @ TX Chapter of APA Conference - 4 P & Z Members	\$ 3,295	\$ 957	\$ 569	\$ 3,000	\$ 3,000
4300	Education Cont. Ed. (Dept Staff) TX Chapter of APA Conference - 4 People ICC Permit Technician Test (Admin Assistant)	\$ 2,913	\$ 1,407	\$ 1,861	\$ 3,275	\$ 3,400
4400	Dues American Planning Assn Dues (Director) TX Electrical License Renewal (Bldg Official) TX Plumbing License Renewal (Bldg Official) TX Dept of Health (Bldg Official & Code Enforcement) ICC Permit Technician Certification (Admin Asst)	\$ 1,275	\$ 3,478	\$ 2,046	\$ 3,000	\$ 3,500
4525	Contract Inspections ATS 50 Inspections ATS 20 Plan Reviews Health Inspections	\$ 25,498	\$ 51,009	\$ 120,452	\$ 40,000	\$ 100,000

DEVELOPMENT SERVICES**Account 10-512**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
	Miscellaneous					
4550	Legal Notices Advertisements	\$ 3,376	\$ 4,480	\$ 2,867	\$ 6,000	\$ 6,000
4570	Leases & Rents	\$ -	\$ -	\$ -	\$ -	\$ -
4575	Credit Card Fees	\$ 2,181	\$ 3,736	\$ 6,224	\$ 6,000	\$ 20,000
4600	Telephone	\$ 2,315	\$ 2,356	\$ 1,004	\$ 2,300	\$ 750
4700	Maintenance/Repairs	\$ -	\$ 16	\$ -	\$ 475	\$ 475
4725	Vehicle Maintenance & Repairs	\$ 2,007	\$ 19	\$ 1,172	\$ 500	\$ 4,000
4750	Miscellaneous Expenses Permit Refunds/Escrow Refunds	\$ 27,067	\$ 2,921	\$ 719	\$ 5,000	\$ 5,000
4825	Information Technology	\$ -	\$ -	\$ 3,026	\$ -	\$ 3,000
	Subtotal	\$ 71,248	\$ 71,694	\$ 141,171	\$ 71,892	\$ 152,659

Supplies

5100	Books/Publications/Films Local Government Code	\$ -	\$ -	\$ 465	\$ 1,000	\$ 1,000
5200	Postage	\$ 2,315	\$ 1,351	\$ 1,246	\$ 1,800	\$ 1,800
5300	Supplies	\$ 1,610	\$ 2,190	\$ 1,403	\$ 2,200	\$ 2,500
5400	Fuel & Lubricants	\$ 2,814	\$ 2,137	\$ 1,775	\$ 2,500	\$ 3,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 2,972	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 6,740	\$ 5,678	\$ 7,862	\$ 7,500	\$ 8,300

Services

6100	Professional Services Dept Digital Assistance CAMPO ESD #1 Fire Interlocal (\$18,000 + \$20,000) ESD #1 Emergency Operations Center (\$17,500)	\$ 16,375	\$ -	\$ 50,170	\$ 15,000	\$ 20,000
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DEVELOPMENT SERVICES

Account 10-512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
6120	Legal Services	\$ 13,735	\$ 5,946	\$ -	\$ 20,000	\$ -
6130	Engineering & Planning Developers	\$ 27,589	\$ 41,898	\$ 20,868	\$ 40,000	\$ 25,000
6131	PID Attorney	\$ (1,263)	\$ 538	\$ -	\$ -	\$ -
6132	PID Engineering	\$ 2,642	\$ -	\$ -	\$ -	\$ -
6133	PID Accounting	\$ 37,781	\$ 13,424	\$ -	\$ -	\$ -
6134	PID Miscellaneous	\$ 53	\$ -	\$ -	\$ -	\$ -
6400	Printing and Binding	\$ 196	\$ -	\$ -	\$ -	\$ -
6500	Miscellaneous Services MyPermitsNow Permit Service (DSD Software) Dude Solutions (PW Software)	\$ -	\$ 2,329	\$ 10,534	\$ 16,800	\$ -
6540	Maintenance Agreements	\$ 733	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 97,840	\$ 64,134	\$ 81,572	\$ 91,800	\$ 45,000

Fixed Assets

9730	Office Equip/Furniture/Software	\$ -	\$ -	\$ -	\$ 4,500	\$ -
9730	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 63,410
	2021 Chevy 1500 Silverado Truck				\$ 27,500	
	Prior Year Extended Cab Pickup on Back Order				\$ 35,910	
9840	2015 Chevrolet Colorado - \$28,388 F	\$ 13,231	\$ -	\$ -	\$ -	\$ -
9841	2015 Chevrolet Colorado - Interest	\$ 418	\$ -	\$ -	\$ -	\$ -
9842	2015 Chevrolet Colorado - \$28,388 F	\$ 13,239	\$ -	\$ -	\$ -	\$ -
9843	2015 Chevrolet Colorado - Interest	\$ 401	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 27,288	\$ -	\$ -	\$ 4,500	\$ 63,410
TOTAL		\$ 509,755	\$ 471,455	\$ 618,818	\$ 667,415	\$ 956,224

FINANCE**Account 10-513**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ -	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 324	\$ 33	\$ 535	\$ 589	\$ 756
1020	Social Security / Medicare (7.65%)	\$ 8,735	\$ 11,792	\$ 12,169	\$ 12,657	\$ 13,606
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 9,503	\$ 12,637	\$ 13,299	\$ 13,832	\$ 14,869
1050	Health, Dental, & Life Insurance	\$ 12,332	\$ 29,355	\$ 33,437	\$ 37,490	\$ 38,002
1060	Health Reimbursement Account	\$ -	\$ 1,984	\$ 1,962	\$ 1,962	\$ 1,962
1070	Workers Compensation	\$ 199	\$ 320	\$ 352	\$ 387	\$ 387
1120	Accounting Assistant Susan Price	\$ 739	\$ 29,775	\$ 30,472	\$ 30,472	\$ 37,500
1121	Finance Supervisor Nichole Navarro	\$ 44,464	\$ 49,867	\$ 50,206	\$ 52,235	\$ 54,340
1140	Finance Director Starr Lockwood	\$ 72,395	\$ 75,867	\$ 76,384	\$ 79,470	\$ 82,673
1145	Longevity	\$ 623	\$ 796	\$ 796	\$ 865	\$ 934
1146	Rewards Program	\$ 810	\$ 1,215	\$ 1,215	\$ 1,215	\$ 1,215
1148	Cell Phone Stipend	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 104
1300	Merit Increase	\$ -	\$ -	\$ 4,009	\$ 5,644	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ 3,280	\$ 1,881	\$ 6,074
	Subtotal	\$ 150,125	\$ 213,641	\$ 228,116	\$ 239,900	\$ 253,621

Operation & Maintenance

4200	Travel	\$ 842	\$ 31	\$ 1,000	\$ 1,500	\$ 1,500
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FINANCE**Account 10-513**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Training, Bank, Post Office					
4300	Education Incode Training TML (PFIA) Training College Accounting Classes - Finance Asst	\$ -	\$ 360	\$ 1,000	\$ 1,000	\$ 1,000
4420	Bonds (Notary Bond)	\$ -	\$ 195	\$ 110	\$ 110	\$ 110
4750	Miscellaneous Expenses	\$ 33	\$ 141	\$ 500	\$ 500	\$ 500
4825	Information Technology	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
	Subtotal	\$ 875	\$ 727	\$ 3,610	\$ 4,110	\$ 4,610
<u>Supplies</u>						
5200	Postage	\$ 1,502	\$ 1,295	\$ 1,500	\$ 1,500	\$ 1,500
5300	Supplies	\$ 417	\$ 374	\$ 3,000	\$ 3,000	\$ 3,000
	Subtotal	\$ 1,918	\$ 1,669	\$ 4,500	\$ 4,500	\$ 4,500
<u>Services</u>						
6100	Professional Services	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
6200	Tax Collections History - 2015 12,683 @ \$1.34 History - 2016 12,720 @ \$1.44 Confirmed Parcel Rate = \$1.58 Estimating 13,000 Parcels	\$ 20,068	\$ 20,193	\$ 25,200	\$ 30,375	\$ 32,000
6210	Tax Appraisal Services	\$ 24,734	\$ 26,845	\$ 30,000	\$ 34,000	\$ 36,000
	Subtotal	\$ 44,802	\$ 47,038	\$ 57,700	\$ 66,875	\$ 78,000
<u>Fixed Assets</u>						
9735	Office Furniture	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	Subtotal	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	TOTAL	\$ 197,721	\$ 263,075	\$ 294,426	\$ 315,885	\$ 341,231

HUMAN RESOURCES
Account 10-514

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/21</u>	<u>Adopted Budget 09/30/20</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ 697	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 162	\$ 9	\$ 288	\$ 196	\$ 252
1020	Social Security / Medicare (7.65%)	\$ 4,514	\$ 4,997	\$ 6,422	\$ 5,335	\$ 5,537
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 5,018	\$ 5,246	\$ 7,632	\$ 5,830	\$ 6,050
1050	Health Insurance	\$ 9,865	\$ 8,041	\$ 10,311	\$ 14,766	\$ 19,936
1060	Health Reimbursement Account	\$ -	\$ 661	\$ 641	\$ 654	\$ 654
1070	Workers Compensation	\$ 100	\$ 107	\$ 94	\$ 129	\$ 129
1122	Human Resources Director Daniel Migura	\$ 61,538	\$ 64,490	\$ 82,962	\$ 64,500	\$ 67,100
1144	Car Allowance	\$ -	\$ -	\$ 2,585	\$ 4,200	\$ 4,200
1145	Longevity	\$ 484	\$ 519	\$ 554	\$ 35	\$ 69
1146	Rewards Program	\$ 405	\$ 405	\$ 405	\$ 405	\$ 405
1148	Cell Phone Stipend	\$ -	\$ -	\$ 485	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 35
1150	Human Resources Clerk	\$ -	\$ -	\$ 5,000	\$ -	\$ -
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 2,245	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 748	\$ 2,335
	Subtotal	\$ 82,087	\$ 84,474	\$ 118,074	\$ 99,643	\$ 107,302

Operation & Maintenance

4200	Travel	\$ 775	\$ 24	\$ -	\$ 350	\$ 350
4300	Education Supervisor Training Sessions TMHRA Conference	\$ 350	\$ 350	\$ 40	\$ 400	\$ 400
4400	Dues Texas Municipal Human Resources Association Society for Human Resources Management Texas Social Security Program Admin Fee	\$ 110	\$ 110	\$ 35	\$ 210	\$ 210 \$ -
4550	Legal Notices Employment Ads	\$ 427	\$ -	\$ 1,938	\$ -	\$ 2,000

HUMAN RESOURCES**Account 10-514**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/21</u>	<u>Adopted Budget 09/30/20</u>	<u>Base Budget 2021-2022</u>
4750	Miscellaneous Expenses Christmas Party Summer Party	\$ 12,547	\$ 9,294	\$ 5,985	\$ 9,000	\$ 9,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 14,208	\$ 9,778	\$ 7,998	\$ 9,960	\$ 11,960

Supplies

5200	Postage Postage/Fed Ex/Miscellaneous	\$ 73	\$ 76	\$ 113	\$ 100	\$ 100
5300	Supplies Office & Training Supplies Employee Recognition Reward Cards	\$ 597	\$ 569	\$ 1,115	\$ 600	\$ 600
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 670	\$ 645	\$ 1,228	\$ 700	\$ 700

Services

6100	Professional Services Compensation Study \$60,000	\$ -	\$ -	\$ 3,784	\$ 4,000	\$ 67,000
6120	Legal Services	\$ -	\$ 291	\$ -	\$ -	\$ 1,000
6400	Printing and Binding Services	\$ -	\$ 96	\$ -	\$ 200	\$ 200
	Subtotal	\$ -	\$ 386	\$ 3,784	\$ 4,200	\$ 68,200

Fixed Assets

Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 96,966	\$ 95,283	\$ 131,085	\$ 114,503	\$ 188,162	

MUNICIPAL COURT
Account 10-515

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ 742	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 486	\$ 23	\$ 341	\$ 392	\$ 504
1020	Social Security / Medicare (7.65%)	\$ 6,400	\$ 5,364	\$ 5,098	\$ 6,284	\$ 7,188
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 6,814	\$ 5,901	\$ 5,042	\$ 6,867	\$ 7,855
1050	Health, Dental, & Life Insurance	\$ 18,412	\$ 21,219	\$ 18,257	\$ 28,669	\$ 36,920
1060	Health Reimbursement Account	\$ -	\$ 609	\$ 895	\$ 1,308	\$ 1,308
1070	Workers Comp	\$ 199	\$ 213	\$ 189	\$ 259	\$ 259
1130	Municipal Court Clerk Stephanie Alff - Court Administrator Vacant	\$ 83,239	\$ 72,587	\$ 70,333	\$ 81,024	\$ 92,165
1145	Longevity	\$ 519	\$ 242	\$ 277	\$ 311	\$ 381
1146	Rewards Program	\$ 810	\$ 810	\$ 810	\$ 810	\$ 810
1148	Cell Phone Stipend	\$ -	\$ -	\$ -	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 69
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 2,820	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 940	\$ 3,208
	Subtotal	\$ 116,878	\$ 106,968	\$ 101,984	\$ 130,284	\$ 151,265

Operation & Maintenance

4200	Travel Judges school hotel (5x\$500) Court Clerk school (2x\$200) Incode Training TCCA Conference TMCEC Legislative Update Bailiff Training	\$ 1,194	\$ 2,361	\$ 654	\$ 5,000	\$ 5,000
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MUNICIPAL COURT**Account 10-515**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
	TCCA Chapter Meetings					
4300	Education TMCEC Judge's school (4 x \$50/1 x \$200) TMCEC Court Clerk school (2 x \$50) Incode - Court Training TCCA Conference TMCEC Legislative Update Bailiff Training Adobe Acrobat online Training	\$ 650	\$ 1,615	\$ 425	\$ 2,050	\$ 2,050
4400	Dues TCAA & TMCA	\$ 80	\$ 320	\$ 55	\$ 350	\$ 350
4420	Bonds (Notary Bond)	\$ -	\$ 115	\$ -	\$ 200	\$ 200
4425	Jury Expense	\$ (12)	\$ -	\$ -	\$ 500	\$ 500
4575	Credit Card Fees	\$ 2,270	\$ 2,380	\$ 7,046	\$ 5,000	\$ 6,000
4750	Miscellaneous Expenses	\$ 799	\$ 20	\$ 2,748	\$ 250	\$ 450
4800	Court Technology Fees Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
4850	Building Security Fees Expenses	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	Subtotal	\$ 4,981	\$ 6,810	\$ 10,927	\$ 13,350	\$ 19,050

Supplies

5100	Books/Publications/Films	\$ 123	\$ 172	\$ -	\$ 300	\$ 300
5200	Postage	\$ 1,416	\$ 731	\$ 1,046	\$ 2,000	\$ 2,000
5300	Supplies	\$ 1,143	\$ 680	\$ 1,346	\$ 1,000	\$ 1,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 1,207	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,681	\$ 1,582	\$ 3,599	\$ 3,300	\$ 3,300

Services

MUNICIPAL COURT**Account 10-515**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
6100	Professional Services	\$ 3,000	\$ 3,000	\$ 13,281	\$ 24,500	\$ 36,500
	Certified Translator				\$ -	
	Presiding Judge				\$ 24,500	
	Associate Judges				\$ 12,000	
6120	Legal Services	\$ 31,984	\$ 32,646	\$ -	\$ -	\$ -
	City Attorney					
6320	Jail and Warrant Expense	\$ 888	\$ 600	\$ 844	\$ 750	\$ 750
6400	Printing & Binding Services	\$ 1,149	\$ 831	\$ 693	\$ 2,000	\$ 2,000
6500	Miscellaneous Services	\$ -	\$ 198	\$ 549	\$ 3,000	\$ 3,000
	Subtotal	\$ 37,020	\$ 37,275	\$ 15,366	\$ 30,250	\$ 42,250
<u>Fixed Assets</u>						
9730	Office Equipment/Software	\$ -	\$ -	\$ -	\$ 1,500	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 1,500	\$ -
	TOTAL	\$ 161,561	\$ 152,635	\$ 131,877	\$ 178,684	\$ 215,865

CITY SECRETARY

Account 10-516

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary Expense (Auditor A	\$ -	\$ -	\$ 709	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 162	\$ 9	\$ 144	\$ 196	\$ 252
1020	Social Security / Medicare (7.65%)	\$ 4,870	\$ 5,216	\$ 5,465	\$ 5,673	\$ 5,900
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 5,289	\$ 5,626	\$ 6,075	\$ 6,199	\$ 6,448
1050	Health Insurance	\$ 8,497	\$ 7,417	\$ 8,134	\$ 8,820	\$ 10,523
1060	Health Reimbursement Account	\$ -	\$ 661	\$ 664	\$ 654	\$ 654
1070	Workers Compensation	\$ 100	\$ 107	\$ 94	\$ 129	\$ 129
1110	City Secretary Sandra Barton	\$ 65,285	\$ 69,643	\$ 72,291	\$ 72,943	\$ 75,883
1145	Longevity	\$ 104	\$ 138	\$ 173	\$ 208	\$ 242
1146	Rewards Program	\$ 405	\$ 405	\$ 405	\$ 405	\$ 405
1148	Cell Phone Stipend	\$ -	\$ -	\$ 531	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 35
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 2,539	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 846	\$ 2,641
	Subtotal	\$ 84,712	\$ 89,223	\$ 94,686	\$ 99,212	\$ 103,713

Operation & Maintenance

4200	Travel CM/CS (hotel, meals) TMLConf ICMA Conference	\$ 1,341	\$ 1,864	\$ 320	\$ 3,000	\$ 3,000
4300	Education	\$ 330	\$ 675	\$ 314	\$ 2,000	\$ 2,000
4305	Conventions	\$ -	\$ 395	\$ -	\$ 1,500	\$ 1,500

CITY SECRETARY**Account 10-516**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
	TML Conf City Clerk's Seminars TCMA Conference					
4400	Dues Texas Municipal League Capitol Area COG TCMA TCMA Region 7 TMCA - City Secretary Association Capitol Chapter of City Clerks Assn.	\$ 180	\$ 200	\$ 100	\$ 400	\$ 400
4420	Bonds (Notary Bond)	\$ -	\$ 103	\$ -	\$ -	\$ -
4550	Legal Notices Employment/Miscellaneous Ordinances passed Election	\$ 2,378	\$ 3,003	\$ 2,266	\$ 5,000	\$ 5,000
4565	Elections General election Special elections	\$ 7,045	\$ 6,554	\$ 8,776	\$ 9,000	\$ 10,000
4750	Miscellaneous Expenses Committees Recognition Office Equip. Repairs Drug screenings	\$ 1,214	\$ 287	\$ 66	\$ 3,000	\$ 2,000
4825	Information Technology Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 12,488	\$ 13,081	\$ 11,842	\$ 23,900	\$ 23,900

Supplies

5100	Books/Publications/Films Miscellaneous books	\$ 47	\$ 121	\$ 57	\$ 200	\$ 200
5200	Postage Purchase Power/postage for machine FedEx/PO Box/Misc Postage	\$ 263	\$ 20	\$ 16	\$ 300	\$ -
5300	Supplies	\$ 757	\$ 452	\$ 1,220	\$ 1,500	\$ 1,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ 195	\$ -	\$ -

CITY SECRETARY**Account 10-516**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,067	\$ 593	\$ 1,487	\$ 2,000	\$ 1,700

Services

6100	Professional Services	\$ 5,871	\$ 6,490	\$ 13,163	\$ 10,000	\$ 15,000
	Updates to Codification and hosting					
	Miscellaneous					
	Records Management					
	Website					
6120	Legal Services	\$ 10,531	\$ 1,740	\$ -	\$ -	\$ -
	City Attorney 12 months					
	Misc. attorney fees					
	Subtotal	\$ 16,402	\$ 8,230	\$ 13,163	\$ 10,000	\$ 15,000

Fixed Assets

Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 114,669	\$ 111,127	\$ 121,178	\$ 135,112	\$ 144,313

ECONOMIC DEVELOPMENT**Account 10-517**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary Expense (Auditor A	\$ -	\$ -	\$ 3,156	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ -	\$ 9	\$ 288	\$ 392	\$ 504
1020	Social Security / Medicare (7.65%)	\$ -	\$ 3,168	\$ 10,655	\$ 10,931	\$ 11,674
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ -	\$ 3,312	\$ 11,609	\$ 11,945	\$ 12,758
1050	Health Insurance	\$ -	\$ 3,715	\$ 17,719	\$ 23,388	\$ 28,219
1060	Health Reimbursement Account	\$ -	\$ 386	\$ 1,328	\$ 1,308	\$ 1,308
1070	Workers Compensation	\$ -	\$ -	\$ 189	\$ 129	\$ 129
1100	Economic Development Director Eric Zeno	\$ -	\$ 40,089	\$ 67,158	\$ 67,105	\$ 73,341
1143	Cell Phone Allowance	\$ -	\$ 384	\$ 600	\$ -	\$ -
1144	Car Allowance	\$ -	\$ 2,691	\$ 4,200	\$ 4,200	\$ 4,200
1145	Longevity	\$ -	\$ -	\$ 173	\$ 242	\$ 311
1146	Rewards Program	\$ -	\$ -	\$ 810	\$ 810	\$ 810
1148	Cell Phone Stipend	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 69
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 4,769	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,590	\$ 5,084
1550	Communications & Mktg Meredith Kuntzsch	\$ -	\$ -	\$ 67,238	\$ 69,927	\$ 72,745
	Subtotal	\$ -	\$ 53,754	\$ 185,123	\$ 197,937	\$ 212,353

Operation & Maintenance

4200	Travel	\$ -	\$ 1,080	\$ 1,128	\$ 5,000	\$ 5,000
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ECONOMIC DEVELOPMENT**Account 10-517**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4300	Education	\$ -	\$ -	\$ 23	\$ 2,000	\$ 2,000
4305	Conventions	\$ -	\$ 1,018	\$ 605	\$ 5,000	\$ 5,000
4400	Dues	\$ -	\$ 2,750	\$ 2,960	\$ 3,500	\$ 3,500
4570	Rental/Lease	\$ -	\$ -	\$ 40	\$ -	\$ -
4750	Miscellaneous Expenses	\$ -	\$ 1,366	\$ 763	\$ 10,000	\$ 10,000
4825	Information Technology Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ 6,214	\$ 5,519	\$ 25,500	\$ 25,500
<u>Supplies</u>						
5300	Supplies	\$ -	\$ 1,035	\$ 379	\$ 2,000	\$ 2,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ 1,035	\$ 379	\$ 2,000	\$ 2,000
<u>Services</u>						
6100	Professional Services Recruitment	\$ -	\$ 35,982	\$ 38,993	\$ 45,988	\$ 40,000
6120	Legal Services	\$ 286	\$ 21,796	\$ -	\$ -	\$ -
6500	Miscellaneous Services EDAC	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
	Subtotal	\$ 286	\$ 57,778	\$ 38,993	\$ 50,988	\$ 45,000
<u>Fixed Assets</u>						
9730	Office Equipment/Software	\$ -	\$ 870	\$ -	\$ 2,000	\$ 2,000
	Subtotal	\$ -	\$ 870	\$ -	\$ 2,000	\$ 2,000
	TOTAL	\$ 286	\$ 119,651	\$ 230,014	\$ 278,425	\$ 286,853

LEGAL**Account 10-518**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary Expense (Auditor Ac	\$ -	\$ -	\$ 4,319	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ -	\$ -	\$ 144	\$ 196	\$ 252
1020	Social Security / Medicare (7.65%)	\$ -	\$ -	\$ 4,736	\$ 9,797	\$ 10,169
1030	TMRS (8.36%-3 mos / 8.36%-9 mos)	\$ -	\$ -	\$ 5,190	\$ 10,706	\$ 11,113
1050	Health, Dental, & Life Insurance	\$ -	\$ -	\$ 4,407	\$ 9,500	\$ 11,263
1060	Health Reimbursement Account	\$ -	\$ -	\$ 333	\$ 654	\$ 654
1070	Workers Compensation	\$ -	\$ -	\$ -	\$ 200	\$ 200
1100	City Attorney Erin Selvera	\$ -	\$ -	\$ 58,269	\$ 120,000	\$ 124,836
1143	Cell Phone Allowance City Attorney \$85/Month	\$ -	\$ -	\$ 510	\$ 1,020	\$ 1,020
1144	Car Allowance City Attorney \$550/Month	\$ -	\$ -	\$ 3,300	\$ 6,600	\$ 6,600
1145	Longevity Pay	\$ -	\$ -	\$ -	\$ 35	\$ 69
1146	Rewards Program	\$ -	\$ -	\$ -	\$ 405	\$ 405
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 35
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 4,176	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,392	\$ 4,345
	Subtotal	\$ -	\$ -	\$ 81,208	\$ 164,680	\$ 170,961

Operation & Maintenance

4200	Travel	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
4300	Education	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,000

LEGAL**Account 10-518**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
4305	Conventions	\$ -	\$ -	\$ 40	\$ 2,500	\$ 3,000
4400	Dues	\$ -	\$ -	\$ 385	\$ 2,000	\$ 2,250
4420	Bonds (Notary Bond)	\$ -	\$ -	\$ -	\$ 500	\$ 150
4550	Legal Notices	\$ -	\$ -	\$ -	\$ 2,500	\$ -
4825	Information Technology Expenses	\$ -	\$ -	\$ 1,513	\$ 4,487	\$ -
	Subtotal	\$ -	\$ -	\$ 1,938	\$ 17,487	\$ 11,400

Supplies

5100	Books/Publications/Films Miscellaneous books	\$ -	\$ -	\$ 305	\$ 6,500	\$ 4,000
5300	Supplies	\$ -	\$ -	\$ 1,261	\$ 3,500	\$ 3,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ 747	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ 2,313	\$ 10,000	\$ 7,500

Services

6100	Professional Services	\$ -	\$ -	\$ 1,416	\$ 100	\$ 2,500
6120	Legal Services Miscellaneous Attorney Fees	\$ -	\$ -	\$ 110,109	\$ 50,000	\$ 50,000
6500	Miscellaneous Services	\$ -	\$ -	\$ -	\$ -	\$ 3,000
6540	Maintenance Agreements	\$ -	\$ -	\$ 469	\$ 10,000	\$ 10,000
	Subtotal	\$ -	\$ -	\$ 111,994	\$ 60,100	\$ 65,500

Fixed Assets

9700	Fixed Assets	\$ -	\$ -	\$ -	\$ 3,500	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 3,500	\$ -
	TOTAL	\$ -	\$ -	\$ 197,453	\$ 255,767	\$ 255,361

POLICE DEPARTMENT**Account 10-520**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ 11,896	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 3,109	\$ 302	\$ 2,886	\$ 3,924	\$ 5,292
1020	Social Security / Medicare (7.65%)	\$ 81,958	\$ 86,801	\$ 91,229	\$ 98,332	\$ 102,722
1030	TMRS (8.11%-3 mos /8.11%-9 mos)	\$ 87,496	\$ 93,002	\$ 102,027	\$ 107,459	\$ 112,256
1050	Health, Dental, & Life Insurance	\$ 157,288	\$ 165,710	\$ 187,261	\$ 237,112	\$ 299,539
1060	Health Reimbursement Account	\$ -	\$ 12,287	\$ 12,630	\$ 13,080	\$ 13,407
1070	Workers Comp	\$ 26,442	\$ 26,535	\$ 22,705	\$ 33,796	\$ 33,796
1145	Longevity	\$ 6,298	\$ 6,159	\$ 6,298	\$ 6,920	\$ 7,232
1146	Reward Program	\$ 6,883	\$ 7,288	\$ 7,288	\$ 8,098	\$ 8,098
1147	Boots/Uniform Allowance	\$ -	\$ -	\$ 16,500	\$ -	\$ 22,600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 692
1200	Police Chief Robert Smith	\$ 101,458	\$ 110,929	\$ 115,157	\$ 116,196	\$ 120,879
1205	Police Captain Jerry Reyes	\$ 86,523	\$ 90,673	\$ 94,129	\$ 94,979	\$ 98,808
1210	Police Lieutenant Thomas Franco	\$ 74,359	\$ 77,300	\$ 79,947	\$ 80,669	\$ 83,920
1220	Sergeant Detectives Frank Allocca David Wilson	\$ 61,688	\$ 64,645	\$ 107,923	\$ 130,216	\$ 135,462
1221	Patrol Sergeants Troy Schofield, Sergeant Major Doyce Smith Jerome Brooks	\$ 191,952	\$ 178,870	\$ 194,843	\$ 195,520	\$ 205,957
1230	Police Officers Sylvia Arnold Christopher Cochran	\$ 491,871	\$ 551,362	\$ 546,098	\$ 629,142	\$ 584,495

POLICE DEPARTMENT

Account 10-520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Raymundo Villarreal					
	Robin Biggerstaff Reid					
	T.J. Cox					
	Roberto Mercado					
	Brandon Carey					
	Jason Bartholomew					
	Robert Quick					
	Mia Hernandez					
	Vacant					
	New Officer 2021-2022 Vacant - 6 Months					
1250	Police Secretary Sharon Cepak	\$ 50,195	\$ 52,602	\$ 54,607	\$ 55,099	\$ 57,321
1274	Overtime	\$ 19,808	\$ 17,570	\$ 9,876	\$ 16,000	\$ 18,000
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 42,977	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 14,326	\$ 45,554
	Subtotal	\$ 1,447,327	\$ 1,542,037	\$ 1,663,300	\$ 1,883,847	\$ 1,956,030

Operation & Maintenance

4000	Liability/Property Insurance Vehicle Liability Auto Physical Damage Law Enforcement Liability	\$ 21,920	\$ 23,089	\$ 22,271	\$ 27,938	\$ 30,732
4100	Uniforms - RUN THRU PAYROLL 5 Reserve Officers @ \$400 pr yr Armor Carrier Vests (25 Vests @ \$115)	\$ 21,102	\$ 20,872	\$ 3,428	\$ 29,705 \$ 2,000 \$ 2,875	\$ 4,875
4110	Ballistic Vest Program	\$ 5,225	\$ 7,036	\$ 2,478	\$ 10,000	\$ -
4200	Travel Hotel, gas & meals for peace officer education	\$ 405	\$ 2,889	\$ 69	\$ 3,000	\$ 3,500
4221	CAP COG Grant (Generator)	\$ -	\$ -	\$ -	\$ -	\$ -
4300	Education Expense State Mandated Education for Peace Officers IACP Net @ \$525 School & Classes to Include PoliceOne on-line @ \$1,800 TCLEEDS @ \$400 Taser Training/Certification \$500	\$ 1,165	\$ 3,999	\$ 2,724	\$ 6,850 \$ 2,054 \$ 525 \$ 3,141 \$ 400 \$ 500	\$ 6,620

POLICE DEPARTMENT

Account 10-520

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4320	Lease Expense	\$ -	\$ (35)	\$ (70)	\$ 5,000	\$ 5,000
4330	Capco Expense	\$ 4,493	\$ 6,540	\$ 6,540	\$ 6,540	\$ 3,559
	Voice Recorder Maint Agreement				\$ 3,559	
4340	Crossing Guard Expense	\$ -	\$ -	\$ 82,563	\$ 7,000	\$ 10,000
4400	Dues	\$ 531	\$ 603	\$ 613	\$ 700	\$ 700
	International Assoc. of Chief Police				\$ 190	
	TX Police Chiefs Assoc.				\$ 370	
	C. Cochran - Crime Prev Officer				\$ 40	
	Sam's Club				\$ 45	
	Costco				\$ 55	
4420	Bonds	\$ -	\$ -	\$ 112	\$ 224	\$ 224
	Notary Bond x2 @ \$112.00					
4550	Legal Notices	\$ -	\$ -	\$ -	\$ 125	\$ 125
4600	Telephone	\$ 27,392	\$ 23,005	\$ 12,438	\$ 20,688	\$ 20,688
	Telephone Service w/caller ID (3 lines)				\$ 6,600	
	Call Forwarding (4 lines)				\$ 48	
	Cell Phones x \$550 for 12 months				\$ 6,600	
	Data Card for Laptops (MDC)				\$ 7,440	
4650	Electricity	\$ 12,921	\$ 12,984	\$ 13,147	\$ 14,500	\$ 15,500
4670	Water Service	\$ 1,930	\$ 2,705	\$ 1,634	\$ 2,500	\$ 2,500
4675	Sewer Service	\$ 1,316	\$ 2,047	\$ 1,240	\$ 2,822	\$ 2,822
4700	Maintenance/Repairs	\$ 573	\$ 742	\$ 726	\$ 4,420	\$ 5,020
	A/C Filters (Number of Filters and Amount to be Determined)				\$ 1,000	
	Pest control \$80 x 4				\$ 320	
	Fire Extinguisher Inspections				\$ 700	
	Patrol car video & hardware				\$ 3,000	
4725	Vehicle Maintenance & Repair	\$ 24,730	\$ 17,545	\$ 19,216	\$ 21,254	\$ 23,209
	19 Inspections @ \$28.80				\$ 547	
	Repairs				\$ 7,500	
	Speed Sign Batteries				\$ 1,000	
	Tires :					
	Dodge Chargers 16 18" Tires @140 ea				\$ 2,240	
	Ford (Newer) SUV - 32 18" Tires @ \$227.56 ea				\$ 7,282	
	Ford (Older) SUV 32 18" Tires @ \$145 ea				\$ 4,640	

POLICE DEPARTMENT**Account 10-520**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4740	Animal Control	\$ 667	\$ 538	\$ -	\$ 1,650	\$ 2,700
	Animal Food, Cages, Equipment				\$ 1,100	
	Annual Inspection of cages/facility				\$ 550	
	Chip Readers & Equipment x 3 @ \$350 ea				\$ 1,050	
4750	Miscellaneous Expenses	\$ 22,005	\$ 17,075	\$ 22,689	\$ 57,533	\$ 38,583
	Medical Svc. (sex crime victims) \$1,245 x 3				\$ 3,735	
	Miscellaneous Building Expenses				\$ 5,000	
	Towing \$300 x 5				\$ 1,500	
	National Night-Out (Crime Prevention)				\$ 3,000	
	Sane Nurse Exam \$900 x3				\$ 2,700	
	Alcohol Blood Test with Lab Analysis				\$ 1,500	
	Radio Repair & Replacement (LCRA)				\$ 6,000	
	Shooting Range Equipment				\$ 3,500	
	Firearms Acquisitions				\$ 9,199	
	Flex Shield x 2 @ \$1,195 ea + Freight Charges @ \$59				\$ 2,449	
4825	Information Technology	\$ 1,814	\$ 13,174	\$ -	\$ 3,087	\$ 5,997
	Body Cams x 2 @ \$431.97 ea + Body Cam Maintenance Agreement x 2 @ \$1,116.50 ea				\$ 3,097	
	MCD x 1				\$ 2,900	
	Subtotal	\$ 148,188	\$ 154,807	\$ 191,817	\$ 225,536	\$ 182,354

Supplies

5100	Books/Publications/Films	\$ 1,540	\$ 2,064	\$ 993	\$ 500	\$ 2,000
	New Updated Law Books				\$ 800	
	Quick Reference Periodic Guides				\$ 1,200	
5200	Postage	\$ 568	\$ 562	\$ 473	\$ 1,000	\$ 1,000
5300	Supplies	\$ 6,827	\$ 6,983	\$ 6,248	\$ 15,205	\$ 21,045
	Miscellaneous (\$700 @ 12 months)				\$ 8,400	
	Misc Ink Cartridges				\$ 1,000	
	Flares				\$ 200	
	CD's / DVD's				\$ 800	
	Fingerprint Kit x 2 @ \$350 ea (Detectives)				\$ 700	
	Slim Jims @ 10 @ \$75				\$ 750	
	Drug Kits				\$ 500	
	Radar Calibration 2 @ \$700				\$ 1,400	
	Calibration of sound lever meters				\$ 500	
	Radio Antennas 23 @ \$40 ea				\$ 920	
	Tasers - Replacement Cartridges 15 x \$105 + New Tasers x 4 w/ cartridges @ \$430 ea				\$ 3,295	
	BolaWrap 100 x 3 @ \$800 ea + Cartridge Replacements x 6 @ \$30 ea				\$ 2,580	
5301	Qualifying Ammunition	\$ 6,184	\$ 7,474	\$ 9,493	\$ 10,000	\$ 15,000

POLICE DEPARTMENT

Account 10-520

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
5400	Fuel and Lubrication	\$ 32,262	\$ 33,220	\$ 27,750	\$ 30,543	\$ 34,603
	Fuel 10,401 gal @\$3 per gal				\$ 31,203	
	Lubrication				\$ 3,000	
	Oil Filters				\$ 400	
5500	COVID 19 Expenses	\$ -	\$ -	\$ 2,831	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 47,381	\$ 50,302	\$ 47,788	\$ 57,248	\$ 73,648

Services

6100	Professional Services	\$ 2,917	\$ 3,201	\$ 2,000	\$ 4,120	\$ 6,150
	Racial Profiling w/Audit and Analysis				\$ 4,950	
	New Employee Drug Screening / Physicals 3 x \$150				\$ 450	
	New View Psychological/Physicals 3 x \$250				\$ 750	
6120	Legal Services	\$ 8,730	\$ 15,057	\$ -	\$ 7,000	\$ 7,000
6150	PD 911 Services	\$ 600	\$ 600	\$ 600	\$ 1,100	\$ 1,100
	911 Service (repairs)				\$ 500	
	Repair Agreement for 24-7 service-TLETS				\$ 600	
6500	Contractual Services	\$ 22,341	\$ 22,483	\$ 24,625	\$ 26,424	\$ 27,164
	Cleaning Service \$613 per mo x 12 mo				\$ 7,356	
	LEADS Online Annual Contract Detectives' Office				\$ 2,128	
	Record Mgmt Sys Annual Maintenance & Data Back-up to add MDC Capability & MSG (DPS Switch Connectivity for MDCs in Patrol Vehicles) - Adding 1 MDC				\$ 10,800	
	Taser X 10 with 5 year contract				\$ 4,120	
	Clear Crime Software annual Support x 2 Users @ \$230 mo x 12 mo				\$ 2,760	
6540	Maintenance Agreements	\$ 603	\$ 570	\$ 604	\$ 720	\$ -
	Subtotal	\$ 35,191	\$ 41,911	\$ 27,828	\$ 39,364	\$ 41,414

Fixed Assets

9000	Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
9745	Police Car	\$ 90,063	\$ -	\$ -	\$ -	\$ -
9760	Vehicles	\$ -	\$ -	\$ -	\$ 206,377	\$ 105,133
	New Vehicles x 2 @ \$52,416.55 ea + New Veh Admin Total Fee \$300					
9854	15 Ford SUV - Principal \$40,320)	\$ 23,075	\$ -	\$ -	\$ -	\$ -

POLICE DEPARTMENT

Account 10-520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9855	15 Ford SUV - Interest	\$ 671	\$ -	\$ -	\$ -	\$ -
9856	15 Ford SUV - Principal \$40,320)	\$ 22,847	\$ -	\$ -	\$ -	\$ -
9857	15 Ford SUV - Interest	\$ 664	\$ -	\$ -	\$ -	\$ -
9858	15 Ford SUV - Principal \$40,320)	\$ 22,847	\$ -	\$ -	\$ -	\$ -
9859	15 Ford SUV - Interest	\$ 664	\$ -	\$ -	\$ -	\$ -
9860	17 Ford SUV - Principal \$41,367.8:	\$ 41,833	\$ -	\$ -	\$ -	\$ -
9861	17 Ford SUV - Interest	\$ 1,437	\$ -	\$ -	\$ -	\$ -
9862	17 Ford SUV - Principal \$41,367.8:	\$ 41,833	\$ -	\$ -	\$ -	\$ -
9863	17 Ford SUV - Interest	\$ 1,364	\$ -	\$ -	\$ -	\$ -
9864	17 Ford SUV - Principal \$41,367.8:	\$ 42,215	\$ -	\$ -	\$ -	\$ -
9865	17 Ford SUV - Interest	\$ 1,353	\$ -	\$ -	\$ -	\$ -
9866	2017 Ford SUV - Principal \$44,459	\$ 44,367	\$ -	\$ -	\$ -	\$ -
9867	2017 Ford SUV - Interest	\$ 622	\$ -	\$ -	\$ -	\$ -
9868	2018 Dodge Charger - Principal \$4	\$ 22,848	\$ -	\$ -	\$ -	\$ -
9869	2018 Dodge Charger - Interest	\$ 444	\$ -	\$ -	\$ -	\$ -
9870	2018 Dodge Charger - Principal \$4	\$ 22,848	\$ -	\$ -	\$ -	\$ -
9871	2018 Dodge Charger - Interest	\$ 444	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 382,436	\$ -	\$ -	\$ 206,377	\$ 105,133
	TOTAL	\$ 2,060,523	\$ 1,789,057	\$ 1,930,734	\$ 2,412,371	\$ 2,358,579

POLICE DISPATCH

Account 10-525

Account Number	Account Name	Yr End Actual 9/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ 1,880	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 1,134	\$ 221	\$ 1,010	\$ 1,570	\$ 2,016
1020	Social Security / Medicare (7.65%)	\$ 15,860	\$ 16,494	\$ 16,928	\$ 22,070	\$ 22,894
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 16,395	\$ 17,244	\$ 18,084	\$ 24,119	\$ 28,140
1050	Health, Dental, & Life Insurance	\$ 52,615	\$ 50,189	\$ 58,562	\$ 84,479	\$ 118,601
1060	Health Reimbursement Account	\$ -	\$ 3,703	\$ 3,698	\$ 4,578	\$ 4,578
1070	Workers Comp	\$ 598	\$ 640	\$ 567	\$ 886	\$ 886
1145	Longevity	\$ 1,073	\$ 484	\$ 484	\$ 623	\$ 727
1146	Rewards Program	\$ 2,025	\$ 1,620	\$ 2,025	\$ 2,834	\$ 2,834
1147	Boots/Uniform Allowance	\$ -	\$ -	\$ 2,000	\$ -	\$ 4,800
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 277
1260	Dispatch Supervisor Crystal Rodriguez-Street	\$ 50,354	\$ 43,820	\$ 41,938	\$ 42,411	\$ 44,121
1261	Dispatchers Kelli Hughes Kara Smith Vacant Celicia Jimenez-Facio Vacant Vacant (Part Time) Vacant	\$ 147,804	\$ 164,743	\$ 175,178	\$ 228,634	\$ 233,280
1274	Overtime	\$ 10,695	\$ 8,718	\$ 10,853	\$ 10,000	\$ 13,500
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 9,433	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 3,144	\$ 9,654
Subtotal		\$ 298,551	\$ 307,876	\$ 333,206	\$ 434,781	\$ 486,307

POLICE DISPATCH

Account 10-525

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Operations & Maintenance</u>						
4110	Uniforms -RUN THRU PAYROLL	\$ 2,536	\$ 2,963	\$ -	\$ 4,200	\$ -
4200	Travel Hotel, fuel & meals to Education and Meetings for Dispatchers	\$ 802	\$ 1,820	\$ 365	\$ 2,500	\$ 2,500
4300	Education Mandated classes for Dispatchers	\$ 1,105	\$ 215	\$ -	\$ 2,500	\$ 2,500
4420	Bonds Notary Bond 4 @ \$112	\$ 206	\$ 308	\$ 336	\$ 448	\$ 448
4700	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 4,649	\$ 5,306	\$ 701	\$ 10,648	\$ 7,448

Supplies

5300	Supplies	\$ 554	\$ 2,426	\$ 1,334	\$ 4,470	\$ 3,620
	Toner				\$ 1,500	
	Labels				\$ 300	
	Comm Equipment Batteries 23 @ \$40				\$ 920	
	Headsets x 3 @ \$300 ea				\$ 900	
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ 554	\$ 2,426	\$ -	\$ 4,470	\$ -
	Subtotal	\$ 1,108	\$ 4,853	\$ 1,334	\$ 8,940	\$ 3,620

Services

6150	911 Service	\$ 20,050	\$ 20,050	\$ 20,050	\$ 22,987	\$ 23,987
	ENS Service Fees					
	911 PSAP				\$ 22,000	
	Public Safety Access Point				\$ 987	
6500	Miscellaneous Services	\$ 562	\$ 562	\$ 565	\$ 855	\$ 855
	Physical & Psych Exam x 3 @ \$225				\$ 675	
	Drug Screen x 3 @ \$60				\$ 180	

POLICE DISPATCH**Account 10-525**

Account Number	Account Name	Yr End Actual 9/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
6540	Maintenance Agreements	\$ 15,323	\$ 12,405	\$ 19,717	\$ 29,160	\$ 27,562
	Generator Maintenance & Parts Agreement				\$ 4,000	
	(LCRA)900 MZH Annual Maintenance, including additional LCRA T				\$ 15,402	
	Radio Repair				\$ 6,000	
	BeON Annual Airtime Fee 18 Officers x \$10 X 12 mos				\$ 2,160	
	Subtotal	\$ 35,935	\$ 33,017	\$ 40,331	\$ 53,002	\$ 52,404
<u>Fixed Assets</u>						
9000	Fixed Assets	\$ 7,104	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment/Software	\$ 256	\$ -	\$ -	\$ -	\$ -
9750	Communications Equipment	\$ -	\$ 2,378	\$ 5,755	\$ 13,970	\$ 12,400
	LCRA Hand Held Radio X 1 - \$2,500 + 2 Mobile 900 MHZ Radio Install & Antenna \$3,000				\$ 9,900	
	LCRA Program Vehicle Radios x 5 @ \$500 ea				\$ 2,500	
	Subtotal	\$ 7,360	\$ 2,378	\$ 5,755	\$ 13,970	\$ 12,400
	TOTAL	\$ 347,604	\$ 353,429	\$ 381,328	\$ 521,341	\$ 562,179

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 7,732	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 1,458	\$ 90	\$ 1,635	\$ 2,158	\$ 3,024
1020	Social Security / Medicare (7.65%)	\$ 27,740	\$ 30,370	\$ 33,379	\$ 35,461	\$ 36,605
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 29,370	\$ 32,254	\$ 36,858	\$ 38,752	\$ 40,003
1050	Health, Dental, & Life Insurance	\$ 76,472	\$ 83,296	\$ 101,796	\$ 129,033	\$ 130,812
1060	Health Reimbursement Account	\$ -	\$ 6,281	\$ 6,975	\$ 7,194	\$ 7,194
1070	Workers Compensation	\$ 32,534	\$ 23,772	\$ 20,338	\$ 34,517	\$ 34,517
1145	Longevity	\$ 3,149	\$ 3,426	\$ 3,668	\$ 3,945	\$ 4,187
1146	Rewards Program	\$ 3,239	\$ 3,644	\$ 3,644	\$ 4,454	\$ 4,454
1147	Work Boot Allowance	\$ 785	\$ 1,800	\$ 2,159	\$ 1,979	\$ 1,979
1148	Cell Phone Stipend	\$ -	\$ -	\$ 531	\$ 1,200	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 381
1274	Overtime	\$ 33,500	\$ 20,172	\$ 18,252	\$ 15,000	\$ 19,000
1310	Street Superintendent Jame Le Blanc	\$ 58,027	\$ 68,145	\$ 70,109	\$ 70,451	\$ 73,290
1320	Crew Leader Martin Camacho Timoteo Alvarado	\$ 41,673	\$ 43,670	\$ 89,033	\$ 91,466	\$ 95,152
1330	Maintenance Personnel Equipment Operator - Jackie Cox Street Laborer - Luke Dorsett Street Laborer - Gregg Meredith Street Laborer - Juan Mejia Street Laborer - Odilon Mejia Street Laborer -Ramon Sosa Rodriguez Street Laborer -Ulysses Gruver Street Laborer - Colt Hoffman	\$ 225,865	\$ 257,657	\$ 255,345	\$ 321,510	\$ 275,340
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 5,024	\$ 16,784

STREET DEPARTMENT
Account 10-530

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
1591	Standby Time On Call	\$ 750	\$ 1,500	\$ 2,550	\$ 3,900	\$ 3,900
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 15,072	\$ -
	Subtotal	\$ 534,562	\$ 576,077	\$ 654,003	\$ 781,116	\$ 747,823

Operation & Maintenance

4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	\$ 6,504	\$ 9,760	\$ 9,755	\$ 11,810	\$ 12,991
4110	Uniforms Uniforms Delivery Fee Uniform Insurance Safety Shirts L/SS Sleeve Winter Coat Light Winter Coat	\$ 6,968	\$ 7,464	\$ 7,236	\$ 11,000	\$ 11,500
4200	Travel	\$ 212	\$ 305	\$ 639	\$ 310	\$ 500
4300	Education Pesticide License Renewal (2 @ \$400) Traffic Control School (2 @ \$250) Woodchipping Safety Classes (4 @ \$150) CDL School (2 @ \$5,000)	\$ -	\$ 350	\$ -	\$ 1,900	\$ 11,900
					\$ 800	
					\$ 500	
					\$ 600	
					\$ 10,000	
4400	Dues	\$ 271	\$ 275	\$ 281	\$ 300	\$ 300
4570	Rental/Lease	\$ 2,650	\$ 330	\$ 873	\$ 1,000	\$ 1,500
4600	Telephone Cell Phones	\$ 2,196	\$ 2,213	\$ 1,086	\$ 2,400	\$ 900
4650	Electricity	\$ 85,707	\$ 84,749	\$ 80,132	\$ 90,000	\$ 92,700
4670	Water Services	\$ -	\$ -	\$ 503	\$ -	\$ -
4700	Maintenance/Repairs	\$ 433	\$ 2,167	\$ 2,957	\$ 5,600	\$ 5,600
4710	Maintenance City Owned Lights	\$ 392	\$ -	\$ -	\$ -	\$ -
4715	Maintenance & Repairs Unanticipated	\$ 3,941	\$ 5,019	\$ 3,124	\$ 6,500	\$ -
4725	Vehicle Maintenance & Repair	\$ 12,604	\$ 19,502	\$ 26,705	\$ 23,000	\$ 30,000

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4735	Vehicle Safety Equipment	\$ 1,696	\$ 171	\$ 278	\$ 2,500	\$ 2,500
4750	Miscellaneous Expenses	\$ 35	\$ 709	\$ 509	\$ 1,000	\$ 1,000
4825	Information Technology	\$ -	\$ -	\$ 1,500	\$ -	\$ -
	Subtotal	\$ 123,610	\$ 133,014	\$ 135,577	\$ 157,320	\$ 171,391

Supplies

5100	Books/Publications/Films	\$ 100	\$ -	\$ 5	\$ 200	\$ 200
5300	Supplies	\$ 8,877	\$ 11,865	\$ 12,955	\$ 13,000	\$ 13,500
	Roll Hand Towels					
	SYN 3.4 Mat					
	Shop Towels					
	36" Dry Mop					
	Christmas Lights & Replacement Bulbs					
	Misc Supplies					
5305	Small Tools	\$ 2,765	\$ 3,834	\$ 6,642	\$ 4,000	\$ 4,000
	1 Weed Eater					
	1 Chainsaw					
	1 Push Mower					
	1 Blower					
	1 Pole Saw					
	Hand Tools, Rakes, Shovels					
5400	Fuel/Lubricants	\$ 19,809	\$ 16,920	\$ 17,288	\$ 20,000	\$ 30,000
5410	Street Materials	\$ 38,012	\$ 67,449	\$ 137,909	\$ 220,000	\$ 220,000
	Asphalt					
	Emulsion					
	Crack Seal Materials					
	Road Base Materials					
	Hot Mix Asphalt					
5420	Street Signs	\$ 16,145	\$ 9,219	\$ 21,222	\$ 87,000	\$ 87,000
	New and Replacement Signs					
	Fire Hydrant Markers					
	New City Signage (\$75,000)					
5430	Chemicals	\$ 1,441	\$ 1,250	\$ 2,727	\$ 2,500	\$ 2,500
	Herbicide					
	Overseed					
	Degreaser					
	Ice Melt					

STREET DEPARTMENT**Account 10-530**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
5500	COVID 19 Expenses	\$ -	\$ -	\$ 115	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 87,149	\$ 110,536	\$ 198,864	\$ 346,700	\$ 357,200

Services

6100	Professional Services	\$ 1,900	\$ 208	\$ 315	\$ 1,000	\$ 1,000
6135	Contract Services Electrician Traffic Light Maint Contract (Lohman Ford at Dawn Drive) Thermalplasty for Road	\$ -	\$ 14,087	\$ 16,630	\$ 22,000	\$ 22,000
6500	Miscellaneous Services RPZ Testing (5 @ \$60) Beekeepers (2 @ \$400)	\$ 408	\$ 37	\$ 1,900	\$ -	\$ 1,900
6540	Maintenance Agreements	\$ -	\$ -	\$ 1,436	\$ -	\$ -
6720	Street Light Maintenance	\$ 225	\$ -	\$ -	\$ 2,000	\$ 2,500
6751	Capital Metro Fund	\$ 38,037	\$ 41,592	\$ -	\$ 42,000	\$ 42,000
	Subtotal	\$ 40,570	\$ 55,923	\$ 20,281	\$ 67,000	\$ 69,400

Fixed Assets

9720	Machinery & Equipment Grapple (Skid Steer Attachment) Wood Chipper	\$ 15,982	\$ 96,660	\$ 205,853	\$ 240,847	\$ 89,000 \$ 5,000 \$ 84,000
9760	Vehicles	\$ 32,125	\$ -	\$ -	\$ 34,500	\$ -
9845	Farm Mower - Principal (\$38,440)	\$ 20,046	\$ -	\$ -	\$ -	\$ -
9846	Farm Mower - Interest	\$ 643	\$ -	\$ -	\$ -	\$ -
9847	2015 Ford F-150 Pickup Truck - Principal	\$ 22,600	\$ -	\$ -	\$ -	\$ -
9848	2015 Ford F-150 Pickup Truck - Interest	\$ 775	\$ -	\$ -	\$ -	\$ -
9849	School Zone Traffic Control - Principal	\$ 5,994	\$ -	\$ -	\$ -	\$ -
9850	School Zone Traffic Control - Interest	\$ 196	\$ -	\$ -	\$ -	\$ -
9853	Case Street Roller - Principal (\$48,650)	\$ 44,188	\$ -	\$ -	\$ -	\$ -

STREET DEPARTMENT
Account 10-530

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9854	Case Street Roller - Interest	\$ 1,609	\$ -	\$ -	\$ -	\$ -
9855	Message Board - Principal (\$8,420)	\$ 7,601	\$ -	\$ -	\$ -	\$ -
9856	Message Board - Interest	\$ 263	\$ -	\$ -	\$ -	\$ -
9857	Message Board - Principal (\$8,420)	\$ 7,601	\$ -	\$ -	\$ -	\$ -
9858	Message Board - Interest	\$ 263	\$ -	\$ -	\$ -	\$ -
9859	F250 4 X 4 Pickup - Principal (\$32,570)	\$ 32,125	\$ -	\$ -	\$ -	\$ -
9860	F250 4 X 4 Pickup - Interest	\$ 220	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 192,232	\$ 96,660	\$ 205,853	\$ 275,347	\$ 89,000
	TOTAL	\$ 978,123	\$ 972,211	\$ 1,214,578	\$ 1,627,482	\$ 1,434,814

SOLID WASTE**Account 10-531**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Operation & Maintenance</u>						
4000	Liability & Property & Insurance	\$ 132	\$ 130	\$ 127	\$ 157	\$ 173
4100	Trash Bad Debt Write Off	\$ -	\$ (19)	\$ 19,356	\$ -	\$ -
4200	Travel Meals for brush/trash collection/cleanup	\$ 1,035	\$ 687	\$ 563	\$ 1,000	\$ 1,000
4650	Electricity	\$ 486	\$ 494	\$ 475	\$ 550	\$ 550
4670	Water Service	\$ 456	\$ 460	\$ 458	\$ 500	\$ 500
4700	Maintenance & Repairs Chipping Machine Blades and Belts Security System DVR	\$ -	\$ 3,000	\$ 2,000	\$ 3,000	\$ 3,000
	Subtotal	\$ 2,109	\$ 4,753	\$ 22,980	\$ 5,207	\$ 5,223

Supplies

5300	Supplies Texas Trash Off	\$ 1,639	\$ 3,675	\$ 200	\$ 3,300	\$ 3,300
5400	Fuel / Lubricants	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,639	\$ 3,675	\$ 200	\$ 4,300	\$ 4,300

Services

6600	Disposal Service Waste Connections Fee Increase Containers for city wide cleanup Containers for City Maint. Yard Waste Connections Fee Increase Document & Paper Shredding Delivery fee for Containers	\$ 623,616	\$ 769,393	\$ 778,051	\$ 780,000	\$ 1,030,000
6700	Hazardous Waste Disposal Service \$1.05*8.25%=\$1.13*4,800=\$5,424*12=\$65,088	\$ -	\$ -	\$ -	\$ -	\$ 65,088

SOLID WASTE

Account 10-531

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual</u> <u>09/30/18</u>	<u>Yr End Actual</u> <u>09/30/19</u>	<u>Yr End Actual</u> <u>09/30/20</u>	<u>Adopted Budget</u> <u>09/30/21</u>	<u>Base Budget</u> <u>2021-2022</u>
	Subtotal	\$ 623,616	\$ 769,393	\$ 778,051	\$ 780,000	\$ 1,095,088
<u>Fixed Assets</u>						
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 627,364	\$ 777,821	\$ 801,231	\$ 789,507	\$ 1,104,611

BUILDING MAINTENANCE**Account 10-532**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Operation & Maintenance</u>						
4000	Liability & Property Insurance	\$ 5	\$ -	\$ -	\$ -	\$ -
4650	Electricity	\$ 11,273	\$ 10,587	\$ 10,540	\$ 14,000	\$ 10,000
4670	Water Service - City Hall	\$ 952	\$ 913	\$ 971	\$ 1,400	\$ 1,400
4675	Sewer Service - City Hall	\$ 618	\$ 512	\$ 669	\$ 700	\$ 700
4700	Maintenance & Repairs Miscellaneous Building Repairs	\$ 2,526	\$ 1,539	\$ 363	\$ 6,000	\$ 6,000
4715	Unanticipated Maintenance & Rep	\$ 1,747	\$ 5,547	\$ 7,295	\$ 5,500	\$ 5,500
4725	18001 Marshall's Point House	\$ -	\$ -	\$ 9,535	\$ -	\$ -
4750	Miscellaneous Expenses	\$ -	\$ -	\$ (82)	\$ 500	\$ 500
	Subtotal	\$ 17,121	\$ 19,098	\$ 29,291	\$ 28,100	\$ 24,100
<u>Supplies</u>						
5300	Supplies	\$ 2,914	\$ 3,883	\$ 363	\$ 3,500	\$ 2,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,914	\$ 3,883	\$ 363	\$ 3,500	\$ 2,000
<u>Services</u>						
6135	Contract Services All Buildings HVAC Maint. Roof Repair	\$ 1,621	\$ 9,570	\$ 2,688	\$ 9,500	\$ 9,500
6500	Contractual Services Janitor-CH & Lib ADT Security Services Carpet Cleaning 1/year CH - strip & refinish tile floors 1/yr Miscellaneous	\$ 12,388	\$ 10,320	\$ 12,611	\$ 15,000	\$ 15,000

BUILDING MAINTENANCE**Account 10-532**

<u>Account</u> <u>Number</u>	<u>Account</u> <u>Name</u>	<u>Yr End</u> <u>Actual</u> <u>09/30/18</u>	<u>Yr End</u> <u>Actual</u> <u>09/30/19</u>	<u>Yr End</u> <u>Actual</u> <u>09/30/20</u>	<u>Adopted</u> <u>Budget</u> <u>09/30/21</u>	<u>Base</u> <u>Budget</u> <u>2021-2022</u>
6600	City Hall Remodeling Expense	\$ -	\$ 549	\$ 5,317	\$ 5,000	\$ 5,000
	Subtotal	\$ 14,009	\$ 20,439	\$ 20,616	\$ 29,500	\$ 29,500

Fixed Assets

9700	Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 34,044	\$ 43,421	\$ 50,271	\$ 61,100	\$ 55,600

PARKS AND RECREATION

Account 10-534

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 4,418	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 162	\$ 9	\$ 387	\$ 392	\$ 1,008
1020	Social Security / Medicare (7.65%)	\$ 2,637	\$ 2,742	\$ 8,082	\$ 8,686	\$ 14,691
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 2,781	\$ 2,879	\$ 8,451	\$ 9,492	\$ 16,055
1050	Health, Dental, & Life Insurance	\$ 8,497	\$ 7,384	\$ 18,678	\$ 37,489	\$ 38,002
1060	Health Reimbursement Account	\$ -	\$ 661	\$ 1,218	\$ 1,309	\$ 1,962
1070	Workers Compensation	\$ 882	\$ 885	\$ 757	\$ 1,070	\$ 1,070
1144	Car Allowance	\$ -	\$ -	\$ 3,554	\$ 4,200	\$ 4,200
1145	Longevity	\$ 104	\$ 138	\$ 208	\$ 277	\$ 450
1146	Rewards Program	\$ 405	\$ 405	\$ 405	\$ 810	\$ 1,620
1147	Work Boot Allowance	\$ 76	\$ 180	\$ 180	\$ 360	\$ 720
1148	Cell Phone Stipend	\$ -	\$ -	\$ 508	\$ 600	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 138
1274	Overtime	\$ 520	\$ 719	\$ 1,841	\$ 1,000	\$ 1,000
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,233	\$ 6,364
1540	Parks & Rec Director Chris Mobley	\$ -	\$ -	\$ 59,654	\$ 70,500	\$ 78,228
1550	Recreation Coordinator Katie Mikulak	\$ -	\$ -	\$ -	\$ 22,626	\$ 28,080
1570	Maintenance Personnel Adam Walden Chris Williams	\$ 33,386	\$ 34,428	\$ 41,205	\$ 86,152	\$ 76,544
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 3,699	\$ -

PARKS AND RECREATION

Account 10-534

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
Subtotal		\$ 49,449	\$ 50,431	\$ 149,546	\$ 249,894	\$ 271,331
<u>Operation & Maintenance</u>						
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	\$ 741	\$ 787	\$ 785	\$ 990	\$ 1,089
4110	Uniforms Uniforms (\$9/wk *52 wks) Delivery Fee (\$2.83 * 52 wks) Uniform Insurance (\$1.32/wk*52) Steel Toe Golashes (\$30) Winter Coat (\$65.00 each) Rain Coat (\$78) T-Shirts/Flourescent Yellow (\$17*5) Miscellaneous	\$ 520	\$ 792	\$ 2,169	\$ 6,000	\$ 1,400
4200	Travel Meals for School (\$10*10) Miscellaneous	\$ 63	\$ 66	\$ 471	\$ 600	\$ 600
4300	Education Pesticide Applicators Permit Irrigation Repair Class Licensed Irrigator NRPA (2 qty) Safety Education TEEX TURF Membership	\$ 85	\$ 85	\$ 792	\$ 1,000	\$ 1,000
4325	Drug Testing	\$ -	\$ -	\$ 210	\$ 750	\$ 750
4400	Dues	\$ -	\$ -	\$ 230	\$ 240	\$ 240
4600	Telephone	\$ 883	\$ 906	\$ 702	\$ 250	\$ 400
4650	Electricity	\$ 1,727	\$ 3,340	\$ 528	\$ 2,500	\$ 2,500
4670	Water Service	\$ 34,152	\$ 28,410	\$ 77,215	\$ 38,000	\$ 38,000
4700	Maintenance/Repairs	\$ 966	\$ 352	\$ 1,242	\$ 1,300	\$ 3,300
4715	Maint/ Repairs Unanticipated	\$ 3,155	\$ 951	\$ 7,046	\$ 3,000	\$ 5,600
4725	Vehicle Maintenance & Repair	\$ 187	\$ 622	\$ 6,337	\$ 2,000	\$ 2,000

PARKS AND RECREATION

Account 10-534

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
4730	Vehicle Safety Equipment	\$ -	\$ -	\$ 158	\$ 500	\$ 500
4750	Miscellaneous Expense Irrigation Maintenance & Repairs Miscellaneous	\$ 395	\$ 335	\$ 1,705	\$ 2,000	\$ 2,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 42,874	\$ 36,646	\$ 99,590	\$ 59,130	\$ 59,379

Supplies

5300	Supplies Infield Clay Mix for Dirt Replenishment Winter Rye for Overseeding Plants & Landscaping Miscellaneous	\$ 3,086	\$ 2,867	\$ 9,778	\$ 7,500	\$ 12,500
5305	Small Tools	\$ 251	\$ 998	\$ 2,670	\$ 3,000	\$ 2,000
5400	Fuel/Lubricants	\$ 1,671	\$ 1,729	\$ 2,484	\$ 4,000	\$ 4,000
5430	Chemicals Spring Pre-Emerge Overseed (Perennial Rye, 350 lbs/acre) Fertilizers/Seasonal (Analysis Varies) 5 Applications (5 lbs N/1000 Annually) Post Emerge Herbicide (As Needed/2 Applications Maximum) (1 Broadleaf/1 Grassy) Fall Pre-Emerge Option (Prodamine on Fertilizer)	\$ 30	\$ 95	\$ 1,013	\$ 1,500	\$ 1,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 5,038	\$ 5,688	\$ 15,944	\$ 16,000	\$ 20,000

Services

6100	Professional Services	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
6135	Contractual Services	\$ -	\$ -	\$ 4,500	\$ -	\$ -

PARKS AND RECREATION

Account 10-534

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
6500	Miscellaneous Services	\$ -	\$ -	\$ -	\$ 100	\$ -
	Subtotal	\$ -	\$ -	\$ 4,500	\$ 2,100	\$ 2,000
<u>Fixed Assets</u>						
9700	Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
9720	Machinery & Equipment	\$ -	\$ -	\$ 33,849	\$ 50,000	\$ 30,000
	LVGC Tennis Court Rehab				\$ 13,000	
	Portable Storage Building - Sunset Park				\$ 15,000	
	Pole & Netting - Pickleball Court				\$ 2,000	
9742	Reel Mower - Principal (\$28,000)	\$ 15,442	\$ -	\$ -	\$ -	\$ -
9743	Reel Mower - Interest	\$ 522	\$ -	\$ -	\$ -	\$ -
9744	Stadium Sprayer - Principal (\$6,800)	\$ 3,885	\$ -	\$ -	\$ -	\$ -
9745	Stadium Sprayer - Interest	\$ (304)	\$ -	\$ -	\$ -	\$ -
9746	Riding Lawn Mower - Principal (\$8,500)	\$ 4,206	\$ -	\$ -	\$ -	\$ -
9747	Riding Lawn Mower - Interest	\$ 563	\$ -	\$ -	\$ -	\$ -
9748	Tilt Trailer - Principal (\$3,500)	\$ 920	\$ -	\$ -	\$ -	\$ -
9749	Tilt Trailer - Interest	\$ 30	\$ -	\$ -	\$ -	\$ -
9750	2015 Van - Principal (\$21,000)	\$ 15,861	\$ -	\$ -	\$ -	\$ -
9751	2015 Van - Interest	\$ 506	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 41,630	\$ -	\$ 33,849	\$ 50,000	\$ 30,000
	TOTAL	\$ 138,990	\$ 92,766	\$ 303,429	\$ 377,124	\$ 382,710

AQUATICS**Account 10-535**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1274	Overtime	\$ 143	\$ (143)	\$ -	\$ -	\$ -
1591	Standby Time	\$ -	\$ -	\$ -	\$ 1,200	\$ -
	Subtotal	\$ 143	\$ (143)	\$ -	\$ 1,200	\$ -
<u>Operation & Maintenance</u>						
4000	Liability Insurance	\$ 794	\$ 825	\$ 821	\$ 998	\$ 1,098
4110	Uniforms	\$ 16	\$ 19	\$ 60	\$ -	\$ -
4300	Education	\$ -	\$ 325	\$ -	\$ 1,000	\$ 1,000
4550	Legal Notices	\$ -	\$ 218	\$ -	\$ 225	\$ 225
4600	Telephone/Internet Telephone & Cell	\$ 935	\$ 967	\$ 959	\$ 1,600	\$ 1,600
4650	Electricity	\$ 4,161	\$ 4,159	\$ 2,789	\$ 6,300	\$ 6,300
4670	Water Service	\$ 18,950	\$ 5,449	\$ 7,115	\$ 17,000	\$ 17,000
4675	Sewer Service	\$ 13,749	\$ 4,535	\$ 4,604	\$ 11,000	\$ 11,000
4700	Maintenance & Repairs C/O Sand Filters	\$ 181	\$ 2,272	\$ 6,578	\$ 5,000	\$ 5,000
4715	Maint/Repair Unanticipated	\$ 4,374	\$ 1,365	\$ 6,434	\$ 3,500	\$ 3,500
4775	Pool Pass/Party Deposits Refunds	\$ -	\$ 11	\$ -	\$ -	\$ -
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 43,159	\$ 20,145	\$ 29,360	\$ 46,623	\$ 46,723
<u>Supplies</u>						
5300	Supplies	\$ 823	\$ 3,026	\$ 4,705	\$ 2,500	\$ 4,000
5430	Chemicals	\$ 756	\$ 1,555	\$ 2,828	\$ 2,000	\$ 2,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -

AQUATICS**Account 10-535**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,578	\$ 4,581	\$ 7,533	\$ 4,500	\$ 6,000
<u>Services</u>						
6100	Professional Services	\$ 62,265	\$ 71,907	\$ 43,798	\$ 65,000	\$ 55,000
6500	Miscellaneous Services RPZ Testing Research Pest Control Electrical Maintenance Misc. Contract Labor	\$ -	\$ 61	\$ 1,550	\$ 3,000	\$ 3,000
	Subtotal	\$ 62,265	\$ 71,968	\$ 45,348	\$ 68,000	\$ 58,000
<u>Fixed Assets</u>						
9310	Park Improvements	\$ -	\$ -	\$ 695	\$ 1,500	\$ -
9720	Machinery & Equipment	\$ -	\$ -	\$ (695)	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 1,500	\$ -
	TOTAL	\$ 107,145	\$ 96,551	\$ 82,241	\$ 121,823	\$ 110,723

LIBRARY
Account 10-545

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 1,236	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 621	\$ 78	\$ 576	\$ 785	\$ 1,008
1020	Social Security / Medicare (7.65%)	\$ 8,967	\$ 9,464	\$ 9,854	\$ 9,661	\$ 11,370
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 7,955	\$ 7,940	\$ 8,549	\$ 8,726	\$ 9,440
1050	Health, Dental, & Life Insurance	\$ 16,993	\$ 14,835	\$ 16,268	\$ 17,641	\$ 21,047
1060	Health Reimbursement Account	\$ -	\$ 1,322	\$ 1,328	\$ 1,308	\$ 1,308
1070	Workers Comp	\$ 363	\$ 454	\$ 388	\$ 549	\$ 549
1120	Library Director Jan Steele	\$ 59,230	\$ 62,070	\$ 64,436	\$ 65,018	\$ 67,638
1130	Librarians Rachel Deaton - Library Assistant Library Assistant - Vacant Patti J. Ellison - Librarian	\$ 56,636	\$ 60,488	\$ 62,376	\$ 58,788	\$ 78,372
1145	Longevity	\$ 1,073	\$ 796	\$ 934	\$ 1,073	\$ 1,211
1146	Rewards Program	\$ 810	\$ 810	\$ 810	\$ 810	\$ 810
1148	Cell Phone Stipend	\$ -	\$ -	\$ 531	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ 600	\$ 138
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 4,309	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,436	\$ 5,082
1500	Pay Plan Increases	\$ -	\$ -	\$ -	\$ 4,309	\$ -
Subtotal		\$ 152,648	\$ 158,257	\$ 167,288	\$ 175,611	\$ 198,573

Operation & Maintenance

4000	Liability & Property Insurance	\$ 1,173	\$ 1,216	\$ 1,210	\$ 1,472	\$ 1,619
4200	Travel Mileage & Meals for Continuing Educ. Classes & TLA Conference	\$ 20	\$ 123	\$ 251	\$ 3,218	\$ 3,378
4300	Education TLA Conference & Registration, Continuing Ed Classes	\$ -	\$ 43	\$ 43	\$ 665	\$ 550
4333	TexShare Database Fees	\$ 113	\$ -	\$ 248	\$ 130	\$ 131

LIBRARY
Account 10-545

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
4400	Dues Am. Library Association (3) TX Library Association (4) TMLDA (1)	\$ 800	\$ 907	\$ 473	\$ 1,218	\$ 1,161
4420	Bonds (Notary Bond)	\$ -	\$ 112	\$ -	\$ 200	\$ 200
4670	Water Service	\$ 533	\$ 529	\$ 549	\$ 600	\$ 650
4675	Sewer Service	\$ 386	\$ 451	\$ 475	\$ 450	\$ 480
4700	Maintenance and Repairs	\$ 1,667	\$ 225	\$ 1,380	\$ 8,000	\$ 7,500
4750	Miscellaneous Expenses Children & Teen Program Volunteer Appreciation Event Miscellaneous Needs Adult Programs & Workshop	\$ 2,316	\$ 2,941	\$ 2,905	\$ 14,500	\$ 14,500
4825	Information Technology	\$ -	\$ -	\$ 15,317	\$ 1,000	\$ 1,000
	Subtotal	\$ 7,006	\$ 6,546	\$ 22,851	\$ 31,453	\$ 31,169

Supplies

5100	Books/Publications/Films	\$ 841	\$ 2,196	\$ 1,428	\$ 19,000	\$ 17,000
5200	Postage Regular Postage Interlibrary Loans	\$ 327	\$ 266	\$ 162	\$ 400	\$ 350
5300	Supplies	\$ 6,241	\$ 6,171	\$ 3,268	\$ 8,000	\$ 8,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 2,513	\$ -	\$ 100
5700	Winter Storms	\$ 6,241	\$ 6,171	\$ -	\$ 8,000	\$ -
	Subtotal	\$ 13,650	\$ 14,804	\$ 7,372	\$ 35,400	\$ 25,450

Services

6100	Professional Services Library Web Update E-Rate Consultant Biblionix Automation Services CTLS Library Services Other Services	\$ 4,507	\$ 2,047	\$ 3,675	\$ 5,100	\$ 4,520
6500	Miscellaneous Services Pest Control Carpet Cleaning	\$ 2,436	\$ 1,894	\$ 1,830	\$ 2,000	\$ 2,500

LIBRARY**Account 10-545**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Fire Extinguisher Inspection & Service Other Services					
6540	Maintenance Agreements Semi-Annual Service - Heating/AC Units Security Alarm & Cameras	\$ 501	\$ 1,780	\$ 1,874	\$ 1,640	\$ 2,890
	Subtotal	\$ 7,445	\$ 5,722	\$ 7,379	\$ 8,740	\$ 9,910
<u>Fixed Assets</u>						
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 180,749	\$ 185,329	\$ 204,890	\$ 251,204	\$ 265,102

CITY COUNCIL MEMBERS
Account 10-550

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation & Maintenance</u>						
4200	Travel	\$ -	\$ 6,344	\$ 6,926	\$ 3,000	\$ 5,000
4300	Education	\$ -	\$ 5,925	\$ 1,280	\$ 3,000	\$ 5,000
4410	Committee Expenses	\$ -	\$ 345	\$ -	\$ 4,000	\$ 2,500
4550	Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expenses	\$ -	\$ 7,808	\$ 960	\$ 6,000	\$ 5,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 4,000
	Subtotal	\$ -	\$ 20,422	\$ 9,167	\$ 16,000	\$ 21,500
<u>Supplies</u>						
5300	Supplies	\$ -	\$ -	\$ 654	\$ 3,500	\$ 2,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 1,363	\$ -	\$ -
5600	Lago Economic Recover Program	\$ -	\$ -	\$ 1,054	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ 3,071	\$ 3,500	\$ 2,000
<u>Services</u>						
6100	Professional Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,819
	CapCOG Air Quality Program				\$ 819	
	Miscellaneous				\$ 5,000	
6120	Legal Services	\$ -	\$ 977	\$ -	\$ -	\$ -
6400	Printing and Binding Services	\$ -	\$ -	\$ -	\$ -	\$ -
6500	Miscellaneous Services	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	Subtotal	\$ -	\$ 977	\$ -	\$ 5,000	\$ 8,319
<u>Fixed Assets</u>						
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 21,399	\$ 12,237	\$ 24,500	\$ 31,819

GENERAL FUND TO OTHER FUND TRANSFERS**Account 10-586**

Account Number	Account Name	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
9766	Transfer to Lago Vista Golf Course	\$ 507,886	\$ 546,603	\$ 280,000	\$ 399,994	\$ 438,694
9768	Transfer to CIP	\$ -	\$ -	\$ 3,755,164	\$ 3,100,871	\$ 2,644,735
TOTAL		\$ 507,886	\$ 546,603	\$ 4,035,164	\$ 3,500,865	\$ 3,083,429

AVIATION FUND REVENUES**Fund 14**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
Airport						
440-1410	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
440-1430	Credit Card Fees	\$ -	\$ -	\$ 3	\$ -	\$ -
440-3100	Airport RAAPOA Revenue-Owner	\$ 20,000	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,400
440-3103	Airport Fuel Revenue	\$ 104,945	\$ 198,335	\$ 217,808	\$ 220,000	\$ 350,000
440-3105	F-4 Project	\$ -	\$ -	\$ -	\$ -	\$ -
440-3113	Through the Fence Agreements	\$ -	\$ -	\$ -	\$ -	\$ -
440-3123	Monthly Tie Downs	\$ -	\$ -	\$ -	\$ -	\$ -
440-3133	Vehicle Parking	\$ -	\$ 150	\$ -	\$ 100	\$ -
440-3143	RAAPOA Access Fee - Visitors	\$ -	\$ -	\$ -	\$ -	\$ -
440-3153	Overnight Tie Down	\$ -	\$ -	\$ 150	\$ -	\$ 1,471
440-3163	Tie Down Lease Agreement	\$ -	\$ 1,300	\$ 2,625	\$ 3,500	\$ 2,200
440-3173	Miscellaneous Airport Parking	\$ -	\$ 50	\$ 925	\$ 20,000	\$ -
440-3200	Ramp Grant Revenue	\$ 39,603	\$ 50,000	\$ -	\$ -	\$ -
440-3250	Airport POA Shared Expense Cor	\$ -	\$ -	\$ -	\$ -	\$ -
440-3300	Airport POA CIP Contribution	\$ -	\$ 1,844	\$ -	\$ -	\$ -
440-3350	TXDot Matching Fund Project	\$ -	\$ -	\$ -	\$ -	\$ -
440-3400	Airport POA AWOS Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
440-9000	Transfers In	\$ -	\$ 76,114	\$ -	\$ -	\$ -
	Subtotal	\$ 164,549	\$ 351,192	\$ 244,911	\$ 267,000	\$ 377,071
	Total Aviation Revenues	\$ 164,549	\$ 351,192	\$ 244,911	\$ 267,000	\$ 377,071

AVIATION
Account 14-540

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ -	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ -	\$ -	\$ -	\$ 196	\$ 252
1020	Social Security / Medicare (7.65%)	\$ -	\$ -	\$ -	\$ 798	\$ 1,196
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ -	\$ -	\$ -	\$ 3,872	\$ 1,307
1070	Workers Comp	\$ -	\$ -	\$ -	\$ 100	\$ 100
1145	Longevity	\$ -	\$ -	\$ -	\$ 35	\$ 35
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 35
1260	Airport Manager (Part Time) Robert Schnaiter	\$ -	\$ -	\$ -	\$ 17,878	\$ 15,600
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 416	\$ -
1405	COLA Increase	\$ -	\$ -	\$ -	\$ -	\$ 543
	Subtotal	\$ -	\$ -	\$ -	\$ 23,295	\$ 19,067

Operation & Maintenance

4000	Liability/Property Insurance	\$ 1,827	\$ 3,330	\$ 3,290	\$ 5,500	\$ 6,050
4200	Travel	\$ 22	\$ 17	\$ -	\$ 50	\$ 50
4575	Bank Charges	\$ 3,212	\$ 4,415	\$ 4,954	\$ 5,000	\$ 7,500
4600	Telephone	\$ 1,007	\$ -	\$ 2,299	\$ 3,820	\$ 3,200
4650	Electricity Beacon & Runway Lights 9305 Rolling Hills (AWOS) Fuel Farm	\$ 4,059	\$ 4,120	\$ 5,872	\$ 7,950	\$ 7,950
4670	Water Service	\$ -	\$ 377	\$ 600	\$ 1,000	\$ 1,500
4675	Sewer Service	\$ -	\$ -	\$ 488	\$ 1,000	\$ 1,500
4700	Maintenance and Repairs Trash Pickup Lights (Blueglobes) AWOS	\$ 9,173	\$ 21,861	\$ 12,440	\$ 10,000	\$ 7,500

AVIATION
Account 14-540

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4720	Vehicle Maintenance & Repairs	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
4750	Miscellaneous Expenses Mowing/Weed Control	\$ 1,693	\$ 824	\$ 3,646	\$ 1,000	\$ 1,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,000
	Subtotal	\$ 20,993	\$ 34,945	\$ 33,589	\$ 37,820	\$ 38,250

Supplies

5300	Supplies	\$ 123	\$ 922	\$ 1,481	\$ 100	\$ 1,000
5400	Fuel & Lubricants	\$ 115,110	\$ 160,581	\$ 153,749	\$ 175,000	\$ 282,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 115,233	\$ 161,503	\$ 155,230	\$ 175,100	\$ 283,500

Services

6100	Professional Services AWOS - Vaisala Contract AARC Inspections/Employee Training Vegetation Removal QTPod Maintenance Contract Miscellaneous	\$ 23,474	\$ 28,243	\$ 23,167	\$ 31,385	\$ 35,000
6500	Miscellaneous Services	\$ 3,659	\$ 2,282	\$ -	\$ 2,400	\$ 1,000
6800	Depreciation	\$ -	\$ 41,390	\$ 60,452	\$ -	\$ -
	Subtotal	\$ 27,133	\$ 71,915	\$ 83,619	\$ 33,785	\$ 36,000

Fixed Assets

9700	Fixed Assets	\$ 50,295	\$ -	\$ -	\$ -	\$ -
9710	Capital Contributions	\$ -	\$(452,406)	\$ -	\$ -	\$ -
9725	Transfer to General Fund	\$ -	\$ 39,603	\$ -	\$ -	\$ -
9801	Property Acquisition	\$ 3,900	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 54,195	\$(412,803)	\$ -	\$ -	\$ -
	TOTAL	\$ 217,554	\$(144,440)	\$ 272,437	\$ 270,000	\$ 376,817

Lago Vista Golf Course Combined Summary

	Yr End Actual <u>9/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
<u>Revenues</u>	\$ 702,839	\$ 603,572	\$ 770,003	\$ 847,478	\$ 903,700
<u>Audit Entry - Sold HLGC</u>	\$ -	\$ 1,870,659	\$ 187,583	\$ -	\$ -
<u>Transfer from General Fund</u>	\$ 500,000	\$ 507,000	\$ 280,000	\$ 399,994	\$ 438,694
<u>Combined Expenses</u>					
Personnel & Benefits - ProShop	\$ 218,326	\$ 215,104	\$ 212,342	\$ 277,096	\$ 292,030
Personnel & Benefits -Maintenance	\$ 389,455	\$ 388,568	\$ 365,468	\$ 484,621	\$ 512,189
HLGC Personnel & Benefits Combined	\$ 965	\$ (5,038)	\$ -	\$ -	\$ -
Operations & Maintenance - ProShop	\$ 68,805	\$ 71,848	\$ 87,906	\$ 96,017	\$ 129,565
Operations & Maintenance - Maintenance	\$ 87,893	\$ 71,172	\$ 79,505	\$ 148,448	\$ 168,320
HLGC Operations & Maintenance Combined	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - ProShop	\$ 122,720	\$ 78,540	\$ 75,329	\$ 58,150	\$ 55,150
Supplies - Maintenance	\$ 97,058	\$ 95,603	\$ 95,486	\$ 108,200	\$ 128,500
HGLC Supplies Combined	\$ -	\$ -	\$ -	\$ -	\$ -
Services - ProShop	\$ 90,150	\$ 51,079	\$ 46,605	\$ 58,640	\$ 56,640
Services - Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
HLGC Services Combined	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed Assets - ProShop	\$ (252,344)	\$ (27,325)	\$ 6,379	\$ 16,300	\$ -
Fixed Assets - Maintenance	\$ -	\$ 6,302	\$ 5,101	\$ -	\$ -
HLGC Fixed Assets Combined	\$ -	\$ -	\$ -	\$ -	\$ -
LVGC Depreciation	\$ -	\$ -	\$ 169,464	\$ -	\$ -
Transfer to Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Combined Expenses	\$ 823,029	\$ 945,853	\$ 1,143,585	\$ 1,247,472	\$ 1,342,394
Surplus (deficit)	\$ 379,810	\$ 2,035,378	\$ 94,001	\$ -	\$ -

LAGO VISTA GOLF COURSE FUND REVENUES
Account 15-410 / 15-420

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
Pro Shop						
410-1100	Cart Rental	\$ 110,245	\$ 116,156	\$ 158,244	\$ 170,000	\$ 190,000
410-1201	Driving Range Revenue	\$ 17,084	\$ 16,264	\$ 23,131	\$ 30,000	\$ 37,500
410-1305	Greens Fees	\$ 193,153	\$ 201,994	\$ 316,735	\$ 255,000	\$ 275,000
410-1310	Handicap Fees	\$ 4,770	\$ 4,860	\$ 4,230	\$ 4,300	\$ 4,500
410-1320	Membership Fees	\$ 139,888	\$ 110,338	\$ 123,658	\$ 185,000	\$ 185,000
410-1325	Pro Shop Sales	\$ 30,077	\$ 35,426	\$ 43,903	\$ 57,978	\$ 65,000
410-1330	Club Rental	\$ 2,920	\$ 2,372	\$ 4,643	\$ 3,500	\$ 4,500
410-1336	Tournament Fees - Non Taxable	\$ 7,974	\$ 17,800	\$ 9,087	\$ 44,000	\$ 40,000
410-1340	Other Revenue	\$ 36,917	\$ 44,784	\$ 66,283	\$ 45,500	\$ 50,000
410-1810	Long and Short	\$ 62	\$ (1,364)	\$ (4,224)	\$ -	\$ -
410-1900	Credit Card Fees	\$ 1,015	\$ 470	\$ 290	\$ -	\$ -
410-7953	Grants - Not Capital	\$ -	\$ 17,820	\$ -	\$ -	\$ -
	Hole Sponsorship	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000
410-9101	Transfer from General Fund	\$ 500,000	\$ 507,000	\$ 280,000	\$ 399,994	\$ 438,694
	Subtotal	\$ 1,044,106	\$ 1,073,919	\$ 1,025,979	\$ 1,213,272	\$ 1,308,194
Snack Bar						
420-1100	Beer & Wine Sales	\$ 61,139	\$ 2,181	\$ -	\$ -	\$ -
420-1200	Other Drinks - Non-Taxable	\$ 1,285	\$ 52	\$ 637	\$ -	\$ -
420-1201	Food Sales	\$ 50,325	\$ 229	\$ 1,487	\$ -	\$ -
420-1205	Other Drinks - Taxable	\$ 13,223	\$ 365	\$ 1,950	\$ -	\$ -
420-1300	Facility Rental	\$ -	\$ 33,825	\$ 19,950	\$ 34,200	\$ 34,200
420-1810	Long and Short	\$ (133)	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 125,840	\$ 36,653	\$ 24,024	\$ 34,200	\$ 34,200
440-9102	Audit Entry - Sold HLGC	\$ -	\$ 1,870,659	\$ 187,583	\$ -	\$ -
	Subtotal	\$ -	\$ 1,870,659	\$ 187,583	\$ -	\$ -
HLGC	Total Revenue	\$ 32,893	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 32,893	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenues	\$ 1,202,839	\$ 2,981,231	\$ 1,237,586	\$ 1,247,472	\$ 1,342,394

LVGC PRO SHOP AND SNACK BAR
Account 15-510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 1,173	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 1,098	\$ 185	\$ 1,052	\$ 2,103	\$ 2,533
1020	Social Security / Medicare (7.65%)	\$ 12,299	\$ 12,140	\$ 11,521	\$ 14,451	\$ 15,490
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 11,977	\$ 8,911	\$ 15,220	\$ 10,235	\$ 10,837
1050	Health, Dental, & Life Insurance	\$ 26,259	\$ 22,219	\$ 19,959	\$ 37,490	\$ 38,002
1060	Health Reimbursement Account	\$ -	\$ 1,984	\$ 1,389	\$ 1,962	\$ 1,962
1070	Workers Compensation	\$ 9,785	\$ 10,289	\$ 9,626	\$ 13,707	\$ 13,707
1100	Director of Golf Operations Chris Goodwin	\$ 41,410	\$ 49,571	\$ 51,404	\$ 51,348	\$ 56,176
520-1100	Auditors Entry - HLGC Carryover	\$ -	\$ (5,038)	\$ -	\$ -	\$ -
1101	Marketing Coordinator Amanda Harkins	\$ -	\$ -	\$ -	\$ 35,000	\$ 36,410
1102	Golf Professional/Assistant Golf Pro Jeffrey Cannon	\$ 10,029	\$ -	\$ -	\$ -	\$ 13,520
1105	Front Desk Clerks	\$ 42,207	\$ 33,424	\$ 5,721	\$ -	\$ -
1106	Front Desk Clerk (PT) Richard Dildine Daniel Smith Hal Blaiss	\$ 20,547	\$ 28,066	\$ 49,924	\$ 21,311	\$ 27,099
1120	Outside Services/Cart Keepers Eric Donnellan - Full time Stephen Talley Braden Smith Alex Woodhull Jack Stewart	\$ 33,632	\$ 39,140	\$ 36,901	\$ 70,089	\$ 57,289
1143	Cell Phone Allowance	\$ 782	\$ 781	\$ 780	\$ 780	\$ 780
1144	Car Allowance	\$ 2,663	\$ 3,603	\$ 3,600	\$ 3,600	\$ 3,600
1145	Longevity	\$ 1,522	\$ 1,834	\$ 1,799	\$ 1,558	\$ 1,799
1146	Rewards Program	\$ 1,215	\$ 1,215	\$ 810	\$ 1,215	\$ 1,215

LVGC PRO SHOP AND SNACK BAR
Account 15-510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
1148	Cell Phone Stipend	\$ -	\$ -	\$ -	\$ -	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 381
1274	Overtime	\$ 2,900	\$ 1,744	\$ 1,462	\$ 4,000	\$ 4,000
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 6,186	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 2,062	\$ 6,630
	Subtotal	\$ 218,326	\$ 210,067	\$ 212,342	\$ 277,096	\$ 292,030

Operation & Maintenance

4000	Liability/Property Insurance Liability/Property/Errors & Omissions/Vehicle Liability/Auto Physical Damage	\$ 3,118	\$ 2,601	\$ 2,125	\$ 3,147	\$ 3,462
4110	Uniforms Logo Shirts/Uniforms	\$ 223	\$ -	\$ 367	\$ 2,000	\$ 2,000
4200	Travel PGA Education Travel	\$ 339	\$ 3,283	\$ 1,240	\$ 2,000	\$ 2,000
4300	Education PGA	\$ 116	\$ -	\$ 250	\$ 2,000	\$ 2,000
4305	Conventions	\$ -	\$ 155	\$ -	\$ -	\$ -
4400	Dues & Subscriptions	\$ 6,752	\$ 40	\$ 45	\$ 1,000	\$ 500
4570	Rental/Lease Golf Cart Lease	\$ 1,534	\$ -	\$ -	\$ 25,440	\$ 57,683
4575	Bank Charges Credit Card Charges	\$ 12,307	\$ 10,012	\$ 14,809	\$ 11,500	\$ 15,000
4600	Telephone	\$ 4,558	\$ 3,805	\$ 3,671	\$ 4,500	\$ 3,700
4650	Electricity	\$ 17,086	\$ 18,995	\$ 17,504	\$ 19,200	\$ 18,000
4670	Water Service	\$ 2,655	\$ 2,482	\$ 2,538	\$ 2,730	\$ 3,020
4675	Sewer Service	\$ 3,393	\$ 2,833	\$ 2,823	\$ 3,000	\$ 3,200
4680	Cable TV Service	\$ 1,990	\$ 2,552	\$ 3,423	\$ 2,500	\$ 4,000
4700	Maintenance/Repairs	\$ 1,377	\$ 2,885	\$ 385	\$ 3,000	\$ 3,000
4715	Maint/Repair Unanticipated	\$ 10,436	\$ 15,133	\$ 18,097	\$ 7,000	\$ 6,500
4750	Miscellaneous Expenses	\$ 2,921	\$ 7,073	\$ 19,367	\$ 5,000	\$ 4,500

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 9/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4825	Information Technology	\$ -	\$ -	\$ 1,262	\$ 2,000	\$ 1,000
	Subtotal	\$ 68,805	\$ 71,848	\$ 87,906	\$ 96,017	\$ 129,565
<u>Supplies</u>						
5200	Postage	\$ -	\$ 7	\$ 72	\$ 150	\$ 150
5300	Supplies	\$ 24,201	\$ 31,041	\$ 8,771	\$ 8,000	\$ 7,500
5301	Pro Shop Inventory	\$ 29,232	\$ 46,235	\$ 52,056	\$ 40,000	\$ 40,000
5302	Snack Bar Supplies	\$ 5,907	\$ 116	\$ -	\$ -	\$ -
5303	Snack Bar Food	\$ 28,494	\$ -	\$ -	\$ -	\$ -
5304	Snack Bar Drinks	\$ 8,711	\$ -	\$ -	\$ -	\$ -
5305	Snack Bar Beer & Wine	\$ 26,174	\$ 1,141	\$ -	\$ -	\$ -
5306	Pro Shop Supplies	\$ -	\$ -	\$ 10,001	\$ 10,000	\$ 7,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ 4,429	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 122,720	\$ 78,540	\$ 75,329	\$ 58,150	\$ 55,150
<u>Services</u>						
6100	Professional Services	\$ 19,868	\$ 1,692	\$ 1,448	\$ 3,500	\$ 4,000
6135	Contract Services TGA - GHIN Handicap	\$ 37,895	\$ 741	\$ 2,820	\$ 4,000	\$ 4,000
6540	Maintenance Agreements ADT Club Prophet System ECO Lab	\$ 12,766	\$ 16,492	\$ 9,758	\$ 15,000	\$ 12,500
6550	Advertising	\$ 18,480	\$ 30,959	\$ 31,534	\$ 35,000	\$ 35,000
6600	Trash Service	\$ 1,140	\$ 1,195	\$ 1,045	\$ 1,140	\$ 1,140
	Subtotal	\$ 90,150	\$ 51,079	\$ 46,605	\$ 58,640	\$ 56,640
<u>Fixed Assets</u>						
9000	Fixed Assets	\$ -	\$ -	\$ -	\$ 4,300	\$ -
9100	Golf Carts - Principal	\$ -	\$ -	\$ -	\$ 12,000	\$ -

LVGC PRO SHOP AND SNACK BAR
Account 15-510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9105	Golf Carts-Interest	\$ 10,165	\$ 2,694	\$ 6,379	\$ -	\$ -
9700	Contributed Capital	\$ (262,509)	\$ (30,019)	\$ -	\$ -	\$ -
	Subtotal	\$ (252,344)	\$ (27,325)	\$ 6,379	\$ 16,300	\$ -
	Total	\$ 247,657	\$ 384,208	\$ 428,561	\$ 506,203	\$ 533,385

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 9/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accured Salary (Auditor Adjustment)	\$ -	\$ -	\$ 1,719	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 1,524	\$ 174	\$ 1,255	\$ 1,962	\$ 3,024
1020	Social Security / Medicare (7.65%)	\$ 21,071	\$ 20,904	\$ 19,777	\$ 24,300	\$ 24,873
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	28,334	\$ 27,295	19,133	\$ 26,555	\$ 27,181
1050	Health, Dental, & Life Insurance	\$ 63,265	\$ 52,922	\$ 52,964	\$ 83,842	\$ 104,549
1060	Health Reimbursement Account	\$ -	\$ 4,623	\$ 4,322	\$ 5,232	\$ 5,232
1070	Workers Compensation	\$ 846	\$ 9,146	\$ 7,001	\$ 11,066	\$ 11,066
1080	Superintendent - Greens Keeper	\$ -	\$ -	\$ -	\$ -	\$ -
1100	Golf Course Supervisor Diego Navarro	\$ 57,745	\$ 60,544	\$ 66,890	\$ 70,000	\$ 72,821
1105	Maintenance Personnel Vacant Glenn Wilburn Allen Marble Ben Roberts Vacant Vacant Dan Archer (Part Time) Monte Johnson Vacant (Part Time)	\$ 169,448	\$ 168,975	\$ 150,873	\$ 199,913	\$ 200,791
1115	Golf Course Mechanic Jaime Martinez	\$ 29,904	\$ 31,168	\$ 32,916	\$ 32,184	\$ 35,183
1145	Longevity	\$ 1,453	\$ 1,730	\$ 1,315	\$ 1,522	\$ 1,730
1146	Rewards Program	\$ 3,239	\$ 2,429	\$ 2,025	\$ 3,239	\$ 3,644
1147	Work Boot Allowance	\$ 1,302	\$ 2,713	\$ 1,827	\$ 2,187	\$ 2,367
1148	Cell Phone Stipend	\$ -	\$ -	\$ 254	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 381
1274	Overtime	\$ 11,324	\$ 5,945	\$ 3,197	\$ 8,000	\$ 8,000
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 10,514	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 3,505	\$ 10,747
Subtotal		\$ 389,455	\$ 388,568	\$ 365,468	\$ 484,621	\$ 512,189

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Operation & Maintenance</u>						
4000	Liability/Property Insurance Liability /Property/Errors & Omissions	\$ 4,088	\$ 4,512	\$ 4,892	\$ 5,459	\$ 6,005
4110	Uniforms Uniform (Purchase) Winter Coats Light Winter Coats	\$ 925	\$ 11	\$ 3,990	\$ 7,500	\$ 7,500
4200	Travel	\$ 310	\$ 1,070	\$ 277	\$ 1,500	\$ 1,500
4300	Education	\$ 807	\$ 870	\$ 706	\$ 1,500	\$ 1,500
4570	Rental/Lease Golf Course Equip Lease #1 Golf Course Equip Lease #2 Golf Course Equip Lease #3 Golf Course Equip Lease #4	\$ 24,386	\$ -	\$ 1	\$ 81,150 \$ 37,787 \$ 18,332 \$ 12,600 \$ 29,896	\$ 98,615
4600	Telephone / Cell Phones / Pagers	\$ 1,510	\$ 1,369	\$ 584	\$ 1,750	\$ 1,200
4650	Electricity	\$ 5,818	\$ 5,594	\$ 5,361	\$ 6,489	\$ 7,000
4670	Water Service - Rest Rooms	\$ 3,252	\$ 4,952	\$ 3,701	\$ 4,100	\$ 6,000
4675	Sewer Service - Rest Rooms	\$ 1,920	\$ 4,383	\$ 2,626	\$ 4,000	\$ 4,000
4700	Equipment Repairs & Maintenance	\$ 25,798	\$ 26,415	\$ 23,311	\$ 17,000	\$ 15,000
4705	Irrigation Maintenance & Repairs	\$ 13,499	\$ 15,277	\$ 25,456	\$ 10,000	\$ 12,000
4710	Golf Cart Maint & Repairs	\$ 628	\$ 1,622	\$ 248	\$ 2,000	\$ 2,000
4725	Vehicle Maintenance & Repairs	\$ 797	\$ 699	\$ 91	\$ 1,000	\$ 1,000
4750	Miscellaneous Expenses	\$ 4,155	\$ 4,397	\$ 8,261	\$ 5,000	\$ 5,000
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 87,893	\$ 71,172	\$ 79,505	\$ 148,448	\$ 168,320
<u>Supplies</u>						
5300	Supplies	\$ 11,914	\$ 9,701	\$ 6,869	\$ 9,000	\$ 10,000
5305	Small Tools 1 Weed Eater 1 Chain Saw 1 Push Mower	\$ 999	\$ 229	\$ 1,296	\$ 1,200	\$ 1,000
5400	Fuel/Lubricants Equipment/Vehicle/Carts	\$ 17,151	\$ 25,435	\$ 19,101	\$ 20,000	\$ 20,000

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
5430	Chemicals	\$ 34,654	\$ 30,681	\$ 17,544	\$ 35,000	\$ 45,000
5435	Fertilizer	\$ 18,103	\$ 19,865	\$ 41,010	\$ 25,000	\$ 35,000
5440	Sand & Soil	\$ 7,502	\$ 9,692	\$ 5,865	\$ 9,000	\$ 10,000
5445	Seed	\$ 6,735	\$ -	\$ 3,348	\$ 9,000	\$ 7,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ 453	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 97,058	\$ 95,603	\$ 95,486	\$ 108,200	\$ 128,500
<u>Services</u>						
6100	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
6430	Bulk Water	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fixed Assets</u>						
9700	Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
9751	Turf Gator - Interest	\$ -	\$ 6,302	\$ 5,101	\$ -	\$ -
	Subtotal	\$ -	\$ 6,302	\$ 5,101	\$ -	\$ -
	Total	\$ 574,407	\$ 561,645	\$ 545,560	\$ 741,269	\$ 809,009

**UTILITY FUND REVENUES
FUND 30**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
Contribution Capital						
430-1200	Insurance Recovery	\$ -	\$ 3,748	\$ -	\$ -	\$ -
430-1300	Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ 3,748	\$ -	\$ -	\$ -
General Operations						
450-1410	Investment Interest	\$ 5,161	\$ 16,614	\$ 29,635	\$ 24,000	\$ 6,890
450-1420	Utility Extension Request Fee	\$ 45,200	\$ 49,860	\$ 75,180	\$ 45,000	\$ 120,182
450-1421	Interfund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
450-1425	Trans from Bond for Labor/Equip	\$ -	\$ -	\$ -	\$ -	\$ -
450-1430	Credit Card Service Fee	\$ 40,818	\$ 49,440	\$ 28,420	\$ -	\$ -
450-1601	PID Administration	\$ -	\$ -	\$ -	\$ -	\$ -
450-1602	PID Inspections	\$ -	\$ -	\$ -	\$ -	\$ -
450-1810	Cash Long and Short	\$ -	\$ 10	\$ (80)	\$ -	\$ -
450-3230	LCRA Grants	\$ 43,479	\$ -	\$ 750	\$ 25,000	\$ -
450-4400	Other Revenue	\$ -	\$ -	\$ 2	\$ -	\$ 10,000
450-9060	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
450-9100	Transfer from Reserves	\$ -	\$ -	\$ -	\$ 2,038,522	\$ 95,000
450-9800	Other Resources	\$ -	\$ 26,801	\$ -	\$ -	\$ -
450-9900	Interfund Transfer	\$ -	\$ -	\$ 657,251	\$ -	\$ -
	Subtotal	\$ 134,658	\$ 142,725	\$ 791,157	\$ 2,132,522	\$ 232,071
Water Services						
460-4100	Water Service Fees	\$ 3,173,257	\$ 3,558,044	\$ 4,141,830	\$ 3,600,000	\$ 3,861,768
460-4150	Drought Emergency Fee	\$ -	\$ -	\$ -	\$ -	\$ -
460-4300	Water Tap Fees	\$ 468,470	\$ 602,455	\$ 753,532	\$ 350,000	\$ 920,250
460-4360	Water Extensions	\$ 179,817	\$ 199,957	\$ 138,498	\$ -	\$ 315,664
460-4400	Other Revenue	\$ 259,808	\$ 25,458	\$ 4,401	\$ 7,500	\$ 28,262
460-4425	Fire Hydrant	\$ -	\$ -	\$ -	\$ -	\$ -
460-4450	Reconnect Fee Revenue	\$ -	\$ 50	\$ -	\$ -	\$ -
460-4500	Penalties - Service Accounts	\$ 84,555	\$ 87,105	\$ 43,860	\$ 85,000	\$ 87,105
460-4550	Engineering/Meter Set Fees	\$ -	\$ -	\$ -	\$ -	\$ -
460-4740	Rebate Utility Service Line	\$ 158	\$ 101,350	\$ -	\$ -	\$ -
460-9101	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 4,166,067	\$ 4,574,419	\$ 5,082,121	\$ 4,042,500	\$ 5,213,050
Sewer Services						
470-4100	Waste Water Service Fees	\$ 2,470,471	\$ 2,562,479	\$ 2,756,761	\$ 2,730,115	\$ 3,019,673
470-4310	Sewer Tap Fees	\$ 558,610	\$ 663,465	\$ 1,815,345	\$ 400,000	\$ 1,163,850
470-4360	Sewer Extensions	\$ 291,398	\$ 216,654	\$ 285,914	\$ 15,000	\$ 241,053
470-4400	Other Revenue	\$ (710)	\$ (5,519)	\$ 5,120	\$ 5,000	\$ -
470-4510	Facility Charges - P & I	\$ -	\$ -	\$ -	\$ -	\$ -
470-4550	Engineering/Meter Set Fees	\$ -	\$ -	\$ -	\$ -	\$ -
470-9900	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 3,319,770	\$ 3,437,079	\$ 4,863,140	\$ 3,150,115	\$ 4,424,576
Capital Improvements						
480-1100	Transfer From Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -
480-9900	Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenues	\$ 7,620,495	\$ 8,157,972	\$ 10,736,418	\$ 9,325,137	\$ 9,869,697

UTILITY ADMINISTRATION
Account 30-555

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 682	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 486	\$ 18	\$ 288	\$ 589	\$ 756
1020	Social Security / Medicare (7.65%)	\$ 6,770	\$ 5,012	\$ 5,284	\$ 6,510	\$ 9,198
1030	TMRS (8.23%-3 mos /8.23%-9 mos)	\$ 9,259	\$ 9,828	\$ 50,205	\$ 7,114	\$ 10,051
1050	Health, Dental, & Life Insurance	\$ 25,491	\$ 14,802	\$ 16,268	\$ 17,893	\$ 40,271
1060	Health Reimbursement Account	\$ -	\$ 1,322	\$ 1,328	\$ 1,308	\$ 1,962
1070	Workers Compensation	\$ 349	\$ 218	\$ 189	\$ 396	\$ 396
1120	Customer Service Clerks Ally McCaslin	\$ 55,835	\$ 26,790	\$ 30,735	\$ 46,176	\$ 37,731
1145	Longevity	\$ 242	\$ 242	\$ 311	\$ 415	\$ 484
1146	Rewards Program	\$ 1,215	\$ 810	\$ 810	\$ 810	\$ 1,215
1148	Cell Phone Stipend	\$ -	\$ -	\$ -	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 104
1400	Merit Increase	\$ -	\$ -	\$ -	\$ 2,919	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 973	\$ 4,104
1520	Utility Billing Clerks Vacant Donna Clark	\$ 34,742	\$ 36,117	\$ 37,355	\$ 37,692	\$ 80,202
Subtotal		\$ 134,390	\$ 95,160	\$ 143,456	\$ 123,393	\$ 187,075
<u>Operation & Maintenance</u>						
4000	Liability/Property Insurance	\$ -	\$ 559	\$ 556	\$ 677	\$ 745
4100	Bad Debt Write -Offs	.	\$ (219)	\$ 186,649	\$ -	\$ -
4200	Travel Misc. Mileage Reimbursement Incode (2 persons) Meals for School	\$ 433	\$ 475	\$ 585	\$ 1,500	\$ 1,500
4300	Education Incode (2 persons)	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
4400	Dues	\$ 40	\$ 8	\$ 13	\$ -	\$ -
4420	Bonds (Notary Bond)	\$ -	\$ 206	\$ -	\$ 110	\$ 110

UTILITY ADMINISTRATION
Account 30-555

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4550	Legal Notices Consumer Conf. Report/Misc/Employment	\$ -	\$ -	\$ -	\$ -	\$ -
4575	Bank Charges Bank Statement/Credit Card Charges	\$ 21,954	\$ 25,984	\$ 58,821	\$ 50,000	\$ 70,000
4600	Telephone/Internet	\$ 123	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expenses	\$ 4	\$ 89	\$ 119	\$ 500	\$ 500
4825	Information Technology	\$ -	\$ -	\$ -	\$ 500	\$ 2,000
	Subtotal	\$ 22,554	\$ 27,101	\$ 246,744	\$ 54,787	\$ 76,355

Supplies

5100	Books/Publications/Films	\$ -	\$ -	\$ -	\$ -	\$ -
5200	Postage Purchase Power/Postage for machine Data Prose (Includes CCRs & inserts)	\$ 17,994	\$ 19,211	\$ 20,554	\$ 27,000	\$ 27,000
5300	Supplies	\$ 2,951	\$ 3,350	\$ 2,701	\$ 4,000	\$ 4,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 9,467	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 20,945	\$ 22,560	\$ 32,723	\$ 31,000	\$ 31,000

Services

6100	Professional Services Water/Wastewater Study	\$ -	\$ 16,101	\$ 882	\$ 5,000	\$ 15,000
6110	Auditing Services Annual Audit 50%	\$ 10,000	\$ 10,000	\$ 12,050	\$ 15,000	\$ 15,000
6120	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
6400	Printing and Binding Services Misc. Printing/Stationary Data Prose (Includes CCRs & inserts)	\$ 17,550	\$ 20,267	\$ 19,833	\$ 28,500	\$ 40,000
6540	Maintenance Agreements Datamatic (handhelds)/LCRA (1) 900mhz radio maintenance	\$ -	\$ -	\$ -	\$ 500	\$ 500
	Subtotal	\$ 27,550	\$ 46,368	\$ 32,765	\$ 49,000	\$ 70,500

Fixed Assets

9730	Office Equipment/Software	\$ -	\$ -	\$ -	\$ 500	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 500	\$ -
	TOTAL	\$ 205,438	\$ 191,190	\$ 455,688	\$ 258,680	\$ 364,930

GENERAL FUND TRANSFER**Account 30-556**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9765	Transfer to General Fund	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000
TOTAL		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000

IT

Account 30-558

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adj)	\$ -	\$ -	\$ 1,492	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 486	\$ 36	\$ 432	\$ 589	\$ 756
1020	Social Security / Medicare (7.65%)	\$ 11,940	\$ 13,739	\$ 13,363	\$ 13,701	\$ 14,218
1030	TMRS (8.23%-3 mos /8.23%-9 mos)	\$ 16,319	\$ 26,915	\$ 14,651	\$ 14,972	\$ 15,538
1050	Health, Dental, & Life Insurance	\$ 25,490	\$ 26,518	\$ 28,176	\$ 27,586	\$ 38,742
1060	Health Reimbursement Account	\$ -	\$ 2,259	\$ 1,993	\$ 1,962	\$ 1,962
1070	Workers Compensation	\$ 299	\$ 427	\$ 283	\$ 517	\$ 517
1120	IT Manager Dave Street	\$ 67,201	\$ 70,424	\$ 73,108	\$ 73,768	\$ 76,741
1125	System Administrator/IT Assistant Stan Heston	\$ 31,710	\$ 33,643	\$ 41,584	\$ 42,057	\$ 43,753
1130	GIS Assistant	\$ -	\$ 16,250	\$ -	\$ -	\$ -
1135	Senior GIS Technician Chris Martinez	\$ 51,208	\$ 53,225	\$ 55,051	\$ 55,553	\$ 56,950
1143	Cell Phone Allowance	\$ -	\$ -	\$ 323	\$ -	\$ -
1144	Car Allowance	\$ 5,012	\$ 5,004	\$ 5,000	\$ 5,000	\$ 5,000
1145	Longevity	\$ 554	\$ 657	\$ 761	\$ 900	\$ 1,003
1146	Rewards Program	\$ 1,215	\$ 1,215	\$ 1,215	\$ 1,215	\$ 1,215
1148	Cell Phone Stipend	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 104
1300	Merit Increase	\$ -	\$ -	\$ -	\$ 5,964	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,988	\$ 6,176
Subtotal		\$ 211,433	\$ 250,312	\$ 237,433	\$ 246,971	\$ 263,876

Operation & Maintenance

4200	Travel GISP Testing Fee (GIS Tech) Miscellaneous	\$ 1,535	\$ -	\$ -	\$ 1,500	\$ 1,500
4300	Education	\$ 3,138	\$ 6,245	\$ -	\$ 10,000	\$ 10,000
4570	Rental/Lease Post mach/Pitney Bowes	\$ 12,756	\$ 11,238	\$ 13,374	\$ 17,325	\$ 19,924

IT

Account 30-558

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Copiers for City Hall/Library					
4600	Telephone/Internet New PRI at PD AM Radio Station AT & T City Hall Faxes Library Fax Sewer Services Lift Stations Phone Lines Airport/AWOS Phone Line Water Services/Maintenance Shop Phone Line WTP #1 Phone/Fax/Autodialer/LD WTP #3 Phone Time Warner Internet w/Upgrade Fiber Internet City Hall/PD/Library 100X100 WTP #1 Internet WTP #3	\$ 28,489	\$ 26,069	\$ 29,704	\$ 48,600	\$ 55,890
4700	Maintenance/Repairs Back-up Maintenance License GIS ARC Extensions (\$1,800 per year) Remote Software (Spalshtop 2 x Licenses @ \$399 ea per year) Smartnet Subscription (for GNSS Receiver) \$1,280 per year Scale Support for 2nd Cluster (\$9,000 per year) ARC GIS License X 2 Heimdal/Secure DNS Renewal - 100 Licenses Revize Website Maintenance Azure Offsite Backup for PD Adobe License Renewal X 3 PD L3 Maintenance ARC GIS Analyst Licenses \$2,400 each	\$ 14,058	\$ 22,078	\$ 19,994	\$ 31,140	\$ 50,848
4715	Unanticipated Maintenance/Repairs	\$ 5,280	\$ 1,136	\$ 2,945	\$ 2,500	\$ 2,500
4750	Miscellaneous Expenses	\$ 106	\$ 119	\$ 45	\$ 1,000	\$ 1,000
4825	Information Technology Exchange License Backup Server Hard Drives X 32 Backup Desktop Hard Drives X 10 Exchange CAL's Battery Backups Replace/Renew X 5 Replace/Renew Network Switches/Routers W/L Access Points at PD for Crimestar Server/Desktop Monitoring Software (City) Microsoft Licenses (Server/CAL) GIS ARROW Gold GNSS Receiver \$7,995 Microsoft Windows Server 2019 Upgrade Licenses \$12,122 Office 365 Licenses (All Dept's) Additional Workstations \$12,500	\$ 42,693	\$ 50,712	\$ 66,171	\$ 52,294	\$ 64,643
	Subtotal	\$ 108,054	\$ 117,597	\$ 132,233	\$ 164,359	\$ 206,305
<u>Supplies</u>						
5100	Books/Publications/Films ESRI Training Books	\$ -	\$ 301	\$ 212	\$ 300	\$ 300

IT

Account 30-558

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
5300	Supplies	\$ 235	\$ 5,519	\$ 773	\$ 2,000	\$ 2,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 423	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 235	\$ 5,820	\$ 1,408	\$ 2,300	\$ 2,300

Services

6100	Professional Services	\$ 33,201	\$ 7,305	\$ 10,723	\$ 20,000	\$ 60,000
	Cybersecurity Training/Network Pen Test				\$ 20,000	
	Revamp City Website				\$ 40,000	
6540	Maintenance Agreements	\$ 76,347	\$ 49,104	\$ 58,047	\$ 96,302	\$ 123,233
	Incode Annual Software Maintenance					
	Accounts Payable					
	GL/Check Reconciliation					
	Payroll/Personnel					
	Cental Cash Collections (Nov - Oct)					
	Central Purchasing (Pos)					
	Utility CIS System					
	Cust Relat Suite (AMR)					
	TDEX Interface - Court					
	Court Case Management (Nov - Oct)					
	Incode Monthly Network Support					
	Syst Mgmt Serv					
	Website Support & Host					
	Utility Online Payment Processing					
	Court Online Payment Processing					
	Incode Annual Hardware Maintenance					
	Utility Receipt Printer (Oct - Sept)					
	Court Receipt Printer (Sept - Aug)					
	Incode Annual Time Clock Module-HR					
	Copier Maintenance Agreement					
	City Hall					
	Library					
	ERSI Arcmap Maintenance					
	ICS Phone Maintenance & Software Assurance					
	Docuware Maintenance (12*340)					
	Scale Support Maintenance (Cluster)					
	RG3 Software Support (\$0.40/Meter*3,350)					
	GIS Software as a service included in Budget \$7,000					
	ESRI ARCGIS Online (Future GIS on Web)					
	ESRI Maintenance & Arcmap 10					
	GIS Plotter Maintenance					
	Subtotal	\$ 109,548	\$ 56,409	\$ 68,771	\$ 116,302	\$ 183,233

Fixed Assets

9720	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 134,500	\$ 82,995
	GIS ARROW Gold GNSS Receiver	\$ 7,995				\$ 7,995
	Swaggit					\$ 25,000
	Council Chambers Upgrade	\$ 50,000				\$ 50,000

IT

Account 30-558

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9730	Office Equipment/Software	\$ -	\$ -	\$ -	\$ 11,500	\$ -
9741	Docuware System - Interest	\$ 747	\$ -	\$ -	\$ -	\$ -
9743	Server Virtualization for City Hall/F	\$ 1,313	\$ -	\$ -	\$ -	\$ -
9745	Summit Integration Systems - Inter	\$ 766	\$ -	\$ -	\$ -	\$ -
9747	Add On Cluster - Interest	\$ 358	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 3,184	\$ -	\$ -	\$ 146,000	\$ 82,995
	TOTAL	\$ 432,454	\$ 430,138	\$ 439,845	\$ 675,932	\$ 738,709

PUBLIC WORKS ADMINISTRATION
Account 30-559

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustmen	\$ -	\$ -	\$ (20,711)	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 324	\$ 27	\$ 705	\$ 785	\$ 1,512
1020	Social Security / Medicare (7.65%)	\$ 11,153	\$ 17,913	\$ 22,577	\$ 20,446	\$ 21,147
1030	TMRS (8.23%-3 mos /8.23%-9 mos)	\$ 15,368	\$ 35,480	\$ 24,582	\$ 22,343	\$ 23,110
1050	Health, Dental, & Life Insurance	\$ 13,866	\$ 26,087	\$ 38,354	\$ 45,727	\$ 50,006
1060	Health Reimbursement Account	\$ -	\$ 1,929	\$ 2,602	\$ 2,616	\$ 2,616
1070	Workers Compensation	\$ 1,257	\$ 3,406	\$ 4,346	\$ 4,122	\$ 4,122
1130	GIS Assistant Brandon Heid	\$ -	\$ -	\$ 36,767	\$ 37,440	\$ 37,814
1144	Cell Phone Allowance	\$ 514	\$ 781	\$ 780	\$ 780	\$ 780
1145	Longevity	\$ 692	\$ 1,003	\$ 450	\$ 588	\$ 692
1146	Rewards Program	\$ 405	\$ 1,215	\$ 810	\$ 1,620	\$ 1,620
1147	Work Boot Allowance	\$ 76	\$ 360	\$ 360	\$ 180	\$ 180
1148	Cell Phone Stipend	\$ -	\$ -	\$ 762	\$ 1,200	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 138
1300	Director of Public Works Eric Belaj	\$ 69,925	\$ 113,439	\$ 111,732	\$ 113,446	\$ 118,017
1301	Assistant Director of Public Works	\$ 75,003	\$ 103,922	\$ 39,229	\$ -	\$ -
1302	Car Allowance	\$ 3,148	\$ 3,928	\$ 7,950	\$ 9,900	\$ 9,900
1303	Public Works Administrative Assista Laura Arnold	\$ -	\$ 37,685	\$ 44,582	\$ 45,113	\$ 46,931
1310	Graduate Engineer Victor Manzano	\$ -	\$ -	\$ 54,807	\$ 57,000	\$ 59,297
1400	Merit Increase	\$ -	\$ -	\$ -	\$ 8,805	\$ -
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 2,935	\$ 9,120
Subtotal		\$ 191,730	\$ 347,174	\$ 370,683	\$ 375,046	\$ 388,203

Operation & Maintenance

PUBLIC WORKS ADMINISTRATION
Account 30-559

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4000	Liability/Property Insurance General Liability - Auto - Property	\$ 10,396	\$ 11,306	\$ 14,696	\$ 25,000	\$ 27,500
4110	Uniforms	\$ 302	\$ 628	\$ 370	\$ 1,000	\$ 1,000
4200	Travel Misc. Mileage Reimbursement/Meals for School	\$ 417	\$ 4,621	\$ 1,777	\$ 1,700	\$ 1,700
4300	Education Classes TCEQ License Renewal Management Training/Laura Fowler Water/Wastewater License-James LeBlanc TPWA Convention Miscellaneous Classes/Seminars	\$ 636	\$ 2,597	\$ 2,181	\$ 8,000	\$ 8,000
4400	Dues Sam's Highland Lakes Firm Water Users Coop Annual Dues TPWA/ADA	\$ 4,180	\$ 4,250	\$ 803	\$ 5,000	\$ 5,000
4550	Legal Notices Consumer Conf. Report Misc/employment	\$ -	\$ -	\$ -	\$ -	\$ -
4600	Telephone/Internet	\$ 1,474	\$ 3,653	\$ 1,034	\$ 3,100	\$ 1,000
4700	Maintenance & Repairs	\$ 260	\$ 249	\$ 185	\$ 500	\$ 500
4725	Vehicle Maintenance & Repair	\$ 1,626	\$ 449	\$ 905	\$ 1,100	\$ 1,100
4750	Miscellaneous Expenses	\$ 1,941	\$ 2,426	\$ 5,461	\$ 4,000	\$ 4,000
4825	Information Technology	\$ -	\$ 14,938	\$ 14,240	\$ 20,000	\$ 20,000
	Subtotal	\$ 21,232	\$ 45,119	\$ 41,651	\$ 69,400	\$ 69,800

Supplies

5100	Books/Publications/Films	\$ 1,257	\$ 5,408	\$ 3,386	\$ 2,500	\$ 2,500
5200	Postage	\$ 37	\$ 44	\$ 74	\$ 100	\$ 100
5300	Supplies	\$ 653	\$ 2,798	\$ 3,503	\$ 4,000	\$ 6,000
5400	Fuel & Lubricants	\$ 1,008	\$ 1,015	\$ 159	\$ 1,500	\$ 1,500
5500	COVID 19 Expenses	\$ -	\$ -	\$ 1,237	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,954	\$ 9,264	\$ 8,358	\$ 8,100	\$ 10,100

PUBLIC WORKS ADMINISTRATION
Account 30-559

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Services</u>						
6100	Professional Services Engineer Services Surveying & Misc Services	\$ 83,568	\$ 9,369	\$ 4,114	\$ 15,000	\$ 15,000
6120	Legal Services	\$ 85	\$ 9,535	\$ -	\$ -	\$ -
6135	Contractual Services	\$ 47,905	\$ 38,312	\$ 45,640	\$ 35,000	\$ 35,000
6700	Damage Claims Against the City	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 131,558	\$ 57,216	\$ 49,754	\$ 50,000	\$ 50,000
<u>Fixed Assets</u>						
9700	Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
9725	Vehicles	\$ -	\$ -	\$ -	\$ 31,000	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 31,000	\$ -
	TOTAL	\$ 347,474	\$ 458,774	\$ 470,447	\$ 533,546	\$ 518,103

WATER SERVICES**Account 30-560**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 6,740	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 2,075	\$ 161	\$ 1,591	\$ 2,158	\$ 3,024
1020	Social Security / Medicare (7.65%)	\$ 31,503	\$ 31,249	\$ 33,125	\$ 35,705	\$ 40,014
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 43,796	\$ 62,364	\$ 36,575	\$ 39,019	\$ 43,728
1050	Health, Dental, & Life Insurance	\$ 94,598	\$ 88,717	\$ 91,876	\$ 104,873	\$ 155,868
1060	Health Reimbursement Account	\$ -	\$ 7,118	\$ 7,090	\$ 7,194	\$ 7,848
1070	Workers Compensation	\$ 13,832	\$ 12,489	\$ 9,202	\$ 15,112	\$ 15,112
1145	Longevity	\$ 1,592	\$ 1,903	\$ 1,903	\$ 2,284	\$ 2,699
1146	Rewards Program	\$ 3,644	\$ 4,454	\$ 3,644	\$ 4,454	\$ 4,859
1147	Work Boot Allowance	\$ 965	\$ 2,519	\$ 1,979	\$ 1,979	\$ 2,159
1148	Cell Phone Stipend	\$ -	\$ -	\$ 1,292	\$ 2,400	\$ 3,000
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 415
1274	Overtime	\$ 26,106	\$ 21,710	\$ 21,552	\$ 30,000	\$ 30,000
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 4,892	\$ 16,651
1540	Utility Superintendent Ernesto Rios	\$ 62,780	\$ 62,280	\$ 67,408	\$ 67,891	\$ 66,000
1561	Crew Leaders Water Services -Diego Rios AMR/Valves - Joseth Castro	\$ 80,577	\$ 70,415	\$ 82,951	\$ 83,541	\$ 86,324
1570	Maintenance Personnel Equipment Operator / Luis Mendoza Equipment Operator /Tom Florida Utility Maintenace / Ross Rocha Utility Maintenace / Jacob Litavec Utility Maintenance/Driver / Michael Bell Utility Mechanic /Joel Peer Utility Maintenance - David Walden Utility Maintenance / Jamie Nichols AMR Technician / Vacant	\$ 244,877	\$ 247,597	\$ 258,206	\$ 270,281	\$ 324,122
1591	Standby Time	\$ 3,278	\$ 3,254	\$ 2,775	\$ 3,900	\$ 3,900
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 14,677	\$ -
	Subtotal	\$ 609,622	\$ 616,230	\$ 627,912	\$ 690,360	\$ 805,724

Operation & Maintenance

4000	Liability/Property Insurance	\$ 16,491	\$ 14,389	\$ 13,813	\$ 17,411	\$ 19,152
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WATER SERVICES**Account 30-560**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Vehicle Liability/Austo Physical Damage					
4110	Uniforms Uniforms Delivery Fee Uniform Insurance Safety Shirts L/SS Sleeve Winter Coat Hardhats, Vests, Gloves, Rubber Boots, Safety Glasses Light Winter Coat	\$ 11,142	\$ 12,869	\$ 12,444	\$ 12,000	\$ 12,000
4200	Travel Co-op Meetings/Monthly Meals for school Miscellaneous	\$ 1,488	\$ 637	\$ 1,519	\$ 2,300	\$ 2,300
4300	Education	\$ 1,977	\$ 3,922	\$ 4,332	\$ 5,500	\$ 8,800
4400	Dues Sam's Club/Costco	\$ 85	\$ 63	\$ -	\$ 100	\$ 100
4600	Telephone AT&T AT&T Long Dist Cell Phones Time Warner	\$ 2,762	\$ 3,259	\$ 1,909	\$ 3,500	\$ 1,900
4650	Electricity	\$ 7,603	\$ 8,152	\$ 7,234	\$ 10,000	\$ 10,000
4700	Maintenance/Repairs	\$ 44,084	\$ 78,209	\$ 66,266	\$ 95,000	\$ 110,000
4715	Maint/ Repairs Unanticipated	\$ 24,050	\$ 9,376	\$ 8,985	\$ 30,000	\$ 50,000
4725	Vehicle Maintenance & Repair	\$ 39,474	\$ 44,506	\$ 39,029	\$ 40,000	\$ 40,000
4730	Vehicle Safety Equipment	\$ -	\$ -	\$ -	\$ 3,200	\$ 4,000
4740	Rebate Utility Line Service	\$ -	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expense	\$ 2,472	\$ 973	\$ 1,001	\$ 1,500	\$ 1,500
4755	Fire Hydrant Replacement	\$ 26,129	\$ 29,191	\$ 25,286	\$ 40,000	\$ 40,000
4757	Water Tap & Extension Expense	\$ 509,339	\$ 796,216	\$ 330,344	\$ -	\$ 400,000
4758	Rebate on Line Extension	\$ 224	\$ 403	\$ -	\$ -	\$ -
4761	Water System Improvements	\$ -	\$ -	\$ 86,781	\$ 125,000	\$ 125,000
4825	Information Technology 3 Laptops - (D Walden, 2 AMR)	\$ 2,678	\$ 2,041	\$ 4,501	\$ 3,000	\$ 3,000
	Subtotal	\$ 689,997	\$ 1,004,207	\$ 603,442	\$ 388,511	\$ 827,752
<u>Supplies</u>						
5300	Supplies	\$ 3,320	\$ 5,830	\$ 4,197	\$ 5,000	\$ 5,500
5305	Small Tools	\$ 2,084	\$ 2,297	\$ 4,066	\$ 3,000	\$ 4,000

WATER SERVICES**Account 30-560**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
	Wrenches, screwdrivers, chain, saw blades					
5350	Meters	\$ 43,272	\$ 55,952	\$ 159,788	\$ 88,000	\$ 260,000
5400	Fuel/Lubricants	\$ 38,429	\$ 26,169	\$ 23,440	\$ 35,000	\$ 35,000
5410	Street Materials	\$ -	\$ -	\$ 115	\$ -	\$ -
5430	Chemicals Chlorine Tabs	\$ 162	\$ -	\$ -	\$ -	\$ -
5500	COVID 19 Expenses	\$ -	\$ -	\$ 758	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 87,267	\$ 90,248	\$ 192,365	\$ 131,000	\$ 304,500

Services

6135	Contractual Services Rock Sawing Exp. For Moving Saw Leak Detection Services Line Disinfection Miscellaneous	\$ 48,431	\$ 159	\$ 137,147	\$ 50,000	\$ 50,000
6500	Miscellaneous Services	\$ 56	\$ 102	\$ 148	\$ 150	\$ 150
6540	Maintenance Agreements (LCRA) 900 MZH Annual Maintenance	\$ 957	\$ 957	\$ 1,436	\$ 1,000	\$ 3,000
6545	Refund Water Tap Fee	\$ -	\$ -	\$ 750	\$ -	\$ -
	Subtotal	\$ 49,444	\$ 1,217	\$ 139,482	\$ 51,150	\$ 53,150

Fixed Assets

9720	Machinery & Equipment Dump Truck	\$ -	\$ -	\$ -	\$ 167,040	\$ 75,514
					\$ 75,514	
9760	Vehicles	\$ -	\$ -	\$ -	\$ 24,000	\$ -
9839	Four Post Lift - Interest	\$ 49	\$ -	\$ -	\$ -	\$ -
9841	2015 Chevy 2500 4x4 - Interest	\$ 561	\$ -	\$ -	\$ -	\$ -
9843	2015 Ford Pickup - Interest	\$ 699	\$ -	\$ -	\$ -	\$ -
9845	Case Skid Steer Loader - Interest	\$ 1,789	\$ -	\$ -	\$ -	\$ -
9847	Goose Neck Trailer - Interest	\$ 297	\$ -	\$ -	\$ -	\$ -
9849	Flat Bed Haul Truck - Interest	\$ 1,010	\$ -	\$ -	\$ -	\$ -
9851	Electric Valve Operator - Interest	\$ 253	\$ -	\$ -	\$ -	\$ -
9853	12 Yard Dump Truck - Interest - 50%	\$ 1,138	\$ -	\$ -	\$ -	\$ -
9855	2017 Chevy Ext Cab - Interest	\$ 1,072	\$ -	\$ -	\$ -	\$ -

WATER SERVICES**Account 30-560**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9857	Mustang Squeeze Tool - Interest	\$ 294	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 7,163	\$ -	\$ -	\$ 191,040	\$ 75,514
	TOTAL	\$ 1,443,492	\$ 1,711,902	\$ 1,563,201	\$ 1,452,060	\$ 2,066,640

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WATER PLANT ONE
Account 30-565

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ 434	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 162	\$ 263	\$ 144	\$ 196	\$ 504
1020	Social Security / Medicare (7.65%)	\$ 3,326	\$ 3,779	\$ 4,022	\$ 4,062	\$ 9,769
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 4,391	\$ 7,160	\$ 4,360	\$ 4,439	\$ 10,675
1050	Health, Dental, & Life Insurance	\$ 8,498	\$ 7,417	\$ 8,134	\$ 8,946	\$ 30,488
1060	Health Reimbursement Account	\$ -	\$ 661	\$ 664	\$ 654	\$ 1,308
1070	Workers Compensation	\$ 1,148	\$ 1,135	\$ 1,023	\$ 1,374	\$ 2,748
1145	Longevity	\$ 208	\$ 242	\$ 277	\$ 311	\$ 381
1146	Rewards Program	\$ 405	\$ 405	\$ 405	\$ 405	\$ 810
1147	Work Boot Allowance	\$ 76	\$ 180	\$ 180	\$ 180	\$ 360
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 69
1274	Overtime	\$ 4,147	\$ 9,145	\$ 6,330	\$ 6,000	\$ 6,000
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 528	\$ 4,157
1560	Plant Operators Steve Castro	\$ 40,115	\$ 36,799	\$ 45,145	\$ 45,496	\$ 46,640
	New Position: Vacant: SCADA Operat	\$ -	\$ -	\$ -	\$ -	\$ 72,800
1591	Standby Time	\$ 782	\$ 1,275	\$ 375	\$ 700	\$ 700
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 1,583	\$ -
	Subtotal	\$ 63,257	\$ 68,463	\$ 71,492	\$ 74,874	\$ 187,408

Operation & Maintenance

WATER PLANT ONE
Account 30-565

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4000	Liability & Property Insurance	\$ 1,703	\$ 2,710	\$ 2,704	\$ 4,400	\$ 4,840
4110	Uniforms	\$ 1,101	\$ 1,179	\$ 955	\$ 1,000	\$ 1,300
4200	Travel	\$ 539	\$ 72	\$ 25	\$ 360	\$ 360
4300	Education	\$ 1,672	\$ 1,424	\$ 111	\$ 1,700	\$ 1,700
4400	Dues Tier-2/Water System Fee TCEQ	\$ 95	\$ 4,129	\$ 5,907	\$ 4,200	\$ 5,200
4600	Telephone	\$ 1,866	\$ 2,454	\$ 1,473	\$ 1,000	\$ 400
4650	Electricity	\$ 34,095	\$ 39,257	\$ 46,223	\$ 50,000	\$ 60,000
4700	Maintenance/Repairs	\$ 8,339	\$ 8,507	\$ 12,283	\$ 10,000	\$ 20,000
4715	Maint/Repair Unanticipated	\$ 9,507	\$ 3,957	\$ 4,890	\$ 6,000	\$ 6,000
4725	Vehicle Maintenance & Repair	\$ 133	\$ 1,115	\$ 1,262	\$ 1,700	\$ 2,700
4825	Information Technology Computer/Set Up - New Position - Scada Operator	\$ -	\$ -	\$ -	\$ -	\$ 2,000
	Subtotal	\$ 59,049	\$ 64,803	\$ 75,832	\$ 80,360	\$ 104,500

Supplies

5300	Supplies	\$ 2,744	\$ 3,467	\$ 8,601	\$ 6,000	\$ 6,000
5305	Supplies - Small Tools	\$ 436	\$ 3,082	\$ 3,152	\$ -	\$ -
5400	Fuel/Lubricants	\$ 2,250	\$ 2,093	\$ 1,347	\$ 3,000	\$ 3,000
5430	Chemicals (Alum, Polymer, Chlorine, HTH, LAS, Cooper S. Sodium P., Bentonite, Laboratory Chemicals)	\$ 26,191	\$ 22,510	\$ 19,522	\$ 40,000	\$ 45,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 1,381	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -

WATER PLANT ONE**Account 30-565**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
	Subtotal	\$ 31,623	\$ 31,151	\$ 34,003	\$ 49,000	\$ 54,000
<u>Services</u>						
6125	Testing Services Monthly Testing TCEQ Annual Testing	\$ 15,966	\$ 10,413	\$ 6,195	\$ 10,000	\$ 10,000
6135	Contractual Services SCADA License Renewal Raw Water Inspections	\$ 6,094	\$ 17,552	\$ 16,033	\$ 25,000	\$ 30,000
6430	Bulk Water	\$ 59,440	\$ 64,008	\$ 72,924	\$ 70,000	\$ 84,000
6500	Misc. Services	\$ -	\$ 166	\$ -	\$ -	\$ -
6540	Maintenance Agreement (LCRA) 900 MZH Annual Maintenance	\$ 239	\$ 239	\$ -	\$ 240	\$ 480
6600	Disposal Services	\$ -	\$ -	\$ -	\$ 2,000	\$ 4,000
	Subtotal	\$ 81,738	\$ 92,377	\$ 95,152	\$ 107,240	\$ 128,480
<u>Fixed Assets</u>						
9700	Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
9720	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 42,000	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 42,000	\$ -
	TOTAL	\$ 235,667	\$ 256,795	\$ 276,478	\$ 353,474	\$ 474,388

WATER PLANT THREE**Account 30-569**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustmen	\$ -	\$ -	\$ -	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 162	\$ 9	\$ 178	\$ 196	\$ 252
1020	Social Security / Medicare (7.65%)	\$ 4,010	\$ 4,370	\$ 4,319	\$ 4,470	\$ 4,569
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 5,478	\$ 8,553	\$ 4,720	\$ 4,885	\$ 4,993
1050	Health, Dental, & Life Insurance	\$ 8,497	\$ 7,384	\$ 8,133	\$ 8,946	\$ 16,215
1060	Health Reimbursement Account	\$ -	\$ 661	\$ 654	\$ 654	\$ 654
1070	Workers Compensation	\$ 1,257	\$ 1,135	\$ 1,249	\$ 1,374	\$ 1,374
1145	Longevity	\$ 277	\$ 311	\$ 346	\$ 381	\$ 415
1146	Rewards Program	\$ 405	\$ 405	\$ 405	\$ 405	\$ 405
1147	Work Boot Allowance	\$ 180	\$ 180	\$ 180	\$ 180	\$ 180
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 35
1274	Overtime	\$ 5,050	\$ 7,084	\$ 6,500	\$ 6,500	\$ 6,500
1405	COLA Pay Increase	\$ -	\$ -	\$ 1,005	\$ 581	\$ 1,786
1560	Plant Operator Chris Maxwell	\$ 47,158	\$ 48,285	\$ 48,125	\$ 50,068	\$ 51,328
1591	Standby Time	\$ 723	\$ 702	\$ 900	\$ 900	\$ 900
1600	Merit Increase	\$ -	\$ -	\$ 1,228	\$ 1,743	\$ -
	Subtotal	\$ 73,196	\$ 79,079	\$ 77,942	\$ 81,282	\$ 89,607

Operation & Maintenance

4000	Liability & Property Insurance	\$ 8,190	\$ 6,919	\$ 9,000	\$ 9,900	\$ 10,890
4110	Uniforms	\$ 678	\$ 402	\$ 1,000	\$ 1,000	\$ 1,300
4200	Travel	\$ 714	\$ 69	\$ 700	\$ 700	\$ 700

WATER PLANT THREE
Account 30-569

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4300	Education	\$ 222	\$ 974	\$ 800	\$ 800	\$ 800
4400	Dues Tier-2/Water System Fee TCEQ	\$ 8,129	\$ 6,792	\$ 5,000	\$ 8,000	\$ 8,000
4600	Telephone	\$ 2,525	\$ 2,448	\$ 2,500	\$ 1,000	\$ 1,000
4650	Electricity	\$ 81,263	\$ 80,321	\$ 95,000	\$ 95,000	\$ 105,000
4700	Maintenance/Repairs Annual Lab Equipment Maint. Annual Chlorinator Maint. Cont. Annual Cathodic Maint Cont. Annual Pump Maint Cont. Pressure Tank Inspections Annual Meter Calibration Cont. Annual RPZ Calibration Cont. Annual ACT-PAK Calib. Cont. Fittings and Valves	\$ 5,635	\$ 11,182	\$ 10,000	\$ 12,000	\$ 24,000
4715	Maint/Repair Unanticipated	\$ 16,666	\$ 6,152	\$ 5,000	\$ 7,000	\$ 14,000
4725	Vehicle Maintenance & Repair	\$ 853	\$ 603	\$ 1,000	\$ 1,000	\$ 2,000
4730	Vehicle Safety Equipment	\$ -	\$ -	\$ 500	\$ 500	\$ -
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 124,876	\$ 115,862	\$ 130,500	\$ 136,900	\$ 167,690

Supplies

5300	Supplies	\$ 616	\$ 688	\$ 1,100	\$ 1,100	\$ 2,200
5305	Small Tools	\$ -	\$ 245	\$ -	\$ -	\$ -
5400	Fuel/Lubricants	\$ 2,670	\$ 2,371	\$ 2,700	\$ 2,700	\$ 2,700
5430	Chemicals (Alum, Polymer, Chlorine, CCH, LAS Copper S., Sodium P., Laboratory Chemicals)	\$ 33,480	\$ 42,024	\$ 40,000	\$ 40,000	\$ 40,000
5500	COVID 19 Expenses					
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -

WATER PLANT THREE**Account 30-569**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Subtotal	\$ 36,765	\$ 45,328	\$ 43,800	\$ 43,800	\$ 44,900
<u>Services</u>						
6125	Testing Services Monthly Testing/TCEQ Testing	\$ 8,367	\$ 5,742	\$ 10,000	\$ 10,000	\$ -
6135	Contractual Services MCS / Electrical - SCADA License Raw Water Screen Inspection/Zebra Mussels	\$ -	\$ 7,638	\$ 10,000	\$ 10,000	\$ 25,000
6430	Bulk Water	\$ 149,820	\$ 140,214	\$ 180,000	\$ 180,000	\$ 180,000
6540	Maintenance Agreement LCRA 900 MZH Annual Maintenance	\$ 239	\$ 239	\$ 240	\$ 240	\$ 240
6600	Disposal Service	\$ -	\$ -	\$ 500	\$ 500	\$ 3,000
	Subtotal	\$ 158,426	\$ 153,832	\$ 200,740	\$ 200,740	\$ 208,240
<u>Fixed Assets</u>						
9743	Kubota UTV - Interest	\$ 25	\$ -	\$ -	\$ -	\$ -
9745	Fork Lift - Interest	\$ 327	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 352	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 393,615	\$ 394,101	\$ 452,982	\$ 462,722	\$ 510,437

SEWER SERVICES
Account 30-570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustmei	\$ -	\$ -	\$ 2,324	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 654	\$ 36	\$ 576	\$ 785	\$ 1,008
1020	Social Security / Medicare (7.65%)	\$ 11,848	\$ 12,451	\$ 13,155	\$ 13,445	\$ 13,864
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 16,214	\$ 24,418	\$ 14,451	\$ 14,693	\$ 15,151
1050	Health, Dental, & Life Insurance	\$ 33,278	\$ 29,570	\$ 36,886	\$ 36,532	\$ 48,525
1060	Health Reimbursement Account	\$ -	\$ 2,645	\$ 2,657	\$ 2,616	\$ 2,616
1070	Workers Compensation	\$ 5,030	\$ 4,542	\$ 4,090	\$ 5,496	\$ 5,496
1145	Longevity	\$ 1,384	\$ 1,522	\$ 1,661	\$ 1,799	\$ 1,869
1146	Rewards Program	\$ 1,215	\$ 1,620	\$ 1,620	\$ 1,620	\$ 1,620
1147	Work Boot Allowance	\$ 302	\$ 720	\$ 720	\$ 720	\$ 720
1148	Cell Phone Stipend	\$ -	\$ -	\$ 646	\$ 1,200	\$ 1,200
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 138
1274	Overtime	\$ 6,059	\$ 6,750	\$ 8,608	\$ 8,000	\$ 8,000
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,874	\$ 5,809
1561	Crew Leader Thomas Hoomana	\$ 43,722	\$ 39,808	\$ 46,155	\$ 46,515	\$ 48,391
1570	Maintenance Personnel Equipment Operator- Jesus Valero Mechanic - Carl Sanders Laborer - Kurt Peer	\$ 105,787	\$ 109,636	\$ 113,935	\$ 114,997	\$ 118,529
1591	Standby Time	\$ 757	\$ 1,650	\$ 1,350	\$ 900	\$ 900
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 5,621	\$ -
	Subtotal	\$ 226,248	\$ 235,368	\$ 248,834	\$ 256,812	\$ 273,836

Operation & Maintenance

4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	\$ 6,014	\$ 6,047	\$ 7,717	\$ 7,316	\$ 8,048
4110	Uniforms Delivery Fee Uniform Insurance	\$ 4,081	\$ 3,963	\$ 5,507	\$ 4,600	\$ 5,000

SEWER SERVICES
Account 30-570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	Safety Shirts L/SS Sleeve Winter Coat Light Winter Coat Hardhats, Vests, Gloves, Rubber Boots, Safety Glasses					
4200	Travel Meals for school Miscellaneous	\$ 1,276	\$ 613	\$ 413	\$ 2,000	\$ 2,000
4300	Education	\$ 600	\$ 886	\$ 531	\$ 5,000	\$ 8,000
4600	Telephone Cell Phones	\$ 1,489	\$ 1,223	\$ 823	\$ 1,500	\$ 500
4650	Electricity	\$ 2,386	\$ 3,059	\$ 2,771	\$ 4,500	\$ 4,500
4700	Maintenance/Repairs Manholes, Sewer Valves, Lift Station	\$ 30,217	\$ 69,890	\$ 58,423	\$ 45,000	\$ 50,000
4715	Maint/ Repairs Unanticipated	\$ 26,653	\$ 53,127	\$ 30,001	\$ 40,000	\$ 40,000
4725	Vehicle Maintenance & Repair	\$ 38,407	\$ 44,293	\$ 39,195	\$ 40,000	\$ 40,000
4730	Vehicle Safety Equipment Truck Light Bars, Grill Guard, Headache Rack	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
4750	Miscellaneous Expense	\$ 147	\$ 3,597	\$ 722	\$ 500	\$ 500
4758	Sewer Extension Expense	\$ 539,702	\$ 747,318	\$ 1,329,288	\$ -	\$ 500,000
4759	Rebate on Sewer Extension	\$ -	\$ -	\$ -	\$ -	\$ -
4761	Sewer System Improvements	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
4825	Information Technology	\$ -	\$ 500	\$ -	\$ -	\$ -
	Subtotal	\$ 650,972	\$ 934,515	\$ 1,550,393	\$ 229,416	\$ 737,548

Supplies

5300	Supplies	\$ 1,333	\$ 3,053	\$ 2,979	\$ 3,000	\$ 3,000
5305	Small tools Wrenches,pliers,screwdrivers, chain saw blades	\$ 4,161	\$ 2,706	\$ 7,184	\$ 4,500	\$ 4,000
5400	Fuel/Lubricants	\$ 23,928	\$ 16,070	\$ 12,950	\$ 22,000	\$ 22,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 688	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 29,422	\$ 21,829	\$ 23,801	\$ 29,500	\$ 29,000

SEWER SERVICES**Account 30-570**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Services</u>						
6135	Contractual Services Rock Sawing Ex for moving	\$ 8,971	\$ -	\$ 2,770	\$ 10,000	\$ 12,500
6500	Miscellaneous Services	\$ 56	\$ 37	\$ -	\$ 100	\$ 100
6540	Maintenance Agreements (LCRA) 900 MZH Annual Maintenance	\$ 719	\$ 719	\$ -	\$ 720	\$ 3,000
6545	Refund Sewer Tap Fee	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 9,746	\$ 756	\$ 2,770	\$ 10,820	\$ 15,600
<u>Fixed Assets</u>						
9720	Machinery & Equipment Trailer Mounted Sewer Jet Machine Mack Pumper Truck	\$ 1,856	\$ -	\$ -	\$ 160,665 \$ 77,000 \$ 164,165	\$ 241,165
9760	Vehicles	\$ -	\$ -	\$ -	\$ 23,975	\$ -
9835	2016 Ford F Series Pickup - Interest	\$ 711	\$ -	\$ -	\$ -	\$ -
9837	580 Case Backhoe - Interest	\$ 2,425	\$ -	\$ -	\$ -	\$ -
9839	Trojan Sewer Camera - Interest - 5	\$ (4,687)	\$ -	\$ -	\$ -	\$ -
9841	12 Yard Dump Truck - Interest - 50	\$ 6,006	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 6,310	\$ -	\$ -	\$ 184,640	\$ 241,165
	TOTAL	\$ 922,698	\$ 1,192,468	\$ 1,825,798	\$ 711,188	\$ 1,297,148

WASTEWATER TREATMENT PLANT
Account 30-575

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary - Auditor Adjustmer	\$ -	\$ -	\$ 1,151	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 324	\$ 18	\$ 288	\$ 392	\$ 504
1020	Social Security / Medicare (7.65%)	\$ 7,822	\$ 9,137	\$ 9,181	\$ 9,888	\$ 10,215
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 11,969	\$ 18,697	\$ 10,485	\$ 10,806	\$ 11,164
1050	Health, Dental, & Life Insurance	\$ 20,342	\$ 19,347	\$ 20,787	\$ 22,864	\$ 28,636
1060	Health Reimbursement Account	\$ -	\$ 1,322	\$ 1,328	\$ 1,308	\$ 1,308
1070	Workers Compensation	\$ 3,310	\$ 3,321	\$ 2,842	\$ 4,018	\$ 4,018
1145	Longevity	\$ 242	\$ 311	\$ 381	\$ 450	\$ 519
1146	Rewards Program	\$ 810	\$ 810	\$ 810	\$ 810	\$ 810
1147	Work Boot Allowance	\$ 151	\$ 360	\$ 360	\$ 360	\$ 360
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 69
1274	Overtime	\$ 4,820	\$ 9,974	\$ 5,211	\$ 6,000	\$ 6,000
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,397	\$ 4,338
1555	Plant Superintendent Scooter Lindholm	\$ 71,731	\$ 69,498	\$ 76,524	\$ 77,672	\$ 80,802
1560	Plant Operator Jose Munoz	\$ 39,851	\$ 41,501	\$ 42,559	\$ 42,767	\$ 43,844
1591	Standby Time	\$ 905	\$ 1,052	\$ 900	\$ 1,200	\$ 1,200
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 4,192	\$ -
	Subtotal	\$ 162,277	\$ 175,348	\$ 172,807	\$ 184,124	\$ 193,787
<u>Operation & Maintenance</u>						
4000	Liability & Property Insurance	\$ 3,128	\$ 2,228	\$ 2,780	\$ 4,400	\$ 4,840
4110	Uniforms	\$ 649	\$ 1,926	\$ 1,821	\$ 2,500	\$ 2,500
4200	Travel	\$ 156	\$ 68	\$ 198	\$ 500	\$ 500
4300	Education	\$ 1,825	\$ 1,441	\$ 1,503	\$ 2,600	\$ 2,600
4400	Misc Dues and Fees	\$ 1,250	\$ 14	\$ -	\$ 4,000	\$ 4,000

WASTEWATER TREATMENT PLANT**Account 30-575**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
	Annual TCEQ permit Water Quality Assessment Fee					
4600	Telephone Cell Phones	\$ 1,983	\$ 2,411	\$ 1,576	\$ 1,000	\$ 1,000
4650	Electricity	\$ 64,022	\$ 65,648	\$ 71,446	\$ 70,000	\$ 85,000
4700	Maintenance/Repairs Annual Lab Equipment Maint. Annual Chlorinator Maint. Cont. Annual Pump Maint Cont. Annual Meter Calibration Cont. Annual RPZ Calibration Cont. Annual ACT-PAK Calib. Cont. Fittings & Valves	\$ 5,412	\$ 9,677	\$ 11,891	\$ 12,000	\$ 12,000
4715	Maint/Repair Unanticipated	\$ 10,793	\$ 30,426	\$ 20,433	\$ 18,000	\$ 18,000
4725	Vehicle Maintenance & Repair	\$ 760	\$ 661	\$ 1,102	\$ 2,000	\$ 2,900
4730	Vehicle Safety Equipment	\$ -	\$ -	\$ 297	\$ 400	\$ -
4825	Information Technology	\$ -	\$ 1,342	\$ 150	\$ 1,500	\$ 1,500
	Subtotal	\$ 89,978	\$ 115,843	\$ 113,198	\$ 118,900	\$ 134,840
<u>Supplies</u>						
5300	Supplies	\$ 2,452	\$ 2,353	\$ 2,310	\$ 2,000	\$ 2,500
5305	Small Tools	\$ 73	\$ 145	\$ 96	\$ -	\$ -
5400	Fuel/Lubricants	\$ 1,649	\$ 2,499	\$ 1,173	\$ 2,000	\$ 2,800
5430	Chemicals (Polymer, Chlorine, Laboratory Chemicals)	\$ 24,335	\$ 19,163	\$ 26,415	\$ 25,000	\$ 31,000
5435	Golf Course Irrigation Seed	\$ -	\$ 853	\$ -	\$ -	\$ -
5500	COVID 19 Expenses	\$ -	\$ -	\$ 510	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 28,510	\$ 25,012	\$ 30,504	\$ 29,000	\$ 36,300
<u>Services</u>						
6125	Testing Services Annual Sour Test TCLP Test Monthly Testing	\$ 7,031	\$ 10,992	\$ 9,478	\$ 14,000	\$ 14,000

WASTEWATER TREATMENT PLANT
Account 30-575

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
6135	Contractual Services	\$ 7,596	\$ 8,048	\$ 6,243	\$ 10,000	\$ 10,000
6540	Maintenance Agreements SCADA license renewal	\$ 239	\$ 239	\$ -	\$ 240	\$ 240
6600	Disposal Service	\$ 12,435	\$ 13,980	\$ 21,026	\$ 18,000	\$ 35,000
	Subtotal	\$ 27,301	\$ 33,259	\$ 36,746	\$ 42,240	\$ 59,240

Fixed Assets

9720	Machinery & Equipment Intake Pontoon Barge	\$ 3,799	\$ -	\$ -	\$ 63,069	\$ 42,000
					\$ 42,000	
9730	Office Equipment	\$ 982	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 4,781	\$ -	\$ -	\$ 63,069	\$ 42,000
	TOTAL	\$ 312,846	\$ 349,462	\$ 353,255	\$ 437,333	\$ 466,167

EFFLUENT DISPOSAL
Account 30-577

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary - Auditor Adjustmen	\$ -	\$ -	\$ 1,788	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 651	\$ 31	\$ 432	\$ 589	\$ 756
1020	Social Security / Medicare (7.65%)	\$ 10,224	\$ 8,149	\$ 9,158	\$ 9,516	\$ 9,585
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 13,955	\$ 16,228	\$ 9,993	\$ 10,399	\$ 10,474
1050	Health, Dental, & Life Insurance	\$ 34,022	\$ 23,661	\$ 26,721	\$ 32,557	\$ 41,775
1060	Health Reimbursement Account	\$ -	\$ 1,929	\$ 1,993	\$ 1,962	\$ 1,962
1070	Workers Compensation	\$ 499	\$ 427	\$ 283	\$ 517	\$ 517
1145	Longevity	\$ 588	\$ 346	\$ 381	\$ 450	\$ 554
1146	Rewards Program	\$ 1,620	\$ 1,620	\$ 1,215	\$ 1,215	\$ 1,215
1147	Work Boot Allowance	\$ 564	\$ 720	\$ 540	\$ 540	\$ 540
1148	Cell Phone Stipend	\$ -	\$ -	\$ 323	\$ 600	\$ 600
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 104
1274	Overtime	\$ 6,060	\$ 8,112	\$ 6,462	\$ 8,000	\$ 8,000
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 1,304	\$ 3,939
1560	Effluent Disposal Operator Shawn Willie	\$ 37,957	\$ 39,489	\$ 40,568	\$ 40,766	\$ 41,791
1561	Effluent Disposal Crew Leader	\$ 263	\$ 1,795	\$ -	\$ -	\$ -
1570	Effluent Disposal Laborers Jeremy Twitchell Vacant	\$ 88,592	\$ 53,822	\$ 69,497	\$ 71,623	\$ 71,390
1591	Standby Time	\$ 1,125	\$ 800	\$ 1,725	\$ 1,200	\$ 1,200
1600	Merit Increases	\$ -	\$ -	\$ -	\$ 3,911	\$ -
	Subtotal	\$ 196,119	\$ 157,126	\$ 171,078	\$ 185,148	\$ 194,401

Operation & Maintenance

4000	Liability / Property Insurance	\$ 2,113	\$ 2,622	\$ 2,616	\$ 3,300	\$ 3,630
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EFFLUENT DISPOSAL
Account 30-577

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4110	Uniforms	\$ 1,060	\$ 1,575	\$ 617	\$ 1,500	\$ 2,000
4200	Travel	\$ 294	\$ 298	\$ -	\$ 500	\$ 500
4300	Education	\$ 1,380	\$ 1,600	\$ -	\$ 1,700	\$ 1,700
4570	Rental / Lease	\$ -	\$ 24,968	\$ -	\$ -	\$ -
4600	Telephone Cell Phones	\$ 1,107	\$ 1,785	\$ 1,209	\$ 1,500	\$ 1,300
4650	Electricity Pond 17 Pump Station Cedar Breaks Pump Station	\$ 40,569	\$ 33,240	\$ 22,817	\$ 41,000	\$ 41,000
4700	Maintenance/Repairs Routine Maintenance Annual Chlorinator Maint. Cont. Mis. Leak & Elect. Repairs Annual Pump Maint C/B & Pond 17 Annual Meter Calibration C/B & P-17 Annual RPZ Calibration Repair & Paint Pump Building	\$ 4,600	\$ 7,020	\$ 9,452	\$ 10,400	\$ 10,400
4705	Irrigation Maintenance & Repairs CB Effluent Disposal System LV Effluent Disposal System	\$ 481	\$ 487	\$ 2,260	\$ 2,500	\$ 2,500
4715	Maint/ Repairs Unanticipated CB Effluent Disposal System LV Effluent Disposal System	\$ 8,786	\$ 1,132	\$ 2,158	\$ 2,500	\$ 2,500
4725	Vehicle Maintenance & Repair CB Effluent Disposal System Equipment LV Effluent Disposal System Equipment	\$ 1,548	\$ 1,461	\$ 1,928	\$ 2,000	\$ 3,000
4730	Vehicle Safety Equipment	\$ -	\$ -	\$ 331	\$ 2,000	\$ 2,000
4750	Miscellaneous Expenses	\$ 14,989	\$ 1,890	\$ 1,553	\$ 2,500	\$ 2,500
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 76,929	\$ 78,077	\$ 44,941	\$ 71,400	\$ 73,030

Supplies

5300	Supplies CB Effluent Disposal System LV Effluent Disposal System	\$ 1,900	\$ 2,216	\$ 5,568	\$ 6,000	\$ 6,000
5305	Supplies - Small Tools CB Effluent Disposal System	\$ 290	\$ 94	\$ -	\$ -	\$ -

EFFLUENT DISPOSAL**Account 30-577**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
	LV Effluent Disposal System					
5400	Fuel/Lubricants CB Effluent Disposal System LV Effluent Disposal System	\$ 3,600	\$ 4,094	\$ 3,743	\$ 7,000	\$ 7,000
5430	Chemicals Chlorine Cylinders C/B & Pond 17 (25 cyl.) LV Effluent Disposal System Roundup, Weed Control, Fire Ant Control	\$ 1,466	\$ 1,428	\$ 3,601	\$ 3,000	\$ 4,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ 252	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 7,255	\$ 7,832	\$ 13,163	\$ 16,000	\$ 17,000
<u>Services</u>						
6125	Testing Services Soil Analysis Lago, Bar-K, CB	\$ 1,422	\$ 1,162	\$ 2,732	\$ 3,000	\$ 3,000
6135	Contractual Services MCS / Electrical SCADA License Renewal	\$ -	\$ 9,949	\$ 6,205	\$ 8,000	\$ 8,000
6430	Bulk Water	\$ 1,370	\$ 525	\$ 2,140	\$ -	\$ -
6500	Miscellaneous Services	\$ 75	\$ 19,500	\$ -	\$ -	\$ -
	Subtotal	\$ 2,867	\$ 31,136	\$ 11,077	\$ 11,000	\$ 11,000
<u>Fixed Assets</u>						
9720	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 52,985	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ 52,985	\$ -
	TOTAL	\$ 283,171	\$ 274,170	\$ 240,259	\$ 336,533	\$ 295,431

BOOSTER PUMP STATIONS**Account 30-582**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustmer	\$ -	\$ -	\$ 923	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 81	\$ 9	\$ 144	\$ 98	\$ 126
1020	Social Security / Medicare (7.65%)	\$ 1,454	\$ 1,283	\$ 1,110	\$ 1,341	\$ 1,429
1030	TMRS (8.36%-3 mos /8.36%-9 mos)	\$ 2,010	\$ 2,511	\$ 1,203	\$ 1,465	\$ 1,561
1050	Health, Dental, & Life Insurance	\$ 4,771	\$ 3,160	\$ 4,048	\$ 4,847	\$ 5,259
1060	Health Reimbursement Account	\$ -	\$ 276	\$ 307	\$ 327	\$ 327
1070	Workers Compensation	\$ 100	\$ 53	\$ 47	\$ 65	\$ 65
1145	Longevity	\$ 121	\$ -	\$ 121	\$ 35	\$ 35
1146	Rewards Program	\$ 202	\$ -	\$ 202	\$ 202	\$ 202
1147	Work Boot Allowance	\$ -	\$ -	\$ 90	\$ 90	\$ 90
1148	Cell Phone Stipend	\$ -	\$ -	\$ 35	\$ -	\$ -
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 17
1274	Overtime	\$ 26	\$ 1,235	\$ 375	\$ 700	\$ 1,400
1405	COLA Pay Increase	\$ -	\$ -	\$ -	\$ 186	\$ 574
1560	Plant Operator Hayley Holt - 50%	\$ 18,658	\$ 15,237	\$ 13,650	\$ 16,050	\$ 16,500
1591	Standby Time	\$ 300	\$ 225	\$ 75	\$ 450	\$ 450
1600	Merit Increase	\$ -	\$ -	\$ -	\$ 559	\$ -
	Subtotal	\$ 27,723	\$ 23,988	\$ 22,330	\$ 26,415	\$ 28,036

Operation & Maintenance

4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	\$ 1,103	\$ 5,733	\$ 5,705	\$ 11,000	\$ 12,100
4110	Uniforms	\$ 208	\$ 258	\$ 195	\$ 200	\$ 400
4200	Travel	\$ 31	\$ 160	\$ -	\$ 150	\$ 150
4300	Education	\$ 390	\$ 400	\$ 124	\$ 500	\$ 500
4600	Telephone	\$ 414	\$ 35	\$ -	\$ 400	\$ 200

BOOSTER PUMP STATIONS**Account 30-582**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4650	Electricity	\$ 27,370	\$ 30,606	\$ 26,918	\$ 38,000	\$ 42,000
4700	Maintenance/Repairs	\$ 9,502	\$ 8,806	\$ 9,805	\$ 13,500	\$ 14,850
4715	Maint/ Repairs Unanticipated	\$ 7,177	\$ 14,079	\$ 11,915	\$ 10,000	\$ 10,500
4725	Vehicle Maintenance & Repair	\$ 52	\$ 736	\$ 93	\$ 750	\$ 750
4730	Vehicle Safety Equipment	\$ -	\$ 1,176	\$ 30	\$ 750	\$ 2,000
4750	Miscellaneous Expense	\$ -	\$ 68	\$ 583	\$ 500	\$ 500
4825	Information Technology	\$ -	\$ -	\$ 10	\$ -	\$ -
	Subtotal	\$ 46,247	\$ 62,057	\$ 55,378	\$ 75,750	\$ 83,950
<u>Supplies</u>						
5300	Supplies	\$ 419	\$ 134	\$ 992	\$ 750	\$ 750
5305	Small tools	\$ -	\$ 15	\$ 636	\$ 750	\$ -
5400	Fuel/Lubricants	\$ 1,266	\$ 2,351	\$ 1,555	\$ 2,000	\$ 2,000
5430	Chemicals	\$ 1,304	\$ 1,479	\$ 1,194	\$ 1,800	\$ 1,800
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,988	\$ 3,979	\$ 4,377	\$ 5,300	\$ 4,550
<u>Services</u>						
6135	Contractual Services	\$ -	\$ 1,619	\$ 2,825	\$ 3,000	\$ 3,000
6500	Miscellaneous Services Annual Cathodic Protection Inspection	\$ -	\$ 2,840	\$ 2,101	\$ 2,000	\$ 2,000
	Subtotal	\$ -	\$ 4,459	\$ 4,927	\$ 5,000	\$ 5,000
<u>Fixed Assets</u>						
9801	1/2 Ton Chevy Pickup- Interest (50	\$ 424	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 424	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 77,382	\$ 94,483	\$ 87,011	\$ 112,465	\$ 121,536

LIFT STATIONS
Account 30-584

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Personnel & Benefits</u>						
1000	Accrued Salary (Auditor Adjustment)	\$ -	\$ -	\$ -	\$ -	\$ -
1010	State Unemployment Tax (TWC) (First \$9,000. ea emp @ 2.8%)	\$ 81	\$ -	\$ 89	\$ 98	\$ 126
1020	Social Security / Medicare (7.65%)	\$ 1,468	\$ 1,283	\$ 1,521	\$ 1,341	\$ 1,429
1030	TMRS (8.23%-3 mos /8.23%-9 mos)	\$ 2,025	\$ 2,511	\$ 1,662	\$ 1,465	\$ 1,561
1050	Health, Dental, & Life Insurance	\$ 4,434	\$ 3,148	\$ 4,406	\$ 4,847	\$ 5,259
1060	Health Reimbursement Account	\$ -	\$ 276	\$ 327	\$ 327	\$ 327
1070	Workers Compensation	\$ 100	\$ 53	\$ 59	\$ 65	\$ 65
1145	Longevity	\$ 121	\$ -	\$ 121	\$ 35	\$ 35
1146	Rewards Program	\$ 202	\$ -	\$ 202	\$ 202	\$ 202
1147	Work Boot Allowance	\$ 76	\$ -	\$ 90	\$ 90	\$ 90
1149	In Lieu Of	\$ -	\$ -	\$ -	\$ -	\$ 17
1274	Overtime	\$ 26	\$ 1,235	\$ 700	\$ 700	\$ 1,400
1405	COLA Pay Increase	\$ -	\$ -	\$ 383	\$ 186	\$ 574
1560	Plant Operator Hayley Holt - 50%	\$ 18,658	\$ 15,237	\$ 18,317	\$ 16,050	\$ 16,500
1591	Standby Time	\$ 300	\$ 225	\$ 450	\$ 450	\$ 450
1600	Merit Increase	\$ -	\$ -	\$ 468	\$ 559	\$ -
	Subtotal	\$ 27,491	\$ 23,968	\$ 28,795	\$ 26,415	\$ 28,036
<u>Operation & Maintenance</u>						
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	\$ 315	\$ 1,228	\$ 10,000	\$ 11,000	\$ 12,100
4110	Uniforms	\$ 242	\$ 58	\$ 350	\$ 490	\$ 590
4200	Travel	\$ 264	\$ 16	\$ 150	\$ 150	\$ 150
4300	Education	\$ 50	\$ 161	\$ 500	\$ 500	\$ 500
4600	Telephone	\$ 445	\$ 35	\$ 600	\$ 200	\$ 200
4650	Electricity	\$ 29,240	\$ 25,188	\$ 42,000	\$ 30,000	\$ 36,000

LIFT STATIONS
Account 30-584

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
4700	Maintenance/Repairs	\$ 20,221	\$ 12,721	\$ 25,000	\$ 25,000	\$ 33,000
4715	Maint/ Repairs Unanticipated	\$ 35,349	\$ 8,512	\$ 40,000	\$ 40,000	\$ 47,000
4725	Vehicle Maintenance & Repair	\$ -	\$ 41	\$ 500	\$ 500	\$ 500
4730	Vehicle Safety Equipment	\$ -	\$ 1,176	\$ 1,500	\$ 500	\$ -
4750	Miscellaneous Expense	\$ -	\$ -	\$ 350	\$ 350	\$ 350
4825	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 86,126	\$ 49,136	\$ 120,950	\$ 108,690	\$ 130,390
<u>Supplies</u>						
5300	Supplies	\$ 274	\$ 235	\$ 750	\$ 1,000	\$ 1,000
5305	Small tools	\$ -	\$ 56	\$ 150	\$ 150	\$ 150
5400	Fuel/Lubricants	\$ 1,685	\$ 2,212	\$ 1,800	\$ 1,800	\$ 2,300
5430	Chemicals	\$ 854	\$ 535	\$ 7,000	\$ 15,000	\$ 15,000
5500	COVID 19 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
5700	Winter Storms	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,813	\$ 3,038	\$ 9,700	\$ 17,950	\$ 18,450
<u>Services</u>						
6135	Contractual Services	\$ -	\$ 5,677	\$ 10,000	\$ 10,000	\$ 37,000
6500	Miscellaneous Services Lift station cleanings	\$ 4,320	\$ 3,002	\$ 10,000	\$ 10,000	\$ 10,000
	Subtotal	\$ 4,320	\$ 8,679	\$ 20,000	\$ 20,000	\$ 47,000
<u>Fixed Assets</u>						
	2 (Two)--35 KW Trailer Mounted Gen	\$ 428	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 428	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 121,178	\$ 84,820	\$ 179,445	\$ 173,055	\$ 223,876

UTILITY FUND TO OTHER FUND TRANSFERS**Account 30-586**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
9768	Transfer Utility Fund to CIP	\$ -	\$ 3,244,112	\$ 22,111	\$ 2,218,151	\$ 95,000
TOTAL		\$ -	\$ 3,244,112	\$ 22,111	\$ 2,218,151	\$ 95,000

HOTEL OCCUPANCY TAX FUND

Fund 11

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Revenues</u>						
411-1230	Hotel Occupancy Tax	\$ 127,269	\$ 99,475	\$ 136,985	\$ 100,000	\$ 200,000
411-1410	Bed Tax Interest Income	\$ 7,790	\$ 12,206	\$ 6,113	\$ 3,600	\$ 600
411-1810	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
411-9100	Transfer from Bed Tax Reserves	\$ -	\$ 37,632	\$ -	\$ 44,900	\$ -
411-9770	Transfers - Due To/From	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 135,059	\$ 149,314	\$ 143,098	\$ 148,500	\$ 200,600
<u>Expenditures</u>						
511-6100	Professional Services	\$ -	\$ 28,233	\$ -	\$ -	\$ -
511-8610	Chamber of Commerce	\$ 48,000	\$ 60,000	\$ 36,000	\$ 48,000	\$ 48,000
511-8620	Tourism Promotion	\$ 16,092	\$ 18,562	\$ 17,009	\$ 100,500	\$ 100,500
	Song Bird Festival				\$ 6,000	
	Visitor Information Electronic Sign				\$ 10,000	
	Lago Fest				\$ 24,000	
	Art in Public Places				\$ 12,500	
	Other Eligible Projects				\$ 48,000	
Total Expense		\$ 64,092	\$ 106,795	\$ 53,009	\$ 148,500	\$ 148,500
Net Total		\$ 70,967	\$ 42,519	\$ 90,089	\$ -	\$ 52,100

IMPACT FEE FUND**Fund 42**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Revenues</u>						
450-1410	Interest on Investment	\$ 26,708	\$ 74,892	\$ 49,543	\$ 35,000	\$ 6,000
460-4350	Water Impact Fees	\$ 910,350	\$ 946,230	\$ 1,059,000	\$ 780,000	\$ 1,000,000
470-4350	Wastewater Impact Fees	\$ 648,627	\$ 679,800	\$ 793,125	\$ 575,000	\$ 800,000
460-9100	Water Impact Fee Reserves	\$ -	\$ -	\$ -	\$ 22,500	\$ -
470-9100	Wastewater Impact Fee Reserves	\$ -	\$ -	\$ -	\$ 162,500	\$ -
Total Revenue		\$ 1,585,685	\$ 1,700,922	\$ 1,901,668	\$ 1,575,000	\$ 1,806,000
<u>Expenditures</u>						
42-560-5000	Trans Water Impact Fee/CIP	\$ -	\$ -	\$ 185,000	\$ 722,500	\$ 1,686,500
42-570-5100	Trans WasteWater Impact Fee Int	\$ -	\$ -	\$ 185,000	\$ 772,500	\$ 9,500
42-510-6500	Transfer to Debt	\$ 500,000	\$ 1,256,729	\$ -	\$ -	\$ -
42-560-4765	Rebate-LVISD Water Tank	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
30-560-6545	Water Impact Fee Refund	\$ -	\$ -	\$ 24,000	\$ -	\$ -
30-570-6545	Sewer Impact Fee Refund	\$ -	\$ -	\$ 16,920	\$ -	\$ -
Total Expense		\$ 500,000	\$ 1,336,729	\$ 490,920	\$ 1,575,000	\$ 1,776,000
Net Total		\$ 1,085,685	\$ 364,193	\$ 1,410,748	\$ -	\$ 30,000

**PARK FUND
Fund 43**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/18</u>	<u>Yr End Actual 09/30/19</u>	<u>Yr End Actual 09/30/20</u>	<u>Adopted Budget 09/30/21</u>	<u>Base Budget 2021-2022</u>
<u>Revenues</u>						
460-1410	Investment Intrest	\$ 393	\$ 2,625	\$ 7,206	\$ 4,800	\$ 500
460-4350	Park Land Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
460-9000	Transfer/Reserves	\$ -	\$ -	\$ -	\$ 585,198	\$ -
460-9700	Transfers - Due to Due From	\$ 7,886	\$ 21,811	\$ -	\$ -	\$ -
	Total Revenue	\$ 8,279	\$ 24,435	\$ 7,206	\$ 589,998	\$ 500
<u>Expenditures</u>						
560-9500	Park Fund Transfer to CIP	\$ -	\$ -	\$ -	\$ 589,998	\$ -
	Total Expense	\$ -	\$ -	\$ -	\$ 589,998	\$ -
	Net Total	\$ 8,279	\$ 24,435	\$ 7,206	\$ -	\$ 500

DEBT SERVICE REVENUE/EXPENDITURES**Fund 50**

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Revenue</u>						
485-1110	Ad Valorem Taxes	\$ 2,219,955	\$ 2,700,174	\$ 2,750,006	\$ 2,690,814	\$ 2,676,469
480-1410	Accumulated Interest	\$ 11,680	\$ 16,099	\$ 8,268	\$ 6,000	\$ 8,162
	Transfer from Debt Service Interest	\$ -	\$ -	\$ -	\$ -	\$ -
480-9109	Impact Fees	\$ 500,000	\$ -	\$ -	\$ -	\$ -
	Water Impact Fees					
	Wastewater Impact Fees					
TOTAL REVENUE		\$ 2,731,635	\$ 2,716,273	\$ 2,758,274	\$ 2,696,814	\$ 2,684,631
<u>Expenses</u>						
585-4575	Bank Charges	\$ 8,590	\$ 2,590	\$ 2,590	\$ 10,000	\$ 8,000
585-9770	Transfers - Due to Due From	\$ -	\$ 146,080	\$ -	\$ -	\$ -
<u>Principal Payments</u>						
585-9814	2006 Certificate of Obligation	\$ 320,000	\$ 335,000	\$ 350,000	\$ 365,000	\$ 380,000
585-9816	2008 Certificate of Obligation	\$ 95,000	\$ 98,000	\$ 102,000	\$ 106,000	\$ 111,000
585-9818	2009 Certificate of Obligation	\$ 166,000	\$ 169,000	\$ -	\$ -	\$ -
585-9822	2011 Refunding General Bond	\$ 420,000	\$ 430,000	\$ 575,000	\$ 595,000	\$ 450,000
585-9824	2014 Certificate of Obligation	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
585-9826	2015 Refunding General Bond	\$ 50,000	\$ 55,000	\$ 100,000	\$ 100,000	\$ 40,000
585-9832	2016A Refunding Tax Note	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 100,000
585-9834	2016B Refunding Tax Note	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 175,000
585-9836	2017 Certificate of Obligation	\$ 105,000	\$ 220,000	\$ 235,000	\$ 240,000	\$ 245,000
<u>Interest Payments</u>						
585-9815	2006 Certificate of Obligation	\$ 153,843	\$ 140,240	\$ 127,824	\$ 113,059	\$ 97,675
585-9817	2008 Certificate of Obligation	\$ 46,929	\$ 43,180	\$ 39,784	\$ 35,759	\$ 31,560
585-9819	2009 Certificate of Obligation	\$ 7,631	\$ 2,092	\$ -	\$ -	\$ -
585-9823	2011 Refunding General Bond	\$ 80,175	\$ 67,388	\$ 53,925	\$ 36,375	\$ 20,700

DEBT SERVICE REVENUE/EXPENDITURES**Fund 50**

Account Number	Account Name	Yr End Actual <u>09/30/18</u>	Yr End Actual <u>09/30/19</u>	Yr End Actual <u>09/30/20</u>	Adopted Budget <u>09/30/21</u>	Base Budget <u>2021-2022</u>
585-9825	2014 Certificate of Obligation	\$ 305,050	\$ 304,450	\$ 303,925	\$ 303,175	\$ 302,275
585-9827	2015 Refunding General Bond	\$ 274,075	\$ 273,012	\$ 270,600	\$ 266,600	\$ 263,800
585-9833	2016A Refunding Tax Note	\$ 65,863	\$ 65,562	\$ 65,300	\$ 64,950	\$ 63,250
585-9835	2016B Refunding Tax Note	\$ 125,754	\$ 125,362	\$ 124,903	\$ 124,259	\$ 122,009
585-9837	2017 Certificate of Obligation	\$ 270,163	\$ 264,763	\$ 258,763	\$ 251,637	\$ 244,363
TOTAL EXPENSE		<u>\$ 2,569,072</u>	<u>\$ 2,816,718</u>	<u>\$ 2,689,613</u>	<u>\$ 2,696,814</u>	<u>\$ 2,684,631</u>
NET TOTAL		\$ 162,562	\$ (100,445)	\$ 68,661	\$ -	\$ -

**CITY OF LAGO VISTA
CONSOLIDATED SCHEDULE OF BOND MATURITIES**

FY ENDING	2005 GO	2006 CO	2008 CO	2009 GO	2011 GO	2014 CO	2015 GO	2015 \$2.2 M TAX NOTE	2015 \$3.7 M TAX NOTE	2016A REFUNDING	2016B REFUNDING	2017 CO	TOTAL
9/30/2022		477,674.50	142,559.85		470,700.00	332,275.00	303,800.00			163,250.00	297,009.43	489,362.50	2,676,631.28
9/30/2023		476,670.75	142,186.75		471,975.00	331,375.00	302,200.00			165,175.00	297,913.16	491,862.50	2,679,358.16
9/30/2024		479,944.25	141,658.85			409,275.00	692,600.00			157,100.00	307,956.26	487,837.50	2,676,371.86
9/30/2025		482,391.75	141,956.80			405,425.00	694,600.00			154,100.00	307,297.26	487,237.50	2,673,008.31
9/30/2026		484,013.25	142,061.25			405,925.00	690,900.00			151,100.00	306,393.76	491,137.50	2,671,530.76
9/30/2027		484,808.75	141,972.20			406,225.00	691,500.00			147,600.00	315,036.26	489,537.50	2,676,679.71
9/30/2028			141,689.65			1,018,825.00	563,900.00			143,600.00	318,081.26	405,337.50	2,591,433.41
9/30/2029						1,018,225.00	705,300.00			144,500.00	320,582.26	408,587.50	2,597,194.76
9/30/2030						1,016,425.00	708,000.00			140,300.00	327,435.76	406,612.50	2,598,773.26
9/30/2031						1,023,225.00	699,900.00			131,200.00	333,533.26	409,412.50	2,597,270.76
9/30/2032						1,023,525.00	701,000.00			127,200.00	338,561.18	411,593.75	2,601,879.93
9/30/2033						1,027,325.00	696,200.00			123,200.00	337,718.08	408,225.00	2,592,668.08
9/30/2034						1,029,525.00	695,500.00			129,000.00	336,501.08	409,612.50	2,600,138.58
9/30/2035						1,027,612.50	698,700.00			129,500.00	330,003.65	405,756.25	2,591,572.40
9/30/2036										159,200.00	195,749.63	411,212.50	766,162.13
9/30/2037										158,100.00	198,645.53	405,975.00	762,720.53
9/30/2038												331,500.00	331,500.00
9/30/2039												332,687.50	332,687.50
9/30/2040												333,500.00	333,500.00
9/30/2041												329,031.25	329,031.25
9/30/2042												329,281.25	329,281.25
9/30/2043												329,156.25	329,156.25
9/30/2044												333,200.00	333,200.00
9/30/2045												331,400.00	331,400.00
9/30/2046												329,200.00	329,200.00
9/30/2047												331,500.00	331,500.00
	0.00	2,885,503.25	994,085.35	0.00	942,675.00	10,475,187.50	8,844,100.00	0.00	0.00	2,324,125.00	4,868,417.82	10,329,756.25	41,663,850.17

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

- (1) Refunded the 2005 GO with the 2015 Bond Series
- (2) Utility Improvements. Airport CIP
- (3) Police Building. Traffic Signal. Utilities Improvements
- (4) Refunding of 1999 Debt Issues
- (5) Refunding of CO 2003 and 2010 Tax Notes
- (6) 2014 CO - Build WTP #3
- (7) 2015 CO - Refunded the 2005 Bond Series
- (8) 2015 \$2.2 Million Tax Note
- (9) 2015 \$3.7 Million Tax Note
- (10) 2016A Refunded the 2015 Tax Note - Tax Exempt
- (11) 2016B Refunded the 2015 Tax Note - Taxable Note
- (12) 2017 CO - Multiple CIP Projects

SCHEDULE 1
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2006
 THE BANK OF AMERICA NA
 PAR AMOUNT \$6,515,000 - INTEREST RATE 4.13%
 DATE OF ISSUE 10-5-2006 - MATURITY DATE 02-15-2027
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	52,760.75	380,000.00	44,913.75	477,674.50
2023	44,913.75	395,000.00	36,757.00	476,670.75
2024	36,757.00	415,000.00	28,187.25	479,944.25
2025	28,187.25	435,000.00	19,204.50	482,391.75
2026	19,204.50	455,000.00	9,808.75	484,013.25
2027	9,808.75	475,000.00	0.00	484,808.75
	<u>191,632.00</u>	<u>2,555,000.00</u>	<u>138,871.25</u>	<u>2,885,503.25</u>

SCHEDULE 2
 CITY OF LAGO VISTA, TEXAS
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2008
 PAR AMOUNT \$2,000,000 - INTEREST RATE 3.87%
 DATE OF ISSUE 07-09-2008 - MATURITY DATE 02-15-2028
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	16,853.85	111,000.00	14,706.00	142,559.85
2023	14,706.00	115,000.00	12,480.75	142,186.75
2024	12,480.75	119,000.00	10,178.10	141,658.85
2025	10,178.10	124,000.00	7,778.70	141,956.80
2026	7,778.70	129,000.00	5,282.55	142,061.25
2027	5,282.55	134,000.00	2,689.65	141,972.20
2028	2,689.65	139,000.00	0.00	141,689.65
	<u>69,969.60</u>	<u>871,000.00</u>	<u>53,115.75</u>	<u>994,085.35</u>

SCHEDULE 3
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT
 GENERAL OBLIGATION REFUNDING BOND
 SERIES 2009
 BANK OF AMERICA, NA.
 PAR AMOUNT \$2,340,000 - INTEREST RATE 3.30%
 DATE OF ISSUE 08-20-2009 - MATURITY DATE 02-15-2019
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2020	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

SCHEDULE 4
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION REFUNDING BOND
 SERIES 2011
 PAR AMOUNT \$4,535,000 - INTEREST RATE 2.00%
 DATE OF ISSUE 12-1-2011 - MATURITY DATE 2-15-2023
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	13,725.00	450,000.00	6,975.00	470,700.00
2023	6,975.00	465,000.00	0.00	471,975.00
	<u>20,700.00</u>	<u>915,000.00</u>	<u>6,975.00</u>	<u>942,675.00</u>

SCHEDULE 5
 CITY OF LAGO VISTA, TEXAS
 WATER TREATMENT PLANT #3
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL LONG TERM DEBT - CERTIFICATES OF OBLIGATION
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2014
 THE BANK OF AMERICA NA
 PAR AMOUNT \$7,655,000 - INTEREST RATE 3.60%
 DATE OF ISSUE 8-19-2014 - MATURITY DATE 2-15-2035
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	151,362.50	30,000.00	150,912.50	332,275.00
2023	150,912.50	30,000.00	150,462.50	331,375.00
2024	150,462.50	110,000.00	148,812.50	409,275.00
2025	148,812.50	110,000.00	146,612.50	405,425.00
2026	146,612.50	115,000.00	144,312.50	405,925.00
2027	144,312.50	120,000.00	141,912.50	406,225.00
2028	141,912.50	750,000.00	126,912.50	1,018,825.00
2029	126,912.50	780,000.00	111,312.50	1,018,225.00
2030	111,312.50	810,000.00	95,112.50	1,016,425.00
2031	95,112.50	850,000.00	78,112.50	1,023,225.00
2032	78,112.50	885,000.00	60,412.50	1,023,525.00
2033	60,412.50	925,000.00	41,912.50	1,027,325.00
2034	41,912.50	965,000.00	22,612.50	1,029,525.00
2035	22,612.50	1,005,000.00	0.00	1,027,612.50
	<u>1,570,775.00</u>	<u>7,485,000.00</u>	<u>1,419,412.50</u>	<u>10,475,187.50</u>

SCHEDULE 6
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT - REFUNDING SERIES 2005 BONDS
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION REFUNDING BONDS
 SERIES 2015
 US BANK
 PAR AMOUNT \$6,955,000 - INTEREST RATE 3.08%
 DATE OF ISSUE 1-8-2015 - MATURITY DATE 02-15-2035
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	132,300.00	40,000.00	131,500.00	303,800.00
2023	131,500.00	40,000.00	130,700.00	302,200.00
2024	130,700.00	440,000.00	121,900.00	692,600.00
2025	121,900.00	460,000.00	112,700.00	694,600.00
2026	112,700.00	475,000.00	103,200.00	690,900.00
2027	103,200.00	495,000.00	93,300.00	691,500.00
2028	93,300.00	385,000.00	85,600.00	563,900.00
2029	85,600.00	545,000.00	74,700.00	705,300.00
2030	74,700.00	570,000.00	63,300.00	708,000.00
2031	63,300.00	585,000.00	51,600.00	699,900.00
2032	51,600.00	610,000.00	39,400.00	701,000.00
2033	39,400.00	630,000.00	26,800.00	696,200.00
2034	26,800.00	655,000.00	13,700.00	695,500.00
2035	13,700.00	685,000.00	0.00	698,700.00
	<u>1,180,700.00</u>	<u>6,615,000.00</u>	<u>1,048,400.00</u>	<u>8,844,100.00</u>

SCHEDULE 7
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT - 7 YEAR TAX NOTE
 SCHEDULE OF BOND MATURITIES AND INTEREST
 LIMITED TAX NOTE
 SERIES 2015
 BANK OF AMERICA
 PAR AMOUNT \$2,200,000 - INTEREST RATE 2.16%
 DATE OF ISSUE 6-18-2015 - MATURITY DATE 02-15-2022
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2021	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

SCHEDULE 8
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT - 7 YEAR TAX NOTE
 SCHEDULE OF BOND MATURITIES AND INTEREST
 LIMITED TAX NOTE
 TAXABLE SERIES 2015
 BANK OF AMERICA
 PAR AMOUNT \$3,738,000 - INTEREST RATE 3.17%
 DATE OF ISSUE 10-1-2015 - MATURITY DATE 02-15-2022
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2021	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00

SCHEDULE 9
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT - REFUNDING 2015 TAX NOTE - TAX EXEMPT PORTION
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION REFUNDING BOND
 SERIES 2016A
 US BANK
 PAR AMOUNT \$1,810,000 - INTEREST RATE 2.80%
 DATE OF ISSUE 12-1-2016 - MATURITY DATE 02-15-2037
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	32,375.00	100,000.00	30,875.00	163,250.00
2023	30,875.00	105,000.00	29,300.00	165,175.00
2024	29,300.00	100,000.00	27,800.00	157,100.00
2025	27,800.00	100,000.00	26,300.00	154,100.00
2026	26,300.00	100,000.00	24,800.00	151,100.00
2027	24,800.00	100,000.00	22,800.00	147,600.00
2028	22,800.00	100,000.00	20,800.00	143,600.00
2029	20,800.00	105,000.00	18,700.00	144,500.00
2030	18,700.00	105,000.00	16,600.00	140,300.00
2031	16,600.00	100,000.00	14,600.00	131,200.00
2032	14,600.00	100,000.00	12,600.00	127,200.00
2033	12,600.00	100,000.00	10,600.00	123,200.00
2034	10,600.00	110,000.00	8,400.00	129,000.00
2035	8,400.00	115,000.00	6,100.00	129,500.00
2036	6,100.00	150,000.00	3,100.00	159,200.00
2037	3,100.00	155,000.00	0.00	158,100.00
	<u>305,750.00</u>	<u>1,745,000.00</u>	<u>273,375.00</u>	<u>2,324,125.00</u>

SCHEDULE 10
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT - REFUNDING 2015 TAX NOTE - TAXABLE PORTION
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION REFUNDING BONDS
 TAXABLE SERIES 2016B
 US BANK
 PAR AMOUNT \$3,875,000 - INTEREST RATE 3.49%
 DATE OF ISSUE 12-1-2016 - MATURITY DATE 02-15-2037
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	61,958.90	175,000.00	60,050.53	297,009.43
2023	60,050.53	180,000.00	57,862.63	297,913.16
2024	57,862.63	195,000.00	55,093.63	307,956.26
2025	55,093.63	200,000.00	52,203.63	307,297.26
2026	52,203.63	205,000.00	49,190.13	306,393.76
2027	49,190.13	220,000.00	45,846.13	315,036.26
2028	45,846.13	230,000.00	42,235.13	318,081.26
2029	42,235.13	240,000.00	38,347.13	320,582.26
2030	38,347.13	255,000.00	34,088.63	327,435.76
2031	34,088.63	270,000.00	29,444.63	333,533.26
2032	29,444.63	285,000.00	24,116.55	338,561.18
2033	24,116.55	295,000.00	18,601.53	337,718.08
2034	18,601.53	305,000.00	12,899.55	336,501.08
2035	12,899.55	310,000.00	7,104.10	330,003.65
2036	7,104.10	185,000.00	3,645.53	195,749.63
2037	3,645.53	195,000.00	0.00	198,645.53
	<u>592,688.36</u>	<u>3,745,000.00</u>	<u>530,729.46</u>	<u>4,868,417.82</u>

SCHEDULE 11
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL LONG TERM DEBT - CERTIFICATES OF OBLIGATION
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2017
 US BANK
 PAR AMOUNT \$7,725,000 - INTEREST RATE 3.25%
 DATE OF ISSUE 3-16-2017 - MATURITY DATE 02-15-2047
 SEPTEMBER 30, 2022

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2022	124,018.75	245,000.00	120,343.75	489,362.50
2023	120,343.75	255,000.00	116,518.75	491,862.50
2024	116,518.75	260,000.00	111,318.75	487,837.50
2025	111,318.75	270,000.00	105,918.75	487,237.50
2026	105,918.75	285,000.00	100,218.75	491,137.50
2027	100,218.75	295,000.00	94,318.75	489,537.50
2028	94,318.75	220,000.00	91,018.75	405,337.50
2029	91,018.75	230,000.00	87,568.75	408,587.50
2030	87,568.75	235,000.00	84,043.75	406,612.50
2031	84,043.75	245,000.00	80,368.75	409,412.50
2032	80,368.75	255,000.00	76,225.00	411,593.75
2033	76,225.00	260,000.00	72,000.00	408,225.00
2034	72,000.00	270,000.00	67,612.50	409,612.50
2035	67,612.50	275,000.00	63,143.75	405,756.25
2036	63,143.75	290,000.00	58,068.75	411,212.50
2037	58,068.75	295,000.00	52,906.25	405,975.00
2038	52,906.25	230,000.00	48,593.75	331,500.00
2039	48,593.75	240,000.00	44,093.75	332,687.50
2040	44,093.75	250,000.00	39,406.25	333,500.00
2041	39,406.25	255,000.00	34,625.00	329,031.25
2042	34,625.00	265,000.00	29,656.25	329,281.25
2043	29,656.25	275,000.00	24,500.00	329,156.25
2044	24,500.00	290,000.00	18,700.00	333,200.00
2045	18,700.00	300,000.00	12,700.00	331,400.00
2046	12,700.00	310,000.00	6,500.00	329,200.00
2047	6,500.00	325,000.00	0.00	331,500.00
	<u>1,764,387.50</u>	<u>6,925,000.00</u>	<u>1,640,368.75</u>	<u>10,329,756.25</u>

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
<u>Revenue</u>						
480-7950	Various Accrued Interest	\$ 129,392	\$ 142,708	\$ 52,313	\$ -	\$ -
480-7105	Grants	\$ 244,110	\$ 678,366	\$ 78,566	\$ 1,587,500	\$ 1,800,000
480-7920	Trans Water Impact Fees	\$ -	\$ -	\$ -	\$ 722,500	\$ 1,686,500
480-7925	Trans Water Impact Fees Interest	\$ -	\$ -	\$ 370,000	\$ -	\$ -
480-7930	Trans WasteWater Impact Fees	\$ -	\$ -	\$ -	\$ 772,500	\$ 9,500
480-7935	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	New Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
	Existing Investors'/Bond Funds	\$ 5,000,000	\$ -	\$ -	\$ 1,500,527	\$ 761,021
	Existing CIP Project Funds	\$ -	\$ -	\$ -	\$ -	\$ 2,616,096
480-9100	Trans/General Fund to CIP	\$ -	\$ -	\$ 3,755,164	\$ 3,100,871	\$ 2,644,735
480-9200	Trans/Utility Fund to CIP	\$ -	\$ -	\$ 22,111	\$ 2,218,151	\$ 95,000
480-9300	Trans/Park Fund to CIP	\$ -	\$ -	\$ -	\$ 589,998	\$ -
TOTAL REVENUE		\$ 5,373,501	\$ 821,074	\$ 4,278,154	\$10,492,047	\$ 9,612,852

Expenses

580-7100	Property Acquisition	\$ 9,200	\$ -	\$ -	\$ -	\$ -
580-8211	LCRA Water Quality Improvements	\$ 1,325	\$ -	\$ -	\$ -	\$ -
580-8212	Austin Boulevard Paving	\$ -	\$ -	\$ -	\$ -	\$ -
580-8215	Purchase Lot Taxiway/Rolling Hills	\$ 204,735	\$ 253,122	\$ -	\$ -	\$ -
580-8216	Water/Wastewater Impact Fee Study	\$ -	\$ -	\$ -	\$ 55,000	\$ 39,000
580-8221	WTP #1 Rehabilitation	\$ 115,181	\$ 121,350	\$ -	\$ -	\$ -
580-8224	Otwell Land Acquisition	\$ 21,336	\$ -	\$ -	\$ -	\$ -
580-8226	Safe Routes/Schools-Sidewalks	\$ 444,263	\$ 118,745	\$ -	\$ -	\$ -
580-8228	WWTP Improvements	\$ 69,690	\$ 362,235	\$ 2,269,301	\$ 939,000	\$ 543,521

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
580-8230	Traffic Signal Lohman/Boggy	\$ 392,099	\$ -	\$ -	\$ -	\$ -
580-8235	Lago Vista Club House Repairs	\$ 262,509	\$ 30,019	\$ -	\$ -	\$ -
580-8236	Airport Tie Downs	\$ 5,452	\$ 98,184	\$ -	\$ -	\$ -
580-8237	Water Quality Improvements	\$ 7,082	\$ -	\$ -	\$ -	\$ -
580-8238	Lift Station Scada Improvements	\$ 8,800	\$ 12,619	\$ 59,308	\$ 25,000	\$ 217,500
580-8239	Veterans Park	\$ 8,499	\$ -	\$ -	\$ -	\$ -
580-8240	Sports Complex Improvements	\$ 58,344	\$ -	\$ -	\$ -	\$ -
580-8241	Street Rehabilitation Program	\$ 451,500	\$ -	\$ -	\$ -	\$ -
580-8242	*Water Master Plan #1 Recommendations-Part 1	\$ 158,166	\$ 17,335	\$ 355	\$ -	\$ -
580-8243	Lago Vista Park Project	\$ 58,931	\$ 279,389	\$ 1,514,182	\$ 1,360,000	\$ 407,000
580-8244	WTP#2 Demolition	\$ 47,490	\$ -	\$ -	\$ -	\$ -
580-8245	Airport Mod Space Building Purchase	\$ 36,737	\$ 58,911	\$ -	\$ -	\$ -
580-8246	Back Up Generator for Network	\$ 23,418		\$ -	\$ -	\$ -
580-8247	Town Center Development	\$ -	\$ 68,652	\$ 7,130	\$ 775,527	\$ 1,000,000
580-8248	2018 LCRA Reuse Grant	\$ -	\$ 23,630	\$ -	\$ -	\$ -
580-8249	*Lohman Tank-Part2 Water Master Plan Recommendations	\$ -	\$ 307,094	\$ -	\$ -	\$ -
580-8250	*Civic Loop Waterline-Part3 Water Master Plan Recommendations	\$ -	\$ 1,173,403	\$ -	\$ -	\$ -
580-8251	Continuing Street Maintenance	\$ -	\$ 274,273	\$ 1,693,476	\$ 2,850,000	\$ 1,977,000
580-8252	CCN Application - Impact Fee	\$ -	\$ 16,247	\$ -	\$ -	\$ -
580-8253	IT Virtual Cluster Backup	\$ -	\$ 14,084	\$ -	\$ -	\$ -
580-8254	Mobile Generator & lighting	\$ -	\$ 40,000	\$ -	\$ -	\$ -
580-8257	Leak Detection Survey	\$ -	\$ -	\$ -	\$ 120,000	\$ 95,000
580-8259	Golf Course Reconstruction	\$ -	\$ -	\$ 187,500	\$ 239,115	\$ -
580-8260	Underground Utilities	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/18	Yr End Actual 09/30/19	Yr End Actual 09/30/20	Adopted Budget 09/30/21	Base Budget 2021-2022
580-8261	Airport T Hangars	\$ -	\$ -	\$ -	\$ 650,000	\$ -
580-8262	WTP3 Maintenance Building	\$ -	\$ -	\$ -	\$ 36,650	\$ -
580-8263	Water System Balance Project	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
580-8263	WTP #3 Sludge Pond	\$ -	\$ -	\$ -	\$ 340,000	\$ 302,000
580-8264	WTP #3 Generator	\$ -	\$ -	\$ -	\$ 216,256	\$ 129,148
580-8265	Wastewater System Master Plan	\$ -	\$ -	\$ -	\$ 250,000	\$ 189,200
580-8266	Meter System AMI Install	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 961,483
Projects Not Started FYE 2021						
	WTP Expansion TBD	\$ -	\$ -	\$ -	\$ -	\$ -
	WTP1 Raw Water Intake Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -
	WTP1 Expansion	\$ -	\$ -	\$ -	\$ -	\$ -
	LVGC Tee Box Renovation	\$ -	\$ -	\$ -	\$ 40,000	\$ -
	LVGC Parking Lot Renovation	\$ -	\$ -	\$ -	\$ 40,000	\$ -
	Bronco WW Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
	Valves & FH Replacement	\$ -	\$ -	\$ -	\$ 200,000	\$ -
	WWTP Epxansion	\$ -	\$ -	\$ -	\$ 500,000	\$ -
	Municipal Complex Utilities	\$ -	\$ -	\$ -	\$ 105,499	\$ -
New Proposed Projects FYE 2022						
	PW Operations	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Waterline Bar-K to Bronco	\$ -	\$ -	\$ -	\$ -	\$ 872,000
	WTP Expansion TBD	\$ -	\$ -	\$ -	\$ -	\$ 805,000
580-8911	Audit Entry -Trans Out - Due To/From	\$ -	\$ -	\$ 844,834	\$ -	\$ -
580-9010	Debt Issuance Cost	\$ -	\$ (3,375,752)	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ 2,384,757	\$ (106,458)	\$ 6,576,085	\$10,492,047	\$ 7,812,852
Net Total CIP		\$ 2,988,744	\$ 927,533	\$ (2,297,931)	\$ -	\$ 1,800,000

FY 2022-26 CAPITAL IMPROVEMENT PLAN PROJECTS AND FUNDING SOURCE SUMMARY

Project Number	Project Description	21-22	22-23	23-24	24-25	25-26	FY 21-26 CIP Total
GENERAL GOVERNMENT							
G-1	PW Operations	25,000	1,005,000	1,245,000	-	-	2,275,000
G-2	Pave Airport Runway & Taxiways	-	-	-	-	-	-
G-3	Paved Aircraft Parking	-	-	-	-	-	-
G-4	Police Department Expansion	-	-	-	-	-	-
G-5	Airport T-Hangars	-	-	-	-	-	-
G-6	Airport Lounge/Restaurant	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT		25,000	1,005,000	1,245,000	-	-	2,275,000
PARKS							
PK-1	Sunset Park	407,000	550,000	-	-	-	957,000
PK-4	LVGC Parking Lot Renovation	-	-	-	-	-	-
PK-5	LVGC Irrigation System Replacement	-	-	-	-	-	-
PK-6	Recreation Center	-	-	-	-	-	-
PK-7	Solid Waste Collection Center	-	-	-	-	-	-
PK-8	Sunset Park Driveway	-	-	-	-	-	-
PK-10	LVGC Greens Renovation PH-2	-	-	-	-	-	-
PK-11	Trail to Sunset Park	-	-	-	-	-	-
PK-12	Trail to Bar-K Park	-	-	-	-	-	-
TOTAL PARKS		407,000	550,000	-	-	-	957,000
STREETS							
ST-1	Street Rehab	1,977,000	1,868,000	1,110,000	1,875,000	1,265,000	8,095,000
ST-5	Street Sign Replacement	-	-	-	-	-	-
ST-8	Lohman Expansion Dawn to Boggy	-	-	-	-	-	-
ST-10	Boggy Ford Realignment	-	-	-	-	-	-
ST-12	1431 Expansion at Sunset Park	-	-	-	-	-	-
ST-14	1431 & Lohman Int. Improvements	-	-	-	-	-	-
ST-15	Boggy and Highland Circle	-	-	-	-	-	-
TOTAL STREETS		1,977,000	1,868,000	1,110,000	1,875,000	1,265,000	8,095,000

FY 2022-26 CAPITAL IMPROVEMENT PLAN PROJECTS AND FUNDING SOURCE SUMMARY

Project Number	Project Description	21-22	22-23	23-24	24-25	25-26	FY 21-26 CIP Total
UTILITES							
WW-3	Emergency Power	-			-		-
WT-3	Leak Detection Survey	-		-	-		-
WT-7	Water BPS at Airport	-	-			-	-
WW-7	WWTP Expansion PH 2&3	-					
WT-9	Waterline Bar-K to Bronco	872,000	-	-	-	-	872,000
	Water Treatment Plant Analysis	805,000	1,800,000	-	-	-	2,605,000
WW-10	MacArthur Lift Station Expansion	-			-	-	-
WT-11	WTP1 Expansion	-	4,520,000	4,000,000	-	-	8,520,000
WW-11	Wastewater Line Replacements	-					-
WT-13	Water Line Replacements	-					-
WW-13	Cove Lift Station Expansion	-	-	-		-	-
WW-14	Truman Lift Station Expansion	-	-	-	-		-
WW-15	P17 to P3 Effluent Pipe Replacement	-	-	-	-		-
WT-16	Design WTP3 Expansion	-	-	-	-		-
WW-16	Sewer Transmission Rimrock to Glandale	-			-	-	-
WW-17	Sewer Transmission Hi Dr to Truman	-	-			-	-
WW-18	Sewer Transmission Patriot to Highland	-	-			-	-
WW-19	Sewer Transmission American to MacArthur	-	-			-	-
TOTAL UTILITES		1,677,000	6,320,000	4,000,000	-	-	11,997,000

TOTAL CAPITAL IMPROVEMENT PLAN	\$	4,086,000	\$	9,743,000	\$	6,355,000	\$	1,875,000	\$	1,265,000	\$	23,324,000
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FUNDING												
General Fund Revenue												
General Fund Reserve	\$	2,409,000	\$	2,923,000	\$	2,355,000	\$	1,875,000	\$	1,265,000		10,827,000
Utility Fund Reserve	\$	-	\$	-	\$	-	\$	-	\$	-		-
Water Impact Fee	\$	1,677,000	\$	6,320,000	\$	4,000,000	\$	625,000				12,622,000
Sewer Impact Fee	\$	-	\$	-	\$	-	\$	-	\$	-		-
New CO	\$	-	\$	-	\$	-	\$	-	\$	-		-
Previous CO	\$	-	\$	-	\$	-	\$	-	\$	-		-
Grants Not Awarded	\$	-	\$	-	\$	-	\$	-	\$	-		-
Awarded Grants	\$	-	\$	500,000	\$	-	\$	-	\$	-		500,000
Other	\$	-	\$	-	\$	-	\$	-	\$	-		-
TOTAL FUNDING	\$	4,086,000	\$	9,743,000	\$	6,355,000	\$	2,500,000	\$	1,265,000	\$	23,949,000

FY 2022-26 CAPITAL IMPROVEMENT PLAN STREETS


ST-1 Street Rehab

Expenses	21-22	22-23	23-24	24-25	25-26	Total
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,977,000	\$ 1,868,000	\$ 1,110,000	\$ 1,875,000	\$ 1,265,000	\$ 8,095,000
Total Expenses	\$ 1,977,000	\$ 1,868,000	\$ 1,110,000	\$ 1,875,000	\$ 1,265,000	\$ 8,095,000

Funding Source	21-22	22-23	23-24	24-25	25-26	Total
General Fund Reserve	\$ 1,977,000	\$ 1,868,000	\$ 1,110,000	\$ 1,875,000	\$ 1,265,000	\$ 8,095,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 1,977,000	\$ 1,868,000	\$ 1,110,000	\$ 1,875,000	\$ 1,265,000	\$ 8,095,000

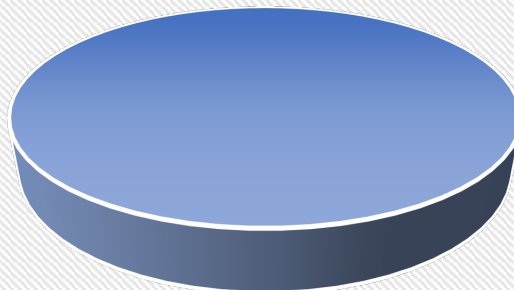
Operating Impact	21-22	22-23	23-24	24-25	25-26	Total
Supplies & Services	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000
Total Operating Impact	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000

Total Project Cost		Operating Budget Impact/Other:	
\$8,095,000		In order to rehabilitate these streets utilizing contract work, City staff will be required to use manpower, expend operating funds to purchase materials, and prepare these roadways for that final work. This project is based off of the amount of work the Public Works Department can do preping streets in the fiscal year and funds available.	
Status, Priority, Justification and Project Management			
Project Status	New		
Priority	High		
Justification	Expansion		
Managing Department	Public Works		
Project Details			
This will address street maintenance on several City streets identified in the City's Roadway Master Plan. Streets have not been maintained properly over the last decade.			
The project will consist of: \$730K for the overlay of 11 streets, \$737K for the Microsurface of approximately 25 streets containing 60,000 linear feet of roadway, and \$510K of FogSeal to approximately 30 streets consisting of 74,000 linear feet.			



FUNDING SOURCE

General Fund
Reserve
100%



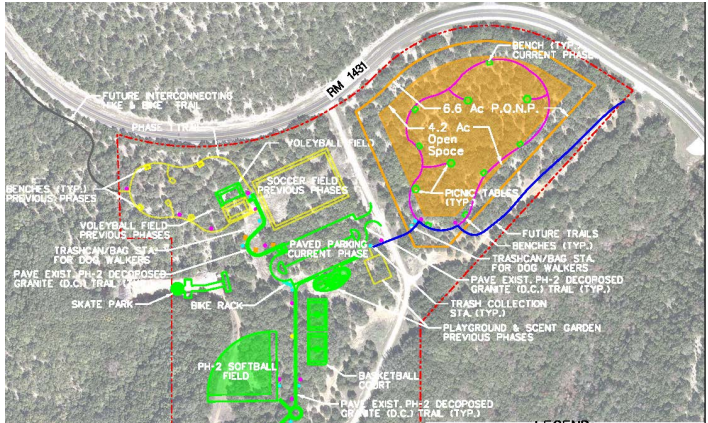
FY 2022-26 CAPITAL IMPROVEMENT PLAN PARKS

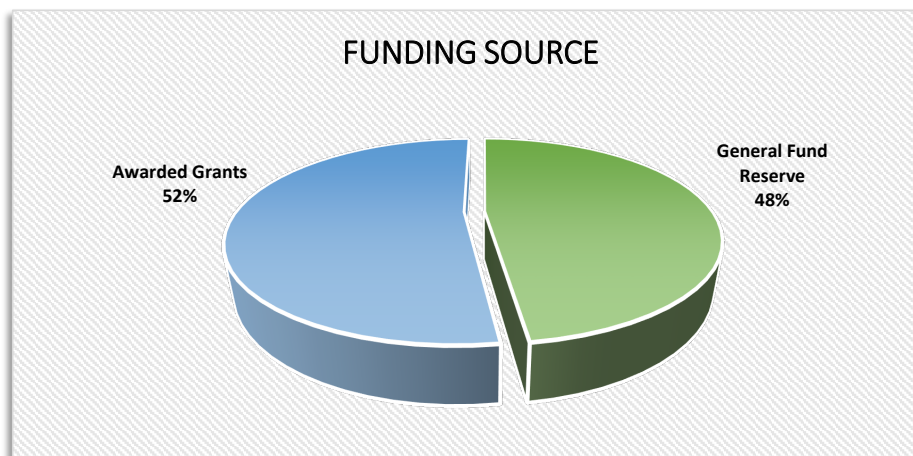
PK-1 Sunset Park

Expenses	21-22	22-23	23-24	24-25	25-26	Total
Professional Services	\$ 70,000	\$ 52,000	\$ -	\$ -	\$ -	\$ 122,000
Amenities	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Construction	\$ 305,000	\$ 498,000	\$ -	\$ -	\$ -	\$ 803,000
Total Expenses	\$ 407,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 957,000

Funding Source	21-22	22-23	23-24	24-25	25-26	Total
General Fund Reserve	\$ 407,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 457,000
Awarded Grants	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Total Funding	\$ 407,000	\$ 550,000	\$ -	\$ -	\$ -	\$ 957,000

Operating Impact	21-22	22-23	23-24	24-25	25-26	Total
Supplies & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Project Cost		Operating Budget Impact/Other:	
\$957,000		Funding for other improvement will depend on Travis County Parks participation. City Staff will design most of new eastern access roadway to 1431.	
Status, Priority, Justification and Project Management			
Project Status	New		
Priority	Medium		
Justification	Expansion		
Managing Department	Parks		
Project Details			
<p>The project was initiated in 2017 with a Texas Parks and Wildlife Department (TPWD) grant and awarded the first of two \$500K grants from TPWD. The first grant allowed for reimbursement of the land purchase and prep work for the site. The second TPWD grant began in 2019 and includes several park amenities.</p> <p>FY22 has programmed \$375,000 for the construction of an eastern access roadway to 1431 and \$32,000 for park amenities such as benches, tables and signs. Other park items such as volleyball, skate, bank shot, solar lighting are a requirement of the grant to meet the terms. These are programmed for FY 23. The project will require a 1-yr extension from TPWD. Staff is working with County for possible participation in future non-TPWD park amenities.</p>			



FY 2022-26 CAPITAL IMPROVEMENT PLAN GENERAL GOVERNMENT

G-1 PW Operations

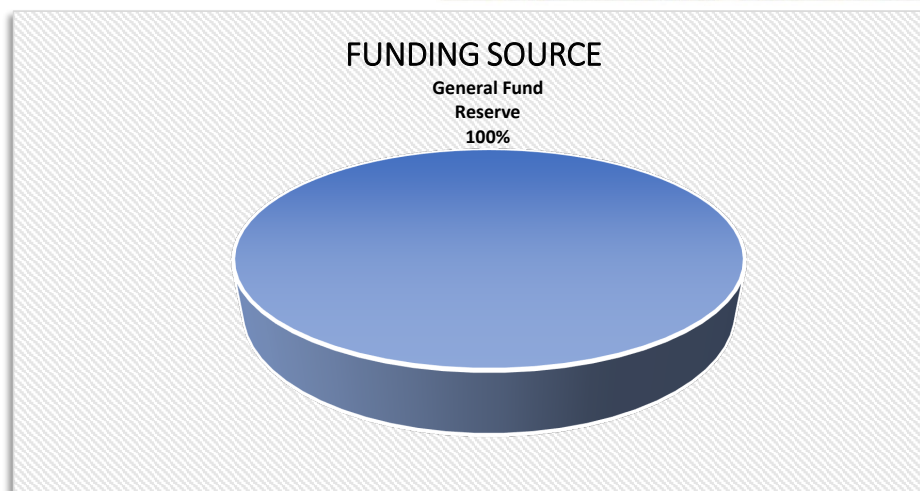
Expenses	21-22	22-23	23-24	24-25	25-26	Total
Professional Services	\$ 25,000	\$ 105,000	\$ -	\$ -	\$ -	\$ 130,000
Construction	\$ -	\$ 900,000	\$ 1,245,000	\$ -	\$ -	\$ 2,145,000
Total Expenses	\$ 25,000	\$ 1,005,000	\$ 1,245,000	\$ -	\$ -	\$ 2,275,000

Funding Source	21-22	22-23	23-24	24-25	25-26	Total
General Fund Reserve	\$ 25,000	\$ 1,005,000	\$ 1,245,000	\$ -	\$ -	\$ 2,275,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 25,000	\$ 1,005,000	\$ 1,245,000	\$ -	\$ -	\$ 2,275,000

Operating Impact	21-22	22-23	23-24	24-25	25-26	Total
Supplies & Services	\$ 35,000	\$ 55,000	\$ -	\$ -	\$ -	\$ 90,000
Total Operating Impact	\$ 35,000	\$ 55,000	\$ -	\$ -	\$ -	\$ 90,000

Total Project Cost		Operating Budget Impact/Other:	
\$2,275,000		Project will be partial constructed with City's PW Staff. Work such as clearing, earthwork, some drainage, utility extensions, etc.	
Status, Priority, Justification and Project Management			
Project Status	New		
Priority	High		
Justification	Expansion		
Managing Department	Public Works		
Project Details			
<p>The City is planning on water and wastewater plant expansions. The expansion will consume the departments area of parking and storage or equipment and materials. This project needs to supersede the plants expansions.</p> <p>The \$25K programmed for FY 21-22 will be for a survey and site analysis. The design for the future expansion will be done in-house.</p>			

6519 SIERRA VISTA 10.46 Acres		Legend Feature 1
<p>Public Parking</p> <p>Parking & Fuel Center</p> <p>Office Bldg</p> <p>PW Operation Yard</p> <p>Can be made to work later on. Too steep without earthwork</p>		<p>Decide Now: Property \$800K</p> <p>Decide Later: Office Reno./Exp \$300 K Site improvements \$1.2MM TOTAL=\$2.3MM</p>
Google Earth		



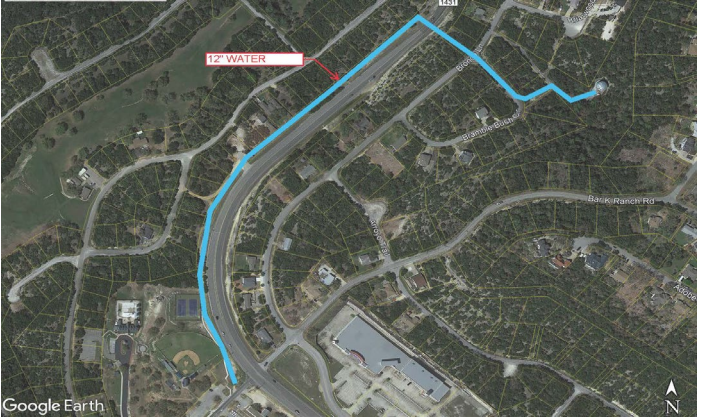
FY 2022-26 CAPITAL IMPROVEMENT PLAN UTILITIES

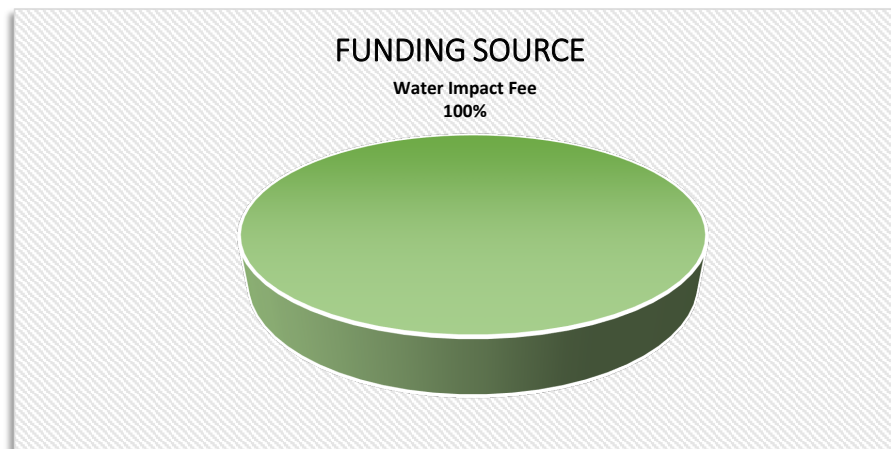
WT-9 Waterline Bar-K to Bronco

Expenses	21-22	22-23	23-24	24-25	25-26	Total
Professional Services	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ 56,000
Construction	\$ 816,000	\$ -	\$ -	\$ -	\$ -	\$ 816,000
Total Expenses	\$ 872,000	\$ -	\$ -	\$ -	\$ -	\$ 872,000

Funding Source	21-22	22-23	23-24	24-25	25-26	Total
Water Impact Fee	\$ 872,000	\$ -	\$ -	\$ -	\$ -	\$ 872,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 872,000	\$ -	\$ -	\$ -	\$ -	\$ 872,000

Operating Impact	21-22	22-23	23-24	24-25	25-26	Total
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Project Cost	Operating Budget Impact/Other:
\$872,000	
Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Expansion
Managing Department	Public Works
Project Details	
Currently, this waterline is undersized and cannot function as a transmission pipe. The need for the larger pipe is increasing with the development north of town. The City previously acquired two (2) lots for this project.	
This project consists of adding approximately 3,000 feet of new 12" transmission pipe and abandon portions of older 8" pipe and will require boring under 1431.	




FY 2022-26 CAPITAL IMPROVEMENT PLAN UTILITIES

Water Treatment Plant Analysis

Expenses	21-22	22-23	23-24	24-25	25-26	Total
Professional Services	\$ 805,000	\$ -	\$ -	\$ -	\$ -	\$ 805,000
Construction	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 1,800,000
Total Expenses	\$ 805,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,605,000

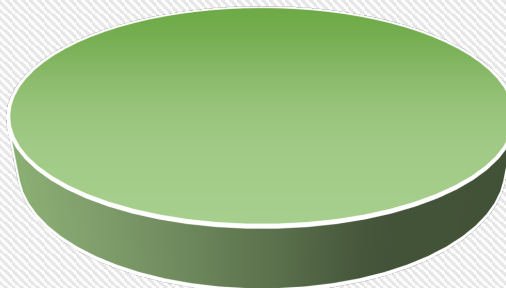
Funding Source	21-22	22-23	23-24	24-25	25-26	Total
Water Impact Fee	\$ 805,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,605,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 805,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,605,000

Operating Impact	21-22	22-23	23-24	24-25	25-26	Total
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Project Cost	Operating Budget Impact/Other:
\$2,605,000	
Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Efficient Operations
Managing Department	Public Works
Project Details	
<p>The City recent retained a consultant to perform a water treatment feasibility study. This study seems to contradict previous reports regarding which water treatment plant needs expansion. Staff will work to secure another consultant to evaluate the feasibility reports for better understanding of what is necessary to provide efficient water treatment.</p>	
	

FUNDING SOURCE

Water Impact Fee
100%



2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF LAGO VISTA

512-267-1155

Taxing Unit Name

Phone (area code and number)

PO BOX 4727, LAGO VISTA, TX 78645

LAGOVISTATEXAS.ORG

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,133,017,137
2.	2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,133,017,137
4.	2020 total adopted tax rate.	\$ 0.64750 /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$ 0 B. 2020 values resulting from final court decisions: - \$ 0 C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$ 11,046,177 B. 2020 disputed value: - \$ 1,325,541 C. 2020 undisputed value. Subtract B from A. ⁴	\$ 9,720,636
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 9,720,636

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,142,737,773
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$ 0
10.	2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use 2020 market value: \$ 22,908</p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ 24,176,005</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 24,198,913
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. <p>A. 2020 market value: \$ 0</p> <p>B. 2021 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 24,198,913
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,118,538,860.00
15.	Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,242,539.12
16.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$ 7,865.86
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,250,404.98
18.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 1,132,615,164</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D.</p>	\$ 1,132,615,164

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 148,605,264
	B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 148,605,264
20.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,281,220,428
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$ 86,811,258
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ 86,811,258
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ 1,194,409,170
26.	2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.60700/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$ 0.00000/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ 0.40830/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,142,737,773

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,665,798.33
31.	Adjusted 2020 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2020. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + \$ 4,960.05</p> <p>B. 2020 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. - \$ 0.00</p> <p>C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0.00</p> <p>D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 4,960.05</p> <p>E. Add Line 30 to 31D.</p>	\$ 4,670,758.37
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,194,409,170.00
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.39100 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0.00</p> <p>B. 2020 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0.00</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ 0.00</p> <p>B. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. - \$ 0.00</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.....	\$ 0.00
B.	2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$ 0.00
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00000/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.00000/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0.00
B.	2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$ 0.00
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00000/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.00000/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0.00
B.	Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0.00
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.00000/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000/\$100
39.	Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.39100/\$100
40.	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0.00
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.00000/\$100
C.	Add Line 40B to Line 39.	\$ 0.39100/\$100
41.	2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.40460/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>2,676,631.28</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u> D. Subtract amount paid from other resources - \$ <u>0.00</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>2,676,631.28</u>
43.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0.00</u>
44.	Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$ <u>2,676,631.28</u>
45.	2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰ <u>100</u> % B. Enter the 2020 actual collection rate. <u>102</u> % C. Enter the 2019 actual collection rate. <u>100</u> % D. Enter the 2018 actual collection rate. <u>102</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>100</u> %
46.	2021 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,676,631.28</u>
47.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1281220428.00000</u>
48.	2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.20890</u> /\$100
49.	2021 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.61350</u> /\$100
D49.	Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ <u>0.00000</u> /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$ 0.00
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0.00
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,281,220,428.00
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.60700 /\$100
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ 0.00000 /\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.61350 /\$100
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.61350 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0.00
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,281,220,428.00
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.61350 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.00000 /\$100
64.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000 /\$100
65.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.00000 /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.00000 /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.61350 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.39100 /\$100
69.	2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,281,220,428.00
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0390 /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.20890 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.63890 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ \$100
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ \$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ \$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.00
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____ 0.00
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.00
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ \$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.60700 /\$100
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate. \$ 0.61350 /\$100
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate. \$ 0.63890 /\$100
If applicable, enter the 2021 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print
here

STARR LOCKWOOD

Printed Name of Taxing Unit Representative

sign
here

Starr Lockwood

Taxing Unit Representative

8/4/21

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

City of Lago Vista

Fiscal & Budgetary Policy

Revised September 23, 2021

City of Lago Vista

Fiscal and Budgetary Policy

Statutory Authorization: The following document provides a framework for fiscal stewardship of the City. It operates within the confines of 1) federal and state law, 2) city charter, and 3) city code of ordinances. Any conflict herein will be subordinate to those legal authorities.

Governance: The City Manager serves as the Chief Financial Officer (CFO) of the City and appoints a Director of Finance/Treasurer or similar position to oversee the administration of these policies.

I. PURPOSE

The City of Lago Vista is committed to transparent financial management through integrity, prudent stewardship, planning, accountability, full disclosure, and communication. The broad purpose of the Fiscal and Budgetary Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

The scope of this policy generally spans areas of accounting and financial reporting, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting, and a system of internal controls. This is done in order to:

A. Demonstrate to the citizens of Lago Vista, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;

B. Provide precedents for future policy makers and financial managers on common financial goals and strategies;

C. Fairly present and fully disclose the financial position of the City in conformity to generally accepted accounting principles (GAAP);

D. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates; and

E. Ensure full transparency in the governance of public funds entrusted to the City Council and City staff to manage and protect.

These policies will be reviewed and updated annually as part of the budget preparation process. Council members will separately adopt these policies through resolution.

A. Funds Governed

The budgeted funds for the City of Lago Vista include:

Governmental Funds: General Fund which accounts for all financial resources except those required to be accounted for in another fund, and include basic governmental services, such as Police, Public Works and Parks functions among others.

Special Revenue Funds (SRF): Account for specific revenues that are legally restricted for specified purposes. The City currently budgets three SRF type funds: Hotel Occupancy Tax, Impact Fees, and Parkland Dedication.

Debt Service Fund: Is used to account for the payment of general long-term debt principal and interest.

Capital Project Funds: Used to account for the acquisition or construction of major capital facilities other than those financed by enterprise activities. A variety of project funds will be created based on the nature of the projects and the sources of funding.

Proprietary and Enterprise Funds: Include the City's "business like" activities including utility, golf, and aviation funds.

The City will also make use of sub-ledger 'accounts' as a basis for tracking restricted funds where administratively feasible. Those include:

- Court – City Truancy Prevention Fees, State Court Cost Fees, Building Security Fees, Court Technology Fees, City Judicial Fees, and Juvenile Case Management Fees
- Police – School Crossing Guard, LEOSE, CAPCO, Bulletproof Vest Development Services – Escrow accounts

B. Basis of Accounting and Basis of Budgeting

Generally Accepted Accounting Principles (GAAP) are the rules established by the Governmental Accounting Standards Board. The City will follow the standards in their annual financial reports on or by the designated effective reporting date.

The City accounts and budgets for all Governmental Funds using the modified accrual basis of accounting. This basis means that revenue is recognized in the accounting period in which it becomes available and measurable, while expenditures are recognized in the accounting period in which they are incurred. Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting. Exceptions to the modified accrual basis of accounting include:

- *Encumbrances, which are treated as expenditures in the year they are encumbered, not when expended;*
- *Grants, which are considered revenue received; and*
- *Principal and interest on long-term debt, which are recognized when paid.*

General government funds include the general fund, special revenue funds, debt service fund and general capital project funds.

Proprietary Funds, which include the Utility Fund are accounted for and budgeted using the full-accrual basis of accounting. Under this method, revenues are recognized when they are earned and measurable, while expenses are recognized when they are incurred regardless of timing or related cash flows. The basis for preparing the budget is the same as the basis of accounting except for the following:

- *Principal payments on long-term debt and capital outlay, which are treated as budgeted expenses;*
- *Depreciation which is not budgeted; and*
- *Non-budgeted accruals such as compensated absences.*

Year-end comparisons of budget to actual will appear in the financial statements of the City, at a minimum for those funds identified as major funds in the audit process.

II. OPERATING BUDGET

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The “operating budget” is the City’s annual financial operating plan. The annual budget includes all operating departments of the general fund, proprietary funds, debt service funds, special revenue funds, and capital improvement funds of the City.

A. Comprehensive/Strategic Planning

The Lago Vista “Comprehensive Plan” is the City’s comprehensive plan to preserve, promote and protect public health and general welfare, prevent overcrowding, ensure adequate transportation, availability of necessary utilities and services, and conserve and protect the City’s natural resources. The City’s budget is the Annual Operating Plan element of the Comprehensive Plan.

The Comprehensive Plan is founded on strategic objectives or "policy areas" that are reviewed at least every five years. Funding of City programs should be based upon the objectives set forth in the Master Plan.

The City Charter and the Comprehensive Master Plan describe the budget process as an integral planning tool, suggesting the City plan for both five and one year time horizons. They recommend the budget be focused on these areas and significantly in consonance with the goals and objectives outlined in the comprehensive plan.

B. Preparation

The Charter (Section 8.02) requires “The City Manager, prior to August first of each year, shall submit to the Council a proposed budget for the ensuing fiscal year and an accompanying budget message.” The budget shall provide "a complete financial plan for all City funds and activities for the ensuing fiscal year. It shall contain all items and contents required by State law. The total of proposed expenditures shall not exceed the total of estimated income plus any accumulated surplus." The City Council shall, after holding public hearings as required by State law, adopt the budget by ordinance no later than the 30th day of September. If it fails to adopt

the budget by September 30th, the budget as proposed by the City Manager shall go into effect until such time as the Council adopts a budget.

C. Proposed Budget

A proposed budget shall be prepared by the City Manager with the participation of all City Department Heads that is within the provisions of the Charter and in consonance with the guidance contained in the Comprehensive Master Plan.

1. Elements. The budget shall include the following basic segments for review and evaluation:

- *Budget Message*
- *General Fund*
- *Utility Fund*
- *Capital Improvement Funds*
- *Hotel Occupancy Fund (HOT)*
- *Debt Service Fund & Investments*
- *Aviation Fund*
- *Golf Fund*
- *Park Fund*
- *Water & Sewer Impact Fee Fund*
- *Section 8.04(b) requires itemized budget by department and agency*

2. Review. The budget review process will include provisions for City Council participation, including sufficient time to address policy and fiscal issues, and citizen input through the use of public hearings.

3. Distribution. A copy of the proposed budget will be filed with the City Secretary at the time it is submitted to the City Council. A copy will also be available at City Hall and the Public Library for citizen review. It will also be posted on the city website as required.

4. Notifications. Public notifications, distribution, including the language incorporated and the methods by which the public gains access to the budget will be governed by state law in effect at that time. State laws affecting the budget and the tax rate include provisions from both the Local Government Code, as well as the Tax Code.

D. Adoption

Prior to finalization of the budget appropriations, the City Council will hold at least one public hearing, and subsequently adopt the final budget as amended by Ordinance. The budget will be effective for the fiscal year beginning October 1st.

At the City Manager's discretion, the Annual Operating Plan document may be submitted to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Distinguished Budget Presentation Award.

E. Balanced Budget

The goal of the City is to balance the operating budget with current revenues, whereby, current revenues would match and fund on-going expenditures/expenses. Excess balances in the operating funds from previous years could be used for non-recurring (one-time only) expenditures/expenses or for capital outlay based upon the recommendation of the City Manager and determination by the Council.

F. Planning

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow City Council adequate time for consideration of appropriate decisions and analysis of financial impacts. A budget calendar will be submitted by the City Manager outlining the major steps in the process and the opportunities for City Council review and citizen input.

Outstanding encumbrances will expire if not spent in encumbered year and will have to be re-appropriated.

G. Reporting

Summary financial reports will be presented to the City Council on a monthly basis. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status. Quarterly reports will also be provided as needed which contain updates on the status of projects and related financial goals set forth in the budget and if determined necessary, may also include appropriate budget amendment recommendations.

H. Control and Accountability

Each Department Head, appointed by the City Manager, should be responsible for the administration of his/her departmental budget. This includes accomplishing the Goals and Objectives adopted as part of the budget and monitoring of their portion of the budget for compliance with spending limitations. The City Manager may transfer any unencumbered funds within a departmental budget category (personnel costs, operations and maintenance or capital) and shall report such transfers to the Council in writing in a timely manner. All other transfers of appropriation or budget amendments require City Council approval as outlined in Section I.

I. Budget Amendments

The Charter (Section 8.06) provides a method for budget amendments and emergency appropriations. The City Council may authorize, through a majority vote, an emergency expenditure as an amendment to the original budget. This may be done in cases of grave public necessity or to meet an unusual and unforeseen condition that was not known at the time the budget was adopted. In practice, this has been interpreted to include revenue-related expenses within the enterprise funds and timing differences on capital improvement projects. The following criteria will be used in evaluation of budget amendments:

- *Is the request necessary?*
- *Why was the item not budgeted in the normal budget process?*
- *Why can't a transfer be done within the budget to remedy the condition?*

The City Manager must certify availability of revenues or funding sources prior to adoption. The City will amend the budget at year end, if needed, for revenue based expenditures that exceeded budgeted amounts due to increased revenue and recognize any grant funded expenditures for grants received after the budget was adopted or last amended. The City Council may also amend the budget, if necessary, as part of the Mid-Year Review process for any capital project timing adjustments from prior year as well as any other known adjustments needed and approved at that time.

J. Contingency Appropriations

The budget may include contingency appropriations within designated operating department budgets. These funds are used to offset expenditures for unexpected maintenance or other unanticipated expenses that might occur during the year.

K. Manager's Contingency Account

The budget may also include a set amount of contingency appropriations within the Administration Budget to be spent at the discretion of the City Manager. These funds may be used to offset expenditures for unexpected purchases and other unanticipated expenses that might occur during the year. The specific amount of contingency funds included in the budget shall be set by the City Council through the adoption of the annual budget.

III. REVENUE MANAGEMENT

A. Characteristics

The City will strive for the following optimum characteristics in its revenue system:

1. **Simplicity** – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient.
2. **Certainty** – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budget.
3. **Equity** – The City will make every effort to maintain equity in its revenue system, i.e., the City should seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
4. **Revenue Adequacy** – The City should require there be a balance in the revenue system, i.e., the revenue base will have the characteristics of fairness and neutrality as it

applies to cost of service, willingness to pay, and ability to pay.

5. **Realistic and Conservative Estimates** - Revenues will be estimated realistically and conservatively, recognizing the volatile nature of various revenue streams.
6. **Administration** – The benefits of a revenue source should exceed the cost of levying and collecting that revenue.
7. **Diversification and Stability** – A diversified revenue system with a stable source of income is preferred. This will help offset instabilities in revenue sources with large fluctuations due to the economy (sales tax) and variations in the weather (water sales, golf rounds).

B. Other Considerations

The following considerations and issues should guide the City in its revenue policies concerning specific sources of funds:

1. **Cost/Benefit of Incentives for Economic Development** – The City will use due caution in the analysis of any incentives that are used to encourage development. A cost/benefit (fiscal impact) analysis will be performed as part of the evaluation.
2. **Non-Recurring Revenues** – One-time or non-recurring revenues should not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not for budget balancing purposes.
3. **Property Tax Revenues** – All real and business personal property located within the City will be valued at 100% of the fair market value for any given year based on the current appraisal supplied by the Travis County Appraisal District. Conservative budgeted revenue estimates result in a projected ninety-eight percent (98%) budgeted collection rate for current ad valorem taxes. Two percent (2%) of the current ad valorem taxes will be projected as the budget for delinquent ad valorem tax collection. For budgeting purposes, the City will forecast the current year's effective tax rate at the current collection rate of 100%, unless directed otherwise.
4. **Interest Income** – Interest earned from investments will be distributed to the funds based on their allocated investments, unless otherwise required by statute or determined by the City Council.
5. **User-Based Fees and Service Charges** – The City Council will determine how much of the cost of a service should be recovered by fees and charges. A fee can be driven by a cost-recovery approach, such that a service is identified into one of the following categories:
 - **Partial Cost Recovery** – only a stated portion of the direct costs of services will be recovered from fees. These are for such services as library, parks, public safety, and other services where a general benefit ensues to the citizenry as a

whole and specific users cannot be easily ascertained or charged.

- **Direct Cost Recovery** – applies to all direct costs (operating and personnel) in the exchange for a service that is directly beneficial to a particular user. Such services as recreation classes, sports leagues, copying costs, etc. These services gain the benefit of building, facility, and capital use as well as overhead support that are not expected to be captured in a fee.
- **Full Cost Recovery** – applies to all direct operating costs, as well as administrative and capital overhead in the course of providing a service that is uniquely identifiable to a customer who exclusively benefits from that service. Those services would entail all utility programs, and related services. Full cost would capture debt burden, capital costs, overhead fees, as well as personnel and operating expenses.

The City will review fees and charges no less than once every three years to ensure that fees provide adequate coverage for the cost of services.

- 6. Utility Fund Rates** – The City annually reviews and adopts utility rates as needed to generate revenues required to attempt to cover operating expenses, meet the legal requirements of all applicable bond covenants, debt service, and provide for an adequate level of working capital for cash flows. Additionally, utility activity rates will consider transfers to other funds as follows:
 - a) General and Administrative Charges – Administrative costs should be charged to all funds for services of general overhead, such as administration, finance, customer billing, legal and other costs as appropriate. These charges will be determined through an indirect cost allocation following accepted practices and procedures.
 - b) In-Lieu-of-Franchise-Fee. This potential transfer, currently between 2% and 4% of operating revenues, is consistent with the franchise rates charged to investor-owned utilities that are franchised to operate within the City.
- 7. Intergovernmental Revenues** – All potential grants will be examined for matching requirements and must be approved by the City Manager prior to making application for the grant. It must be clearly understood that operational requirements (on-going costs) set up through of a grant program could be discontinued once the term and conditions of the program have been completed. The department filing the grant application will notify Finance at the point of application and will ensure that the grant is set up appropriately for reimbursement or award, depending on the nature of the grant.
- 8. Revenue Monitoring** – Revenues, as they are received, will be regularly compared to budgeted revenues and any variances should be investigated.
 - i. Revenues will be monitored by Fund. It is understood that many of the City's revenues are seasonal in nature or are reported to the City on a quarterly basis.
 - ii. For the Enterprise Funds, all revenues will be tracked on a monthly basis for comparison purposes.

- iii. As necessary, an item will be placed on the City Council agenda to discuss the status of revenues. All revenues will continue to be included in the financial reports presented to Council monthly.

IV. EXPENDITURE POLICIES

A. Appropriations

The point of budgetary control is at the department level budget for all funds. The Charter (Section 8.06) provides that any transfer of appropriation between funds must be approved by the City Council and that the City Manager, without City Council approval, is authorized to transfer appropriations within departments.

Further, the budget is controlled by the authorized positions in the adopted budget. No changes can be made to the number of authorized positions without City Council approval.

B. Purchasing

All purchases of goods or services by the City will be made in accordance with state law and the following guidelines. All purchasing decisions shall be made in accordance with the Annual Budget or Capital Budget as approved by the City Council. The purchase of items not included in the Annual or Capital Budget less than \$50,000 shall require approval from the City Manager. The purchase of items not included in the Annual or Capital Budgets in excess of \$50,000 shall require the approval of the City Council. All contracts greater than \$50,000 shall be approved by the City Council. Emergency purchases in excess of \$50,000 will be limited to incidents that threaten public health, safety or damage to persons or property or in those situations in which inaction shall present a substantial financial loss to the City. All emergency purchases shall be submitted to the City Council for ratification. The following shows a summary of approval requirements for purchases.

APPROVAL REQUIREMENTS FOR PURCHASES:

1. The City Manager shall determine the purchasing authority limits of all Department Heads and other employees on a case-by-case basis; however, under no circumstances shall that authority exceed \$5,000.
2. Department Heads shall determine the purchasing authority of subordinate employees on a case-by-case basis; however, under no circumstances shall that authority exceed \$1000.

C. Prompt Payment

All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipt of goods or services or invoice date, whichever is later in accordance with State law. The City will take advantage of all purchase discounts, when possible.

D. Risk Management

The City will pursue every opportunity to provide for the public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs.

V. BUDGET CONTINGENCY PLAN

This policy is designed to establish general guidelines for managing revenue shortfalls resulting from local and national economic downturns or other issues that adversely affect the City's revenue streams of all funds.

A. Immediate Action

Once a budgetary shortfall is projected, the City Manager will take the necessary actions to offset any revenue shortfall with a reduction in current expenses. The City Manager may:

- *Freeze all new hire and vacant positions except those deemed to be a necessity by the City Manager;*
- *Review all planned capital expenditures; and/or*
- *Delay all "non-essential" spending or equipment replacement purchases.*

B. Further Action

If the above actions are insufficient to offset the revenue deficit and the shortfall continues to increase, the City Manager will further reduce operating expenses to balance the variance. Any resulting service level reductions, including workforce reductions, will be brought to the City Council for direction and determination.

VI. CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

The City's goal is to maintain City facilities and infrastructure in order to provide excellent services to the customers within the community, meet growth related needs, and comply with all state and federal regulations.

A. Preparation

The City annually updates and adopts a five-year Capital Improvement Program (CIP) schedule as part of the operating budget adoption process. The plan is reviewed and adjusted annually as needed, and year one is adopted as the current year capital budget. The capital budget will include all capital projects, capital resources, and estimated operational impacts.

Priorities for Capital Improvements should consider:

- *Needed capital improvements should be identified through system models, repair and maintenance records and growth demands.*
- *Economic development projects that have capital infrastructure needs should be reviewed and approved for funding by the City to be included in the CIP process or subsequent amendment.*
- *A team approach will be used to prioritize CIP projects, whereby City staff from all operational areas provide input and ideas relating to each project and its effect on operations.*

- *Citizen involvement and participation may be solicited in formulating the capital budget through public hearings and other forums.*

In cases where CIP requirements vary, such as impact fees (with 10-year planning windows and a specialty review process), the City will abide by those requirements.

B. Control

All capital project expenditures must be appropriated in the capital budget. Availability of resources must be identified before any CIP contract is presented to the City Council for approval.

C. Financing Programs

Where applicable, assessments, impact fees, pro rata charges, or other fees should be used to fund capital projects which have a primary benefit to specific identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. See Sections X and XI. Short-term financing including Capital Leasing and other tax-supported obligations can be used to fund vehicles, computers and other operating equipment if the impact to the tax rate is minimal.

VII. CAPITAL MAINTENANCE AND REPLACEMENT

The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of all individual funds with infrastructure should be budgeted each year to maintain the quality within each system.

A. Infrastructure Maintenance

On-going maintenance costs are included as operating or capital expense within the departmental operating budgets. These costs are generally considered system repairs and are not capitalized for accounting purposes. They include such items as street seal coat, water line repairs and other general system maintenance. Staff will prepare a street maintenance budget for Council's consideration during the budget process.

B. Internal Service Funds

The City may utilize internal service funds to maintain and replace existing assets. Assessments are to be made to the "using" department for the use of current equipment and items to be purchased during the year. In this way, suitable funds should be accumulated and available for the purchase of operational assets with minimal issuance of debt. A systematic methodology will guide the calculation of the department charges.

VIII. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

A. Accounting

The City is solely responsible for the recording and reporting of its financial affairs, both internally and externally. The City Manager is the City's Chief Financial Officer and is responsible for establishing the structure for the City's Chart of Accounts and for assuring that procedures are in place to properly record financial transactions and report the City's

financial position.

B. Audit of Accounts

In accordance with the City Charter, an independent audit of the City's accounts will be performed every year. The auditor may be recommended by the City Manager but is retained by and is accountable directly to the City Council.

C. Internal Reporting

The Finance Department will prepare monthly internal financial reports, sufficient to plan, monitor and control the City's financial affairs.

D. External Reporting

The Finance Department will be responsible for preparing the annual financial report by January 31st of each year [Charter IV(f)], or as timely thereafter as possible.

IX. ASSET MANAGEMENT

A. Cash Management and Investments

The City must comply with the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. A separate Investment Policy will be reviewed annually by the City Council and applies to all financial cash and investments held by the City.

1. Statement of Cash Management Philosophy - The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City's depository, the prompt payment of obligations, and the prudent investment of idle funds in accordance with this policy.

- Cash handling procedures will be coordinated through the Finance Department and all personnel handling cash, checks, or customer payments will be required to take applicable training. Such training will cover PCI compliance and red flag rules as applicable.
- Financial Procedures will outline that bank reconciliations will be performed monthly immediately after statements are processed by the bank; discrepancies will be researched and corrected immediately.

2. Objectives – The City's investment program will be conducted as to accomplish the following, listed in priority order:

- *Safety of the principal invested*
- *Liquidity and availability of cash to pay obligations when due*
- *Receive the highest possible rate of return (yield) consistent with the City's investment policy.*

3. Safekeeping and Custody – Investments may only be purchased directly by the City or through brokers/dealers who meet the criteria detailed in the investment policy,

which also addresses internal controls related to investments.

4. Standard of Care and Reporting – Investment will be made with judgment and care, always considering the safety of principal to be invested and the probable income to be derived. The City Manager is responsible for the overall management of the City's investment program and ensures all investments are made in compliance with the investment policy. An investment report, providing both summary and detailed information, will be presented to the City Council quarterly.

B. Fixed Assets & Inventory

These assets will be reasonably safeguarded and properly accounted for, and prudently insured when required by law.

1. Capitalization Criteria – Capitalization is defined as the point at which an item gets recorded as an asset instead of expense. For purposes of budgeting and accounting classification assets meeting all of the following criteria must be capitalized:

- *The asset is owned by the City.*
- *The expected useful life of the asset must be longer than one year or extend the life of an identifiable existing asset by more than one year.*
- *The original cost of the asset must be at least \$5,000.*
- *The asset must be tangible.*
- *On-going repairs and general maintenance are not capitalized.*

2. New Purchases – All costs associated with bringing the asset into working order should be capitalized as part of the asset cost. This may include start-up costs, engineering, or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase. The land will be recorded as a non-depreciable asset while improvements will be considered depreciable.

3. Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of an asset's components will normally be expensed unless they are a significant nature and meet all the capitalization criteria.

4. Contributed Capital - Infrastructure assets received from developers or as a result of annexation or other dedications will be recorded as equity contributions when they are received and depreciated the same as city funded assets. The City will not accept dedications from home-owners association or other similar property owners without full review and consideration of the ongoing maintenance costs of those assets.

5. Distributions Systems - All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right of way acquisition.

6. Reporting and Inventory – The Finance department will maintain the permanent records of the City’s fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City’s cash and fixed assets lies with the department supervisor or manager whose department has been assigned the asset.

7. Inventory and Control – The Finance department maintains an inventory with descriptions, dates and amounts and has the authority to conduct periodic inventory audits of any city assets, including equipment, cash or other city owned property. Assets assigned to individuals such as cars, computers, and phones must be itemized and returned to city control upon replacement or termination.

8. Disposal – City assets may be disposed if they are considered: too costly to repair, obsolete, or no longer functional. For any items with a residual value, the City will dispose of assets through public auction or sealed bid, either directly or through a cooperative effort. If an asset originally cost less than \$5,000, the manager may dispose of it through auction. If an asset cost more than \$5,000 or is being disposed of through a sealed bid, the City Council must approve it.

X. DEBT MANAGEMENT

The City of Lago Vista recognizes that the primary purpose of capital facilities is to provide services to the community. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements.

In meeting demand for additional services, the City will strive to balance the needs between debt financing and “pay as you go” methods. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects on the City’s long-range financial condition.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens, or the utility system expansion and upgrades and to allow it to fulfill its various purposes as a city.

A. Usage of Debt

Long-term debt financing will be considered for non-continuous capital improvements of which future citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but are not limited to:

- *Grants*
- *Use of Reserve Funds*
- *Use of Current Revenues*

- *Contributions from developers and others*
- *Leases*
- *Impact Fees*

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

The City may utilize the benefits of short-term debt financing to purchase operating equipment provided the debt doesn't extend past the useful life of the asset, and the potential impact to the tax rate is within policy guidelines.

B. Types of Debt

1. General Obligation Bonds (GO's) – Original issue General Obligation bonds must be authorized by a vote of the citizens of Lago Vista. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds within limits of state law for taxing authority. Conditions for issuance of general obligation debt include:

- *When the project will have a significant impact on the tax rate;*
- *When the project may be controversial even though it is routine in nature; or*
- *When the project falls outside the normal bounds of projects the City has typically done.*

As needed, the city will prepare Bond Propositions and the City Council will approve any election items and will set election dates in accordance with state law. The Finance Department will track all authorized propositions, the related debt issues and projects for those authorizations, and all remaining amounts approved but unissued.

2. Revenue Bonds – Revenue bonds may be issued to provide for the capital needs of any activities where the capital requirements are necessary for the continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The final maturity of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issuance and will generally be limited to no more than twenty (20) years.

3. Certificates of Obligation, Contract Obligations (CO's) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO's may be paid either from general revenues (tax-supported) or supported by a specific revenue stream(s) or a combination of both provided, however, that the I&S tax provides alternate security for the repayment of COs as required by State law. Typically, the City may issue CO's when the following conditions are met:

- *When the proposed debt will have minimal impact on future effective property tax rates;*
- *When the projects to be funded are within the normal bounds of city capital requirements, such as for roads, parks, various infrastructure and City facilities; and*
- *When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issuance.*

Certificates of obligation will be used with prudent care and judgment by the City Council. Notice of Intent to Issue COs will conform to state law requirements.

4. Self-supporting General Obligation Debt – Refers to general obligation debt issued for a specific purpose and repaid through dedicated revenues other than ad valorem taxes; however, the I & S tax is still pledged by law. The annual debt requirements are not included in the property tax calculation.

5. Internal borrowing between City funds – The City can authorize use of existing long-term reserves as “loans” between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. The loan will be repaid within 18 months. The loan will be considered an investment of working capital reserves by the lending fund.

6. Tax Notes - In accordance with Chapter 1431 of the Texas Local Government Code the City may authorize the issuance of Tax Notes for construction of public works, the acquisition of land, buildings, equipment, machinery, and related professional services and operating expenses. The maximum term of such notes shall be 7 years except for operating expense which shall have a maximum term of 1 year.

C. Method of Sale

The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issuance warrant a negotiated sale. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in the selection process of the underwriter or direct purchaser.

D. Disclosure & Federal Requirements

Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information for an anticipated bond issuance. The City staff, with assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the Preliminary Official Statements. The City will take responsibility for the accuracy of all financial information released.

The City will maintain procedures to comply with its continuing disclosure requirements, through the MSRB “EMMA” program, as well as any arbitrage rebate and other Federal requirements.

The City can contract with an external service provider to assist with continuing disclosure requirements as well as rebate calculations due to the expertise required, the complexity of the law or calculation, and the magnitude of risk for non-compliance.

F. Debt Structuring

The City will issue bonds with the final maturity not to exceed the useful life of the asset acquired. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments. Efforts will be made to minimize the effect of large deferrals or ‘balloon note’ type structures.

G. I&S Accounting

City Charter section 8.12 requires a separate “account” for the City’s interest and sinking fund, referred to as the Debt Service account.

H. Reimbursement Resolutions

The City will utilize reimbursement resolutions as a tool to manage its debt issues, due to arbitrage requirements and project timing (but not market driven reasons). In so doing, the City uses its capital reserve "cash" to delay bond, note and CO issues until such time when issuance is favorable and beneficial to the City. The City Council may authorize a reimbursement resolution for General Capital projects that have a direct impact on the City's ad valorem tax rate when the bonds, notes and COs will be issued within the term of the existing City Council.

I. Subject Matter Experts and Advisors

The City will select a financial bond advisor to assist with the issuance and monitoring of debt activities. The financial advisor will recommend other parties to use as bond counsel, rating agencies, paying agents, escrow agents and others involved in a transaction. The City will designate the financial advisor in such a manner to allow investors and underwriting firms to participate in a bond transaction, in accordance with the federal municipal advisor rule.

XI. OTHER FUNDING ALTERNATIVES

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

A. Grants

Grant funding is a significant funding source for enhanced community services and improvements. Yet grants come with restrictions in their use, often require matching local funds to secure the grant, and may be subject to additional audit provisions. Staff will evaluate grant opportunities that best meet the needs of the City and our financial capabilities and make recommendations to Council based upon the following matrix:

Grant Value	Cash Match Required OR Future Funding Obligation of the City?	Approval to Apply	Approval to Accept and Appropriate Funds*
< \$49,999	None	City Manager	City Council
Any Value	Yes	City Council	City Council

*Appropriation may be via an individual Council action or through adoption of the annual budget.

Due to timing on some grant applications, staff may be unable to secure Council's approval before applications are due. Staff will bring a request to Council as soon as possible to seek retroactive approval to apply for and if successful with a grant award, accept and appropriate the funding for the specific grant. Staff will follow all federal, state, regulatory, and grant-specific requirements in expending and managing grant funds, including adherence to applicable procurement rules.

B. Use of Reserve Funds

The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issuance. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the need for debt proceeds, or postpone a bond issuance until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond sale. Reserve funds used in this manner can be replenished upon issuance of the proposed debt provided a reimbursement resolution is promptly adopted.

C. Developer Contributions

The City will require developers who negatively impact the City's utility capital plans to offset those impacts.

D. Leases

The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such an arrangement is advantageous to the City.

E. Impact Fees

The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every five years. All fees collected will fund projects identified within the Fee study and as required by state laws.

XII. FINANCIAL CONDITIONS AND RESERVES

The City of Lago Vista will strive to maintain budgeted minimum reserves in the ending

working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flows into the City.

A. Operational Coverage

The City's goal is to maintain operations coverage of 1.00-1.25, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.

B. Operating Reserves

Operating Reserves are generally considered as the Unassigned Portion of Fund Balance for Governmental Funds. GASB #54 outlines the categories of Fund Balance and the appropriate definitions.

1. ***Non-Spendable Fund Balances*** are amounts of the City's fund balance that are:
 - i. not in a spendable form including inventory and prepaid items,
 - ii. cannot be converted to cash within the current period including long-term portion of loans receivable and non-financial assets held for resale, or
 - iii. are required to be maintained intact pursuant to legal or contractual requirements including an endowment or permanent fund.
2. ***Restricted Fund Balances*** are amounts of the City's fund balance that reflect resources that are subject to externally enforceable legal restrictions including those imposed by:
 - i. Creditors (through debt covenants),
 - ii. Grantors,
 - iii. Contributors, and
 - iv. Other government's legislation or regulations.

Restricted special revenue funds/accounts of the City include Public Safety & Courts, Hotel Occupancy (Bed Tax). Other restricted funds include all capital bond funds, impact fee funds, and the General Debt Service Fund.

3. ***Committed Fund Balances*** are the amounts of the City's fund balances that represent resources that are constrained by limitations of the City Council and that remain binding unless removed, modified, or rescinded by the City Council prior to the last day of the fiscal year for which the commitment is made. Committed funds include the Reserve Funds and Parks Fund.
4. ***Assigned Fund Balances*** are those amounts of the City's fund balances that reflect the government's intended use of resources. This would include any future appropriation amounts of fund balances. The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose but retains the power of final appropriation of those funds.
5. ***Unassigned Fund Balance*** are those amounts of the City's fund balances that are in excess of what can properly be classified in one of the previous four categories. These funds are available for any purpose. Unassigned fund balances shall be held to mitigate financial risk that can occur from unforeseen revenues fluctuations and

unanticipated expenditures and provide cash flow for the City's general operations. Annual amounts may vary pending tolerable risk associated with volatility of the economy or exposure to natural risks. Fund unassigned balance should be used only for emergencies, major capital purchases or non-recurring expenditures that cannot be provided by savings in the current year.

The City targets operating reserves at 90 days (25%), but not to drop below 60 days (16.7%). Reserve requirements will be calculated as part of the annual budget process. In rare circumstances, the City will allow the reserves to fall below the target requirement providing a plan is in place to restore the funds and continue to maintain fiscally responsible levels that ensure a positive outlook in the bond ratings.

C. Liabilities and Receivables

Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days of service.

Receivables that are protected by liens on properties will be aggressively pursued through county and state filing methods. Similarly, payments due from utility system customers will also be aggressively pursued, including cut-off procedures for delinquent accounts.

D. Capital Project Funds

Every effort will be made for all monies within the Capital Project Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested; and income generated will offset increases in construction costs or other costs associated with the project. Capital project funds are intended to be expended totally and may include internal costs of labor and equipment determined to be meet the requirements of a capital asset.

E. General Debt Service Funds

Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year's debt service payments may be met in a timely manner. The fund balance carried over from one fiscal year to the next should not exceed one month or 1/12th annual debt service requirements, in accordance with IRS guidelines.

F. Investment of Reserve Funds

The reserve funds will be invested in accordance with the City's investment policy. Existing non-cash investment would be exempt through retirement of the investment.

XIII. INTERNAL CONTROLS

A. Written Procedures

Wherever possible, written procedures will be established and maintained by the City Manager for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

The City Manager designates the Finance Director to have access to any city records in order to perform duties of safekeeping and control of assets.

To ensure proper controls, the City will maintain a transition policy, coordinated through its Human Resources and Information Technology departments. This policy will cover safety-sensitive positions that have been assigned duties related to the management of city assets.

Within the Finance Department and areas with significant cash handling, all prudent measures will be taken to ensure proper segregation of duties, within the confines of staffing resources. Finance will work with customer departments, as well as the external audit team, to develop compensating controls and actions in areas where separation is limited.

B. Department Head Responsibility

Each Department Head is responsible for ensuring that good internal controls are followed throughout their department, that all Management directives are implemented and that all independent auditor internal control recommendations are addressed. Departments will develop and periodically update written internal control procedures.

CITY OF LAGO VISTA, TEXAS INVESTMENT POLICY

I. POLICY

It is the policy of the City of Lago Vista (hereinafter referred to as "City") that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risk of investment, all available funds shall be invested in conformance with these legal and administrative guidelines and to the extent possible, at the optimum rates obtainable at the time of investment.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a visible and material source of revenue to City funds. The City's investment portfolio shall be managed in a manner designed to optimize this revenue source, to be responsive to the public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- A. Safety - Preservation of Principal.
- B. Liquidity - Maintenance of Liquidity to Fund Operations.
- C. Public Trust - Prudent Investment Activities.
- C. Yield - Optimization of the Portfolio.

II. PURPOSE

The purpose of the investment policy is to comply with Chapter 2256 of Title 10 of the Texas Local Government Code, "Public Funds Investment Act" (hereinafter referred to as the "Act") which requires each city to adopt a written investment policy regarding the investment of its funds and funds under its control. The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

III. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City. These funds are accounted for in the City's Annual Program of Services (budget) and the Comprehensive Annual Financial Report (CAFR) when it is prepared.

A. Funds Included

1. General Fund.
2. Special Revenue Funds
3. Capital Project Funds
4. Enterprise Funds
5. Trust and Agency Funds - To the extent required by law or existing contract to be kept segregated and managed separately.
6. Debt Service Funds - Including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately.
7. New Funds - Created by the City, unless specifically exempted from this Policy by the City Council or by law.

B. Funds Excluded

This Policy shall not govern funds that are managed under separate investment programs. Such funds currently include the City's participation in the Texas Municipal Retirement System (TMRS) and any deferred compensation programs, including Nationwide and the ICMA-RC 457, administered for the benefit of city employees by outside agencies. The City shall maintain responsibility for these funds only as required by State Law, City Charter or Code of Ordinances.

IV. INVESTMENT OBJECTIVES

The City shall manage and invest its cash with four primary objectives listed in the order of priority as follows: safety, liquidity, public trust, and yield

(expressed as optimization of interest earnings). The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and local law.

The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to ensure maximum cash availability and optimum yield on short-term investment of pooled idle cash.

A. Safety (PFIA 2256.00S(b)(2))

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be able to mitigate credit and interest rate risk.

1. Credit Risk - The City will minimize credit risk, the risk of loss due to the failure of the issuer or backer, by:
 - a. Limiting investments to the safety types of securities.
 - b. Pre-qualifying the financial institutions and broker/dealers with which the City will do business.
 - c. Diversifying the investment portfolio so that potential losses on individual securities will be minimized.
2. Interest Rate Risk - The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in interest rates, by:
 - a. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - b. Investing operating funds primarily in shorter-term securities, bank deposits, money market mutual funds or local government

investment pools.

- c. Diversifying maturities and staggering purchase dates to minimize the impact market movements over time.

B. Liquidity (PFIA 2256.005 (b)(2))

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Because all possible cash demands cannot be anticipated, the portfolio will also be placed in bank deposits, money market mutual funds, or local government investment pools that offer same-day liquidity for short-term funds.

C. Public Trust

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction which might impair public confidence in the City's ability to govern effectively.

D. Yield (Optimization of Interest Earnings) (PFIA 2256.005(b)(2))

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

V. **RESPONSIBILITY AND CONTROL**

A. Delegation of Authority (PFIA 2256.005(f))

Management responsibility for the investment program is assigned to the City Manager with designation by him as provided in the Home Rule

Charter for the City. The Director of Finance is hereby designated as the primary Investment Officer and is responsible for establishing a system of controls to regulate the activities of investment.

No person may engage in an investment transaction or the management of funds except as provided under the terms of this Investment Policy as approved by the City Council. The investment authority granted to these Investment Officers is effective until rescinded by the City Council.

The City Council may designate by resolution one or more Investment Officers or employees as members of the Investment Advisory Committee assigned to review investment policies and procedures, investment strategies, broker/dealers, independent training sources and investment performance. Members of the Committee must demonstrate knowledge and expertise in the area of finance, investments, or cash management. If a Committee is designated, it shall elect a Chairman and the meetings shall be called as needed.

B. Training Requirement (PFIA 2256.008)

In order to ensure qualified and capable investment management, the Director of Finance and any other designated Investment Officers must attend ten (10) hours of training within twelve (12) months of taking office. Additionally, Investment Officers must attend investment training not less than once in a two-year period and receive not less than ten (10) hours of instruction relating to investment responsibilities. The investment training session shall be provided by an independent source approved by the Investment Advisory Committee. For purposes of this Policy, an "independent source" from which investment training shall be obtained shall include a professional organization (such as the Texas Municipal League (TML)), an institute of higher learning, or any other sponsor other than a business organization with whom the City may engage in an investment transaction. The Director of Finance and any other designated Investment Officers shall also comply with any continuing education or retraining requirement prescribed by law.

C. Internal Controls (Best Practice)

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Director of Finance shall establish a process, as part of the annual audit, for review by the external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

1. Control of collusion.
2. Segregation of duties.
3. Separation of transactions authority from accounting and record keeping.
3. Custodial safekeeping receipts records management.
4. Avoidance of physical delivery securities.
5. Clear delegation of authority to subordinate staff members.
6. Written confirmation for telephone (voice) transactions for investments and wire transfers.
7. Development of a wire transfer agreement with the depository bank or third-party custodian.

D. Prudence (PFIA 2256.006)

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule.

This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence,

Discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the following:

1. The investment of all funds or funds under the City's control over which the officer had responsibility rather than a consideration as to the prudence of a single investment.
2. Whether the investment decision was consistent with the written Investment Policy of the City and that any deviation from expected outcome was reported in a timely manner to the City Manager and City Council.

E. Indemnification (Best Practice)

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

F. Ethics and Conflicts of Interest (PFIA 2256.005(I))

Investment Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions. Employees and Investment Officers shall disclose any material interests in financial/investment positions that could be related to the performance of the investment portfolio. Employees and Investment Officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City.

An Investment Officer of the City who has a personal business relationship with an organization seeking to sell an investment to the

City shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree of affinity or sanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

VI. SUITABLE AND AUTHORIZED INVESTMENTS

A. Portfolio Management

The City currently has a "buy and hold" portfolio strategy. Maturity dates are matched with cash flow requirements and investments purchased with the intent to be held until maturity. However, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. Securities may be sold for the following reasons:

1. A security with declining credit may be sold early to minimize loss of principal.
2. A security swap would improve the quality, yield, or target duration in the portfolio.
3. Liquidity needs of the portfolio require that the security be sold.

B. Investments (PFIA 2256.00S(b)(4)(A))

Assets of the City may be invested in the following instruments provided, however, that at no time shall assets of the City be invested in any instrument or security not authorized for investment under the Act, as the Act may from time to time be amended.

1. Authorized.
 - a. Obligations of the United States of America, its agencies or instrumentalities.
 - b. Certificates of Deposit (CD's) of state and national banks

domiciled in Texas, a savings and loan association domiciled in this state, or a state or federal credit union that has its main office or a branch office in this state that is guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or its successor or secured by obligations in manner and amount provided by law for deposits of the investing entity.

- c. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or its agencies and instrumentalities. These shall be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City or with a third party selected and approved by the City. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state. A Master Repurchase Agreement must be signed by the bank/dealer prior to investment in a repurchase agreement. All repurchase agreement transactions will be on a delivery vs. payment basis. Securities received for repurchase agreements must have a market value greater than or equal to 110 percent at the time funds are disbursed.
- d. Money Market Mutual funds that are:
 - (1) registered and regulated by the Securities Exchange Commission (SEC);
 - (2) have a dollar weighted average stated maturity of ninety (90) days or less;
 - (3) and, maintain a net asset value of \$1 for each share.
- e. Government investment pools which:
 - (1) meet the requirements of Chapter 2256.016 of the Act;

- (2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service;
- (3) and, are authorized by resolution or ordinance by the City Council.

2. Not Authorized (PFIA 2256.009(b)(1-4))

Under no circumstances shall investments be made in interest-only or principal-only strips of obligations with underlying mortgage-backed security collateral, or in collateralized mortgage obligations with an inverse floating interest rate or a final maturity date of ten (10) years.

VII. INVESTMENT PARAMETERS

A. Maximum Maturities (PFIA 2256.005(b)(4)(B))

The longer the maturity of investments the greater the price volatility. Therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The City attempts to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing greater than twenty-four (24) months from the date of purchase. Additionally, the above described obligations, certificates, or agreements may be collateralized using only those investments meeting these same criteria provided that the securities pledged for collateral may not mature more than sixty (60) months from the date of purchase or pledge.

Because no secondary market exists for repurchase agreements, the maximum maturity shall be 120 days.

Each Fund portfolio will have a weighted average maturity of twelve (12) months or less. This dollar weighted average maturity will be calculated using the stated final maturity dates of each security.

B. Diversification (PFIA 2256.005(b)(3))

The City recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines.

1. Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U. S. government securities).
2. Limiting investment in securities that have higher credit risks.
3. Investing in securities with varying maturities.
4. Continuously investing a portion of the portfolio in readily available funds such as bank deposits, local government investment pools, money market mutual funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following maximum limits, by instrument, are established for the City of Lago Vista portfolio:

1.	U. S. Treasury Securities	100%
2.	Agencies and Instrumentalities	85%
3.	Certificates of Deposit	100%
4.	Repurchase Agreements*	20%
5.	Money Market Mutual Funds	50%
6.	Authorized Pools	100%
7.	Depository Bank	100%

*Excluding flexible repurchase agreements for investment of bond proceeds.

VIII. INVESTMENT STRATEGY BY FUND TYPE

A. Operating Funds and Commingled Funds Containing Operating Funds

Operating Funds will have as their primary objective to support the goals of the Investment Policy on these funds for safety and assure that cash flows are matched with adequate liquidity while obtaining reasonable market yields. This will be accomplished by purchasing quality, short-term securities in a ladder structure or utilizing other liquid alternatives.

The dollar weighted average will be 180 days or less to accomplish this goal. The portfolio shall be diversified to protect against credit and market risk in any one sector. No security will be purchased with maturity over eighteen (18) months. Operating fund reserves or fund balances shall only be invested in securities that have a maximum maturity of twelve (12) months.

B. Debt Service

Investment strategies for debt service funds shall have as the primary objective the guarantee of investment liquidity adequate to cover the debt service obligation on the required payment date. Investment will be made that will promise safety of principal and liquidity first and yield and diversification second. Securities purchased will not have maturity dates that exceed the next debt service payment date until the next debt service payment is fully funded and in no instance will have a maximum weighted average maturity greater than six (6) months.

C. Debt Service Reserves

Investments will have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund within the limits set forth by the bond ordinance or debt covenants specific to each individual bond issue.

Since this is one of the highest priorities of the City, securities with the highest safety will be chosen. Securities will be chosen for their maturity dates and not require the highest degree of diversification.

Reserve funds will purchase securities carrying the optimum yield available within the desired maturity and quality range, with a maximum weighted average maturity of twelve (12) months.

D. Capital Project and Special Purpose Funds

These funds will have as their primary objective to ensure that anticipated cash flows are matched with adequate investment liquidity. No funds will be invested longer than the related anticipated expenditures.

These portfolios should have liquid securities to allow for unanticipated project expenditures or accelerated project outlays due to a better than expected or changed construction schedule. The dollar weighted average life of the portfolio should match the weighted average life of the expenditures. Funds invested for capital projects may be from bond proceeds that are subject to arbitrage rebate regulations.

The City will have an arbitrage rebate calculation performed annually to determine the income, if any, that has exceeded the arbitrage yield of bonds. Any positive arbitrage income will be rebated to the Federal Government according to arbitrage regulations. A secondary objective of these funds is to achieve a yield equal to or greater than the arbitrage yield on the applicable bond.

IX. **SELECTION OF BANK DEPOSITORY, BROKER/DEALERS,
AND INVESTMENT ADVISORS**

A. Depository (Chapter 116, Texas Local Government Code)

At least every five (5) years, as allowed by State Law, a Depository shall be selected through the City's banking services procurement process, which shall include a formal request for proposal (RFP). The term of said banking services shall be for a maximum of an initial three (3) year term, with options to renew for either one or two-year terms. The

selection of a depository will be determined by competitive process and evaluation of proposals will be based on the following selection criteria:

1. The ability to qualify as a depository for public fund in accordance with state and local laws.
2. The ability to provide requested information or financial statements for the periods specified.
3. The ability to meet all requirements in the banking RFP and the Investment Policy.
4. Complete response to all required items on the bid form.
5. Lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
6. The credit worthiness and financial stability of the bank.

B. Brokers/Dealers (PFIA 2256.025)

The City shall select dealers reporting to the Market Reports Division of the Federal Reserve Board of New York, also known as "Primary Government Security Dealers", or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the following as appropriate:

1. Audited financial statements.
2. Completed broker/dealer questionnaire.
3. Certification of having read and understood the City's Investment Policy and agreeing to comply with the Policy.

An Investment Advisory Committee must adopt and annually review a

list of qualified broker/dealers authorized to engage in investment transactions with the City.

C. Investment Advisors

Investment Advisors shall adhere to the spirit, philosophy, and specific terms of this Policy and shall advise within the same "Standard of Care". Selected Investment Advisors must be registered under the Investment Advisors Act of 1940 or with the State Securities Board. A contract with an Investment Advisor may not be for a term longer than two years and must be approved by the City Council, including any renewals or extensions.

D. Competitive Bids (Best Practice)

Competitive quotes must be taken from at least three (3) qualifying institutions for any investment transaction, other than the investment of funds in an authorized pool, money market mutual fund, or certificate of deposit through the depository bank. Investment transactions may be done orally but must be followed by electronic or written communication. Written confirmation shall be received from the financial institution or broker/dealer.

D. Delivery Versus Payment (PFIA 2256.005(b)(4)(E))

Securities shall be purchased using the **delivery versus payment** method with the exception of investment pools and mutual funds. Funds shall not be wired and paid until verification has been made that the safekeeping bank received the correct security. The security shall be held in the name of the City or held on behalf of the City. The safekeeping bank's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

X. SAFEKEEPING OF SECURITIES

A. Safekeeping Agreement (Best Practice)

The City shall contract with a bank or banks for the safekeeping of

securities either owned by the City as part of its investment portfolio or held as collateral to secure demand or time deposits.

B. Safekeeping

All securities owned by the City shall be held by its safekeeping agent, except the collateral for certificates of deposit in banks. The collateral for certificates of deposit or banks will be registered in the City's name, or a third-party bank in the City's name, at the City's discretion. Original safekeeping receipts shall be obtained by the Director of Finance.

C. Collateralization (PFIA 2257.023)

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all City investments and funds on deposit with a depository bank or other financial institution. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits, less an amount insured by the FDIC or FSLIC. At its discretion, the City may require a higher level of collateralization for certain collateral securities.

Securities pledged as collateral shall be held by an independent third party with whom the City has a current custodial agreement. The Director of Finance is responsible for entering into collateralization agreements with third party custodians in compliance with this Policy. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities.

A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained by the Director of Finance. Collateral shall be reviewed at least monthly to ensure that the market value of the pledged securities is adequate. The City, at its sole discretion, may change the reporting frequency.

D. Collateral Defined

The City shall accept the following securities as collateral:

1. Obligations of the United States or its agencies and instrumentalities.
2. Direct obligations of the State of Texas or its agencies and instrumentalities.
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States.
4. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than "A" or its equivalent with a remaining maturity of ten (10) years or less.
5. A surety bond issued by an insurance company rated as to investment quality by a nationally recognized rating firm not less than "A" or its equivalent.
6. A letter of credit issued to the City by the Federal home Loan Bank.

E. Subject to Audit

All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

XI. PERFORMANCE

A. Performance Standards

The City's investment portfolio will be managed in accordance with the parameters specified within this Policy. The portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles commensurate with the investment risk constraints and the cash flow requirements of the City.

B. Performance Benchmark (Best Practice)

The City's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U. S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. Weighted -average yield to maturity shall be the portfolio performance measurement.

XII. REPORTING

A. Methods (PFIA 2256.023)

The Investment Officers shall prepare an investment report on no less than a quarterly basis that summarizes investment strategies employed in the most recent quarter.

The quarterly investment report shall include a summary statement of investment activity prepared in compliance with generally accepted accounting principles. This summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Manager and the City Council. The report will include the following:

1. A listing of individual securities held at the end of the reporting period.
2. Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period.
3. Additions and changes to the market value during the period.
4. Average weighted yield to maturity of portfolio as compared to applicable benchmark.
5. Listing of investments by maturity date.
6. Fully accrued interest for the reporting period.

7. The percentage of total portfolio which each type of investment represents.
8. Statement of compliance of the City's investment portfolio with State Law and the investment strategy and Policy approved by the City Council.

In conjunction with the annual audit, an independent auditor will perform a formal review of the quarterly reports with the results reported to the City Council (PFIA 2256.023(d)).

B. Marking to Market (PFIA 2256.005(b)(4)(D))

Market value of all securities in the portfolio will be determined on a quarterly basis. These values will be obtained from a reputable and independent source.

XIII. INVESTMENT POLICY ADOPTION

The City's Investment Policy shall be adopted by resolution of the City Council (PFIA 2256.005(e)). It is the City's intent to comply with state laws and regulations. The City's Investment Policy shall be subject to revisions to stay current with changing laws, regulations, and the needs of the City. The Policy shall be reviewed annually by the City Council and any changes or modifications must be approved by the City Council.



CITY OF
LAGO VISTA
— — TEXAS — —

CREDIT CARD POLICY

CITY OF LAGO VISTA CREDIT CARD POLICY

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I. Purpose

The purpose of the Credit Card Program is to provide the City with an efficient and controllable method of making small dollar commodity, service, and travel purchases. This program is to be used to procure low-value maintenance, repair, and operational expense items. By using the credit card, it will simplify the payment process and take advantage of the rebate program the card provider offers. The City will issue cards via the provider of its choice. This card policy is not intended to replace, but rather supplement existing purchasing, petty cash, travel, and other City policies. The same restrictions that apply to other methods of purchasing also apply to the Credit cards.

II. Eligibility

If requested and approved by the City Manager, Department cards will be issued to each department and be the responsibility of the department head or his/her designee. Criteria for determining which departments should be issued a department card:

- Will the use of a Credit card enhance productivity?
- Will the use of a Credit card reduce paperwork?
- Will the Credit card be utilized regularly for the purchasing of authorized (budgeted) goods, supplies and services?

III. Usage

Each card will have a monthly limit. The limit on the Department head cards are set by the City Manager. In no case will limit exceed \$5,000. Limits can be changed on a temporary or permanent basis when warranted and a written request is received by the Program Administrator or the department head.

Credit cards may be used for small dollar purchases which conform to the purchasing policy and that do not exceed the cards maximum limit.

Acceptable purchases are:

- Maintenance and repair of equipment
- Operational expense items
- Registration Fees
- Travel expenses (must adhere to the Travel Policy)
- Other items that fit the purpose of the program

Purchases made on the card will be for City business only. The card is not a personal line of credit and must never be used for personal or private purchases of any nature. When in doubt as to whether a purchase is allowable under the City policy, the cardholder should either contact the Program Administrator before making the purchase or make payment personally and seek reimbursement from the City afterwards. Please remember that reimbursement for any out-of-pocket purchase made without authorization is subject to the City Manager's approval.

Unauthorized purchases or use of the card in violation of this or other City policies are prohibited, and purchaser will be subject to disciplinary action.

The credit card is used solely to pay vendors that require credit card payments, when timing does not allow the normal Accounts Payable check issuing process, or when getting a purchase order either isn't required or cannot be obtained prior to the purchase.

IV. Penalties for Improper Use of the Card

The card is to be used only by the department/cardholder to pay for authorized, work-related expenses. The card should not be used to pay for personal transactions. Improper use of the card can be considered misappropriation of City funds and may result in disciplinary action up to and including termination of employment. Improper use will result in revoking the card. In addition, the cardholder is personally liable for payment of improper purchases, including those in excess of dollar amounts appropriated or authorized by the City and subject to criminal prosecution under the Travis County judicial system.

V. Duties and Responsibilities

A. Cardholder

1. The employee who is issued a card is called a "Cardholder" whether it is issued in their name or just in their custody (i.e., department card).
2. Every transaction made using the Credit card must have corresponding backup in accordance with the Fiscal and Budgetary Policy and all other City of Lago Vista policies accounting system.
3. Each Cardholder shall use the card only for authorized purchases. A hardcopy itemized receipt must be obtained from the vendor each time the card is used and be signed by the Cardholder. Online and telephone charges must also be documented by a receipt, so the Cardholder shall request the vendor send them a receipt.
4. The Cardholder is responsible for immediately notifying the Credit card provider, their supervisor, and the Program Administrator if the card is lost or stolen.
5. Each Cardholder must acknowledge receipt of the Credit card, understand the rules of usage, and sign the user agreement. Failure to abide by this Credit card Policy may result in disciplinary action, up to and including termination of employee. The Cardholder will be required to reimburse the City for any unauthorized transaction.
6. Upon resignation or termination of employment of a Cardholder, the Department Director shall notify the Program Administrator immediately, and the card shall be turned in to the Program Administrator.

B. Program Administrator

The Program Administrator is the Chief Financial Officer or their designee. The Program Administrator manages the Credit Card Program and has the following responsibilities:

1. Establishing credit card accounts and limits
2. Acting as the point of contact for any Credit Card Program questions
3. Ensuring compliance with the Credit Card Policy and the Purchasing Policy
4. Reviewing all credit card transactions monthly
5. Terminating cards as needed

C. Departmental Responsibility

The City Manager determines who will be issued a card and the monthly limits assigned. The Department Director will also ensure that purchases are authorized and adhere to City policies. Departments may implement more stringent internal authorization procedures that must be followed in order to make purchases with the card. Directors are responsible for approving receipts and making sure the statements for each card are reconciled and turned in to the Finance Department within 15 days of the statement date to facilitate timely payments.

VI. Credit Card Provider

The Credit Card Provider will send the Cardholder and the City's Finance Department a billing statement once each month for all transactions that have taken place in the previous month's statement cycle. This statement can also be obtained online. The Cardholder is responsible for reconciling their respective statement, matching each transaction with a receipt as soon as it is received. If a transaction is listed which is not known to the Cardholder, the Cardholder is responsible for immediately notifying the Credit Card Provider and the Program Administrator of the disputed charge. It is imperative that each Cardholder promptly process the transactions and forward receipts to their supervisor.

VII. Transaction/Card Limits

Each individual credit card will have transaction and/or spending limits. The Chief Financial Officer in coordination with Department Director has the authority to limit types of purchases, places of purchases, and hours of day purchases can be made on individual cards. The total purchase price as printed on the individual credit card receipt is known as the "transaction amount". The credit card may be limited by the merchant type, transaction amount, and monthly transaction limit. Each Cardholder will be set up with limits for each of these categories and will be made aware of the limits. A card transaction will be denied when swiped if the transaction exceeds any of the limits. The card transaction limits may not exceed those set in the policy guidelines.

VIII. Sales Tax

As a tax-exempt government agency, the City of Lago Vista does not pay sales tax. Cardholders will be provided a copy of the City's tax exemption certificate when requested. Cardholders are responsible for ensuring that the merchant does not include sales tax in the transaction if possible. In the event sales tax is charged, the cardholder is required to go back to the vendor/merchant to request a refund of the sales tax paid. If a refund is not possible, the cardholder is required to submit a memorandum monthly to the finance department that includes an explanation as to why the sales tax paid cannot be credited along with a copy of the receipts showing the sales tax paid.

IX. Late Fees or Finance Charges

No late fees or finance charges shall be paid by the City under terms of procurement card program. If late fees or finance fees are incurred, the department head/cardholder will be responsible for paying those fees.

X. Returns

Each Cardholder is responsible for coordinating returns with the vendor and making sure a proper credit slip is obtained. Credit shall be issued to the Cardholder's account. **Cash refunds are not allowed.**

XI. Restrictions and Exemptions

A. Employees may NOT use the card for the following:

1. Any purchases of items for personal use.
2. Cash refunds or advances.
3. Any purchase of goods/services or from a merchant type not considered prudent or of good judgment.
4. Any purchases set up as reoccurring.
5. No purchases are to be processed through the employee's personal account online. You must establish a City account to process the purchase.
6. Any transaction amount greater than the Cardholders transaction limit.
7. Items under contract unless an emergency exception is granted.
8. Alcohol or liquor of any kind. Patronization of bars, drinking places, and package stores must not be paid for with the credit card.
9. In town-meals without a proven business such as a City hosted event.
10. Gifts to friends or relatives in lieu of meals and lodging.
11. Life travel accident insurance premiums.
12. Parking fines and traffic tickets.
13. Clothing and clothing rental.
14. Laundry, valet, or dry-cleaning charges.
15. Repairs or towing of personal vehicles.
16. Babysitting/pet sitting
17. Expense for travel companions
18. Mini-bar refreshments or other snacks in addition to the meal

reimbursement

19. Separate, sequential, and component purchases or any transaction made with intent to circumvent the City Purchasing Policy or state law.
20. Any transaction that may cause or be perceived to cause damage to the City of Lago Vista's reputation and goodwill, and/or reflect poorly on the ethical and moral decision-making of the Cardholder, staff, and elected officials.
21. Any other purchase specifically excluded in the City Purchasing Policy.

B. Documentation

Each cardholder/department will maintain a purchasing log. The log records the transaction date, vendor name, the merchandise purchased, dollar value of sale, how the order was placed (via Internet, phone, fax, mail, or in person), citywide or individual contract number (if applicable), and purpose of purchase. A separate line is required for each purchase. An itemized receipt for each purchase should be stapled to the log to expedite reconciliation with the billing statement. The log must be reviewed and signed by the department head/cardholder and submitted to finance for review.

C. Personal Use Restrictions

The card may not be used to pay spouse/family expense incurred while traveling. Only City business expenses are allowable, and the Cardholder must pay personal expenses separately.

XII. Obtaining a Credit Card

Steps:

1. Department Director submits a request in writing to the City Manager for a credit card who determines the appropriate monthly transaction limits.
2. The Program Administrator will request the Credit Card Provider to issue credit cards.
3. Upon receipt of the card, the Program Administrator will have the Cardholder sign the Credit Cardholder Agreement.
4. The new Cardholder receives copies of:
 - a. Credit Cardholder Agreement
 - b. Credit Card Policy
 - c. Purchasing Policy
 - d. Travel Policy

XIII. Revocation of the Credit Card

The credit card is subject to revocation at any time at the discretion of the City Manager or Chief Financial Officer. When a card is revoked, changes are made online and take effect immediately. The Program Administrator is further authorized

to temporarily suspend use of the card via electronic methods if unauthorized use is discovered and such use poses a threat to internal financial controls.