



The City of Lago Vista

To provide and maintain a healthy, safe, vibrant community, ensuring quality of life.

**AGENDA
CITY COUNCIL
SPECIAL CALLED MEETING
TUESDAY, SEPTEMBER 29, 2015**

NOTICE IS HEREBY GIVEN that the Lago Vista City Council will hold a Special Called Meeting on Tuesday, September 29, 2015, at 6:00 p.m. in the City Council Chambers at City Hall, 5803 Thunderbird, Lago Vista, Texas, as prescribed by V.T.C.A., Government Code Section §551.041, to consider the following agenda items. Items do not have to be taken in the same order as shown in the meeting notice.

CALL TO ORDER, CALL OF ROLL

PUBLIC COMMENTS

ACTION ITEMS (action and/or a vote may be taken on the following agenda items):

1. A. Consider Ordinance 15-09-29-01, an Ordinance of the City of Lago Vista, Texas adopting a budget for the ensuing fiscal year beginning October 1, 2015, and ending September 30, 2016; appropriating the various amounts thereof, and repealing all ordinances or parts of ordinances in conflict therewith; and providing for an effective date.

B. Consider ratification of the portion of the FY 2015/16 budget reflecting an increase in property tax revenues.
2. Consider Ordinance 15-09-29-02, an Ordinance of the City of Lago Vista, Texas levying ad valorem taxes for use and support of the municipal government of the City for the fiscal year beginning October 1, 2015 and terminating September 30, 2016; providing for apportioning each levy for specific purposes; and providing when taxes shall become due and when same shall become delinquent if not paid.
3. Consider Ordinance 15-09-29-03, An Ordinance of the City Council of the City of Lago Vista, Texas Pursuant to Vernon's Texas Codes Annotated, Local Government Code, Chapter 102, Section 102.007(b) providing for amendments to Ordinance No. 0-23-14, for the Fiscal Year beginning October 1, 2014 and ending September 30, 2015; amendments to said budget by department are set forth in "Exhibit A" attached to this Ordinance.

PO Box 4727, Lago Vista, Texas 78645 • (512) 267-1155 • (512) 267-7070 Fax

Website: www.lagovistatexas.org

4. Consider approval of Resolution 15-1621, a Resolution of the City Council of the City of Lago Vista, Texas supporting and accepting project and agreement to make improvements to the Rusty Allen Airport and provide 10% of cost and acknowledge TxDOT as agent for administration of federal and state funds for the project.

ADJOURNMENT

IT IS HEREBY CERTIFIED that the above Notice was posted on the Bulletin Board located at all times in City Hall in said City at _____ on the ____ day of _____, 2015.

Sandra Barton, City Secretary

THIS MEETING SHALL BE CONDUCTED PURSUANT TO THE TEXAS GOVERNMENT CODE SECTION 551.001 ET SEQ. AT ANY TIME DURING THE MEETING THE COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION ON ANY OF THE ABOVE POSTED AGENDA ITEMS IN ACCORDANCE WITH THE SECTIONS 551.071, 551.072, 551.073, 551.074, 551.075 OR 551.076.

THE CITY OF LAGO VISTA IS COMMITTED TO COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT. REASONABLE MODIFICATIONS AND EQUAL ACCESS TO COMMUNICATIONS WILL BE PROVIDED UPON REQUEST.

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Website: www.lagovistatexas.org

MEETING DATE: September 29, 2015

AGENDA ITEM: CALL TO ORDER, CALL OF ROLL, INVOCATION AND PLEDGE OF ALLEGIANCE

Comments:

ADJOURN:

Motion by: _____

Seconded by: _____

Content of Motion: _____

Vote: Shoumaker _____; Hunt _____; Kruger _____; Mitchell _____;

Gloris _____; Smith _____; Cox _____

Motion Carried: Yes _____; No _____

MEETING DATE: September 29, 2015

AGENDA ITEM: PUBLIC COMMENTS

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

Vote: Shoumaker _____; Hunt _____; Kruger _____; Mitchell _____;

Gloris _____; Smith _____; Cox _____

Motion Carried: Yes _____; No _____



AGENDA ITEM

City of Lago Vista

To: Mayor & City Council Council Meeting: September 29, 2015

From: Melissa Byrne Vossmer, City Manager

Subject: Ordinance No. 15-09-29-01 of the City of Lago Vista, Texas Adopting a Budget for the Ensuing Fiscal Year Beginning October 1, 2015, and Ending September 20, 2016; Appropriating the Various Amounts Thereof, and Repealing all Ordinances or Parts of Ordinances in Conflict Therewith; and Providing for an Effective Date.

Request: Business Item **Legal Document:** Resolution **Legal Review:**

EXECUTIVE SUMMARY:

The FY15/16 Budget process actually began in February at the Council's Work Session where Council Goals and Strategies were identified for the coming year. Taking the work the Council and Staff did, the Proposed FY15/16 Budget was prepared and submitted to the City Council on July 31, 2015. The first Budget Work Session with Council was held on August 6, 2015.

Since that time there have been four additional meetings where the Proposed FY15/16 Budget was discussed including components such as the approved Water / Wastewater (Sewer) Rates for next year as well as approval of the Fiscal & Budgetary Policy Statements. In addition, both Staff and I have had meetings with Councilmembers to address specific questions and concerns. As Council is aware, the budget, as presented, continues all levels of existing services so many of the base budgets did not change much.

In addition, in an effort to become more transparent and accountable, existing budgets such as the Administrative Budget was further broken down providing for a separate budget for the City Secretary. The same is true in breaking out our Human Resources function from the Finance Dept. budget. In Public Works we have re-organized to include a Public Works Dept. budget which better reflects the actual organizational structure. And finally, we have broken the Golf Course budget into budgets for each of the golf courses to better track actual operations.

The FY15/16 Budget must be approved by September 30th. To that end, Staff has worked to revise the Budget Executive Summary to reflect the changes to the General

Fund, Utility Fund, Golf Fund and Debt Service Fund as directed by Council through this process. Staff has also worked to make all directed changes to the actual budget document so Council has an updated document to review. Based on previous Council discussion, this budget document does reflect a Tax Rate of \$.65 / \$100. If that changes, we will finalize the budget document with this Council direction and work to get it completed by September 30th. The approved FY15/16 Budget must be submitted to the City Secretary by September 30th and copies made available as well as posting it on the City's website.

Approval of the FY15/16 Budget must be taken by Record Vote.

Impact if Approved:

The City of Lago Vista will be in a position to meet budget approval requirements and the FY15/16 Budget is complete.

Impact if Denied:

The City of Lago Vista will not be in a position to meet budget approval requirements.

Is Funding Required? Yes No **If Yes, Is it Budgeted?** Yes No N/A

Indicate Funding Source:

N/A

Suggested Motion/Recommendation/Action

Motion to:

Enact Ordinance

Motion to:

Motion to:

Known As:

Ordinance No. 15-09-29-01, an Ordinance of the City of Lago Vita, Texas Adopting a Budget for the Ensuing Fiscal Year Beginning October 1, 2015, and ending September 30, 2016; Appropriating the Various Amounts Thereof, and Repealing all Ordinances or Parts of Ordinances in Conflict Therewith; and Providing for an Effective Date.

Agenda Item Approved by City Manager

FINAL FY2015/16 BUDGET

EXECUTIVE SUMMARY

TO: Mayor and City Council

FROM: Melissa Byrne Vossmer, City Manager

DATE: September 25, 2015

SUBJECT: Final FY2015/16 Annual Operating Budget

The Final Annual Operating Budget for Fiscal Year 2015/16 (FY15/16) is submitted for your review and consideration. The primary focus in this year's budget development process has been to: 1) Present a balanced budget that does not include an increase to the current tax rate; 2) Continue the current level of services; 3) Incorporate new operation and maintenance program recommendations; 4) Outline a plan of action to implement the City Council's Goals and Strategies; 5) Continue to look forward and plan for the future. The following Budget Executive Summary attempts to summarize these efforts and highlights significant changes and other related issues.

Budgeting Principles:

The City's budget represents the financial status and service delivery plans for the City. It is a tool for the City Council and Mayor to establish goals and priorities for the next fiscal year. The budget is used to bring objectives and goals into being. It is a means by which the City Council and administration can express their desires to the citizens and staff. As an accounting device, the budget allows staff to keep a watchful eye on the City's financial integrity and to measure performance. As can be seen, the City's budget is a multifaceted tool used for many purposes.

The budget fulfills four roles: policy, operations, a financial guide and communications. First and foremost the budget is a *policy document*; it is the most important policy document that the City Council will develop. The budget reflects the City's priorities in providing services to the public and must make difficult decisions about what gets funded.

FINAL FY2015/16 BUDGET

The budget is an *operations guide*. The budget identifies many of the major expenditures in the budget for many line items. Personnel, compensation and benefits are identified, capital outlay purchases are identified, and many of the services charged to the City are identified. This detail not only helps the City Council in deciding what to fund or eliminate from the budget, it also lets the City staff know what is or is not included in the budget. The budget also helps to make the coding of expenditures much easier. As an operations guide, the budget is a valuable resource throughout the fiscal year as issues arise or priorities change.

The budget is a *financial document*. It identifies the revenue the City receives and money the City spends. The budget helps explain the financial condition of the City. Keeping the City in a sound financial condition is a primary responsibility of the City Council and City staff. In preparing the budget, we recognize the impact our decisions make on the overall financial health of the City.

The budget is a *communications device*. It helps inform the citizens about the City's financial condition and the services the City provides. Sometimes special interests only look at their own particular concerns and are unaware of the multitude of problems and issues facing the City. By having a well-presented document, the City Council and staff can better explain to citizens our priorities and policies in providing City services.

Legal Requirements:

The budgeting process in every Texas City, without regard to size, must comply with the requirements of the Texas Tax Code. In addition, the budgeting process in the City of Lago Vista is governed by the Lago Vista City Charter. These documents require that Lago Vista must comply with ten tenets.

1. The City Council must adopt an annual budget and conduct the financial affairs of the City in strict conformance with the budget.
2. The budget for each fiscal year must be adopted prior to the first day of that fiscal year. In accordance with our home rule charter the new fiscal year begins on October 1st and runs through September 30th.
3. The budget must list all proposed expenditures to be made that fiscal year and compare them with expenditures for the same purpose during the prior fiscal year.
4. The budget must show a complete financial statement for the City including all debts and financial obligations, a projected cash position for the City at the end of the fiscal year, total projected revenues for the current fiscal year and estimated revenues for the next fiscal year.

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5. All projected activities and projects the City will participate in must be defined as accurately as possible and an estimated price for each activity must be affixed to it.
6. The City's budget office, in Lago Vista's case, the City Manager, must prepare a proposed budget for the consideration of the City Council. The City Manager must distribute the budget to the City Council by August 1st.
7. The proposed budget must be filed with the City Clerk/Secretary and be made available to the public no less than 30 days prior to the date the Council will set the property tax rate for the next fiscal year.
8. The City Council must hold two public hearings if the proposed tax rate exceeds the effective tax rate or rollback rate, whichever is lower. If the actual tax rate exceeds the rollback the citizens of the community may file a petition calling for an election to rollback the taxes.
9. The budget may be changed by the City Council as they see fit after the completion of the public hearing(s).
10. After adoption of the final budget by majority vote of the City Council, copies must be filed with the City Clerk/Secretary and made available to the public.

Budget Format:

The budget is divided into funds and departments. Lago Vista's Budget is divided into the following Fund categories: General Fund, Utility Fund, Golf Course Fund, Hotel Occupancy Fund, Park Fund, Construction Fund, Impact Fee Fund, and the Debt Service Fund. The General Fund includes all expenditures for the General Administration, Building Maintenance, Development Services, Finance, Municipal Court, Dispatching, Police, Aviation, Street Department, Solid Waste, Aquatics, Non-Departmental and Library departments.

In addition, the General Fund was expanded in the FY2014/15 to include the new budget of Parks and Recreation. The FY15/16 Budget further defines the General Fund by breaking out as stand-alone operational budgets the City Secretary's Office and Human Resources Office so there is more explanation as to how the City actually operates and the individual responsibilities that are integral to those departments.

The Utility Fund includes all funding for the Utility Administration, Water Services, Water Plant #1, Water Plant #2, Water Plant #3, the Wastewater (Sewer Plant), Wastewater (Sewer) Services, Effluent Disposal and the IT departments. To better present the management

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structure, the FY15/16 Budget includes a new stand-alone budget for Public Works Administration as opposed to being wrapped in Utility Administration.

The Golf Course Fund includes revenues and expenditures for the Lago Vista Municipal Golf Courses including both the Lago Vista and Highland Lakes courses and is currently divided into two divisional budgets which include the Pro Shop/Snack Bar and the Golf Course Maintenance Operations. In the FY15/16 Budget changes have been made to how the golf courses are presented by developing a Pro Shop/Snack Bar and Maintenance Operations budget for the Lago Vista Golf Course and a Pro Shop / Snack Bar and Maintenance Operations budget for Highland Lakes Golf Course. The purpose of separating the joint budget was to more accurately reflect actual operations, revenues and expenditures for each course for planning and budgeting purposes.

The Hotel Occupancy Fund includes revenues generated by the Hotel/Motel Occupancy Tax and includes all expenditures related to that restricted fund. The Park Fund includes financial transactions related to the capital expenses and improvements to the City's Sports Complex and Swimming Pool. The Construction Fund depicts all financial activity related to the City's Capital Improvement Program. The Impact Fee Fund includes all revenues collected under the Impact Fee Ordinance and expenditures. And, finally, the Debt Service Fund includes all revenues and expenses related to the City's debt.

Budget Development Guidelines:

The FY15/16 Budget was developed and prepared with guidance from a variety of sources including meetings with Councilmembers, Staff, input from various Commissions and Committees and representatives of non-profit and community programs as well as the Council's Goals developed in February 2015.

General Budget Development Guidelines

1. Maintain existing levels of service for the citizens of Lago Vista.
2. Develop with no increase to the current tax rate. The current tax rate is \$.65 / per \$100.
3. Develop a plan to implement the Council's goals and strategies.

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4. Balance recurring annual expenses with annual recurring revenues.
5. Target building the Reserve Fund to 90 days (25%) with a minimum of 60 days (16.7%).
6. Provide for replacement of essential equipment.
7. Update and implement Year 2 of the IT 5-Year Plan.
8. Update and implement Year 2 of the 3-Year Employee Compensation Plan.
9. Develop a plan whereby water and wastewater (sewer) rates move toward being more reflective of true costs of service. As a component of the budget process, the final water / wastewater rate structure was approved at the September 10, 2015, City Council Budget Meeting.
10. Develop a 5-Year Capital Improvements Program (CIP) that incorporates recommended projects for all City infrastructure and facilities and prioritizes based on Council's goals, safety, planning for the future and enhancing the quality of life.

Stated Council Goals / Strategies with a FY15/16 Budget Impact

The City Council Annual Worksession in February 2015 produced goals and strategies for guidance in the development of the budget and work plan for the FY15/16 Budget. The following is a summary of the action steps included in the FY15/16 Budget to begin implementation of these goals and strategies:

COMMUNITY AND QUALITY OF LIFE

1. *Develop a long term vision of the City.*
 - Conduct bi-annual Council planning sessions.
 - Two sessions are funded in General Administration tentatively scheduled for November and upon completion of the Comprehensive Plan.

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- Complete the Comprehensive Plan.
 - Current year revenues are sufficient to pay one half of the anticipated cost. The required remaining funding to complete this project is included in the 5-Year CIP.

 - Establish a 5-Year budget planning process.
 - The Comprehensive Plan in addition to the 5-Year CIP and 5-Year IT plans will serve as a foundation for future budgets.
 - The CIP includes development of a Water Master Plan in FY2015/16 for future budget and CIP planning purposes.
 - The Aviation Budget includes the financial contribution necessary (\$8,000) for the development of an Airport Master Plan for future budget and CIP planning purposes. The Master Plan is a 90/10 cost sharing with the Texas Department of Transportation.
 - Completion of the Comprehensive Plan during this budget year will include an implementation program for future year priorities and expenditures.
2. *Develop a communication strategy.*
- Conduct a City-wide survey.
 - Included as part of the Comprehensive Plan program.

 - Manage the City Newsletter and website.
 - Funding is included in General Administration to continue the Monthly Newsletter.
 - Funding is included in Non-Departmental to increase the information / news releases / content writing for the website.
 - Funding is included in Non-Departmental / CIP to rebuild the City's radio station and develop programming.

 - Strengthen relationship with LVISD.
 - Safe Routes to School Sidewalk Program, in collaboration with LVISD, engineering at \$75,000 is included in the FY15/16 CIP and an estimated City contribution of \$250,000 for construction is included in the FY16/17 CIP. Safe Route to Schools is a 70/30 cost sharing program with the Texas Department of Transportation.

 - Develop a year-end report.
 - Funding is included in General Administration to develop a more formal, printed and website based end of the year report.
 - Funding is included in General Administration to develop and present the State of the City in early 2016.

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- Share citizen comments with Council and City Manager
 - Will be included during the implementation of the Comprehensive Plan.

- 3. *Educate the community about the successes, accomplishments and productivity of the City.*
 - Utilize all media to get information out to citizens.
 - Funding is included in Non-Departmental to write news releases / expand information available on the website / overview of Council actions.
 - Funding is included in Non-Departmental to develop programming for the City's radio station if re-activated. Equipment costs for the radio station are in the CIP.
 - Funding is included in the HOT Fund for development and installation of a large electric community sign to assist visitors and share community information.

 - Conduct Town Hall meetings.
 - Included in the Comprehensive Plan process.
 - Funding is included in General Administration for the State of the City presentation in early 2016.

- 4. *Establish a strategy for beautification of the City.*
 - Survey citizens.
 - Will be conducted throughout the Comprehensive Plan.

 - Develop a long-term plan for beautification.
 - Will be a strategy of the Comprehensive Plan.
 - Apply for the Scenic City designation from the State.
 - CIP addresses overhead utilities and new parking lot for City municipal complex.
 - Electronic sign includes monument / landscaping.
 - Overlay districts will be presented by Planning and Zoning Commission.
 - Minimum landscaping requirements for new construction will be reviewed.
 - CIP includes a 5-Year investment in City roads.

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- Educate the citizens on beautification plan.
 - Funds have been included to update and expand website content in a timely manner.
 - Funds have been included to continue the monthly newsletter.
 - Discussion has been initiated with the LVPOA about sharing communication opportunities.

- Standardize way-finding signage throughout the City.
 - The project is starting in current fiscal year. Funds are available in the FY15/16 Street Department budget as necessary.

ECONOMY AND GROWTH

1. *Become the City of Choice*

- Create activities that promote opportunities and attract business and visitors.
 - Funding for the 4th of July event is in Non-Departmental.
 - Funding for arts and cultural programming is in Non-Departmental with recommended increases over previous years.
 - Funding is in the HOT Fund for the development and installation of a large electric community sign to assist visitors to our community and share information about events.
 - Funding is in the HOT Fund for the tourism / convention & visitors center operation of the City by the Chamber of Commerce which includes advertising and marketing.
 - Funding is included for Year 2 of the Buxton retail program.
 - Funding is included to attend the Texas Deal-Making Conference.
 - Funding is included to expand the website content and writing news releases.
 - CIP includes a 5-Year investment in City roads.
 - CIP includes a golf cart path replacement program to enhance the golf experience.

2. *Provide opportunity for development of the old core of the City.*

- Expand utilities where appropriate.
 - Funds are included in the Utility Budget for expansion in support of a home construction.
 - Funds are included in the CIP to proactively construct water / wastewater (sewer) in support of new development / infill.

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- Work with POA where appropriate.
 - The Comprehensive Plan includes development of strategies focusing on infill development.
- 3. *Attract more revenue streams.*
 - Improve retail development opportunities.
 - Funding is included for Year 2 of the Buxton retail program.
 - Funding is included for two city representatives to attend the ICSC Deal Making Conference to reach out to retail and commercial opportunities.
 - The Chamber of Commerce work plan includes initiating a community branding process.
 - The Chamber of Commerce is working towards developing a Tourism Plan in the coming year.
 - Create an Annexation Plan.
 - The development of an Annexation Plan is included in the Comprehensive Plan.

ORGANIZATIONAL AND OPERATIONAL EFFECTIVENESS

1. *Be the municipal employer of choice.*
 - Seek and maintain operational effectiveness.
 - Funding is included in the Public Works budget for the contractual Public Works Director / City Engineer position.
 - Parks and Recreation has been moved to work as a direct report to the City Manager's Office.
 - Individual budgets for the City Secretary, Human Resources, Public Works and budgets for each of the golf courses have been developed in support of accuracy of operations, transparency and accountability.
 - Funding for professional services for website content writing and on-going news releases is included in Non-Departmental.
 - Funding for two employee re-classifications essential to operations is included.
 - Funding for two new full-time positions and one new part-time position is included to address operational efficiencies.
 - Funding for implementation of Year 2 of the 3-Year Compensation Plan has been included.
 - Funding is included for implementation of the Police Officer Body Camera Program.
 - Funding is included for implementation of Year 2 of the 5-Year IT Plan.

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- Develop an organizational plan that will identify the changing expectations and demands of the public as growth occurs.
 - Funding is included in the Police Department budget for one new Police Officer in support of the new 10 hour shift implemented as a retention tool.
 - Funding is included for a part-time position in the Library recognizing the need to provide more support and depth.
 - Funding has been included to support additional employee training and educational program opportunities.
 - Funding has been included in the Golf Fund for a new mechanic position to be shared by the two golf courses.
 - The 5-Year CIP has been updated with recommendations for FY15/16, including development of a Street Program.
 - Year 1 (engineering) of the Safe Route to School Sidewalk Program is included in the FY15/16 CIP.
 - The completion of the Comprehensive Plan will provide strategies for implementation and priorities of the community.
 - Improvements to recreation facilities are included in the FY15/16 CIP.

Factors Influencing the FY15/16 Budget:

The development of the FY15/16 Budget has been influenced by a number of factors. These factors include some changes to cost for services, the addition of 2.5 employees (Police Officer, Golf Mechanic and a part-time Librarian) and incorporation of Council's goals and strategies. As part of this budget development process, recommendations from the Golf Course Advisory Committee were considered and approved by Council. The Water and Wastewater Rate Study was finalized and new water and wastewater rates approved by Council and incorporated. And finally, certified property values were received from the Travis County Central Appraisal District in late August which was needed to finalize the budget.

General Fund

1. Economic conditions continue to improve. The overall value of taxable property in the community is growing. In the development of the original proposed budget, Travis Central Appraisal District did not have critical, certified, property tax information ready for the cities and it wasn't made available until late August. As a result, the City was forced to utilize very preliminary new Taxable Values received in April, 2015.

However, as we moved through the budget process, information was made available to the City. With the new certified information, it is apparent that the community has seen significant growth in value. In addition, the improved lots in Tessera are now becoming part

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of our tax base. Based on certified information received from the Travis Central Appraisal District, the following is a summary of property values:

2015 Net Taxable Value	\$ 685,795,722
2015 New Taxable Value	\$ 11,667,626*

*(New value is included in Net Taxable Value)

As a point of reference, the 2014 Net Taxable Value was \$640,961,640 or an increase of \$ 44,834,082 in value. This is a 6.99% increase in total taxable value which translates to \$291,421 in additional revenue at this time. The tax rate included in the Final FY15/16 Budget is \$.65 / \$100 based on Council discussions.

2. The economic climate has had a positive effect on sales tax revenues generated in Lago Vista. Sales Tax revenues have grown over 27.12% in the last three years. With Lake Travis at 80+% full, visitors traffic has increased substantially this summer over last summer. As such, projections indicate that Sales Tax revenues will experience an increase of 3.5% increase or \$13,374 over the current year end estimated revenue of \$382,129. It is difficult at this time to determine exactly how much growth there will be as a result of the higher lake levels as sales tax revenues are received two months after actual collection.
3. The economic conditions have significantly improved for new development. With Phase 1 of Tessera online and other city-wide housing starts, Development Services is seeing substantial new activity with 62 new home permits pulled in the current fiscal year. City-wide new home starts for this fiscal year-to-date of 62 exceeds the total number of new home starts of 33 in FY13/14, almost doubling. Other indicators such as water and sewer taps, impact fees and other permits are all on the rise. Commercial development, in the form of new business, is experiencing very moderate growth with a new pet store build-out underway and the Anodamine project, a light industrial facility valued at \$4M, which is under construction. Projections in all categories assume that the current level of growth will continue through next fiscal year. With the interest rate still hovering at very low levels and Tessera and Montechino aggressively marketing their properties, there is no reason to assume that development will slow down in the new fiscal year.
4. The number of permits issued by Development Services has increased significantly. This includes permits for new homes, fences, remodeling and many others. In FY13/14, Tessera was still pulling permits for its development which had a significant positive impact on revenues. Revenue for the current fiscal year, despite the substantial increase in development activity, is estimated to be \$97,774. For FY15/16, we have projected the same amount in permit revenues. It may be time to evaluate the fee structure but Staff purposely did not do that this year due to the substantial increases to impact fees which were effective in February 2015.

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5. Employee health care has actually had a decrease in cost of approximately 10% which is reflected in each departmental budget. The cost of fuel is anticipated to be an average of \$3.55/ gallon which, given current prices, may be on the high side for the coming fiscal year.
6. Municipal Court revenue is down substantially again in the current fiscal year. General Fund support will be necessary to meet basic operational costs despite a comprehensive update of the fine and fee structure earlier this fiscal year. With changes to the Municipal Court operations completed, it is anticipated that sufficient revenue will be generated in FY15/16 to come very close to becoming self-sufficient.
7. There are expenditures of \$3,000 for Keep Lago Vista and \$8,500 for the 4th of July program included in the Non-Departmental Budget of the General Fund. Grants for funding Hill Country Singers (\$4,000), Lago Vista Players (\$4,500) and the Lake Travis Music Theater (\$6,000) are now included in this fund. This source of funding for these purposes is a better fit than previous year funding sources. Non-Departmental also includes funding for Year 2 of the Buxton Retail program at \$50,000 as well as reflecting revenue from City partners on the project.
8. The Capital Improvements Program (CIP) has undergone a more comprehensive review than was able to be performed in the current fiscal year. It should be noted that while the CIP is a 5-Year Plan, only funding for FY15/16 CIP is included in the budget. The 5-Year CIP does a good job capturing known needed improvements and planning for future projects. It is very likely that there will be significant modifications to this plan as a result of the Comprehensive Plan process recommendations, completion of the Airport Master Plan and completion of the Water Master Plan over the course of the next year. These recommended priorities will begin to be reflected in the FY16/17 CIP.
9. FY15/16 included several changes / additions to the City's debt structure. In January 2015 the City refinanced existing debt in the amount of \$6,955,000. In moving forward with the necessary rehabilitation to WTP#1 and additional funds for WTP#3, the City issued \$2.2M in June 2015. And finally, the City issued \$3.738M in September 2015 for acquisition of needed property to complete WTP#3. The Interest and Sinking (I & S) portion of the Tax Rate is \$.2577 / \$100. This portion of the tax rate was reduced by utilizing Impact Fee revenue which was collected for the purpose of paying for water and wastewater infrastructure in support of growth.

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Golf Fund

10. The Golf Courses continue to draw from revenues in the General Fund this fiscal year to meet basic operational needs. It is understood that golf course revenues were negatively impacted due to the unusually long and cold winter during this fiscal year as well as unprecedented rainy weather in May and June. Based on year to date, it is anticipated that the General Fund will need to contribute \$323,523 to the Golf Fund in the current fiscal year to meet operational costs.

Development of the Golf Budget was made more challenging by the parallel effort going on with the review of the golf course operations by the Golf Course Advisory Committee. In this fiscal year, Council has already approved three of their recommendations to increase revenue through an increase to the cost of beer and wine and an increase in cost for non-members to play on Friday, Saturday, Sundays and holidays and an increase to the membership fees by 8% across the board.

As part of the budget process, the Golf Course Advisory Committee recommended a full-time Mechanic to be shared by the two courses as well as an increase to the fertilizer budget. There were other recommendations that were more safety in nature but they are being addressed out of the FY14/15 Budget.

Rather than continuing to be overly optimistic about revenues during the budget process and to then find the golf courses in the negative at the end of the fiscal year, as it has in previous years, a transfer from the Utility Fund instead of the General Fund is identified in the FY15/16 Budget to provide necessary revenue for operations. The General Fund does not have the capacity to contribute funds in FY15/16.

11. The golf course serves a dual purpose not only as an important recreational opportunity for residents and visitors but also as an effluent application site necessary as part of the City's wastewater treatment program. The Effluent Disposal Budget is in the Utility Fund. The Effluent Disposal Budget provides support through employees assigned to the golf courses, some operational support and the purchase or payment of equipment.
12. Last year at this time it was thought we would be on schedule to complete the effluent line to Highland Lakes Golf Course in January 2015 and reduced the cost of raw water in the budget accordingly. The project was not completed and the savings were not realized at that time. The new effluent line is now operational. The proposed budget reflects the reduction in cost of raw water as well as a reduction in fuel to operate the generator. However, there is not enough effluent generated at this time to meet 100% of the watering needs at Highland Lakes Golf Course so while the budget was reduced, raw water pumping was not eliminated for FY15/16.

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13. As assets of the City, the golf courses need continuing investments in the infrastructure and courses to adequately maintain play and a positive golf experience. The Golf Courses Advisory Committee submitted to the City Council a list of needed improvements that are both capital and operational in nature. The new cart paths are included in the FY15/16 Budget CIP.

Utility Fund

14. For the last several months and with Council direction, Staff has been working on the Water / Wastewater Rate Study. The Study has now been finalized. On September 10, 2015 the City Council approved the new water / wastewater rates for FY15/16. As a result, the Utility Fund revenue is now reflective of that new rate structure and also reflects the elimination of the Drought Fee effective with utility bills received in November.
15. The City is in the midst of making a tremendous investment of \$11.6+ M in the water access and treatment program with Water Treatment Plant #3 (WTP#3). As this project initiated in 2013, the City contributed available funding of \$2.7M from a variety of resources. New debt in the amount of \$8 million was issued last summer and the partial year's payment of that debt is in the current budget. However, none of the \$2.2M of debt completed in June 2015 (\$1.6M WTP#1 and \$600,000 WTP#3) or the \$3.738M completed in September 2015 for the purchase of the Otwell property is included in the water and wastewater rate structure for FY15/16. The water / wastewater rates will be evaluated annually to better reflect both the actual debt for water and wastewater infrastructure as well as any changes to operations.
16. The schedule of when WTP#3 will be brought online and operational is not known. As a result, there are minimal operational expenditures for WTP#3 in the FY15/16 Budget. WTP#1 and #2 are included for the full fiscal year. When WTP#3 is operational, a budget amendment to all three of these budgets will be presented to the Council.
17. The Budget reflects the cost of raw water remaining stable. It is anticipated that the cost of raw water will go up in FY16/17. The budget includes a \$1 Million transfer from the Utility Fund to the General Fund for payment of water and wastewater debt.
18. In the current fiscal year, the IT Department was included for the first time in the Utility Fund. The budget includes funding Year 2 with some cost savings changes. Investing in technology will allow employees to better and more efficiently provide services to our citizens by giving them the tools they need to do the job.

FINAL FY2015/16 BUDGET

19. During the current fiscal year the drought has significantly been lessened and Lake Travis is over three quarters full for the first time since 2011. In June, the Council kept a commitment made when the Drought Fee was passed and reduced the fee from \$10 / month to \$5 / month. This action has had the end result of reducing revenues both in the current year as well as FY15/16. Revenue has been reduced by an estimated \$356,690 in the Utility Fund in the FY15/16 Budget. The new water rates eliminate the Drought Fee completely with utility bills received in November 2015.

Impact Fee Fund

20. Impact Fee revenues are growing at a faster rate than in previous years due to the increase in building the City is experiencing and the increase to the water and sewer impact fees approved by Council in 2014 and implemented in February 2015. The current fund balance is \$712,482. The Impact Fee Fund is a restricted fund in that it can only be used to fund water and sewer projects that have expanded water and sewer capacity in support of future growth. A good example of this is WTP#3. This revenue can also be applied to past debt for water and wastewater projects that were constructed to support growth or in support of new debt needed to expand water and wastewater infrastructure in Lago Vista. The FY15/16 Budget does include a buy-down of debt in the amount of \$553,354 from the Impact Fee Fund.

Other

21. The FY15/16 Budget operational budget includes funding for implementation of Year 2 of the employee compensation plan reviewed by Council last year. This funding is not built into the various operational budgets at this time but is found as a line item in each of General, Utility and Golf Funds.
22. There are some recommended changes to staffing levels and two reclassifications. In the General Fund there are proposed: 1) Full-time Police Officer, effective immediately; and, 2) Part-time Librarian, effective April 2016. In terms of reclassifications, two existing employees will be reclassified effective immediately as follows: 1) Starr Lockwood, Finance Manager, be reclassified to Finance Director and 2) Sherry McCurdy, Secretary, be reclassified to Administrative Assistant in Development Services. In the Golf Fund there is a full-time Golf Course Mechanic to be shared between the two golf courses effective immediately.

FINAL FY2015/16 BUDGET

Capital Improvements Program

23. The Capital Improvements Program (CIP) has been prepared in a more comprehensive manner than was able to be accomplished for the current fiscal year. New projects proposed for FY15/16 total \$2,171,600. There are a number of different funding sources in support of these projects that are detailed in the 5-Year CIP.

Employee Compensation and Benefits:

The FY15/16 Proposed Budget includes implementation of Year 2 of the 3-Year Compensation Plan the Council reviewed last year. Year 2 continues the Council's commitment to moving towards more competitive salaries as a retention and recruitment tool.

Also included is a proposal to add Good Friday as a new holiday at a nominal cost. This day was selected primarily as LVISD does not have school that day making it challenging for working parents as well as understanding from past experience that a significant number of employees chose that day for vacation which, at times, presents operational challenges. This will bring total City observed holidays to twelve which is in line with area cities.

The FY15/16 Budget continues the Employee Rewards Program which the City created originally as a method of rewarding employees by sharing a small portion of the savings they helped generate for the City during prior fiscal years. As presented, this year's program will provide each eligible employee with a net \$300 reward payment in December. The total cost of this program is \$39,662 in all funds.

The FY15/16 Budget does include, as mentioned earlier, a 10% decrease in health care costs. This resulted in a savings of \$63,085 in all funds. For those employees who purchase family health care, they will benefit from the reduction as well.

The FY15/16 Budget includes the Christmas Gathering for employees and a guest that was initiated last year. In addition, a summer Family Party was initiated in June and was a great success.

FINAL FY2015/16 BUDGET

Consolidated Statement:

The Consolidated Statement contained within the proposed Budget reflects summary financial information for revenues and expenditures for all departments and all funds. This Statement also presents the end of the year financial projections indicating the City's financial position as a result of the revenues and expenses contained in the Budget.

The Consolidated Statement for the FY15/16 Budget includes the following information.

General Fund

Total Revenues	\$ 5,505,537
Total Expenses	<u>\$ 5,311,552</u>
Surplus (Deficit)	\$ 193,985

Golf Course Fund

Total Revenues	\$ 1,278,150
Transfer from Utility Fund	\$ 340,000
Total Expenses	<u>\$ 1,592,613</u>
Surplus (Deficit)	\$ 25,237

Utility Fund

Total Revenues	\$ 4,791,415
Total Expenses	<u>\$ 4,665,712</u>
Surplus (Deficit)	\$ 125,703

Combined Major Operating Funds:

Total Revenues	\$ 11,915,102
Total Expense	<u>\$ 11,569,877</u>
Surplus (Deficit)	\$ 345,225

FINAL FY2015/16 BUDGET

Hotel Occupancy Fund

Total Revenues	\$ 80,260
From Fund Balance	\$ 60,000
Total Expenses	<u>\$ 113,500</u>
Surplus (Deficit)	\$ 26,760

Construction Fund

Total Revenues	\$ 3,738,000
Total Expenses	\$ 4,757,160
Transfer to Debt Service	<u>\$ 0</u>
Surplus (Deficit)	\$(1,743,175)

Impact Fee Fund

Total Revenues	\$ 290,795
Total Expenses	\$ 0
Transfer to Debt	<u>\$ 553,354</u>
Surplus (Deficit)	\$(262,559)

Debt Service Fund

Total Revenues	\$ 1,767,755
Interest Income	\$ 500
Buy Down of Debt	\$ 3,499
Impact Fee Buy Down	\$ 553,345
Total Expenses	<u>\$ 2,325,108</u>
Surplus (Deficit)	\$ -0-

FINAL FY2015/16 BUDGET

Park Fund	
Total Revenues	\$ -0-
Interest Income	25
Total Expenses	<u>\$ -0-</u>
Surplus (Deficit)	\$ 25

General Fund Revenues and Expenses:

Revenues

General Fund Revenues are generally divided into sub-categories including Administration Taxes and Fees (taxes, franchise fees and transfers), Municipal Court Revenues (fines), Police Department Revenues (contributions, grants and fees), Development Service Revenues (Building, Zoning, Site Plan, Annexation Fees and reimbursements for professional services), Public Works Revenues (contributions and fees), Recreation Revenues (pool fees), Airport Revenues (POA contribution and grants) and Library Revenues (fines, fees and grants). As included in the FY15/16 Budget, General Fund Revenues are projected at \$5,505,537 which represents an approximate \$425,428 increase above the FY14/15 approved Budget. The FY15/16 Budget maintains the existing tax rate of \$.65 / \$100. Of this tax rate \$.3923 / \$100 or \$2,689,917 goes towards operations and maintenance.

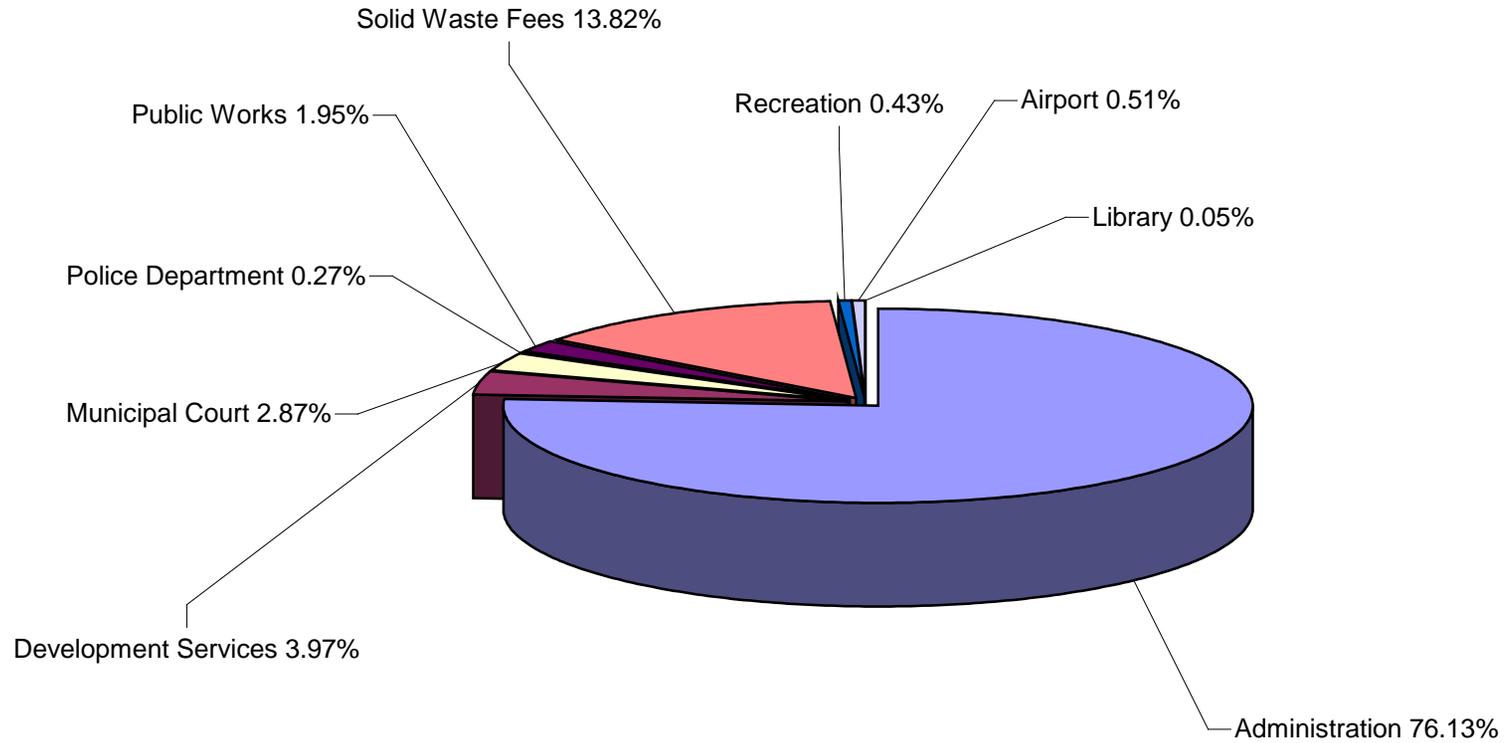
The FY15/16 Budget includes a 6.99% increase in Sales Tax or revenue of \$395,503. This increase translates into \$25,823 increase over FY14/15 Budgeted revenue of \$369,680.

General Fund revenues also include a transfer from the Utility Fund to the General Fund in the amount of \$1M for water and wastewater debt. It should be noted that this transfer of \$1M is only 51.05% of actual water and wastewater debt payments required in FY15/16.

Other categories of revenues in the General Fund are expected to increase slightly or remain comparatively stable. The following graph entitled General Fund Revenues depicts the percentage of General Fund Revenues by major Category. The next graph entitled Administration Revenues provides a breakdown by major line item within the Administration Category which constitutes the lion's share of General Fund Revenues.

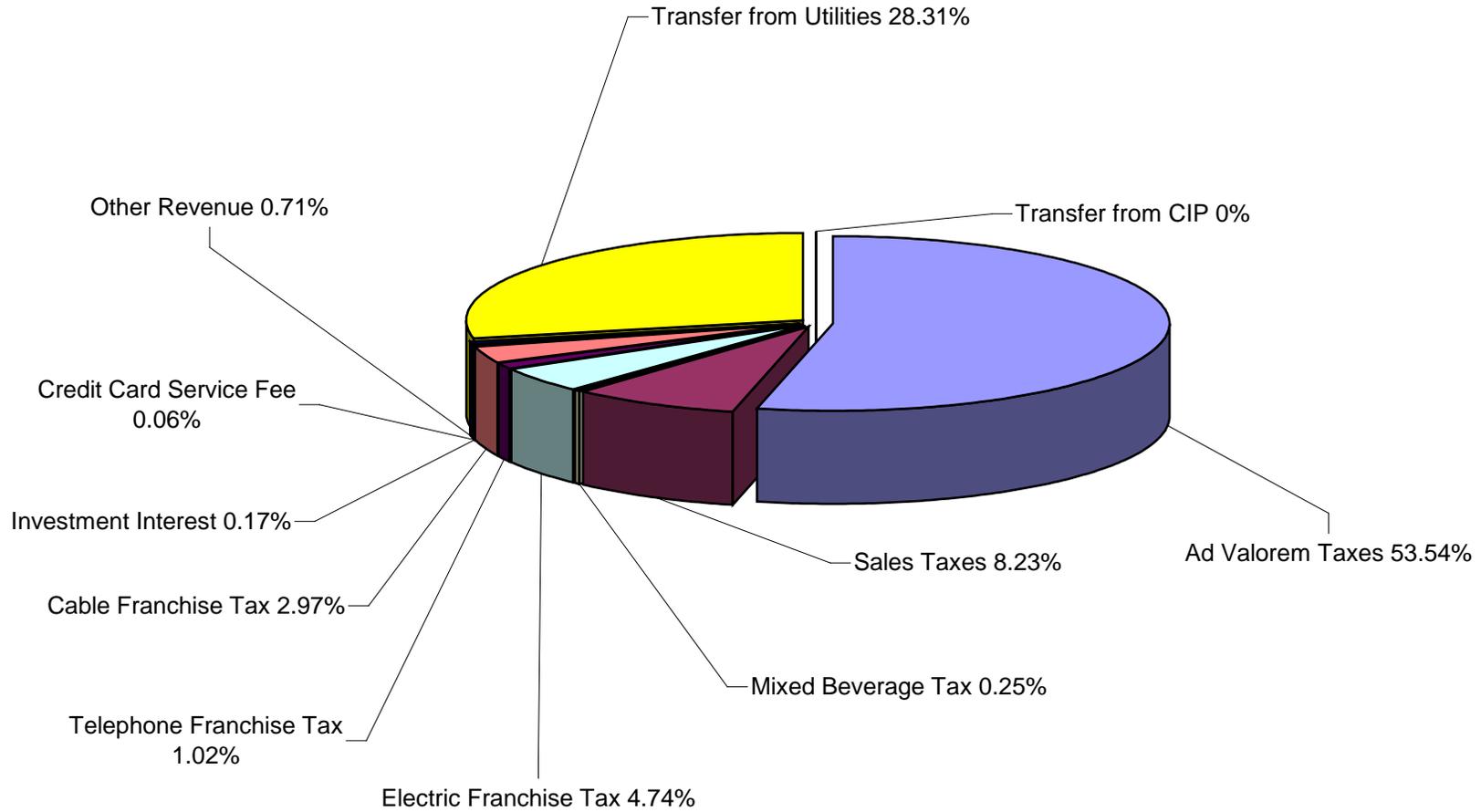
FINAL FY2015/16 BUDGET

General Fund Revenue



FINAL FY2015/16 BUDGET

Administration Revenue



FINAL FY2015/16 BUDGET

Expenses

General Fund expenses for the FY15/16 Budget are projected to total \$5,311,552 which represents a \$381,318 or an approximate 7.73% increase from the FY14/15 Budget. As developed, the Budget reflects maintaining the existing tax rate, maintaining the existing service levels and incorporates proposed increases for expansion of services as previously described and identifies how the Council's stated goals and strategies will be accomplished.

Utility Fund Revenues and Expenses:

Revenues

Total Utility Fund Revenues for the FY15/16 Budget are projected at \$4,791,415 which represents a \$294,241 or an approximate 6.54% increase over the FY14/15 Budget. The primary source of Utility Fund revenues has included service fees charged for water and sewer, the Drought Contingency Fee and tap fees.

As presented, the FY15/16 Budget does not anticipate an increase in actual water sales over current year. The new water / wastewater rates approved by the City Council are effective with utility bills received in November 2015 and April 2016 respectively. While the drought restrictions on outside watering have been eased, there is no guarantee that water users' behavior will revert to pre-drought levels. A very conservative approach to predicting water sales was taken in developing the FY15/16 Budget.

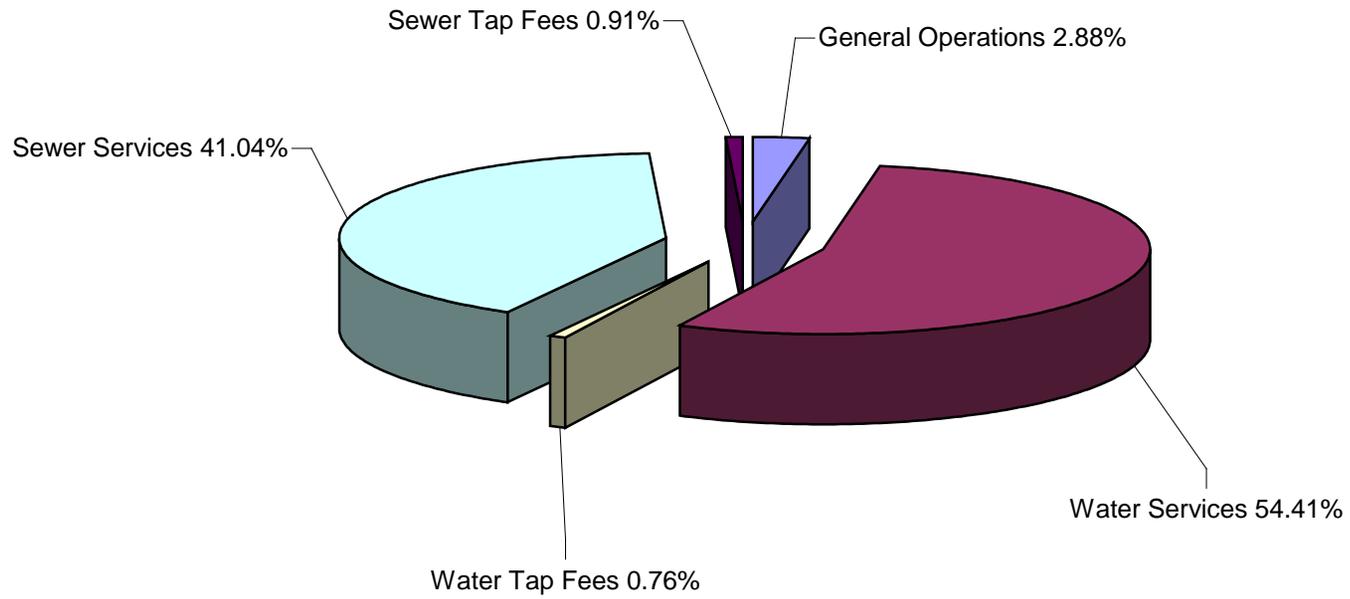
It is anticipated that demand for water and wastewater service will increase in FY15/16 due to actual growth in the community. Tap fee revenue will grow as new homes are built. The FY15/16 Budget assumes the same level of development next year.

The first comprehensive Water / Wastewater Rate Study was completed at part of the budget process. The water / wastewater rates for FY15/16 were approved by the City Council at the September 10, 2015 Special Council Meeting. The Drought Fee, which was reduced to \$5 / month in June, is completely eliminated beginning with bills received in November 2015.

The following graph provides a breakdown of Revenue Funds by percentages. Specific changes in revenues are included in the revenue detail sheets.

FINAL FY2015/16 BUDGET

Utility Fund Revenue



FINAL FY2015/16 BUDGET

Expenses

Total expenditures for the Utility Fund are projected at \$4,665,712 which represents a \$224,826 or an approximate 5.06% increase over the FY14/15 Budget. The Utility Fund Transfer to the General Fund in FY15/16 is \$1,000,000, the same level of support as in current year. This is the direction provided by Council as part of the water / wastewater rates discussion. In addition, there is a transfer of revenues to the Golf Fund as outlined below.

Golf Course Fund:

Revenues

The FY15/16 Budget projects total Golf Course Revenues at \$1,618,150 from all funding sources. This includes income generated by both the Lago Vista course at \$840,580 and Highland Lakes course at \$437,570. In effect, proposed revenues generated by the courses are reflective of actual experience. A Utility Fund transfer of \$35,000 for the Lago Vista Golf Course and \$305,000 for the Highland Lakes Golf Course or a total of \$340,000 for the golf program has been included. This revenue is needed for the operations of the golf courses.

In the past several years, golf course revenue has been projected at a level that provided for a balanced budget. However, these revenues have not materialized and non-budgeted financial support has been needed from other funds at the end of year fiscal year to meet operational costs. As the FY15/16 Budget was finalized, the current fiscal year-end estimate suggests that an additional \$323,523 is required in support of golf operations. Based on previous experience, the FY15/16 Budget includes projected revenue that is more in line with actual experience. By doing so, it was necessary to include an additional revenue source. Past practice reflects use of General Fund revenues but the General Fund does not have the capacity to support the Golf Fund at the level required in FY15/16.

The Golf Course Advisory Committee has, as mentioned, recommended and Council has approved an increase to the cost of beer / wine and weekend / holiday non-member play which is included in projected revenues. In addition, the Golf Course Advisory Committee has recommended and the Council has approved an 8% increase across the board for all membership levels. The Committee is also examining opportunities for efficiencies in operations.

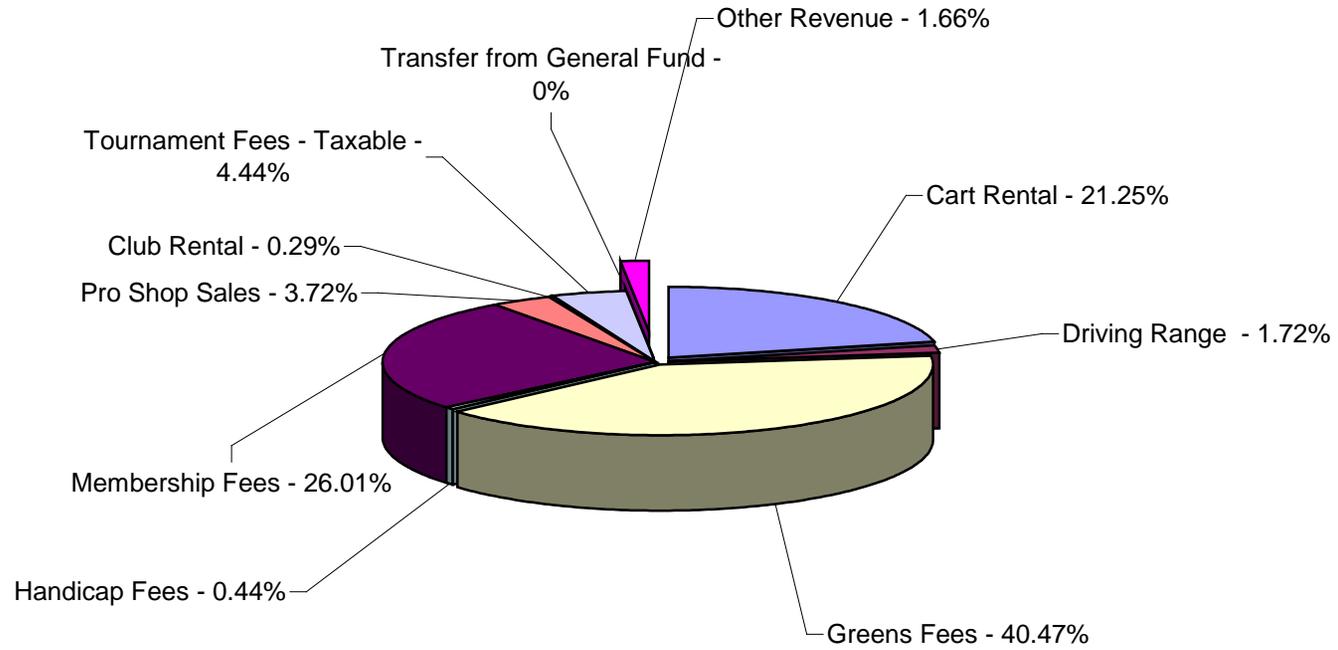
FINAL FY2015/16 BUDGET

Expenses

Total expenses for the Golf Course for the FY15/16 are estimated at \$1,592,613 for the operation and maintenance of both courses which represents a \$174,534 or an approximate 12.31% increase in expenses over the FY14/15 budget. This can be further broken down by estimated operational / maintenance expenses and Pro Shop / Snack Bar expenses at Lago Vista Golf Course are \$464,752 and \$397,440 respectively. Estimated operational / maintenance and Pro Shop / Snack Bar expenses at Highland Lakes Golf Course are \$444,872 and \$285,549 respectively.

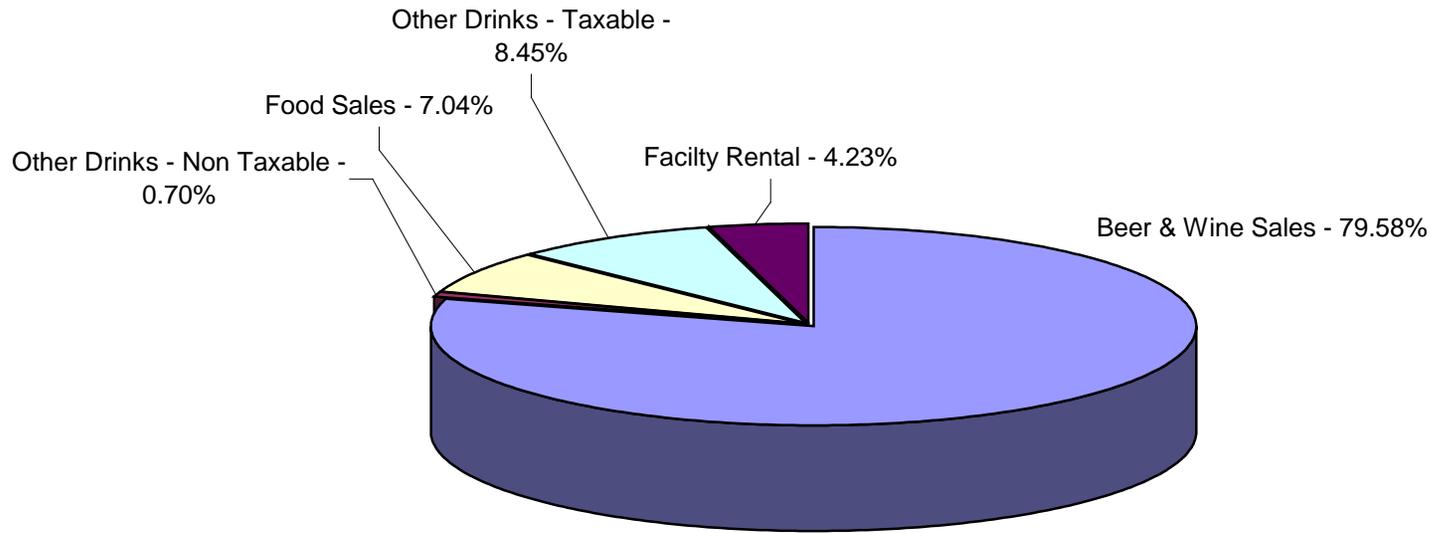
FINAL FY2015/16 BUDGET

Golf Course Pro Shop Revenue



FINAL FY2015/16 BUDGET

Golf Course Snack Bar Revenue



FINAL FY2015/16 BUDGET

Hotel Occupancy Fund:

Revenues

Total Hotel Occupancy Tax (HOT) Revenues for FY15/16 are projected at \$80,260. Revenue in this fund is restricted to those programs and projects that “put heads in beds”. Also proposed is a transfer from Hotel Occupancy Fund reserves of \$60,000.

Expenses

Based upon revenue projections and requests for funding from local organizations the FY15/16 Proposed Budget includes funding as follows: \$48,000 to the Chamber of Commerce for operation of the Convention and Visitors Bureau (CVB) and marketing purposes and \$5,500 for the Song Bird Festival for a total of \$53,500. In addition, there are significant reserves of \$320,537 at this time. As such, there is a proposal to develop a project to construct an electronic sign estimated at \$60,000 from HOT reserves which will serve to help inform visitors of activities and programs to encourage an overnight stay.

Construction Fund:

The Construction Fund revenues and expenses are still being determined for the FY15/16 Budget. Proceeds supporting these expenses come from Contributions by Developers and interest income generated from investments. Expenses from this fund include projects from the 2008/09 CIP, the 2009/10 CIP, 2010/11 CIP, 2011/12 CIP and the 2012/13 CIP. The City expects to complete or nearly complete several open projects in the upcoming fiscal year.

The City Council has determined that it is imperative to ensure that water will be available to the City of Lago Vista in the event the drought continues and in preparation of growth in the community. Provisions for that include building a water intake pipeline that will reach further out into Lake Travis and a new treatment plant or WTP#3. The WTP#3 is expected to have a total cost +/- \$11.6M (excluding the cost of property - \$3.738M) of which +/- \$2.9M was pulled from existing projects and /or other unencumbered funds as was available at that time. The City issued \$8 million in new debt for construction in August 2014 for WTP#3. In the current fiscal year, the City has also issued \$2.2M (WTP#1 - \$1.6M and WTP#3 - \$600,000) and WTP#3 - \$3.738M in new debt for property acquisition.

FINAL FY2015/16 BUDGET

Impact Fee Fund:

The Impact Fee Fund revenue projections are reflective of the current year estimated revenue. Impact fees were raised substantially in the current fiscal year with water impact fees now at \$3,000 and sewer impact fees now at \$2,115. Expenditures in the amount of \$553,354 have been included for use in debt service payments to buy down the debt and reduce the I & S tax rate needed to fund water and wastewater debt service payments.

Debt Service Fund:

Debt Service revenues, which are primarily generated through ad valorem taxes, are projected at \$1,767,755 for FY15/16. Total debt services expenses are projected at \$2,325,108 which includes \$553,354 debt buy-down from Impact Fees. The I & S portion of the \$.65 / \$100 is \$.2577 as set by the Travis Central Appraisal District.

Parkland Dedication Fund:

The FY2014/15 Budget anticipates that there will be no activity in this fund during the year.

Summary:

The FY15/16 Budget does many things for Lago Vista. First, it maintains the current level of services that citizens enjoy. Second, it includes additional services that the City has committed to perform or reflects a need that has been identified where it is necessary to expand services. Third, the budget is presented without recommending an increase in the property tax rate. Fourth, it reflects the roadmap for City Staff to follow in the coming fiscal year in terms of meeting Council's stated Goals / Strategies. And fifth, it begins to lay the foundation for a number of projects that will help the City plan for its' future in a comprehensive manner and help guide future budget development.

One of the ways we will continue to be successful is through the Council's Annual Planning Worksession which is included in the FY15/16 Budget. The direction that Council gives us at that time will provide guidance for preparation of the budget this time next year. It is the way Council holds both the City Manager and Staff accountable.

FINAL FY2015/16 BUDGET

And finally, it is with a profound sense of gratitude that the Lago Vista organization is so fortunate to have such committed and professional Staff. Without this positive spirit and professionalism, it would have been impossible to deliver this budget to Council before September 30th, as required. Our employees truly are the most valuable resource!

Respectfully submitted by:

Melissa Byrne Vossmer

Melissa Byrne Vossmer, City Manager

Exhibit A

Changes Made to the July 31st Draft Budget

Revised - 9/29/15 Council Meeting

Fund	Department	Department	Change Description	Added Expenditures	Increased In-House Transfers	Increased Revenues
10	410	Administration	Advalorem Tax Revenue - General Fund	\$ -	\$ -	\$ 226,172
10	510	Administration	City Manager Pay Increase - 1/1 2016	\$ 8,004	\$ -	\$ -
10	510	Administration	Pay Plan Adjustment - City Mgr, Finance	\$ 2,533	\$ -	\$ -
10	513	Finance	Professional Service - Contract/Maternity Leave	\$ 7,200	\$ -	\$ -
10	520	Police Department	Taser Training	\$ 500	\$ -	\$ -
10	520	Police Department	Tasers	\$ 2,500	\$ -	\$ -
10	534	Parks & Recreation	2014/2015 Van Purchased	\$ 5,604	\$ -	\$ -
10	540	Aviation	Airport Master Plan	\$ 8,000	\$ -	\$ -
15	410	LVGC Revnue	Membership Increase - 8%	\$ -	\$ -	\$ 12,180
15	410	LVGV Revenue	Utility Fund Transfer	\$ -	\$ 30,000	\$ -
15	530	LVGC	Mechanic @ 50%	\$ 23,181	\$ -	\$ -
15	530	LVGC	Increased Fertilizer	\$ 7,368	\$ -	\$ -
15	440	HLGC Revenue	Membership Increase - 8%	\$ -	\$ -	\$ 8,820
15	440	HLGC Revenue	Utility Fund Transfer	\$ -	\$ 30,000	\$ -
15	540	HLGC	Mechanic @ 50%	\$ 23,181	\$ -	\$ -
15	540	HLGC	Increased Fertilizer	\$ 5,633	\$ -	\$ -
30	460	Utility Revenue	Water Rate - Change to Structure	\$ -	\$ -	\$ 232,919
30	460	Utility Revenue	Drought Emergency Fee	\$ -	\$ -	\$ (15,908)
30	470	Utility Revenue	Sewer Rate - Change to Structure	\$ -	\$ -	\$ 57,761
30	555	Utility Administration	Nelisa Hedin - Annual Review/Rate Analysis	\$ 5,000	\$ -	\$ -
30	555	Utility Administration	Pay Plan Adjustment - WTP #2	\$ (2,239)	\$ -	\$ -
30	567	WTP #2	Plant Operator - Vacancy Filled Below Budget	\$ (6,657)	\$ -	\$ -
30	579	Utility Transfer	Utility - LVGC Transfer	\$ 30,000	\$ -	\$ -
30	579	Utility Transfer	Utility - HLGC Transfer	\$ 30,000	\$ -	\$ -
50	480	Debt Service	Buy Down/Debt - Impact Fees - Cover \$3.7+ Mil Tax Note Interest Payment	\$ -	\$ 103,354	\$ -
50	585	Debt Service	\$3.7+ Million Tax Note - Interest Payment	\$ 103,354	\$ -	\$ -
Totals				\$ 253,162	\$ 163,354	\$ 521,944
				Added Expenditures	Increased In-House Transfers	Increased Revenues

Exhibit A

CONSOLIDATED STATEMENT

	<u>Yr End Actual 09/30/14</u>	<u>Current Budget 2014-15</u>	<u>9 Months Actual YTD 06/30/15</u>	<u>Year End Estimated 09/30/15</u>	<u>Calculation</u>	<u>Base Budget 2015-16</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2015-16</u>	<u>Budget Cuts</u>	<u>Adopted Budget 2015-16</u>
<u>General Fund 10</u>										
Beginning Fund Balance		\$ 2,782,637		\$ 2,782,637		\$ 2,986,235	\$ -	\$ 2,986,235	\$ -	\$ 2,986,235
<u>Revenues</u>	\$ 3,600,484	\$ 4,080,109	\$ 3,010,502	\$ 3,997,760		\$ 4,505,537	\$ -	\$ 4,505,537	\$ -	\$ 4,505,537
<u>Transfer from Utility Fund</u>	\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 1,000,000		\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
<u>Expenditures:</u>										
Administration	\$ 541,026	\$ 442,623	\$ 408,706	\$ 600,783		\$ 511,853	\$ -	\$ 511,853	\$ -	\$ 511,853
Non Department Budget	\$ 3,100	\$ 36,500	\$ 11,500	\$ 36,500		\$ 11,500	\$ 83,000	\$ 94,500	\$ -	\$ 94,500
Development Services	\$ 497,355	\$ 522,827	\$ 348,493	\$ 471,900		\$ 585,838	\$ 6,000	\$ 591,838	\$ -	\$ 591,838
Finance	\$ 240,319	\$ 254,744	\$ 186,461	\$ 243,104		\$ 188,135	\$ 9,200	\$ 197,335	\$ -	\$ 197,335
Human Resources	\$ -	\$ -	\$ -	\$ -		\$ 87,322	\$ -	\$ 87,322	\$ -	\$ 87,322
Municipal Court	\$ 81,959	\$ 107,470	\$ 61,339	\$ 84,723		\$ 98,567	\$ -	\$ 98,567	\$ -	\$ 98,567
City Secretary	\$ -	\$ -	\$ -	\$ -		\$ 128,568	\$ -	\$ 128,568	\$ -	\$ 128,568
Police Department	\$ 1,367,535	\$ 1,508,817	\$ 1,066,117	\$ 1,387,980		\$ 1,465,556	\$ 48,155	\$ 1,513,711	\$ -	\$ 1,513,711
Police Dispatch	\$ 260,048	\$ 331,976	\$ 237,894	\$ 315,664		\$ 319,263	\$ -	\$ 319,263	\$ -	\$ 319,263
Street Department	\$ 708,160	\$ 762,203	\$ 541,106	\$ 708,722		\$ 747,882	\$ 21,246	\$ 769,128	\$ -	\$ 769,128
Solid Waste	\$ 528,846	\$ 546,583	\$ 410,354	\$ 541,938		\$ 544,582	\$ 3,600	\$ 548,182	\$ -	\$ 548,182
Building Maintenance	\$ 35,304	\$ 43,246	\$ 32,128	\$ 41,120		\$ 41,921	\$ 10,976	\$ 52,897	\$ -	\$ 52,897
Parks & Recreation	\$ -	\$ 107,805	\$ 47,903	\$ 82,714		\$ 107,293	\$ -	\$ 107,293	\$ -	\$ 107,293
Aquatics	\$ 68,486	\$ 86,317	\$ 37,350	\$ 103,425		\$ 94,995	\$ 1,600	\$ 96,595	\$ -	\$ 96,595
Aviation	\$ 18,880	\$ 23,141	\$ 14,227	\$ 26,061		\$ 21,661	\$ 8,000	\$ 29,661	\$ -	\$ 29,661
Library	\$ 134,726	\$ 155,982	\$ 107,816	\$ 149,528		\$ 146,365	\$ 18,474	\$ 164,839	\$ -	\$ 164,839
General Fund Total Expenses	\$ 4,485,742	\$ 4,930,234	\$ 3,511,394	\$ 4,794,162		\$ 5,101,301	\$ 210,251	\$ 5,311,552	\$ -	\$ 5,311,552
Surplus (deficit)	\$ 114,742	\$ 149,875	\$ 249,108	\$ 203,598		\$ 404,236	\$ (210,251)	\$ 193,985	\$ -	\$ 193,985
Ending Fund Balance		\$ 2,932,512		\$ 2,986,235		\$ 3,390,471	\$ -	\$ 3,180,220	\$ -	\$ 3,180,220
<u>Golf Course Fund 15</u>										
Beginning Fund Balance		\$ (565,258)		\$ (565,258)		\$ (888,781)	\$ -	\$ (888,781)	\$ -	\$ (888,781)
<u>Revenues</u>	\$ 1,086,890	\$ 1,445,500	\$ 786,089	\$ 1,172,545		\$ 1,278,150	\$ -	\$ 1,278,150	\$ -	\$ 1,278,150

Exhibit A

CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/14</u>	Current Budget <u>2014-15</u>	9 Months Actual YTD <u>06/30/15</u>	Year End Estimated <u>09/30/15</u>	<u>Calculation</u>	Base Budget <u>2015-16</u>	Supplemental Budget <u>Request</u>	Total Budget Request <u>2015-16</u>	Budget <u>Cuts</u>	Adopted Budget <u>2015-16</u>
LVGC Revenue					\$ 840,580					
HLGC Revenue					\$ 437,570					
<u>Transfer from the Utility Fund</u>	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 340,000	\$ 340,000	\$ -	\$ 340,000
<u>Transfer to LVGC</u>							\$ 35,000			
<u>Transfer to HLGC</u>							\$ 305,000			
<u>Expenditures:</u>										
LVGC Pro Shop & Snack Bar	\$ 592,561	\$ 632,030	\$ 523,664	\$ 676,096		\$ 395,440	\$ 2,000	\$ 397,440	\$ -	\$ 397,440
LVGC Maintenance	\$ 819,365	\$ 786,049	\$ 650,757	\$ 819,972		\$ 452,384	\$ 12,368	\$ 464,752	\$ -	\$ 464,752
HLGC Pro Shop & Snack Bar	\$ -	\$ -	\$ -	\$ -		\$ 283,549	\$ 2,000	\$ 285,549	\$ -	\$ 285,549
HLGC Maintenance	\$ -	\$ -	\$ -	\$ -		\$ 434,239	\$ 10,633	\$ 444,872	\$ -	\$ 444,872
Golf Course Fund Total Expenses	\$ 1,411,926	\$ 1,418,079	\$ 1,174,421	\$ 1,496,068		\$ 1,565,612	\$ 27,001	\$ 1,592,613	\$ -	\$ 1,592,613
Surplus (deficit)	\$ (325,036)	\$ 27,421	\$ (388,332)	\$ (323,523)		\$ (287,462)	\$ 312,999	\$ 25,537	\$ -	\$ 25,537
Ending Fund Balance		\$ (537,837)		\$ (888,781)		\$ (1,176,243)	\$ -	\$ (863,244)	\$ -	\$ (863,244)
<u>Utility Fund 30</u>										
Beginning Fund Balance		\$ 797,880		\$ 797,880		\$ 990,313	\$ -	\$ 990,313	\$ -	\$ 990,313
<u>Revenues</u>	\$ 4,258,921	\$ 4,497,174	\$ 3,166,970	\$ 4,457,228		\$ 4,791,415	\$ -	\$ 4,791,415	\$ -	\$ 4,791,415
<u>Expenditures:</u>										
Utility Administration	\$ 451,920	\$ 401,487	\$ 325,864	\$ 388,381		\$ 238,958	\$ -	\$ 238,958	\$ -	\$ 238,958
General Fund Transfer	\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 1,000,000		\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Information Technology/Communi	\$ -	\$ 217,778	\$ 153,430	\$ 216,853		\$ 181,722	\$ 58,166	\$ 239,888	\$ -	\$ 239,888
Public Works Administration	\$ -	\$ -	\$ -	\$ -		\$ 234,475	\$ 600	\$ 235,075	\$ -	\$ 235,075
Water Services	\$ 692,733	\$ 674,313	\$ 489,110	\$ 632,010		\$ 727,076	\$ 27,840	\$ 754,916	\$ -	\$ 754,916
Water Plant Number One	\$ 893,888	\$ 584,778	\$ 397,608	\$ 578,560		\$ 523,881	\$ -	\$ 523,881	\$ -	\$ 523,881
Water Plant Number Two	\$ 259,157	\$ 426,670	\$ 195,090	\$ 283,566		\$ 270,252	\$ -	\$ 270,252	\$ -	\$ 270,252
Water Plant Number Three	\$ -	\$ 28,869	\$ 12,751	\$ 19,418		\$ 10,911	\$ -	\$ 10,911	\$ -	\$ 10,911

Exhibit A

CONSOLIDATED STATEMENT

	Yr End Actual <u>09/30/14</u>	Current Budget <u>2014-15</u>	9 Months Actual YTD <u>06/30/15</u>	Year End Estimated <u>09/30/15</u>	Calculation	Base Budget <u>2015-16</u>	Supplemental Budget <u>Request</u>	Total Budget Request <u>2015-16</u>	Budget Cuts	Adopted Budget <u>2015-16</u>
Sewer Services	\$ 480,704	\$ 433,204	\$ 333,030	\$ 477,338		\$ 433,477	\$ 16,635	\$ 450,112	\$ -	\$ 450,112
Waste Water Treatment Plant	\$ 296,084	\$ 333,151	\$ 273,864	\$ 339,038		\$ 330,412	\$ -	\$ 330,412	\$ -	\$ 330,412
Effluent Disposal	\$ 283,297	\$ 340,576	\$ 228,220	\$ 329,631		\$ 271,307	\$ -	\$ 271,307	\$ -	\$ 271,307
Transfer to Lago Vista Golf Course	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Transfer to Highland Lake Golf Cc	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 305,000	\$ 305,000	\$ -	\$ 305,000
Utility Fund Total Expenses	\$ 4,357,783	\$ 4,440,826	\$ 3,158,967	\$ 4,264,795		\$ 4,222,471	\$ 443,241	\$ 4,665,712	\$ -	\$ 4,665,712
Surplus (deficit)	\$ (98,862)	\$ 56,348	\$ 8,003	\$ 192,433		\$ 568,944	\$ (443,241)	\$ 125,703	\$ -	\$ 125,703
Ending Fund Balance		\$ 854,228		\$ 990,313		\$ 1,559,257	\$ -	\$ 1,116,016	\$ -	\$ 1,116,016
TOTAL REVENUE:										
GENERAL FUND	\$ 4,600,484	\$ 5,080,109	\$ 3,760,502	\$ 4,997,760		\$ 5,505,537	\$ -	\$ 5,505,537	\$ -	\$ 5,505,537
GOLF COURSE FUND	\$ 1,086,890	\$ 1,445,500	\$ 786,089	\$ 1,172,545		\$ 1,278,150	\$ 340,000	\$ 1,618,150	\$ -	\$ 1,618,150
UTILITY FUND	\$ 4,258,921	\$ 4,497,174	\$ 3,166,970	\$ 4,457,228		\$ 4,791,415	\$ -	\$ 4,791,415	\$ -	\$ 4,791,415
TOTAL	\$ 9,946,294	\$ 11,022,783	\$ 7,713,561	\$ 10,627,533		\$ 11,575,102	\$ 340,000	\$ 11,915,102	\$ -	\$ 11,915,102
TOTAL EXPENDITURES:										
GENERAL FUND	\$ 4,485,742	\$ 4,930,234	\$ 3,511,394	\$ 4,794,162		\$ 5,101,301	\$ 210,251	\$ 5,311,552	\$ -	\$ 5,311,552
GOLF COURSE FUND	\$ 1,411,926	\$ 1,418,079	\$ 1,174,421	\$ 1,496,068		\$ 1,565,612	\$ 27,001	\$ 1,592,613	\$ -	\$ 1,592,613
UTILITY FUND	\$ 4,357,783	\$ 4,440,826	\$ 3,158,967	\$ 4,264,795		\$ 4,222,471	\$ 443,241	\$ 4,665,712	\$ -	\$ 4,665,712
TOTAL	\$ 10,255,451	\$ 10,789,139	\$ 7,844,782	\$ 10,555,025		\$ 10,889,384	\$ 680,493	\$ 11,569,877	\$ -	\$ 11,569,877
SURPLUS (DEFICIT)	\$ (309,156)	\$ 233,644	\$ (131,221)	\$ 72,508		\$ 685,718	\$ (340,493)	\$ 345,225	\$ -	\$ 345,225

Hotel Occupancy Fund 11

Beginning Fund Balance		\$ 300,786		\$ 300,786		\$ 320,046	\$ -	\$ 320,046	\$ -	\$ 320,046
Revenues	\$ 80,088	\$ 80,000	\$ 54,714	\$ 80,000		\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000
Transfer from Logic Investment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
Bed Tax Interest Income	\$ 270	\$ 250	\$ 237	\$ 260		\$ 260	\$ -	\$ 260	\$ -	\$ 260
Expenditures	\$ 53,679	\$ 61,000	\$ 34,000	\$ 61,000		\$ 53,500	\$ 60,000	\$ 113,500	\$ -	\$ 113,500
Surplus (deficit)	\$ 26,679	\$ 19,250	\$ 20,951	\$ 19,260		\$ 26,760	\$ -	\$ 26,760	\$ -	\$ 26,760

Exhibit A

CONSOLIDATED STATEMENT

	<u>Yr End Actual 09/30/14</u>	<u>Current Budget 2014-15</u>	<u>9 Months Actual YTD 06/30/15</u>	<u>Year End Estimated 09/30/15</u>	<u>Calculation</u>	<u>Base Budget 2015-16</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2015-16</u>	<u>Budget Cuts</u>	<u>Adopted Budget 2015-16</u>
Ending Fund Balance		\$ 320,036		\$ 320,046		\$ 346,806	\$ -	\$ 346,806	\$ -	\$ 346,806
<u>Construction Fund 40</u>										
Beginning Fund Balance		\$ 4,671,206		\$ 4,671,206		\$ (724,015)	\$ -	\$ (724,015)	\$ -	\$ (724,015)
New Proceeds	\$ 985,059	\$ 763,100	\$ -	\$ 2,172,200 *		\$ 3,738,000	\$ -	\$ 3,738,000	\$ -	\$ 3,738,000
Expenditures	\$ 6,714,693	\$ 2,366,562	\$ -	\$ 7,567,421		\$ 4,757,160	\$ -	\$ 4,757,160	\$ -	\$ 4,757,160
Surplus (deficit)	\$ (5,729,634)	\$ (1,603,462)	\$ -	\$ (5,395,221)		\$ (1,019,160)	\$ -	\$ (1,019,160)	\$ -	\$ (1,019,160)
Ending Fund Balance		\$ 3,067,744		\$ (724,015)		\$ (1,743,175)	\$ -	\$ (1,743,175)	\$ -	\$ (1,743,175)
<u>Impact Fee Fund 42</u>										
Beginning Fund Balance		\$ 422,528		\$ 422,528		\$ 713,458	\$ -	\$ 713,458	\$ -	\$ 713,458
Revenues (Impact Fees)	\$ 110,000	\$ 75,000	\$ 205,875	\$ 290,445		\$ 290,445	\$ -	\$ 290,445	\$ -	\$ 290,445
Interest Income	\$ 560	\$ 500	\$ 357	\$ 485		\$ 350	\$ -	\$ 350	\$ -	\$ 350
Transfer to Debt Service	\$ 583,000	\$ 30,280	\$ -	\$ -		\$ 553,354	\$ -	\$ 553,354	\$ -	\$ 553,354
Expenditures	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (deficit)	\$ (472,440)	\$ 45,220	\$ 206,232	\$ 290,930		\$ (262,559)	\$ -	\$ (262,559)	\$ -	\$ (262,559)
Ending Fund Balance		\$ 467,748		\$ 713,458		\$ 450,899	\$ -	\$ 450,899	\$ -	\$ 450,899
<u>Debt Service Fund 50</u>										
Beginning Fund Balance		\$ 45,197		\$ 45,197		\$ 225,911	\$ -	\$ 225,911	\$ -	\$ 225,911
Revenues										
Ad Valorem Tax	\$ 2,004,382	\$ 1,929,295	\$ 2,118,817	\$ 2,138,817		\$ 1,767,755	\$ -	\$ 1,767,755	\$ -	\$ 1,767,755
Accumulated Interest	\$ 371	\$ 390	\$ 395	\$ 450		\$ 500	\$ -	\$ 500	\$ -	\$ 500

Exhibit A

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/14	Current Budget 2014-15	9 Months Actual YTD 06/30/15	Year End Estimated 09/30/15	Calculation	Base Budget 2015-16	Supplemental Budget Request	Total Budget Request 2015-16	Budget Cuts	Adopted Budget 2015-16
Transfer from Debt Service Inter	\$ -	\$ -	\$ -	\$ -		\$ 3,499	\$ -	\$ 3,499	\$ -	\$ 3,499
Buy Down of Debt	\$ 583,000	\$ 1,038,701	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	\$ -	\$ 30,280	\$ -	\$ -		\$ 553,354	\$ -	\$ 553,354	\$ -	\$ 553,354
Expenditures	\$ 2,600,527	\$ 2,998,667	\$ 1,448,323	\$ 1,958,553		\$ 2,325,108	\$ -	\$ 2,325,108	\$ -	\$ 2,325,108
Surplus (deficit)	\$ (12,775)	\$ (1)	\$ 670,889	\$ 180,714		\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 45,196		\$ 225,911		\$ 225,911	\$ -	\$ 225,911	\$ -	\$ 225,911
<u>Park Fund 43</u>										
Beginning Fund Balance		\$ 21,461		\$ 21,461		\$ 21,481	\$ -	\$ 21,481	\$ -	\$ 21,481
Revenues	\$ 5,000	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Interest	\$ 19	\$ 25	\$ 16	\$ 20		\$ 25	\$ -	\$ 25	\$ -	\$ 25
Expenditures	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (deficit)	\$ 5,019	\$ 25	\$ 16	\$ 20		\$ 25	\$ -	\$ 25	\$ -	\$ 25
Ending Fund Balance		\$ 21,486		\$ 21,481		\$ 21,506	\$ -	\$ 21,506	\$ -	\$ 21,506
Total Revenues	\$ 13,715,043	\$ 14,940,324	\$ 10,093,972	\$ 15,310,210		\$ 18,009,290	\$ 400,000	\$ 18,409,290	\$ -	\$ 18,409,290
Total Expenditures	\$ 20,207,350	\$ 16,245,648	\$ 9,327,105	\$ 20,141,999		\$ 18,578,506	\$ 740,493	\$ 19,318,999	\$ -	\$ 19,318,999
Combined Surplus(Deficit)	\$ (6,492,307)	\$ (1,305,324)	\$ 766,867	\$ (4,831,789)		\$ (569,216)	\$ (340,493)	\$ (909,709)	\$ -	\$ (909,709)
Surplus(Deficit) Verification	\$ (6,492,307)	\$ (1,305,324)	\$ 766,867	\$ (4,831,789)		\$ (569,216)	\$ (340,493)	\$ (909,709)	\$ -	\$ (909,709)

Exhibit A

GENERAL FUND REVENUES

Fund 10

Account Number	Account Name	Yr End Actual 09/30/14	Current Budget 2014-15	9 Months Actual YTD 06/30/15	Year End Estimate 09/30/15	Calculation	Base Budget 2015-16	Supplemental Budget Request	Total Budget Request 2015-16	Budget Cuts	Adopted Budget 2015-16
Administration											
410-1110	Ad Valorem Taxes	\$ 1,886,111	\$ 2,236,956	\$ 1,995,387	\$ 2,251,551		\$ 2,689,917	\$ -	\$ 2,689,917	\$ -	\$ 2,689,917
410-1200	Sales Taxes	\$ 365,709	\$ 369,680	\$ 268,410	\$ 382,129		\$ 395,503	\$ -	\$ 395,503	\$ -	\$ 395,503
410-1220	Mixed Beverage Tax	\$ 5,463	\$ 9,000	\$ 6,848	\$ 9,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
410-1230	Transfer from Hotel Fund Tax	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-1300	Electric Franchise Tax	\$ 161,425	\$ 168,868	\$ 131,724	\$ 163,514		\$ 171,690	\$ -	\$ 171,690	\$ -	\$ 171,690
410-1310	Telephone Franchise Tax	\$ 26,187	\$ 32,200	\$ 24,614	\$ 29,000		\$ 29,000	\$ -	\$ 29,000	\$ -	\$ 29,000
410-1320	Cable Franchise Tax	\$ 100,790	\$ 126,830	\$ 75,195	\$ 100,195		\$ 105,205	\$ -	\$ 105,205	\$ -	\$ 105,205
410-1410	Investment Interest	\$ 2,716	\$ 2,300	\$ 1,701	\$ 2,268		\$ 2,300	\$ -	\$ 2,300	\$ -	\$ 2,300
410-1430	Credit Card Service Fee	\$ 2,347	\$ 2,459	\$ 2,381	\$ 3,080		\$ 3,080	\$ -	\$ 3,080	\$ -	\$ 3,080
410-1570	Sale of Copies	\$ 743	\$ 600	\$ 120	\$ 120		\$ 120	\$ -	\$ 120	\$ -	\$ 120
410-1680	Sale of Assets	\$ -	\$ -	\$ 958	\$ 958		\$ -	\$ -	\$ -	\$ -	\$ -
410-1810	Other Revenue	\$ 35,910	\$ 25,000	\$ 6,575	\$ 6,750		\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
410-1815	Long and short	\$ (1)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-2000	City Hall Rental Income	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-3230	Grants	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-4220	Lease Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9000	Transfer from Utilities	\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 1,000,000		\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
410-9050	Proceeds from Lease Purchase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9060	Proceeds from Loans	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9100	Transfer from Reserve	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9101	Transfer from CIP	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 3,587,400	\$ 3,973,893	\$ 3,263,914	\$ 3,948,565		\$ 4,412,815	\$ -	\$ 4,412,815	\$ -	\$ 4,412,815
Non Departmental											
411-1650	KLVB - Donations	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
411-1810	Other Revenue	\$ -	\$ -	\$ -	\$ 19,500		\$ 17,500	\$ -	\$ 17,500	\$ -	\$ 17,500
	Subtotal	\$ -	\$ -	\$ -	\$ 19,500		\$ 17,500	\$ -	\$ 17,500	\$ -	\$ 17,500
Development Services											
412-1520	Sign Permits	\$ 450	\$ 630	\$ -	\$ 25		\$ 25	\$ -	\$ 25	\$ -	\$ 25
412-1525	Development Agreement	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-1601	PID Initial Development Fee	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-1602	PID Professional Services	\$ 1,455	\$ 25,000	\$ -	\$ 25,000		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000

Exhibit A

GENERAL FUND REVENUES

Fund 10

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/14</u>	<u>Current Budget 2014-15</u>	<u>9 Months Actual YTD 06/30/15</u>	<u>Year End Estimate 09/30/15</u>	<u>Calculation</u>	<u>Base Budget 2015-16</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2015-16</u>	<u>Budget Cuts</u>	<u>Adopted Budget 2015-16</u>
412-1812	Other Revenue	\$ 205	\$ 100	\$ 1,613	\$ 1,613		\$ 100	\$ -	\$ 100	\$ -	\$ 100
412-1815	Dev Services Cash Over/Short	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-1830	Replats & Release Easement	\$ 6,700	\$ 6,500	\$ 3,250	\$ 4,250		\$ 4,250	\$ -	\$ 4,250	\$ -	\$ 4,250
412-1835	Site Development Reviews	\$ 2,250	\$ 7,000	\$ 700	\$ 1,050		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
412-1840	Re-Vegetation Cost Deposit	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-1845	Park Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3100	Building permits	\$ 62,648	\$ 94,000	\$ 52,337	\$ 76,619		\$ 76,619	\$ -	\$ 76,619	\$ -	\$ 76,619
412-3105	Miscellaneous Permits	\$ 135	\$ 175	\$ 100	\$ 555		\$ 555	\$ -	\$ 555	\$ -	\$ 555
412-3106	Zoning Application Fees	\$ 2,000	\$ 3,000	\$ 1,800	\$ 2,500		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
412-3107	Annexation Fees	\$ -	\$ 1,500	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3110	Reinspection Fees	\$ 4,250	\$ 4,600	\$ 1,850	\$ 2,500		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
412-3200	Mechanical Permits	\$ 3,120	\$ 3,627	\$ 3,935	\$ 5,800		\$ 5,800	\$ -	\$ 5,800	\$ -	\$ 5,800
412-3210	Plumbing Permits	\$ 4,845	\$ 6,000	\$ 5,040	\$ 6,900		\$ 6,900	\$ -	\$ 6,900	\$ -	\$ 6,900
412-3220	Electrical Permits	\$ 8,660	\$ 13,818	\$ 6,045	\$ 7,875		\$ 7,875	\$ -	\$ 7,875	\$ -	\$ 7,875
412-3225	Electrical Licenses	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3226	Final Plat Application Fee	\$ -	\$ 200	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3227	Construction Plan Application Fee	\$ -	\$ -	\$ 250	\$ 250		\$ -	\$ -	\$ -	\$ -	\$ -
412-3228	Tree Removal Fees	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3230	Grants	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3235	Escrow Acct - Dev. Svcs.	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3236	CIP Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3250	Engineer Review Reimbursements	\$ 58,854	\$ 51,000	\$ 6,898	\$ 7,500		\$ 42,500	\$ -	\$ 42,500	\$ -	\$ 42,500
412-3260	Professional Service Reimbursemer	\$ 35,028	\$ 10,000	\$ 462	\$ 462		\$ -	\$ -	\$ -	\$ -	\$ -
412-3300	Health Department Inspection Fees	\$ 11,595	\$ 11,095	\$ 7,245	\$ 11,095		\$ 11,095	\$ -	\$ 11,095	\$ -	\$ 11,095
412-4751	Lago Vista Retail Center Holding	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 202,195	\$ 238,245	\$ 91,525	\$ 153,994		\$ 187,219	\$ -	\$ 187,219	\$ -	\$ 187,219

Municipal Court

415-2100	Municipal Court Fines	\$ 74,667	\$ 102,282	\$ 53,190	\$ 75,000		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
415-2101	City Truancy Prevention Fees	\$ 396	\$ -	\$ 416	\$ 491	Liability Accl	\$ 600	\$ -	\$ 600	\$ -	\$ 600
415-2102	Indigent Defense Fee	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2103	State Court Cost Fees Earned	\$ 3,801	\$ -	\$ 2,852	\$ 2,852	Liability Accl	\$ 3,801	\$ -	\$ 3,801	\$ -	\$ 3,801
415-2105	Building Security Fees	\$ 2,027	\$ -	\$ 1,491	\$ 1,900	Liability Accl	\$ 2,027	\$ -	\$ 2,027	\$ -	\$ 2,027
415-2106	Court Technology Fee	\$ 2,703	\$ -	\$ 1,988	\$ 2,450	Liability Accl	\$ 2,703	\$ -	\$ 2,703	\$ -	\$ 2,703
415-2107	State Jury Fee	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit A

GENERAL FUND REVENUES

Fund 10

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/14</u>	<u>Current Budget 2014-15</u>	<u>9 Months Actual YTD 06/30/15</u>	<u>Year End Estimate 09/30/15</u>	<u>Calculation</u>	<u>Base Budget 2015-16</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2015-16</u>	<u>Budget Cuts</u>	<u>Adopted Budget 2015-16</u>
415-2108	Expunction Fee	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2109	Rest. Fee - Local	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2110	Rest. Fee - State	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2111	Judicial Fee - State	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2112	Judicial Fee - City	\$ 394	\$ -	\$ 295	\$ 343	Liability Accl	\$ 343	\$ -	\$ 343	\$ -	\$ 343
415-2113	Juvenile Case Management Fee	\$ -	\$ -	\$ -	\$ -	Liability Accl	\$ -	\$ -	\$ -	\$ -	\$ -
415-2114	Court Cash Bond	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2200	Municipal Court Overpayment Fee	\$ 209	\$ -	\$ 4	\$ 4		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 84,197	\$ 102,282	\$ 60,234	\$ 83,040		\$ 109,474	\$ -	\$ 109,474	\$ -	\$ 109,474

Police Department

420-1230	School Officer Funding	\$ -	\$ -	\$ -	\$ -	Liability Accl	\$ -	\$ -	\$ -	\$ -	\$ -
420-1240	Crossing Guard Tax	\$ -	\$ -	\$ -	\$ -	Liability Accl	\$ -	\$ -	\$ -	\$ -	\$ -
420-1530	Wrecker Permits	\$ 800	\$ 800	\$ 900	\$ 900		\$ 900	\$ -	\$ 900	\$ -	\$ 900
420-1560	Animal Licenses	\$ 270	\$ 230	\$ 180	\$ 230		\$ 230	\$ -	\$ 230	\$ -	\$ 230
420-1565	Animal Impoundment	\$ 350	\$ 387	\$ 120	\$ 150		\$ 150	\$ -	\$ 150	\$ -	\$ 150
420-1570	Sale of Copies	\$ 331	\$ 313	\$ 219	\$ 275		\$ 275	\$ -	\$ 275	\$ -	\$ 275
420-1810	Other Revenue	\$ 9,310	\$ 2,157	\$ 1,120	\$ 1,250		\$ 1,250	\$ -	\$ 1,250	\$ -	\$ 1,250
420-1820	Private Alarm Permits	\$ 6,450	\$ 6,000	\$ 5,190	\$ 6,000		\$ 6,300	\$ -	\$ 6,300	\$ -	\$ 6,300
420-4221	CAPCOG Grant-Generator	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4222	CAPCO - Voice Recorder Reimburs	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4230	Homeland Security Grant	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4240	Reimbursement for Dispatching Svc	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4250	Bulletproof Vest Program	\$ 563	\$ -	\$ 384	\$ 384	Liability Accl	\$ -	\$ -	\$ -	\$ -	\$ -
420-4320	LEOSE Revenue	\$ 5,515	\$ -	\$ 2,437	\$ 2,437	Liability Accl	\$ 2,437	\$ -	\$ 2,437	\$ -	\$ 2,437
Subtotal		\$ 23,589	\$ 9,887	\$ 10,550	\$ 11,626		\$ 11,542	\$ -	\$ 11,542	\$ -	\$ 11,542

Public Works

430-1200	Insurance Recovery	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1450	Capital Metro Contributions	\$ -	\$ 42,430	\$ 63,365	\$ 63,365		\$ 42,430	\$ -	\$ 42,430	\$ -	\$ 42,430
430-1451	Overlay Carry Overs	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1452	Capital Metro 1/4 Cent Rebate	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1453	Prior Year Cap Metro Funds	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1810	Other Revenue	\$ 1,123	\$ 1,123	\$ 1,295	\$ 1,295		\$ 1,295	\$ -	\$ 1,295	\$ -	\$ 1,295

Exhibit A

GENERAL FUND REVENUES

Fund 10

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/14</u>	<u>Current Budget 2014-15</u>	<u>9 Months Actual YTD 06/30/15</u>	<u>Year End Estimate 09/30/15</u>	<u>Calculation</u>	<u>Base Budget 2015-16</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2015-16</u>	<u>Budget Cuts</u>	<u>Adopted Budget 2015-16</u>
430-1820	Street Cuts	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1830	Hollows Restoration	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-4000	Lease Purchase/Loan Proceeds	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,123	\$ 43,553	\$ 64,660	\$ 64,660		\$ 43,725	\$ -	\$ 43,725	\$ -	\$ 43,725
Solid Waste Fees											
431-1700	Solid Waste Fees	\$ 658,936	\$ 668,854	\$ 506,841	\$ 675,792		\$ 684,912	\$ -	\$ 684,912	\$ -	\$ 684,912
431-1800	Green Center Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 658,936	\$ 668,854	\$ 506,841	\$ 675,792		\$ 684,912	\$ -	\$ 684,912	\$ -	\$ 684,912
Recreation											
435-1810	Pool Over and Short	\$ 183	\$ -	\$ (82)	\$ (150)		\$ (150)	\$ -	\$ (150)	\$ -	\$ (150)
435-3100	Park Revenue (Pool Fees)	\$ 14,803	\$ 13,900	\$ 7,440	\$ 10,200		\$ 10,200	\$ -	\$ 10,200	\$ -	\$ 10,200
435-3150	Pool Snacks Revenue	\$ 1,689	\$ 1,300	\$ 92	\$ 92		\$ -	\$ -	\$ -	\$ -	\$ -
435-3200	Transfer from Park Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
435-3300	Other Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 16,674	\$ 15,200	\$ 7,450	\$ 10,142		\$ 10,050	\$ -	\$ 10,050	\$ -	\$ 10,050
Airport											
440-1410	Interest Income	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3100	Airport Revenue	\$ 20,000	\$ 20,000	\$ -	\$ 20,000		\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
440-3105	F-4 Project	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3200	Ramp Grant Revenue	\$ -	\$ 3,500	\$ 476	\$ 4,476		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
440-3300	Airport POA CIP Contribution	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3350	TXDot Matching Fund Project	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3400	Airport POA AWOS Contribution	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 20,000	\$ 23,500	\$ 476	\$ 24,476		\$ 23,500	\$ -	\$ 23,500	\$ -	\$ 23,500
Library											
445-3100	Library Fines and Revenue	\$ 5,319	\$ 4,695	\$ 3,852	\$ 4,800		\$ 4,800	\$ -	\$ 4,800	\$ -	\$ 4,800
445-3229	Lone Star Grant	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit A

GENERAL FUND REVENUES

Fund 10		Yr End	Current	9 Months	Year End		Base	Supplemental	Total Budget		Adopted
Account	Account	Actual	Budget	Actual YTD	Estimate		Budget	Budget	Request	Budget	Budget
<u>Number</u>	<u>Name</u>	<u>09/30/14</u>	<u>2014-15</u>	<u>06/30/15</u>	<u>09/30/15</u>	<u>Calculation</u>	<u>2015-16</u>	<u>Request</u>	<u>2015-16</u>	<u>Cuts</u>	<u>2015-16</u>
445-3230	Library Grants	\$ -	\$ -	\$ 1,000	\$ 1,165		\$ -	\$ -	\$ -	\$ -	\$ -
445-5000	Donations to Library	\$ 1,050	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 6,369	\$ 4,695	\$ 4,852	\$ 5,965		\$ 4,800	\$ -	\$ 4,800	\$ -	\$ 4,800
	Total Operating Revenues	\$ 4,600,484	\$ 5,080,109	\$ 4,010,502	\$ 4,997,760		\$ 5,505,537	\$ -	\$ 5,505,537	\$ -	\$ 5,505,537

Exhibit A

UTILITY FUND REVENUES
FUND 30

Account Number	Account Name	Yr End Actual 09/30/14	Current Budget 2014-15	9 Months Actual YTD 6/30/15	Year End Estimate 09/30/15	Base Budget 2014-15	Supplemental Budget Request	Total Budget Request 2014-15	Budget Cuts	Adopted Budget 2014-15
Contribution Capital										
430-1200	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430-1300	Contributed Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Operations										
450-1410	Investment Interest	\$ 379	\$ 250	\$ 241	\$ 319	\$ 319	\$ -	\$ 319	\$ -	\$ 319
450-1415	Special Account Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-1420	Utility Extension Request Fee	\$ 4,235	\$ 3,500	\$ 4,095	\$ 5,200	\$ 5,200	\$ -	\$ 5,200	\$ -	\$ 5,200
450-1421	Interfund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-1425	Trans from Bond for Labor/Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-1430	Credit Card Service Fee	\$ 19,627	\$ 19,500	\$ 16,597	\$ 21,600	\$ 21,600	\$ -	\$ 21,600	\$ -	\$ 21,600
450-1601	PID Administration	\$ -	\$ 35,000	\$ -	\$ 50,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
450-1602	PID Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-1810	Cash Long and Short	\$ 7	\$ -	\$ (19)	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -
450-3230	LCRA Grants	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-9060	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-9800	Other Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-9900	Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 124,248	\$ 58,250	\$ 20,914	\$ 77,099	\$ 52,119	\$ -	\$ 52,119	\$ -	\$ 52,119
Water Services										
460-4100	Water Service Fees	\$ 1,798,577	\$ 2,033,734	\$ 1,344,677	\$ 2,033,734	\$ 2,694,144	\$ -	\$ 2,694,144	\$ -	\$ 2,694,144
460-4150	Drought Emergency Fee	\$ 422,438	\$ 422,022	\$ 320,840	\$ 374,738	\$ 18,048	\$ -	\$ 18,048	\$ -	\$ 18,048
460-4300	Water Tap Fees	\$ 63,600	\$ 90,000	\$ 85,500	\$ 112,000	\$ 112,000	\$ -	\$ 112,000	\$ -	\$ 112,000
460-4360	Water Extensions	\$ 30,959	\$ 45,000	\$ 5,980	\$ 9,050	\$ 9,050	\$ -	\$ 9,050	\$ -	\$ 9,050
460-4400	Other Revenue	\$ 24,679	\$ 16,468	\$ 13,895	\$ 16,468	\$ 16,468	\$ -	\$ 16,468	\$ -	\$ 16,468
460-4450	Reconnect Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-4500	Penalties - Service Accounts	\$ 72,855	\$ 75,000	\$ 57,060	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
460-4510	Water Facility - P & I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-4740	Rebate Utility Service Line	\$ 2,962	\$ -	\$ 2,314	\$ 2,314	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,416,070	\$ 2,682,224	\$ 1,830,266	\$ 2,623,304	\$ 2,924,710	\$ -	\$ 2,924,710	\$ -	\$ 2,924,710
Sewer Services										
470-4100	Waste Water Service Fees	\$ 1,634,473	\$ 1,631,700	\$ 1,229,017	\$ 1,639,825	\$ 1,697,586	\$ -	\$ 1,697,586	\$ -	\$ 1,697,586
470-4310	Sewer Tap Fees	\$ 61,500	\$ 102,000	\$ 81,000	\$ 110,000	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ 110,000
470-4360	Sewer Extensions	\$ 22,630	\$ 23,000	\$ 5,772	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
470-4400	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470-4510	Facility Charges - P & I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470-9900	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,718,603	\$ 1,756,700	\$ 1,315,789	\$ 1,756,825	\$ 1,814,586	\$ -	\$ 1,814,586	\$ -	\$ 1,814,586

Exhibit A

UTILITY FUND REVENUES
FUND 30

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/14</u>	<u>Current Budget 2014-15</u>	<u>9 Months Actual YTD 6/30/15</u>	<u>Year End Estimate 09/30/15</u>	<u>Base Budget 2014-15</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2014-15</u>	<u>Budget Cuts</u>	<u>Adopted Budget 2014-15</u>
Capital Improvements										
480-1100	Transfer From Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
480-9900	Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenues	\$ 4,258,921	\$ 4,497,174	\$ 3,166,970	\$ 4,457,228	\$ 4,791,415	\$ -	\$ 4,791,415	\$ -	\$ 4,791,415

Exhibit A

LAGO VISTA GOLF COURSE FUND REVENUES

Account 15-410 / 15-420 / 15-430

Account Number	Account Name	Yr End Actual 09/30/14	Current Budget 2014-15	9 Months Actual YTD 6/30/15	Year End Estimate 09/30/15	Calculation	Base Budget 2015-16	Supplemental Budget Request	Total Budget Request 2015-16	Budget Cuts	Adopted Budget 2015-16
Pro Shop											
410-1100	Cart Rental	\$ 171,817	\$ 268,000	\$ 113,797	\$ 182,671		\$ 142,000	\$ -	\$ 142,000	\$ -	\$ 142,000
410-1201	Driving Range Revenue	\$ 14,534	\$ 22,000	\$ 7,666	\$ 11,275		\$ 16,000	\$ -	\$ 16,000	\$ -	\$ 16,000
410-1305	Greens Fees	\$ 394,144	\$ 526,000	\$ 275,388	\$ 411,072		\$ 280,000	\$ -	\$ 280,000	\$ -	\$ 280,000
410-1310	Handicap Fees	\$ 6,035	\$ 6,500	\$ 5,541	\$ 5,811		\$ 5,400	\$ -	\$ 5,400	\$ -	\$ 5,400
410-1320	Membership Fees	\$ 285,441	\$ 350,000	\$ 210,576	\$ 310,881		\$ 215,180	\$ -	\$ 215,180	\$ -	\$ 215,180
410-1325	Pro Shop Sales	\$ 44,096	\$ 45,000	\$ 37,279	\$ 53,494		\$ 38,000	\$ -	\$ 38,000	\$ -	\$ 38,000
410-1330	Club Rental	\$ 28	\$ -	\$ 23	\$ 100		\$ 100	\$ -	\$ 100	\$ -	\$ 100
410-1335	Tournament Fees - Taxable	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-1336	Tournament Fees - Non Taxable	\$ 56,993	\$ 63,000	\$ 32,833	\$ 50,000		\$ 42,000	\$ -	\$ 42,000	\$ -	\$ 42,000
410-1340	Other Revenue	\$ 1,300	\$ 3,000	\$ 7,366	\$ 10,000		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
410-1510	Capital Contributions	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-1810	Long and Short	\$ (259)	\$ -	\$ 242	\$ 260		\$ -	\$ -	\$ -	\$ -	\$ -
410-1900	Credit Card Fees	\$ -	\$ 20,000	\$ 591	\$ 900		\$ 900	\$ -	\$ 900	\$ -	\$ 900
410-9101	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9102	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
	Subtotal	\$ 974,130	\$ 1,303,500	\$ 691,302	\$ 1,036,464		\$ 742,580	\$ 35,000	\$ 777,580	\$ -	\$ 777,580
Snack Bar											
420-1100	Beer & Wine Sales	\$ 94,769	\$ 115,000	\$ 80,878	\$ 116,404		\$ 92,000	\$ -	\$ 92,000	\$ -	\$ 92,000
420-1200	Other Drinks - Non-Taxable	\$ 585	\$ 1,000	\$ 364	\$ 600		\$ -	\$ -	\$ -	\$ -	\$ -
420-1201	Food Sales	\$ 6,122	\$ 10,000	\$ 4,702	\$ 6,667		\$ -	\$ -	\$ -	\$ -	\$ -
420-1205	Other Drinks - Taxable	\$ 5,384	\$ 10,000	\$ 3,493	\$ 5,560		\$ -	\$ -	\$ -	\$ -	\$ -
420-1300	Facility Rental	\$ 5,900	\$ 6,000	\$ 5,350	\$ 6,850		\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
	Subtotal	\$ 112,760	\$ 142,000	\$ 94,787	\$ 136,081		\$ 98,000	\$ -	\$ 98,000	\$ -	\$ 98,000
Maintenance											
430-1200	Insurance Recovery	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenues	\$ 1,086,890	\$ 1,445,500	\$ 786,089	\$ 1,172,545		\$ 840,580	\$ 35,000	\$ 875,580	\$ -	\$ 875,580

Exhibit A

HIGHLAND LAKE GOLF COURSE FUND REVENUES

Account 15-440, 15-450, 15-460

Account Number	Account Name	Yr End Actual 09/30/14	Current Budget 2014-15	9 Months Actual YTD 6/30/15	Year End Estimate 09/30/15	Calculation	Base Budget 2015-16	Supplemental Budget Request	Total Budget Request 2015-16	Budget Cuts	Adopted Budget 2015-16
Pro Shop											
440-1100	Cart Rental	\$ -	\$ -	\$ -	\$ -		\$ 69,000	\$ -	\$ 69,000	\$ -	\$ 69,000
440-1201	Driving Range Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-1305	Greens Fees	\$ -	\$ -	\$ -	\$ -		\$ 129,000	\$ -	\$ 129,000	\$ -	\$ 129,000
440-1310	Handicap Fees	\$ -	\$ -	\$ -	\$ -		\$ 250	\$ -	\$ 250	\$ -	\$ 250
440-1320	Membership Fees	\$ -	\$ -	\$ -	\$ -		\$ 155,820	\$ -	\$ 155,820	\$ -	\$ 155,820
440-1325	Pro Shop Sales	\$ -	\$ -	\$ -	\$ -		\$ 5,800	\$ -	\$ 5,800	\$ -	\$ 5,800
440-1330	Club Rental	\$ -	\$ -	\$ -	\$ -		\$ 100	\$ -	\$ 100	\$ -	\$ 100
440-1335	Tournament Fees - Taxable	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-1336	Tournament Fees - Non Taxable	\$ -	\$ -	\$ -	\$ -		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
440-1340	Other Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-1510	Capital Contributions	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-1810	Long and Short	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-1900	Credit Card Fees	\$ -	\$ -	\$ -	\$ -		\$ 200	\$ -	\$ 200	\$ -	\$ 200
440-9101	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-9102	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 305,000	\$ 305,000	\$ -	\$ 305,000
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ 370,170	\$ 305,000	\$ 675,170	\$ -	\$ 675,170
Snack Bar											
450-1100	Beer & Wine Sales	\$ -	\$ -	\$ -	\$ -		\$ 53,000	\$ -	\$ 53,000	\$ -	\$ 53,000
450-1200	Other Drinks - Non-Taxable	\$ -	\$ -	\$ -	\$ -		\$ 600	\$ -	\$ 600	\$ -	\$ 600
450-1201	Food Sales	\$ -	\$ -	\$ -	\$ -		\$ 7,400	\$ -	\$ 7,400	\$ -	\$ 7,400
450-1205	Other Drinks - Taxable	\$ -	\$ -	\$ -	\$ -		\$ 6,400	\$ -	\$ 6,400	\$ -	\$ 6,400
450-1300	Facility Rental	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ 67,400	\$ -	\$ 67,400	\$ -	\$ 67,400
Maintenance											
460-1200	Insurance Recovery	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -		\$ 437,570	\$ 305,000	\$ 742,570	\$ -	\$ 742,570

ORDINANCE NO. 15-09-29-01

AN ORDINANCE OF THE CITY OF LAGO VISTA, TEXAS ADOPTING A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Lago Vista, Texas (herein the “City”) has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof and providing a complete financial plan for 2015/2016 and which said proposed budget has been compiled from detailed information obtained from the several departments, divisions, and office of the City;

WHEREAS, the City Council has received said City Manager’s proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary; and

WHEREAS, this proposed budget will require raising more revenue from property taxes than in the previous year; and

WHEREAS, the City Council has conducted a public hearing on the budget, as provided by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS, THAT:

Section 1. The proposed budget of the revenue of the City and the expenses of conducting the affairs thereof providing a complete financial plan for the ensuing fiscal year beginning October 1, 2015, and ending September 30, 2016, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit “A”, be and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2015, and ending September 30, 2016.

Section 2. The sums shown on Exhibit “A” are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City government as established in the approved budget document for the fiscal year ending September 30, 2016.

Section 3. By vote taken separately from the vote adopting the budget, the City Council hereby confirms, ratifies, and approves the property tax increase reflected in the budget.

Section 4. Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 5. This ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

PASSED AND APPROVED this 29th day of September, 2015.

ATTEST:

THE CITY OF LAGO VISTA, TEXAS

Sandra Barton, City Secretary

Randy Kruger, Mayor



AGENDA ITEM

City of Lago Vista

To: Mayor & City Council Council Meeting: September 29, 2015

From: Melissa Byrne Vossmer, City Manager

Subject: An Ordinance No. 15-09-29-02 of the City of Lago Vista, Texas Levying Ad Valorem Taxes for Use and Support of the Municipal Government of the City for the Fiscal Year Beginning October 1, 2015 and Terminating September 30, 2016; Providing for Apportioning Each Levy for Specific Purposes; and Providing When Taxes Shall Become Due and When Same Shall Become Delinquent if not Paid.

Request: Business Item Legal Document: Ordinance Legal Review:

EXECUTIVE SUMMARY:

Consideration and approval of this Ordinance is the second step of the FY15/16 Budget adoption process. Based on Council discussion, the Proposed Ordinance No. 15-09-29-02 includes setting the tax rate for the FY15/16 of \$.65 / \$100. The Tax Rate is broken down as follows:

Maintenance & Operations (M & O)	\$.3923 / \$100
Interest & Sinking Fund (I & S)	\$.2577 / \$100

The \$.65 / \$100 is the same Tax Rate as in the current fiscal year. It should be noted that the I & S portion of the Tax Rate will not change no matter where the Council determines to set the Tax Rate. The I & S portion of the Tax Rate is set by Travis County Central Appraisal District.

Approval of the Tax Rate must be taken by a record vote.

Impact if Approved:

If Council approves this Ordinance the final step to approving the FY15/16 Budget has been completed.

Impact if Denied:

If the Council does not approve this Ordinance, the Tax Rate is not levied and apportioned.

Is Funding Required? Yes No **If Yes, Is it Budgeted?** Yes No N/A

Indicate Funding Source:

Suggested Motion/Recommendation/Action

Motion to:

Motion to:

Motion to:

Known As:

Ordinance No. 15-09-29-02, an Ordinance of the City of Lago Vista, Texas Levying Ad Valorem Taxes for Use and Support of the Municipal Government of the City for the Fiscal Year Beginning October 1, 2015 and terminating September 30, 2016; Providing for Apportioning Each Levy for Specific Purposes; and Providing When Taxes Shall become Due and when Same Shall Become Delinquent if not Paid.

Agenda Item Approved by City Manager

ORDINANCE NO. 15-09-29-02

AN ORDINANCE OF THE CITY OF LAGO VISTA, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND TERMINATING SEPTEMBER 30, 2016; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

Whereas, the City Council of the City of Lago Vista, Texas, approved the municipal budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016;

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Lago Vista, Texas in accordance with such budget and the Texas Tax Code;

Whereas, the proposed tax rate for the 2015/2016 fiscal year is \$0.65;

Whereas, the proposed tax rate is the same tax rate that was adopted for the 2014/2015 fiscal year;

Whereas, the proposed tax rate qualifies as a tax rate increase under state law because the proposed tax rate will increase the total property tax revenue received by the City (assuming all amounts levied are collected and received) due to an increase in property valuations in 2015;

Whereas, the portion of the \$0.65 proposed tax rate allocated for maintenance and operations is \$0.3923, and is an increase from last year's maintenance and operations portion of the tax rate (which was \$0.3490), and will generate additional revenue to fund maintenance and operations this fiscal year; and

Whereas, the portion of the \$0.65 proposed tax rate allocated towards the interest and sinking is \$0.2577, and is a decrease from last year's interest and sinking fund portion of the rate (which was \$0.3010), and will generate \$161,540 or 8.313% less revenue compared to last year's budget;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS:

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Lago Vista (herein the "City") and to provide an Interest and Sinking fund for the 2015/2016 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City on October 1, 2015 subject to taxation, a tax of \$0.65 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), \$0.3923 each \$100.00 valuation of property; and
2. For the interest and sinking fund, \$0.2577 on each \$100.00 valuation of property.

The following statements are included as required by Section 26.05, Texas Tax Code:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE M&O TAX RATE WILL EFFECTIVELY BE RAISED BY 12.41 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$43.30.

Section 2. That taxes levied under this ordinance shall be due October 1, 2015 and if not paid on or before January 31, 2016 shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the Travis County Tax Appraisal District as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

Section 4. That this ordinance shall take effect and be in force from and after its passage.

DULY PASSED AND APPROVED THIS THE 29th DAY OF SEPTEMBER, 2015.

ATTEST:

THE CITY OF LAGO VISTA, TEXAS

Sandra Barton, City Secretary

Randy Kruger, Mayor

On the following motion by Council Member _____: "I move that the property tax rate be increased by the adoption of a tax rate of \$.65 per \$100 valuation, which is effectively a 6.9948 percent increase in the tax rate"; seconded by Council Member _____, the above and foregoing ordinance was passed and approved as follows: .



AGENDA ITEM

City of Lago Vista

To: **Mayor & City Council** **Council Meeting:** **September 29, 2015**

From: **Melissa Byrne Vossmer, City Manager**

Subject: **Consider Ordinance No. 15-09-29-03 of the City Council of the City of Lago Vista, Texas Pursuant to Vernon's Texas Codes Annotated, Local Government Code, Chapter 102, Section 102.007(b) Providing for Amendments to Ordinance No. 0-23-14 for Fiscal Year Beginning October 1, 2014 and Ending September 30, 2015; Amendments to Said Budget by Department are Set Forth in "Exhibit A" to this Ordinance.**

Request: **Business Item** **Legal Document:** **Ordinance** **Legal Review:**

EXECUTIVE SUMMARY:

Every year the City must make amendments to the adopted budget. As Council is aware, we had a preliminary review of amendments in May based on what we knew at that time. The purpose of year-end amendments are to identify changes from the approved budget that have occurred throughout the fiscal year to better understand the required additional expenditures and an update of any off-setting revenues received.

Amendments to expenditures are presented by fund, department and line item where appropriate. As Council is aware, this process does not capture each and every line item that may have exceeded the approved budget amount for that line item. As long as a departmental budget is estimated to fall within the total funds originally budgeted, it will not be included herein. So, only those departments who exceed the total funds appropriated are included. In some instances there is a revenue off-set and these will be noted as well. The amendments to revenues included are presented by fund and type.

The Annual Audit for FY14/15 will provide a final reconciliation of all expenditures and revenues.

Impact if Approved:

The City has met the requirement to adopt amendments to the fiscal year budget that are reflective of actual expenditures and revenues. These amendments are required to be approved prior to the end of the fiscal year.

Impact if Denied:

The City will not meet the requirement of adopting amendments to the fiscal year budget that are reflective of actual expenditures and revenues. These amendments are required to be approved prior to the end of the fiscal year.

Is Funding Required? Yes No **If Yes, Is it Budgeted?** Yes No N/A

Indicate Funding Source:

Amendments are made to each fund as appropriate.

Suggested Motion/Recommendation/Action

Motion to:

Motion to:

Motion to:

Known As:

An Ordinance of the City Council of the City of Lago Vista, Texas Pursuant to Vernon's Texas Codes Annotated, Local Government Code, Chapter 102, Section 102.007(b) Providing for Amendments to Ordinance No. 0-23-14, for the Fiscal Year Beginning October 1, 2014 and Ending September 30, 2015; Amendments to Said Budget by Department are Set Forth in "Exhibit A" Attached to this Ordinance.

Agenda Item Approved by City Manager

City of Lago Vista		EXHIBIT A		
For Year Ending 9-30-2015				
Budget Amendments by Department and Fund				
	Account Number	Current Budget	Amendment	Proposed Budget
FUND 10 - GENERAL FUND				
Administration				
Personnel Services				
Pay Plan Increases	10-510-1500	\$ 126,488.14	\$ (121,925.69)	\$ 4,562.45
Operations & Maintenance				
Miscellaneous	10-510-4750	\$ 12,500.00	\$ 4,600.00	\$ 17,100.00
Professional Services				
Legal Services	10-510-6120	\$ 70,000.00	\$ 155,000.00	\$ 225,000.00
Net Changes		\$ 208,988.14	\$ 37,674.31	\$ 246,662.45
Non-Departmental				
Miscellaneous Expense	10-511-4750	\$ 8,500.00	\$ 25,000.00	\$ 33,500.00
Net Changes		\$ 8,500.00	\$ 25,000.00	\$ 33,500.00
* Expenses partially offset by contributions from the Chamber of Commerce (\$5,000), Tessera (\$2,500), and Cedar Park Regional (\$2,000)				
Development Services				
Personnel Services				
Pay Plan Increases	10-512-1500	\$ -	\$ 5,994.02	\$ 5,994.02
Net Changes		\$ -	\$ 5,994.02	\$ 5,994.02
Finance				
Personnel Services				
Pay Plan Increases	10-513-1500	\$ -	\$ 8,468.40	\$ 8,468.40
Services				
Tax Appraisal Services	10-513-6210	\$ 20,500.00	\$ 3,500.00	\$ 24,000.00
Net Changes		\$ 20,500.00	\$ 3,500.00	\$ 24,000.00
Municipal Court				
Personnel Services				
Pay Plan Increases	10-515-1500	\$ -	\$ 3,367.86	\$ 3,367.86
Net Changes		\$ -	\$ 3,367.86	\$ 3,367.86
Police Department				
Personnel Services				
Pay Plan Increases	10-520-1500	\$ -	\$ 54,282.96	\$ 54,282.96
Net Changes		\$ -	\$ 54,282.96	\$ 54,282.96
Police Dispatch				
Personnel Services				
Pay Plan Increases	10-525-1500	\$ -	\$ 24,275.59	\$ 24,275.59
Net Changes		\$ -	\$ 24,275.59	\$ 24,275.59

City of Lago Vista		EXHIBIT A		
For Year Ending 9-30-2015				
Budget Amendments by Department and Fund				
	Account Number	Current Budget	Amendment	Proposed Budget
Street Department				
Personnel Services				
Pay Plan Increases	10-530-1500	\$ -	\$ 20,844.80	\$ 20,844.80
Fixed Assets				
2012 Dump Truck - Principal	10-530-9837	\$ -	\$ 10,092.36	\$ 10,092.36
2012 Dump Truck - Interest	10-530-9838	\$ -	\$ 479.36	\$ 479.36
Net Changes		\$ -	\$ 31,416.52	\$ 31,416.52
Library				
Personnel Services				
Pay Plan Increases	10-545-1500	\$ -	\$ 4,692.06	\$ 4,692.06
Net Changes		\$ -	\$ 4,692.06	\$ 4,692.06
FUND 15 - GOLF COURSE				
ProShop & Snackbar				
Personnel Services				
Pay Plan Increases	15-510-1500	\$ 24,530.44	\$ (15,905.03)	\$ 8,625.41
Operations & Maintenance				
Telephone/Internet	15-510-4600	\$ 3,600.00	\$ 2,500.00	\$ 6,100.00
Electric	15-510-4650	\$ 26,000.00	\$ 4,000.00	\$ 30,000.00
Unanticipated Maintenance & Repairs	15-510-4715	\$ 8,000.00	\$ 20,000.00	\$ 28,000.00
Supplies				
Supplies	15-510-5300	\$ 6,000.00	\$ 5,000.00	\$ 11,000.00
ProShop Inventory	15-510-5301	\$ 34,000.00	\$ 16,000.00	\$ 50,000.00
Snackbar Beer & Wine	15-510-5305	\$ 50,000.00	\$ 3,000.00	\$ 53,000.00
Services				
Contract Services	15-510-6135	\$ 4,000.00	\$ 3,000.00	\$ 7,000.00
Maintenance Agreements	15-510-6540	\$ 15,000.00	\$ 4,500.00	\$ 19,500.00
Advertising	15-510-6550	\$ 8,000.00	\$ 3,000.00	\$ 11,000.00
Fixed Assets				
Fixed Assets	15-510-9000	\$ -	\$ 20,000.00	\$ 20,000.00
Net Changes		\$ 179,130.44	\$ 65,094.97	\$ 244,225.41
*Expenses partially offset by contributions from Friends of the Golf Course (\$1,500)				
Golf Course Maintenance				
Personnel Services				
Pay Plan Increases	15-530-1500	\$ -	\$ 15,903.03	\$ 15,903.03
Operations & Maintenance				
Rental/Lease (New Equipment)	15-530-4570	\$ 64,310.00	\$ 16,000.00	\$ 80,310.00
Electric	15-530-4650	\$ 18,000.00	\$ 10,000.00	\$ 28,000.00
Equipment Maintenance & Repairs	15-530-4700	\$ 10,000.00	\$ 19,000.00	\$ 29,000.00
Irrigation Maintenance & Repairs	15-530-4705	\$ 17,000.00	\$ 26,000.00	\$ 43,000.00
Golf Cart Maintenance & Repairs	15-530-4710	\$ 8,000.00	\$ 15,000.00	\$ 23,000.00
Miscellaneous Expense	15-530-4750	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00
Supplies				
Seed	15-530-5445	\$ 19,000.00	\$ 20,000.00	\$ 39,000.00

City of Lago Vista		EXHIBIT A		
For Year Ending 9-30-2015				
Budget Amendments by Department and Fund				
	Account Number	Current Budget	Amendment	Proposed Budget
Services				
Bulk Water	15-530-6430	\$ 12,000.00	\$ 15,000.00	\$ 27,000.00
Miscellaneous Services	15-530-6500	\$ 2,500.00	\$ 3,900.00	\$ 6,400.00
Fixed Assets				
Greens Mower - Principal	15-530-9748	\$ 4,727.00	\$ 2,400.00	\$ 7,127.00
Turf Gator - Principal	15-530-9750	\$ 2,829.00	\$ 1,436.00	\$ 4,265.00
Trim Mower #1 - Principal	15-530-9752	\$ 9,056.00	\$ 4,600.00	\$ 13,656.00
Trim Mower #2 - Principal	15-530-9754	\$ 9,056.00	\$ 4,600.00	\$ 13,656.00
Net Changes		\$ 177,478.00	\$ 155,839.03	\$ 333,317.03
FUND 30 - UTILITY				
Utility Administration				
Pay Plan Increases	30-555-1500	\$ 43,456.32	\$ (34,410.36)	\$ 9,045.96
Services				
Professional Sevices	30-555-6100	\$ 36,000.00	\$ 65,000.00	\$ 101,000.00
Printing & Binding Services	30-555-6400	\$ 13,500.00	\$ 5,000.00	\$ 18,500.00
Net Changes		\$ 92,956.32	\$ 35,589.64	\$ 128,545.96
Water Services				
Personnel Services				
Pay Plan Increases	30-560-1500	\$ -	\$ 16,299.07	\$ 16,299.07
Fixed Assets				
2015 Chevy Truck - Principal	30-560-9840	\$ -	\$ 2,612.00	\$ 2,612.00
2015 Chevy Truck - Interest	30-560-9841	\$ -	\$ 500.00	\$ 500.00
Net Changes		\$ -	\$ 19,411.07	\$ 19,411.07
Water Treatment Plant #1				
Personnel Services				
Pay Plan Increases	30-565-1500	\$ -	\$ 1,963.03	\$ 1,963.03
Net Changes		\$ -	\$ 1,963.03	\$ 1,963.03
Water Treatment Plant #2				
Personnel Services				
Pay Plan Increases	30-567-1500	\$ -	\$ 2,037.88	\$ 2,037.88
Operations & Maintenance				
Uniforms	30-567-4110	\$ 529.00	\$ 422.00	\$ 951.00
Dues	30-567-4400	\$ 3,945.00	\$ 3,980.00	\$ 7,925.00
Telephone	30-567-4600	\$ 395.00	\$ 711.00	\$ 1,106.00
Electricity	30-567-4650	\$ 28,000.00	\$ 44,213.00	\$ 72,213.00
Unanticipated Maintenance & Repairs	30-567-4715	\$ 5,000.00	\$ 8,000.00	\$ 13,000.00
Supplies				
Small Tools	30-567-5305	\$ 250.00	\$ 1,000.00	\$ 1,250.00
Chemicals	30-567-5430	\$ 21,968.00	\$ 63,030.00	\$ 84,998.00
Services				
Testing Services	30-567-6125	\$ 4,982.00	\$ 7,428.00	\$ 12,410.00
Contractual Services	30-567-6135	\$ 21,893.00	\$ 3,125.00	\$ 25,018.00

City of Lago Vista		EXHIBIT A		
For Year Ending 9-30-2015				
Budget Amendments by Department and Fund				
	Account Number	Current Budget	Amendment	Proposed Budget
Bulk Water	30-567-6430	\$ 27,596.00	\$ 70,000.00	\$ 97,596.00
Miscellaneous Services	30-567-6500	\$ -	\$ 500.00	\$ 500.00
Maintenance Agreement	30-567-6540	\$ 239.00	\$ 239.00	\$ 478.00
Disposal Services	30-567-6600	\$ 425.00	\$ 6,705.00	\$ 7,130.00
Net Changes		\$ 115,222.00	\$ 211,390.88	\$ 326,612.88
Water Treatment Plant #3				
Operations & Maintenance				
Uniforms	30-569-4110	\$ 422.00	\$ (422.00)	\$ -
Dues	30-567-4400	\$ 3,980.00	\$ (3,980.00)	\$ -
Telephone	30-567-4600	\$ 711.00	\$ (711.00)	\$ -
Electricity	30-567-4650	\$ 46,463.00	\$ (44,213.00)	\$ 2,250.00
Unanticipated Maintenance & Repairs	30-567-4715	\$ 10,000.00	\$ (8,000.00)	\$ 2,000.00
Supplies				
Small Tools	30-567-5305	\$ 1,000.00	\$ (1,000.00)	\$ -
Chemicals	30-567-5430	\$ 64,030.00	\$ (63,030.00)	\$ 1,000.00
Testing Services	30-567-6125	\$ 7,428.00	\$ (7,428.00)	\$ -
Services				
Contractual Services	30-567-6135	\$ 13,125.00	\$ (3,125.00)	\$ 10,000.00
Bulk Water	30-567-6430	\$ 70,000.00	\$ (70,000.00)	\$ -
Miscellaneous Services	30-567-6500	\$ 500.00	\$ (500.00)	\$ -
Maintenance Agreement	30-567-6540	\$ 239.00	\$ (239.00)	\$ -
Disposal Services	30-567-6600	\$ 6,705.00	\$ (6,705.00)	\$ -
Net Changes		\$ 224,603.00	\$ (209,353.00)	\$ 15,250.00
Sewer Services				
Personnel Services				
Pay Plan Increases	30-570-1274	\$ -	\$ 6,238.78	\$ 6,238.78
Operations & Maintenance				
Unanticipated Maintenance & Repairs	30-570-4715	\$ 26,000.00	\$ 48,000.00	\$ 74,000.00
Services				
Engineering Services/Planning	30-570-6130	\$ 4,500.00	\$ 11,000.00	\$ 15,500.00
Net Changes			\$ 65,238.78	
Waste Water Treatment Plant				
Personnel Services				
Pay Plan Increases	30-575-1500	\$ -	\$ 5,969.32	\$ 5,969.32
Operations & Maintenance				
Miscellaneous Dues & Fines				
Unanticipated Maintenance & Repairs	30-575-4400	\$ 4,440.00	\$ 4,400.00	\$ 8,840.00
Unanticipated Maintenance & Repairs	30-570-4715	\$ 15,000.00	\$ 8,500.00	\$ 23,500.00
Services				
Testing Services	30-570-6125	\$ 8,814.00	\$ 1,400.00	\$ 10,214.00
Contractual Services	30-575-6135	\$ 26,693.00	\$ 1,000.00	\$ 27,693.00
Miscellaneous Services	30-570-6500	\$ -	\$ 6,300.00	\$ 6,300.00
Disposal Service	30-570-6600	\$ 27,246.00	\$ 4,500.00	\$ 31,746.00
Net Changes			\$ 32,069.32	

City of Lago Vista		EXHIBIT A		
For Year Ending 9-30-2015				
<u>Budget Amendments by Department and Fund</u>				
	Account Number	Current Budget	Amendment	Proposed Budget
Effluent Disposal				
Personnel Services				
Pay Plan Increases	30-577-1500	\$ -	\$ 1,902.28	\$ 1,902.28
Net Changes		\$ -	\$ 1,902.28	\$ 1,902.28
FUND 40 - CAPITAL IMPROVEMENT PROJECTS				
Proposed Airport Taxiway	40-580-8206	\$ 57,500.00	\$ 2,500.00	\$ 60,000.00
Jonestown Pump & Haul	40-580-8208	\$ 15,000.00	\$ 15,000.00	\$ 30,000.00
Street Overlays	40-580-8214	\$ 300,000.00	\$ 32,436.71	\$ 332,436.71
WTP #1 Rehab	40-580-8221	\$ -	\$ 150,000.00	\$ 150,000.00
Bronco Lane Street Repair	40-580-8222	\$ -	\$ 67,408.83	\$ 67,408.83
Net Changes		\$ 372,500.00	\$ 49,936.71	\$ 422,436.71
FUND 50 - DEBT SERVICE				
Bond Issuance Cost	50-585-8505	\$ -	\$ 5,700.00	\$ 5,700.00
GO Refunding 20015 - Interest	50-585-9827	\$ -	\$ 166,005.00	\$ 166,005.00
Net Changes		\$ -	\$ 171,705.00	\$ 171,705.00

CITY OF LAGO VISTA, TEXAS

ORDINANCE NO. 15-09-29-03

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS PURSUANT TO VERNON’S TEXAS CODES ANNOTATED, LOCAL GOVERNMENT CODE, CHAPTER 102, SECTION 102.007(b) PROVIDING FOR AMENDMENTS TO ORDINANCE NO. 0-23-14, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; AMENDMENTS TO SAID BUDGET BY DEPARTMENT ARE SET FORTH IN “EXHIBIT A” ATTACHED TO THIS ORDINANCE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS:

**SECTION I
AMENDING BUDGET**

THAT, pursuant to Vernon’s Texas Codes Annotated, Local Government Code, Chapter 102, Section 102.007(b) the City Council of the City of Lago Vista, Texas hereby amends the City Budget by Department for the Fiscal Year beginning October 1, 2014 and ending September 30, 2015 with said amendments being as set forth in “Exhibit A” attached to this ordinance.

**SECTION II
SAVINGS CLAUSE**

THAT, any ordinance or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of said conflict.

**SECTION III
SEVERABILITY CLAUSE**

THAT, if any word, phrase, sentence, paragraph or section is found to be illegal, invalid or unconstitutional, the remaining portion of this ordinance shall remain in full force and effect.

**SECTION IV
EFFECTIVE CLAUSE**

THAT, this ordinance shall take effect and be in full force immediately upon its final passage and approval.

AND, IT IS SO ORDERED.

PASSED AND APPROVED on this 29th day of September, 2015.

ATTEST:

Randy Kruger, Mayor

Sandra Barton, City Secretary

On a motion by Council Member _____, seconded by Council Member _____
, the above and foregoing ordinance was passed and approved.



AGENDA ITEM

City of Lago Vista

To: Mayor & City Council Council Meeting: September 29, 2015

From: David Harrell, AICP, Development Services Director

Subject: A RESOLUTION BY THE CITY COUNCIL OF LAGO VISTA, TEXAS SUPPORTING A GRANT FOR THE PURPOSE OF DEVELOPING AN AVIATION ACTION PLAN FOR THE LAGO VISTA I RUSTY ALLEN AIRPORT AND ACKNOWLEDGING TXDOT AS THE AGENT FOR ADMINISTERING THE GRANT.

Request: Business Item Legal Document: Resolution Legal Review:

EXECUTIVE SUMMARY:

On August 21, 2014 the Council approved Resolution R-24-14 authorizing funding of \$80,000 from TXDOT for an updated Airport Action Plan. The City has already allocated \$8,000 for its mandatory 10% share of the funding. TXDOT has asked the City to re-approve another resolution for this calendar year by October 1 so they can show the City has reauthorized this funding from TXDOT and provided their 10% (\$8,000) share.

Impact if Approved:

The City can send the approved Resolution 15-1621 to TXDOT before October 1 and their Commission can authorize the start of the project in November.

Impact if Denied:

The City will not be able to send an approved Resolution 15-1621 to TXDOT, thereby delaying and potentially stopping the project indefinitely.

Is Funding Required? **Yes** **No** **If Yes, Is it Budgeted?** **Yes** **No** **N/A**

Indicate Funding Source:

Aviation Division budget for \$8,000.

Suggested Motion/Recommendation/Action

Motion to:

Approve Resolution

Motion to:

Deny Resolution

Motion to:

Table Resolution

Known As:

Resolution 15-1621

Agenda Item Approved by City Manager

CITY OF LAGO VISTA, TEXAS

RESOLUTION NO. 15-1621

A RESOLUTION BY THE CITY COUNCIL OF LAGO VISTA, TEXAS SUPPORTING A GRANT FOR THE PURPOSE OF DEVELOPING AN AVIATION ACTION PLAN FOR THE LAGO VISTA / RUSTY ALLEN AIRPORT AND ACKNOWLEDGING TXDOT AS THE AGENT FOR ADMINISTERING THE GRANT.

WHEREAS, the City of Lago Vista, Texas intends to develop an aviation action plan for the Rusty Allen Airport; and

WHEREAS, the general description of the project includes the development of a 10-year Airport Action Plan containing the needed infrastructure improvements in an order that supports the long-range vision and use of the airport; and

WHEREAS, the City of Lago Vista, Texas intends to request financial assistance from the Texas Department of Transportation for these improvements; and

WHEREAS, the City of Lago Vista, Texas will be responsible for 10% of the total project costs or \$8,000 for an estimated project of \$80,000; and

WHEREAS, the City of Lago Vista, Texas names the Texas Department of Transportation as its agent for the purposes of applying for, receiving and disbursing all funds for the project and the administration of necessary contracts;

NOW, THEREFORE, BE IT RESOLVED, that the City of Lago Vista, Texas hereby directs the City Manager to execute on behalf of the City of Lago Vista, at the appropriate time and with the appropriate authorizations of this governing body, all contracts and agreements with the State of Texas, represented by the Texas Department of Transportation, and such other parties as shall be necessary and appropriate for the implementation of the improvements to the Lago Vista Airport, also known as the Rusty Allen Airport.

AND, IT IS SO RESOLVED.

PASSED AND APPROVED this 29th day of September, 2015

CITY OF LAGO VISTA

Attest:

Randy Kruger, Mayor

Sandra Barton, City Secretary