LAGO VISTA

TEXAS

ADOPTED FY 2022-2023 BUDGET

September 15, 2022

CITY OF LAGO VISTA
2022-2023 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 ($930,499), which is a (12.0293%) 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 ($612,919).

Record Vote on Adoption of the Budget

The Lago Vista City Council approved the 2022-2023 Budget on September 15, 2022 through a record vote of the Lago Vista City Council.

Mayor Ed Tidwell	Aye
Kevin Sullivan, Mayor Pro Tem	Aye
Gage Hunt, Place 1	Aye
Rob Durbin, Place 3	Aye
Chelaine Marion, Place 4	Aye
Paul Roberts, Place 5	Aye
Paul Prince, Place 6	Aye

Property Taxes

Previous Year Rate	$0.6070
2022-2023 Adopted Rate	$0.4283
No New Revenue Rate	$0.4099
No New Revenue Maintenance & Operations Rate	$0.2734
Voter Approval Rate	$0.4283
Debt Rate (Interest and Sinking)	$0.1324

Total Municipal Debt Obligations

As of September 30, 2022, the City of Lago Vista has an outstanding principal balance of $29,325,000.

CITY OF
LAGO VISTA
TEXAS

Mayor Ed Tidwell • Mayor Pro Tem Kevin Sullivan
Chelaine Marion •Paul Prince • Paul Roberts • Rob Durbin • Gage Hunt

Honorable Mayor, City Council, and residents:

In accordance with the City of Lago Vista Charter and the State of Texas Local Government Code, I am pleased to present the budget for the fiscal year 2022/2023, which was developed to achieve the City Council's Work Plan goals. This budget identifies the resources needed to maintain service levels for a growing population. As we see more residents and business growth, the expectation for high-quality City services follows.

This past year has proved to be one with obstacles and challenges. As we have seen the COVID pandemic transition in many ways, it has still had an impact to the organization and economy. This year's past economic environment has also been challenging for staff and operations. With the availability of COVID vaccines and boosters and the economy beginning to stabilize, we are hopeful about the next fiscal year.

As our community and organization grows, the need for additional staffing and planning has become a priority. The proposed tax rate for the 2022-2023 fiscal year is $0.4283. This is a reduction from the previous fiscal year rate of $0.6070. The budget includes total revenues of $39,766,601 and expenditures of $36,696,636. The City will issue Certificate of Obligation bonds to assist with street rehabilitation, upgrades to water and wastewater infrastructure and the replacement of the golf course irrigation to meet TCEQ permitting for effluent disbursement. The proposed budget includes ten new positions to mitigate the growth in service demands.

A City Council held multiple budget workshops and discussed the following items:

- Cost of Living increases of 5%
- Implement result of the compensation study for salary adjustments to 100% of the Market
- Digital Signage along Lohman Ford Road
- Additional amenities and an alternate entrance to Sunset Park
- Temporary Municipal Complex building
- Cleanup of Lago Vista Way
- Traffic Safety Study
- Water and Wastewater Modeling
- Golf Course Irrigation Design

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 FY2023 GF budget is $17,539,608 which is $3,452,129 more than the adopted FY2022 budget ($14,087,479). 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 & Recreation, 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 $12,288,662 adopted in FY2022 to $19,771,614 for FY2023.These increases in expenditures are due to additional employees, equipment, and a temporary municipal building.

Enterprise Funds

Aviation

In FY2023, adopted expenditures of $497,114 with an increase over last year's adopted budget of $120,297. An expenditure of $10,000 was added to the FY2023 budget for a fuel tank integrity test.

Golf

The FY2023 expenditures ($1,753,925) increased from the previous fiscal year ($1,342,394) to provide two new positions: Full-time Cart Keeper and a Full-time Pro Shop Attendant. This proposed budget also includes tree trimming, equipment, and salary adjustments.

Public Works

The staffing level increased by one full-time Plant Operator for the Wastewater Treatment Plant. 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 three (3)) fiscal years. City Council will continue to evaluate these rates in the next 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. A more simplified way of distinguishing between the two is operations and debt. Staff is proposing to adopt the Voter Approval Rate which will decrease the M&O rate to $0.2959 from last year's $0.3981 and decrease the I&S from $0.2089 to $0.1324, which brings the total tax rate to $0.4283.

	2021-2022 Last Year	2022-2023 Current Year
Maintenance & Operations (M&O)	$0.3981/$100	$0.2959/$100
Interest & Sinking (I&S)	$0.2089/$100	$0.1324/$100
Total Property Tax Rate	**$0.6070/100**	**$0.4283/$100**

Capital Improvement Program

- *Attached within this budget document is the 2022-2023 CIP for street rehabilitation, Sunset Park, Public Works Operations, a waterline at Bar-K to Bronco, Water Model and Wastewater Master Plan, and Cedar Breaks effluent pond filter upgrade.*

Conclusion

The Fiscal Year 2022-2023 budget reflects staff's and the City Council's goals and objectives. It serves as an operating guide for staff and the City's financial plan regarding anticipated appropriations and projected revenues. Thank you to all the department heads for their commitment to financial stewardship and a special thank you to the Finance team for their hard work providing sound forecasting and solid budget analysis during the process. The finances are solid, and staff will continue to be good stewards of taxpayer's dollars.

CITY OF LAGO VISTA 2022-2023 BUDGET

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CITY COUNCIL WORK PLAN
FY2023 Goals and Objectives

CITY COUNCIL VISION STATEMENT

To be a diverse City of Choice for businesses and residents alike as a result of our location, natural resources, culture, and educational opportunities.

The following items are included in the FY2023 goals and objectives for the City:

GOAL 1) ENHANCE THE QUALITY OF LIFE FOR LAGO VISTA RESIDENTS

A. Develop and update the 2022-2027 Capital Improvement Plan.
CITY COUNCIL, CITY MANAGER, PUBLIC WORKS, PARKS AND RECREATION

B. Implement the FY2023 Capital Improvement Plan.
PUBLIC WORKS AND PARKS AND RECREATION

C. Initiate an election to withdraw from Capital Metropolitan Transportation Authority.
   1. Prepare language for a proposition to withdraw from CapMetro to be included on the November election.
   2. Prepare Voter Flyer to provide voters with information.
   3. Prepare a video with information for social media.
   4. Host a Town Hall meeting in October to provide transparency and provide information.
   5. Investigate alternative options for public transportation should voters decide to withdraw from the CapMetro services.

   CITY COUNCIL, CITY MANAGER, CITY ATTORNEY, CITY SECRETARY AND PUBLIC INFORMATION OFFICER

D. Explore the possibility of a Green Center at the Alfalfa city owned property.
   1. Conduct a site development plan for the property.
   2. Investigate environmental concerns depending on what will be disposed of at the site.

   PUBLIC WORKS DEPARTMENT

E. Continue enhancements at Sunset Park
   1. Meet the requirements for the Texas Parks and Wildlife Grant.
   2. Provide appropriate fencing to soccer fields.
   3. Transition from Type 2 effluent water to Type 1 effluent water.
   4. Include ADA component to the existing playground equipment.

   PARKS AND RECREATION AND PUBLIC WORKS

F. Initiate a Certificate of Obligation Bond for the street rehabilitation program, water and wastewater infrastructure and golf course effluent irrigation.
CITY MANAGER, CITY ATTORNEY AND CITY COUNCIL

GOAL 2) CONTINUE COLLABORATIVE EFFORTS

A. Work cooperatively with Travis County ESD
   1. Continue meeting with the Travis County Fire Chief to discuss cooperative efforts and stay abreast of issues within the community.
   2. Renew the Interlocal Agreement for Emergency Management Services
   3. Present the revised Interlocal Agreement for Emergency Management Services to City Council

CITY MANAGER, CITY ATTORNEY AND CITY COUNCIL

B. Work cooperatively with the Lago Vista Independent School District
   1. Assist with street signage and tree trimming to provide safe routes for ISD bus service.
   2. Provide additional Officer appearance at school zones and schools.
   3. Work to provide a traffic plan for the elementary school on Dawn Drive.

CITY MANAGER, PUBLIC WORKS AND POLICE DEPARTMENT

C. Work with the Lago Vista Property Owners Association (LVPOA)
   1. Work to resolve the assessment issue with LVPOA.

CITY MANAGER, CITY ATTORNEY AND CITY COUNCIL

D. Work with local jurisdictions and TXDOT to improve conditions along 1431
   1. Collaborate with Jonestown, Point Venture, Travis County, CAPCOG and TXDOT to provide input and feedback on the safety concerns regarding 1431.
   2. Work with all surrounding jurisdictions to discuss evacuation plans in the event of an emergency.

CITY MANAGER, PUBLIC WORKS, POLICE DEPARTMENT AND CITY COUNCIL

E. Work with the Rusty Allen Airport Property Owners Association and property owners to develop a Through The Fence Agreement for both residential and commercial that would put the Rusty Allen airport in good standing with the Federal Aviation Administration.

CITY MANAGER, CITY ATTORNEY, PARKS AND RECREATION AND CITY COUNCIL

F. Work with the Turnback Canyon Trail Conservancy.
   1. Coordinate with the conservancy organization to find a way to assist with the construction of the Turnback Canyon Trail.
   2. Make a presentation to the City Council explaining the collaborative effort.
   3. Work with the Conservancy to meet the obligations of the Texas Parks and Wildlife Grant.

CITY MANAGER, CITY ATTORNEY, PARKS AND RECREATION AND CITY COUNCIL

GOAL 3) MAINTAIN A SAFE, CLEAN, AND ATTRACTIVE COMMUNITY

A. Conduct a strategic review of city ordinances to bring current with state laws and address those in need of updating.
   1. Update the Sign Ordinance to address content neutrality.
   2. Amend the Animal Ordinance to address state laws.
   3. Adopt a Contractor Registration Ordinance.

   CITY COUNCIL, PLANNING AND ZONING, DEVELOPMENT SERVICES AND POLICE DEPARTMENT

B. Continue to enhance amenities at Sunset Park
   1. Design and construct a safe entrance to Sunset Park
   2. Complete the requirements of the Texas Parks and Wildlife Grant with the proper amenities.
   3. Seek reimbursement from the Texas Parks and Wildlife after meeting the requirements of the grant.

   PARKS AND RECREATION AND FINANCE

C. Complete the Emergency Response Annexes to include in the Emergency Management Plan with Travis County ESD.

   ALL DEPARTMENTS AND CITY COUNCIL

D. Hire another Code Enforcement Officer and Building Inspector to assist with property maintenance and building codes.

   DEVELOPMENT SERVICES AND HUMAN RESOURCES

E. Begin the civil process to address the abatement of Lago Vista Way.
   1. Hire a contractor to clean the area, remove the substandard wall and secure the area with fencing.
   2. Place liens of property owners who have not abated the illegal dumping and substandard structures.

   DEVELOPMENT SERVICES, CODE ENFORCEMENT, CITY MANAGER, CITY ATTORNEY AND CITY COUNCIL

F. Conduct a Traffic Safety Analysis of Lago Vista.
   1. Work with Freese and Nichols to develop a scope of work.

   PUBLIC WORKS AND CITY COUNCIL

G. Work with a consultant to design a master plan for irrigation at the Lago Vista Golf Course.

   GOLF COURSE

H. Continue to mow city rights-of-way and conduct tree trimming to provide safe line of sight at intersections.

   PUBLIC WORKS

I. Evaluate Animal Control options for the future.
   1. Meet with other jurisdictions and animal shelters to discuss collaborative efforts.
   2. Track animal control calls to analyze the need for a full-time Animal Control Officer

   CITY MANAGER AND POLICE DEPARTMENT

GOAL 4) MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

A. Develop an employee survey to distribute to staff for honest feedback and effective employee communication.

   CITY MANAGER

B. Construct a new temporary municipal building along Dawn Drive on city property.
   1. Secure engineering and design concepts from Vesta Modular.
   2. Work with a vendor to provide turn-key services to place a modular building along Dawn Drive.
   3. Provide coordination for the move from existing municipal building to the temporary.

   DEVELOPMENT SERVICES, PUBLIC WORKS AND CITY MANAGER

C. Implement the salary adjustments from the compensation study into FY2022-2023 salaries.
   1. Conduct an evaluation of certification, years of experience, performance, and tenure to make salary range decisions based on the compensation study.

   HUMAN RESOURCES, FINANCE AND CITY MANAGER

D. Provide training opportunities for current staff, to include harassment, diversity, and customer service

   HUMAN RESOURCES

E. Create opportunities for staff comradery.
   1. Host a Chili Cookoff for staff to participate with chili and desserts.
   2. Continue the “Leaves of Thanks” program.
   3. Provide opportunities to show appreciation to staff.

   ALL DEPARTMENTS

GOAL 5) MAINTAIN TRANSPARENCY

A. Develop and implement a Procurement Policy for city purchases.
   1. Update the Travel Policy to be considered with the Procurement Policy.
   2. Update the Credit Card Policy to also be incorporated into the Procurement Police.
   3. Present the Procurement Policy to the City Council for adoption.
   4. Provide training to staff on the Procurement Policy before allowing additional purchases or credit card spending.

   ALL DEPARTMENTS AND CITY COUNCIL

B. Hire a Procurement Manager to assist with purchasing, contracts and state purchasing guidelines.

   CITY MANAGER, HUMAN RESOURCES AND FINANCE

C. Develop and implement a social media policy.

   CITY COUNCIL, CITY MANAGER, CITY ATTORNEY AND PUBLIC INFORMATION OFFICER

D. Continue to provide a Weekly Report for staff, City Council, and the community.

   CITY MANAGER AND ALL DEPARTMENTS

GOAL 6) ENHANCE MARKETING, COMMUNICATION AND ECONOMIC DEVELOPMENT FOR LAGO VISTA

A. Design a new City website.
   1. Solicit website designers through a Request for Proposal process.
   2. Initiate a contract with a website designer.

3. Provide information and feedback to make the City website more user friendly.
4. Establish “Notify Me” pushes to residents and FAQ for the website.

CITY MANAGER AND ALL DEPARTMENTS

B. Erect digital signage along Lohman Ford Road to provide better communication and compliance of the sign ordinance.
   1. Explore opportunities for collaborative efforts with private entities for an additional electronic sign along 1431.

DEVELOPMENT SERVICES, CODE ENFORCEMENT, CITY MANAGER, CITY ATTORNEY AND CITY COUNCIL

C. Continue to provide City Council with the Master Agenda List for agenda updates.

CITY MANAGER

D. Develop a Business-Friendly Program to assist small business owners as they go through the permitting and Development Services process.
   1. Provide an ombudsman for business owners to ask for guidance when starting the process with the City.

ECONOMIC DEVELOPMENT AND DEVELOPMENT SERVICES

E. Continue to host Lago Fest for residents and visitors.
   1. Draft a sponsorship letter to get sponsors early in the process.
   2. Work collaboratively with local organizations and volunteers to develop plans and divide responsibilities.
   3. Work with ESD and the Police Department to create a safe event.

ECONOMIC DEVELOPMENT, PUBLIC INFORMATION OFFICER, PUBLIC WORKS, CITY MANAGER, PARKS AND RECREATION, DEVELOPMENT SERVICE AND POLICE DEPARTMENT

GOAL 7) SUSTAINABILITY TO INCLUDE SOCIAL EQUITY, ENVIRONMENTAL PROTECTION, CONSERVATION AND SMART GROWTH

A. Amend Chapter 14. Section 20, Tree Preservation and Landscaping Requirements to allow for broader use of funds for municipal park enhancements and projects that further protect the watershed.
   1. Present amended language to the Planning and Zoning Commission.
   2. Present Planning and Zoning recommendation to the City Council.

DEVELOPMENT SERVICES, PUBLIC WORKS, CITY ATTORNEY, PARKS AND RECREATION, PLANNING AND ZONING AND CITY COUNCIL

B. Update the Comprehensive Master Plan
   1. Secure a consultant to conduct the update process
   2. Update the Future Land Use Map as a part of the Comprehensive Plan process
   3. Develop a Park Master Plan to include as a part of the Comprehensive Master Plan

DEVELOPMENT SERVICES, PUBLIC WORKS, PARKS AND RECREATION, CITY MANAGER, PLANNING AND ZONING AND CITY COUNCIL

C. Complete the Water/Wastewater model to provide accurate capacity usage and forecast impacts to capacity with future development.

1. Work with Freese and Nichols to develop the water/wastewater model and keep logs of current and future development entitlements.

PUBLIC INFORMATION OFFICER, DESOTO CHAMBER OF COMMERCE, INFORMATION TECHNOLOGY (Quarters 1-4)

D. Establish a process for Code Enforcement to address substandard structures.

1. Work with Municipal Court to implement civil cases to be generated through the InCode system.

CITY ATTORNEY, CODE ENFORCEMENT AND MUNICIPAL COURT

GOAL 8) ENHANCE EFFICIENCY AND EFFECTIVENESS OF THE ORGANIZATION

A. Implement an Enterprise Resource Program for financial processes to provide more efficiency with monthly reporting, budget process and displaying work plan objectives for public transparency.

ALL DEPARTMENTS

B. Secure a grant writer to assist with grant opportunities and program grant management.

1. Initiative a professional services contract with a grant writer to provide grant opportunities and reporting for awarded grants.

ECONOMIC DEVELOPMENT, CITY MANAGER AND DEVELOPMENT SERVICES

C. Develop a plan for succession planning.

1. Conduct cross training opportunities to provide better continuity in operations.
2. Develop Standard Operating Procedures to document process.

ALL DEPARTMENTS

D. Implement a paperless process in Municipal Court.

1. Obtain software to provide quality control for document scanning.
2. Scan existing documents into software and document any record destruction according to the State Record Retention schedule.

MUNICIPAL COURT

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
General Fund 10								
Beginning Fund Balance	$ 4,865,703	$ 4,825,169	$ 5,216,638	$ -	$ 5,216,638	$ -	$ -	$ 6,344,078
Revenues	$ 9,519,122	$ 9,917,502	$ 12,487,479	$ 9,675,340	$ 11,521,344	$ 11,979,965	$ 3,500,000	$ 15,479,965
*$1,000,000 - Town Center Development Account								
**$2,500,000 - 2023 CO								
Transfer from Utility Fund	$ 1,500,000	$ 1,600,000	$ 1,600,000	$ 1,200,000	$ 1,600,000	$ 1,600,000	$ 459,643	$ 2,059,643
Expenditures:								
Administration	$ 342,940	$ 1,339,571	$ 379,387	$ 223,004	$ 327,620	$ 375,207	$ 646,124	$ 1,021,331
Non Department Budget	$ 60,109	$ 59,451	$ 131,700	$ 105,053	$ 261,551	$ 118,240	$ 2,905,553	$ 3,023,793
Development Services	$ 618,818	$ 830,780	$ 956,224	$ 673,171	$ 917,767	$ 914,457	$ 369,799	$ 1,284,256
Finance	$ 256,715	$ 250,398	$ 341,231	$ 223,199	$ 331,331	$ 376,432	$ 290,537	$ 666,969
Human Resources	$ 131,085	$ 129,717	$ 188,162	$ 119,234	$ 158,552	$ 164,722	$ 15,500	$ 180,222
Municipal Court	$ 131,877	$ 160,319	$ 215,865	$ 129,708	$ 213,510	$ 229,787	$ -	$ 229,787
City Secretary	$ 121,178	$ 112,970	$ 144,313	$ 96,071	$ 126,315	$ 146,581	$ 5,700	$ 152,281
Economic Development	$ 230,014	$ 223,685	$ 286,853	$ 175,451	$ 288,682	$ 280,329	$ 28,494	$ 308,823
Legal	$ 197,453	$ 209,193	$ 255,361	$ 162,143	$ 218,443	$ 309,958	$ 94,595	$ 404,553
Police Department	$ 1,930,734	$ 2,157,689	$ 2,358,579	$ 1,793,589	$ 2,531,383	$ 2,516,305	$ 337,367	$ 2,853,672
Police Dispatch	$ 381,328	$ 395,798	$ 562,179	$ 294,405	$ 559,887	$ 514,880	$ 7,767	$ 522,647
Street Department	$ 1,214,578	$ 1,357,625	$ 1,434,814	$ 2,838,628	$ 3,171,616	$ 1,270,855	$ 2,851,317	$ 4,122,172
Solid Waste	$ 801,231	$ 945,197	$ 1,104,611	$ 664,653	$ 1,101,126	$ 1,191,738	$ 240,000	$ 1,431,738
Building Maintenance	$ 50,271	$ 99,814	$ 55,600	$ 23,490	$ 32,109	$ 56,100	$ -	$ 56,100
Parks & Recreation	$ 303,429	$ 358,655	$ 382,710	$ 285,256	$ 379,401	$ 365,272	$ 83,053	$ 448,325
Aquatics	$ 82,241	$ 102,074	$ 110,723	$ 101,541	$ 144,120	$ 114,746	$ -	$ 114,746
Aviation - See Aviation Fund	$ (275)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Library	$ 204,890	$ 197,501	$ 265,102	$ 164,024	$ 243,606	$ 266,269	$ -	$ 266,269
City Council Members	$ 12,237	$ 249,385	$ 31,819	$ 9,519	$ 33,000	$ 36,500	$ -	$ 36,500
General Fund Information Techn	$ -	$ -	$ -	$ -	$ -	$ 624,323	$ 101,181	$ 725,504
Transfer to CIP	$ 3,755,164	$ 1,943,167	$ 2,644,735	$ 407,000	$ 407,000	$ -	$ 948,000	$ 948,000
Transfer to LVGC	$ 280,000	$ 150,000	$ 438,694	$ -	$ 546,885	$ 545,481	$ 428,445	$ 973,926

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5% COLA Rate Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Salary Market Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Total Expenses	$11,106,015	$ 11,272,989	$ 12,288,662	$ 8,489,138	$ 11,993,904	$ 10,418,182	$ 9,353,432	$ 19,771,614
Surplus (deficit)	$ (86,893)	$ 244,513	$ 1,798,817	$ 2,386,202	$ 1,127,440	$ 3,161,783	$ (5,393,789)	$ (2,232,006)
Adjustment/Match Audit Fund Ba	$ 46,359	$ 146,956	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 4,825,169	$ 5,216,638	$ 7,015,455	$ 2,386,202	$ 6,344,078	$ 3,161,783	$ (5,393,789)	$ 4,112,072
Aviation Fund 14								
Beginning Fund Balance	$ 1,651,143	$ 1,623,616	$ 1,560,463	$ -	$ 1,560,463	$ -	$ -	$ 1,550,262
Revenues	$ 244,911	$ 354,134	$ 377,071	$ 307,288	$ 429,277	$ 465,689	$ -	$ 465,689
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures	$ 272,437	$ 417,286	$ 376,817	$ 345,293	$ 439,478	$ 487,114	$ 10,000	$ 497,114
Surplus (deficit)	$ (27,527)	$ (63,152)	$ 254	$ (38,005)	$ (10,201)	$ (21,425)	$ (10,000)	$ (31,425)
Adjustment/Match Audit Fund Ba	$ -	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 1,623,616	$ 1,560,463	$ 1,560,717	$ (38,005)	$ 1,550,262	$ (21,425)	$ (10,000)	$ 1,518,837
Golf Course Fund 15								
Beginning Fund Balance	$ 1,952,842	$ 2,046,842	$ 2,184,553	$ -	$ 2,184,553	$ -	$ -	$ 2,184,553
Revenues	$ 957,586	$ 930,084	$ 903,700	$ 625,865	$ 776,167	$ 780,000	$ -	$ 780,000

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
LVGC Revenue	$ 770,003	$ 930,084	$ 903,700	$ 625,865	$ 776,167	$ 780,000	$ -	$ 780,000
Capital Contribution - Audit Entry	$ 187,583	$ 232,845	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from the General Fund	$ 280,000	$ 150,000	$ 438,694	$ -	$ 546,885	$ 545,481	$ 428,445	$ 973,926
Expenditures:								
LVGC Pro Shop & Snack Bar	$ 428,561	$ 475,811	$ 533,385	$ 416,270	$ 595,408	$ 497,005	$ 176,125	$ 673,130
LVGC Maintenance	$ 545,560	$ 511,295	$ 809,009	$ 357,472	$ 727,644	$ 828,476	$ 252,319	$ 1,080,795
LVGC Depreciation	$ 169,464	$ 188,397	$ -	$ -	$ -	$ -		$ -
LVGC 5% COLA Rate Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LVGC Market Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
HLGC Pro Shop & Snack Bar	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course Fund Total Expense	$ 1,143,585	$ 1,175,412	$ 1,342,394	$ 773,742	$ 1,323,052	$ 1,325,481	$ 428,444	$ 1,753,925
Surplus (deficit)	$ 94,001	$ 137,517	$ -	$ (147,877)	$ -	$ -	$ 1	$ 1
Adjustment/Match Audit Fund Ba	$ (1)	$ 194	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 2,234,425	$ 2,184,553	$ 2,184,553	$ (147,877)	$ 2,184,553	$ -	$ -	$ 2,184,554
Utility Fund 30								
Beginning Fund Balance	$ (887,941)	$ 4,895,448	$ 4,979,864	$ -	$ 4,979,864	$ -	$ -	$ 8,327,776
Revenues	$ 10,736,418	$ 10,273,492	$ 9,869,697	$ 9,606,895	$ 12,490,224	$ 11,829,354	$ 736,000	$ 12,565,354
*$736,000 from Waterline: Bar-K to Bronco & WTP Expansion Accounts								
Expenditures:								
Utility Administration	$ 455,688	$ 263,340	$ 364,930	$ 252,590	$ 352,493	$ 379,650	$ 200,000	$ 579,650

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
General Fund Transfer	$ 1,500,000	$ 1,600,000	$ 1,600,000	$ 1,200,000	$ 1,600,000	$ 1,600,000	$ 459,643	$ 2,059,643
Transfer To Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utility Fund Information Technol	$ 439,845	$ 436,195	$ 738,709	$ 412,166	$ 680,532	$ 96,268	$ -	$ 96,268
Public Works Administration	$ 470,447	$ 489,946	$ 518,103	$ 388,153	$ 523,873	$ 551,294	$ -	$ 551,294
Water Services	$ 1,563,201	$ 1,979,046	$ 2,066,640	$ 1,694,156	$ 2,279,683	$ 2,822,513	$ 230,345	$ 3,052,858
Water Plant Number One	$ 276,478	$ 298,213	$ 474,388	$ 394,589	$ 540,709	$ 650,610	$ 105,000	$ 755,610
Water Plant Number Three	$ 367,703	$ 381,388	$ 510,437	$ 332,783	$ 447,306	$ 482,196	$ -	$ 482,196
Sewer Services	$ 1,825,798	$ 885,751	$ 1,297,148	$ 1,073,140	$ 1,363,185	$ 1,097,493	$ 7,000	$ 1,104,493
Waste Water Treatment Plant	$ 353,255	$ 371,376	$ 466,167	$ 311,341	$ 454,097	$ 413,003	$ 68,157	$ 481,160
Effluent Disposal	$ 240,259	$ 226,474	$ 295,431	$ 221,275	$ 283,476	$ 314,986	$ -	$ 314,986
Booster Pump Stations	$ 87,011	$ 97,150	$ 121,536	$ 79,107	$ 106,096	$ 183,744	$ 45,000	$ 228,744
Lift Stations	$ 92,317	$ 163,658	$ 223,876	$ 158,377	$ 198,862	$ 205,723	$ 50,000	$ 255,723
Transfer to CIP	$ 22,111	$ 2,639,167	$ 95,000	$ 217,000	$ 312,000	$ -	$ -	$ -
Depreciation	$ 1,843,815	$ 1,883,532	$ -	$ -	$ -	$ -	$ -	$ -
5% COLA Rate Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Market Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utility Fund Total Expenses	$ 9,537,925	$ 11,715,236	$ 8,772,365	$ 6,734,677	$ 9,142,312	$ 8,797,480	$ 1,165,145	$ 9,962,625
Surplus (deficit)	$ 1,198,493	$ (1,441,744)	$ 1,097,332	$ 2,872,218	$ 3,347,912	$ 3,031,874	$ (429,145)	$ 2,602,729
Adjustment/Match Audit Fund Ba	$ 4,584,896	$ 1,526,160	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 4,895,448	$ 4,979,864	$ 6,077,196	$ 2,872,218	$ 8,327,776	$ 3,031,874	$ (429,145)	$ 10,930,505
TOTAL REVENUE:								
GENERAL FUND	$ 11,019,122	$ 11,517,502	$ 14,087,479	$ 10,875,340	$ 13,121,344	$ 13,579,965	$ 3,959,643	$ 17,539,608
AVIATION FUND	$ 244,911	$ 354,134	$ 377,071	$ 307,288	$ 429,277	$ 465,689	$ -	$ 465,689
GOLF COURSE FUND	$ 1,237,586	$ 1,080,084	$ 1,342,394	$ 625,865	$ 1,323,052	$ 1,325,481	$ 428,445	$ 1,753,926
UTILITY FUND	$ 10,736,418	$ 10,273,492	$ 9,869,697	$ 9,606,895	$ 12,490,224	$ 11,829,354	$ 736,000	$ 12,565,354
TOTAL	$ 23,238,037	$ 23,225,212	$ 25,676,641	$ 21,415,388	$ 27,363,897	$ 27,200,489	$ 5,124,088	$ 32,324,577

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
TOTAL EXPENDITURES:								
GENERAL FUND	$11,106,015	$ 11,272,989	$ 12,288,662	$ 8,489,138	$ 11,993,904	$ 10,418,182	$ 9,353,432	$ 19,771,614
AVIATION FUND	$ 272,437	$ 417,286	$ 376,817	$ 345,293	$ 439,478	$ 487,114	$ 10,000	$ 497,114
GOLF COURSE FUND	$ 1,143,585	$ 1,175,412	$ 1,342,394	$ 773,742	$ 1,323,052	$ 1,325,481	$ 428,444	$ 1,753,925
UTILITY FUND	$ 9,537,925	$ 11,715,236	$ 8,772,365	$ 6,734,677	$ 9,142,312	$ 8,797,480	$ 1,165,145	$ 9,962,625
TOTAL	$22,059,962	$ 24,580,923	$ 22,780,238	$ 16,342,850	$ 22,898,746	$ 21,028,257	$ 10,957,021	$ 31,985,278
SURPLUS (DEFICIT)	$ 1,178,075	$ (1,355,711)	$ 2,896,403	$ 5,072,538	$ 4,465,151	$ 6,172,232	$ (5,832,933)	$ 339,299
Hotel Occupancy Fund 11								
Beginning Fund Balance	$ 515,811	$ 605,900	$ 605,900	$ -	$ 605,900	$ -	$ -	$ 815,214
Revenues	$ 136,985	$ 208,938	$ 200,000	$ 160,795	$ 275,978	$ 303,576	$ -	$ 303,576
Transfer from Logic Investment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bed Tax Interest Income	$ 6,113	$ 586	$ 600	$ 1,967	$ 5,336	$ 5,870	$ -	$ 5,870
Existing Hotel Occupancy Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures	$ 53,009	$ 48,000	$ 148,500	$ 59,593	$ 72,000	$ 78,000	$ 100,000	$ 178,000
Surplus (deficit)	$ 90,089	$ 161,524	$ 52,100	$ 103,169	$ 209,314	$ 231,446	$ (100,000)	$ 131,446
Adjustment/Match Audit Fund Ba	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 605,900	$ 767,424	$ 658,000	$ 103,169	$ 815,214	$ 231,446	$ (100,000)	$ 946,660
Construction Fund 40								
Beginning Fund Balance	$ 5,476,335	$ 3,543,298	$ 5,143,819	$ -	$ 5,143,819	$ -	$ -	$ 5,389,319
New Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Interest	$ 52,313	$ 3,011	$ -	$ 8,545	$ 9,500	$ -	$ -	$ -
Grants	$ 78,566	$ -	$ 1,800,000	$ -	$ -	$ -	$ -	$ -
Trans/Water Impact Fee/Int	$ 370,000	$ 50,000	$ 1,686,500	$ 9,500	$ 9,500	$ -	$ -	$ -
Trans/WasteWater Impact Fee/I	$ -	$ 50,000	$ 9,500	$ 9,500	$ 9,500	$ -	$ -	$ -
Transfer from Park Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund Res	$ 3,755,164	$ 1,943,167	$ 2,644,735	$ 407,000	$ 407,000	$ -	$ 948,000	$ 948,000
Transfer from Utility Fund Reser	$ 22,111	$ 2,639,167	$ 95,000	$ 217,000	$ 217,000	$ -	$ -	$ -
Existing Funds-Fund Balance	$ -	$ -	$ 3,377,117	$ 1,161,044	$ 1,388,802	$ 818,000	$ -	$ 818,000
Expenditures	$ 5,543,751	$ 3,084,825	$ 7,812,852	$ 1,317,549	$ 1,795,802	$ 818,000	$ 948,000	$ 1,766,000
Audit Entry - Transfers Due To/I	$ 844,834	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Surplus (deficit)	$ (2,110,431)	$ 1,600,520	$ 1,800,000	$ 495,040	$ 245,500	$ -	$ -	$ -
Adjustment/Match Audit Fund Ba	$ 177,394	$ 1	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 3,543,298	$ 5,143,819	$ 6,943,819	$ 495,040	$ 5,389,319	$ -	$ -	$ 5,389,319
Impact Fee Fund 42								
Beginning Fund Balance	$ 4,011,749	$ 5,507,133	$ 7,518,078	$ -	$ 7,518,078	$ -	$ -	$ 7,078,919
Revenues Impact Fees								
Revenues (Water Impact Fees)	$ 1,059,000	$ 1,132,230	$ 1,000,000	$ 1,096,284	$ 1,370,355	$ 1,507,391	$ -	$ 1,507,391
Revenues (Waste Water Impact	$ 793,125	$ 883,725	$ 800,000	$ 813,045	$ 1,016,306	$ 1,117,937	$ -	$ 1,117,937
Interest Income	$ 49,543	$ 6,193	$ 6,000	$ 42,596	$ 50,000	$ 55,000	$ -	$ 55,000
Water Impact Fee Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Impact Fee Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to CIP			$ -	$ -	$ -	$ -	$ -	$ -
Water Impact Fees	$ -	$ -	$ 1,696,000	$ 1,686,500	$ 1,686,500	$ -	$ -	$ -

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Wastewater Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures	$ 490,920	$ 180,000	$ 80,000	$ 1,189,320	$ 1,189,320	$ 80,000	$ -	$ 80,000
Surplus (deficit)	$ 1,410,748	$ 1,842,148	$ 30,000	$ (923,895)	$ (439,159)	$ 2,600,328	$ -	$ 2,600,328
Adjustment/Match Audit Fund Ba	$ 84,636	$ 168,797	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 5,507,133	$ 7,518,078	$ 7,548,078	$ (923,895)	$ 7,078,919	$ 2,600,328	$ -	$ 9,679,247
Debt Service Fund 50								
Beginning Fund Balance	$ 98,021	$ 166,682	$ 166,682	$ -	$ 166,682	$ -	$ -	$ 165,566
Revenues								
Ad Valorem Tax	$ 2,750,006	$ 2,745,182	$ 2,676,469	$ 2,682,822	$ 2,676,469	$ 2,679,358	$ -	$ 2,679,358
Ad Valoren Penalties & Interes	$ -	$ 55,328	$ -	$ -	$ -	$ 3,351	$ -	$ 3,351
Accumulated Interest	$ 8,268	$ 718	$ 8,162	$ 2,437	$ 3,046	$ 4,649	$ -	$ 4,649
Bond Funding Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Debt Service Inte	$ -	$ -	$ -	$ -	$ 1,116	$ -	$ -	$ -
Buy Down of Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest From Unspent Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unused Bond Issuance Cos	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Due to Due From	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures	$ 2,689,613	$ 2,689,401	$ 2,684,631	$ 2,118,503	$ 2,680,631	$ 2,687,358	$ -	$ 2,687,358
Surplus (deficit)	$ 68,661	$ 111,827	$ 0	$ 566,756	$ -	$ -	$ -	$ -
Adjustment/Match Audit Fund Ba	$ -	$ 158,643	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 166,682	$ 437,152	$ 166,683	$ 566,756	$ 165,566	$ -	$ -	$ 165,566

CONSOLIDATED STATEMENT

Ad Valorem Tax = 0.4283 - M&O = 0.2959

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Park Fund 43								
Beginning Fund Balance	$ 604,828	$ 612,034	$ 612,034	$ -	$ 612,034	$ -	$ -	$ 614,073
Revenues	$ -	$ 39,900	$ -	$ -	$ -	$ -	$ -	$ -
Transfers - Park Fund Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accumulated Interest	$ 7,206	$ 603	$ 500	$ 1,631	$ 2,039	$ 2,243	$ -	$ 2,243
Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Surplus (deficit)	$ 7,206	$ 40,503	$ 500	$ 1,631	$ 2,039	$ 2,243	$ -	$ 2,243
Adjustment/Match Audit Fund Ba	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 612,034	$ 652,537	$ 612,534	$ 1,631	$ 614,073	$ 2,243	$ -	$ 616,316
Total Revenues	$32,304,326	$ 30,289,464	$ 39,886,224	$ 27,812,554	$ 34,588,844	$ 33,694,513	$ 6,072,088	$ 39,766,601
Total Expenditures	$31,682,089	$ 30,583,149	$ 35,202,221	$ 22,714,315	$ 30,322,999	$ 24,691,615	$ 12,005,021	$ 36,696,636
Combined Surplus(Deficit)	$ 622,237	$ (293,684)	$ 4,684,003	$ 5,098,239	$ 4,265,845	$ 9,002,898	$ (5,932,933)	$ 3,069,965
Surplus(Deficit) Verification	$ 644,348	$ 2,633,656	$ 4,779,003	$ 5,315,239	$ 4,482,845	$ 9,006,249	$ (5,932,933)	$ 3,073,316

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Administration										
410-1110	Ad Valorem Taxes	$ 4,106,155	$ 4,686,982	$ 5,100,539	$ 5,111,548	$ 5,155,087	0.4283	$ 5,986,935	$ -	$ 5,986,935
410-1111	Ad Valorem Penalties & Interest	$ -	$ 93,748	$ -	$ -	$ -		$ -	$ -	$ -
410-1200	Sales Taxes	$ 731,745	$ 908,643	$ 854,398	$ 744,002	$ 1,003,156		$ 1,103,472	$ -	$ 1,103,472
410-1211	General Fund Reserve Acct Interest	$ 36,917	$ 2,251	$ 2,451	$ 6,499	$ 18,458		$ 20,304	$ -	$ 20,304
410-1212	Real Estate Interest	$ 13,661	$ 1,659	$ 1,697	$ 2,554	$ 6,868		$ 7,555	$ -	$ 7,555
410-1220	Mixed Beverage Tax	$ 7,228	$ 12,495	$ 12,486	$ 13,043	$ 17,396		$ 19,136	$ -	$ 19,136
410-1230	Transfer from Hotel Fund Tax	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-1300	Electric Franchise Fee	$ 344,263	$ 367,831	$ 400,000	$ 287,888	$ 397,478		$ 437,089	$ -	$ 437,089
410-1310	Telephone Franchise Fee	$ 16,014	$ 6,007	$ 7,500	$ 4,013	$ 5,500		$ 6,050	$ -	$ 6,050
410-1320	Cable Franchise Fee	$ 132,516	$ 134,066	$ 133,000	$ 108,807	$ 146,415		$ 161,057	$ -	$ 161,057
410-1330	Gas Franchise Fees	$ -	$ 15,422	$ -	$ -	$ -		$ 15,000	$ -	$ 15,000
410-1340	Solid Waste Franchise Fees	$ -	$ 597	$ -	$ 728	$ 728		$ 801	$ -	$ 801
410-1410	Investment Interest	$ 1,165	$ 823	$ 806	$ 913	$ 1,081		$ 1,189	$ -	$ 1,189
410-1430	Credit Card Service Fee	$ 3,010	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-1450	Lago Vista Retail Center	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-1570	Sale of Copies	$ 523	$ 158	$ 150	$ 408	$ 440		$ 484	$ -	$ 484
410-1580	Sale of Assets	$ 1,769,235	$ 226,087	$ 100,000	$ -	$ -		$ -	$ -	$ -
410-1800	Donated Land	$ 500	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-1810	Other Revenue	$ 17,508	$ 11,434	$ 8,959	$ 6,189	$ 8,500		$ 9,350	$ -	$ 9,350
410-1815	Long and short	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-2000	City Hall Rental Income	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-2500	Travis County Filing Fees	$ -	$ -	$ -	$ 500	$ 625		$ 875	$ -	$ 875
410-3200	Airport Fund Reimbursement	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-3230	Grants	$ 312,287	$ 313,148	$ -	$ 186,092	$ 186,092		$ -	$ -	$ -
410-4200	Lago Vista Farmers Market	$ -	$ -	$ -	$ 750	$ 750		$ 750	$ -	$ 750
410-4220	Lease Revenue	$ 24,716	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-7911	Bond Proceeds	$ -	$ -	$ -	$ -	$ -		$ -	$ 2,500,000	$ 2,500,000
410-9000	Transfer from Utilities	$ 1,500,000	$ 1,600,000	$ 1,600,000	$ 1,200,000	$ 1,600,000		$ 1,600,000	$ 459,643	$ 2,059,643
410-9050	Proceeds from Lease Purchase	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-9060	Proceeds from Loans	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-9100	Transfer from Reserve	$ -	$ -	$ 2,644,735	$ -	$ 642,735		$ -	$ -	$ -
410-9101	Transfer from CIP	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
Fund Balance	Prior Year Fund 40/Reclassed to Fun	$ -	$ -	$ -	$ -	$ -		$ -	$ 1,000,000	$ 1,000,000
410-9150	Transfer from Hotel Fund	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
410-9175	Transfer from Aviation Fund	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 9,017,443**	**$ 8,381,350**	**$ 10,866,721**	**$ 7,673,934**	**$ 9,191,309**		**$ 9,370,045**	**$ 3,959,643**	**$ 13,329,688**
Non Departmental										
411-1650	KLVB - Donations	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
411-1700	Veterans Memorial Donations	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -
411-1725	Lago Fest Donations	$ -	$ -	$ 26,500	$ 6,500	$ 6,500	$ 7,150	$ -	$ 7,150
411-1730	Lago Fest Parking	$ -	$ -	$ -	$ 1,718	$ 1,718	$ 1,890	$ -	$ 1,890
411-1740	Lago Fest Artist Booths	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ -
411-1750	Lago Fest Food Vendors	$ -	$ -	$ 6,000	$ 4,800	$ 4,800	$ 5,280	$ -	$ 5,280
411-1760	Lago Fest VIP Tickets	$ (5)	$ -	$ 2,500	$ 6,529	$ 6,529	$ 7,182	$ -	$ 7,182
411-1770	Lago Fest Merchandise	$ 1,380	$ -	$ 2,500	$ 2,900	$ 2,900	$ 3,190	$ -	$ 3,190
411-1775	Christmas Tree Festival Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1780	Christmas Tree Festival Vendors	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1800	Concert Series Revenue	$ 2,538	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1810	Other Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 3,913**	**$ 100**	**$ 40,000**	**$ 22,446**	**$ 22,447**	**$ 24,692**	**$ -**	**$ 24,692**
Development Services									
412-1430	Credit Card Fees	$ 1,349	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1520	Sign Permits	$ 450	$ 799	$ 825	$ 225	$ 300	$ 300	$ -	$ 300
412-1525	Development Agreement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1601	PID Initital Development Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1602	PID Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1812	Other Revenue	$ 20,851	$ 20,351	$ 1,435	$ -	$ -	$ -	$ -	$ -
412-1815	Dev Services Cash Over/Short	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1830	Replats & Release Easement	$ 13,350	$ 17,150	$ 15,600	$ 47,700	$ 54,900	$ 60,390	$ -	$ 60,390
412-1835	Site Development Reviews	$ 2,209	$ 11,965	$ 7,222	$ 4,643	$ 5,693	$ 6,262	$ -	$ 6,262
412-1840	Re-Vegetation Cost Deposit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1845	Park Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3100	Building permits	$ 305,693	$ 710,945	$ 770,758	$ 837,172	$ 1,021,933	$ 1,124,126	$ -	$ 1,124,126
412-3103	Building Permits - Street Repair	$ 216,901	$ 434,830	$ -	$ 280,766	$ 294,845	$ 324,330	$ -	$ 324,330
412-3105	Miscellaneous Permits	$ 48,231	$ 36,509	$ 463,590	$ 52,904	$ 71,939	$ 79,133	$ -	$ 79,133
412-3106	Zoning Application Fees	$ 12,626	$ 73,295	$ 27,130	$ 48,562	$ 50,062	$ 55,068	$ -	$ 55,068
412-3107	Annexation Fees	$ -	$ -	$ 24,005	$ -	$ -	$ -	$ -	$ -
412-3110	Reinspection Fees	$ 36,275	$ 114,028	$ 85,615	$ 203,799	$ 280,184	$ 308,202	$ -	$ 308,202
412-3150	Fire Marshall Reviews	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3200	Mechanical Permits	$ 31,400	$ 41,698	$ 36,022	$ 45,574	$ 54,199	$ 59,619	$ -	$ 59,619
412-3210	Plumbing Permits	$ 36,702	$ 43,750	$ 45,075	$ 41,852	$ 55,835	$ 61,419	$ -	$ 61,419
412-3220	Electrical Permits	$ 36,963	$ 47,986	$ 46,836	$ 43,389	$ 58,212	$ 64,033	$ -	$ 64,033
412-3225	Electrical Licenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3226	Preliminary & Final Plat Application F	$ 3,850	$ 8,800	$ 20,150	$ -	$ -	$ -	$ -	$ -
412-3227	Construction Plan Application Fee	$ -	$ 25,762	$ 28,624	$ -	$ -	$ -	$ -	$ -
412-3228	Tree Removal/Replacement/Mitigatio	$ -	$ 117,425	$ 117,100	$ 407,890	$ 420,640	$ 462,704	$ -	$ 462,704
412-3230	Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3235	Escrow Acct - Dev. Svcs.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
412-3236	CIP Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3240	Building Plan Review	$ 37,575	$ 56,525	$ 61,150	$ 40,189	$ 42,814	$ 47,095	$ -	$ 47,095
412-3245	BCCP - Mitigation Reimbursement	$ -	$ -	$ -	$ 2,750	$ 2,750	$ -	$ -	$ -
412-3250	Engineer Review Reimbursements	$ -	$ 24,069	$ 51,736	$ 27,465	$ 28,000	$ 30,800	$ -	$ 30,800
412-3260	Professional Service Reimbursement	$ -	$ 86	$ -	$ -	$ -	$ -	$ -	$ -
412-3300	Health Department Inspection Fees	$ 14,800	$ 15,025	$ 20,325	$ 14,060	$ 15,635	$ 17,199	$ -	$ 17,199
412-4751	Lago Vista Retail Center Holding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 819,224**	**$ 1,800,998**	**$ 1,823,198**	**$ 2,098,938**	**$ 2,457,939**	**$ 2,700,679**	**$ -**	**$ 2,700,679**
Municipal Court									
415-2100	Municipal Court Fines	$ 127,895	$ 125,468	$ 119,840	$ 88,357	$ 103,046	$ 113,351	$ -	$ 113,351
415-2101	City Truancy Prevention Fees	$ 1,817	$ 3,512	$ 3,364	$ 2,451	$ 3,167	$ 3,484	$ -	$ 3,484
415-2102	Indigent Defense Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2103	State Court Cost Fees Earned	$ 5,270	$ 5,450	$ 9,023	$ 3,657	$ 3,657	$ 4,023	$ -	$ 4,023
415-2105	Building Security Fees	$ -	$ 3,570	$ 3,531	$ 2,320	$ 3,043	$ 3,347	$ -	$ 3,347
415-2106	Court Technology Fee	$ -	$ 3,208	$ 3,193	$ 2,027	$ 2,640	$ 2,904	$ -	$ 2,904
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	$ 319	$ 92	$ 96	$ 47	$ 55	$ 61	$ -	$ 61
415-2113	Juvenile Case Management Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2114	Court Cash Bond	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2200	Municipal Court Overpayment Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 135,302**	**$ 141,298**	**$ 139,047**	**$ 98,860**	**$ 115,609**	**$ 127,169**	**$ -**	**$ 127,169**
Police Department									
420-1230	School Officer Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-1240	Crossing Guard Tax	$ 40,587	$ 7,991	$ 7,721	$ 5,814	$ 8,085	$ 8,894	$ -	$ 8,894
420-1530	Wrecker Permits	$ 700	$ 1,200	$ 1,333	$ 800	$ 800	$ 800	$ -	$ 800
420-1560	Animal Licenses	$ 470	$ 530	$ 300	$ 715	$ 1,200	$ 1,320	$ -	$ 1,320
420-1565	Animal Impoundment	$ 90	$ 15	$ 250	$ -	$ 250	$ -	$ -	$ -
420-1570	Sale of Copies	$ 255	$ 270	$ 169	$ 136	$ 144	$ 158	$ -	$ 158
420-1810	Other Revenue	$ 723	$ 5,022	$ 2,000	$ 1,190	$ 1,190	$ 1,309	$ -	$ 1,309
420-1820	Private Alarm Permits	$ 7,630	$ 8,745	$ 7,860	$ 5,815	$ 9,505	$ 10,456	$ -	$ 10,456
420-4221	CAPCOG Grant-Generator	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-4222	CAPCO - Voice Recorder Reimburse	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-4230	Homeland Security Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-4240	Reimbursement for Dispatching Svcs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
420-4250	Bulletproof Vest Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-4260	Body Worn Camera Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-4320	LEOSE Revenue	$ -	$ 1,505	$ 1,700	$ 1,368	$ 1,368	$ 1,000	$ -	$ 1,000
	Subtotal	**$ 50,456**	**$ 25,278**	**$ 21,333**	**$ 15,839**	**$ 22,541**	**$ 23,936**	**$ -**	**$ 23,936**
Public Works									
430-1200	Insurance Recovery	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
430-1450	Capital Metro Contributions	$ -	$ 63,000	$ 42,000	$ 21,000	$ 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	$ 396	$ 3,828	$ 1,756	$ 1,061	$ 1,061	$ 1,167	$ -	$ 1,167
430-1820	Street Cuts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
430-1830	Hollows Restoration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
430-4000	Lease Purchase/Loan Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
430-4025	Street Franchise Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 396**	**$ 66,828**	**$ 43,756**	**$ 22,061**	**$ 43,061**	**$ 1,167**	**$ -**	**$ 1,167**
Solid Waste Fees									
431-1700	Solid Waste Fees	$ 977,813	$ 1,084,195	$ 1,078,901	$ 876,400	$ 1,177,775	$ 1,236,664	$ -	$ 1,236,664
431-1750	Hazardous Waste Fees	$ -	$ -	$ 65,088	$ 47,513	$ 63,482	$ 66,656	$ -	$ 66,656
431-1800	Green Center Revenue	$ 511	$ 235	$ 260	$ 4,488	$ 4,488	$ 4,937	$ -	$ 4,937
	Subtotal	**$ 978,324**	**$ 1,084,430**	**$ 1,144,249**	**$ 928,401**	**$ 1,245,744**	**$ 1,308,257**	**$ -**	**$ 1,308,257**
Parks & Recreation									
434-3100	Sunset Park Revenue	$ -	$ -	$ -	$ 1,280	$ 1,659	$ 1,825	$ -	$ 1,825
434-3300	Parks & Rec Other Revenue	$ -	$ -	$ -	$ 140	$ 140	$ 154	$ -	$ 154
435-1810	Pool Over and Short	$ 95	$ (272)	$ -	$ (372)	$ (372)	$ -	$ -	$ -
435-3100	Pool Revenue (Pool Fees)	$ 5,197	$ 9,093	$ 8,075	$ 8,987	$ 15,000	$ 15,750	$ -	$ 15,750
435-3150	Pool Snacks Revenue	$ -	$ 123	$ -	$ -	$ -	$ -	$ -	$ -
435-3200	Transfer from Park Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
435-3230	Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
435-3300	Other Revenue	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -
	Subtotal	**$ 5,292**	**$ 8,944**	**$ 8,075**	**$ 10,035**	**$ 16,457**	**$ 17,729**	**$ -**	**$ 17,729**
Library									
445-3100	Library Fines and Revenue	$ 3,564	$ 4,476	$ 1,000	$ 3,629	$ 5,039	$ 5,291	$ -	$ 5,291

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
445-3229	Lone Star Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
445-3230	Library Grants	$ -	$ 3,700	$ -	$ 1,197	$ 1,197	$ 1,000	$ -	$ 1,000
445-5000	Donations to Library	$ 5,208	$ 100	$ 100	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 8,771**	**$ 8,276**	**$ 1,100**	**$ 4,826**	**$ 6,236**	**$ 6,291**	**$ -**	**$ 6,291**
	Total Operating Revenues	**$ 11,019,122**	**$ 11,517,502**	**$ 14,087,479**	**$ 10,875,340**	**$ 13,121,344**	**$ 13,579,965**	**$ 3,959,643**	**$ 17,539,608**

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits										
1000	Accrued Salary Expense (Auditor A	$ (307)	$ 720	$ -	$ -	$ -		$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 144	$ 542	$ 252	$ 9	$ 252		$ 252	$ 252	$ 504
1020	Social Security / Medicare (7.65%)	$ 10,693	$ 9,520	$ 13,207	$ 10,132	$ 13,207		$ 13,210	$ 4,590	$ 17,800
1030	TMRS	$ 13,037	$ 11,167	$ 14,433	$ 10,773	$ 14,433		$ 14,297	$ 4,968	$ 19,265
1050	Health, Dental, & Life Insurance	$ 13,388	$ 6,190	$ 10,523	$ 8,699	$ 10,523		$ 10,523	$ 10,523	$ 21,045
1060	Health Reimbursement Account	$ 664	$ 331	$ 654	$ 498	$ 654		$ 654	$ 654	$ 1,308
1070	Workers Compensation	$ 359	$ 86	$ 264	$ 450	$ 450		$ 494	$ 494	$ 988
1080	Deferred Comp - City Manager	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1100	City Manager Tracie Hlavinka	$ 144,615	$ 116,827	$ 165,000	$ 126,923	$ 165,000		$ 165,000	$ -	$ 165,000
1110	City Secretary	$ -	$ 15,000	$ -	$ -	$ -		$ -	$ -	$ -
1115	Administrative Assistant Program Manager	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ -	$ 60,000	$ 60,000
1143	Cell Phone Allowance	$ 1,440	$ 443	$ -	$ -	$ -		$ -	$ -	$ -
1144	Car Allowance City Manager $700/Month	$ 8,400	$ 3,969	$ 7,200	$ 5,538	$ 7,200		$ 7,200	$ -	$ 7,200

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1145	Longevity Pay	$ 104	$ 138	$ 35	$ 35	$ 35	$ 69	$ 69	$ 138
1146	Rewards Program	$ 405	$ 405	$ 405	$ -	$ 405	$ 405	$ 405	$ 810
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ -	$ 600	$ 600
1149	In Lieu Of	$ -	$ 69	$ 35	$ 35	$ 35	$ 69	$ 69	$ 138
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ 5,046	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ 1,682	$ 5,743	$ -	$ -	$ -	$ 175,000	$ 175,000
1500	General Fund Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ 385,000	$ 385,000
1550	Communication & Marketing Super	$ 2,642	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 195,585**	**$ 172,136**	**$ 217,750**	**$ 163,091**	**$ 212,194**	**$ 212,174**	**$ 642,624**	**$ 854,797**
Operation & Maintenance									
4000	Liability/Property Insurance Liability/Property/Errors & Omissions	$ 18,345	$ 15,067	$ 19,938	$ 17,745	$ 17,576	$ 19,334	$ -	$ 19,334
4110	Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel CM/CS TMLConf Misc. trips ICMA Conference	$ 3,335	$ 5,092	$ 7,000	$ 1,657	$ 2,000	$ 7,000	$ -	$ 7,000

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4300	Training/Education City Manager	$ 428	$ 235	$ 1,000	$ -	$ 1,000	$ 7,000	$ -	$ 7,000
4305	Conventions TML Conf TCMA Conference Misc. classes/seminars (Council, Boards, etc.) ICMA Conference ICSC	$ 99	$ 320	$ 7,000	$ -	$ 1,000	$ -	$ -	$ -
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	$ 4,157	$ 2,969	$ 6,000	$ 4,420	$ 5,000	$ 6,000	$ -	$ 6,000
4420	Bonds (Notary Bond)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4550	Legal Notices	$ 1,465	$ 4,250	$ 1,500	$ 165	$ 1,400	$ 1,500	$ -	$ 1,500
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4571	Rent (Auditor Adjustment)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4575	Bank Charges/Credit Card Fees	$ (8,708)	$ 3,953	$ 3,500	$ 2,138	$ 3,500	$ 4,000	$ -	$ 4,000

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4600	Telephone/Internet/Cable	$ -	$ 168	$ 1,200	$ 217	$ 1,200	$ 1,200	$ -	$ 1,200
4700	Maintenance/Repairs	$ 313	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 39,670	$ 5,890	$ 5,000	$ 3,114	$ 4,000	$ 5,000	$ -	$ 5,000
4825	Information Technology Expenses	$ 2,936	$ 894	$ 4,000	$ -	$ -	$ 4,000	$ 3,500	$ 7,500
	Subtotal	**$ 62,039**	**$ 38,838**	**$ 56,138**	**$ 29,456**	**$ 36,676**	**$ 55,034**	**$ 3,500**	**$ 58,534**
Supplies									
5100	Books/Publications/Films Miscellaneous books	$ -	$ -	$ 500	$ -	$ -	$ 500	$ -	$ 500
5200	Postage Purchase Power/postage for machine FedEx/PO Box/Misc Postage	$ 50	$ 1,205	$ 1,000	$ 2,030	$ 4,000	$ 3,500	$ -	$ 3,500
5300	Supplies	$ 4,845	$ 2,857	$ 5,000	$ 2,608	$ 4,000	$ 5,000	$ -	$ 5,000
5500	COVID 19 Expenses	$ 26,416	$ 756	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 31,311**	**$ 4,818**	**$ 6,500**	**$ 4,638**	**$ 8,000**	**$ 9,000**	**$ -**	**$ 9,000**
Services									
6100	Professional Services City's AM 1670 Radio License Renewal Department Head Training Senior Staff Retreat	$ 25,704	$ 108,606	$ 50,000	$ 3,750	$ 25,000	$ 50,000	$ -	$ 50,000

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Mid Level Management Training CAP Metro Financial Review P&R Feasibility Study Short Term Rental Management Miscellaneous								
6110	Auditing Services Annual Audit 50%	$ 12,050	$ 16,465	$ 20,000	$ 5,625	$ 20,000	$ 20,000	$ -	$ 20,000
6120	Legal Services	$ 40	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6140	Expenses/Sale of Assets	$ 7,413	$ 5,697	$ 5,000	$ 1,750	$ 1,750	$ 5,000	$ -	$ 5,000
6400	Printing and Binding Services	$ 1,222	$ 813	$ 2,000	$ 4,000	$ 4,000	$ 2,000	$ -	$ 2,000
6500	Miscellaneous Services	$ 677	$ -	$ 2,000	$ -	$ -	$ 2,000	$ -	$ 2,000
6540	Maintenance Agreements	$ -	$ 469	$ -	$ -	$ -	$ -	$ -	$ -
6560	City Managers Contingency Unanticipated Expenses	$ -	$ -	$ 20,000	$ 10,694	$ 20,000	$ 20,000	$ -	$ 20,000
	Subtotal	**$ 47,106**	**$ 132,050**	**$ 99,000**	**$ 25,819**	**$ 70,750**	**$ 99,000**	**$ -**	**$ 99,000**
Fixed Assets									
9000	Transfer TP Capital Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9710	Land Acquisition	$ -	$ 991,729	$ -	$ -	$ -	$ -	$ -	$ -
9720	Real Property Acquisition	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9730	Office Equipment	$ 6,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9800	Donated Land	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 6,900**	**$ 991,729**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 342,940**	**$ 1,339,571**	**$ 379,387**	**$ 223,004**	**$ 327,620**	**$ 375,207**	**$ 646,124**	**$ 1,021,331**

NON DEPARTMENTAL BUDGET
Account 10-511

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1010	State Unemployment Tax	$ -	$ -	$ -	$ 1	$ 1	$ -	$ -	$ -
1020	Social Security / Medicare	$ -	$ -	$ -	$ 114	$ 114	$ 240	$ -	$ 240
1260	Event Employees	$ -	$ -	$ -	$ 1,484	$ 1,484	$ 3,000	$ -	$ 3,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ 1,599**	**$ 1,599**	**$ 3,240**	**$ -**	**$ 3,240**
Operation & Maintenance									
4575	Credit Card Fees	$ -	$ -	$ 200	$ 40	$ 40	$ -	$ -	$ -
4700	Events 4th of July Council - Fireworks $15,000 Christmas Tree Lighting	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000
4750	Miscellaneous Expenses	$ 20,000	$ 17,194	$ 27,500	$ 16,977	$ 16,977	$ 5,000	$ -	$ 5,000
4800	KLVB - Donation	$ 5,000	$ 5,000	$ 15,000	$ 15,000	$ 15,000	$ 23,500	$ -	$ 23,500
4850	Veterans Memorial Expenses Flag Pole - Veterans Park Miscellaneous	$ 1,000	$ 953	$ 4,500	$ -	$ -	$ 2,000	$ -	$ 2,000
4875	Lago Fest Expenditures	$ 36,000	$ 214	$ 40,000	$ 37,336	$ 36,410	$ 40,000	$ -	$ 40,000
	Subtotal	**$ 62,000**	**$ 23,361**	**$ 87,200**	**$ 69,354**	**$ 68,427**	**$ 70,500**	**$ 40,000**	**$ 110,500**
Services									
6100	Professional Services	$ 38,000	$ 36,090	$ 44,500	$ 34,100	$ 35,600	$ 44,500	$ -	$ 44,500

NON DEPARTMENTAL BUDGET
Account 10-511

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	AM Radio Programming						$ 18,400			
	Lago Vista Starry Skies						$ 2,000			
	Firewise						$ 2,500			
	Cox Springs School						$ 2,000			
	Hill Country Singers						$ 5,000			
	Lago Vista Players						$ 5,000			
	Lake Travis Music Theatre						$ 6,600			
	Lago Vista ISD Education Foundation						$ 3,000			
6135	Contract Services	$ -	$ -	$ -	$ -	$ -		$ -	$ 350,000	$ 350,000
	Transportation						$ 250,000			
	Lago Vista Way Clean Up Project						$ 100,000			
	Subtotal	**$ 38,000**	**$ 36,090**	**$ 44,500**	**$ 34,100**	**$ 35,600**		**$ 44,500**	**$ 350,000**	**$ 394,500**
Assets										
9700	Town Center Development Furnit	$ -	$ -	$ -	$ -	$ -		$ -	$ 250,000	$ 250,000
							$ 250,000			
9750	Town Center Development Buildi	$ -	$ -	$ 1,000,000	$ -	$ 155,925		$ -	$ 2,265,553	$ 2,265,553
							$ 2,265,553			
	Subtotal	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ 155,925**		**$ -**	**$ 2,515,553**	**$ 2,515,553**
	TOTAL	**$ 100,000**	**$ 59,451**	**$ 1,131,700**	**$ 105,053**	**$ 261,551**		**$ 118,240**	**$ 2,905,553**	**$ 3,023,793**

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits										
1000	Accrued Salary (Auditor Adj)	$ 2,216	$ 4,415	$ -	$ -	$ -		$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 882	$ 1,989	$ 2,016	$ 324	$ 2,016		$ 2,016	$ 504	$ 2,520
1020	Social Security / Medicare (7.65%)	$ 22,288	$ 27,158	$ 37,235	$ 26,183	$ 37,235		$ 36,633	$ 8,339	$ 44,971
1030	TMRS	$ 24,403	$ 29,289	$ 40,691	$ 28,124	$ 40,691		$ 39,649	$ 9,025	$ 48,675
1050	Health, Dental, & Life Insurance	$ 39,542	$ 56,506	$ 96,780	$ 66,798	$ 96,780		$ 87,332	$ 39,925	$ 127,257
1060	Health Reimbursement Account	$ 3,339	$ 4,126	$ 5,232	$ 3,735	$ 5,232		$ 5,232	$ 1,308	$ 6,540
1070	Workers Comp	$ 867	$ -	$ 1,212	$ 1,162	$ 1,212		$ 1,278	$ -	$ 1,278
1106	Director/Development Services Roy Jambor	$ 85,401	$ 88,800	$ 89,839	$ 71,077	$ 89,839		$ 92,535	$ -	$ 92,535
1110	Development Services Assistant Tam Pieklik	$ -	$ 20,240	$ 47,840	$ 37,849	$ 47,840		$ 49,275	$ -	$ 49,275
1120	Building Official Carl Phinney	$ 85,094	$ 76,421	$ 76,886	$ 60,829	$ 76,886		$ 79,193	$ -	$ 79,193
1125	Building Inspector Mitchell Richard James Bollengier New - Vacant	$ -	$ 16,500	$ 128,523	$ 84,774	$ 128,523	$ 54,000	$ 112,996	$ 54,000	$ 166,996
1130	City Planner	$ -	$ 49,006	$ 48,963	$ 16,522	$ 48,963		$ 46,800	$ -	$ 46,800

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Jillian Doufgerty									
1135	GIS Tech	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1140	Code Enforcement Officer Kristall Burke	$ 44,984	$ 51,377	$ 43,749	$ 34,612	$ 43,749		$ 45,581	$ 55,000	$ 100,581
	New - Vacant						$ 55,000			
1143	Cell Phone Allowance	$ 1,258	$ 1,569	$ -	$ -	$ -		$ -	$ -	$ -
1144	Car Allowance	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1145	Longevity	$ 761	$ 761	$ 830	$ 796	$ 796		$ 1,073	$ -	$ 1,073
1146	Rewards Program	$ 2,025	$ 2,025	$ 3,239	$ 2,429	$ 2,429		$ 3,239	$ -	$ 3,239
1147	Work Boot Allowance	$ 180	$ 180	$ 540	$ 720	$ 720		$ 540	$ 360	$ 900
1148	Cell Phone Stipend	$ 531	$ 600	$ 3,000	$ 1,846	$ 2,032		$ 3,000	$ 1,200	$ 4,200
1149	In Lieu Of	$ -	$ 415	$ 277	$ 242	$ 242		$ 554	$ 138	$ 692
1274	Overtime	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 16,675	$ -	$ -		$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1525	Development Services Administrative Alice Drake	$ 41,886	$ 43,064	$ 43,326	$ 34,278	$ 43,326		$ 44,626	$ -	$ 44,626

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1530	Office Technician Vacant	$ 32,558	$ 8,956	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 388,212**	**$ 483,397**	**$ 686,855**	**$ 472,301**	**$ 668,511**	**$ 651,552**	**$ 169,799**	**$ 821,350**
Operation & Maintenance									
4000	Liability & Property Insurance Vehicle Liability/Auto Physical Damage	$ 1,111	$ 913	$ 2,214	$ 1,210	$ 1,210	$ 1,331	$ -	$ 1,331
4110	Uniforms	$ 120	$ 678	$ 1,320	$ 350	$ 1,242	$ 2,500	$ -	$ 2,500
4200	Travel Education Related TX Chapter of APA Conference - 4 P & Z Members Hotel @ TX Chapter of APA Conference - 4 P & Z Members	$ 569	$ 12,292	$ 3,000	$ 442	$ 625	$ 4,000	$ -	$ 4,000
4300	Training / Education Cont. Ed. (Dept Staff) TX Chapeter of APA Conference - 4 People ICC Permit Technician Test (Admin Assistant)	$ 1,861	$ 1,080	$ 3,400	$ 1,665	$ 2,077	$ 4,500	$ -	$ 4,500
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)	$ 2,046	$ 1,362	$ 3,500	$ 1,255	$ 1,348	$ 3,500	$ -	$ 3,500
4420	Bonds (Notary Bond)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4525	Contract Inspections ATS 50 Inspections ATS 20 Plan Reviews Health Inspections Miscellaneous	$ 120,452	$ 216,860	$ 100,000	$ 34,270	$ 46,581	$ 30,000	$ -	$ 30,000
4550	Legal Notices Advertisements	$ 2,867	$ 5,117	$ 6,000	$ 3,841	$ 4,739	$ 7,000	$ -	$ 7,000
4570	Leases & Rents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4575	Credit Card Fees	$ 6,224	$ 22,928	$ 20,000	$ 23,727	$ 31,880	$ 35,000	$ -	$ 35,000
4600	Telephone	$ 1,004	$ 433	$ 750	$ 784	$ 1,017	$ 3,000	$ -	$ 3,000
4700	Maintenance/Repairs	$ -	$ 168	$ 475	$ 38	$ 45	$ 475	$ -	$ 475
4725	Vehicle Maintenance & Repairs	$ 1,172	$ 4,833	$ 4,000	$ 952	$ 1,143	$ 4,000	$ -	$ 4,000
4750	Miscellaneous Expenses Permit Refunds/Escrow Refunds	$ 719	$ 6,007	$ 5,000	$ 5,016	$ 6,145	$ 7,000	$ -	$ 7,000
4760	BCCP - Mitigation	$ -	$ -	$ -	$ 2,750	$ 3,209	$ -	$ -	$ -
4825	Information Technology	$ 3,026	$ 3,003	$ 3,000	$ 109	$ 127	$ 7,000	$ -	$ 7,000
	Subtotal	**$ 141,171**	**$ 275,674**	**$ 152,659**	**$ 76,407**	**$ 101,388**	**$ 109,306**	**$ -**	**$ 109,306**
Supplies									
5100	Books/Publications/Films	$ 465	$ 188	$ 1,000	$ 1,254	$ 1,463	$ 1,000	$ -	$ 1,000

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Local Government Code									
5200	Postage	$ 1,246	$ 453	$ 1,800	$ -	$ -		$ 1,800	$ -	$ 1,800
5300	Supplies	$ 1,403	$ 3,977	$ 2,500	$ 1,217	$ 1,429		$ 3,800	$ -	$ 3,800
5400	Fuel & Lubricants	$ 1,775	$ 2,520	$ 3,000	$ 6,243	$ 7,285		$ 7,000	$ -	$ 7,000
5500	COVID 19 Expenses	$ 2,972	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 7,862**	**$ 7,139**	**$ 8,300**	**$ 8,713**	**$ 10,177**		**$ 13,600**	**$ -**	**$ 13,600**
Services										
6100	Professional Services Dept Digital Assistance CAMPO ESD #1 Fire Interlocal ESD #1 Emergency Operations Center Comprehensive Plan	$ 50,170	$ 8,213	$ 20,000	$ 6,209	$ 7,995	$200,000	$ 50,000	$ 200,000	$ 250,000
6120	Legal Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6130	Engineering & Planning Developers	$ 20,868	$ 42,112	$ 25,000	$ 36,519	$ 43,122		$ 70,000	$ -	$ 70,000
6400	Printing and Binding	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6500	Miscellaneous Services MyPermitsNow Permit Service (DSD Software)	$ 10,534	$ 14,245	$ -	$ 11,048	$ 14,252		$ -	$ -	$ -

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Dude Solutions (PW Software)								
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000
	Subtotal	**$ 81,572**	**$ 64,570**	**$ 45,000**	**$ 53,776**	**$ 65,369**	**$ 140,000**	**$ 200,000**	**$ 340,000**
Fixed Assets									
9730	Office Equipment/Furniture	$ -	$ -	$ -	$ 61,973	$ 72,322	$ -	$ -	$ -
9730	Vehicles	$ -	$ -	$ 63,410	$ -	$ -	$ -	$ -	$ -
9805	Condemn Buildings	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9810	Abatement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 63,410**	**$ 61,973**	**$ 72,322**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 618,818**	**$ 830,780**	**$ 956,224**	**$ 673,171**	**$ 917,767**	**$ 914,457**	**$ 369,799**	**$ 1,284,256**

FINANCE
Account 10-513

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ -	$ (4,498)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 535	$ 756	$ 756	$ 27	$ 756	$ 756	$ 504	$ 1,260
1020	Social Security / Medicare (7.65%)	$ 12,169	$ 11,127	$ 13,606	$ 10,268	$ 13,606	$ 14,547	$ 15,880	$ 30,427
1030	TMRS	$ 13,299	$ 12,036	$ 14,869	$ 10,017	$ 14,869	$ 15,745	$ 17,188	$ 32,933
1050	Health, Dental, & Life Insurance	$ 33,437	$ 24,871	$ 38,002	$ 28,165	$ 38,002	$ 37,999	$ 39,924	$ 77,923
1060	Health Reimbursement Account	$ 1,962	$ 1,493	$ 1,962	$ 1,239	$ 1,962	$ 1,962	$ 1,320	$ 3,282
1070	Workers Compensation	$ 352	$ -	$ 387	$ 412	$ 387	$ 453	$ -	$ 453
1120	Staff Accountant Yianna Polk	$ 30,472	$ 9,376	$ 37,500	$ 11,940	$ 45,011	$ 45,011	$ -	$ 45,011
1121	Finance Supervisor Nichole Navarro	$ 50,206	$ 53,711	$ 54,340	$ 42,992	$ 54,340	$ 55,971	$ -	$ 55,971
1140	Finance Director Starr Lockwood	$ 76,384	$ 81,716	$ 82,673	$ 65,407	$ 82,673	$ 85,153	$ -	$ 85,153
	Chief Financial Officer	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,000	$ 120,000
	Procurement Manager	$ -	$ -	$ -	$ -	$ -	$ -	$ 87,583	$ 87,583
1145	Longevity	$ 796	$ 830	$ 934	$ 900	$ 934	$ 1,003	$ -	$ 1,003
1146	Rewards Program	$ 1,215	$ 810	$ 1,215	$ 810	$ 1,215	$ 1,215	$ -	$ 1,215

FINANCE
Account 10-513

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1148	Cell Phone Stipend	$ -	$ 1,200	$ 1,200	$ 1,085	$ 1,200	$ 1,800	$ 1,200	$ 3,000
1149	In Lieu Of	$ -	$ 138	$ 104	$ 69	$ 104	$ 208	$ 138	$ 346
1150	Accounting Clerk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ 4,009	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ 3,280	$ -	$ 6,074	$ -	$ 6,074	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 228,116**	**$ 193,566**	**$ 253,621**	**$ 173,329**	**$ 261,133**	**$ 261,822**	**$ 283,737**	**$ 545,559**
Operation & Maintenance									
4000	Liability/Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel Training	$ 1,000	$ -	$ 1,500	$ 812	$ 1,000	$ 2,000	$ -	$ 2,000
4300	Training / Education Incode Training TML (PFIA) Training College Accounting Classes - Finance Asst	$ 1,000	$ 370	$ 1,000	$ -	$ -	$ 2,500	$ -	$ 2,500
4420	Bonds (Notary Bond)	$ 110	$ -	$ 110	$ -	$ -	$ 110	$ -	$ 110
4600	Telephone/Internet	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance/Repairs Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FINANCE
Account 10-513

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4750	Miscellaneous Expenses	$ 500	$ 183	$ 500	$ 115	$ 500	$ 500	$ -	$ 500
4825	Information Technology	$ 1,000	$ 724	$ 1,500	$ 237	$ 500	$ 2,000	$ 6,800	$ 8,800
	Subtotal	**$ 3,610**	**$ 1,278**	**$ 4,610**	**$ 1,165**	**$ 2,000**	**$ 7,110**	**$ 6,800**	**$ 13,910**
Supplies									
5200	Postage	$ 1,500	$ 418	$ 1,500	$ -	$ -	$ 500	$ -	$ 500
5300	Supplies	$ 3,000	$ 541	$ 3,000	$ 937	$ 2,000	$ 3,000	$ -	$ 3,000
	Subtotal	**$ 4,500**	**$ 959**	**$ 4,500**	**$ 937**	**$ 2,000**	**$ 3,500**	**$ -**	**$ 3,500**
Services									
6100	Professional Services	$ 2,500	$ 907	$ 10,000	$ -	$ 10,000	$ 40,000	$ -	$ 40,000
6200	Tax Collections History - 2015 12,683 @ $1.34 History - 2016 12,720 @ $1.44 Confirmed Parcel Rate = $1.58 Estimating 13,000 Parcels	$ 25,200	$ 24,175	$ 32,000	$ 24,198	$ 24,198	$ 28,000	$ -	$ 28,000
6210	Tax Appraisal Services	$ 30,000	$ 29,513	$ 36,000	$ 23,570	$ 32,000	$ 36,000	$ -	$ 36,000
6400	Printing and Binding Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FINANCE
Account 10-513

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 57,700**	**$ 54,595**	**$ 78,000**	**$ 47,768**	**$ 66,198**	**$ 104,000**	**$ -**	**$ 104,000**
Fixed Assets									
9735	Office Furniture	$ 500	$ -	$ 500	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 500**	**$ -**	**$ 500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 294,426**	**$ 250,398**	**$ 341,231**	**$ 223,199**	**$ 331,331**	**$ 376,432**	**$ 290,537**	**$ 666,969**

HUMAN RESOURCES
Account 10-514

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ 697	$ 143	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 288	$ 252	$ 252	$ 9	$ 252	$ 252	$ -	$ 252
1020	Social Security / Medicare (7.65%)	$ 6,422	$ 4,516	$ 5,537	$ 3,660	$ 5,537	$ 5,693	$ -	$ 5,693
1030	TMRS	$ 7,632	$ 5,837	$ 6,050	$ 4,656	$ 6,050	$ 6,162	$ -	$ 6,162
1050	Health Insurance	$ 10,311	$ 14,592	$ 19,936	$ 16,490	$ 19,936	$ 19,934	$ -	$ 19,934
1060	Health Reimbursement Account	$ 641	$ 718	$ 654	$ 539	$ 654	$ 654	$ -	$ 654
1070	Workers Compensation	$ 94	$ 79	$ 129	$ 442	$ 442	$ 486	$ -	$ 486
1122	Human Resources Director Daniel Migura	$ 82,962	$ 66,323	$ 67,100	$ 53,086	$ 67,100	$ 69,112	$ -	$ 69,112
1144	Car Allowance	$ 2,585	$ 4,200	$ 4,200	$ 3,231	$ 4,200	$ 4,200	$ -	$ 4,200
1145	Longevity	$ 554	$ 35	$ 69	$ 69	$ 69	$ 104	$ -	$ 104
1146	Rewards Program	$ 405	$ 405	$ 405	$ 405	$ 405	$ 405	$ -	$ 405
1148	Cell Phone Stipend	$ 485	$ 600	$ 600	$ 462	$ 600	$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 69	$ 35	$ 35	$ 35	$ 69	$ -	$ 69
1150	Human Resources Clerk	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 2,335	$ -	$ 2,335	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

HUMAN RESOURCES
Account 10-514

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 118,074**	**$ 97,769**	**$ 107,302**	**$ 83,082**	**$ 107,615**	**$ 107,672**	**$ -**	**$ 107,672**
Operation & Maintenance									
4000	Liability/Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel	$ -	$ -	$ 350	$ -	$ -	$ 350	$ -	$ 350
4300	Training / Education Supervisor Training Sessions TMHRA Conference	$ 40	$ -	$ 400	$ -	$ -	$ 10,000	$ -	$ 10,000
4400	Dues Texas Municipal Human Resources Association Society for Human Resources Management Texas Social Security Program Admin Fee	$ 35	$ -	$ 210 $ -	$ -	$ -	$ 300	$ -	$ 300
4420	Bonds (Notary Bond)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4550	Legal Notices Employment Ads	$ 1,938	$ -	$ 2,000	$ 840	$ 840	$ 2,000	$ -	$ 2,000
4700	Events	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
4750	Miscellaneous Expenses	$ 5,985	$ 7,730	$ 9,000	$ 8,973	$ 9,489	$ 500	$ -	$ 500
4825	Information Technology	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ 1,500
	Subtotal	**$ 7,998**	**$ 7,730**	**$ 11,960**	**$ 9,813**	**$ 10,329**	**$ 24,650**	**$ -**	**$ 24,650**
Supplies									
5200	Postage Postage/Fed Ex/Miscellaneous	$ 113	$ 17	$ 100	$ 9	$ 9	$ 100	$ -	$ 100
5300	Supplies Office & Training Supplies	$ 1,115	$ 1,040	$ 600	$ 493	$ 600	$ 2,100	$ -	$ 2,100
5350	Employee Recognition	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000

HUMAN RESOURCES
Account 10-514

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5500	COVID 19 Expenses	$ -	$ 210	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 1,228**	**$ 1,268**	**$ 700**	**$ 502**	**$ 609**		**$ 2,200**	**$ 5,000**	**$ 7,200**
Services										
6100	Professional Services	$ 3,784	$ 22,951	$ 67,000	$ 25,837	$ 40,000		$ 30,000	$ 10,500	$ 40,500
	Benefit Connector Services						$ 6,000			
	Alliance Work Partners						$ 4,500			
6120	Legal Services	$ -	$ -	$ 1,000	$ -	$ -		$ -	$ -	$ -
6400	Printing and Binding Services	$ -	$ -	$ 200	$ -	$ -		$ 200	$ -	$ 200
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 3,784**	**$ 22,951**	**$ 68,200**	**$ 25,837**	**$ 40,000**		**$ 30,200**	**$ 10,500**	**$ 40,700**
Fixed Assets										
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9735	Office Furniture	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
	TOTAL	**$ 131,085**	**$ 129,717**	**$ 188,162**	**$ 119,234**	**$ 158,552**		**$ 164,722**	**$ 15,500**	**$ 180,222**

MUNICIPAL COURT
Account 10-515

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ 742	$ (107)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 341	$ 634	$ 504	$ 429	$ 504	$ 504	$ -	$ 504
1020	Social Security / Medicare (7.65%	$ 5,098	$ 6,890	$ 7,188	$ 5,482	$ 7,188	$ 7,478	$ -	$ 7,478
1030	TMRS	$ 5,042	$ 7,239	$ 7,855	$ 5,985	$ 7,855	$ 8,094	$ -	$ 8,094
1050	Health, Dental, & Life Insurance	$ 18,257	$ 22,390	$ 36,920	$ 23,036	$ 36,920	$ 27,477	$ -	$ 27,477
1060	Health Reimbursement Account	$ 895	$ 1,106	$ 1,308	$ 997	$ 1,308	$ 1,308	$ -	$ 1,308
1070	Workers Comp	$ 189	$ -	$ 259	$ 530	$ 530	$ 583	$ -	$ 583
1130	Municipal Court Clerk Stephanie Alff - Court Administrator Heather Turner	$ 70,333	$ 92,012	$ 92,165	$ 73,489	$ 92,165	$ 96,202	$ -	$ 96,202
1145	Longevity	$ 277	$ 311	$ 381	$ 69	$ 69	$ 138	$ -	$ 138
1146	Rewards Program	$ 810	$ 405	$ 810	$ -	$ -	$ 810	$ -	$ 810
1148	Cell Phone Stipend	$ -	$ -	$ 600	$ -	$ -	$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 138	$ 69	$ 69	$ 69	$ 138	$ -	$ 138
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

MUNICIPAL COURT
Account 10-515

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1405	COLA Pay Increase	$ -	$ -	$ 3,208	$ -	$ -	$ -	$ -	$ -
1500	Pay Plan Increasess	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 101,984**	**$ 131,019**	**$ 151,265**	**$ 110,085**	**$ 146,608**	**$ 143,332**	**$ -**	**$ 143,332**
Operation & Maintenance									
4110	Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel Judges school hotel (5x$500) Court Clerk school (2x$200) Incode Training TCCA Conference TMCEC Legislative Update Bailiff Training TCCA Chapter Meetings	$ 654	$ 474	$ 5,000	$ 409	$ 575	$ 1,500	$ -	$ 1,500
4300	Training / 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	$ 425	$ 775	$ 2,050	$ 1,350	$ 1,500	$ 2,000	$ -	$ 2,000
4400	Dues TCAA & TMCA	$ 55	$ 130	$ 350	$ 150	$ 150	$ 350	$ -	$ 350
4420	Bonds (Notary Bond)	$ -	$ -	$ 200	$ 155	$ 155	$ 155	$ -	$ 155

MUNICIPAL COURT
Account 10-515

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4425	Jury Expense	$ -	$ -	$ 500	$ 108	$ 108	$ 500	$ -	$ 500
4430	State Court & Arrest Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4435	Bond Refund for Defendant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4575	Credit Card Fees	$ 7,046	$ 5,478	$ 6,000	$ 3,367	$ 5,200	$ 6,000	$ -	$ 6,000
4600	Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 2,748	$ 384	$ 450	$ 76	$ 200	$ 250	$ -	$ 250
4800	Court Technology Fees Expenses	$ -	$ 2,516	$ 2,000	$ -	$ 20,014	$ 30,000	$ -	$ 30,000
4825	Information Technology	$ -	$ -	$ -	$ -	$ -	$ 2,500	$ -	$ 2,500
4850	Building Security Fees Expenses	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 10,927**	**$ 9,757**	**$ 19,050**	**$ 5,615**	**$ 27,902**	**$ 43,255**	**$ -**	**$ 43,255**
Supplies									
5100	Books/Publications/Films	$ -	$ -	$ 300	$ -	$ -	$ 300	$ -	$ 300
5200	Postage	$ 1,046	$ 401	$ 2,000	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 1,346	$ 1,220	$ 1,000	$ 800	$ 1,000	$ 1,300	$ -	$ 1,300

MUNICIPAL COURT
Account 10-515

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5500	COVID 19 Expenses	$ 1,207	$ 320	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 3,599**	**$ 1,940**	**$ 3,300**	**$ 800**	**$ 1,000**	**$ 1,600**	**$ -**	**$ 1,600**
Services									
6100	Professional Services Certified Translator Presiding Judge Associate Judges	$ 13,281	$ 14,885	$ 36,500	$ 12,607	$ 36,500	$ 38,000	$ -	$ 38,000
6120	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6320	Jail and Warrant Expense	$ 844	$ 1,100	$ 750	$ 530	$ 750	$ 1,500	$ -	$ 1,500
6400	Printing & Binding Services	$ 693	$ 1,393	$ 2,000	$ 71	$ 250	$ 600	$ -	$ 600
6500	Miscellaneous Services	$ 549	$ 226	$ 3,000	$ -	$ 500	$ 1,500	$ -	$ 1,500
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 15,366**	**$ 17,604**	**$ 42,250**	**$ 13,208**	**$ 38,000**	**$ 41,600**	**$ -**	**$ 41,600**
Fixed Assets									
9730	Office Equipment/Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 131,877**	**$ 160,319**	**$ 215,865**	**$ 129,708**	**$ 213,510**	**$ 229,787**	**$ -**	**$ 229,787**

CITY SECRETARY
Account 10-516

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary Expense (Auditor Ac	$ 709	$ 158	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 144	$ 252	$ 252	$ 59	$ 252	$ 252	$ -	$ 252
1020	Social Security / Medicare (7.65%)	$ 5,465	$ 5,704	$ 5,900	$ 5,147	$ 5,900	$ 6,200	$ -	$ 6,200
1030	TMRS	$ 6,075	$ 6,216	$ 6,448	$ 5,578	$ 6,448	$ 6,710	$ -	$ 6,710
1050	Health Insurance	$ 8,134	$ 8,793	$ 10,523	$ 7,013	$ 10,523	$ 71	$ -	$ 71
1060	Health Reimbursement Account	$ 664	$ 663	$ 654	$ 398	$ 654	$ 654	$ -	$ 654
1070	Workers Compensation	$ 94	$ -	$ 129	$ 442	$ 442	$ 486	$ -	$ 486
1110	City Secretary Lucy Aldrich	$ 72,291	$ 75,005	$ 75,883	$ 67,503	$ 75,883	$ 80,000	$ -	$ 80,000
1145	Longevity	$ 173	$ 208	$ 242	$ 242	$ 242	$ 35	$ -	$ 35
1146	Rewards Program	$ 405	$ 405	$ 405	$ 405	$ 405	$ 405	$ -	$ 405
1148	Cell Phone Stipend	$ 531	$ 600	$ 600	$ 415	$ 600	$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 69	$ 35	$ 35	$ 35	$ 69	$ -	$ 69
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY SECRETARY
Account 10-516

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1405	COLA Pay Increase	$ -	$ -	$ 2,641	$ -	$ 2,641	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 94,686**	**$ 98,074**	**$ 103,713**	**$ 87,236**	**$ 104,025**	**$ 95,481**	**$ -**	**$ 95,481**
Operation & Maintenance									
4000	Liability/Property Insurance Liability/Property/Errors & Omissions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel CM/CS (hotel, meals) TMLConf ICMA Conference	$ 320	$ 615	$ 3,000	$ 1,225	$ 2,027	$ 3,000	$ -	$ 3,000
4300	Training / Education	$ 314	$ 475	$ 2,000	$ -	$ 285	$ 2,000	$ -	$ 2,000
4305	Conventions TML Conf City Clerk's Seminars TCMA Conference	$ -	$ -	$ 1,500	$ -	$ -	$ 1,500	$ -	$ 1,500
4400	Dues Texas Municipal League Capitol Area COG TCMA TCMA Region 7 TMCA - City Secretary Association Capitol Chapter of City Clerks Assn.	$ 100	$ 130	$ 400	$ 100	$ 100	$ 400	$ -	$ 400
4420	Bonds (Notary Bond)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY SECRETARY
Account 10-516

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4550	Legal Notices Employment/Miscellaneous Ordinances passed Election	$ 2,266	$ 3,552	$ 5,000	$ 1,063	$ 1,478	$ 5,000	$ -	$ 5,000
4565	Elections General & Special Elections Special elections	$ 8,776	$ 6,490	$ 10,000	$ 4,037	$ 9,037	$ 20,000	$ -	$ 20,000
4750	Miscellaneous Expenses Committees Recognition Office Equip. Repairs	$ 66	$ -	$ 2,000	$ 20	$ 20	$ 1,000	$ -	$ 1,000
4825	Information Technology Expenses	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ 1,500
	Subtotal	**$ 11,842**	**$ 11,262**	**$ 23,900**	**$ 6,445**	**$ 12,947**	**$ 34,400**	**$ -**	**$ 34,400**
Supplies									
5100	Books/Publications/Films	$ 57	$ 59	$ 200	$ -	$ -	$ 200	$ -	$ 200
5200	Postage	$ 16	$ 53	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 1,220	$ 373	$ 1,500	$ 169	$ 169	$ 1,500	$ -	$ 1,500
5500	COVID 19 Expenses	$ 195	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 1,487**	**$ 484**	**$ 1,700**	**$ 169**	**$ 169**	**$ 1,700**	**$ -**	**$ 1,700**

CITY SECRETARY
Account 10-516

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Services									
6100	Professional Services Updates to Codification and hosting Records Management	$ 13,163	$ 3,150	$ 15,000	$ 2,220	$ 4,174	$ 15,000	$ -	$ 15,000
6120	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6400	Printing and Binding Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6540	Maintenance Agreements Granicus Agenda Software	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ 5,700	$ 5,700
	Subtotal	**$ 13,163**	**$ 3,150**	**$ 15,000**	**$ 2,220**	**$ 9,174**	**$ 15,000**	**$ 5,700**	**$ 20,700**
Fixed Assets									
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 121,178**	**$ 112,970**	**$ 144,313**	**$ 96,071**	**$ 126,315**	**$ 146,581**	**$ 5,700**	**$ 152,281**

ECONOMIC DEVELOPMENT
Account 10-517

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary Expense (Auditor Ac	$ 3,156	$ 328	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 288	$ 504	$ 504	$ 18	$ 504	$ 504	$ -	$ 504
1020	Social Security / Medicare (7.65%)	$ 10,655	$ 11,347	$ 11,674	$ 9,099	$ 11,674	$ 12,015	$ -	$ 12,015
1030	TMRS	$ 11,609	$ 12,301	$ 12,758	$ 9,829	$ 12,758	$ 13,005	$ -	$ 13,005
1050	Health Insurance	$ 17,719	$ 23,121	$ 28,219	$ 23,477	$ 28,388	$ 28,217	$ -	$ 28,217
1060	Health Reimbursement Account	$ 1,328	$ 1,327	$ 1,308	$ 997	$ 1,308	$ 1,308	$ -	$ 1,308
1070	Workers Compensation	$ 189	$ 157	$ 129	$ 530	$ 530	$ 583	$ -	$ 583
1100	Economic Development Director Eric Zeno	$ 67,158	$ 72,493	$ 73,341	$ 58,024	$ 73,341	$ 75,541	$ -	$ 75,541
1143	Cell Phone Allowance	$ 600	$ 1,177	$ -	$ -	$ -	$ -	$ -	$ -
1144	Car Allowance	$ 4,200	$ 4,200	$ 4,200	$ 3,231	$ 4,200	$ 4,200	$ -	$ 4,200
1145	Longevity	$ 173	$ 242	$ 311	$ 311	$ 311	$ 381	$ -	$ 381
1146	Rewards Program	$ 810	$ 810	$ 810	$ 810	$ 810	$ 810	$ -	$ 810
1148	Cell Phone Stipend	$ -	$ -	$ 1,200	$ 923	$ 1,200	$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ 138	$ 69	$ 69	$ 69	$ 138	$ -	$ 138

ECONOMIC DEVELOPMENT
Account 10-517

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 5,084	$ -	$ 5,084	$ -	$ -	$ -
1550	Communications & Mktg Meredith Kuntzsch	$ 67,238	$ 71,903	$ 72,745	$ 57,553	$ 72,745	$ 74,928	$ -	$ 74,928
	Subtotal	**$ 185,123**	**$ 200,048**	**$ 212,353**	**$ 164,870**	**$ 212,922**	**$ 212,829**	**$ -**	**$ 212,829**
Operation & Maintenance									
4000	Liability/Property Insurance Liability/Property/Errors & Omissions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel	$ 1,128	$ -	$ 5,000	$ 3,511	$ 4,548	$ 6,000	$ -	$ 6,000
4300	Training / Education	$ 23	$ -	$ 2,000	$ -	$ 1,000	$ 3,500	$ -	$ 3,500
4305	Conventions	$ 605	$ 245	$ 5,000	$ 1,579	$ 3,199	$ 5,000	$ -	$ 5,000
4350	Sales Tax Rebate Vistago	$ -	$ -	$ -	$ -	$ 2,256	$ -	$ 2,256	$ 2,256
4360	Property Tax Rebate Vistago	$ -	$ 7,996	$ -	$ -	$ 26,238	$ -	$ 26,238	$ 26,238
4400	Dues	$ 2,960	$ 3,196	$ 3,500	$ 2,325	$ 2,825	$ 4,500	$ -	$ 4,500
4420	Bonds (Notary Bond)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

ECONOMIC DEVELOPMENT
Account 10-517

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4550	Legal Notices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4570	Rental/Lease	$ 40	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone/Internet/Cable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance/Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 763	$ 400	$ 10,000	$ 1,801	$ 8,515	$ 7,500	$ -	$ 7,500
4825	Information Technology Expenses	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ 2,000
	Subtotal	**$ 5,519**	**$ 11,836**	**$ 25,500**	**$ 9,216**	**$ 48,581**	**$ 28,500**	**$ 28,494**	**$ 56,994**
Supplies									
5100	Books/Publications/Films	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5200	Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 379	$ 1,313	$ 2,000	$ 367	$ 1,182	$ 4,000	$ -	$ 4,000
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 379**	**$ 1,313**	**$ 2,000**	**$ 367**	**$ 1,182**	**$ 4,000**	**$ -**	**$ 4,000**
Services									
6100	Professional Services Recruitment	$ 38,993	$ 10,488	$ 40,000	$ 998	$ 24,998	$ 35,000	$ -	$ 35,000

ECONOMIC DEVELOPMENT
Account 10-517

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6120	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6400	Printing and Binding Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6500	Miscellaneous Services EDAC	$ -	$ -	$ 5,000	$ -	$ 1,000	$ -	$ -	$ -
6540	Maintenance Agreements	$ -	$ -	$ -					
	Subtotal	**$ 38,993**	**$ 10,488**	**$ 45,000**	**$ 998**	**$ 25,998**	**$ 35,000**	**$ -**	**$ 35,000**
Fixed Assets									
9730	Office Equipment	$ -	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 230,014**	**$ 223,685**	**$ 286,853**	**$ 175,451**	**$ 288,682**	**$ 280,329**	**$ 28,494**	**$ 308,823**

LEGAL
Account 10-518

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Budget 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary Expense (Auditor A	$ 4,319	$ 266	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 144	$ 252	$ 252	$ 9	$ 252	$ 252	$ 252	$ 504
1020	Social Security / Medicare (7.65%)	$ 4,736	$ 10,036	$ 10,169	$ 8,024	$ 10,169	$ 10,458	$ 4,590	$ 15,048
1030	TMRS	$ 5,190	$ 10,716	$ 11,113	$ 8,546	$ 11,113	$ 11,320	$ 4,968	$ 16,288
1050	Health, Dental, & Life Insurance	$ 4,407	$ 9,393	$ 11,263	$ 9,254	$ 11,263	$ 11,263	$ 19,962	$ 31,225
1060	Health Reimbursement Account	$ 333	$ 663	$ 654	$ 498	$ 654	$ 654	$ 654	$ 1,308
1070	Workers Compensation	$ -	$ -	$ 200	$ -	$ 200	$ 583	$ -	$ 583
1100	City Attorney Erin Selvera	$ 58,269	$ 123,391	$ 124,836	$ 98,764	$ 124,836	$ 128,581	$ -	$ 128,581
1115	Legal Assistant/Paralegal	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ 60,000
1143	Cell Phone Allowance City Attorney $85/Month	$ 510	$ 1,020	$ 1,020	$ 785	$ 1,020	$ 1,020	$ -	$ 1,020
1144	Car Allowance City Attorney $550/Month	$ 3,300	$ 6,600	$ 6,600	$ 5,077	$ 6,600	$ 6,600	$ -	$ 6,600
1145	Longevity Pay	$ -	$ 35	$ 69	$ 69	$ 69	$ 104	$ -	$ 104
1146	Rewards Program	$ -	$ 405	$ 405	$ 405	$ 405	$ 405	$ -	$ 405

LEGAL
Account 10-518

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Budget 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ -	$ 600	$ 600
1149	In Lieu Of	$ -	$ 69	$ 35	$ 35	$ 35	$ 69	$ 69	$ 138
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 4,345	$ -	$ 4,345	$ -	$ -	$ -
	Subtotal	**$ 81,208**	**$ 162,845**	**$ 170,961**	**$ 131,465**	**$ 170,961**	**$ 171,308**	**$ 91,095**	**$ 262,403**
Operation & Maintenance									
4000	Liability/Property Insurance Liability/Property/Errors & Omissions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4110	Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel	$ -	$ -	$ 3,000	$ 3,481	$ 3,481	$ 4,000	$ -	$ 4,000
4300	Training / Education	$ -	$ 679	$ 3,000	$ 1,089	$ 1,089	$ 6,000	$ -	$ 6,000
4305	Conventions	$ 40	$ -	$ 3,000	$ -	$ 345	$ -	$ -	$ -
4400	Dues	$ 385	$ 400	$ 2,250	$ 315	$ 315	$ 1,500	$ -	$ 1,500
4420	Bonds (Notary Bond)	$ -	$ -	$ 150	$ -	$ -	$ 150	$ -	$ 150
4550	Legal Notices	$ -	$ -	$ -	$ 197	$ 197	$ 500	$ -	$ 500
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

LEGAL
Account 10-518

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Budget 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4600	Telephone/Internet/Cable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance/Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ -	$ 18	$ -	$ 108	$ 108	$ 500	$ -	$ 500
4825	Information Technology Expenses	$ 1,513	$ 620	$ -	$ 14	$ 14	$ 4,500	$ 3,500	$ 8,000
	Subtotal	**$ 1,938**	**$ 1,717**	**$ 11,400**	**$ 5,204**	**$ 5,549**	**$ 17,150**	**$ 3,500**	**$ 20,650**
Supplies									
5100	Books/Publications/Films Miscellaneous books	$ 305	$ 523	$ 4,000	$ 495	$ 6,833	$ 1,500	$ -	$ 1,500
5200	Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 1,261	$ 159	$ 3,500	$ 414	$ 500	$ 3,500	$ -	$ 3,500
5500	COVID 19 Expenses	$ 747	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 2,313**	**$ 682**	**$ 7,500**	**$ 909**	**$ 7,333**	**$ 5,000**	**$ -**	**$ 5,000**
Services									
6100	Professional Services	$ 1,416	$ 2,117	$ 2,500	$ -	$ -	$ 5,000	$ -	$ 5,000
6120	Legal Services Outside Counsel Attorney Fees	$ 110,109	$ 37,543	$ 50,000	$ 20,628	$ 28,500	$ 50,000	$ -	$ 50,000

LEGAL
Account 10-518

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Budget 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6400	Printing and Binding Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ 3,000	$ -	$ -	$ 1,500	$ -	$ 1,500
6540	Maintenance Agreements	$ 469	$ 4,289	$ 10,000	$ 3,938	$ 6,100	$ 10,000	$ -	$ 10,000
6700	Settlement	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000
	Subtotal	**$ 111,994**	**$ 43,949**	**$ 65,500**	**$ 24,566**	**$ 34,600**	**$ 116,500**	**$ -**	**$ 116,500**
Fixed Assets									
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 197,453**	**$ 209,193**	**$ 255,361**	**$ 162,143**	**$ 218,443**	**$ 309,958**	**$ 94,595**	**$ 404,553**

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ 11,896	$ 3,743	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 2,886	$ 4,947	$ 5,292	$ 253	$ 5,292	$ 5,292	$ 252	$ 5,544
1020	Social Security / Medicare (7.65%)	$ 91,229	$ 90,128	$ 102,722	$ 80,365	$ 102,722	$ 113,150	$ 3,366	$ 116,516
1030	TMRS	$ 102,027	$ 98,717	$ 112,256	$ 87,180	$ 112,256	$ 122,468	$ 3,643	$ 126,111
1050	Health, Dental, & Life Insurance	$ 187,261	$ 233,968	$ 299,539	$ 174,362	$ 299,539	$ 324,369	$ 9,981	$ 334,350
1060	Health Reimbursement Account	$ 12,630	$ 12,324	$ 13,407	$ 7,801	$ 13,407	$ 13,734	$ 330	$ 14,064
1070	Workers Comp	$ 22,705	$ 18,880	$ 33,796	$ 21,525	$ 33,796	$ 23,678	$ -	$ 23,678
1145	Longevity	$ 6,298	$ 6,713	$ 7,232	$ 6,471	$ 6,471	$ 4,256	$ -	$ 4,256
1146	Reward Program	$ 7,288	$ 7,289	$ 8,098	$ 6,479	$ 6,479	$ 8,098	$ -	$ 8,098
1147	Boots/Uniform Allowance	$ 16,500	$ 19,300	$ 22,600	$ 13,350	$ 22,600	$ 22,600	$ -	$ 22,600
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1149	In Lieu Of	$ -	$ 1,246	$ 692	$ 692	$ 692	$ 1,384	$ -	$ 1,384
1200	Police Chief Gary Boshears	$ 115,157	$ 119,480	$ 120,879	$ 110,022	$ 200,000	$ 130,000	$ -	$ 130,000
1205	Police Captain Vacant	$ 94,129	$ 97,665	$ 98,808	$ 103,996	$ 103,996	$ 111,948	$ -	$ 111,948

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1210	Police Lieutenant Thomas Franco	$ 79,947	$ 82,949	$ 83,920	$ 70,382	$ 83,920		$ 95,079	$ -	$ 95,079
1220	Sergeant Detectives Frank Allocca David Wilson	$ 107,923	$ 133,895	$ 135,462	$ 113,610	$ 135,462		$ 153,477	$ -	$ 153,477
1221	Patrol Sergeants Vacant Doyce Smith Jerome Brooks	$ 194,843	$ 203,005	$ 205,957	$ 162,043	$ 205,957		$ 233,345	$ -	$ 233,345
1230	Police Officers Jose Salvidar Christopher Cochran Raymundo Villarreal Robert Quick Vacant Roberto Mercado Brandon Carey Jason Bartholomew Vacant Mia Hernandez Vacant New Officer 2021-2022 Vacant - 6 Months New Officer 2022-2023 Vacant - 6 Months	$ 546,098	$ 529,184	$ 584,495	$ 374,969	$ 584,495	$ 30,000	$ 644,961	$ 30,000	$ 674,961
1250	Police Secretary Vacant	$ 54,607	$ 56,657	$ 57,321	$ 60,706	$ 60,706		$ 57,321	$ -	$ 57,321
1260	Animal Control/Police Officer	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1274	Overtime	$ 9,876	$ 22,039	$ 18,000	$ 49,735	$ 49,735		$ 18,000	$ 14,000	$ 32,000

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 45,554	$ -	$ 45,554		$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1591	Standby Time	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 1,663,300**	**$ 1,742,127**	**$ 1,956,030**	**$ 1,443,940**	**$ 2,073,079**		**$ 2,083,160**	**$ 61,572**	**$ 2,144,732**
Operation & Maintenance										
4000	Liability/Property Insurance Vehicle Liability Auto Physical Damage Law Enforcement Liability	$ 22,271	$ 19,281	$ 30,732	$ 24,567	$ 24,567		$ 27,024	$ -	$ 27,024
4100	Uniforms - RUN THRU PAYROLL	$ 3,428	$ 3,383	$ 4,875	$ 1,422	$ 4,875		$ 5,355	$ -	$ 5,355
	5 Reserve Officers @ $400 pr yr						$ 2,000			
	3 Reserve Officers @160						$ 480			
	Armor Carrier Vests (25 Vests @ $115)						$ 2,875			
4110	Ballistic Vest Program	$ 2,478	$ 4,602	$ -	$ -	$ 400		$ 6,000	$ -	$ 6,000
4200	Travel Hotel, gas & meals for peace officer education	$ 69	$ 983	$ 3,500	$ 2,087	$ 2,763		$ 5,500	$ -	$ 5,500
4221	CAP COG Grant (Generator)	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4300	Training / Education	$ 2,724	$ 3,210	$ 6,620	$ 2,375	$ 4,425		$ 10,000	$ -	$ 10,000
	State Mandated Education for Peace Officers						$ 5,054			

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	IACP Net @ $525						$ 525			
	School & Classes to Include PoliceOne on-line @ $1,800						$ 3,141			
	TCLEEDS @ $400						$ 500			
	Taser Training/Certification $500						$ 600			
4320	Leose Expense	$ (70)	$ 1,555	$ 5,000	$ 200	$ 5,000		$ 5,000	$ -	$ 5,000
4330	Capco Expense	$ 6,540	$ 6,540	$ 3,559	$ 3,559	$ 3,559		$ 3,559	$ -	$ 3,559
	Voice Recorder Maint Agreement						$ -			
4340	Crossing Guard Expense	$ 82,563	$ -	$ 10,000	$ -	$ 6,000		$ 5,000	$ -	$ 5,000
4400	Dues	$ 613	$ 670	$ 700	$ 120	$ 120		$ 740	$ -	$ 740
	International Assoc. of Chief Police						$ 190			
	TX Police Chiefs Assoc.						$ 370			
	C. Cochran - Crime Prev Officer						$ 50			
	Sam's Club						$ 75			
	Costco						$ 55			
4420	Bonds	$ 112	$ 112	$ 224	$ 112	$ 112		$ 224	$ -	$ 224
	Notary Bond x2 @ $112.00									
4550	Legal Notices	$ -	$ -	$ 125	$ -	$ -		$ 125	$ -	$ 125
4570	Rental/Lease	$ -	$ -	$ -	$ 12,475	$ 19,450		$ 18,600	$ -	$ 18,600
4600	Telephone	$ 12,438	$ 14,143	$ 20,688	$ 7,608	$ 20,688		$ 25,972	$ -	$ 25,972
	Telephone Service w/caller ID (3 lines)						$ 6,700			
	Call Forwarding (4 lines)						$ 48			
	Cell Phones						$ 10,200			
	Data Card for Laptops (MDC)						$ 9,024			
4650	Electricity	$ 13,147	$ 12,435	$ 15,500	$ 9,150	$ 15,500		$ 15,550	$ -	$ 15,550

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4670	Water Service	$ 1,634	$ 1,042	$ 2,500	$ 866	$ 2,500		$ 3,300	$ -	$ 3,300
4675	Sewer Service	$ 1,240	$ 616	$ 2,822	$ 484	$ 2,822		$ 3,622	$ -	$ 3,622
4700	Maintenance/Repairs	$ 726	$ 753	$ 5,020	$ 540	$ 5,020		$ 5,510	$ -	$ 5,510
	A/C Filters (Number of Filters and Amount to be Determined)						$ 1,100			
	Pest control						$ 510			
	Fire Extinguisher Inspections						$ 700			
	Patrol car video & hardware						$ 3,200			
4725	Vehicle Maintenance & Repair	$ 19,216	$ 21,667	$ 23,209	$ 23,164	$ 23,209		$ 39,020	$ -	$ 39,020
	19 Inspections						$ 600			
	Repairs						$ 15,000			
	Speed Sign Batteries						$ 2,000			
	Lubrication						$ 3,500			
	Oil Filters						$ 600			
	Tires :									
	Dodge Chargers 16 18" Tires						$ 2,400			
	Ford (Newer) SUV - 32 18" Tires						$ 8,000			
	Ford (Older) SUV 32 18" Tires						$ 5,120			
	Towing						$ 1,800			
4740	Animal Control	$ -	$ 255	$ 2,700	$ 116	$ 116		$ 5,000	$ -	$ 5,000
	Animal Food, Cages, Equipment									
	Annual Inspection of cages/facility									
	Chip Readers & Equipment x 3 @ $350 ea									
4745	Police K-9	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Food & Pet Supplies									
	Annual Vet Exam									
	Re-Certification Fee for K-9									
	Equipment									

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Natl Narc Detect Dog Assoc Dues									
4750	Miscellaneous Expenses	$ 22,689	$ 37,049	$ 38,583	$ 18,100	$ 24,583		$ 1,000	$ -	$ 1,000
4775	Medical	0	0	0	$ -	$ -		$ 22,825	$ -	$ 22,825
	Medical Svc (Sex Crime Victims) $1,245 x 5						$ 6,225			
	Sane Nurse Exam $900 x 5						$ 4,500			
	Alcohol Blood Test with Lab Analysis						$ 2,500			
	Racial Profiling w/Audit and Analysis						$ 5,600			
	New Employee Drug Screening / Physicals 8 x $200						$ 1,600			
	New View Psychological/Physicals 8 x $300						$ 2,400			
4780	Miscellaneous Building Expenses	0	0	0	$ -	$ -		$ 6,300	$ -	$ 6,300
4800	National Night Out	0	0	0	$ -	$ -		$ 3,000	$ -	$ 3,000
4825	Information Technology	$ -	$ 1,800	$ 5,997	$ 3,423	$ 5,997		$ 6,197	$ 14,250	$ 20,447
	Body Cams x 2 @ $431.97 ea + Body Cam Maintenance Agreement x 2 @ $1,116.50 ea						$ 3,097			
	MCD x 1						$ 3,100			
	(5) Flock Safety Falcon Cameras ($2,500 ea) + $1,750 Set Up Costs						$ 14,250			
	Subtotal	**$ 191,817**	**$ 130,096**	**$ 182,354**	**$ 110,368**	**$ 171,706**		**$ 224,423**	**$ 14,250**	**$ 238,673**
Supplies										
5100	Books/Publications/Films	$ 993	$ 971	$ 2,000	$ 1,519	$ 2,000		$ 500	$ -	$ 500
5200	Postage	$ 473	$ 367	$ 1,000	$ 198	$ 700		$ 1,000	$ -	$ 1,000
5300	Supplies	$ 6,248	$ 5,955	$ 21,045	$ 6,057	$ 11,048		$ 22,800	$ -	$ 22,800
	Miscellaneous ($700 @ 12 months)						$ 8,400			
	Misc Ink Cartridges						$ 2,000			

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Flares						$ 310			
	CD's / DVD's						$ 800			
	Fingerprint Kit x 2 @ $350 ea (Detectives)						$ 750			
	Drug Kits						$ 620			
	Radar Calibration 2 @ $700						$ 1,400			
	Calibration of sound lever meters						$ 500			
	Radio Antennaes 23 @ $40 ea						$ 920			
	Tasers - Replacement Cartridges 15 x $105 + New Tasers x 4 w/ cartridges @ $430 ea						$ 4,520			
	BolaWrap 100 x 3 at $800 ea + Cartridge Replacements x 6 @ $30 ea						$ 2,580			
5301	Qualifying Ammunition	$ 9,493	$ 7,701	$ 15,000	$ 14,598	$ 14,598		$ 49,900	$ -	$ 49,900
	Ammunition						$ 32,449			
	Shooting Range Equipment						$ 4,500			
	Firearms Acquisitions						$ 10,500			
	Flex Shield x 2 @ $1,196 ea + Freight Charges @ $59						$ 2,451			
5400	Fuel	$ 27,750	$ 31,692	$ 34,603	$ 30,084	$ 34,603		$ 42,000	$ -	$ 42,000
5500	COVID 19 Expenses	$ 2,831	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 47,788**	**$ 46,685**	**$ 73,648**	**$ 52,455**	**$ 62,949**		**$ 116,200**	**$ -**	**$ 116,200**
Services										
6100	Professional Services	$ 2,000	$ 2,865	$ 6,150	$ 55,676	$ 90,000		$ 10,000	$ -	$ 10,000
6120	Legal Services	$ -	$ -	$ 7,000	$ -	$ -		$ -	$ -	$ -
6150	PD 911 Services	$ 600	$ 600	$ 1,100	$ 900	$ 1,100		$ -	$ -	$ -

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6200	Radios / LCRA	$ -	$ -	$ -	$ -	$ -		$ 41,752	$ -	$ 41,752
	(LCRA)900 MZH Annual Maintenance, including additional LCRA T						$ 15,402			
	Radio Repair						$ 7,200			
	LCRA Hand Held Radio x 1 $2,500 + 2 Mobile 900 MHZ Radio Install & Antenna @ $3,825 ea						$ 10,150			
	LCRA Program Vehicle Radios x 5 @ $500 ea						$ 2,500			
	Radio Repair & Replacement (LCRA)						$ 6,500			
6500	Contractual Services	$ 24,625	$ 26,341	$ 27,164	$ 24,920	$ 27,164		$ 40,770	$ -	$ 40,770
	Cleaning Service $710 x 12						$ 8,520			
	LEADS Online Annual Contract Detectives' Office						$ 2,210			
	Record Mgmt Sys Annual Maintenance & Data Back-up to add MDC Capability						$ 10,800			
	& MSG (DPS Switch Connectivity for MDCs in Patrol Vehicles) - Adding 1 MDC									
	Taser X 10 with 5 year contract $4,120 x 4						$ 16,480			
	Clear Crime Software annual Support						$ 2,760			
6540	Maintenance Agreements	$ 604	$ 272	$ -	$ -	$ -		$ -	$ -	$ -
6600	Disposal Service	$ -	$ -	$ -	$ 46	$ 100.00		$ -	$ -	$ -
	Subtotal	**$ 27,828**	**$ 30,078**	**$ 41,414**	**$ 81,541**	**$ 118,364**		**$ 92,522**	**$ -**	**$ 92,522**
Fixed Assets										
9000	Fixed Assets	$ -	$ -	$ -	$ -	$ -		$ -	$ 35,000	$ 35,000
	Shooting Range Fence									
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9740	Emergency & Vehicle Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9760	Vehicles	$ -	$ 208,703	$ 105,133	$ 105,285	$ 105,285		$ -	$ 226,545	$ 226,545
	New Vehicle x 1 @ $55,637.95 ea + New Veh Admin Total Fee $300						$ 55,938			

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	New Vehicle x 1 @ $55,637.95 ea + New Veh Admin Total Fee $300						$ 55,938			
	New Vehicle x 1 @ $57,034.55 ea + New Veh Admin Total Fee $300						$ 57,335			
	New Vehicle x 1 @ $57,034.55 ea + New Veh Admin Total Fee $300						$ 57,335			
	Subtotal	**$ -**	**$ 208,703**	**$ 105,133**	**$ 105,285**	**$ 105,285**		**$ -**	**$ 261,545**	**$ 261,545**
	TOTAL	**$ 1,930,734**	**$ 2,157,689**	**$ 2,358,579**	**$ 1,793,589**	**$ 2,531,383**		**$ 2,516,305**	**$ 337,367**	**$ 2,853,672**

POLICE DISPATCH
Account 10-525

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ 1,880	$ (1,976)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 1,010	$ 1,852	$ 2,016	$ 231	$ 2,016	$ 2,016	$ -	$ 2,016
1020	Social Security / Medicare (7.65%)	$ 16,928	$ 17,443	$ 22,894	$ 12,454	$ 22,894	$ 23,266	$ 513	$ 23,778
1030	TMRS	$ 18,084	$ 19,768	$ 28,140	$ 14,234	$ 28,140	$ 28,263	$ 555	$ 28,817
1050	Health, Dental, & Life Insurance	$ 58,562	$ 70,072	$ 118,601	$ 56,215	$ 118,601	$ 99,099	$ -	$ 99,099
1060	Health Reimbursement Account	$ 3,698	$ 3,762	$ 4,578	$ 2,436	$ 4,578	$ 4,578	$ -	$ 4,578
1070	Workers Comp	$ 567	$ 471	$ 886	$ 882	$ 882	$ 970	$ -	$ 970
1145	Longevity	$ 484	$ 623	$ 727	$ 588	$ 588	$ 865	$ -	$ 865
1146	Rewards Program	$ 2,025	$ 2,430	$ 2,834	$ 1,620	$ 1,620	$ 2,834	$ -	$ 2,834
1147	Boots/Uniform Allowance	$ 2,000	$ 3,600	$ 4,800	$ 2,400	$ 4,800	$ 4,800	$ 200	$ 5,000
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1149	In Lieu Of	$ -	$ 554	$ 277	$ 173	$ 173	$ 554	$ -	$ 554
1150	Current Dispatch Incentive	$ -	$ -	$ -	$ 4,923	$ 7,500	$ -	$ -	$ -
1260	Dispatch Supervisor Crystal Rodriguez-Street	$ 41,938	$ 43,610	$ 44,121	$ 34,666	$ 44,121	$ 45,444	$ -	$ 45,444
1261	Dispatchers	$ 175,178	$ 175,363	$ 233,280	$ 111,083	$ 233,280	$ 236,686	$ -	$ 236,686

POLICE DISPATCH
Account 10-525

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Kelli Hughes Kara Smith Salome Loya-Sanchez Celicia Jimenez-Facio Vacant Vacant (Part Time) Vacant								
1270	Settlement	$ -	$ 4,497	$ -	$ -	$ -	$ -	$ -	$ -
1274	Overtime	$ 10,853	$ 14,889	$ 13,500	$ 19,570	$ 24,000	$ 13,500	$ 6,500	$ 20,000
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 9,654	$ -	$ 9,654	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 333,206**	**$ 356,958**	**$ 486,307**	**$ 261,476**	**$ 502,847**	**$ 462,874**	**$ 7,767**	**$ 470,641**
Operations & Maintenance									
4110	Uniforms -RUN THRU PAYROLL	$ -	$ -	$ -	$ -	$ -	$ 4,800	$ -	$ 4,800
4200	Travel Hotel, fuel & meals to Education and Meetings for Dispatchers	$ 365	$ 381	$ 2,500	$ 423	$ 423	$ 1,000	$ -	$ 1,000
4300	Training / Education Mandated classes for Dispatchers	$ -	$ 100	$ 2,500	$ -	$ -	$ 3,000	$ -	$ 3,000
4420	Bonds Notary Bond 4 @ $112	$ 336	$ -	$ 448	$ -	$ 448	$ 896	$ -	$ 896

POLICE DISPATCH
Account 10-525

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4700	Repairs & Maintenance	$ -	$ -	$ 2,000	$ -	$ 2,000		$ 2,500	$ -	$ 2,500
4775	Medical	$ -	$ -	$ -	$ -	$ -		$ 2,500	$ -	$ 2,500
	Physical & Psych Exam x 5 @ $300 ea						$ 1,500			
	Drug Screen x 5 @ $200 ea						$ 1,000			
4825	Information Technology	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 701**	**$ 481**	**$ 7,448**	**$ 423**	**$ 2,871**		**$ 14,696**	**$ -**	**$ 14,696**
Supplies										
5300	Supplies	$ 1,334	$ 1,007	$ 3,620	$ 1,503	$ 2,620		$ 3,850	$ -	$ 3,850
	Toner						$ 1,600			
	Labels						$ 350			
	Comm Equipment Batteries						$ 1,000			
	Headsets x 3 @ $300 ea						$ 900			
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 1,334**	**$ 1,007**	**$ 3,620**	**$ 1,503**	**$ 2,620**		**$ 3,850**	**$ -**	**$ 3,850**
Services										
6150	911 Service	$ 20,050	$ 20,050	$ 23,987	$ 15,038	$ 23,987		$ 26,100	$ -	$ 26,100
	ENS Service Fees									
	911 PSAP						$ 23,500			
	Public Safety Access Point						$ 1,150			
	911 Service Repairs						$ 500			

POLICE DISPATCH
Account 10-525

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Repair Agreement						$ 950			
6500	Miscellaneous Services	$ 565	$ 534	$ 855	$ -	$ -		$ 1,000	$ -	$ 1,000
6540	Maintenance Agreements	$ 19,717	$ 16,769	$ 27,562	$ 15,965	$ 27,562		$ 6,360	$ -	$ 6,360
	Generator Maitenance & Parts Agreement						$ 4,200			
	BeON Annual Airtime Fee 18 Officers x $10 x 12 months						$ 2,160			
	Subtotal	**$ 40,331**	**$ 37,352**	**$ 52,404**	**$ 31,003**	**$ 51,549**		**$ 33,460**	**$ -**	**$ 33,460**
Fixed Assets										
9000	Fixed Assets	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9750	Communications Equipment	$ 5,755	$ -	$ 12,400	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 5,755**	**$ -**	**$ 12,400**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
	TOTAL	**$ 381,328**	**$ 395,798**	**$ 562,179**	**$ 294,405**	**$ 559,887**		**$ 514,880**	**$ 7,767**	**$ 522,647**

STREET DEPARTMENT
Account 10-530

Accoun Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ 7,732	$ 4,117	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 1,635	$ 3,097	$ 3,024	$ 342	$ 3,024	$ 2,772	$ -	$ 2,772
1020	Social Security / Medicare (7.65%)	$ 33,379	$ 35,294	$ 36,605	$ 27,828	$ 36,605	$ 37,518	$ -	$ 37,518
1030	TMRS	$ 36,858	$ 38,257	$ 40,003	$ 29,962	$ 40,003	$ 40,578	$ -	$ 40,578
1050	Health, Dental, & Life Insurance	$ 101,796	$ 110,734	$ 130,812	$ 95,502	$ 130,812	$ 159,151	$ -	$ 159,151
1060	Health Reimbursement Account	$ 6,975	$ 7,183	$ 7,194	$ 4,826	$ 7,194	$ 7,194	$ -	$ 7,194
1070	Workers Compensation	$ 20,338	$ 16,911	$ 34,517	$ 19,318	$ 19,318	$ 21,250	$ -	$ 21,250
1145	Longevity	$ 3,668	$ 3,979	$ 4,187	$ 4,118	$ 4,118	$ 3,737	$ -	$ 3,737
1146	Rewards Program	$ 3,644	$ 4,454	$ 4,454	$ 3,644	$ 3,644	$ 4,454	$ -	$ 4,454
1147	Work Boot Allowance	$ 2,159	$ 1,979	$ 1,979	$ 1,800	$ 1,979	$ 1,979	$ -	$ 1,979
1148	Cell Phone Stipend	$ 531	$ 1,200	$ 1,200	$ 923	$ 1,200	$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ 830	$ 381	$ 346	$ 346	$ 761	$ -	$ 761
1274	Overtime	$ 18,252	$ 24,318	$ 19,000	$ 20,499	$ 24,000	$ 19,000	$ -	$ 19,000
1310	Street Superintendent Jame Le Blanc	$ 70,109	$ 72,442	$ 73,290	$ 57,984	$ 73,290	$ 75,489	$ -	$ 75,489
1320	Crew Leader	$ 89,033	$ 94,051	$ 95,152	$ 75,279	$ 95,152	$ 98,005	$ -	$ 98,005

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Martin Camacho Timoteo Alvarado								
1330	Maintenance Personnel Equipment Operator - Jackie Cox Vacant Street Laborer - Gregg Meredith Vacant Street Laborer - Odilon Mejia Street Laborer -Ramon Sosa Rodriguez Street Laborer -Ulysses Gruver Vacant	$ 255,345	$ 261,832	$ 275,340	$ 201,349	$ 275,340	$ 282,666	$ -	$ 282,666
1331	Seasonal Street Laborer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1332	Seasonal Street Laborer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 16,784	$ -	$ -	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1591	Standby Time On Call	$ 2,550	$ 3,975	$ 3,900	$ 2,700	$ 3,900	$ 3,900	$ -	$ 3,900
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 654,003**	**$ 684,654**	**$ 747,823**	**$ 546,420**	**$ 719,925**	**$ 759,655**	**$ -**	**$ 759,655**
Operation & Maintenance									
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	$ 9,755	$ 8,971	$ 12,991	$ 11,500	$ 11,500	$ 12,650	$ -	$ 12,650

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4110	Uniforms Uniforms Delivery Fee Uniform Insurance Safety Shirts L/SS Sleeve Winter Coat Light Winter Coat	$ 7,236	$ 6,692	$ 11,500	$ 5,228	$ 6,274	$ 11,500	$ -	$ 11,500
4200	Travel	$ 639	$ 1,583	$ 500	$ 547	$ 656	$ 500	$ -	$ 500
4300	Training / Education Pesticide License Renewal Traffic Control School Woodchipping Safety Classes CDL School	$ -	$ -	$ 11,900	$ -	$ -	$ 10,000	$ -	$ 10,000
4400	Dues	$ 281	$ 320	$ 300	$ 312	$ 374	$ 300	$ -	$ 300
4525	Contract Inspections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4550	Legal Notices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4570	Rental/Lease	$ 873	$ 4,578	$ 1,500	$ 3,457	$ 4,148	$ 3,000	$ -	$ 3,000
4600	Telephone Cell Phones	$ 1,086	$ 562	$ 900	$ 471	$ 627	$ 900	$ -	$ 900
4650	Electricity	$ 80,132	$ 82,019	$ 92,700	$ 61,993	$ 83,044	$ 92,700	$ -	$ 92,700
4670	Water Services	$ 503	$ 2,760	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance/Repairs	$ 2,957	$ 868	$ 5,600	$ 1,523	$ 3,555	$ 8,000	$ -	$ 8,000

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4710	Maintenance City Owned Lights	$ -	$ -	$ -	$ 55	$ 66	$ -	$ -	$ -
4715	Maintenance & Repairs Unanticipate	$ 3,124	$ 5,314	$ -	$ 2,801	$ 3,771	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 26,705	$ 39,392	$ 30,000	$ 20,461	$ 28,448	$ 30,000	$ -	$ 30,000
4730	Oak Wilt Suppression	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4735	Vehicle Safety Equipment	$ 278	$ 95	$ 2,500	$ 2,467	$ 2,960	$ 2,500	$ -	$ 2,500
4750	Miscellaneous Expenses	$ 509	$ 99	$ 1,000	$ 8	$ 10	$ 1,000	$ -	$ 1,000
4825	Information Technology	$ 1,500	$ -	$ -	$ -	$ -	$ 4,500	$ -	$ 4,500
	Subtotal	**$ 135,577**	**$ 153,252**	**$ 171,391**	**$ 110,823**	**$ 145,433**	**$ 177,550**	**$ -**	**$ 177,550**
Supplies									
5100	Books/Publications/Films	$ 5	$ -	$ 200	$ -	$ -	$ 200	$ -	$ 200
5300	Supplies Roll Hand Towels SYN 3.4 Mat Shop Towels 36" Dry Mop Misc Supplies	$ 12,955	$ 20,555	$ 13,500	$ 10,948	$ 13,231	$ 13,500	$ -	$ 13,500
5305	Small Tools 1 Weed Eater 1 Chainsaw 1 Push Mower 1 Blower 1 Pole Saw	$ 6,642	$ 4,080	$ 4,000	$ 3,813	$ 4,576	$ 4,000	$ -	$ 4,000

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Hand Tools, Rakes, Shovels								
5400	Fuel/Lubricants	$ 17,288	$ 14,343	$ 30,000	$ 15,235	$ 18,110	$ 35,550	$ -	$ 35,550
5410	Street Materials Asphalt Emulsion Crack Seal Materials Road Base Materials Hot Mix Asphalt	$ 137,909	$ 110,657	$ 220,000	$ 62,442	$ 78,996	$ 200,000	$ -	$ 200,000
5420	Street Signs New and Replacement Signs Fire Hydrant Markers New City Signage ($75,000)	$ 21,222	$ 18,332	$ 87,000	$ 32,081	$ 35,000	$ 45,000	$ -	$ 45,000
5430	Chemicals Herbicide Overseed Degreaser Ice Melt	$ 2,727	$ 2,127	$ 2,500	$ 444	$ 500	$ 5,000	$ -	$ 5,000
5500	COVID 19 Expenses	$ 115	$ -	$ -	$ 3	$ 38	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 48,653	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 198,864**	**$ 218,747**	**$ 357,200**	**$ 124,966**	**$ 150,451**	**$ 303,250**	**$ -**	**$ 303,250**
Services									
6100	Professional Services	$ 315	$ 9,341	$ 1,000	$ -	$ -	$ 1,000	$ -	$ 1,000
6130	Engineering & Planning Service	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Annual street overlay plans & specs Drainage & Complaint Eng. Traffic Study						$ 300,000			
6135	Contract Services Electrician Traffic Light Maint Contract (Lohman Ford at Dawn Drive) Thermalplasty for Road	$ 16,630	$ 9,715	$ 22,000	$ 20,189	$ 24,227		$ 25,000	$ -	$ 25,000
6500	Miscellaneous Services RPZ Testing Beekeepers	$ 1,900	$ -	$ 1,900	$ -	$ 680		$ 1,900	$ -	$ 1,900
6540	Maintenance Agreements	$ 1,436	$ 479	$ -	$ -	$ -		$ -	$ -	$ -
6600	Disposal Service	$ -	$ -	$ -	$ 567	$ 680		$ -	$ -	$ -
6700	Street Light Installation	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6720	Street Light Maintenance	$ -	$ 7,825	$ 2,500	$ -	$ -		$ 2,500	$ -	$ 2,500
6750	Street Overlays	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6751	Capital Metro Fund	$ -	$ -	$ 42,000	$ 44,600	$ 53,520		$ -	$ -	$ -
6752	Transfer from Reserves for Paving	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 20,281**	**$ 27,360**	**$ 69,400**	**$ 65,356**	**$ 79,107**		**$ 30,400**	**$ 300,000**	**$ 330,400**
Fixed Assets										
9720	Machinery & Equipment Grapple (Skid Steer Attachment)	$ 205,853	$ 273,612	$ 89,000	$ 83,083	$ 99,700	$ -	$ -	$ -	$ -

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9750	Continuing Street Rehabilitation	$ -	$ -	$ -	$ 1,907,980	$ 1,977,000		$ -	$ 2,500,000	$ 2,500,000
9760	Vehicles	$ -	$ -	$ -	$ -	$ -		$ -	$ 51,317	$ 51,317
	F-250 Fleet Truck						$ 51,317			
	Subtotal	**$ 205,853**	**$ 273,612**	**$ 89,000**	**$ 1,991,063**	**$ 2,076,700**		**$ -**	**$ 2,551,317**	**$ 2,551,317**
	TOTAL	**$ 1,214,578**	**$ 1,357,625**	**$ 1,434,814**	**$ 2,838,628**	**$ 3,171,616**		**$ 1,270,855**	**$ 2,851,317**	**$ 4,122,171**

SOLID WASTE
Account 10-531

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Operation & Maintenance									
4000	Liability & Property & Insurance	$ 127	$ 154	$ 173	$ 167	$ 167	$ 184	$ -	$ 184
4100	Trash Bad Debt Write Off	$ 19,356	$ (36)	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel Meals for brush/trash collection Meals for City Wide Clean Up	$ 563	$ 197	$ 1,000	$ -	$ -	$ 1,000	$ -	$ 1,000
4650	Electricity	$ 475	$ 488	$ 550	$ 354	$ 472	$ 500	$ -	$ 500
4670	Water Service	$ 458	$ 453	$ 500	$ 345	$ 459	$ 500	$ -	$ 500
4700	Maintenance & Repairs Chipping Machine Blades and Belts Security System DVR	$ 2,000	$ -	$ 3,000	$ -	$ -	$ 3,000	$ -	$ 3,000
4750	Miscellaneous Expenses	$ -	$ 570	$ -	$ 1,642	$ 1,970	$ 1,500	$ -	$ 1,500
	Subtotal	**$ 22,980**	**$ 1,827**	**$ 5,223**	**$ 2,508**	**$ 3,068**	**$ 6,684**	**$ -**	**$ 6,684**
Supplies									
5300	Supplies Texas Trash Off	$ 200	$ 193	$ 3,300	$ 2,475	$ 2,970	$ 3,300	$ -	$ 3,300
5400	Fuel / Lubricants	$ -	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 88,759	$ -	$ -	$ -	$ -	$ -	$ -

SOLID WASTE
Account 10-531

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 200**	**$ 88,952**	**$ 4,300**	**$ 2,475**	**$ 2,970**		**$ 3,300**	**$ -**	**$ 3,300**
Services										
6100	Professional Service Engineering Site Design - Alfalfa Property - Green Center	$ -	$ -	$ -	$ -	$ -		$ -	$ 150,000	$ 150,000
6600	Disposal Service Waste Connections Fee Increase Containers for city wide cleanup Containers for City Maint. Yard Delivery fee for Containers	$ 778,051	$ 854,418	$ 1,030,000	$ 620,310	$ 1,030,000		$ 1,111,242	$ -	$ 1,111,242
6700	Hazardous Waste Disposal Service	$ -	$ -	$ 65,088	$ 39,360	$ 65,088		$ 70,512	$ -	$ 70,512
	Subtotal	**$ 778,051**	**$ 854,418**	**$ 1,095,088**	**$ 659,670**	**$ 1,095,088**		**$ 1,181,754**	**$ 150,000**	**$ 1,331,754**
Fixed Assets										
9720	Machinery & Equipment Track Compact Loader	$ -	$ -	$ -	$ -	$ -	$90,000	$ -	$ 90,000	$ 90,000
9315	Improvements	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9320	Capital Outlay	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9750	PW Operations - Green Center	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ 90,000**	**$ 90,000**
	TOTAL	**$ 801,231**	**$ 945,197**	**$ 1,104,611**	**$ 664,653**	**$ 1,101,126**		**$ 1,191,738**	**$ 240,000**	**$ 1,431,738**

BUILDING MAINTENANCE
Account 10-532

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Operation & Maintenance									
4000	Liability & Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4650	Electricity	$ 10,540	$ 10,230	$ 10,000	$ 9,113	$ 12,308	$ 10,000	$ -	$ 10,000
4670	Water Service - City Hall	$ 971	$ 919	$ 1,400	$ 740	$ 954	$ 1,400	$ -	$ 1,400
4672	Drought Emergency Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4675	Sewer Service - City Hall	$ 669	$ 572	$ 700	$ 567	$ 719	$ 700	$ -	$ 700
4700	Maintenance & Repairs	$ 363	$ 185	$ 6,000	$ 609	$ 711	$ 12,000	$ -	$ 12,000
4715	Unanticipated Maintenance & Rep	$ 7,295	$ 9,059	$ 5,500	$ 2,645	$ 3,653	$ -	$ -	$ -
4725	18001 Marshall's Point House	$ 9,535	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ (82)	$ 199	$ 500	$ 16	$ 19	$ 500	$ -	$ 500
	Subtotal	**$ 29,291**	**$ 21,164**	**$ 24,100**	**$ 13,690**	**$ 18,364**	**$ 24,600**	**$ -**	**$ 24,600**
Supplies									
5300	Supplies	$ 363	$ 107	$ 2,000	$ -	$ -	$ 2,000	$ -	$ 2,000
5500	COVID 19 Expenses	$ -	$ 4,196	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 55,578	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 363**	**$ 59,880**	**$ 2,000**	**$ -**	**$ -**	**$ 2,000**	**$ -**	**$ 2,000**

BUILDING MAINTENANCE
Account 10-532

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Services									
6135	Contract Services All Buildings HVAC Maint. Roof Repair	$ 2,688	$ -	$ 9,500	$ -	$ -	$ 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	$ 12,611	$ 16,680	$ 15,000	$ 9,799	$ 13,744	$ 15,000	$ -	$ 15,000
6600	City Hall Remodeling Expense	$ 5,317	$ 2,090	$ 5,000	$ -	$ -	$ 5,000	$ -	$ 5,000
	Subtotal	**$ 20,616**	**$ 18,770**	**$ 29,500**	**$ 9,799**	**$ 13,744**	**$ 29,500**	**$ -**	**$ 29,500**
Fixed Assets									
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 50,271**	**$ 99,814**	**$ 55,600**	**$ 23,490**	**$ 32,109**	**$ 56,100**	**$ -**	**$ 56,100**

PARKS AND RECREATION
Account 10-534

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ 4,418	$ 989	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 387	$ 1,113	$ 1,008	$ 37	$ 252	$ 1,008	$ -	$ 1,008
1020	Social Security / Medicare (7.65%)	$ 8,082	$ 13,052	$ 14,691	$ 11,214	$ 14,691	$ 15,132	$ 910	$ 16,043
1030	TMRS	$ 8,451	$ 12,577	$ 16,055	$ 10,199	$ 16,055	$ 16,379	$ 985	$ 17,364
1050	Health, Dental, & Life Insurance	$ 18,678	$ 30,388	$ 38,002	$ 30,458	$ 38,002	$ 37,999	$ 18,100	$ 56,099
1060	Health Reimbursement Account	$ 1,218	$ 1,935	$ 1,962	$ 1,439	$ 1,962	$ 1,962	$ 660	$ 2,622
1070	Workers Compensation	$ 757	$ 629	$ 1,070	$ 1,059	$ 1,070	$ 1,165	$ -	$ 1,165
1144	Car Allowance	$ 3,554	$ 4,200	$ 4,200	$ 3,231	$ 4,200	$ 4,200	$ -	$ 4,200
1145	Longevity	$ 208	$ 311	$ 450	$ 450	$ 450	$ 346	$ -	$ 346
1146	Rewards Program	$ 405	$ 810	$ 1,620	$ 1,215	$ 1,215	$ 1,215	$ -	$ 1,215
1147	Work Boot Allowance	$ 180	$ 880	$ 720	$ 720	$ 720	$ 720	$ -	$ 720
1148	Cell Phone Stipend	$ 508	$ 600	$ 1,200	$ 915	$ 1,200	$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ 208	$ 138	$ 138	$ 138	$ 277	$ -	$ 277
1274	Overtime	$ 1,841	$ 1,320	$ 1,000	$ 1,485	$ 1,750	$ 1,000	$ -	$ 1,000
1405	COLA Pay Increase	$ -	$ -	$ 6,364	$ -	$ 6,364	$ -	$ -	$ -

PARKS AND RECREATION
Account 10-534

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1540	Parks & Rec Director Chris Mobley	$ 59,654	$ 76,047	$ 78,228	$ 61,890	$ 78,228	$ 80,574	$ -	$ 80,574
1550	Recreation Coordinator Katie Mikulak	$ -	$ 17,325	$ 28,080	$ 22,478	$ 28,080	$ 29,702	$ 11,898	$ 41,600
1561	Crew Leaders	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1570	Maintenance Personnel Chad Harrod Chris Williams	$ 41,205	$ 69,993	$ 76,544	$ 55,543	$ 76,544	$ 78,853	$ -	$ 78,853
1575	Inspector / Manager	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1591	Standby Time	$ -	$ 825	$ -	$ 450	$ 600	$ -	$ -	$ -
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 149,546**	**$ 233,201**	**$ 271,331**	**$ 202,922**	**$ 271,521**	**$ 271,732**	**$ 32,553**	**$ 304,286**
Operation & Maintenance									
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	$ 785	$ 726	$ 1,089	$ 900	$ 900	$ 990	$ -	$ 990
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)	$ 2,169	$ 1,465	$ 1,400	$ 964	$ 1,000	$ 1,400	$ -	$ 1,400

PARKS AND RECREATION
Account 10-534

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Rain Coat ($78) T-Shirts/Flourescent Yellow ($17*5) Miscellaneous								
4200	Travel Meals for School ($10*10) Miscellaneous	$ 471	$ 384	$ 600	$ 813	$ 813	$ 1,000	$ -	$ 1,000
4300	Training / Education	$ 792	$ 360	$ 1,000	$ 744	$ 744	$ 1,000	$ -	$ 1,000
4325	Drug Testing	$ 210	$ 100	$ 750	$ -	$ -	$ 500	$ -	$ 500
4400	Dues	$ 230	$ -	$ 240	$ -	$ -	$ 300	$ -	$ 300
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone	$ 702	$ 352	$ 400	$ 217	$ 241	$ 400	$ -	$ 400
4650	Electricity	$ 528	$ 1,741	$ 2,500	$ 1,648	$ 2,500	$ 2,500	$ -	$ 2,500
4670	Water Service	$ 77,215	$ 31,583	$ 38,000	$ 22,604	$ 35,000	$ 30,000	$ -	$ 30,000
4675	Sewer Service	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
4700	Maintenance/Repairs	$ 1,242	$ 1,011	$ 3,300	$ 125	$ 2,000	$ 13,300	$ -	$ 13,300
4715	Maint/ Repairs Unanticipated	$ 7,046	$ 1,338	$ 5,600	$ 4,932	$ 4,932	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 6,337	$ 4,251	$ 2,000	$ 768	$ 1,929	$ 3,650	$ -	$ 3,650
4730	Vehicle Safety Equipment	$ 158	$ -	$ 500	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expense	$ 1,705	$ 2,708	$ 2,000	$ 3,258	$ 3,258	$ 1,000	$ -	$ 1,000

PARKS AND RECREATION
Account 10-534

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Irrigation Maintenance & Repairs Miscellaneous								
4825	Information Technology	$ -	$ 716	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 99,590**	**$ 46,736**	**$ 59,379**	**$ 36,972**	**$ 53,316**	**$ 71,040**	**$ -**	**$ 71,040**
Supplies									
5200	Postage	$ -	$ 11	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies Infield Clay Mix for Dirt Replenishment Winter Rye for Overseeding Plants & Landscaping Miscellaneous	$ 9,778	$ 15,042	$ 12,500	$ 7,175	$ 10,000	$ 10,000	$ -	$ 10,000
5305	Small Tools	$ 2,670	$ 2,006	$ 2,000	$ 2,034	$ 2,034	$ 2,000	$ -	$ 2,000
5400	Fuel/Lubricants	$ 2,484	$ 3,671	$ 4,000	$ 5,619	$ 8,000	$ 5,000	$ -	$ 5,000
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)	$ 1,013	$ 26	$ 1,500	$ -	$ -	$ 2,500	$ -	$ 2,500
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

PARKS AND RECREATION
Account 10-534

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5700	Winter Storms	$ -	$ 124	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 15,944**	**$ 20,881**	**$ 20,000**	**$ 14,828**	**$ 20,034**		**$ 19,500**	**$ -**	**$ 19,500**
Services										
6100	Professional Services	$ -	$ 963	$ 2,000	$ 2,396	$ 2,396		$ 3,000	$ -	$ 3,000
6135	Contractual Services	$ 4,500	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ -	$ 1,500	$ 1,500		$ -	$ -	$ -
6540	Maintenance Agreements (LCRA) 900 MZH Annual Maintenance	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 4,500**	**$ 963**	**$ 2,000**	**$ 3,896**	**$ 3,896**		**$ 3,000**	**$ -**	**$ 3,000**
Fixed Assets										
9700	Fixed Assets	$ -	$ 30,977	$ -	$ 15,634	$ 15,634		$ -	$ 17,500	$ 17,500
	Fencing & Netting for Soccer Field & Valleyball Court						$15,000			
	Pole & Net for Pickleball Court						$ 2,500			
9720	Machinery & Equipment	$ 33,849	$ 25,898	$ 30,000	$ 11,004	$ 15,000		$ -	$ -	$ -
9760	Vehicles	$ -	$ -	$ -	$ -	$ -		$ -	$ 33,000	$ 33,000
	Work Truck						$33,000			
	Subtotal	**$ 33,849**	**$ 56,875**	**$ 30,000**	**$ 26,638**	**$ 30,634**		**$ -**	**$ 50,500**	**$ 50,500**
	TOTAL	**$ 303,429**	**$ 358,655**	**$ 382,710**	**$ 285,256**	**$ 379,401**		**$ 365,272**	**$ 83,053**	**$ 448,325**

AQUATICS
Account 10-535

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC)	$ -	$ 192	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ 192**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operation & Maintenance									
4000	Liability Insurance	$ 821	$ 839	$ 1,098	$ 951	$ 951	$ 1,046	$ -	$ 1,046
4110	Uniforms	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4300	Training / Education	$ -	$ -	$ 1,000	$ 653	$ 653	$ 1,000	$ -	$ 1,000
4310	Red Cross Swim Class Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4325	Drug Testing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4550	Legal Notices	$ -	$ -	$ 225	$ -	$ -	$ -	$ -	$ -
4600	Telephone/Internet Telephone & Cell	$ 959	$ 1,050	$ 1,600	$ 859	$ 1,200	$ 1,200	$ -	$ 1,200
4650	Electricity	$ 2,789	$ 4,293	$ 6,300	$ 2,179	$ 5,000	$ 5,000	$ -	$ 5,000
4670	Water Service	$ 7,115	$ 17,186	$ 17,000	$ 17,605	$ 25,000	$ 20,000	$ -	$ 20,000
4675	Sewer Service	$ 4,604	$ 12,358	$ 11,000	$ 11,189	$ 15,000	$ 14,000	$ -	$ 14,000
4700	Maintenance & Repairs C/O Sand Filters	$ 6,578	$ 4,721	$ 5,000	$ 5,191	$ 6,316	$ 13,500	$ -	$ 13,500

AQUATICS
Account 10-535

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4715	Maint/Repair Unanticipated	$ 6,434	$ 3,819	$ 3,500	$ 28,798	$ 28,798	$ -	$ -	$ -
4775	Pool Pass/Party Deposits Refunds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4825	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 29,360**	**$ 44,267**	**$ 46,723**	**$ 67,425**	**$ 82,918**	**$ 55,746**	**$ -**	**$ 55,746**
Supplies									
5300	Supplies	$ 4,705	$ 8,842	$ 4,000	$ 4,626	$ 5,002	$ 2,000	$ -	$ 2,000
5350	Concession Purchases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5430	Chemicals	$ 2,828	$ 5,470	$ 2,000	$ 7,881	$ 12,000	$ 4,000	$ -	$ 4,000
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 10,920	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 7,533**	**$ 25,232**	**$ 6,000**	**$ 12,507**	**$ 17,002**	**$ 6,000**	**$ -**	**$ 6,000**
Services									
6100	Professional Services	$ 43,798	$ 31,907	$ 55,000	$ 20,449	$ 43,000	$ 50,000	$ -	$ 50,000
6500	Miscellaneous Services RPZ Testing Research Pest Control Electrical Maintenance Misc. Contract Labor	$ 1,550	$ 475	$ 3,000	$ 1,160	$ 1,200	$ 3,000	$ -	$ 3,000

AQUATICS
Account 10-535

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 45,348**	**$ 32,382**	**$ 58,000**	**$ 21,609**	**$ 44,200**	**$ 53,000**	**$ -**	**$ 53,000**
Fixed Assets									
9310	Park Improvements	$ 695	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9320	Land Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9720	Machinery & Equipment	$ (695)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 82,241**	**$ 102,074**	**$ 110,723**	**$ 101,541**	**$ 144,120**	**$ 114,746**	**$ -**	**$ 114,746**

LIBRARY
Account 10-545

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjusment)	$ 1,236	$ 453	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 576	$ 708	$ 1,008	$ 103	$ 1,008	$ 1,008	$ -	$ 1,008
1020	Social Security / Medicare (7.65%)	$ 9,854	$ 10,315	$ 11,370	$ 8,423	$ 11,370	$ 11,779	$ -	$ 11,779
1030	TMRS	$ 8,549	$ 8,753	$ 9,440	$ 7,203	$ 9,440	$ 9,522	$ -	$ 9,522
1050	Health, Dental, & Life Insurance	$ 16,268	$ 17,429	$ 21,047	$ 17,397	$ 21,047	$ 21,045	$ -	$ 21,045
1060	Health Reimbursement Account	$ 1,328	$ 1,327	$ 1,308	$ 997	$ 1,308	$ 1,308	$ -	$ 1,308
1070	Workers Comp	$ 388	$ 323	$ 549	$ 716	$ 716	$ 878	$ -	$ 878
1120	Library Director Jan Steele	$ 64,436	$ 66,855	$ 67,638	$ 53,512	$ 67,638	$ 69,667	$ -	$ 69,667
1130	Librarians Susan Stearns- PT Library Assistant Sommer Hamilton- PT Library Assistant Patti J. Ellison - Librarian	$ 62,376	$ 65,454	$ 78,372	$ 54,316	$ 78,372	$ 81,890	$ -	$ 81,890
1135	Substitutes/Weekend Substitute	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1145	Longevity	$ 934	$ 1,073	$ 1,211	$ 1,038	$ 1,038	$ 1,003	$ -	$ 1,003
1146	Rewards Program	$ 810	$ 810	$ 810	$ 810	$ 810	$ 810	$ -	$ 810
1148	Cell Phone Stipend	$ 531	$ 600	$ 600	$ 462	$ 600	$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 277	$ 138	$ 138	$ 138	$ 277	$ -	$ 277
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 5,082	$ -	$ 5,082	$ -	$ -	$ -

LIBRARY
Account 10-545

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 167,288**	**$ 174,376**	**$ 198,573**	**$ 145,114**	**$ 198,567**		**$ 199,787**	**$ -**	**$ 199,787**
Operation & Maintenance										
4000	Liability & Property Insurance	$ 1,210	$ 1,238	$ 1,619	$ 1,402	$ 1,402		$ 1,542	$ -	$ 1,542
4200	Travel Mileage & Meals for Continuing Educ. Classes & TLA Conference	$ 251	$ -	$ 3,378	$ -	$ 500		$ 2,200	$ -	$ 2,200
4300	Training / Education TLA Conference & Registration, Continuing Ed Classes	$ 43	$ 335	$ 550	$ -	$ 250		$ 650	$ -	$ 650
4332	TX Book Festival Grant Expense	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4333	TexShare Database Fees	$ 248	$ -	$ 131	$ 62	$ 186		$ 250	$ -	$ 250
4400	Dues Am. Library Association (3) TX Library Association (4) TMLDA (1)	$ 473	$ 602	$ 1,161	$ 673	$ 1,161		$ 1,580	$ -	$ 1,580
4420	Bonds (Notary Bond)	$ -	$ -	$ 200	$ -	$ 200		$ 300	$ -	$ 300
4570	Rental Lease	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4600	Telephone/Internet	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4650	Electricity	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4670	Water Service	$ 549	$ 460	$ 650	$ 371	$ 650		$ 700	$ -	$ 700
4675	Sewer Service	$ 475	$ 435	$ 480	$ 287	$ 480		$ 480	$ -	$ 480
4700	Maintenance and Repairs	$ 1,380	$ 4,230	$ 7,500	$ 2,284	$ 5,200		$ 6,000	$ -	$ 6,000
4750	Miscellaneous Expenses Special Events	$ 2,905	$ 2,847	$ 14,500	$ 1,241	$ 8,250	$ 2,000	$ 5,000	$ -	$ 5,000

LIBRARY
Account 10-545

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Miscellaneous Needs						$ 3,000			
4800	Programs	$ -	$ -	$ -	$ -	$ -		$ 10,000	$ -	$ 10,000
	Children & Teen Programs						$ 6,000			
	Adult Programs						$ 4,000			
4825	Information Technology	$ 15,317	$ -	$ 1,000	$ -	$ 500		$ 2,500	$ -	$ 2,500
	Subtotal	**$ 22,851**	**$ 10,147**	**$ 31,169**	**$ 6,320**	**$ 18,779**		**$ 31,202**	**$ -**	**$ 31,202**
Supplies										
5100	Books/Publications/Films	$ 1,428	$ 2,697	$ 17,000	$ 4,027	$ 9,000		$ 16,000	$ -	$ 16,000
5200	Postage	$ 162	$ 33	$ 350	$ -	$ 350		$ 380	$ -	$ 380
	Regular Postage									
	Interlibrary Loans									
5300	Supplies	$ 3,268	$ 2,991	$ 8,000	$ 2,943	$ 7,000		$ 8,000	$ -	$ 8,000
5500	COVID 19 Expenses	$ 2,513	$ 40	$ 100	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 7,372**	**$ 5,761**	**$ 25,450**	**$ 6,970**	**$ 16,350**		**$ 24,380**	**$ -**	**$ 24,380**
Services										
6100	Professional Services	$ 3,675	$ 5,114	$ 4,520	$ 3,774	$ 4,520		$ 5,000	$ -	$ 5,000
	PLAN Library Services									
	E-Rate Consultant									
	Biblionix Automation Services									
	Other Services									
6500	Miscellaneous Services	$ 1,830	$ 122	$ 2,500	$ -	$ 2,500		$ 3,000	$ -	$ 3,000
	Pest Control									
	Carpet Cleaning									
	Fire Extinguisher Inspection & Service									
	Other Services									

LIBRARY
Account 10-545

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6540	Maintenance Agreements Semi-Annual Service - Heating/AC Units Security Alarm & Cameras	$ 1,874	$ 1,980	$ 2,890	$ 1,846	$ 2,890	$ 2,900	$ -	$ 2,900
	Subtotal	**$ 7,379**	**$ 7,217**	**$ 9,910**	**$ 5,620**	**$ 9,910**	**$ 10,900**	**$ -**	**$ 10,900**
Fixed Assets									
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9730	Office Equipment/Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9800	Capitol Outlay Donated Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 204,890**	**$ 197,501**	**$ 265,102**	**$ 164,024**	**$ 243,606**	**$ 266,269**	**$ -**	**$ 266,269**

CITY COUNCIL MEMBERS
Account 10-550

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operation & Maintenance									
4200	Travel	$ 6,926	$ 94	$ 5,000	$ 6,059	$ 8,000	$ 7,000	$ -	$ 7,000
4300	Training / Education	$ 1,280	$ 2,390	$ 5,000	$ 385	$ 5,000	$ 5,000	$ -	$ 5,000
4400	Dues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4410	Committee Expenses	$ -	$ -	$ 2,500	$ -	$ 2,500	$ -	$ -	$ -
4550	Legal Notices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone/Internet	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance/Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 960	$ 335	$ 5,000	$ 1,971	$ 5,000	$ 5,000	$ -	$ 5,000
4825	Information Technology	$ -	$ -	$ 4,000	$ -	$ 4,000	$ 4,000	$ -	$ 4,000
	Subtotal	**$ 9,167**	**$ 2,819**	**$ 21,500**	**$ 8,415**	**$ 24,500**	**$ 21,000**	**$ -**	**$ 21,000**
Supplies									
5200	Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 654	$ 187	$ 2,000	$ 234	$ 2,000	$ 2,000	$ -	$ 2,000
5500	COVID 19 Expenses	$ 1,363	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5600	Lago Economic Recover Program	$ 1,054	$ 245,956	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 423	$ -	$ -	$ -	$ -	$ -	$ -

CITY COUNCIL MEMBERS
Account 10-550

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 3,071**	**$ 246,567**	**$ 2,000**	**$ 234**	**$ 2,000**	**$ 2,000**	**$ -**	**$ 2,000**
Services									
6100	Professional Services CapCOG Air Quality Program Annual Report Miscellaneous	$ -	$ -	$ 5,819	$ 753	$ 4,000	$ 11,000	$ -	$ 11,000
6120	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6400	Printing and Binding Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ 2,500	$ 116	$ 2,500	$ 2,500	$ -	$ 2,500
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 8,319**	**$ 869**	**$ 6,500**	**$ 13,500**	**$ -**	**$ 13,500**
Fixed Assets									
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 12,237**	**$ 249,385**	**$ 31,819**	**$ 9,519**	**$ 33,000**	**$ 36,500**	**$ -**	**$ 36,500**

GENERAL FUND INFORMATION TECHNOLOGY
Account 10-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Preliminary Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ -	$ -	$ -	$ -	$ -	$ 756	$ -	$ 756
1020	Social Security / Medicare (7.65%)	$ -	$ -	$ -	$ -	$ -	$ 14,634	$ 1,530	$ 16,164
1030	TMRS	$ -	$ -	$ -	$ -	$ -	$ 15,839	$ 1,656	$ 17,495
1050	Health, Dental, & Life Insurance	$ -	$ -	$ -	$ -	$ -	$ 38,748	$ -	$ 38,748
1060	Health Reimbursement Account	$ -	$ -	$ -	$ -	$ -	$ 1,962	$ -	$ 1,962
1070	Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ 291	$ -	$ 291
1120	IT Manager Dave Street	$ -	$ -	$ -	$ -	$ -	$ 79,043	$ -	$ 79,043
1125	System Administrator/IT Assistant Stan Heston	$ -	$ -	$ -	$ -	$ -	$ 45,065	$ -	$ 45,065
1130	GIS Assistant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1135	Senior GIS Technician Chris Martinez	$ -	$ -	$ -	$ -	$ -	$ 58,658	$ -	$ 58,658
1143	Cell Phone Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1144	Car Allowance	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
1145	Longevity	$ -	$ -	$ -	$ -	$ -	$ 1,107	$ -	$ 1,107
1146	Rewards Program	$ -	$ -	$ -	$ -	$ -	$ 1,215	$ -	$ 1,215
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ -	$ -	$ -	$ -	$ 208	$ -	$ 208
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000

GENERAL FUND INFORMATION TECHNOLOGY
Account 10-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Preliminary Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 263,725**	**$ 23,186**	**$ 286,911**
Operation & Maintenance									
4000	Liability/Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel GISP Testing Fee (GIS Tech) Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
4300	Training / Education	$ -	$ -	$ -	$ -	$ -	$ 6,500	$ -	$ 6,500
4570	Rental/Lease Post mach/Pitney Bowes Copiers for City Hall/Library	$ -	$ -	$ -	$ -	$ -	$ 14,943	$ -	$ 14,943
4600	Telephone/Internet New PRI at PD AM Radio Station AT & T City Hall Faxes Library Fax Time Warner Internet w/Upgrade Fiber Internet City Hall/PD/Library 100X100	$ -	$ -	$ -	$ -	$ -	$ 44,025	$ -	$ 44,025
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 Website Maintenance Azure Offsite Backup for PD Adobe License Renewal X 3	$ -	$ -	$ -	$ -	$ -	$ 43,450	$ -	$ 43,450

GENERAL FUND INFORMATION TECHNOLOGY
Account 10-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Preliminary Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	ARC GIS Analyst Licenses $2,400 each									
4715	Unanticipated Maintenance/Repairs	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4750	Miscellaneous Expenses	$ -	$ -	$ -	$ -	$ -		$ 500	$ -	$ 500
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) Microsoft Windows Server 2019 Upgrade Licenses $12,122 Office 365 Licenses (All Dept's) Additional Workstations $12,500 Microsoft Surfaces 15 x $2,000 = $30,000 Docuware License	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ 73,330	$ 30,000	$ 103,330
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 186,748**	**$ 30,000**	**$ 216,748**
Supplies										
5100	Books/Publications/Films ESRI Training Books	$ -	$ -	$ -	$ -	$ -		$ 300	$ -	$ 300
5200	Postage	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5300	Supplies	$ -	$ -	$ -	$ -	$ -		$ 1,500	$ -	$ 1,500
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 1,800**	**$ -**	**$ 1,800**
Services										
6100	Professional Services	$ -	$ -	$ -	$ -	$ -		$ 75,000	$ -	$ 75,000

GENERAL FUND INFORMATION TECHNOLOGY
Account 10-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Preliminary Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Cybersecurity Training/Network Pen Test									
	Revamp City Website									
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -		$ 97,050	$ -	$ 97,050
	Incode Annual Software Maintenance									
	Accounts Payable									
	GL/Check Reconciliation									
	Payroll/Personnel									
	Cental Cash Collections (Nov - Oct)									
	Central Purchasing (Pos)									
	TDEX Interface - Court									
	Court Case Management (Nov - Oct)									
	Incode Monthly Network Support									
	Syst Mgmt Serv									
	Website Support & Host									
	Court Online Payment Processing									
	Incode Annual Hardware Maintenance									
	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 $7,000									
	ESRI ARCGIS Online (Future GIS on Web)									
	ESRI Maintenance & Arcmap 10									
	GIS Plotter Maintenance									
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 172,050**	**$ -**	**$ 172,050**
Fixed Assets										
9720	Machiney & Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ 47,995	$ 47,995
	GIS ARROW Gold GNSS Receiver $7,995						$ 7,995			
	Swaggit						$ 40,000			

GENERAL FUND INFORMATION TECHNOLOGY
Account 10-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Preliminary Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9730	Office Equipment/Software	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9735	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9741	Docuware System - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9743	Server Virtualization for City Hall/P	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9745	Summit Integration Systems - Inter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9747	Add On Cluster - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,995**	**$ 47,995**
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 624,323**	**$ 101,181**	**$ 725,504**

GENERAL FUND TO OTHER FUND TRANSFERS

Account 10-586

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9766	Transfer to Lago Vista Golf Course	$ 280,000	$ 150,000	$ 438,694	$ -	$ 546,885	$ 545,481	$ 428,445	$ 973,926
9768	Transfer to CIP	$ 3,755,164	$ 1,943,167	$ 2,644,735	$ 407,000	$ 407,000	$ -	$ 948,000	$ 948,000
TOTAL		**$ 4,035,164**	**$ 2,093,167**	**$ 3,083,429**	**$ 407,000**	**$ 953,885**	**$ 545,481**	**$ 1,376,445**	**$ 1,921,926**

AVIATION FUND REVENUES
Fund 14

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Airport									
440-1410	Interest Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-1430	Credit Card Fees	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3100	Airport RAAPOA Revenue-Owner	$ 23,400	$ 23,400	$ 23,400	$ -	$ 23,400	$ 23,400	$ -	$ 23,400
440-3103	Airport Fuel Revenue	$ 217,808	$ 302,230	$ 350,000	$ 294,047	$ 391,316	$ 430,448	$ -	$ 430,448
440-3105	F-4 Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3113	Through the Fence Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3123	Monthly Tie Downs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3133	Vehicle Parking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3143	RAAPOA Access Fee - Visitors	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3153	Overnight Tie Down	$ 150	$ 1,239	$ 1,471	$ 949	$ 1,069	$ 1,176	$ -	$ 1,176
440-3163	Tie Down Lease Agreement	$ 2,625	$ 3,455	$ 2,200	$ 3,950	$ 5,150	$ 5,665	$ -	$ 5,665
440-3173	Miscellaneous Airport Parking	$ 925	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3200	Ramp Grant Revenue	$ -	$ 14,910	$ -	$ 8,342	$ 8,342	$ 5,000	$ -	$ 5,000
440-3250	Airport POA Shared Expense Cor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3300	Airport POA CIP Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3350	TXDot Matching Fund Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3400	Airport POA AWOS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-9000	Transfers In	$ -	$ 8,900	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 244,911**	**$ 354,134**	**$ 377,071**	**$ 307,288**	**$ 429,277**	**$ 465,689**	**$ -**	**$ 465,689**
	Total Aviation Revenues	**$ 244,911**	**$ 354,134**	**$ 377,071**	**$ 307,288**	**$ 429,277**	**$ 465,689**	**$ -**	**$ 465,689**

AVIATION
Account 14-540

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ -	$ 247	$ 252	$ 112	$ 252	$ 252	$ -	$ 252
1020	Social Security / Medicare (7.65%)	$ -	$ 739	$ 1,196	$ 401	$ 1,196	$ 1,047	$ -	$ 1,047
1030	TMRS	$ -	$ -	$ 1,307	$ -	$ 1,307	$ 1,136	$ -	$ 1,136
1070	Workers Comp	$ -	$ -	$ 100	$ -	$ -	$ 486	$ -	$ 486
1145	Longevity	$ -	$ 35	$ 35	$ 35	$ 35	$ 35	$ -	$ 35
1147	Work Boot Allowance	$ -	$ -	$ -	$ 180	$ 180	$ -	$ -	$ -
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1149	In Lieu Of	$ -	$ 69	$ 35	$ 35	$ 35	$ 69	$ -	$ 69
1260	Airport Manager (Part Time) Jonathon Handford	$ -	$ 9,551	$ 15,600	$ 4,988	$ 15,600	$ 13,650	$ -	$ 13,650
1300	Merit Increase	$ -	.	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Increase	$ -	$ -	$ 543	$ -	$ 543	$ -	$ -	$ -
	Subtotal	**$ -**	**$ 10,640**	**$ 19,067**	**$ 5,749**	**$ 19,148**	**$ 16,674**	**$ -**	**$ 16,674**
Operation & Maintenance									
4000	Liability/Property Insurance	$ 3,290	$ 3,093	$ 6,050	$ 3,400	$ 3,400	$ 3,740	$ -	$ 3,740
4200	Travel	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -
4305	Conventions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4575	Bank Charges	$ 4,954	$ 7,002	$ 7,500	$ 6,778	$ 8,500	$ 10,000	$ -	$ 10,000

AVIATION
Account 14-540

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4600	Telephone	$ 2,299	$ 2,164	$ 3,200	$ 2,060	$ 3,200	$ 3,200	$ -	$ 3,200
4650	Electricity Beacon & Runway Lights 9305 Rolling Hills (AWOS) Fuel Farm	$ 5,872	$ 6,547	$ 7,950	$ 4,198	$ 6,100	$ 7,500	$ -	$ 7,500
4670	Water Service	$ 600	$ 1,049	$ 1,500	$ 401	$ 700	$ 1,000	$ -	$ 1,000
4675	Sewer Service	$ 488	$ 1,136	$ 1,500	$ 437	$ 700	$ 1,000	$ -	$ 1,000
4700	Maintenance and Repairs Trash Pickup Lights (Blueglobes) AWOS	$ 12,440	$ 3,681	$ 7,500	$ 7,046	$ 8,000	$ 7,500	$ -	$ 7,500
4710	Improvement Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4715	TX DOT Matching Fund Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4720	Vehicle Maintenance & Repairs	$ -	$ -	$ 1,000	$ 15	$ 155	$ 1,000	$ -	$ 1,000
4725	F-4 Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses Mowing/Weed Control	$ 3,646	$ 840	$ 1,000	$ 1,839	$ 1,839	$ 1,000	$ -	$ 1,000
4825	Information Technology	$ -	$ 1,729	$ 1,000	$ 536	$ 536	$ 1,500	$ -	$ 1,500
	Subtotal	**$ 33,589**	**$ 27,242**	**$ 38,250**	**$ 26,709**	**$ 33,130**	**$ 37,440**	**$ -**	**$ 37,440**
Supplies									
5300	Supplies	$ 1,481	$ 729	$ 1,000	$ 1,767	$ 2,200	$ 2,000	$ -	$ 2,000
5400	Fuel & Lubricants	$ 153,749	$ 267,237	$ 282,500	$ 300,029	$ 370,000	$ 400,000	$ -	$ 400,000
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 4,934	$ -	$ -	$ -	$ -	$ -	$ -

AVIATION
Account 14-540

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 155,230**	**$ 272,900**	**$ 283,500**	**$ 301,795**	**$ 372,200**		**$ 402,000**	**$ -**	**$ 402,000**
Services										
6100	Professional Services AWOS - Vaisala Contract AARC Inspections/Employee Training Vegetation Removal QTPod Maintenance Contract Gas Integrity Testing	$ 23,167	$ 44,298	$ 35,000	$ 11,040	$ 15,000	$ 10,000	$ 30,000	$ 10,000	$ 40,000
6140	Expenses/Sale of Assets	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ 1,395	$ 1,000	$ -	$ -		$ 1,000	$ -	$ 1,000
6800	Depreciation	$ 60,452	$ 60,812	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 83,619**	**$ 106,505**	**$ 36,000**	**$ 11,040**	**$ 15,000**		**$ 31,000**	**$ 10,000**	**$ 41,000**
Fixed Assets										
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9710	Capital Contributions	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9725	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9760	Vehicles	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9801	Property Acquisition	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9809	Airport Improvements	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9830	TX DOT CIP AWOS-05AWLAGOV	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
	TOTAL	**$ 272,437**	**$ 417,286**	**$ 376,817**	**$ 345,293**	**$ 439,478**		**$ 487,114**	**$ 10,000**	**$ 497,114**

Lago Vista Golf Course Combined Summary

	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Revenues	$ 770,003	$ 930,084	$ 903,700	$ 625,865	$ 776,167	$ 780,000	$ -	$ 780,000
Audit Entry - Sold HLGC	$ 187,583	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from General Fund	$ 280,000	$ 150,000	$ 438,694	$ -	$ 546,885	$ 545,481	$ 428,445	$ 973,926
Capital Contribution-Audit	$ -	$ 232,845	$ -	$ -	$ -	$ -	$ -	$ -
Combined Expenses								
Personnel & Benefits - ProShop	$ 212,342	$ 256,200	$ 292,030	$ 198,337	$ 297,195	$ 228,277	$ 150,625	$ 378,902
Personnel & Benefits -Maintenance	$ 365,468	$ 325,567	$ 512,189	$ 223,923	$ 450,266	$ 566,700	$ 10,158	$ 576,858
Operations & Maintenance - ProShop	$ 87,906	$ 87,644	$ 129,565	$ 89,830	$ 142,602	$ 157,638	$ -	$ 157,638
Operations & Maintenance - Maintenanc	$ 79,505	$ 68,120	$ 168,320	$ 107,523	$ 182,878	$ 139,276	$ 56,212	$ 195,488
Supplies - ProShop	$ 75,329	$ 70,972	$ 55,150	$ 66,692	$ 83,392	$ 47,650	$ 20,000	$ 67,650
Supplies - Maintenance	$ 95,486	$ 113,253	$ 128,500	$ 25,937	$ 61,500	$ 122,500	$ 2,250	$ 124,750
Services - ProShop	$ 46,605	$ 55,453	$ 56,640	$ 47,822	$ 58,630	$ 63,440	$ -	$ 63,440
Services - Maintenance	$ -	$ -	$ -	$ 90	$ 33,000	$ -	$ 166,800	$ 166,800
Fixed Assets - ProShop	$ 6,379	$ 5,541	$ -	$ 13,589	$ 13,589	$ -	$ 5,500	$ 5,500
Fixed Assets - Maintenance	$ 5,101	$ 4,265	$ -	$ -	$ -	$ -	$ 16,900	$ 16,900
LVGC Depreciation	$ 169,464	$ 188,397	$ -	$ -	$ -	$ -	$ -	$ -
LVGC 5% COLA Rate Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LVGC Market Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Combined Expenses	$ 1,143,585	$ 1,175,412	$ 1,342,394	$ 773,742	$ 1,323,052	$ 1,325,481	$ 428,445	$ 1,753,926
Surplus (deficit)	$ 94,001	$ 137,517	$ -	$ (147,877)	$ -	$ -	$ -	$ -

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

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Pro Shop									
410-1100	Cart Rental	$ 158,244	$ 190,216	$ 190,000	$ 117,555	$ 159,000	$ 140,000	$ -	$ 140,000
410-1201	Driving Range Revenue	$ 23,131	$ 31,606	$ 37,500	$ 20,414	$ 25,000	$ 22,000	$ -	$ 22,000
410-1305	Greens Fees	$ 316,735	$ 359,656	$ 275,000	$ 230,222	$ 290,000	$ 270,000	$ -	$ 270,000
410-1310	Handicap Fees	$ 4,230	$ 3,930	$ 4,500	$ 3,720	$ 3,720	$ 5,940	$ -	$ 5,940
410-1320	Membership Fees	$ 123,658	$ 157,240	$ 185,000	$ 109,944	$ 125,644	$ 120,000	$ -	$ 120,000
410-1325	Pro Shop Sales	$ 43,903	$ 64,010	$ 65,000	$ 46,956	$ 58,762	$ 48,000	$ -	$ 48,000
410-1330	Club Rental	$ 4,643	$ 8,259	$ 4,500	$ 6,511	$ 7,037	$ 9,900	$ -	$ 9,900
410-1336	Tournament Fees - Non Taxable	$ 9,087	$ 15,811	$ 40,000	$ 18,055	$ 18,378	$ 22,287	$ -	$ 22,287
410-1340	Other Revenue	$ 66,283	$ 74,809	$ 50,000	$ 48,287	$ 54,776	$ 39,000	$ -	$ 39,000
410-1810	Long and Short	$ (4,224)	$ (3,687)	$ -	$ (1,448)	$ (350)	$ 68,673	$ -	$ 68,673
410-1900	Credit Card Fees	$ 290	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-7953	Grants - Not Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Hole Sponsorship	$ -	$ -	$ 18,000	$ -	$ -	$ -	$ -	$ -
410-9101	Transfer from General Fund	$ 280,000	$ 150,000	$ 438,694	$ -	$ 546,885	$ 545,481	$ 428,445	$ 973,926
410-9850	Capital Contribution-Audit	$ -	$ 232,845	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 1,025,979**	**$ 1,284,697**	**$ 1,308,194**	**$ 600,215**	**$ 1,288,852**	**$ 1,291,281**	**$ 428,445**	**$ 1,719,726**
Snack Bar									
420-1100	Beer & Wine Sales	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
420-1200	Other Drinks - Non-Taxable	$ 637	$ 370	$ -	$ -	$ -	$ -	$ -	$ -
420-1201	Food Sales	$ 1,487	$ 1,364	$ -	$ -	$ -	$ -	$ -	$ -
420-1205	Other Drinks - Taxable	$ 1,950	$ 1,648	$ -	$ -	$ -	$ -	$ -	$ -
420-1300	Facility Rental	$ 19,950	$ 24,850	$ 34,200	$ 25,650	$ 34,200	$ 34,200	$ -	$ 34,200
420-1810	Long and Short	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 24,024**	**$ 28,232**	**$ 34,200**	**$ 25,650**	**$ 34,200**	**$ 34,200**	**$ -**	**$ 34,200**
440-9102	Audit Entry - Sold HLGC	$ 187,583	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 187,583**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
HLGC	**Total Revenue**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Operating Revenues	**$ 1,237,586**	**$ 1,312,929**	**$ 1,342,394**	**$ 625,865**	**$ 1,323,052**	**$ 1,325,481**	**$ 428,445**	**$ 1,753,926**

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ 1,173	$ 1,022	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 1,052	$ 2,239	$ 2,533	$ 274	$ 2,533	$ 2,486	$ 504	$ 2,990
1020	Social Security / Medicare (7.65%)	$ 11,521	$ 14,219	$ 15,490	$ 10,847	$ 15,490	$ 13,141	$ 4,537	$ 17,677
1030	TMRS	$ 15,220	$ 9,865	$ 10,837	$ 7,634	$ 10,837	$ 6,473	$ 4,910	$ 11,384
1050	Health, Dental, & Life Insurance	$ 19,959	$ 30,421	$ 38,002	$ 25,856	$ 38,002	$ 21,045	$ 39,925	$ 60,970
1060	Health Reimbursement Account	$ 1,389	$ 1,935	$ 1,962	$ 1,329	$ 1,962	$ 1,962	$ 1,308	$ 3,270
1070	Workers Compensation	$ 9,626	$ 8,004	$ 13,707	$ 9,330	$ 13,707	$ 10,263	$ -	$ 10,263
1100	Director of Golf Operations Amanda Harkins	$ 51,404	$ 55,526	$ 56,176	$ 47,088	$ 56,176	$ 45,000	$ -	$ 45,000
1101	Marketing Coordinator	$ -	$ 34,643	$ 36,410	$ 20,152	$ 36,410	$ -	$ -	$ -
1102	Golf Professional/Assistant Golf Pro Daniel Smith	$ -	$ -	$ 13,520	$ 7,618	$ 13,520	$ 13,520	$ -	$ 13,520
1105	Front Desk Clerks (FT)	$ 5,721	$ -	$ -	$ -	$ -	$ -	$ 29,723	$ 29,723
1106	Front Desk Clerk (PT) John Bender (PT) Sara Smith (PT) Hal Blaiss (PT)	$ 49,924	$ 55,671	$ 27,099	$ 28,939	$ 35,000	$ 40,560	$ -	$ 40,560
1110	Marshall/Starter (PT)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1120	Outside Services/Cart Keepers	$ 36,901	$ 32,602	$ 57,289	$ 32,040	$ 57,289	$ 66,040	$ 29,580	$ 95,620

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Eric Donnellan - Full time									
	New - FT Vacant						$29,580			
	Deven Shipp									
	Braden Smith									
	Gavin Smith									
	PT Vacant									
1143	Cell Phone Allowance	$ 780	$ 1,357	$ 780	$ 775	$ 780		$ -	$ -	$ -
1144	Car Allowance	$ 3,600	$ 3,600	$ 3,600	$ 1,662	$ 1,523		$ -	$ -	$ -
1145	Longevity	$ 1,799	$ 1,488	$ 1,799	$ 1,695	$ 1,695		$ 1,280	$ -	$ 1,280
1146	Rewards Program	$ 810	$ 810	$ 1,215	$ 1,215	$ 1,215		$ 1,215	$ -	$ 1,215
1148	Cell Phone Stipend	$ -	$ -	$ 600	$ 46	$ 115		$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 692	$ 381	$ 311	$ 311		$ 692	$ 138	$ 830
1274	Overtime	$ 1,462	$ 2,107	$ 4,000	$ 1,525	$ 4,000		$ 4,000	$ -	$ 4,000
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 6,630	$ -	$ 6,630		$ -	$ 12,500	$ 12,500
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -		$ -	$ 27,500	$ 27,500
	Subtotal	**$212,342**	**$256,200**	**$292,030**	**$ 198,337**	**$297,195**		**$228,277**	**$ 150,625**	**$378,902**
Operation & Maintenance										
4000	Liability/Property Insurance	$ 2,125	$ 2,384	$ 3,462	$ 2,635	$ 2,635		$ 2,898	$ -	$ 2,898
	Liability/Property/Errors & Omissions/Vehicle Liability/Auto Physical Damage									

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4110	Uniforms Logo Shirts/Uniforms	$ 367	$ -	$ 2,000	$ 315	$ 1,000	$ 2,000	$ -	$ 2,000
4200	Travel PGA Educaton Travel	$ 1,240	$ -	$ 2,000	$ 19	$ 1,000	$ 2,000	$ -	$ 2,000
4300	Training / Education PGA	$ 250	$ -	$ 2,000	$ -	$ -	$ 2,000	$ -	$ 2,000
4305	Conventions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400	Dues & Subscriptions	$ 45	$ 45	$ 500	$ 150	$ 150	$ 300	$ -	$ 300
4570	Rental/Lease Golf Cart Lease	$ -	$ -	$ 57,683	$ 26,931	$ 51,000	$ 75,040	$ -	$ 75,040
4575	Bank Charges Credit Card Charges	$ 14,809	$ 18,228	$ 15,000	$ 13,031	$ 17,077	$ 15,000	$ -	$ 15,000
4600	Telephone	$ 3,671	$ 3,302	$ 3,700	$ 2,460	$ 3,700	$ 3,700	$ -	$ 3,700
4650	Electricity	$ 17,504	$ 16,659	$ 18,000	$ 14,470	$ 18,021	$ 18,000	$ -	$ 18,000
4670	Water Service	$ 2,538	$ 2,219	$ 3,020	$ 5,190	$ 6,844	$ 6,000	$ -	$ 6,000
4675	Sewer Service	$ 2,823	$ 2,323	$ 3,200	$ 4,639	$ 5,975	$ 4,500	$ -	$ 4,500
4680	Cable TV Service	$ 3,423	$ 3,963	$ 4,000	$ 3,029	$ 3,743	$ 4,200	$ -	$ 4,200
4685	Satellite TV Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance/Repairs	$ 385	$ 420	$ 3,000	$ 4,659	$ 6,526	$ 15,000	$ -	$ 15,000
4715	Maint/Repair Unanticipated	$ 18,097	$ 20,186	$ 6,500	$ 7,080	$ 17,931	$ -	$ -	$ -

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4750	Miscellaneous Expenses	$ 19,367	$ 17,170	$ 4,500	$ 4,982	$ 6,000	$ 4,500	$ -	$ 4,500
4775	Tournament Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4825	Information Technology	$ 1,262	$ 745	$ 1,000	$ 240	$ 1,000	$ 2,500	$ -	$ 2,500
	Subtotal	**$ 87,906**	**$ 87,644**	**$129,565**	**$ 89,830**	**$142,602**	**$157,638**	**$ -**	**$157,638**
Supplies									
5100	Books/Publications/Films	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5200	Postage	$ 72	$ 26	$ 150	$ 7	$ 180	$ 150	$ -	$ 150
5300	Supplies	$ 8,771	$ 4,559	$ 7,500	$ 3,109	$ 6,404	$ 7,500	$ -	$ 7,500
5301	Pro Shop Inventory	$ 52,056	$ 62,034	$ 40,000	$ 57,924	$ 70,585	$ 40,000	$ -	$ 40,000
5302	Snack Bar Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5303	Snack Bar Food	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5304	Snack Bar Drinks	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5305	Snack Bar Beer & Wine	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5306	Pro Shop Supplies	$ 10,001	$ 4,335	$ 7,500	$ 5,651	$ 6,223	$ -	$ -	$ -
5400	Fuel & Lubricants	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000
5500	COVID 19 Expenses	$ 4,429	$ 18	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 75,329**	**$ 70,972**	**$ 55,150**	**$ 66,692**	**$ 83,392**	**$ 47,650**	**$ 20,000**	**$ 67,650**

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Services										
6100	Professional Services	$ 1,448	$ 4,177	$ 4,000	$ 11,728	$ 11,728		$ 13,000	$ -	$ 13,000
6135	Contract Services TGA - GHIN Handicap	$ 2,820	$ -	$ 4,000	$ 2,292	$ 2,292		$ 4,000	$ -	$ 4,000
6400	Printing & Binding Services	$ -	$ -	$ -	$ -	$ -		$ 300	$ -	$ 300
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6540	Maintenance Agreements ADT Club Prophet System	$ 9,758	$ 10,966	$ 12,500	$ 5,215	$ 8,470		$ 10,000	$ -	$ 10,000
6550	Advertising	$ 31,534	$ 39,146	$ 35,000	$ 27,922	$ 35,000		$ 35,000	$ -	$ 35,000
6560	Promotional	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6580	Property Tax	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6581	Settlement Fees	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6600	isposal Service	$ 1,045	$ 1,165	$ 1,140	$ 665	$ 1,140		$ 1,140	$ -	$ 1,140
	Subtotal	**$ 46,605**	**$ 55,453**	**$ 56,640**	**$ 47,822**	**$ 58,630**		**$ 63,440**	**$ -**	**$ 63,440**
Fixed Assets										
9000	Fixed Assets Range Ball Dispenser	$ -	$ -	$ -	$ 13,589	$ 13,589	$ 5,500	$ -	$ 5,500	$ 5,500
9100	Golf Carts - Principal	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9105	Golf Carts-Interest	$ 6,379	$ 5,541	$ -	$ -	$ -	$ -	$ -	$ -
9700	Contributed Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 6,379**	**$ 5,541**	**$ -**	**$ 13,589**	**$ 13,589**	**$ -**	**$ 5,500**	**$ 5,500**
	Total	**$428,561**	**$475,811**	**$533,385**	**$ 416,270**	**$595,408**	**$497,005**	**$ 176,125**	**$673,130**

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accured Salary (Auditor Adjustment)	$ 1,719	$ (1,902)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 1,255	$ 1,764	$ 3,024	$ 64	$ 3,024	$ 3,024	$ -	$ 3,024
1020	Social Security / Medicare (7.65%)	$ 19,777	$ 16,148	$ 24,873	$ 11,643	$ 24,873	$ 26,889	$ 670	$ 27,560
1030	TMRS	19,133	$ 15,599	$ 27,181	$ 11,598	$ 27,181	$ 29,104	$ 726	$ 29,829
1050	Health, Dental, & Life Insurance	$ 52,964	$ 61,458	$ 104,549	$ 39,328	$ 104,549	$ 141,903	$ -	$ 141,903
1060	Health Reimbursement Account	$ 4,322	$ 3,979	$ 5,232	$ 2,048	$ 5,232	$ 5,886	$ -	$ 5,886
1070	Workers Compensation	$ 7,001	$ -	$ 11,066	$ 6,882	$ 11,066	$ 7,570	$ -	$ 7,570
1080	Superintendent - Greens Keeper Sean Vance	$ -	$ -	$ -	$ 23,077	$ 41,827	$ 75,000	$ -	$ 75,000
1100	Golf Course Supervisor	$ 66,890	$ 71,978	$ 72,821	$ 31,979	$ 72,821	$ -	$ -	$ -
1105	Maintenance Personnel Allen Marble Ben Roberts Sebastion Hogan Gary Hatch- PT Vacant-FT Vacant-FT Vacant-FT Vacant- PT Vacant- PT	$ 150,873	$ 111,921	$ 200,791	$ 65,486	$ 100,000	$ 224,353	$ -	$ 224,353
1110	Maintenance Personnel Seasonal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1115	Golf Course Mechanic Vacant	$ 32,916	$ 34,869	$ 35,183	$ 24,523	$ 35,183	$ 36,238	$ 8,762	$ 45,000
1145	Longevity	$ 1,315	$ 1,315	$ 1,730	$ 1,003	$ 1,003	$ 692	$ -	$ 692

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1146	Rewards Program	$ 2,025	$ 2,430	$ 3,644	$ 1,620	$ 1,620		$ 3,644	$ -	$ 3,644
1147	Work Boot Allowance	$ 1,827	$ 1,467	$ 2,367	$ 900	$ 2,367		$ 2,367	$ -	$ 2,367
1148	Cell Phone Stipend	$ 254	$ 600	$ 600	$ 277	$ 600		$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ 484	$ 381	$ 173	$ 173		$ 830	$ -	$ 830
1274	Overtime	$ 3,197	$ 3,457	$ 8,000	$ 3,324	$ 8,000		$ 8,000	$ -	$ 8,000
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 10,747	$ -	$ 10,747		$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 365,468**	**$ 325,567**	**$ 512,189**	**$ 223,923**	**$ 450,266**		**$ 566,700**	**$ 10,158**	**$ 576,857**
Operation & Maintenance										
4000	Liability/Property Insurance Liability /Property/Errors & Omissions	$ 4,892	$ 5,441	$ 6,005	$ 6,134	$ 6,134		$ 6,748	$ -	$ 6,748
4110	Uniforms Uniform (Purchase) Winter Coats Light Winter Coats	$ 3,990	$ 3,476	$ 7,500	$ 3,356	$ 4,500		$ 7,500	$ -	$ 7,500
4200	Travel	$ 277	$ 184	$ 1,500	$ -	$ -		$ 1,500	$ -	$ 1,500
4300	Training / Education	$ 706	$ 680	$ 1,500	$ 421	$ 422		$ 2,000	$ -	$ 2,000
4400	Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4570	Rental/Lease Golf Course Equip Lease #1 Golf Course Equip Lease #2 Golf Course Equip Lease #3 Golf Course Equip Lease #4	$ 1	$ -	$ 98,615	$ 57,648	$ 98,615	$ - $ 18,332 $ 12,600 $ 29,896	$ 60,828	$ 46,212	$ 107,040

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Golf Course Equip Lease #5						$ 46,212			
4600	Telephone / Cell Phones / Pagers	$ 584	$ 999	$ 1,200	$ 631	$ 1,200		$ 1,200	$ -	$ 1,200
4650	Electricity	$ 5,361	$ 5,177	$ 7,000	$ 3,858	$ 6,000		$ 7,000	$ -	$ 7,000
4670	Water Service - Rest Rooms	$ 3,701	$ 3,042	$ 6,000	$ 1,411	$ 3,000		$ 6,000	$ -	$ 6,000
4675	Sewer Service - Rest Rooms	$ 2,626	$ 930	$ 4,000	$ 967	$ 2,000		$ 4,000	$ -	$ 4,000
4680	Building Maintenance	$ -	$ -	$ -	$ -	$ -		$ -	$ 10,000	$ 10,000
4700	Equipment Repairs & Maintenance	$ 23,311	$ 17,410	$ 15,000	$ 22,634	$ 35,000		$ 25,000	$ -	$ 25,000
4705	Irrigation Maintenance & Repairs	$ 25,456	$ 23,378	$ 12,000	$ 4,097	$ 12,000		$ 15,000	$ -	$ 15,000
4710	Golf Cart Maint & Repairs	$ 248	$ 159	$ 2,000	$ 882	$ 1,000		$ -	$ -	$ -
4725	Vehicle Maintenance & Repairs	$ 91	$ 400	$ 1,000	$ 38	$ 7,000		$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 8,261	$ 6,933	$ 5,000	$ 5,444	$ 6,007		$ 2,500	$ -	$ 2,500
4825	Information Technology	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 79,505**	**$ 68,210**	**$ 168,320**	**$ 107,523**	**$ 182,878**		**$ 139,276**	**$ 56,212**	**$ 195,487**
Supplies										
5300	Supplies	$ 6,869	$ 12,045	$ 10,000	$ 2,628	$ 9,000		$ 10,000	$ 2,250	$ 12,250
	Frontier B85072 Standard Duty Box Blade						$ 2,250			
5305	Small Tools 1 Weed Eater 1 Chain Saw 1 Push Mower	$ 1,296	$ 442	$ 1,000	$ -	$ 1,000		$ 2,000	$ -	$ 2,000
5400	Fuel/Lubricants Equipment/Vehicle/Carts	$ 19,101	$ 18,488	$ 20,000	$ 15,103	$ 18,000		$ 8,000	$ -	$ 8,000
5430	Chemicals	$ 17,544	$ 24,436	$ 45,000	$ 1,716	$ 12,000		$ 45,000	$ -	$ 45,000

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5435	Fertilizer	$ 41,010	$ 18,087	$ 35,000	$ 4,415	$ 4,500		$ 35,000	$ -	$ 35,000
5440	Sand & Soil	$ 5,865	$ 2,525	$ 10,000	$ 2,075	$ 4,000		$ 15,000	$ -	$ 15,000
5445	Seed	$ 3,348	$ 3,763	$ 7,500	$ -	$ 13,000		$ 7,500	$ -	$ 7,500
5450	Other Materials & Supplies	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5500	COVID 19 Expenses	$ 453	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ 33,467	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 95,486**	**$ 113,253**	**$ 128,500**	**$ 25,937**	**$ 61,500**		**$ 122,500**	**$ 2,250**	**$ 124,750**
Services										
6100	Professional Services	$ -	$ -	$ -	$ -	$ 32,800		$ -	$ 78,000	$ 78,000
	Irrigation Design						$ 78,000			
6135	Contract Services	$ -	$ -	$ -	$ -	$ -		$ -	$ 87,600	$ 87,600
	Tree Trimming						$ 80,000			
	Task Tracker & Play Books $1,000 Installation + $2,400 Annual Maintenance						$ 3,400			
	Pogo Pro $2,900 Installation + $1,300 Annual Maintenance						$ 4,200			
6150	Greens Keeper	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6430	Bulk Water	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6600	Disposal Services	$ -	$ -	$ -	$ 90	$ 200		$ -	$ 1,200	$ 1,200
6770	Leases	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ 90**	**$ 33,000**		**$ -**	**$ 166,800**	**$ 166,800**
Fixed Assets										
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -		$ -	$ 16,900	$ 16,900

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Ryan Hydro Jr 18 Sod Cutter						$ 6,900			
	Golf Lift						$ 10,000			
9751	Turf Gator - Interest	$ 5,101	$ 4,265	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 5,101**	**$ 4,265**	**$ -**	**$ -**	**$ -**		**$ -**	**$ 16,900**	**$ 16,900**
	Total	**$ 545,560**	**$ 511,295**	**$ 809,009**	**$ 357,472**	**$ 727,644**		**$ 828,476**	**$ 252,319**	**$ 1,080,795**

UTILITY FUND REVENUES
FUND 30

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Contribution Capital									
430-1200	Insurance Recovery	$ -	$ -	$ -	$ 927	$ 927	$ -	$ -	$ -
430-1300	Contributed Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ 927**	**$ 927**	**$ -**	**$ -**	**$ -**
General Operations									
450-1410	Investment Interest	$ 29,635	$ 6,615	$ 6,890	$ 21,163	$ 60,669	$ 66,736	$ -	$ 66,736
450-1411	ARPA Grant Interest	$ -	$ -	$ -	$ 2,329	$ 6,283	$ 6,911	$ -	$ 6,911
450-1412	WTP Expansion Interest	$ -	$ -	$ -	$ 1,914	$ 5,257	$ 5,783	$ -	$ 5,783
450-1413	Waterline: Bar K to Bronce	$ -	$ -	$ -	$ 2,054	$ 5,676	$ 6,244	$ -	$ 6,244
450-1415	Special Account Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1420	Utility Extension Request Fee	$ 75,180	$ 91,940	$ 120,182	$ 79,900	$ 92,620	$ 101,882	$ -	$ 101,882
450-1421	Interfund Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1425	Trans from Bond for Labor/Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1430	Credit Card Service Fee	$ 28,420	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1601	PID Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1602	PID Inspections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1810	Cash Long and Short	$ (80)	$ -	$ -	$ (2)	$ (2)	$ -	$ -	$ -
450-3230	LCRA Grants	$ 750	$ 17,632	$ -	$ 58,350	$ 58,350	$ -	$ -	$ -
450-4400	Other Revenue	$ 2	$ 13,053	$ 10,000	$ -	$ -	$ -	$ -	$ -
450-7911	Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-9060	Loan Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-9100	Transfer from Reserves	$ -	$ -	$ 95,000	$ -	$ -	$ -	$ -	$ -
Fund Balance	Prior Year Fund 40/Reclassifed to	$ -	$ -	$ -	$ -	$ -	$ -	$ 736,000	$ 736,000
450-9800	Other Resources-Transfer/CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-9850	Capital Contributions-Aud	$ -	$ 70,124	$ -	$ -	$ -	$ -	$ -	$ -
450-9900	Interfund Transfer	$ 657,251	$ 147,656	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 791,157**	**$ 347,019**	**$ 232,071**	**$ 165,709**	**$ 228,853**	**$ 187,555**	**$ 736,000**	**$ 923,555**
Water Services									
460-4100	Water Service Fees	$ 4,141,830	$ 4,176,748	$ 3,861,768	$ 3,387,057	$ 5,074,429	$ 5,581,872	$ -	$ 5,581,872
460-4150	Drought Emergency Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4300	Water Tap Fees	$ 753,532	$ 716,250	$ 920,250	$ 540,000	$ 596,250	$ 655,875	$ -	$ 655,875
460-4360	Water Extensions	$ 138,498	$ 632,752	$ 315,664	$ 278,628	$ 314,346	$ 345,790	$ -	$ 345,790
460-4400	Other Revenue	$ 4,401	$ 31,412	$ 28,262	$ 28,678	$ 42,596	$ 46,856	$ -	$ 46,856
460-4425	Fire Hydrant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4450	Reconnect Fee Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4500	Penalties - Service Accounts	$ 43,860	$ 9,975	$ 87,105	$ 83,730	$ 105,645	$ 116,210	$ -	$ 116,210
460-4510	Water Facility - P & I	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4550	Engineering/Meter Set Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UTILITY FUND REVENUES
FUND 30

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
460-4740	Rebate Utility Service Line	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-9101	Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 5,082,121**	**$ 5,567,138**	**$ 5,213,050**	**$ 4,318,093**	**$ 6,133,266**	**$ 6,746,602**	**$ -**	**$ 6,746,602**
Sewer Services									
470-4100	Waste Water Service Fees	$ 2,756,761	$ 3,045,443	$ 3,019,673	$ 2,468,778	$ 3,314,626	$ 3,646,089	$ -	$ 3,646,089
470-4310	Sewer Tap Fees	$ 1,815,345	$ 1,002,465	$ 1,163,850	$ 722,950	$ 864,550	$ 951,005	$ -	$ 951,005
470-4360	Sewer Extensions	$ 285,914	$ 308,976	$ 241,053	$ 252,636	$ 270,201	$ 297,221	$ -	$ 297,221
470-4400	Other Revenue	$ 5,120	$ 2,452	$ -	$ 802	$ 802	$ 882	$ -	$ 882
470-4510	Facility Charges - P & I	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
470-4550	Engineering/Meter Set Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
470-9900	Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 4,863,140**	**$ 4,359,335**	**$ 4,424,576**	**$ 3,445,166**	**$ 4,450,178**	**$ 4,895,197**	**$ -**	**$ 4,895,197**
Capital Improvements									
480-1100	Transfer From Bond Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-1200	Transfer From Water Impact	$ -	$ -	$ -	$ 1,677,000	$ 1,677,000	$ -	$ -	$ -
480-9900	Fund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ 1,677,000**	**$ 1,677,000**	**$ -**	**$ -**	**$ -**
	Total Operating Revenues	**$ 10,736,418**	**$ 10,273,492**	**$ 9,869,697**	**$ 9,606,895**	**$ 12,490,224**	**$ 11,829,354**	**$ 736,000**	**$ 12,565,354**

UTILITY ADMINISTRATION
Account 30-555

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment	$ 682	$ 170	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 288	$ 504	$ 756	$ 27	$ 756	$ 756	$ -	$ 756
1020	Social Security / Medicare (7.65%)	$ 5,284	$ 5,556	$ 9,198	$ 6,100	$ 9,198	$ 9,292	$ -	$ 9,292
1030	TMRS	$ 50,205	$ 5,929	$ 10,051	$ 7,597	$ 10,051	$ 4,871	$ -	$ 4,871
1050	Health, Dental, & Life Insurance	$ 16,268	$ 17,429	$ 40,271	$ 25,752	$ 40,271	$ 31,568	$ -	$ 31,568
1060	Health Reimbursement Account	$ 1,328	$ 1,327	$ 1,962	$ 1,418	$ 1,962	$ 1,962	$ -	$ 1,962
1070	Workers Compensation	$ 189	$ 157	$ 396	$ 736	$ 530	$ 809	$ -	$ 809
1120	Customer Service Clerks Ally McCaslin	$ 30,735	$ 32,082	$ 37,731	$ 28,821	$ 37,731	$ 37,731	$ -	$ 37,731
1144	Car Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1145	Longevity	$ 311	$ 381	$ 484	$ 484	$ 450	$ 588	$ -	$ 588
1146	Rewards Program	$ 810	$ 810	$ 1,215	$ 1,215	$ 810	$ 1,215	$ -	$ 1,215
1148	Cell Phone Stipend	$ -	$ 577	$ 600	$ 462	$ 600	$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 138	$ 104	$ 104	$ 69	$ 208	$ -	$ 208
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1303	Utility Assistant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1400	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 4,104	$ -	$ 4,104	$ -	$ 62,500	$ 62,500
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ 137,500	$ 137,500

UTILITY ADMINISTRATION
Account 30-555

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1520	Utility Billing Clerks Donna Clark Susan Price	$ 37,355	$ 38,756	$ 80,202	$ 62,384	$ 80,202	$ 81,330	$ -	$ 81,330
	Subtotal	**$ 143,456**	**$ 103,816**	**$ 187,075**	**$ 135,099**	**$ 186,734**	**$ 170,930**	**$ 200,000**	**$ 370,930**
Operation & Maintenance									
4000	Liability/Property Insurance	$ 556	$ -	$ 745	$ -	$ -	$ -	$ -	$ -
4100	Bad Debt Write -Offs	$ 186,649	$ (151)	$ -	$ -	$ -	$ -	$ -	$ -
4110	Uniforms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel Misc. Mileage Reimbursement Incode Meals for School	$ 585	$ 567	$ 1,500	$ 369	$ 750	$ 1,500	$ -	$ 1,500
4300	Training / Education Incode	$ -	$ 900	$ 1,500	$ 26	$ 500	$ 1,500	$ -	$ 1,500
4400	Dues	$ 13	$ 23	$ -	$ 9	$ 9	$ -	$ -	$ -
4420	Bonds (Notary Bond)	$ -	$ -	$ 110	$ -	$ -	$ 220	$ -	$ 220
4550	Legal Notices Consumer Conf. Report Misc/employment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4575	Bank Charges Bank Statement Charges Credit Card Charges	$ 58,821	$ 69,368	$ 70,000	$ 60,026	$ 80,000	$ 85,000	$ -	$ 85,000
4600	Telephone/Internet	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4700	Maintenance & Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UTILITY ADMINISTRATION
Account 30-555

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4750	Miscellaneous Expenses	$ 119	$ 112	$ 500	$ 295	$ 500	$ 500	$ -	$ 500
4825	Information Technology	$ -	$ -	$ 2,000	$ -	$ 1,000	$ 2,000	$ -	$ 2,000
	Subtotal	**$ 246,744**	**$ 70,819**	**$ 76,355**	**$ 60,725**	**$ 82,759**	**$ 90,720**	**$ -**	**$ 90,720**
Supplies									
5100	Books/Publications/Films	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5200	Postage Purchase Power/Postage for machine Data Prose (Includes CCRs & inserts)	$ 20,554	$ 23,529	$ 27,000	$ 20,992	$ 27,500	$ 30,000	$ -	$ 30,000
5300	Supplies	$ 2,701	$ 2,501	$ 4,000	$ 2,675	$ 4,500	$ 5,000	$ -	$ 5,000
5500	COVID 19 Expenses	$ 9,467	$ 9	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 32,723**	**$ 26,038**	**$ 31,000**	**$ 23,667**	**$ 32,000**	**$ 35,000**	**$ -**	**$ 35,000**
Services									
6100	Professional Services Water/Wastewater Study	$ 882	$ 22,057	$ 15,000	$ 1,878	$ 1,000	$ 25,000	$ -	$ 25,000
6110	Auditing Services Annual Audit 50%	$ 12,050	$ 14,375	$ 15,000	$ 10,125	$ 15,000	$ 15,000	$ -	$ 15,000
6120	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6135	Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6400	Printing and Binding Services Misc. Printing/Stationary Data Prose (Includes CCRs & inserts)	$ 19,833	$ 25,995	$ 40,000	$ 21,096	$ 35,000	$ 43,000	$ -	$ 43,000
6540	Maintenance Agreements	$ -	$ 240	$ 500	$ -	$ -	$ -	$ -	$ -

UTILITY ADMINISTRATION
Account 30-555

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6545	Customer Refunds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6600	Disposal Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6700	Damage Claims Against the City	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 32,765**	**$ 62,667**	**$ 70,500**	**$ 33,099**	**$ 51,000**	**$ 83,000**	**$ -**	**$ 83,000**
Fixed Assets									
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9750	Communications Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9760	Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 455,688**	**$ 263,340**	**$ 364,930**	**$ 252,590**	**$ 352,493**	**$ 379,650**	**$ 200,000**	**$ 579,650**

GENERAL FUND TRANSFER
Account 30-556

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9765	Transfer to General Fund	$1,500,000	$ 1,600,000	$1,600,000	$ 1,200,000	$ 1,600,000	$ 1,600,000	$ 459,643	$ 2,059,643
TOTAL		**$1,500,000**	**$ 1,600,000**	**$1,600,000**	**$ 1,200,000**	**$ 1,600,000**	**$ 1,600,000**	**$ 459,643**	**$ 2,059,643**

UTILITY FUND INFORMATION TECHNOLOGY
Account 30-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adj)	$ 1,492	$ 367	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 432	$ 756	$ 756	$ 27	$ 756	$ -	$ -	$ -
1020	Social Security / Medicare (7.65%)	$ 13,363	$ 13,889	$ 14,218	$ 11,137	$ 14,218	$ -	$ -	$ -
1030	TMRS	$ 14,651	$ 15,012	$ 15,538	$ 11,985	$ 15,538	$ -	$ -	$ -
1050	Health, Dental, & Life Insurance	$ 28,176	$ 31,835	$ 38,742	$ 31,483	$ 38,742	$ -	$ -	$ -
1060	Health Reimbursement Account	$ 1,993	$ 1,990	$ 1,962	$ 1,495	$ 1,962	$ -	$ -	$ -
1070	Workers Compensation	$ 283	$ 236	$ 517	$ 264	$ 517	$ -	$ -	$ -
1120	IT Manager Dave Street	$ 73,108	$ 75,853	$ 76,741	$ 60,714	$ 76,741	$ -	$ -	$ -
1125	System Administrator/IT Assistant Stan Heston	$ 41,584	$ 43,246	$ 43,753	$ 34,615	$ 43,753	$ -	$ -	$ -
1130	GIS Assistant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1135	Senior GIS Technician Chris Martinez	$ 55,051	$ 56,605	$ 56,950	$ 45,042	$ 56,950	$ -	$ -	$ -
1143	Cell Phone Allowance	$ 323	$ 1,177	$ -	$ 923	$ 1,200	$ -	$ -	$ -
1144	Car Allowance	$ 5,000	$ 5,000	$ 5,000	$ 3,846	$ 5,000	$ -	$ -	$ -
1145	Longevity	$ 761	$ 900	$ 1,003	$ 1,003	$ 1,003	$ -	$ -	$ -
1146	Rewards Program	$ 1,215	$ 1,215	$ 1,215	$ 1,215	$ 1,215	$ -	$ -	$ -
1148	Cell Phone Stipend	$ -	$ -	$ 1,200	$ -	$ -	$ -	$ -	$ -
1149	In Lieu Of	$ -	$ 208	$ 104	$ 104	$ 104	$ -	$ -	$ -
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

UTILITY FUND INFORMATION TECHNOLOGY
Account 30-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1300	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 6,176	$ -	$ 6,176	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 237,433**	**$ 248,288**	**$ 263,876**	**$ 203,854**	**$ 263,875**	**$ -**	**$ -**	**$ -**
Operation & Maintenance									
4000	Liability/Property Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4200	Travel GISP Testing Fee (GIS Tech) Miscellaneous	$ -	$ -	$ 1,500	$ -	$ 1,000	$ -	$ -	$ -
4300	Training / Education	$ -	$ -	$ 10,000	$ 2,460	$ 4,000	$ -	$ -	$ -
4570	Rental/Lease Post mach/Pitney Bowes	$ 13,374	$ 11,594	$ 19,924	$ 9,735	$ 129,801	$ 4,981	$ -	$ 4,981
4600	Telephone/Internet AT & T Sewer Services Lift Stations Phone Lines Water Services/Maintenance Shop Phone Line WTP #1 Phone/Fax/Autodialer/LD WTP #3 Phone Time Warner Internet w/Upgrade WTP #1 Internet WTP #3	$ 29,704	$ 31,367	$ 55,890	$ 18,279	$ 28,792	$ 14,675	$ -	$ 14,675
4700	Maintenance/Repairs Back-up Maintenance License Remote Software (Spalshtop 2 x Licenses @ $399 ea per year) Scale Support for 2nd Cluster ($9,000 per year)	$ 19,994	$ 27,060	$ 50,848	$ 36,324	$ 39,906	$ 15,484	$ -	$ 15,484
4715	Unanticipated Maintenance/Repairs	$ 2,945	$ 1,849	$ 2,500	$ 760	$ 1,000	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 45	$ -	$ 1,000	$ 777	$ 1,000	$ 500	$ -	$ 500

UTILITY FUND INFORMATION TECHNOLOGY
Account 30-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
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 Server/Desktop Monitoring Software (City) Microsoft Licenses (Server/CAL) Microsoft Windows Server 2019 Upgrade Licenses $12,122 Office 365 Licenses Additional Workstations $12,500	$ 66,171	$ 21,666	$ 64,643	$ 32,561	$ 39,068	$ 27,778	$ -	$ 27,778
	Subtotal	**$ 132,233**	**$ 93,536**	**$ 206,305**	**$ 100,896**	**$ 244,566**	**$ 63,418**	**$ -**	**$ 63,418**
Supplies									
5100	Books/Publications/Films ESRI Training Books	$ 212	$ 206	$ 300	$ -	$ -	$ -	$ -	$ -
5200	Postage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 773	$ 30	$ 2,000	$ 357	$ 1,000	$ 500	$ -	$ 500
5500	COVID 19 Expenses	$ 423	$ 170	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 1,408**	**$ 406**	**$ 2,300**	**$ 357**	**$ 1,000**	**$ 500**	**$ -**	**$ 500**
Services									
6100	Professional Services	$ 10,723	$ 7,725	$ 60,000	$ 5,287	$ 7,500	$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6540	Maintenance Agreements Incode Annual Software Maintenance Cental Cash Collections (Nov - Oct) Central Purchasing (Pos) Utility CIS System	$ 58,047	$ 86,239	$ 123,233	$ 74,297	$ 78,120	$ 32,350	$ -	$ 32,350

UTILITY FUND INFORMATION TECHNOLOGY
Account 30-558

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Cust Relat Suite (AMR)								
	Incode Monthly Network Support								
	Syst Mgmt Serv								
	Website Support & Host								
	Utility Online Payment Processing								
	Incode Annual Hardware Maintenance								
	Utility Receipt Printer (Oct - Sept)								
	Incode Annual Time Clock Module-HR								
	Copier Maintenance Agreement								
	ERSI Arcmap Maintenance								
	ICS Phone Maintenance & Software Assurance								
	Docuware Maintenance (12*340)								
	Scale Support Maintenance (Cluster)								
	RG3 Software Support ($0.40/Meter*3,350)								
	GIS Plotter Maintenance								
	Subtotal	**$ 68,771**	**$ 93,964**	**$ 183,233**	**$ 79,584**	**$ 85,620**	**$ 32,350**	**$ -**	**$ 32,350**
Fixed Assets									
9720	Machiney & Equipment	$ -	$ -	$ 82,995	$ 25,000	$ 82,995	$ -	$ -	$ -
9730	Office Equipment/Software	$ -	$ -	$ -	$ 2,476	$ 2,476	$ -	$ -	$ -
9735	Office Furniture	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9741	Docuware System - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9743	Server Virtualization for City Hall/F	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9745	Summit Integration Systems - Inter	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9747	Add On Cluster - Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 82,995**	**$ 27,476**	**$ 85,471**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 439,845**	**$ 436,195**	**$ 738,709**	**$ 412,166**	**$ 680,532**	**$ 96,268**	**$ -**	**$ 96,268**

PUBLIC WORKS ADMINISTRATION
Account 30-559

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustmen	$ (20,711)	$ 201	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 705	$ 1,040	$ 1,512	$ 221	$ 1,512	$ 1,008	$ -	$ 1,008
1020	Social Security / Medicare (7.65%)	$ 22,577	$ 20,742	$ 21,147	$ 16,922	$ 21,147	$ 22,262	$ -	$ 22,262
1030	TMRS	$ 24,582	$ 22,308	$ 23,110	$ 17,743	$ 23,110	$ 24,096	$ -	$ 24,096
1050	Health, Dental, & Life Insurance	$ 38,354	$ 41,229	$ 50,006	$ 32,591	$ 50,006	$ 76,842	$ -	$ 76,842
1060	Health Reimbursement Account	$ 2,602	$ 2,653	$ 2,616	$ 1,555	$ 2,616	$ 2,616	$ -	$ 2,616
1070	Workers Compensation	$ 4,346	$ 3,401	$ 4,122	$ 4,167	$ 4,167	$ 4,584	$ -	$ 4,584
1130	GIS Assistant Vacant	$ 36,767	$ 37,827	$ 37,814	$ 29,787	$ 37,814	$ 40,560	$ -	$ 40,560
1144	Cell Phone Allowance	$ 780	$ 780	$ 780	$ 391	$ 780	$ 780	$ -	$ 780
1145	Longevity	$ 450	$ 554	$ 692	$ 657	$ 657	$ 173	$ -	$ 173
1146	Rewards Program	$ 810	$ 1,215	$ 1,620	$ 1,215	$ 1,215	$ 1,620	$ -	$ 1,620
1147	Work Boot Allowance	$ 360	$ 360	$ 180	$ 180	$ 180	$ 180	$ -	$ 180
1148	Cell Phone Stipend	$ 762	$ 1,200	$ 1,200	$ 762	$ 1,200	$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ 277	$ 138	$ 138	$ 138	$ 277	$ -	$ 277
1274	Overtime	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1300	Director of Public Works Taylor Whichard	$ 111,732	$ 116,652	$ 118,017	$ 120,399	$ 118,017	$ 105,000	$ -	$ 105,000
1301	Assistant Director of Public Works	$ 39,229	$ -	$ -	$ -	$ -	$ -	$ -	$ -

PUBLIC WORKS ADMINISTRATION
Account 30-559

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1302	Car Allowance	$ 7,950	$ 9,900	$ 9,900	$ 6,127	$ 9,900	$ 6,000	$ -	$ 6,000
1303	Public Works Administrative Assista Veronica Soriano	$ 44,582	$ 46,388	$ 46,931	$ 37,525	$ 46,931	$ 41,600	$ -	$ 41,600
1310	Graduate Engineer / Engineer Vacant	$ 54,807	$ 58,611	$ 59,297	$ 25,771	$ 59,297	$ 90,000	$ -	$ 90,000
1400	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1405	COLA Pay Increase	$ -	$ -	$ 9,120	$ -	$ 9,120	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 370,683**	**$ 365,337**	**$ 388,203**	**$ 296,152**	**$ 387,807**	**$ 418,797**	**$ -**	**$ 418,797**
Operation & Maintenance									
4000	Liability/Property Insurance General Liability - Auto - Property	$ 14,696	$ 15,763	$ 27,500	$ 14,121	$ 14,121	$ 15,347	$ -	$ 15,347
4110	Uniforms	$ 370	$ 1,140	$ 1,000	$ 157	$ 394	$ 1,000	$ -	$ 1,000
4200	Travel Misc. Mileage Reimbursement/Meals for School	$ 1,777	$ 66	$ 1,700	$ 5,115	$ 6,186	$ 1,700	$ -	$ 1,700
4300	Training / Education Classes TCEQ License Renewal Management Training Water/Wastewater License- TPWA Convention Miscellaneous Classes/Seminars	$ 2,181	$ 2,417	$ 8,000	$ 1,724	$ 2,069	$ 8,000	$ -	$ 8,000
4400	Dues Sam's Highland Lakes Firm Water Users Coop Annual Dues TPWA/ADA	$ 803	$ 679	$ 5,000	$ 338	$ 406	$ 5,000	$ -	$ 5,000

PUBLIC WORKS ADMINISTRATION
Account 30-559

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4420	Bonds (Notary Bond)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4550	Legal Notices Consumer Conf. Report Misc/employment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone/Internet	$ 1,034	$ 345	$ 1,000	$ 649	$ 865	$ 1,000	$ -	$ 1,000
4700	Maintenance & Repairs	$ 185	$ -	$ 500	$ -	$ 330	$ 1,000	$ -	$ 1,000
4725	Vehicle Maintenance & Repair	$ 905	$ 3,683	$ 1,100	$ -	$ -	$ 1,100	$ -	$ 1,100
4730	Vehicle Safety Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expenses	$ 5,461	$ 17,768	$ 4,000	$ 865	$ 6,005	$ 2,000	$ -	$ 2,000
4825	Information Technology	$ 14,240	$ 10,578	$ 20,000	$ 12,728	$ 15,274	$ 2,500	$ -	$ 2,500
	Subtotal	**$ 41,651**	**$ 52,438**	**$ 69,800**	**$ 35,697**	**$ 45,650**	**$ 38,647**	**$ -**	**$ 38,647**
Supplies									
5100	Books/Publications/Films	$ 3,386	$ 4,254	$ 2,500	$ 2,382	$ 2,858	$ 250	$ -	$ 250
5200	Postage	$ 74	$ 83	$ 100	$ -	$ -	$ 100	$ -	$ 100
5300	Supplies	$ 3,503	$ 2,724	$ 6,000	$ 5,478	$ 6,591	$ 3,500	$ -	$ 3,500
5400	Fuel & Lubricants	$ 159	$ 430	$ 1,500	$ 1,597	$ 1,917	$ 3,000	$ -	$ 3,000
5500	COVID 19 Expenses	$ 1,237	$ 1,948	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 4,291	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 8,358**	**$ 13,730**	**$ 10,100**	**$ 9,457**	**$ 11,366**	**$ 6,850**	**$ -**	**$ 6,850**
Services									

PUBLIC WORKS ADMINISTRATION
Account 30-559

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6100	Professional Services Engineering, Surveying & Misc Services	$ 4,114	$ 17,053	$ 15,000	$ 36,708	$ 44,050	$ 50,000	$ -	$ 50,000
6120	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6135	Contractual Services	$ 45,640	$ 41,388	$ 35,000	$ 10,137	$ 35,000	$ 35,000	$ -	$ 35,000
6400	Printing and Binding Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6500	Misc. Services	$ -	$ -	$ -	$ -	$ -	$ 2,000	$ -	$ 2,000
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6600	Disposal Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6700	Damage Claims Against the City	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 49,754**	**$ 58,441**	**$ 50,000**	**$ 46,845**	**$ 79,050**	**$ 87,000**	**$ -**	**$ 87,000**
Fixed Assets									
9700	Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9720	Machinery & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9725	Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 470,447**	**$ 489,946**	**$ 518,103**	**$ 388,153**	**$ 523,873**	**$ 551,294**	**$ -**	**$ 551,294**

WATER SERVICES
Account 30-560

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ 6,740	$ (2,607)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 1,591	$ 3,010	$ 3,024	$ 214	$ 3,024	$ 3,024	$ -	$ 3,024
1020	Social Security / Medicare (7.65%)	$ 33,125	$ 32,538	$ 40,014	$ 27,097	$ 40,014	$ 40,183	$ -	$ 40,183
1030	TMRS	$ 36,575	$ 33,311	$ 43,728	$ 29,208	$ 43,728	$ 43,492	$ -	$ 43,492
1050	Health, Dental, & Life Insurance	$ 91,876	$ 106,020	$ 155,868	$ 112,454	$ 155,868	$ 161,771	$ -	$ 161,771
1060	Health Reimbursement Account	$ 7,090	$ 7,240	$ 7,848	$ 5,255	$ 7,848	$ 7,848	$ -	$ 7,848
1070	Workers Compensation	$ 9,202	$ 7,652	$ 15,112	$ 8,935	$ 15,112	$ 9,828	$ -	$ 9,828
1145	Longevity	$ 1,903	$ 2,284	$ 2,699	$ 2,457	$ 2,457	$ 2,388	$ -	$ 2,388
1146	Rewards Program	$ 3,644	$ 4,454	$ 4,859	$ 4,049	$ 4,049	$ 4,859	$ -	$ 4,859
1147	Work Boot Allowance	$ 1,979	$ 1,979	$ 2,159	$ 1,800	$ 2,159	$ 2,159	$ -	$ 2,159
1148	Cell Phone Stipend	$ 1,292	$ 2,100	$ 3,000	$ 1,385	$ 3,000	$ 1,800	$ -	$ 1,800
1149	In Lieu Of	$ -	$ 761	$ 415	$ 346	$ 346	$ 830	$ -	$ 830
1274	Overtime	$ 21,552	$ 22,410	$ 30,000	$ 20,338	$ 30,000	$ 30,000	$ -	$ 30,000
1405	COLA Pay Increase	$ -	$ -	$ 16,651	$ -	$ 16,651	$ -	$ -	$ -
1500	Pay Plan Increses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1540	Utility Superintendent Ernesto Rios	$ 67,408	$ 49,489	$ 66,000	$ 52,216	$ 66,000	$ 67,980	$ -	$ 67,980
1561	Crew Leaders Water Services -Diego Rios AMR/Valves - Joseth Castro	$ 82,951	$ 85,542	$ 86,324	$ 68,296	$ 86,324	$ 88,914	$ -	$ 88,914
1570	Maintenance Personnel	$ 258,206	$ 281,981	$ 324,122	$ 205,905	$ 324,122	$ 323,272	$ -	$ 323,272

WATER SERVICES
Account 30-560

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Equipment Operator / Luis Mendoza Equipment Operator /Tom Flarida Utility Maintenace / Ross Rocha Utility Maintenace / Brian Franklin Utility Maintenance/Vacant Utility Mechanic /Joel Peer Utility Maintenance / Jamie Nichols Utility Maintenance / Vacant AMR Technician / Michael Bell								
1591	Standby Time	$ 2,775	$ 2,475	$ 3,900	$ 2,550	$ 3,900	$ 3,900	$ -	$ 3,900
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 627,912**	**$ 640,642**	**$ 805,724**	**$ 542,503**	**$ 804,602**	**$ 792,248**	**$ -**	**$ 792,248**
Operation & Maintenance									
4000	Liability/Property Insurance Vehicle Liability/Austo Physical Damage	$ 13,813	$ 12,014	$ 19,152	$ 14,377	$ 14,377	$ 15,815	$ -	$ 15,815
4110	Uniforms Uniforms Delivery Fee Uniform Insurance Safety Shirts L/SS Sleeve Winter Coat Hardhats, Vests, Gloves, Rubber Boots, Safety Glasses Light Winter Coat	$ 12,444	$ 10,159	$ 12,000	$ 9,201	$ 11,041	$ 12,000	$ -	$ 12,000
4200	Travel Co-op Meetings/Monthly Meals for school Miscellaneous	$ 1,519	$ 610	$ 2,300	$ 740	$ 1,338	$ 2,300	$ -	$ 2,300
4300	Training / Education	$ 4,332	$ 5,925	$ 8,800	$ 7,384	$ 12,713	$ 8,800	$ -	$ 8,800
4400	Dues Sam's Club Costco	$ -	$ 75	$ 100	$ 63	$ 76	$ 100	$ -	$ 100

WATER SERVICES
Account 30-560

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4570	Rental/Lease Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone	$ 1,909	$ 613	$ 1,900	$ 515	$ 687	$ 1,900	$ -	$ 1,900
4650	Electricity	$ 7,234	$ 6,455	$ 10,000	$ 5,015	$ 7,147	$ 10,000	$ -	$ 10,000
4700	Maintenance/Repairs	$ 66,266	$ 90,738	$ 110,000	$ 92,121	$ 102,070	$ 140,000	$ -	$ 140,000
4715	Maint/ Repairs Unanticipated	$ 8,985	$ 33,661	$ 50,000	$ 28,581	$ 52,068	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 39,029	$ 48,376	$ 40,000	$ 30,170	$ 37,394	$ 40,000	$ -	$ 40,000
4730	Vehicle Safety Equipment	$ -	$ 4,023	$ 4,000	$ 115	$ 138	$ 2,000	$ -	$ 2,000
4740	Rebate Utility Line Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4750	Miscellaneous Expense	$ 1,001	$ 649	$ 1,500	$ 1,117	$ 1,414	$ 1,500	$ -	$ 1,500
4755	Fire Hydrant Replacement	$ 25,286	$ 36,035	$ 40,000	$ 29,510	$ 40,720	$ 40,000	$ -	$ 40,000
4757	Water Tap & Extension Expense	$ 330,344	$ 353,979	$ 400,000	$ 521,842	$ 684,309	$ 800,000	$ -	$ 800,000
4758	Rebate on Line Extension	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4761	Water System Improvements	$ 86,781	$ 139,750	$ 125,000	$ 120,016	$ 144,020	$ 125,000	$ -	$ 125,000
4825	Information Technology	$ 4,501	$ 1,600	$ 3,000	$ 18	$ 22	$ 2,200	$ -	$ 2,200
	Subtotal	**$ 603,442**	**$ 744,663**	**$ 827,752**	**$ 860,785**	**$ 1,109,534**	**$ 1,201,615**	**$ -**	**$ 1,201,615**
Supplies									
5300	Supplies	$ 4,197	$ 170,087	$ 5,500	$ 4,196	$ 5,035	$ 5,500	$ -	$ 5,500
5305	Small Tools Wrenches, screwdrivers, chain, saw blades	$ 4,066	$ 2,700	$ 4,000	$ 3,561	$ 4,267	$ 4,000	$ -	$ 4,000
5350	Meters	$ 159,788	$ 204,970	$ 260,000	$ 98,428	$ 115,691	$ 100,000	$ -	$ 100,000
5400	Fuel/Lubricants	$ 23,440	$ 35,902	$ 35,000	$ 35,175	$ 48,027	$ 35,000	$ -	$ 35,000

WATER SERVICES
Account 30-560

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5410	Street Materials	$ 115	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5430	Chemicals Chlorine Tabs	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5500	COVID 19 Expenses	$ 758	$ 207	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 192,365**	**$ 413,865**	**$ 304,500**	**$ 141,360**	**$ 173,020**		**$ 144,500**	**$ -**	**$ 144,500**
Services										
6130	Engineering & Planning Service	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6135	Contractual Services Rock Sawing Exp. For Moving Saw Leak Detection Services Line Disinfection Miscellaneous	$ 137,147	$ 170,007	$ 50,000	$ 5,254	$ 6,305		$ 50,000	$ -	$ 50,000
6500	Miscellaneous Services	$ 148	$ 7,229	$ 150	$ -	$ -		$ 150	$ -	$ 150
6540	Maintenance Agreements (LCRA) 900 MZH Annual Maintenance	$ 1,436	$ 2,640	$ 3,000	$ -	$ 2,175		$ 3,000	$ -	$ 3,000
6545	Refund Water Tap Fee	$ 750	$ -	$ -	$ 35,250	$ 42,300		$ 75,000	$ -	$ 75,000
	Subtotal	**$ 139,482**	**$ 179,876**	**$ 53,150**	**$ 40,504**	**$ 50,780**		**$ 128,150**	**$ -**	**$ 128,150**
Fixed Assets										
9720	Machinery & Equipment Haul Truck Compact Mini Excavator Tilt Trailer Tire Changing Machine Traffic Control Trailer	$ -	$ -	$ 75,514	$75,514.00	$ 90,617	$ 70,000 $ 80,000 $ 12,000 $ 8,200 $ 20,145	$ -	$ 190,345	$ 190,345
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -

WATER SERVICES
Account 30-560

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9740	Building Improvements	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9750	Waterline: Bar K to Bronco	$ -	$ -	$ -	$ 33,489	$ 51,130		$ 556,000	$ -	$ 556,000
9760	Vehicles	$ -	$ -	$ -	$ -	$ -		$ -	$ 40,000	$ 40,000
	Chevy 2500						$ 40,000			
	Subtotal	**$ -**	**$ -**	**$ 75,514**	**$ 109,003**	**$ 141,747**		**$ 556,000**	**$ 230,345**	**$ 786,345**
	TOTAL	**$1,563,201**	**$1,979,046**	**$ 2,066,640**	**$1,694,156**	**$ 2,279,683**		**$ 2,822,513**	**$ 230,345**	**$ 3,052,858**

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WATER PLANT ONE
Account 30-565

Accoun Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ 434	$ (84)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 144	$ 252	$ 504	$ 269	$ 504	$ 504	$ -	$ 504
1020	Social Security / Medicare (7.65%)	$ 4,022	$ 3,931	$ 9,769	$ 6,688	$ 9,769	$ 9,719	$ -	$ 9,719
1030	TMRS	$ 4,360	$ 4,198	$ 10,675	$ 7,227	$ 10,675	$ 10,519	$ -	$ 10,519
1050	Health, Dental, & Life Insurance	$ 8,134	$ 8,714	$ 30,488	$ 19,873	$ 30,488	$ 30,485	$ -	$ 30,485
1060	Health Reimbursement Account	$ 664	$ 663	$ 1,308	$ 886	$ 1,308	$ 1,308	$ -	$ 1,308
1070	Workers Compensation	$ 1,023	$ 850	$ 2,748	$ 1,307	$ 2,748	$ 1,438	$ -	$ 1,438
1145	Longevity	$ 277	$ 311	$ 381	$ 381	$ 381	$ 415	$ -	$ 415
1146	Rewards Program	$ 405	$ 405	$ 810	$ 405	$ 405	$ 810	$ -	$ 810
1147	Work Boot Allowance	$ 180	$ 180	$ 360	$ 180	$ 360	$ 360	$ -	$ 360
1148	Cell Phone Stipend	$ -	$ -	$ -	$ 346	$ 600	$ -	$ -	$ -
1149	In Lieu Of	$ -	$ 69	$ 69	$ 69	$ 69	$ 138	$ -	$ 138
1274	Overtime	$ 6,330	$ 3,955	$ 6,000	$ 4,919	$ 6,000	$ 6,000	$ -	$ 6,000
1405	COLA Pay Increase	$ -	$ -	$ 4,157	$ -	$ 4,157	$ -	$ -	$ -

WATER PLANT ONE
Account 30-565

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1555	Plant Superintendent	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1560	Plant Operators Steve Castro	$ 45,145	$ 46,358	$ 46,640	$ 36,900	$ 46,640	$ 48,040	$ -	$ 48,040
1570	SCADA Operator Vacant	$ -	$ -	$ 72,800	$ 45,544	$ 72,800	$ 70,720	$ -	$ 70,720
1591	Standby Time	$ 375	$ 225	$ 700	$ 75	$ 700	$ 700	$ -	$ 700
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 71,492**	**$ 70,028**	**$ 187,408**	**$ 125,070**	**$ 187,604**	**$ 181,156**	**$ -**	**$ 181,156**
Operation & Maintenance									
4000	Liability & Property Insurance	$ 2,704	$ 2,546	$ 4,840	$ 3,059	$ 3,059	$ 3,364	$ -	$ 3,364
4110	Uniforms	$ 955	$ 710	$ 1,300	$ 718	$ 862	$ 1,550	$ -	$ 1,550
4200	Travel	$ 25	$ -	$ 360	$ -	$ -	$ 360	$ -	$ 360
4300	Training / Education	$ 111	$ 1,565	$ 1,700	$ 4,261	$ 5,113	$ 2,550	$ -	$ 2,550
4400	Dues Tier-2/Water System Fee TCEQ	$ 5,907	$ 3,271	$ 5,200	$ 530	$ 636	$ 1,000	$ -	$ 1,000
4570	Rental / Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WATER PLANT ONE
Account 30-565

Accoun Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4600	Telephone	$ 1,473	$ 823	$ 400	$ 695	$ 926	$ 650	$ -	$ 650
4650	Electricity	$ 46,223	$ 44,154	$ 60,000	$ 39,388	$ 55,072	$ 60,000	$ -	$ 60,000
4700	Maintenance/Repairs	$ 12,283	$ 20,036	$ 20,000	$ 20,983	$ 26,828	$ 20,000	$ -	$ 20,000
4715	Maint/Repair Unanticipated	$ 4,890	$ 4,338	$ 6,000	$ 3,762	$ 4,514	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 1,262	$ 3,564	$ 2,700	$ 850	$ 961	$ 1,000	$ -	$ 1,000
4730	Vehicle Safety Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4825	Information Technology	$ -	$ -	$ 2,000	$ -	$ -	$ 2,500	$ -	$ 2,500
	Subtotal	**$ 75,832**	**$ 81,007**	**$ 104,500**	**$ 74,245**	**$ 97,971**	**$ 92,974**	**$ -**	**$ 92,974**
Supplies									
5300	Supplies	$ 8,601	$ 5,781	$ 6,000	$ 5,841	$ 7,738	$ 6,000	$ -	$ 6,000
5305	Supplies - Small Tools	$ 3,152	$ 52	$ -	$ 756	$ 908	$ 1,000	$ -	$ 1,000
5400	Fuel/Lubricants	$ 1,347	$ 2,094	$ 3,000	$ 5,667	$ 6,801	$ 8,000	$ -	$ 8,000
5430	Chemicals (Alum, Polymer, Chlorine, HTH, LAS, Cooper S. Sodium P., Bentonite, Laboratory Chemicals)	$ 19,522	$ 39,779	$ 45,000	$ 39,453	$ 49,403	$ 45,000	$ -	$ 45,000
5500	COVID 19 Expenses	$ 1,381	$ 143	$ -	$ -	$ -	$ -	$ -	$ -

WATER PLANT ONE
Account 30-565

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5700	Winter Storms	$ -	$ 657	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 34,003**	**$ 48,504**	**$ 54,000**	**$ 51,718**	**$ 64,850**		**$ 60,000**	**$ -**	**$ 60,000**
Services										
6125	Testing Services Monthly Testing TCEQ Annual Testing	$ 6,195	$ 9,785	$ 10,000	$ 12,806	$ 16,534		$ 12,000	$ -	$ 12,000
6135	Contractual Services SCADA License Renewal Raw Water Inspections	$ 16,033	$ 9,631	$ 30,000	$ 10,210	$ 13,788		$ 30,000	$ -	$ 30,000
6430	Bulk Water	$ 72,924	$ 77,636	$ 84,000	$ 65,298	$ 93,672		$ 90,000	$ -	$ 90,000
6500	Misc. Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6540	Maintenance Agreement (LCRA) 900 MZH Annual Maintenance	$ -	$ 899	$ 480	$ -	$ -		$ 480	$ -	$ 480
6600	Disposal Services	$ -	$ 723	$ 4,000	$ 1,530	$ 1,836		$ 4,000	$ -	$ 4,000
	Subtotal	**$ 95,152**	**$ 98,674**	**$ 128,480**	**$ 89,845**	**$ 125,830**		**$ 136,480**	**$ -**	**$ 136,480**
Fixed Assets										
9700	Fixed Assets (2) 5,000 Gallon Chemical Tanks	$ -	$ -	$ -	$ -	$ -	$ 105,000	$ -	$ 105,000	$ 105,000
9715	Construction Costs / WTP1 Barge	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -

WATER PLANT ONE
Account 30-565

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9720	Machinery & Equipment	$ -	$ -	$ -	$ 40,011	$ 48,014	$ -	$ -	$ -
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9750	WTP Expansion	$ -	$ -	$ -	$ 13,700	$ 16,440	$ 180,000	$ -	$ 180,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ 53,711**	**$ 64,454**	**$ 180,000**	**$ 105,000**	**$ 285,000**
	TOTAL	**$ 276,478**	**$ 298,213**	**$ 474,388**	**$ 394,589**	**$ 540,709**	**$ 650,610**	**$ 105,000**	**$ 755,610**

WATER PLANT THREE
Account 30-569

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustmen	$ -	$ (76)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 178	$ 252	$ 252	$ 9	$ 252	$ 252	$ -	$ 252
1020	Social Security / Medicare (7.65%)	$ 4,319	$ 4,162	$ 4,569	$ 3,242	$ 4,569	$ 4,690	$ -	$ 4,690
1030	TMRS	$ 4,720	$ 4,619	$ 4,993	$ 3,583	$ 4,993	$ 5,076	$ -	$ 5,076
1050	Health, Dental, & Life Insurance	$ 8,133	$ 13,048	$ 16,215	$ 13,439	$ 16,215	$ 16,222	$ -	$ 16,222
1060	Health Reimbursement Account	$ 654	$ 663	$ 654	$ 498	$ 654	$ 654	$ -	$ 654
1070	Workers Compensation	$ 1,249	$ 850	$ 1,374	$ 1,307	$ 1,374	$ 1,438	$ -	$ 1,438
1145	Longevity	$ 346	$ 381	$ 415	$ 415	$ 415	$ 450	$ -	$ 450
1146	Rewards Program	$ 405	$ 405	$ 405	$ 405	$ 405	$ 405	$ -	$ 405
1147	Work Boot Allowance	$ 180	$ 180	$ 180	$ 180	$ 180	$ 180	$ -	$ 180
1149	In Lieu Of	$ -	$ 69	$ 35	$ 35	$ 35	$ 69	$ -	$ 69
1274	Overtime	$ 6,500	$ 3,972	$ 6,500	$ 1,906	$ 6,500	$ 6,500	$ -	$ 6,500
1405	COLA Pay Increase	$ 1,005	$ -	$ 1,786	$ -	$ 1,786	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1555	Plant Superintendent	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WATER PLANT THREE
Account 30-569

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1560	Plant Operator Chris Maxwell	$ 48,125	$ 51,017	$ 51,328	$ 40,481	$ 51,328	$ 52,867	$ -	$ 52,867
1591	Standby Time	$ 900	$ 675	$ 900	$ 675	$ 900	$ 900	$ -	$ 900
1600	Merit Increase	$ 1,228	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 77,942**	**$ 80,217**	**$ 89,607**	**$ 66,175**	**$ 89,606**	**$ 89,703**	**$ -**	**$ 89,703**
Operation & Maintenance									
4000	Liability & Property Insurance	$ 9,000	$ 6,942	$ 10,890	$ 7,949	$ 7,949	$ 8,744	$ -	$ 8,744
4110	Uniforms	$ 1,000	$ 514	$ 1,300	$ 301	$ 361	$ 750	$ -	$ 750
4200	Travel	$ 700	$ -	$ 700	$ 325	$ 390	$ 700	$ -	$ 700
4300	Training / Education	$ 800	$ 350	$ 800	$ 464	$ 689	$ 1,000	$ -	$ 1,000
4400	Dues Tier-2/Water System Fee TCEQ	$ 5,000	$ 3,196	$ 8,000	$ 1,250	$ 1,500	$ 2,000	$ -	$ 2,000
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone	$ 2,500	$ 567	$ 1,000	$ 478	$ 637	$ 1,000	$ -	$ 1,000
4650	Electricity	$ 95,000	$ 70,777	$ 105,000	$ 60,523	$ 83,464	$ 105,000	$ -	$ 105,000
4700	Maintenance/Repairs Annual Lab Equipment Maint. Annual Chlorinator Maint. Cont.	$ 10,000	$ 2,491	$ 24,000	$ 13,164	$ 19,381	$ 35,000	$ -	$ 35,000

WATER PLANT THREE
Account 30-569

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	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								
4715	Maint/Repair Unanticipated	$ 5,000	$ 20,845	$ 14,000	$ 10,145	$ 12,174	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 1,000	$ 1,147	$ 2,000	$ 1,114	$ 1,359	$ 2,000	$ -	$ 2,000
4730	Vehicle Safety Equipment	$ 500	$ 86	$ -	$ -	$ -	$ -	$ -	$ -
4825	Information Technology	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ 1,500
	Subtotal	**$ 130,500**	**$ 106,916**	**$ 167,690**	**$ 95,712**	**$ 127,904**	**$ 157,694**	**$ -**	**$ 157,694**
Supplies									
5300	Supplies	$ 1,100	$ 2,909	$ 2,200	$ 3,486	$ 4,360	$ 2,500	$ -	$ 2,500
5305	Small Tools	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5400	Fuel/Lubricants	$ 2,700	$ 1,741	$ 2,700	$ 4,416	$ 5,299	$ 8,000	$ -	$ 8,000
5430	Chemicals (Alum, Polymer, Chlorine, CCH, LAS Copper S., Sodium P., Laboratory Chemicals)	$ 40,000	$ 45,340	$ 40,000	$ 31,447	$ 40,105	$ 56,000	$ -	$ 56,000
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WATER PLANT THREE
Account 30-569

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5700	Winter Storms	$ -	$ 6,520	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 43,800**	**$ 56,510**	**$ 44,900**	**$ 39,350**	**$ 49,764**	**$ 66,500**	**$ -**	**$ 66,500**
Services									
6125	Testing Services Monthly Testing/TCEQ Testing	$ 10,000	$ 2,547	$ -	$ 8,052	$ 9,663	$ 10,000	$ -	$ 10,000
6135	Contractual Services MCS / Electrical - SCADA License Raw Water Screen Inspection/Zebra Mussels	$ 10,000	$ 9,336	$ 25,000	$ 21,038	$ 25,246	$ 25,000	$ -	$ 25,000
6430	Bulk Water	$ 180,000	$ 125,862	$ 180,000	$ 102,456	$ 145,123	$ 130,000	$ -	$ 130,000
6500	Misc. Services LCRA Water Planning Group, Region K	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6540	Maintenance Agreement LCRA 900 MZH Annual Maintenance	$ 240	$ -	$ 240	$ -	$ -	$ 300	$ -	$ 300
6600	Disposal Serivce	$ 500	$ -	$ 3,000	$ -	$ -	$ 3,000	$ -	$ 3,000
	Subtotal	**$ 200,740**	**$ 137,746**	**$ 208,240**	**$ 131,547**	**$ 180,032**	**$ 168,300**	**$ -**	**$ 168,300**
Fixed Assets									
9720	Machinery & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 452,982**	**$ 381,388**	**$ 510,437**	**$ 332,783**	**$ 447,306**	**$ 482,196**	**$ -**	**$ 482,196**

SEWER SERVICES
Account 30-570

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustmer	$ 2,324	$ (562)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 576	$ 1,008	$ 1,008	$ 36	$ 1,008	$ 1,008	$ -	$ 1,008
1020	Social Security / Medicare (7.65%)	$ 13,155	$ 13,297	$ 13,864	$ 10,775	$ 13,864	$ 14,332	$ -	$ 14,332
1030	TMRS	$ 14,451	$ 14,398	$ 15,151	$ 11,625	$ 15,151	$ 15,512	$ -	$ 15,512
1050	Health, Dental, & Life Insurance	$ 36,886	$ 39,870	$ 48,525	$ 40,092	$ 48,525	$ 48,522	$ -	$ 48,522
1060	Health Reimbursement Account	$ 2,657	$ 2,653	$ 2,616	$ 1,993	$ 2,616	$ 2,616	$ -	$ 2,616
1070	Workers Compensation	$ 4,090	$ 3,401	$ 5,496	$ 4,167	$ 5,496	$ 4,584	$ -	$ 4,584
1145	Longevity	$ 1,661	$ 1,799	$ 1,869	$ 1,869	$ 1,869	$ 1,938	$ -	$ 1,938
1146	Rewards Program	$ 1,620	$ 1,620	$ 1,620	$ 1,620	$ 1,620	$ 1,620	$ -	$ 1,620
1147	Work Boot Allowance	$ 720	$ 720	$ 720	$ 720	$ 720	$ 720	$ -	$ 720
1148	Cell Phone Stipend	$ 646	$ 1,200	$ 1,200	$ 923	$ 1,200	$ 1,200	$ -	$ 1,200
1149	In Lieu Of	$ -	$ 277	$ 138	$ 138	$ 138	$ 277	$ -	$ 277
1274	Overtime	$ 8,608	$ 4,854	$ 8,000	$ 4,994	$ 8,000	$ 8,000	$ -	$ 8,000
1405	COLA Pay Increase	$ -	$ -	$ 5,809	$ -	$ 5,809	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1561	Crew Leader Thomas Hoomana	$ 46,155	$ 47,831	$ 48,391	$ 38,285	$ 48,391	$ 49,843	$ -	$ 49,843
1570	Maintenance Personnel Equipment Operator- Jesus Valero Mechanic - Carl Sanders	$ 113,935	$ 117,365	$ 118,529	$ 93,972	$ 118,529	$ 123,126	$ -	$ 123,126

SEWER SERVICES
Account 30-570

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Laborer - Kurt Peer								
1591	Standby Time	$ 1,350	$ 975	$ 900	$ 525	$ 900	$ 900	$ -	$ 900
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 248,834**	**$ 250,706**	**$ 273,836**	**$ 211,733**	**$ 273,836**	**$ 274,197**	**$ -**	**$ 274,197**
Operation & Maintenance									
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	$ 7,717	$ 5,478	$ 8,048	$ 7,906	$ 7,906	$ 8,696	$ -	$ 8,696
4110	Uniforms Delivery Fee Uniform Insurance Safety Shirts L/SS Sleeve Winter Coat Light Winter Coat Hardhats, Vests, Gloves, Rubber Boots, Safety Glasses	$ 5,507	$ 4,545	$ 5,000	$ 4,134	$ 4,961	$ 5,000	$ -	$ 5,000
4200	Travel Meals for school Miscellaneous	$ 413	$ 1,095	$ 2,000	$ 1,175	$ 1,410	$ 2,000	$ -	$ 2,000
4300	Training / Education	$ 531	$ 7,030	$ 8,000	$ 2,579	$ 6,109	$ 8,000	$ -	$ 8,000
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone Cell Phones	$ 823	$ -	$ 500	$ -	$ -	$ 500	$ -	$ 500
4650	Electricity	$ 2,771	$ 2,325	$ 4,500	$ 1,451	$ 2,105	$ 4,500	$ -	$ 4,500
4700	Maintenance/Repairs Manholes, Sewer Valves, Lift Station	$ 58,423	$ 45,141	$ 50,000	$ 34,176	$ 38,756	$ 70,000	$ -	$ 70,000
4715	Maint/ Repairs Unanticipated	$ 30,001	$ 18,911	$ 40,000	$ 25,880	$ 31,056	$ -	$ -	$ -

SEWER SERVICES
Account 30-570

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4725	Vehicle Maintenance & Repair	$ 39,195	$ 44,736	$ 40,000	$ 20,799	$ 27,786	$ 40,000	$ -	$ 40,000
4730	Vehicle Safety Equipment Truck Light Bars, Grill Guard, Headache Rack	$ -	$ 4,866	$ 4,000	$ 2,948	$ 3,538	$ 2,000	$ -	$ 2,000
4750	Miscellaneous Expense	$ 722	$ 343	$ 500	$ 302	$ 363	$ 500	$ -	$ 500
4758	Sewer Extension Expense	$ 1,329,288	$ 426,212	$ 500,000	$ 489,382	$ 638,056	$ 600,000	$ -	$ 600,000
4759	Rebate on Sewer Extension	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4761	Sewer System Improvements	$ 75,000	$ 29,401	$ 75,000	$ 2,498	$ 2,998	$ 40,000	$ -	$ 40,000
4825	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 1,550,393**	**$ 590,082**	**$ 737,548**	**$ 593,230**	**$ 765,044**	**$ 781,196**	**$ -**	**$ 781,196**
Supplies									
5300	Supplies	$ 2,979	$ 9,502	$ 3,000	$ 3,875	$ 4,650	$ 3,000	$ -	$ 3,000
5305	Small tools Wrenches,pliers,screwdrivers, chain saw blades	$ 7,184	$ 3,627	$ 4,000	$ 2,416	$ 2,899	$ 4,000	$ -	$ 4,000
5400	Fuel/Lubricants	$ 12,950	$ 14,697	$ 22,000	$ 20,919	$ 27,596	$ 25,000	$ -	$ 25,000
5430	Chemicals	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5500	COVID 19 Expenses	$ 688	$ 304	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 23,801**	**$ 28,130**	**$ 29,000**	**$ 27,210**	**$ 35,145**	**$ 32,000**	**$ -**	**$ 32,000**
Services									
6130	Engineering & Planning Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

SEWER SERVICES
Account 30-570

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6135	Contractual Services Rock Sawing Ex for moving	$ 2,770	$ 13,381	$ 12,500	$ 1,647	$ 1,976		$ 7,000	$ -	$ 7,000
6500	Miscellaneous Services	$ -	$ 2,048	$ 100	$ -	$ -		$ 100	$ -	$ 100
6540	Maintenance Agreements (LCRA) 900 MZH Annual Maintenance	$ -	$ 1,403	$ 3,000	$ -	$ -		$ 3,000	$ -	$ 3,000
6545	Refund Sewer Tap Fee	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6640	Effluent Disposal Service	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 2,770**	**$ 16,832**	**$ 15,600**	**$ 1,647**	**$ 1,976**		**$ 10,100**	**$ -**	**$ 10,100**
Fixed Assets										
9720	Machinery & Equipment Sewer Inpection Camera System	$ -	$ -	$ 241,165	$ 239,320	$ 287,184	$ 7,000	$ -	$ 7,000	$ 7,000
9760	Vehicles	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 241,165**	**$ 239,320**	**$ 287,184**		**$ -**	**$ 7,000**	**$ 7,000**
	TOTAL	**$ 1,825,798**	**$ 885,751**	**$ 1,297,148**	**$ 1,073,140**	**$ 1,363,185**		**$ 1,097,493**	**$ 7,000**	**$ 1,104,493**

WASTEWATER TREATMENT PLANT
Account 30-575

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary - Auditor Adjustmer	$ 1,151	$ 217	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 288	$ 504	$ 504	$ 18	$ 504	$ 504	$ 252	$ 756
1020	Social Security / Medicare (7.65%)	$ 9,181	$ 9,811	$ 10,215	$ 7,624	$ 10,215	$ 10,507	$ 3,182	$ 13,689
1030	TMRS	$ 10,485	$ 10,968	$ 11,164	$ 8,486	$ 11,164	$ 11,372	$ 3,444	$ 14,816
1050	Health, Dental, & Life Insurance	$ 20,787	$ 22,781	$ 28,636	$ 23,659	$ 28,636	$ 28,634	$ 18,700	$ 47,334
1060	Health Reimbursement Account	$ 1,328	$ 1,327	$ 1,308	$ 997	$ 1,308	$ 1,308	$ 660	$ 1,968
1070	Workers Compensation	$ 2,842	$ 2,363	$ 4,018	$ 3,003	$ 4,018	$ 3,303	$ -	$ 3,303
1145	Longevity	$ 381	$ 450	$ 519	$ 519	$ 519	$ 588	$ -	$ 588
1146	Rewards Program	$ 810	$ 810	$ 810	$ 810	$ 810	$ 810	$ -	$ 810
1147	Work Boot Allowance	$ 360	$ 360	$ 360	$ 180	$ 360	$ 360	$ 180	$ 540
1148	Cell Phone Stipend	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1149	In Lieu Of	$ -	$ 138	$ 69	$ 69	$ 69	$ 138	$ 138	$ 276
1274	Overtime	$ 5,211	$ 8,716	$ 6,000	$ 4,389	$ 6,000	$ 6,000	$ -	$ 6,000
1405	COLA Pay Increase	$ -	$ -	$ 4,338	$ -	$ 4,338	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1555	Plant Superintendent Scooter Lindholm	$ 76,524	$ 79,867	$ 80,802	$ 62,726	$ 80,802	$ 83,226	$ -	$ 83,226
1560	Plant Operator Jose Munoz New Waste Water Operator	$ 42,559	$ 43,578	$ 43,844	$ 35,196	$ 43,844	$ 45,159	$ 41,600	$ 86,759
1591	Standby Time	$ 900	$ 675	$ 1,200	$ 525	$ 1,200	$ 1,200	$ -	$ 1,200

WASTEWATER TREATMENT PLANT
Account 30-575

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 172,807**	**$ 182,564**	**$ 193,787**	**$ 148,201**	**$ 193,787**	**$ 193,109**	**$ 68,157**	**$ 261,266**
Operation & Maintenance									
4000	Liability & Property Insurance	$ 2,780	$ 3,431	$ 4,840	$ 4,322	$ 4,322	$ 4,754	$ -	$ 4,754
4110	Uniforms	$ 1,821	$ 2,673	$ 2,500	$ 2,374	$ 2,849	$ 3,000	$ -	$ 3,000
4200	Travel	$ 198	$ -	$ 500	$ 60	$ 72	$ 500	$ -	$ 500
4300	Training / Education	$ 1,503	$ 551	$ 2,600	$ 2,792	$ 3,410	$ 3,400	$ -	$ 3,400
4400	Misc Dues and Fees Annual TCEQ permit Water Quality Assessment Fee	$ -	$ 4,321	$ 4,000	$ 640	$ 768	$ 2,000	$ -	$ 2,000
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone Cell Phones	$ 1,576	$ 558	$ 1,000	$ 473	$ 630	$ 1,000	$ -	$ 1,000
4650	Electricity	$ 71,446	$ 69,446	$ 85,000	$ 52,380	$ 70,043	$ 75,000	$ -	$ 75,000
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	$ 11,891	$ 19,556	$ 12,000	$ 10,999	$ 13,264	$ 20,000	$ -	$ 20,000
4715	Maint/Repair Unanticipated	$ 20,433	$ 5,016	$ 18,000	$ 1,932	$ 11,421	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 1,102	$ 3,551	$ 2,900	$ 66	$ 79	$ 500	$ -	$ 500
4730	Vehicle Safety Equipment	$ 297	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WASTEWATER TREATMENT PLANT
Account 30-575

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4825	Information Technology	$ 150	$ 1,229	$ 1,500	$ -	$ -	$ 5,500	$ -	$ 5,500
	Subtotal	**$ 113,198**	**$ 110,332**	**$ 134,840**	**$ 76,036**	**$ 106,858**	**$ 115,654**	**$ -**	**$ 115,654**
Supplies									
5100	Books/Publications/Films	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5300	Supplies	$ 2,310	$ 2,602	$ 2,500	$ 2,287	$ 2,530	$ 2,500	$ -	$ 2,500
5305	Small Tools	$ 96	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5400	Fuel/Lubricants	$ 1,173	$ 1,534	$ 2,800	$ 3,372	$ 4,047	$ 5,000	$ -	$ 5,000
5430	Chemicals (Polymer, Cholorine, Laboratory Chemicals)	$ 26,415	$ 21,683	$ 31,000	$ 26,702	$ 34,626	$ 40,000	$ -	$ 40,000
5500	COVID 19 Expenses	$ 510	$ 143	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 455	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 30,504**	**$ 26,416**	**$ 36,300**	**$ 32,362**	**$ 41,203**	**$ 47,500**	**$ -**	**$ 47,500**
Services									
6125	Testing Services Annual Sour Test TCLP Test Monthly Testing	$ 9,478	$ 13,371	$ 14,000	$ 6,062	$ 7,952	$ 14,500	$ -	$ 14,500
6135	Contractual Services	$ 6,243	$ 2,231	$ 10,000	$ 5,247	$ 7,833	$ 7,000	$ -	$ 7,000
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6540	Maintenance Agreements SCADA license renewal	$ -	$ 239	$ 240	$ -	$ -	$ 240	$ -	$ 240
6600	Disposal Service	$ 21,026	$ 36,223	$ 35,000	$ 43,433	$ 54,464	$ 35,000	$ -	$ 35,000
	Subtotal	**$ 36,746**	**$ 52,064**	**$ 59,240**	**$ 54,742**	**$ 70,249**	**$ 56,740**	**$ -**	**$ 56,740**

WASTEWATER TREATMENT PLANT
Account 30-575

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Fixed Assets									
9720	Machinery & Equipment	$ -	$ -	$ 42,000	$ -	$ 42,000	$ -	$ -	$ -
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9760	Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ 42,000**	**$ -**	**$ 42,000**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 353,255**	**$ 371,376**	**$ 466,167**	**$ 311,341**	**$ 454,097**	**$ 413,003**	**$ 68,157**	**$ 481,160**

EFFLUENT DISPOSAL
Account 30-577

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary - Auditor Adjustmer	$ 1,788	$ (81)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 432	$ 1,008	$ 756	$ 27	$ 756	$ 756	$ -	$ 756
1020	Social Security / Medicare (7.65%)	$ 9,158	$ 8,716	$ 9,585	$ 7,765	$ 9,585	$ 10,254	$ -	$ 10,254
1030	TMRS	$ 9,993	$ 9,443	$ 10,474	$ 8,373	$ 10,474	$ 11,099	$ -	$ 11,099
1050	Health, Dental, & Life Insurance	$ 26,721	$ 30,548	$ 41,775	$ 29,736	$ 41,775	$ 41,748	$ -	$ 41,748
1060	Health Reimbursement Account	$ 1,993	$ 1,823	$ 1,962	$ 1,495	$ 1,962	$ 1,962	$ -	$ 1,962
1070	Workers Compensation	$ 283	$ 236	$ 517	$ 618	$ 618	$ 679	$ -	$ 679
1145	Longevity	$ 381	$ 450	$ 554	$ 484	$ 484	$ 554	$ -	$ 554
1146	Rewards Program	$ 1,215	$ 1,215	$ 1,215	$ 810	$ 810	$ 1,215	$ -	$ 1,215
1147	Work Boot Allowance	$ 540	$ 540	$ 540	$ 540	$ 540	$ 530	$ -	$ 530
1148	Cell Phone Stipend	$ 323	$ 600	$ 600	$ 462	$ 600	$ 600	$ -	$ 600
1149	In Lieu Of	$ -	$ 208	$ 104	$ 104	$ 104	$ 208	$ -	$ 208
1274	Overtime	$ 6,462	$ 6,127	$ 8,000	$ 6,655	$ 8,000	$ 8,000	$ -	$ 8,000
1405	COLA Pay Increase	$ -	$ -	$ 3,939	$ -	$ 3,939	$ -	$ -	$ -
1500	Pay Plan Inceases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1560	Effluent Disposal Operator Shawn Willie	$ 40,568	$ 41,538	$ 41,791	$ 33,064	$ 41,791	$ 43,046	$ -	$ 43,046
1561	Effluent Disposal Crew Leader	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1570	Effluent Disposal Laborers	$ 69,497	$ 63,502	$ 71,390	$ 59,482	$ 71,390	$ 78,888	$ -	$ 78,888

EFFLUENT DISPOSAL
Account 30-577

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Jeremy Twitchell Vacant								
1591	Standby Time	$ 1,725	$ 1,575	$ 1,200	$ 1,425	$ 1,200	$ 1,200	$ -	$ 1,200
1600	Merit Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 171,078**	**$ 167,447**	**$ 194,401**	**$ 151,040**	**$ 194,028**	**$ 200,737**	**$ -**	**$ 200,737**
Operation & Maintenance									
4000	Liability / Property Insurance	$ 2,616	$ 2,452	$ 3,630	$ 2,953	$ 2,953	$ 3,249	$ -	$ 3,249
4110	Uniforms	$ 617	$ 1,351	$ 2,000	$ 456	$ 548	$ 2,000	$ -	$ 2,000
4200	Travel	$ -	$ 3	$ 500	$ -	$ -	$ 500	$ -	$ 500
4300	Training / Education	$ -	$ 425	$ -	$ -	$ -	$ 3,600	$ -	$ 3,600
4570	Rental / Lease	$ -	$ -	$ 1,700	$ -	$ -	$ -	$ -	$ -
4600	Telephone Cell Phones	$ 1,209	$ 464	$ 1,300	$ 433	$ 578	$ 600	$ -	$ 600
4650	Electricity Pond 17 Pump Station Cedar Breaks Pump Station	$ 22,817	$ 30,821	$ 41,000	$ 27,555	$ 36,978	$ 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	$ 9,452	$ 1,258	$ 10,400	$ 12,576	$ 15,092	$ 18,000	$ -	$ 18,000
4705	Irrigation Maintenance & Repairs	$ 2,260	$ 124	$ 2,500	$ 100	$ 121	$ -	$ -	$ -

EFFLUENT DISPOSAL
Account 30-577

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
4715	Maint/ Repairs Unanticipated	$ 2,158	$ 947	$ 2,500	$ 2,415	$ 2,898	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 1,928	$ 2,511	$ 3,000	$ 1,022	$ 1,959	$ 3,000	$ -	$ 3,000
4730	Vehicle Safety Equipment	$ 331	$ -	$ 2,000	$ 1,359	$ 1,630	$ 500	$ -	$ 500
4750	Miscellaneous Expenses	$ 1,553	$ 68	$ 2,500	$ 236	$ 284	$ 500	$ -	$ 500
4825	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 44,941**	**$ 40,422**	**$ 73,030**	**$ 49,107**	**$ 63,041**	**$ 72,949**	**$ -**	**$ 72,949**
Supplies									
5300	Supplies	$ 5,568	$ 4,259	$ 6,000	$ 7,843	$ 9,412	$ 10,000	$ -	$ 10,000
5305	Supplies - Small Tools	$ -	$ -	$ -	$ -	$ -	$ 300	$ -	$ 300
5400	Fuel/Lubricants	$ 3,743	$ 3,723	$ 7,000	$ 7,099	$ 8,519	$ 12,000	$ -	$ 12,000
5430	Chemicals Chlorine Cylinders C/B & Pond 17 (25 cyl.) LV Effluent Disposal System Roundup, Weed Control, Fire Ant Control	$ 3,601	$ 3,364	$ 4,000	$ 3,545	$ 5,307	$ 7,000	$ -	$ 7,000
5450	Other Materials & Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5500	COVID 19 Expenses	$ 252	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 6,910	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 13,163**	**$ 18,256**	**$ 17,000**	**$ 18,488**	**$ 23,238**	**$ 29,300**	**$ -**	**$ 29,300**
Services									
6125	Testing Services Soil Analysis Lago, Bar-K, CB	$ 2,732	$ -	$ 3,000	$ -	$ -	$ 4,000	$ -	$ 4,000

EFFLUENT DISPOSAL
Account 30-577

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
6135	Contractual Services MCS / Electrical SCADA License Renewal	$ 6,205	$ 100	$ 8,000	$ 2,640	$ 3,169	$ 8,000	$ -	$ 8,000
6430	Bulk Water	$ 2,140	$ 249	$ -	$ -	$ -	$ -	$ -	$ -
6500	Miscellaneous Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 11,077**	**$ 349**	**$ 11,000**	**$ 2,640**	**$ 3,169**	**$ 12,000**	**$ -**	**$ 12,000**
Fixed Assets									
9720	Machinery & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9730	Office Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9760	Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 240,259**	**$ 226,474**	**$ 295,431**	**$ 221,275**	**$ 283,476**	**$ 314,986**	**$ -**	**$ 314,986**

BOOSTER PUMP STATIONS
Account 30-582

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustmer	$ 923	$ (138)	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 144	$ 252	$ 126	$ 9	$ 126	$ 126	$ -	$ 126
1020	Social Security / Medicare (7.65%)	$ 1,110	$ 1,449	$ 1,429	$ 1,243	$ 1,429	$ 1,782	$ -	$ 1,782
1030	TMRS	$ 1,203	$ 1,548	$ 1,561	$ 1,325	$ 1,561	$ 1,929	$ -	$ 1,929
1050	Health, Dental, & Life Insurance	$ 4,048	$ 4,357	$ 5,259	$ 4,349	$ 5,259	$ 5,259	$ -	$ 5,259
1060	Health Reimbursement Account	$ 307	$ 332	$ 327	$ 249	$ 327	$ 327	$ -	$ 327
1070	Workers Compensation	$ 47	$ 39	$ 65	$ 221	$ 221	$ 243	$ -	$ 243
1145	Longevity	$ 121	$ 18	$ 35	$ 69	$ 69	$ 52	$ -	$ 52
1146	Rewards Program	$ 202	$ 202	$ 202	$ 202	$ 202	$ 202	$ -	$ 202
1147	Work Boot Allowance	$ 90	$ 180	$ 90	$ 90	$ 90	$ 90	$ -	$ 90
1148	Cell Phone Stipend	$ 35	$ -	$ -	$ 277	$ 600	$ 300	$ -	$ 300
1149	In Lieu Of	$ -	$ 35	$ 17	$ 17	$ 17	$ 35	$ -	$ 35
1274	Overtime	$ 375	$ 1,858	$ 1,400	$ 1,160	$ 1,400	$ 1,400	$ -	$ 1,400
1405	COLA Pay Increase	$ -	$ -	$ 574	$ -	$ 574	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1560	Plant Operator Hayley Holt - 50%	$ 13,650	$ 16,289	$ 16,500	$ 14,208	$ 16,500	$ 20,800	$ -	$ 20,800
1591	Standby Time	$ 75	$ 413	$ 450	$ 188	$ 450	$ 450	$ -	$ 450
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BOOSTER PUMP STATIONS
Account 30-582

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
	Subtotal	**$ 22,330**	**$ 26,834**	**$ 28,036**	**$ 23,607**	**$ 28,825**	**$ 32,995**	**$ -**	**$ 32,995**
Operation & Maintenance									
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	$ 5,705	$ 5,779	$ 12,100	$ 6,591	$ 6,591	$ 77,250	$ -	$ 77,250
4110	Uniforms	$ 195	$ 77	$ 400	$ 66	$ 79	$ 400	$ -	$ 400
4200	Travel	$ -	$ -	$ 150	$ -	$ -	$ 150	$ -	$ 150
4300	Training / Education	$ 124	$ 82	$ 500	$ 470	$ 624	$ 500	$ -	$ 500
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4600	Telephone	$ -	$ -	$ 200	$ -	$ -	$ 200	$ -	$ 200
4650	Electricity	$ 26,918	$ 29,970	$ 42,000	$ 24,786	$ 33,850	$ 35,000	$ -	$ 35,000
4700	Maintenance/Repairs	$ 9,805	$ 13,081	$ 14,850	$ 12,045	$ 18,928	$ 25,000	$ -	$ 25,000
4715	Maint/ Repairs Unanticipated	$ 11,915	$ 8,194	$ 10,500	$ 7,346	$ 11,980	$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 93	$ 32	$ 750	$ 19	$ 54	$ 250	$ -	$ 250
4730	Vehicle Safety Equipment	$ 30	$ -	$ 2,000	$ -	$ -	$ 200	$ -	$ 200
4750	Miscellaneous Expense	$ 583	$ 138	$ 500	$ -	$ 126	$ 500	$ -	$ 500
4825	Information Technology	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 55,378**	**$ 57,352**	**$ 83,950**	**$ 51,322**	**$ 72,232**	**$ 139,450**	**$ -**	**$ 139,450**
Supplies									
5300	Supplies	$ 992	$ 256	$ 750	$ 553	$ 664	$ 500	$ -	$ 500
5305	Small tools	$ 636	$ 20	$ -	$ -	$ -	$ -	$ -	$ -
5400	Fuel/Lubricants	$ 1,555	$ 1,916	$ 2,000	$ 3,256	$ 3,907	$ 4,000	$ -	$ 4,000

BOOSTER PUMP STATIONS
Account 30-582

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
5430	Chemicals	$ 1,194	$ 1,633	$ 1,800	$ 370	$ 468		$ 1,800	$ -	$ 1,800
5500	COVID 19 Expenses	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
5700	Winter Storms	$ -	$ 3,632	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 4,377**	**$ 7,456**	**$ 4,550**	**$ 4,178**	**$ 5,039**		**$ 6,300**	**$ -**	**$ 6,300**
Services										
6130	Engineering & Planning Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
6135	Contractual Services	$ 2,825	$ 4,608	$ 3,000	$ -	$ -		$ 3,000	$ -	$ 3,000
6500	Miscellaneous Services Annual Cathodic Protection Inspection	$ 2,101	$ 900	$ 2,000	$ -	$ -		$ 2,000	$ -	$ 2,000
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 4,927**	**$ 5,508**	**$ 5,000**	**$ -**	**$ -**		**$ 5,000**	**$ -**	**$ 5,000**
Fixed Assets										
9720	Machinery & Equipment	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
9760	Vehicles 2023 Chevy 1500	$ -	$ -	$ -	$ -	$ -	$ 45,000	$ -	$ 45,000	$ 45,000
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ 45,000**	**$ 45,000**
	TOTAL	**$ 87,011**	**$ 97,150**	**$ 121,536**	**$ 79,107**	**$ 106,096**		**$ 183,744**	**$ 45,000**	**$ 228,744**

LIFT STATIONS
Account 30-584

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplementa Budget 2022-2023	Total Budget 2022-2023
Personnel & Benefits									
1000	Accrued Salary (Auditor Adjustment)	$ (375)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1010	State Unemployment Tax (TWC) (First $9,000. ea emp @ 2.8%)	$ 18	$ -	$ 126	$ -	$ 126	$ 126	$ -	$ 126
1020	Social Security / Medicare (7.65%)	$ 1,123	$ 1,435	$ 1,429	$ 1,213	$ 1,429	$ 1,782	$ -	$ 1,782
1030	TMRS	$ 1,218	$ 1,533	$ 1,561	$ 1,293	$ 1,561	$ 1,929	$ -	$ 1,929
1050	Health, Dental, & Life Insurance	$ 4,029	$ 4,357	$ 5,259	$ 4,349	$ 5,259	$ 5,259	$ -	$ 5,259
1060	Health Reimbursement Account	$ 307	$ 332	$ 327	$ 249	$ 327	$ 327	$ -	$ 327
1070	Workers Compensation	$ 47	$ 39	$ 65	$ 221	$ 221	$ 243	$ -	$ 243
1145	Longevity	$ 121	$ 17	$ 35	$ -	$ -	$ 52	$ -	$ 52
1146	Rewards Program	$ 202	$ 202	$ 202	$ 202	$ 202	$ 202	$ -	$ 202
1147	Work Boot Allowance	$ 270	$ -	$ 90	$ 90	$ 90	$ 90	$ -	$ 90
1148	Cell Phone Stipend	$ 35	$ -	$ -	$ 115	$ 150	$ 300	$ -	$ 300
1149	In Lieu Of	$ -	$ 35	$ 17	$ 17	$ 17	$ 35	$ -	$ 35
1274	Overtime	$ 375	$ 1,858	$ 1,400	$ 1,160	$ 1,400	$ 1,400	$ -	$ 1,400
1405	COLA Pay Increase	$ -	$ -	$ 574	$ -	$ 574	$ -	$ -	$ -
1500	Pay Plan Increases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1560	Plant Operator Hayley Holt - 50%	$ 13,650	$ 16,290	$ 16,500	$ 14,208	$ 16,500	$ 20,800	$ -	$ 20,800
1591	Standby Time	$ 75	$ 413	$ 450	$ 188	$ 450	$ 450	$ -	$ 450

LIFT STATIONS
Account 30-584

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022		Base Budget 2022-2023	Supplementa Budget 2022-2023	Total Budget 2022-2023
1600	Merit Increase	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 21,096**	**$ 26,511**	**$ 28,036**	**$ 23,306**	**$ 28,306**		**$ 32,995**	**$ -**	**$ 32,995**
Operation & Maintenance										
4000	Liability/Property Insurance Vehicle Liability/Auto Physical Damage	$ 1,224	$ 1,196	$ 12,100	$ 1,398	$ 1,398		$ 1,538	$ -	$ 1,538
4110	Uniforms	$ 721	$ 397	$ 590	$ 86	$ 104		$ 590	$ -	$ 590
4200	Travel	$ -	$ -	$ 150	$ -	$ -		$ 500	$ -	$ 500
4300	Training / Education	$ 50	$ 407	$ 500	$ -	$ -		$ 1,000	$ -	$ 1,000
4570	Rental/Lease	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
4600	Telephone	$ 69	$ 256	$ 200	$ 217	$ 289		$ 300	$ -	$ 300
4650	Electricity	$ 24,339	$ 26,281	$ 36,000	$ 22,473	$ 30,102		$ 36,000	$ -	$ 36,000
4700	Maintenance/Repairs Lift Station Scada Maintenance	$ 11,949	$ 24,003	$ 33,000	$ 17,575	$ 22,278	$ 50,000	$ 70,000	$ 50,000	$ 120,000
4715	Maint/ Repairs Unanticipated	$ 10,474	$ 54,212	$ 47,000	$ 62,087	$ 74,504		$ -	$ -	$ -
4725	Vehicle Maintenance & Repair	$ 13	$ 32	$ 500	$ 568	$ 672		$ 500	$ -	$ 500
4730	Vehicle Safety Equipment	$ 632	$ 95	$ -	$ -	$ -		$ -	$ -	$ -
4750	Miscellaneous Expense	$ 35	$ 16	$ 350	$ 33	$ 39		$ 350	$ -	$ 350
4825	Information Technology	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Subtotal	**$ 49,506**	**$ 106,896**	**$ 130,390**	**$ 104,437**	**$ 129,386**		**$ 110,778**	**$ 50,000**	**$ 160,778**

LIFT STATIONS
Account 30-584

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplementa Budget 2022-2023	Total Budget 2022-2023
Supplies									
5300	Supplies	$ 1,129	$ 1,138	$ 1,000	$ 533	$ 639	$ 1,000	$ -	$ 1,000
5305	Small tools	$ 86	$ 74	$ 150	$ -	$ -	$ 150	$ -	$ 150
5400	Fuel/Lubricants	$ 2,279	$ 3,543	$ 2,300	$ 6,113	$ 7,336	$ 3,800	$ -	$ 3,800
5430	Chemicals	$ 10,855	$ 12,119	$ 15,000	$ 14,143	$ 16,971	$ 10,000	$ -	$ 10,000
5500	COVID 19 Expenses	**$ -**	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5700	Winter Storms	$ -	$ 3,127	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 14,349**	**$ 20,002**	**$ 18,450**	**$ 20,789**	**$ 24,946**	**$ 14,950**	**$ -**	**$ 14,950**
Services									
6130	Engineering & Planning Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6135	Contractual Services	$ 6,303	$ 10,223	$ 37,000	$ 9,845	$ 16,224	$ 37,000	$ -	$ 37,000
6500	Miscellaneous Services Lift station cleanings	$ 1,061	$ 26	$ 10,000	$ -	$ -	$ 10,000	$ -	$ 10,000
6540	Maintenance Agreements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 7,364**	**$ 10,249**	**$ 47,000**	**$ 9,845**	**$ 16,224**	**$ 47,000**	**$ -**	**$ 47,000**
Fixed Assets									
9720	Machinery & Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9760	Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL	**$ 92,315**	**$ 163,658**	**$ 223,876**	**$ 158,377**	**$ 198,862**	**$ 205,723**	**$ 50,000**	**$ 255,723**

UTILITY FUND TO OTHER FUND TRANSFERS
Account 30-586

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
9768	Transfer Utility Fund to CIP	$ 22,111	$ 2,639,167	$ 312,000	$ 217,000	$ 312,000	$ -	$ -	$ -
TOTAL		**$ 22,111**	**$ 2,639,167**	**$ 312,000**	**$ 217,000**	**$ 312,000**	**$ -**	**$ -**	**$ -**

HOTEL OCCUPANCY TAX FUND
Fund 11

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimate 2021-2022		Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Revenues										
411-1230	Hotel Occupancy Tax	$ 136,985	$ 208,938	$ 200,000	$ 160,795	$ 275,978		$ 303,576	$ -	$ 303,576
411-1410	Bed Tax Interest Income	$ 6,113	$ 586	$ 600	$ 1,967	$ 5,336		$ 5,870	$ -	$ 5,870
411-1810	Other Revenue	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
411-9100	Transfer from Bed Tax Reserves	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
411-9770	Transfers - Due To/From	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Total Revenue	**$ 143,098**	**$ 209,524**	**$ 200,600**	**$ 162,762**	**$ 281,314**		**$ 309,445**	**$ -**	**$ 309,445**
Expenditures										
511-5100	Books, Publications, Films	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
511-6100	Professional Services	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
511-8610	Chamber of Commerce	$ 36,000	$ 48,000	$ 48,000	$ 36,000	$ 48,000		$ 48,000	$ -	$ 48,000
511-8620	Tourism Promotion	$ 17,009	$ -	$ 100,500	$ 23,593	$ 24,000		$ 30,000	$ 100,000	$ 130,000
	Song Bird Festival $6,000						$ 6,000			
	Electronic Information Sign $100,000						$ 100,000			
	Lago Fest $24,000						$ 24,000			
511-9750	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Total Expense	**$ 53,009**	**$ 48,000**	**$ 148,500**	**$ 59,593**	**$ 72,000**		**$ 78,000**	**$ 100,000**	**$ 178,000**
	Net Total	**$ 90,089**	**$ 161,524**	**$ 52,100**	**$ 103,170**	**$ 209,314**		**$ 231,445**	**$ (100,000)**	**$ 131,445**

IMPACT FEE FUND
Fund 42

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Revenues									
450-1410	Interest on Investment	$ 49,543	$ 6,193	$ 6,000	$ 42,596	$ 50,000	$ 55,000	$ -	$ 55,000
460-4350	Water Impact Fees	$ 1,059,000	$ 1,132,230	$ 1,000,000	$ 1,096,284	$ 1,370,355	$ 1,507,391	$ -	$ 1,507,391
470-4350	Wastewater Impact Fees	$ 793,125	$ 883,725	$ 800,000	$ 813,045	$ 1,016,306	$ 1,117,937	$ -	$ 1,117,937
460-9100	Water Impact Fee Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
470-9100	Wastewater Impact Fee Re:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenue	**$ 1,901,668**	**$ 2,022,148**	**$ 1,806,000**	**$ 1,951,925**	**$ 2,436,661**	**$ 2,680,327**	**$ -**	**$ 2,680,327**
Expenditures									
42-560-5000	Trans Water Impact Fee/CI	$ 185,000	$ 50,000	$ 1,686,500	$ 1,686,500	$ 1,686,500	$ -	$ -	$ -
42-560-5025	Trans Water Impact Fee Int	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42-570-5100	Trans WasteWater Impact I	$ 185,000	$ 50,000	$ 9,500	$ 9,500	$ 9,500	$ -	$ -	$ -
42-570-5125	Trans WasteWater Impact I	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42-510-6500	Transfer to Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42-560-4765	Rebate-LVISD Water Tank	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	$ -	$ 80,000
42-560-6545	Water Impact Fee Refund	$ -	$ -	$ -	$ 531,663	$ 531,663	$ -	$ -	$ -
42-570-6545	Sewer Impact Fee Refund	$ -	$ -	$ -	$ 568,158	$ 568,158	$ -	$ -	$ -
30-560-6545	Water Impact Fee Refund	$ 24,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-570-6130	Engineering Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-570-6500	Misc Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

IMPACT FEE FUND
Fund 42

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
30-570-6545	Sewer Impact Fee Refund	$ 16,920	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expense	**$ 490,920**	**$ 180,000**	**$ 1,776,000**	**$ 2,875,820**	**$ 2,875,820**	**$ 80,000**	**$ -**	**$ 80,000**
	Net Total	**$ 1,410,748**	**$ 1,842,148**	**$ 30,000**	**$ (923,895)**	**$ (439,159)**	**$ 2,600,327**	**$ -**	**$ 2,600,327**

PARK FUND
Fund 43

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Revenues									
460-1410	Investment Intrest	$ 7,206	$ 603	$ 500	$ 1,631	$ 2,039	$ 2,243	$ -	$ 2,243
460-4350	Park Land Revenue	$ -	$ 39,900	$ -	$ -	$ -	$ -	$ -	$ -
460-9000	Transfer/Reserves	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-9700	Transfers - Due to Due From	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenue	**$ 7,206**	**$ 40,503**	**$ 500**	**$ 1,631**	**$ 2,039**	**$ 2,243**	**$ -**	**$ 2,243**
Expenditures									
560-4750	Misc Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
560-6500	Misc Sevices	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
560-9500	Park Fund Transfer to CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Expense	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Net Total	**$ 7,206**	**$ 40,503**	**$ 500**	**$ 1,631**	**$ 2,039**	**$ 2,243**	**$ -**	**$ 2,243**

DEBT SERVICE REVENUE/EXPENDITURES
Fund 50

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimate 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Revenue									
485-1110	Ad Valorem Taxes	$ 2,750,006	$ 2,745,182	$ 2,676,469	$ 2,682,822	$ 2,676,469	$ 2,679,358	$ -	$ 2,679,358
480-1410	Accumulated Interest	$ 8,268	$ 718	$ 8,162	$ 2,437	$ 3,046	$ 3,351	$ -	$ 3,351
	Transfer from Debt Service Interest /	$ -	$ -	$ -	$ -	$ 1,116	$ 4,649	$ -	$ 4,649
485-1111	Ad Valorem Penalties & Interest	$ -	$ 55,328	$ -	$ -	$ -	$ -	$ -	$ -
485-1500	Bond Funding Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-9108	Transfer from Golf Course Fund		$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-9109	Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Water Impact Fees								
	Wastewater Impact Fees								
	TOTAL REVENUE	**$ 2,758,274**	**$ 2,801,228**	**$ 2,684,631**	**$ 2,685,259**	**$ 2,680,631**	**$ 2,687,358**	**$ -**	**$ 2,687,358**
Expenses									
585-4575	Bank Charges	$ 2,590	$ 2,590	$ 8,000	$ 2,150	$ 4,000	$ 8,000	$ -	$ 8,000
585-7911	Refunding Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
585-7916	Premium	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
585-8505	Bond Issue Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
585-8949	Payment To Escrow Agent	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
585-9900	Payment to Escrow Agent	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
585-9770	Transfers - Due to Due From	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

DEBT SERVICE REVENUE/EXPENDITURES
Fund 50

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimate 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
Principal Payments									
585-9814	2006 Certificate of Obligation	$ 350,000	$ 365,000	$ 380,000	$ 380,000	$ 380,000	$ 395,000	$ -	$ 395,000
585-9816	2008 Certificate of Obligation	$ 102,000	$ 106,000	$ 111,000	$ 111,000	$ 111,000	$ 115,000	$ -	$ 115,000
585-9822	2011 Refunding General Bond	$ 575,000	$ 595,000	$ 450,000	$ 450,000	$ 450,000	$ 465,000	$ -	$ 465,000
585-9824	2014 Certificate of Obligation	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ -	$ 30,000
585-9826	2015 Refunding General Bond	$ 100,000	$ 100,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ -	$ 40,000
585-9832	2016A Refunding Tax Note	$ 15,000	$ 20,000	$ 100,000	$ 100,000	$ 100,000	$ 105,000	$ -	$ 105,000
585-9834	2016B Refunding Tax Note	$ 35,000	$ 35,000	$ 175,000	$ 175,000	$ 175,000	$ 180,000	$ -	$ 180,000
585-9836	2017 Certificate of Obligation	$ 235,000	$ 240,000	$ 245,000	$ 245,000	$ 245,000	$ 255,000	$ -	$ 255,000
Interest Payments									
585-9815	2006 Certificate of Obligation	$ 127,824	$ 113,059	$ 97,675	$ 52,761	$ 97,675	$ 81,671	$ -	$ 81,671
585-9817	2008 Certificate of Obligation	$ 39,784	$ 35,759	$ 31,560	$ 16,854	$ 31,560	$ 27,187	$ -	$ 27,187
585-9823	2011 Refunding General Bond	$ 53,925	$ 36,375	$ 20,700	$ 13,725	$ 20,700	$ 6,975	$ -	$ 6,975
585-9825	2014 Certificate of Obligation	$ 303,925	$ 303,175	$ 302,275	$ 151,363	$ 302,275	$ 301,375	$ -	$ 301,375
585-9827	2015 Refunding General Bond	$ 270,600	$ 266,600	$ 263,800	$ 132,300	$ 263,800	$ 262,200	$ -	$ 262,200
585-9833	2016A Refunding Tax Note	$ 65,300	$ 64,950	$ 63,250	$ 32,375	$ 63,250	$ 60,175	$ -	$ 60,175
585-9835	2016B Refunding Tax Note	$ 124,903	$ 124,256	$ 122,009	$ 61,957	$ 122,009	$ 117,913	$ -	$ 117,913

DEBT SERVICE REVENUE/EXPENDITURES
Fund 50

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimate 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Total Budget 2022-2023
585-9837	2017 Certificate of Obligation	$ 258,763	$ 251,637	$ 244,363	$ 124,019	$ 244,363	$ 236,863	$ -	$ 236,863
	TOTAL EXPENSE	**$ 2,689,613**	**$ 2,689,400**	**$ 2,684,631**	**$ 2,118,503**	**$ 2,680,631**	**$ 2,687,358**	**$ -**	**$ 2,687,358**
	NET TOTAL	**$ 68,661**	**$ 111,827**	**$ -**	**$ 566,756**	**$ (0)**	**$ -**	**$ -**	**$ -**

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
9/30/2023		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	**2,407,828.75**	**851,525.50**	**0.00**	**471,975.00**	**10,142,912.50**	**8,540,300.00**	**0.00**	**0.00**	**2,160,875.00**	**4,571,408.39**	**9,840,393.75**	**38,987,218.89**
	(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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	138,871.25	2,175,000.00	93,957.50	2,407,828.75

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	53,115.75	760,000.00	38,409.75	851,525.50

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2023	6,975.00	465,000.00	0.00	471,975.00
	6,975.00	465,000.00	0.00	471,975.00

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	1,419,412.50	7,455,000.00	1,268,500.00	10,142,912.50

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	1,048,400.00	6,575,000.00	916,900.00	8,540,300.00

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	273,375.00	1,645,000.00	242,500.00	2,160,875.00

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	530,729.46	3,570,000.00	470,678.93	4,571,408.39

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, 2023

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
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
	1,640,368.75	6,680,000.00	1,520,025.00	9,840,393.75

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Base Budget 2022-2023
Revenue									
480-7916	Premium/Discount Bond Issue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-7950	Various Accrued Interest	$ 52,313	$ 3,011	$ -	$ 8,545	$ 9,500	$ -	$ -	$ -
480-7105	Grants (Moved to Utility Fund)	$ 78,566	$ -	$ 1,800,000	$ -	$ -	$ -	$ -	$ -
480-7920	Trans Water Impact Fees (Moved to Utility Fund)	$ -	$ 50,000	$ 1,686,500	$ 9,500	$ 9,500	$ -	$ -	$ -
480-7925	Trans Water Impact Fees Interest	$ 370,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-7930	Trans WasteWater Impact Fees (Moved to Utility Fund)	$ -	$ 50,000	$ 9,500	$ 9,500	$ 9,500	$ -	$ -	$ -
480-7935	Trans WasteWater Impact Fees Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	New Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Existing Investors'/Bond Funds	$ -	$ -	$ 761,021	$ 19,611	$ 188,000	$ 550,000	$ -	$ 550,000
	Existing CIP Project Funds	$ -	$ -	$ 2,616,096	$1,141,433	$1,200,802	$ 268,000	$ -	$ 268,000
480-9000	Transfer in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-9100	Trans/General Fund to CIP	$ 3,755,164	$ 1,943,167	$ 2,644,735	$ 407,000	$ 407,000	$ -	$ 948,000	$ 948,000
480-9200	Trans/Utility Fund to CIP	$ 22,111	$ 2,639,167	$ 95,000	$ 217,000	$ 217,000	$ -	$ -	$ -
480-9300	Trans/Park Fund to CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL REVENUE	**$ 4,278,154**	**$ 4,685,345**	**$ 9,612,852**	**$1,812,589**	**$2,041,302**	**$ 818,000**	**$ 948,000**	**$ 1,766,000**
Expenses									
~~580-8216~~	~~Water/Wastewater Impact Fee Study~~	$ -	$ -	$ 39,000	$ 35,026	$ 35,026	$ -	$ -	$ -

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Base Budget 2022-2023
	Complete								
~~580-8228~~	~~WWTP Improvements~~ Complete-Seek Council Approval to Reallocate Funds to New CIP: Cedar Breaks Effluent Pond Filter Upgrade to Type 1	$ 2,269,301	$ 373,729	$ 543,521	$ 8,500	$ 25,000	$ -	$ -	$ -
~~580-8238~~	~~Lift Station Scada Improvements~~ Complete - Moved to Lift Station Budget M&O	$ 59,308	$ 76,500	$ 217,500	$ 11,111	$ 163,000	$ -	$ -	$ -
~~580-8242~~	~~*Water Master Plan #1 Recommendations-Part 1~~ Complete	$ 355	$ 18,535	$ -	$ -	$ -	$ -	$ -	$ -
580-8243	Lago Vista Park Project	$ 1,514,182	$ 173,258	$ 407,000	$ 156,505	$ 407,000	$ -	$ 948,000	$ 948,000
~~580-8247~~	~~Town Center Development~~ Moved to 10-511-9750 Non-Departmental	$ 7,130	$ 5,547	$ 1,000,000	$ -	$ -	$ -	$ -	$ -
~~580-8251~~	~~Continuing Street Maintenance~~ Moved to 10-530-9750 - Street Department	$ 1,693,476	$ 1,267,629	$ 1,977,000	$ -	$ -	$ -	$ -	$ -
~~580-8257~~	~~Leak Detection Survey~~ Complete - Moved to Water Services Budget M&O	$ -	$ -	$ 95,000	$ -	$ -	$ -	$ -	$ -
~~580-8259~~	~~Golf Course Reconstruction~~ Complete	$ 187,500	$ 232,845	$ -	$ -	$ -	$ -	$ -	$ -
~~580-8260~~	~~Underground Utilities~~ Not Started - Move to Fund 10 if Reactivated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
~~580-8262~~	~~WTP3 Maintenance Building~~ Complete	$ -	$ 40,320	$ -	$ -	$ -	$ -	$ -	$ -
~~580-8263~~	~~Water System Balance Project~~	$ -	$ 60,569	$ 250,000	$ 3,250	$ 3,250	$ -	$ -	$ -
~~580-8263~~	~~WTP #3 Sludge Pond~~ No Longer a Priority	$ -	$ -	$ 302,000	$ -	$ -	$ -	$ -	$ -
580-8264	WTP #3 Generator	$ -	$ 27,435	$ 129,148	$ 200,033	$ 199,888	$ 173,000	$ -	$ 173,000
580-8265	Wastewater System Master Plan	$ -	$ 10,914	$ 189,200	$ 8,486	$ 68,000	$ 95,000	$ -	$ 95,000

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/20	Yr End Actual 09/30/21	Adopted Budget 2021-2022	YTD Totals 6/30/2022 2021-2022	Year End Estimates 2021-2022	Base Budget 2022-2023	Supplemental Budget 2022-2023	Base Budget 2022-2023
580-8266	~~Meter System AMI Install~~ Complete	$ -	$ 640,989	$ 961,483	$ 894,638	$ 894,638	$ -	$ -	$ -
	Projects Started FYE 2022 ~~PW Operations - Green Center/Alfalfa Project~~ 2021-22 Moved to 30-559-6100 PW Admin 2022-23 Moved to 10-531-6100 Solid Waste 2023-24 Moved to 10-531-9750 Solid Waste	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -
	~~Waterline Bar-K to Bronco~~ Moved to 30-560-9750 Water Services	$ -	$ -	$ 872,000	$ -	$ -	$ -	$ -	$ -
	~~WTP Expansion TBD~~ Moved to 30-565-9750 WTP #1	$ -	$ -	$ 805,000	$ -	$ -	$ -	$ -	$ -
	Proposed Projects FYE 2023	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-530-9750	Continuing Street Rehab - $2,500,000								
10-531-6100	PW Operations - 2022-2023 Green Center $150,000								
10-530-9750	(PW Operations - 2023-2024 Green Center $TBD)								
30-560-9750	Waterline: Bar-K to Bronco $556,000								
30-565-9750	WTP Expansion TBD-Water Model $180,000								
	Cedar Breaks Effluent Pond Filter Upgrade to Type 1 $550,000	$ -	$ -	$ -	$ -	$ -	$ 550,000	$ -	$ 550,000
580-8911	Audit Entry -Trans Out - Due To/From	$ 844,834	$ -	$ -	$ -	$ -	$ -	$ -	$ -
580-9000	Transfers-Due to Due From	$ -	$ 156,556	$ -	$ -	$ -	$ -	$ -	$ -
580-9010	Debt Issuance Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL EXPENSE	**$ 6,576,085**	**$ 3,084,825**	**$ 7,812,852**	**$ 1,317,549**	**$ 1,795,802**	**$ 818,000**	**$ 948,000**	**$ 1,766,000**
	Net Total CIP	**$ (2,297,931)**	**$ 1,600,521**	**$ 1,800,000**	**$ 495,040**	**$ 245,500**	**$ -**	**$ -**	**$ -**

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

Project Number	Project Description	22-23	23-24	24-25	25-26	26-27	FY 22-27 CIP Total
GENERAL GOVERNMENT							
G-1	PW Operations	150,000	1,525,000	-	-	-	1,675,000
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	**150,000**	**1,525,000**	**-**	**-**	**-**	**1,675,000**
PARKS							
PK-1	Sunset Park	948,000	-	-	-	-	948,000
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	**948,000**	**-**	**-**	**-**	**-**	**948,000**
STREETS							
ST-1	Street Rehab	2,500,000	2,000,000	1,500,000	1,875,000	1,500,000	9,375,000
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	**2,500,000**	**2,000,000**	**1,500,000**	**1,875,000**	**1,500,000**	**9,375,000**

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

Project Number	Project Description	22-23	23-24	24-25	25-26	26-27	FY 22-27 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	556,000	-	-	-	-	556,000
	Working Water Model / Water Master Plan	180,000	-	-	-	-	180,000
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	-	-			-	-
WW-20	WW Master Plan/ WW Model	95,000					95,000
	WW Cedar Park Effluent Upgrade to Type 1 Filter	550,000					550,000
	TOTAL UTILITES	**1,381,000**	**4,520,000**	**4,000,000**	**-**	**-**	**9,901,000**
	TOTAL CAPITAL IMPROVEMENT PLAN	**$ 4,979,000**	**$ 8,045,000**	**$ 5,500,000**	**$ 1,875,000**	**$ 1,500,000**	**$ 21,899,000**
FUNDING							
	General Fund Revenue	$ 150,000	$ -	$ -	$ -	$ -	150,000
	General Fund Reserve	$ 3,448,000	$ 3,525,000	$ 1,500,000	$ 1,875,000	$ 1,500,000	11,848,000
	Uitility Fund Reserve	$ -	$ -	$ -	$ -	$ -	-
	Water Impact Fee	$ -	$ 4,520,000	$ 4,000,000	$ 625,000		9,145,000
	Sewer Impact Fee	$ -	$ -	$ -	$ -	$ -	-
	Already Funded in Prior Year	$ 831,000	$ -	$ -	$ -	$ -	831,000
	New CO	$ -	$ -	$ -	$ -	$ -	-
	Previous CO	$ 550,000	$ -	$ -	$ -	$ -	550,000
	Grants Not Awarded	$ -	$ -	$ -	$ -	$ -	-

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

Project Number	Project Description	22-23	23-24	24-25	25-26	26-27	FY 22-27 CIP Total
Awarded Grants		$ 468,000	$ -	$ -	$ -	$ -	468,000
Other		$ -	$ -	$ -	$ -	$ -	-
TOTAL FUNDING		**$ 5,447,000**	**$ 8,045,000**	**$ 5,500,000**	**$ 2,500,000**	**$ 1,500,000**	**$ 22,992,000**

FY 2023-27 CAPITAL IMPROVEMENT PLAN
STREETS

ST-1 Street Rehab

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 2,500,000	$ 2,000,000	$ 1,500,000	$ 1,875,000	$ 1,500,000	$ 9,375,000
Total Expenses	$ 2,500,000	$ 2,000,000	$ 1,500,000	$ 1,875,000	$ 1,500,000	$ 9,375,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
New CO	$ 2,500,000	$ 2,000,000	$ 1,500,000	$ 1,875,000	$ 1,500,000	$ 9,375,000
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 2,500,000	$ 2,000,000	$ 1,500,000	$ 1,875,000	$ 1,500,000	$ 9,375,000

Operating Impact	22-23	23-24	24-25	25-26	26-27	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
$9,375,000

Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Expansion
Managing Department	Public Works

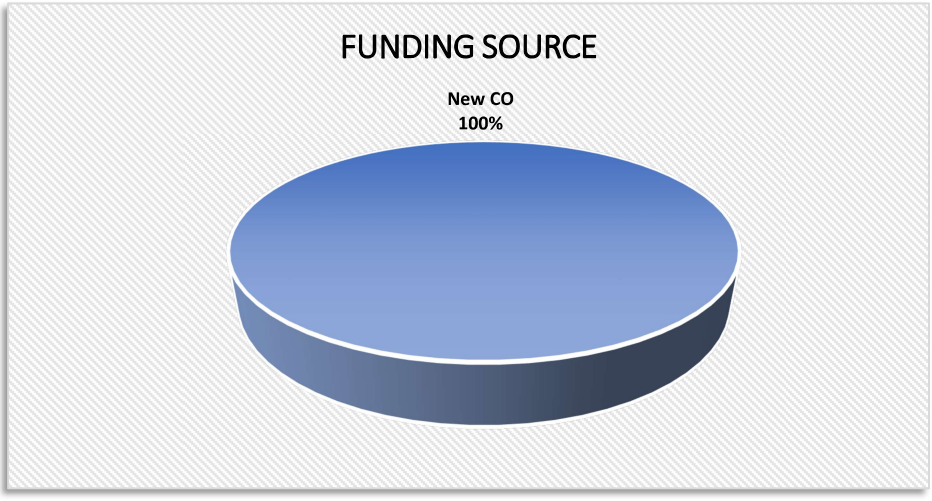
Project Details

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 milling, overlaying and striping the streets identified in the paving master plan. City staff will do simple crack seal, base prep work, and small paving jobs. Contractors will be utilized for the larger jobs. There are 46 streets identified for FY 2023. Given current market conditions, there is a chance not all 46 streets will be rehabilitated.

Operating Budget Impact/Other:

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.



FY 2023-27 CAPITAL IMPROVEMENT PLAN
PARKS

PK-1 Sunset Park

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Amenities	$ -	$ -	$ -	$ -	$ -	$ -
Construction	$ 848,000	$ -	$ -	$ -	$ -	$ 848,000
Total Expenses	$ 948,000	$ -	$ -	$ -	$ -	$ 948,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
General Fund Reserve	$ 480,000	$ -	$ -	$ -	$ -	$ 480,000
Awarded Grants	$ 468,000	$ -	$ -	$ -	$ -	$ 468,000
Total Funding	$ 948,000	$ -	$ -	$ -	$ -	$ 948,000

Operating Impact	22-23	23-24	24-25	25-26	26-27	Total
Supplies & Services	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Cost
$948,000

Status, Priority, Justification and Project Management	
Project Status	New
Priority	Medium
Justification	Expansion
Managing Department	Parks

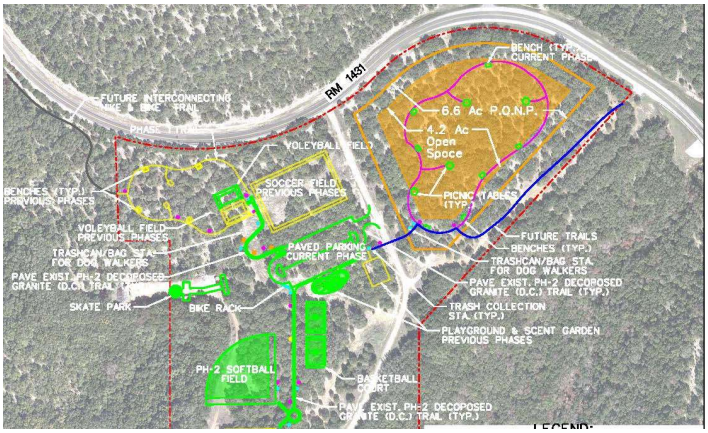
Project Details

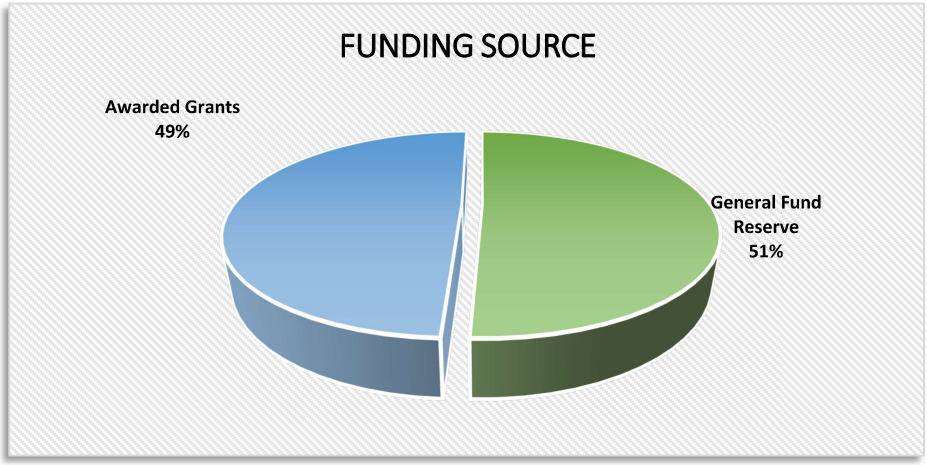
The project was initiated in 2017 with a Texas Parks and Wildlife Department (TPWD) grant and awarded the first of two $500K grants from TPWD. The first grant allowed for reimbursment of the land purchase and prep work for the site. The second TPWD grant began in 2019 and includes several park amenitites.

FY23 has programmed $350,000 for the construction of an eastern access roadway to 1431. The Engineer's OPC, came in at roughly $335,000 to construct the access drive. There is $100,000 in professional services for design and inspection services. The other park items such as voleyball, skate, bank shot, solar lighting are a requirement of the grant to meet the terms, and using the estimate from FY-22, we have programmed $498,000 into the budget. It is estimated that $480,000 from the General Fund will need to be obligated to complete this project.

Operating Budget Impact/Other:

Funding for other improvement will depend on Travis County Parks participation. Cobb & Fendley's services are being used to design and inpsect the contstruction.





FY 2023-27 CAPITAL IMPROVEMENT PLAN
GENERAL GOVERNMENT

G-1 PW Operations

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ 150,000	$ 25,000	$ -	$ -	$ -	$ 175,000
Construction	$ -	$ 1,500,000	$ -	$ -	$ -	$ 1,500,000
Total Expenses	$ 150,000	$ 1,525,000	$ -	$ -	$ -	$ 1,675,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
General Fund Revenue	$ 150,000	$ 1,525,000	$ -	$ -	$ -	$ 1,675,000
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 150,000	$ 1,525,000	$ -	$ -	$ -	$ 1,675,000

Operating Impact	22-23	23-24	24-25	25-26	26-27	Total
Supplies & Services	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Cost
$1,675,000

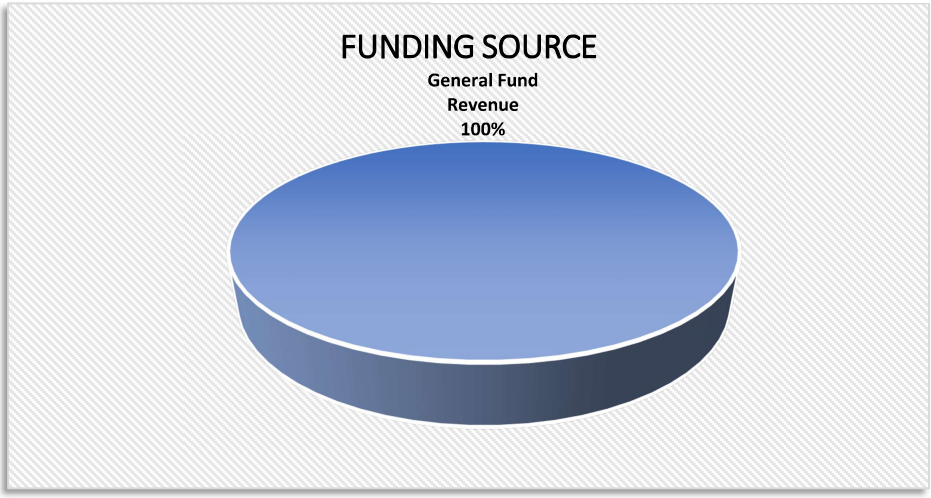
Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Expansion
Managing Department	Public Works

Project Details

The City will be utilizing the Alfalfa Propery as the new Green Center, as well as a lay down/storage area for the Public Works Equipment. This will require an engineered site design for ingress/egress, grading & drainage, and utilities. The $150,000 programmed for FY-23 is for the engineering design. The $1,500,000 programmed for FY-24 is an arbitrary number used as a place holder. This value will change depending on the full scope provided to the design team.

Operating Budget Impact/Other:

This project will be designed by a design professional, and put out for competitive bid.



FY 2023-27 CAPITAL IMPROVEMENT PLAN
UTILITIES

WT-9 Waterline Bar-K to Bronco

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ 56,000	$ -	$ -	$ -	$ -	$ 56,000
Construction	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
Total Expenses	$ 556,000	$ -	$ -	$ -	$ -	$ 556,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
Funded in 2021-2022 Budget	$ 556,000	$ -	$ -	$ -	$ -	$ 556,000
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 556,000	$ -	$ -	$ -	$ -	$ 556,000

Operating Impact	22-23	23-24	24-25	25-26	26-27	Total
None	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Cost
$556,000

Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Expansion
Managing Department	Public Works

Operating Budget Impact/Other:

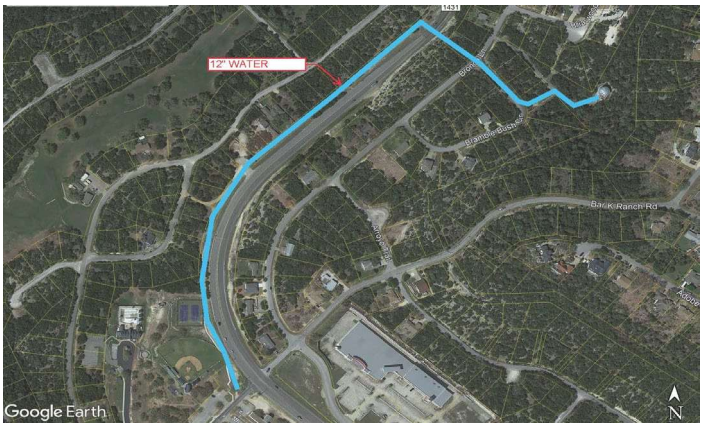
Cobb & Fendley is the design team on this project. We will be utilizing their construction inspection services for this poject as well.

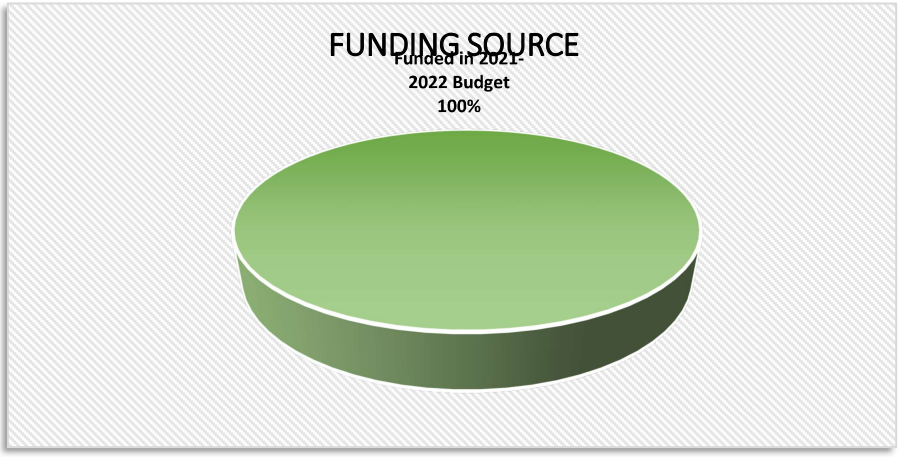
Project Details

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.

The Engineer's OPC is roughly $430,000 which is well below the amount of $806,000 stated in the FY-22 CIP. We budgeted $500,000 to account for price increases and unforeseen issues that arise during the construction process.





FY 2023-27 CAPITAL IMPROVEMENT PLAN
UTILITIES

Working Water Model / Water Master Plan

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
Construction	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenses	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
Funded in 2021-2022 Budget	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 180,000	$ -	$ -	$ -	$ -	$ 180,000

Operating Impact	22-23	23-24	24-25	25-26	26-27	Total
None	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Cost	Operating Budget Impact/Other:
$180,000	

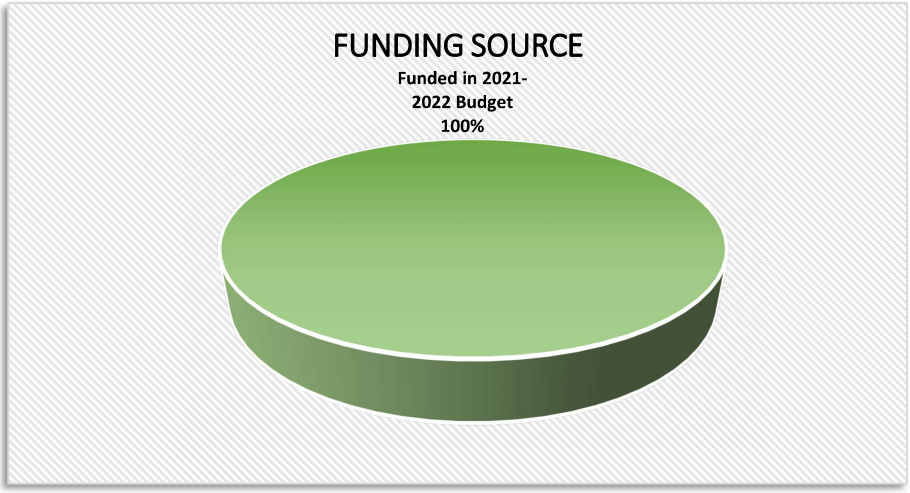
Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Efficient Operations
Managing Department	Public Works

Project Details

The City has not had a working water model done on its system. This tool will provide the City the capability of continuously updating the model with upgrades to the system. It will also give the City the capability of having a new development's projected demand plugged into the model to see if we have the capacity to serve them. If we do not have the capacity, it will let the City know which upgrades to make to the system.

This will also double as a water master plan which will outline our CIP Projects in the future.

This project was originally the WTP Analysis for $800K that was approved for FY22. Some of those funds will be utilized this year to start the water model, with the remainder being spent in FY23.



FY 2023-27 CAPITAL IMPROVEMENT PLAN
UTILITIES

WW-20 Wastewater Master Plan / Wastewater Model

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000
Construction	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenses	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
Funded in 2021-2022 Budget	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 95,000	$ -	$ -	$ -	$ -	$ 95,000

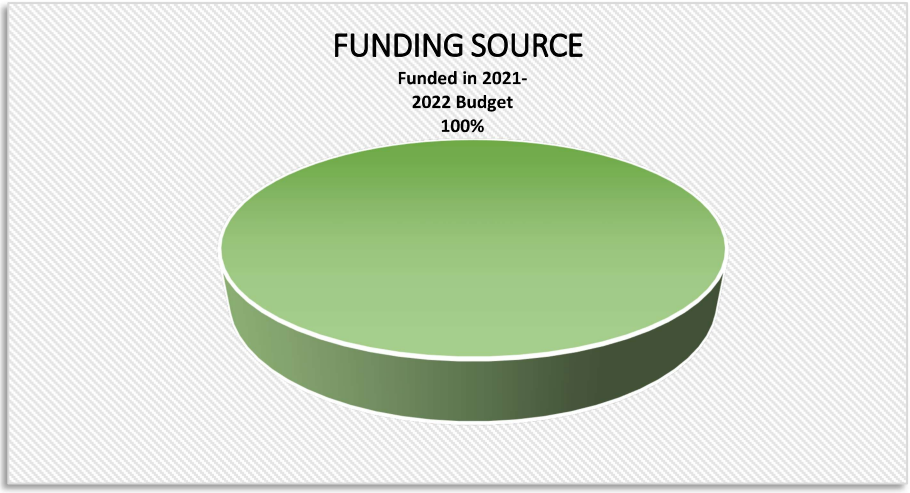
Operating Impact	22-23	23-24	24-25	25-26	26-27	Total
None	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

Total Project Cost	Operating Budget Impact/Other:
$95,000	

Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Efficient Operations
Managing Department	Public Works

Project Details

It is anticipated the WW Master Plan / WW Model will not be completed until January 2023. It is estimated that only half of the funds allocated for FY22 will be spent this year, and the other half will need to be allocated for FY23.



FY 2023-27 CAPITAL IMPROVEMENT PLAN
UTILITIES

Cedar Breaks Effluent Pond Filter Upgrade to Type 1

Expenses	22-23	23-24	24-25	25-26	26-27	Total
Professional Services	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
Construction	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
Total Expenses	$ 550,000	$ -	$ -	$ -	$ -	$ 550,000

Funding Source	22-23	23-24	24-25	25-26	26-27	Total
Previous CO	$ 550,000	$ -	$ -	$ -	$ -	$ 550,000
Other	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding	$ 550,000	$ -	$ -	$ -	$ -	$ 550,000

Operating Impact	22-23	23-24	24-25	25-26	26-27	Total
None	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -

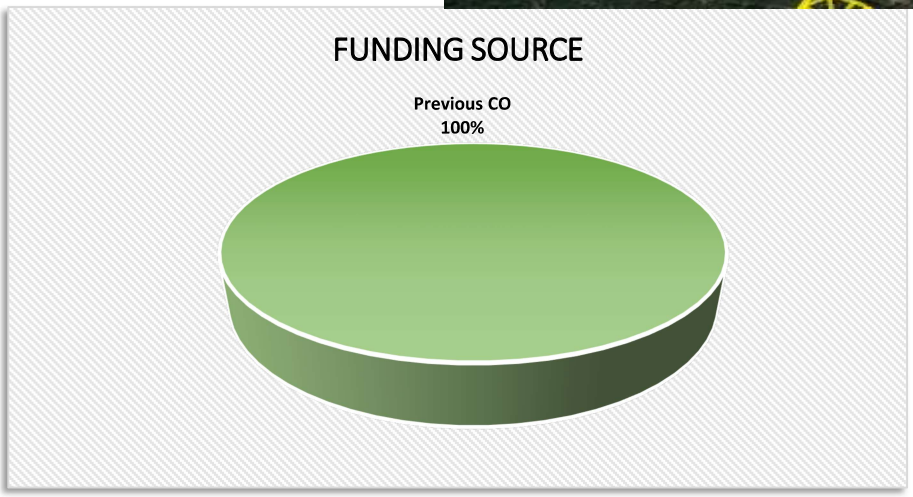
Total Project Cost	Operating Budget Impact/Other:
$550,000	

Status, Priority, Justification and Project Management	
Project Status	New
Priority	High
Justification	Efficient Operations
Managing Department	Public Works

Project Details

There are funds still available from the 2017 Bond that can be spent to upgrade our Cedar Breaks Effluent Pond to a Type 1 disposal from a Type 2. This will allow the City to send effluent to Sunset Park to irrigate their ball fields. This will save the City appoximately 400,000 - 500,000 gallons per month in potable water that is currently being used to irriate the fields.

This project will be designed by an engineer and sent out for competitive bids. These numbers are pure estimates, as this is a new project. However, there are approximately $553,000 leftover from the 2017 Bonds, and we feel we could get this project done with that amount.



A.	2022 TOTAL TAXABLE VALUE NET CERT. VALUE	$	1,823,169,826	
	VALUE IN PROTEST	$	200,126,752	
	VALUE NOT ON CERTIFIED ROLL		0	
	TOTAL TAXABLE VALUE	$	2,023,296,578	
B.	2021 TOTAL TAXABLE VALUE	$	1,274,349,231	
C.	2021 TAX CEILINGS	$	0	
D.	2021 TAXABLE VALUE LOST ON COURT APPEALS	$	0	
	D1. ORIGINAL 2021 ARB VALUES	$		
	D2. 2021 VALUES RESULTING FROM FINAL COURT DECISIONS	$		
E.	2021 UNDISPUTED TAXABLE VALUE SUBJECT TO CH 42 APPEAL AS OF JULY 25	$	16,258,723	
	E1. 2021 ARB CERTIFIED VALUE	$	18,065,248	
	E2. 2021 DISPUTED VALUE	$	1,806,525	
F.	2021 DEANNEXED TAX VALUE	$	0	
G.	2021 TAXABLE VALUE BECOMING EXEMPT IN 2022	$	21,844,235	
	G1. ABSOLUTE EXEMPTIONS	$	0	
	G2. PARTIAL EXEMPTIONS AND AMOUNT EXEMPT DUE TO AN INCREASE	$	21,844,235	
H.	2021 TAXABLE VALUE LOST ON SPECIAL APPRAISAL	$	0	
	H1. 2021 MARKET VALUE	$	0	
	H2. 2021 PRODUCTIVITY VALUE	$	0	
I.	2022 TAXABLE VALUE POLLUTION CONTROL EXEMPTION	$	0	
J.	2022 TAXABLE VALUE OVER-65 HOMESTEADS	$	0	
K.	2022 TAX. VALUE OF PROP. ANNEXED > JAN. 1, 2021	$	0	
L.	2022 TAX. VALUE OF NEW IMP. ADDED > JAN. 1, 2021	$	143,105,181	
M.	2021 TAX RATES M & O	$	0.3981	/$100
	I & S	$	0.2089	/$100
	TOTAL TAX RATE	$	0.6070	/$100
N.	M&O YEAR END FUND BALANCE	$	0	
O.	I&S YEAR END FUND BALANCE	$	0	
P.	2022 TOTAL DEBT SERVICE NEEDED	$	2,679,358.16	
	AMOUNT PAID FROM FUNDS IN SCHEDULE A	$	0.00	
	AMOUNT PAID FROM OTHER SOURCES	$	0.00	
	ADJUSTED 2022 DEBT SERVICE	$	2,679,358.16	
Q.	2021 EXCESS DEBT TAX COLLECTIONS	$	0.00	
R.	CERTIFIED 2022 ANTICIPATED COLLECTION RATE	%	100.00%	
	R1. 2021 ACTUAL COLLECTION RATE	%	100.00%	
	R2. 2020 ACTUAL COLLECTION RATE	%	102.00%	
	R3. 2019 ACTUAL COLLECTION RATE	%	100.00%	
S.	FUNCTION OR ACTIVITY TRANSFER (+/-)	$	0	
T.	REFUNDS FOR TAX YEARS PRIOR TO 2021	$	6,293.79	
	M&O PORTION	$	4,127.77	
U.	TCEQ CERTIFIED POLLUTION CONTROL EXPENSES	$	0	
V.	2021 TAXES IN TAX INCREMENT FINANCING (TIF)	$	0	
W.	TIF CAPTURED APPRAISED VALUE	$	0	
X.	ENHANCED INDIGENT HEALTH CARE EXPENDITURES	$	0	
Y.	INCREASED AMOUNT OF INDIGENT HEALTH CARE	$	0	

RATE ADJUSTMENTS

2022 Unused Increment Rate	0.0065
No New Revenue Tax Rate	**0.4099**
No New Revenue M & O Tax Rate	0.2734
Voter Approval M & O Tax Rate	0.2829
Debt Rate	**0.1324**
Schedule A Funds Needed for Above Debt Rate	513.49
Debt Rate Reduction Using Above Schedule A Funds	0.0000
Unadjusted Voter Approval Rate	0.4153
Voter Approval Rate adjusted for unsued increment rate	0.4283
Voter-Approval Rate:	**0.4283**
De minimis Rate:	**0.4305**

Statement of Increase/Decrease: **INCREASE** by 453,209

City of Lago Vista July 25, 2022

NOTICE OF TAX RATES,
ESTIMATED UNENCUMBERED FUND BALANCES, AND DEBT SERVICE

I, Bruce Elfant, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2022 property tax rates for your jurisdiction. This notice presents information about two tax rates. The No-New-Revenue tax rate would impose the same amount of taxes as last year if you compare the properties taxed in both years. The Voter-Approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as they are required by state law. The rates are given per $100 of property value.

	THIS YEAR'S NO-NEW-REVENUE TAX RATE:			
	Last year's adjusted taxes (after subtracting taxes on lost property).....	$	7,707,689.56	
/	This year's adjusted tax base (after subtracting value of new property).....	$	1,880,191,397	
=	This year's no-new-revnue tax rate.....	$	0.40990	/$100

	THIS YEAR'S VOTER-APPROVAL TAX RATE:			
	Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function).....	$	5,142,038.04	
/	This year's adjusted tax base.....	$	1,880,191,397	
=	This year's no-new-revenue operating rate.....	$	0.2734	/$100
x	1.035 = This year's maximun operating rate.....	$	0.2829	/$100
+	This year's debt rate.....	$	0.1324	/$100
=	This year's voter-approval rate.....	$	0.4283	/$100
	(Maximum rate the taxing unit can adopt without an election for voter approval)			

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Maintenance & Operations	$	0
Interest & Sinking (Debt)	$	0
Total	$	0

Schedule B, 2022 Debt Service, Parts 1 and 2, are attached

Prepared By: _____

Bruce Elfant
Travis County Tax Assessor-Collector

Christina Cerda

Schedule B, 2022 Debt Service, Part 2 July 25, 2022

	Total Required for 2022 Debt Service.....	$	2,679,358.16
-	Amount (if any) paid from funds listed in Schedule A.....	$	0.00
-	Amount (if any) paid from other sources.....	$	0.00
-	Excess collections last year.....	$	0.00
=	Total to be paid from taxes in 2022.....	$	2,679,358.16
+	Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2022.....	$	0.00
=	Total Debt Levy.....	$	2,679,358.16

Schedule B, 2022 Debt Services, Part 1 July 25, 2022

DESCRIPTION	PRINCIPAL	INTEREST	OTHER	TOTALS
2006 CO	395,000.00	81,670.75	0.00	476,670.75
2008 CO	115,000.00	27,186.75	0.00	142,186.75
2011 GO	465,000.00	6,975.00	0.00	471,975.00
2014 CO	30,000.00	301,375.00	0.00	331,375.00
2015 GO	40,000.00	262,200.00	0.00	302,200.00
2016A GO	105,000.00	60,175.00	0.00	165,175.00
2016B GO	180,000.00	117,913.16	0.00	297,913.16
2017 CO	255,000.00	236,862.50	0.00	491,862.50
TOTALS	**1,585,000.00**	**1,094,358.16**	**0.00**	**2,679,358.16**

City of Lago Vista

2022

NO-NEW-REVENUE TAX RATE WORKSHEET

1. **2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. 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 deducing TIF taxes, as reflected in Line 17). $ 1,274,349,231

2. **2021 tax ceilings.** $ 0

3. **Preliminary 2021 adjusted taxable value.** Subtract line 2 from line 1. $ 1,274,349,231

4. **2021 total adopted tax rate.** $ 0.6070 /$100

5. **2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.**

   A. Original 2021 ARB values: $ 0

   B. 2021 values resulting from final court decisions: -$ 0

   C. 2021 value loss. Subtract B from A : $ 0

6. **2021 taxable value subject to an appeal under Chapter 42, as of July 25**

   A. 2021 ARB certified value: $ 18,065,248

   B. 2021 disputed value: -$ 1,806,525

   C. 2021 undisputed value. Subtract B from A. $ 16,258,723

7. **2021 Chapter 42-related adjusted values** Add Lines 5C and 6C $ 16,258,723

8. **2021 taxable value, adjusted for actual or potential court-ordered adjustments.** Add Line 3 and Line 7. $ 1,290,607,954

9. **2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory. territory. $ 0

10. **2021 taxable value lost because property first qualified for an exemption in 2022.** 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, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.

    A. **Absolute exemptions.** Use 2021 Market Value: $ 0

    B. Partial exemptions. 2022 exemption amount, or 2022 percentage exemption times 2021 value: +$ 21,844,235

    C. **Value loss.** Add A and B: $ 21,844,235

11. **2021 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 2022.** Use only properties that first qualified in 2022; do not use properties that qualified in 2021.

A. 2021 market value:	$	0		
B. 2022 productivity or special appraised value:	-$	0		
C. **Value loss.** Subtract B from A.			$	0

12. **Total adjustments for lost value.** Add Lines 9, 10C, and 11C. $ 21,844,235

13. **2021 captured value of property in a TIF.** Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. $ 0.00

14. **2021 total value.** Subtract Line 12 and Line 13 from Line 8. $ 1,268,763,719

15. **Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100. $ 7,701,395.77

16. **Taxes refunded for years preceding tax year 2021.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. $ 6,293.79

17. **Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16. $ 7,707,689.56

18. **Total 2022 taxable value on the 2022 certified appraisal roll today.** This value includes only certified values or certified estimates 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.

A. Certified values	$	1,823,169,826		
B. Counties: Include railroad rolling stock values certified by the State Comptroller:	+$	0		
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		
D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into tax increment fund. Do not include any new property value that that will be included in Line 23 below.	-$	0		
E. Total 2022 value. Add A and B, then subtract C and D.			$	1,823,169,826

19. **Total value of properties under protest or not included on certified appraisal roll.**

A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the taxing unit'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. $ 200,126,752

B. 2022 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 at appraisal roll certification. These properties are also 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 not on the roll. $ 0.00

C. Total value under protest or not certified. Add A and B. $ 200,126,752

20. **2022 tax ceilings** $ 0

21. **2022 total taxable value.** Add lines 18E and 19C. Subtract Line 20. $ 2,023,296,578

22. **Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.** Include both real and personal property. Enter the 2022 value of property in territory annexed. $ 0

23. **Total 2022 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2021. 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 appraisal value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. $ 143,105,181

24. **Total adjustments to the 2022 taxable value.** Add Lines 22 and 23. $ 143,105,181

25. **2022 adjusted taxable value.** Subtract Line 24 from Line 21. $ 1,880,191,397

26. **2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. $ 0.4099 /$100

27. **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. $ N/A

28. **2021 M&O tax rate** $ 0.3981 /$100

29. **2021 taxable value, adjusted for actual and potential court-ordered adjustments.**
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. $ 1,290,607,954

30. **Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100. $ 5,137,910.26

31. **Adjusted 2021 levy for calculating NNR M&O rate.**

A. M&O taxes refunded for years preceding tax year 2021. 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 and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line only applys to tax years preceding tax year 2021.
+$ 4,127.77

B. 2021 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

C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discountinuing the function in the 12 months preceding the month of this 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 F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0. +/-$ 0.00

D. 2021 M&O levy adjstments. Subtract B from A. For a taxing unit with C, subtract if discontinuing funcation and add if receiving function.
$ 4,127.77

E. Add Line 30 to 31D. $ 5,142,038.04

32. **2022 adjusted taxable value.**
Enter the amount in Line 25 of the NNR Tax Rate Worksheet $ 1,880,191,397.00

33. **2022 NNR M&O rate (unadjusted).**
Divide Line 31E by Line 32 and multiply by $100. $ 0.2734 /$100

34. **Rate adjustment for state criminal justice mandate.**

A. 2022 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

B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 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

C. Subtract B from A and divide by Line 32 and multiply by $100.

$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0. $ 0.0000 /$100

35. **Rate adjustment for indigent health care expenditures.**

A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.

$ 0.00

B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of proving 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

C. Subtract B from A and divide by Line 32 and multiply by $100.

$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0. $ 0.0000 /$100

36. **Rate adjustment for county indigent defense compensation.**

A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. $ 0.00

B. 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

C. Subtract B from A and divide by Line 32 and multiply by $100.

$ 0.00

D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.

$ 0.00

E. Enter the lesser of C and D. If not applicable, enter 0. $ 0.0000 /$100

37. **Rate adjustment for county hospital expenditures.**

A. 2022 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, 2021 and ending on June 30, 2022.

$ 0.00

B. 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

C. Subtract B from A and divide by Line 32 and multiply by $100.

$ 0.00

D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.

$ 0.00

E. Enter the lesser of C and D. If not applicable, enter 0. $ 0.0000 /$100

38. **Rate adjustment for 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, which 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 2021. 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 2021. 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.

$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0. $ 0.0000 /$100

39. **Adjusted 2022 NNR M&O rate.**
Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. $ 0.2734 /$100

40. **Adjustment for 2021 sales tax specifically to reduce property values.** Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.

A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, 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 $ 0.0000 /$100

C. Add Line 40B to Line 39. $ 0.2734 /$100

41. **2022 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.
'-or-
D41. Disaster Line 41: 2022 voter-approval M&O rate for a taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least on person is granted an exemption under Tax Code Section 11.35 for a property located in the taxing unit, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval 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 year after the tax year in which the disaster occurred.
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08, $ 0.2829 /$100

42. **Total 2022 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.
$ 2,679,358.16

B. Subtract **unencumbered fund amount** used to reduce total debt.
-$ 0.00

C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none).
-$ 0.00

D. Subtract **amount paid** from other resources.
-$ 0.00

E. Adjusted debt. Subtract B, C, and D from A. $ 2,679,358.16

43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector.		$	0.00	
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.		$	2,679,358.16	
45.	**2022 anticipated collection rate.**				
	A. Enter the 2022 anticipated collection rate certified by the collector.	100.00%			
	B. Enter the 2021 actual collection rate	100%			
	C. Enter the 2020 actual collection rate	102%			
	D. Enter the 2019 actual collection rate	100%			
	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%.			100%	
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E		$	2,679,358.16	
47.	**2022 total taxable value.** Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.		$	2,023,296,578	
48.	**2022 debt tax rate.** Divide Line 46 by Line 47 and multiply by $100		$	0.1324	/$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.		$	0.4153	/$100
	D49. Distaster Line 49 (D49): 2022 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.		$	0.4153	/$100
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.		$	N/A	

City of Lago Vista

2022

ADDITIONAL SALES TAX WORKSHEET

51. **Taxable sales.** Units that adopted the sales tax in August or November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before Nov. 2021, skip this line.	$	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. **UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2021 OR MAY 2022.** Multiply the amount on line 50 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. - OR- **UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2021.** Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	$	0.00	
53. **2022 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet	$	2,023,296,578	
54. **Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by 100.	$	0.0000	/$100
55. **2022 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet.	$	0.4099	/$100
56. **2022 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	$	0.00	/$100
57. **2022 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 49, Line D49 or Line 50, as applicable, of the Voter-Approval Tax Rate Worksheet.	$	0.4153	/$100
58. **2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$	0.4153	/$100

City of Lago Vista

2022

VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

59. **Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	$	0.00	
60. **2022 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet.	$	2,023,296,578	
61. **Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$	0.0065	/$100
62. **2022 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 additional sales tax).	$	0.4218	/$100

City of Lago Vista

2022

VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

63.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$	0.0065	/$100
64.	**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. If the year is prior to 2020, enter zero.	$	0.0000	/$100
65.	**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 nubmer is less than zero, enter zero. If the year is prior to 2020, enter zero.	$	0.0000	/$100
66.	**2022 unused increment rate.** Add Lines 63, 64, and 65.	$	0.0065	/$100
67.	**2022 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 (counies), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$	0.4283	/$100

City of Lago Vista

2022

DE MINIMIS RATE

**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. (Texas Tax Code Section 26.063(a)(1).)

68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	$	0.2734	/$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the NNR Tax Rate Worksheet.	$	2,023,296,578	
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$	0.0247	/$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	$	0.1324	/$100
72.	**De minimus rate.** Add Lines 68, 70, and 71.	$	0.4305	/$100

City of Lago Vista

2022

TOTAL TAX RATE

No-new-revenue tax rate As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	$	0.4099	/$100
Voter-approval tax rate As applicable, enter the 2022 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).	$	0.4283	/$100

City of Lago Vista

Fiscal & Budgetary Policy

Adopted September 6, 2022

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 broadpurpose 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 variousrevenue 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 adequatelevel 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 forthe 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 conditionsof 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 comparedto 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 street access and 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 requiredby 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 reflectthe 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 with 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.

D. Yield - Optimization of the Po1tfolio.

II. PURPOSE

The purpose of the investment policy is to comply with Chapter 2256 of Title I0 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 being 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 Officersshall avoid any transaction which might impair public confidence in theCity'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 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 compliancewith 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 laddered 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 contact 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 reportedto 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

Adopted September 6, 2022

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 polices. 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 policiesare 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 my 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 withintent 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 fora credit card who determines the appropriate monthly transaction limits.
2. The Program Administrator will request the Credit Card Provider to issuecredit 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 on-line 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.