

**City of Lago Vista
Water and Wastewater Utility Fund
Cost of Service and Rate Design Study**

**Schedule 1
Historical Financial Statements
DRAFT**

	FYE2016 Actual	FYE2017 Actual	FYE2018 Actual	FYE2019 Actual	FYE2020 Actual	FYE2021 Adopted Budget	FYE2022 Preliminary Budget	Notes
Revenues								
Capital Contribution		\$ 5,018	\$ -	\$ 3,748				
General Operations								
Investment Interest	1,216	2,863	5,161	16,614	29,635	24,000	6,890	
Special Account Interest								
Utility Extension Request Fee	10,815	16,170	45,200	49,860	75,180	45,000	120,182	
Trans from Bond for Labor/Equip								
Credit Card Service Fee	28,390	34,406	40,818	49,440	28,420			
PID Administration								
PID Inspections								
Cash Long and Short				10	(80)			
LCRA Grants	(6)	22	43,479		750	25,000	10,000	
Loan Proceeds								
Other Resources				26,801	2			
Interfund Transfer					657,251	2,038,522	95,000	
Water Services								
Service Fees	2,722,937	2,898,199	3,173,257	3,558,044	4,141,830	3,600,000	3,861,768	
Drought Emergency Fees								
Water Tap Fees	168,300	274,500	468,470	602,455	753,532	710,500	920,250	
Water Extensions	26,015	37,045	179,817	199,957	138,498	283,927	315,664	
Other Revenue	18,852	15,103	259,808	25,458	4,401	7,500	28,262	
Reconnect Fee Revenue	-			50				
Penalties - Service Accounts	82,395	77,535	84,555	87,105	43,860	85,000	87,105	
Water Facility P&I								
Rebate Utility Service Line			158	101,350				
Sewer Services								
Service Fees	1,799,306	2,212,026	2,470,471	2,562,479	2,756,761	2,730,115	3,019,673	
Sewer Tap Fees	174,000	286,500	558,610	663,465	1,815,345	1,043,700	1,163,850	
Sewer Extensions	50,056	45,933	291,398	216,654	285,914	274,934	241,053	
Other Revenue		1,730	(710)	5,519	5,120	5,000		
Facility Charges P&I								
Interfund Transfers								

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Total Revenues	\$ 5,082,276	\$ 5,907,050	\$ 7,620,495	\$ 8,169,010	\$ 10,736,418	\$ 10,873,198	\$ 9,869,697	
Expenses								
UTILITY ADMINISTRATION								
Personnel & Benefits	\$ 133,978	\$ 161,612	\$ 134,390	\$ 95,160	\$ 143,456	\$ 123,395	\$ 187,075	
Operations & Maintenance	17,370	22,848	22,554	27,101	246,744	54,787	76,355	
Supplies	19,323	18,397	20,945	22,560	32,723	31,000	31,000	
Services	44,799	28,104	27,550	46,368	32,765	49,000	70,500	
Fixed Assets	-	1,555	-	-	-	500	-	
General Fund Transfer	1,000,000	1,250,000	1,500,000	1,500,000	1,500,000	1,600,000	1,600,000	
INFORMATION TECHNOLOGY								
Personnel & Benefits	81,351	102,412	211,433	250,312	237,433	246,971	263,876	
Operations & Maintenance	78,022	60,931	108,054	117,597	132,233	164,359	206,305	
Supplies	-	411	235	5,820	1,408	2,300	2,300	
Services	38,014	52,383	109,548	56,409	68,771	116,302	183,233	
Fixed Assets	1,518	2,918	3,184	-	-	146,000	82,995	
PUBLIC WORKS ADMINISTRATION								
Personnel & Benefits	149,101	104,068	191,730	347,174	370,683	375,046	388,203	
Operations & Maintenance	23,311	27,784	21,232	45,119	41,651	69,400	69,800	
Supplies	1,513	2,009	2,954	9,264	8,358	8,100	10,100	
Services	140,100	124,857	131,558	57,216	49,754	50,000	50,000	
Fixed Assets	-	-	-	-	-	31,000	-	
WATER SERVICES								
Personnel & Benefits	453,239	533,021	609,622	616,230	627,912	690,360	805,724	
Operations & Maintenance	150,156	330,883	689,997	1,004,207	603,442	268,511	302,752	
Water Tap & Extensions					330,344	506,202	400,000	
Water System Improvements						120,000	125,000	
Supplies	30,965	67,363	87,267	90,248	192,365	131,000	44,500	
Meters							260,000	
Services	17,158	53,790	49,444	1,217	139,482	51,150	53,150	

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Fixed Assets	3,346	5,711	7,163	-	-	191,040	75,514	
WATER PLANT ONE								
Personnel & Benefits	64,415	59,249	63,257	68,463	71,492	74,874	187,408	
Operations & Maintenance	31,090	15,968	24,954	25,546	29,609	30,360	44,500	
Electricity	100,007	30,743	34,095	39,257	46,223	50,000	60,000	
Supplies	5,139	4,220	5,432	8,641	14,481	9,000	9,000	
Chemicals	60,747	38,844	26,191	22,510	19,522	40,000	45,000	
Services	29,739	60,094	22,298	28,369	22,228	37,240	44,480	
Bulk water Services	167,063	46,624	59,440	64,008	72,924	70,000	84,000	
Fixed Assets	-	120	-	-	-	42,000	-	
WATER TREATMENT PLANT TWO								
Personnel & Benefits	70,679	71,592						
Operations & Maintenance	79,998	27,024						
Supplies	12,137	9,879						
Services	68,205	41,158						
Fixed Assets	352							
WATER TREATMENT PLANT THREE								
Personnel & Benefits			73,196	79,079	77,942	81,283	89,607	
Operation & Maintenance	534	8,944	43,613	35,541	35,500	41,900	62,690	
Electric	12,057	64,187	81,263	80,321	95,000	95,000	105,000	
Supplies	288	259	3,285	3,304	3,800	3,800	4,900	
Chemicals	13,743	22,299	33,480	42,024	40,000	40,000	40,000	
Services	574	27,072	8,606	13,618	20,740	20,740	28,240	
Bulk Water Services	-	128,928	149,820	140,214	180,000	180,000	180,000	
Fixed Assets	1,372	854	352	-	-	-	-	
SEWER SERVICES								
Personnel & Benefits	154,170	170,543	226,248	235,368	248,834	256,812	273,836	
Operations & Maintenance	196,303	219,783	111,270	187,197	221,105	229,416	237,548	
Sewer Extension Service			539,702	747,318	1,329,288	576,953	500,000	
Supplies	24,605	18,114	29,422	21,829	23,801	29,500	29,000	

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Services	18,112	31,005	9,746	756	2,770	10,820	15,600	
Fixed Assets	2,186	4,609	6,310	-	-	184,640	241,165	
WASTEWATER TREATMENT PLANT								
Personnel & Benefits	136,866	149,972	162,277	175,348	172,807	184,124	193,787	
Operations & Maintenance	23,984	54,203	25,956	50,195	41,752	48,900	49,840	
Electric	75,530	61,932	64,022	65,648	71,446	70,000	85,000	
Supplies	4,084	3,232	4,175	5,849	4,089	4,000	5,300	
Chemicals	16,754	20,604	24,335	19,163	26,415	25,000	31,000	
Services	39,185	45,671	27,301	33,259	36,746	42,240	59,240	
Fixed Assets	-	-	4,781	-	-	63,069	42,000	
EFFLUENT DISPOSAL								
Personnel & Benefits	144,209	161,013	196,119	157,126	171,078	185,148	194,401	
Operation & Maintenance	24,148	26,799	36,360	44,837	22,124	30,400	32,030	
Electric	30,922	27,143	40,569	33,240	22,817	41,000	41,000	
Supplies	5,028	9,905	7,255	7,832	13,163	16,000	17,000	
Services	13,670	11,182	2,867	31,136	11,077	11,000	11,000	
Fixed Assets	118					52,985		
Booster Pump Stations								
Personnel & Benefits	-	25,656	27,723	23,988	22,330	26,415	28,036	
Operations & Maintenance	-	25,107	18,877	31,451	28,460	37,750	41,950	
Electricity	-	30,519	27,370	30,606	26,918	38,000	42,000	
Supplies	-	2,977	2,998	3,979	4,377	5,300	4,550	
Services	-	2,480	-	4,459	4,927	5,000	5,000	
Fixed Assets	-	110	-	-	-	-	-	
Lift Stations								
Personnel & Benefits	-	25,094	27,491	23,968	28,795	26,415	28,036	
Operations & Maintenance	-	77,148	56,886	23,948	78,950	78,690	94,390	
Electricity	-	41,296	29,240	25,188	42,000	30,000	36,000	
Supplies	-	1,166	1,959	2,503	2,700	2,950	3,450	
Chemicals	-	9,131	854	535	7,000	15,000	15,000	

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Services	-	14,456	4,320	8,679	20,000	20,000	47,000	
Fixed Assets	-	110	2,550	-	-	-	-	
TOTAL EXPENSE	\$ 4,011,277	\$ 4,880,075	\$ 6,277,125	\$ 6,938,302	\$ 8,174,754	\$ 8,190,147	\$ 8,677,366	
Net	\$ 1,070,999	\$ 1,026,975	\$ 1,343,370	\$ 1,230,708	\$ 2,561,664	\$ 2,683,051	\$ 1,192,331	

Total Revenues	\$ 5,082,276	\$ 5,907,050	\$ 7,620,495	\$ 8,169,010	\$ 10,736,418	\$ 10,873,198	\$ 9,869,697	
Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ 657,251	\$ 2,038,522	\$ 95,000	
Utility Extension Request Fee	10,815	16,170	45,200	49,860	75,180	45,000	120,182	
Water Tap Fees	168,300	274,500	468,470	602,455	753,532	710,500	920,250	
Water Extensions	26,015	37,045	179,817	199,957	138,498	283,927	315,664	
Sewer Tap Fees	174,000	286,500	558,610	663,465	1,815,345	1,043,700	1,163,850	
Sewer Extensions	50,056	45,933	291,398	216,654	285,914	274,934	241,053	
Subtotal Revenues from Taps/Extensions	\$ 429,186	\$ 660,148	\$ 1,543,496	\$ 1,732,391	\$ 3,725,720	\$ 4,396,583	\$ 2,855,999	
Total Revenues without Taps/Extensions	\$ 4,653,090	\$ 5,246,902	\$ 6,076,998	\$ 6,436,619	\$ 7,010,699	\$ 6,476,615	\$ 7,013,698	
% Increase/(Decrease)		13%	16%	6%	9%	-8%	8%	
Total Expenses	\$ 4,011,277	\$ 4,880,075	\$ 6,277,125	\$ 6,938,302	\$ 8,174,754	\$ 8,190,147	\$ 8,677,366	
Water Tap & Extensions	\$ -	\$ -	\$ -	\$ -	\$ 330,344	\$ 506,202	\$ 400,000	
Sewer Extension Service	-	-	539,702	747,318	1,329,288	576,953	500,000	
Subtotal Expenses for Taps and Extensions	\$ -	\$ -	\$ 539,702	\$ 747,318	\$ 1,659,632	\$ 1,083,155	\$ 900,000	
Total Expenses without Taps/Extensions	\$ 4,011,277	\$ 4,880,075	\$ 5,737,423	\$ 6,190,984	\$ 6,515,122	\$ 7,106,992	\$ 7,777,366	
Net Income without Taps/Extensions	\$ 641,813	\$ 366,827	\$ 339,575	\$ 245,635	\$ 495,577	\$ (630,377)	\$ (763,668)	