The City of Lago Vista

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

AGENDA
CITY COUNCIL
REGULAR MEETING
THURSDAY, APRIL 21, 2016, 6:30 PM

NOTICE IS HEREBY GIVEN that the Lago Vista City Council will hold a Regular Meeting on Thursday, April 21, 2016, at 6:30 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, INVOCATION AND PLEDGE OF ALLEGIANCE

CITIZEN COMMENTS: In accordance with the Open Meetings Act, Council is prohibited from acting or discussing (other than factual responses to specific questions) any items not on the agenda.

PUBLIC HEARING

1. An Ordinance of the City Council of the City of Lago Vista, Texas, adopting the updates to the Land Use Assumptions and Capital Improvements Plan and approving the Imposition of changed Impact Fees through a Public Hearing concerning amending Ordinance No. O-29-14 and Table 1, set out in Appendix **"**A**,"** SEC. 6.100, Code of Ordinances of Lago Vista; providing Open Meeting and effective date provisions; and providing for related matters**.**

PRESENTATIONS

2. Mayor Mitchell to present Proclamation declaring May 7, 2016 Firewise Day.

3. Mayor Mitchel to recognize Keep Lago Vista Beautiful , Community Volunteers and City Staff, James LeBlanc and Laura Fowler for the Trash-Off event.

4. Mayor Mitchell to recognize the Lago Vista Police Department as Business of the month for the Chamber Monthly.

5. Presentation by Emergency Services District #1 (EMS#1) concerning Future Plans for Service Expansion and Delivery in Lago Vista and the Surrounding Area.

6. Receive and discuss monthly update on Water Treatment Plant #3 by Shay Ralls Roalson, PE, HDR and Gary Graham, PE, Public Works Director.

CONSENT AGENDA

All matters listed under Consent Agenda, are to be considered routine by the City Council and will be enacted by one motion. There will not be separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

7. Approval of the following minutes:
   March 3, 2016 Special called meeting and
   March 17, 2016 Regular meeting

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

8. Consideration and action with respect to Resolution No. 16-1645 by the City Council of the City of Lago Vista, Texas Directing Publication of Notice of Intention to Issue Certificates of Obligation; Providing for a Public Hearing and Notice Thereof with Respect to the Issuance of Such Certificates of Obligation as Required by the City's Home Rule Charter; providing an effective date; and containing other matters relating to the subject.

9. Consideration and possible action concerning Resolution No. 16-1647; A Resolution concerning Texas Grant Services Contract.

10. Presentation and Approval of Resolution No. 16-1648 Accepting the FYE 2015 City of Lago Vista Annual Audit as presented by City Auditor Keith Neffendorf, of Neffendorf & Knopp, PC.

11. Consideration and possible action concerning Ordinance No. 16-04-21-01; An Ordinance by the City Council of the City of Lago Vista, Texas, Repealing and Re-establishing the Parks and Recreation Advisory Committee of the City and Providing for the Appointment of Members and Defining their Functions and Duties; Repealing all Prior Conflicting Ordinances; Providing for a Severability Clause, Effective Date and Open Meetings.

WORK SESSION

12. Discussion concerning Owner/builder permit.

13. Discussion concerning chickens inside city limits.

14. Departmental Reports

    A. Airport Report
    B. Development Services
    C. Financial Report
    D. Police Department
    E. Public Works Reports
        a. Street Department
        b. Utility Department (Water/Wastewater Services)
        c. Water Loss Report
        d. Water/Wastewater Treatment

15. Reports/Minutes from City Boards, Committees and Commissions

a. January 20, 2016 Airport Advisory Board minutes
b. January 26, 2016 Comprehensive Plan Advisory Committee minutes
c. February 3Airport Advisory Board minutes
d. March 8, 2016 Golf Course Advisory Committee minutes
e. April 14, 2016 KLVB Report

FUTURE MEETINGS

16. Consider schedule and items for future Council meetings.

EXECUTIVE SESSION

17. Convene into Executive Session pursuant to Sections 551.071 and 551.072, Texas Government Code and Section 1.05 Texas Disciplinary Rules of Professional Conduct regarding:

A. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

B. Consultation with legal counsel regarding contractual claims or possible claims or charges, contractual modifications, and questions related thereto.

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

18. Reconvene from Executive Session into open session to take action as deemed appropriate in City Council's discretion regarding:

A. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

B. Consultation with legal counsel regarding contractual claims or possible claims or charges, contractual modifications, and questions related thereto.

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 16th day of April, 2016.

_____
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.

MEETING DATE: April 21, 2016

AGENDA ITEM: CITIZEN COMMENTS

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____, Tidwell_____; R. Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**David Harrell, AICP, Director**		

Subject: **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS, ADOPTING THE UPDATES TO THE LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN AND APPROVING THE IMPOSITION OF CHANGED IMPACT FEES THROUGN A PUBLIC HEARING CONCERNING AMENDING ORDINANCE NO. O-29-14 AND TABLE 1, SET OUT IN APPENDIX "A," SEC. 6.100, CODE OF ORDINANCES OF LAGO VISTA; PROVIDING OPEN MEETING AND EFFECTIVE DATE PROVISIONS; AND PROVIDING FOR RELATED MATTERS.**

Request:	**Public Hearing**	**Legal Document:**	**Other**	**Legal Review:**	☐

EXECUTIVE SUMMARY:

Please see attached staff report.

There are two reasons for this item being brought before the Council:

1) When the increases in the impact fees from $1,250 to $3,000 for water and $1,250 to $2,115 for wastewater where approved by Council in December, 2014 they desired to revisit in one (1) year to verify housing starts had not decreased due to the increase. The Impact Fee Advisory Committee, as well, recommended this action. The attached report indicates the amount of housing starts have actually increased since the modification in these fees.

2) Due to an error concerning placement of the LVHS water tower, the report has been revised to remove this item. The Council will need to approve the revised report. This reduced the maximum water fee from $4,331 to $4,206.

The Impact Fee Advisory Committee recommended keeping the water and wastewater fees at $3,000 and $2,115 with the condition of revisiting the fees in the next eighteen (18) months at their April 12, 2016 meeting.

At this meeting the Council will need to discuss and open the public hearing. The public hearing will be left open until the Council meeting on May 5, 2016. At that time Council will close the public hearing and consider the proposed Ordinance.

Development Services Department

STAFF REPORT

Written Comments concerning the Impact Fee Land Use Assumptions & Capital Improvement Projects

Date: April 4, 2016

Hearing Dates: Impact Fee Advisory Committee – April 12, 2016
City Council – April 21, 2016 and potentially May 5, 2016

FACTAL INFORMATION CONCERNING IMPACT FEES

Impact fees are accessed on new development in order to generate revenue for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to the new development. Under Sec. 395.012 TLGC, impact fees can only pay the costs associated with constructing capital improvements or facility expansions, including and limited to construction contract price, surveying and engineering fees; land acquisition costs, including land purchases, court awards and costs, attorney's fees, and expert witness fees; and fees actually paid or contracted to be paid to an independent qualified engineer or financial consultant preparing or updating the capital improvements plan who is not an employee of the political subdivision. Impact fees cannot be used to maintain existing infrastructure.

ROLE OF THE PLANNING & ZONING COMMISSION

The Planning & Zoning Commission is allowed under State Law and City Code to act as the Impact Fee Advisory Committee. Under Sec. 395.056, TLGC the Committee must issue written comments on the proposed amendments to the land use assumptions, capital improvement plan, and impact fee. These comments can be any changes the Committee desires to the proposed plan.

HISTORY

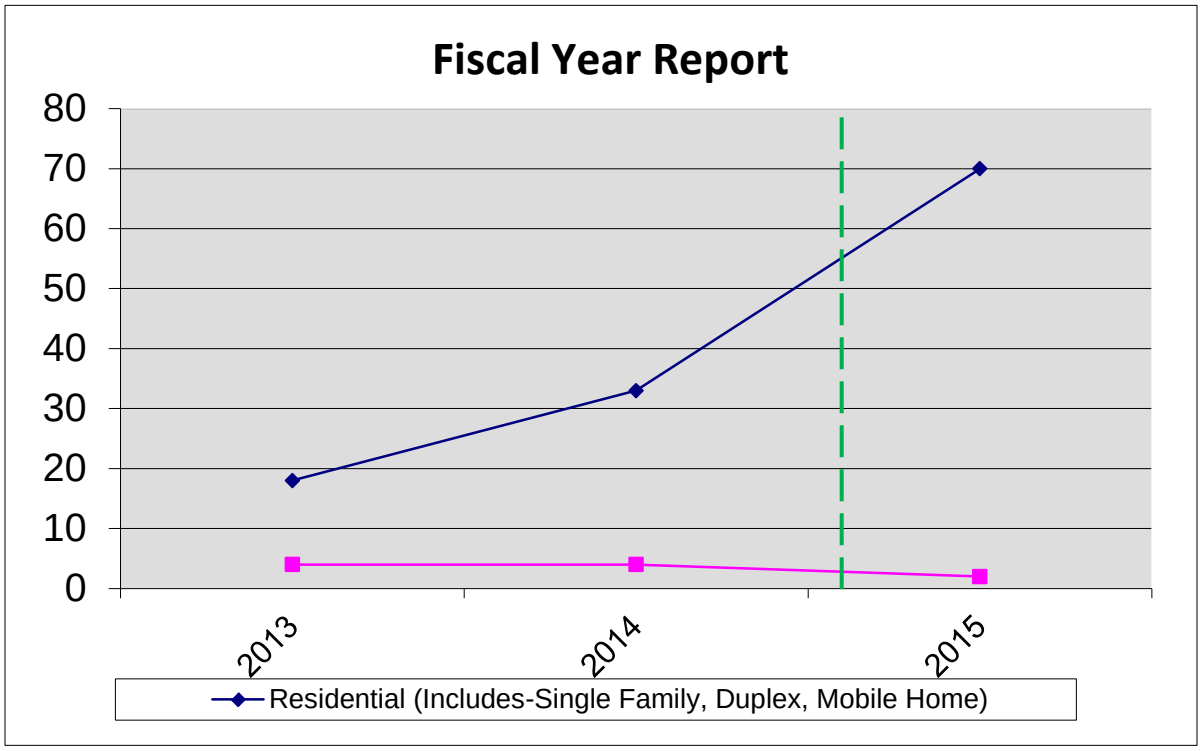
In accordance with Sec. 395.012 TLCG, municipalities must review their accessed impact fees every (5) years through a detailed analysis known as an "Impact Fee Land Use Assumptions & Capital Improvement Projects Report". This was completed in 2014 with a recommendation and written comments from the Impact Fee Advisory Committee on October 30, 2014. The Committee recommended an increase in impact fees from $1,250 for both water and sewer for a living unit, set in 2008, to $2,115 for sewer, which is the maximum fee as denoted in the Report, and $3,000 for water (with $4,331 being the maximum as denoted in the Report). The increase was deemed necessary due to a project 4.67% yearly growth rate over a ten (10) year period. They also wanted the fee revisited in one (1) year from the date of the recommendation to see if the increase would affect housing starts. The City Council, at their December 18, 2014 meeting, affirmed the recommendation of the Committee and passed the impact fee increases with the same condition that it be revisited in one (1) year from the date of the consideration to see if the increase would affect housing starts. The increased

impact fees took effect on February 15, 2015 due to a delay imposed by Council. Staff has included a 2016 Neighboring Jurisdiction Impact Fees to see neighboring communities' impact fees.

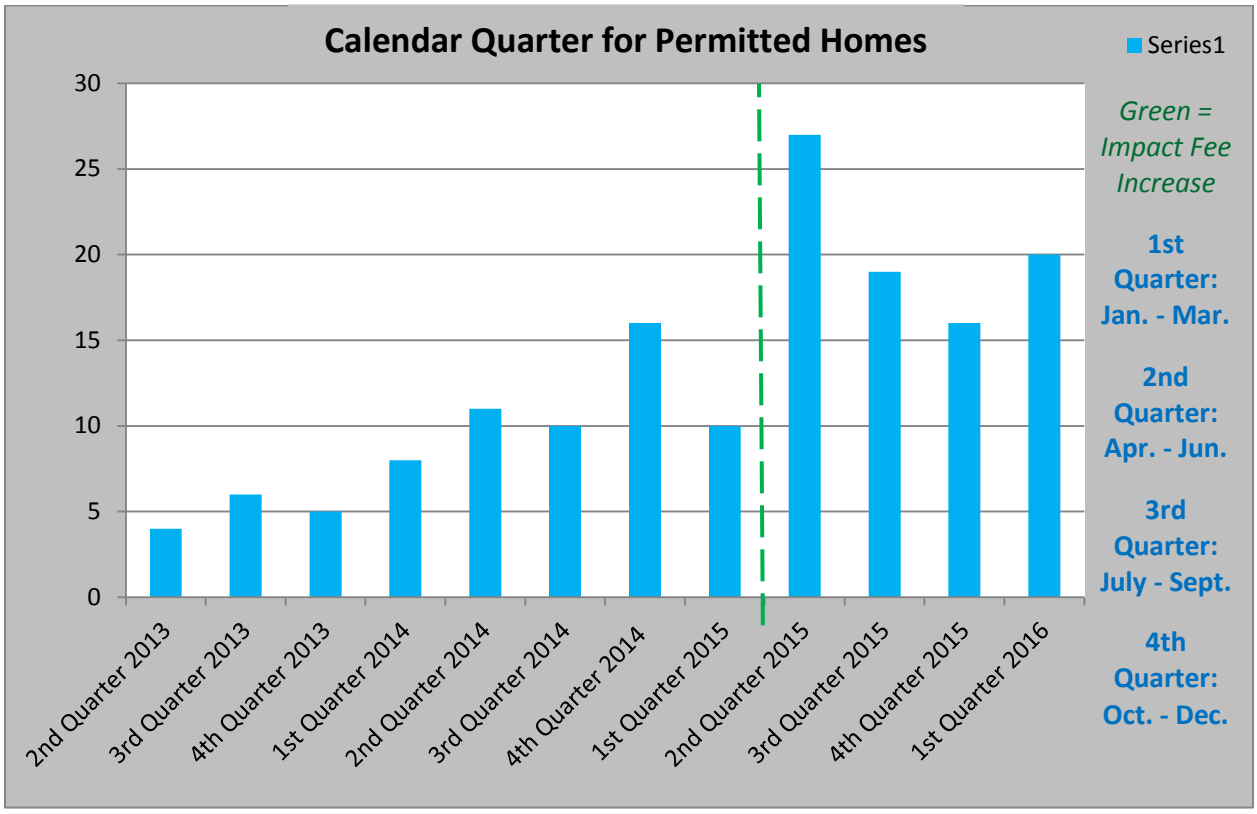
The Impact Fee Advisory Committee previously heard this item at a November, 2015 meeting and based on the information provided at that time recommended unanimously (4-0) raising the water impact fee from $3,000 to $4,331; however that meeting was more of a re-visitation based on the one (1) year condition versus the actual required hearing under State Law as prescribed in the Ordinance.

DEPARTMENT COMMENTS

The Department has continued to see significant increases in the amount of building permits issued for each fiscal year. This includes during the time of the impact fee increase as shown in the below charts. The charts are from information in the City's permitting system (MyPermitsNow) and have been presented in past City Council packets.



See Next Page



The Report is also being reviewed and reapproved due to an error in the calculation. In the original 2014 report some water related infrastructure was incorrectly calculated into the Plan. This has been removed and thereby has reduced the maximum water impact fee from $4,331 to $4,206 as stated within the revised report.

POTENTIAL ACTION

The Impact Fee Advisory Committee/City Council will need to review the attached information and decide the following:

1) Reduce the water and/or wastewater impact fee to a specified amount.

2) Retain the current water and wastewater impact fees of $3,000 and $2,115 respectively.

3) Increase the water impact from the current $3,000 up to the maximum amount of $4,206 and retain the maximum wastewater impact fee of $2,115.

During this review and recommendation/consideration the Committee/Council will make a motion to do a potential action and add the following findings:

1) That the Report was consistent with State Law and good engineering practices

2) That the underlying impact fee calculations were reasonable and useful for City purposes.

3) That the methodology used in the calculation of the water and wastewater fees were in good condition.

Attachment 1

Ordinance

ORDINANCE NO. 16-04-21-____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS, ADOPTING THE UPDATES TO THE LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN AND APPROVING THE IMPOSITION OF CHANGED IMPACT FEES THROUGN A PUBLIC HEARING CONCERNING AMENDING ORDINANCE NO. O-29-14 AND TABLE 1, SET OUT IN APPENDIX "A," SEC. 6.100, CODE OF ORDINANCES OF LAGO VISTA; PROVIDING OPEN MEETING AND EFFECTIVE DATE PROVISIONS; AND PROVIDING FOR RELATED MATTERS.

Whereas, pursuant to *Chapt.* 395, *TEX. LOC. GOV'T. CODE,* the City Council (the "Council") of the City of Lago Vista, Texas (the "City") adopted Ordinance No. O-29-14, which approved the Capital Improvement Plan and Land Use Assumptions, set out as Exhibit "A" to the Ordinance, and established water and wastewater impact fees for connection to the City's water and wastewater system, set out presently in Article 13.200, Water and Wastewater Impact Fees, Chapter 13, Utilities;

Whereas, the City has undertaken to update the Capital Improvement Plan and the Land Use Assumptions to determine whether any amendments are advisable and determine whether the impact fees should be amended pursuant to Sec. *395.052, TEX. LOC. GOV'T. CODE;*

Whereas, pursuant to Sec. 9.1702, Code of Ordinances of the City of Lago Vista, the City's Planning and Zoning Commission is to serve as the Advisory Committee.

Whereas, the Advisory Committee met on April 12, 2016 in order to issue written comments in accordance with *Secs. 395.056 TEX. LOC. GOV'T CODE,* set out as Exhibit "B" to the Ordinance; and

Whereas, pursuant to *Secs. 395.050 TEX. LOC. GOV'T CODE,* the Advisory Committee has filed its written comments on the proposed impact fees before the fifth (5th) business day before the date of the public hearing on the imposition of the fees; and

Whereas, pursuant to *Secs. 395.054 TEX. LOC. GOV'T CODE,* the City Council held a public hearing on April 21, 2016 to discuss the proposed Ordinance amending land use assumptions, the capital improvements plan, and the impact fee.

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

Section 1. Findings. The findings and recitations set out hereinabove are found to be true and correct and are hereby adopted by the City Council, and made a part hereof for all purposes as findings of fact.

Section 2. Public Hearing. The City Council of the City of Lago Vista held a public hearing to discuss and review the updates to the Capital Improvement Plan and the Land Use Assumptions and determine whether to amend the plan and if so, what amendments to the Capital Improvement Plan, Land Use Assumptions and/or Impact Fee.

Section 3. Advisory Committee. The City Council of the City of Lago Vista confirms that the Advisory Committee reviewed and filed its written comments on the proposed amendments to the Land Use Assumptions, Capital Improvements Plan, and Impact Fees before the fifth (5th) business day before the date of the public hearing on the amendments.

Section 4. Effective Date. This ordinance shall take effect on August 15, 2016.

Section 5. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, *Chapter 551, Texas Government Code.*

PASSED AND APPROVED on this the _____ day of _____, 2016.

THE CITY OF LAGO VISTA

Attest:

_____
Dale Mitchell, Mayor

_____
Sandra Barton, City Secretary

Exhibit “A”

Capital Improvement Plan & Land Use Assumptions

IMPACT FEE REPORT UPDATE
FOR
IMPACT FEE LAND USE ASSUMPTIONS
AND
CAPITAL IMPROVEMENT PROJECTS

City of Lago Vista, Texas
Water and Wastewater Utility

Year 2014 Update

Adopted _____

Report Submitted: October 27, 2014

Prepared by:

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IMPACT FEE REPORTS

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IMPACT FEE REPORTS

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CITY OF LAGO VISTA, TEXAS
Water and Wastewater Utilities

Year 2014 Update

IMPACT FEE LAND USE ASSUMPTIONS

I. INTRODUCTION

On December 14, 2000, the City of Lago Vista (City) adopted Ordinance No. 00-12-14-07 "Establishing Water and Wastewater Impact Fees" in accordance with chapter 395 of the Local Government Code. The ordinance and associated impact fees were established and based on the Service Area Land Use Assumptions and Capital Improvements Plan. The current maximum calculation fee and current imposed fees are summarized below:

	Fee Per Service Unit	
	Maximum Fee 2014	**Fees Imposed (Ordinance 00-12-14-07)**
Water	$ 4,331.00	$ 1,250.00
Wastewater	$ 2,115.00	$ 1,250.00

Texas law, specifically Texas Local Government Code, Chapter 395, enacted by the State Legislature in 1987 (Senate Bill 336) and amended in 1989, empowers cities to impose and collect "impact fees" and establishes the guidelines cities must follow to do so. The term "impact fee" includes the "capital recovery fees" that the City of Lago Vista charges for facility expansion of its water and wastewater systems.

Among the several requirement imposed on cities by Chapter 395 is the development and approval of a report called "land use assumptions." Section 395.001 (5) of the Local Government Code defines the term succinctly: "'land use assumptions' includes a description of the service area and projections of changes in land uses, densities, intensities, and population therein over at least a 10-year period."

This report has been prepared for the purpose of complying with the requirements of Chapter 395 of the Texas Local Government Code with respect to "land use assumptions." It is an amendment to the City's impact fee land use assumptions approved by the City Council on December 14, 2000. State law requires that the land use assumptions be updated at least every five years.

II. SERVICE AREA

The "service area", for the purposes of these land use assumptions, is the entire area within the corporate boundary of the City and its existing extraterritorial jurisdiction (ETJ) that is anticipated to be served within the next ten years by the existing and to be expanded City water and wastewater systems and the facilities listed in this update of the revised Impact Fee Capital Improvements Plan. The boundary encompassing this area is illustrated on the official "Land Use Assumption Map", located herein, page 24.

The Impact Fee "service area" defines the area to be used to calculate projected "living unit equivalent (LUE)" and the impact fee.

The service area for this 2014 update includes the land within the boundary of the City's Limits and the ETJ as of June 2014.

These land use assumptions anticipate that the impact fees to be calculated will be imposed uniformly over the entire service area and will be calculated in a manner consistent with that premise. This is explicitly provided for by 1989 amendments to Chapter 395 of the Texas Local Government Code, which added Section 395.0455, stating:

> *System-Wide Land Use Assumptions is addressed in the following paragraph:*
>
> *(a) In lieu of adopting land use assumptions for each service area, a political subdivision may, except for storm water, drainage, flood control and roadway facilities, adopt system-wide land use assumptions, which cover all of the area subject to the jurisdiction of the political subdivision for the purpose of imposing impact fees under this chapter.*

III. GROWTH PROJECTIONS

The following growth information is for time periods corresponding to years 2008 and 2024. The study period from 2014 to 2024 for this report corresponds to the ten year time horizon for the updated land use assumptions required by the Texas Local Government Code. The growth data presented below is for a uniform system wide growth rate of 4.67% per annum.

The 2014 update began with adjusted 2008 population data and adjusted dwelling units used as a baseline to calculate ten year estimated growth values.

Current population is estimated at 6,500 with 3551 existing water LUEs and 3073 existing wastewater LUEs. The growth experienced over the past 5 and a half years has been less than 1% per annum. As the economy picks up, growth will return. Growth in the surrounding cities of Cedar Park and Leander will tend to bring outside development towards the City. The original City boundary defined as old Lago Vista is estimated to grow at 4.67% per annum (calculated as simple interest) which is an additional 3,036 people (1,320 LUEs) over the next 10-years for a total of 9,536 people and an estimated total of 4,871 water LUEs and 4,393 wastewater LUEs.

The difference between the number of 2014 water and wastewater LUEs of 478 is due to several factors, including irrigation and swimming pool water connections without corresponding wastewater connections and homes with no wastewater connection as they are on septic systems. The water and wastewater LUE difference in 2014 has been carried over through the 2024 LUE estimate with the thought that for every wastewater (septic system) added to the City wastewater system as an LUE, another irrigation or swimming pool LUE would be added without wastewater service.

The planned and annexed development areas, most of which are inactive at this point in time, are listed below. They are also estimated to develop at 4.67% per year.

	LUES TOTAL AT BUILDOUT			
Development	North		South	
Mahogany	720			
Tessera	2,030			
Villas at Keegans	188			
Peninsula	208			
Tusikani			342	
Falls			520	
Marshall's			1,078	
Hollows	864			
Sunset Harbor			288	
	4,010	+	2,228	= 6,238 LUEs AT BUILDOUT

The planned developments are projected to build-out at 4.67% per year the next 10-years. This will add 2,914 LUEs to the City. Therefore, the addition of these planned developments will add 6,703 persons to the City population.

By the year 2024, the projected total population is estimated to be (9,537 *[old Lago Vista]* + 6,703 *[Planned Developments])* is 16,238, with a total of 7,785 water LUEs and 7,307 wastewater LUEs, and these LUE totals are used to calculate the cost per LUE; see

calculated cost per LUE on Table 2, page 27 for water and Table 3, page 29 for wastewater.

The water and wastewater areas are calculated from utility service boundary lines. Land use acreage by various residential and non-residential categories is not required for the update.

Population Growth is projected by utility service area. The estimated 2014 population and projected 2024 population is aggregated to the service area. These population figures correspond to base line of existing residents plus the estimates and projections of residents to receive City of Lago Vista water and/or wastewater service.

IV. LIVING UNIT EQUIVALENT (LUE)

Water and Wastewater LUE Assumptions

Calculation of the impact fee in accordance with Chapter 395 of the Local Government Code requires the use of a service unit or in the case of the City a "living unit equivalent (LUE)". Within the definitions section of Chapter 395, "LUE" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements or facility expansions."

To use a simplified explanation, the number of projected new LUEs are divided into the costs of capital projects allocated to this new growth in order to calculate the allowable impact fee (per LUE). The City has selected the City of Austin's standards for measuring LUEs for single-family and large multi-family and commercial water users, the measure chosen attempts to accurately reflect differences in service consumption between users." Table 1 (page 15) illustrates the relationship between LUEs and meter sizes. The LUE calculation depends on the relative differences between the various sizes and types of meters as determined by their rated maximum flows and rated continuous flows.

The size and type of water meter purchased determines number of LUEs in accordance with Table 1.

The LUE is well accepted, and it is easy to calculate at time of water tap sale. In addition, it is based on criteria that directly reflect the differences in service consumption between different users.

The projection of new service units is dependent on the types and numbers of meters sold, while the basis for the forecasts are population converted to water and wastewater flows.

All future forecasts are derived from population projections. These population projections are then converted to estimates of water use and wastewater generation. If the assumption is maintained that the relationship between water use and LUEs will remain fairly constant, the LUE figure obtained above will provide a projection of future LUEs, and consequently, new LUE growth.

IMPACT FEE CAPITAL IMPROVEMENTS PLAN

I. INTRODUCTION

The Texas Impact Fee Act (Chapter 395 of the Texas Local Government Code) provides methods and procedures that the City must follow to continue to impose its water and wastewater capital recovery fees. This act requires the determination of the costs of capital improvements attributable to new growth for a specified period of time. These costs are the principal building blocks on which the calculation of impact fees is based. The plan identifies the capital improvements or facility expansions for which impact fees may be assessed in termed the "Capital Improvements Plan" (CIP). In 2001, the City achieved compliance with the Texas Impact Fee Act by approving land use assumptions and the impact fee CIP on December 14, 2000. Beginning September 1, 2001, the Texas Impact Fee Act stipulates that these updates are to be done at least every five years. The five-year period begins on the day the impact fee CIP is adopted. This document represents the update to the CIP. Both it and the land use assumptions can be adopted at the same time.

The law outlines a methodology for calculating the cost of particular facilities attributable to new growth based on a defined planning period (not to exceed 10 years). The planning period establishes a time frame in which to evaluate capacity made available for new growth as compared to the demand for that capacity represented by the land use assumptions. One of the keys to the methodology is the expression of both demand and capacity for a particular project in terms of LUEs. By knowing the number of LUEs associated with the impact fee projects that are expected to be used during the planning period, the capacity and cost attributable to new growth can readily be determined. Using this cost and the projected total number of new LUEs within the utility service boundary during the planning period, the "maximum fee per LUE" may be calculated as prescribed by the law. The methodology of the CIP provides the framework for calculating the maximum allowable impact fee, which is simply the upper limit on the fee pursuant to the law.

The methodologies employed in this Impact Fee CIP comply with the provisions of the Texas Impact Fee Act. This update is extensively reworking the list of qualified CIP projects from the first report and the addition of new developments. It continues to exclude developer funded projects and projects that are predominately dedicated to existing users, or that may not be constructed within the ten-year planning period. And in cases where other participants contributed funds, only the City's shares of the costs were included. The capacity, costs, and of each services area was studied on a project by project basis.

The Impact Fee CIP process calculates the maximum allowable fee. This calculation conforms to the state requirement for a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan.

II. FACILITY PLANNING – CAPACITY NEEDS

Impact fee CIP presents the water and wastewater CIP projects in Tables 2 and 3.

Section 395.014 of the Impact Fee law as codified in the Texas Local Government Code speaks to a CIP that addresses:

(1) a description of the existing capital improvements within the service area and the costs to upgrade, update, improve, expand, or replace the improvements to meet existing needs and usage and stricter safety, efficiency or environmental or regulatory standards.

(2) an analysis of the total capacity, the level of current usage and commitments for usage or capacity of the existing capital improvements. The capacity analysis is presented in Tables 4 and 5.

Using the methodology described later in this document, major facilities targeted to benefit new growth are identified and the portions of capacity serving existing and future users estimated. To provide an overall comparison of the capacity and costs associated with new growth projects versus those associated with existing needs, the recent CIP projects of the City Utility have been divided into three groups. 1.) Those projects scheduled to be built in the next few years that are targeted to benefit existing users and to meet stricter safety, efficiency, environmental or regulatory standards are not included. 2.) Tables 2 and 3 list those water and wastewater impact fee projects that have been built or plan to be built in the future and that will largely benefit new Utility customers during the next ten years. 3.) Projects that are anticipated to be built beyond the ten-year planning period are not noted in the tables and are not included in the basis of impact fee calculations.

Analysis of the level of existing capacity usage in the case of water and wastewater treatment plants is a straightforward examination of flow data. Flow data for pipes in the water distribution system and wastewater collection system is generally not available, so spreadsheet models are used to help estimate utilization levels of pipes under selected demand conditions (existing or future). The summary tables at the end of this document, Tables 12 and 13, include an estimate of the existing users and the total capacity of impact fee projects expressed in LUEs for water pressure zones and wastewater collection areas. Inspection of these figures gives an indication of the level of existing capacity usage and the reserve capacity associated with the facilities.

In sizing and timing new facilities, population projections (the Land Use Assumptions) are used in predicting demands (flows) associated with future growth. These demands are then input into the service demand spreadsheet. The spreadsheet simulations yield the necessary tank, pump and pipe capacities to meet pressure and flow performance objectives. The Utility's CIP planning employs cost-effectiveness analysis to identify the best sizing investment alternatives.

The principle factors weighed in this analysis are:

- capital costs
- operation and maintenance costs
- economy of scale
- environmental and other key non-financial impacts

In typical utility engineering practice the above factors result in a cost-beneficial range of reserve capacity of twenty to thirty years, depending on the type of facility. The Utility's CIP is the set of facilities that will satisfy needs for additional capacity in the next ten years as indicated by the Land Use Assumptions.

The Utility seeks to maintain a healthy, cost-effective amount of reserve capacity in the water and wastewater system in order to carry out its mission of providing safe, reliable service. In this way, the commitments that the City makes to its customers in the form of tap sales, service extension requests, reimbursement contracts, and other contracts, can be fulfilled in a manner that allows all parties in the development process to plan efficiently. The impact fee methodology prescribed by state statute serves the function of quantifying the cost of the reserve capacity that constitutes the Utility's plan for serving new customers for a ten-year planning horizon.

III. IMPACT FEE FACILITIES AND FEE CALCULATION METHODOLOGY

The facilities that provide the bulk of water and wastewater capacity for new growth in the City's service area are listed in Table 4 and Table 5. They were selected according to the following criteria:

(1) Has the predominant function of serving new growth rather than existing growth;
(2) Does not provide repair, operation or maintenance of existing facilities;
(3) Does not upgrade, expand or replace existing facilities serving existing development in order to meet stricter safety, environmental or regulatory standards.

These impact fee projects represent the individual projects that provide capacity necessitated by new development projected to occur within the next ten years.

To determine the costs of projects attributable to new growth, the Texas Impact Fee Act outlines a conceptually simple 4-step process based on quantifying the demand versus capacity relationship for projects in service areas. The process can be stated as follows:

Step 1. Determine capacity of project in LUEs and cost per LUEs.
Step 2. Determine future demand (capacity used up) for project in LUEs for the ten-year planning period.
Step 3. Determine the project cost attributable to new growth, which is the cost per LUE (Step 1).

To complete the impact fee calculation, the law calls for the calculation stated in Step 4:

Step 4. The construction cost per LUE may not exceed the amount determined by dividing the summation of the costs of the capital improvements (Step 3) by the total number of projected service units for the ten-year planning period from the Land Use Assumptions.

The methodology of Step 2 is difficult to determine the capacity that will be depleted in an individual project during the planning period. The spatial allocation of new users from the Land Use Assumptions is used to estimate the actual usage of a given project. To carry out this approach in a manageable manner, the water and wastewater service areas were divided up into subareas, pressure zones for water and drainage areas for wastewater. Sets of projects are assigned to each subarea, and the capacity addition to the subarea system is then defined. The assumption is made that each new user in a subarea uses a LUE of the available capacity associated with the selected set of impact fee projects in that subarea. The structure of Tables 4 and 5 illustrates this "subarea" methodology.

The resulting calculation for each subarea may be considered as a weighted average cost of impact fee facilities based on project dollar values for improvements at the locations called upon for service to new growth.

Calculation of the impact fee is not sensitive to the length of the planning period or the number of new growth users as long as all projects have more than enough capacity for growth (in excess of capacity serving existing users) through the planning period, as is the case with the great majority of the City's impact fee improvements, because the number of new LUEs occurs in both the numerator and denominator of the fee calculation. The calculation is not sensitive to the location of new users.

The Act allows the maximum impact fee to be charged if revenues from future ad valorem taxes, and water and sewer bills are included as a credit in the analysis. If not, the act allows the maximum fee to be set at 50% of the calculated maximum fee. The 50% method was used in the calculation. The following items were included in the impact fee calculation:

A. The portion of the cost of the new infrastructure that is to be paid by the City including engineering, property acquisition and construction cost.

B. Existing excess capacity in lines and facilities that will serve future growth and which were paid for in whole or part by the City.

C. Engineering and quality control fees for construction projects.

D. Interest and other finance charges on bonds issued by the City to cover its portion of cost.

IV. SERVICE UNIT DEMAND AND CAPACITY RELATIONSHIPS

Calculation of the impact fee in accordance with Chapter 395 of the Texas Local Government Code requires the use of a "service unit" or "LUE" as presented in this study. "LUE" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements or facility expansions."

To use a simplified explanation, the number of projected new LUEs are divided into the costs of capital projects allocated to this new growth in order to calculate the allowable impact fee (per LUE). The City has selected the LUE as their standard for measuring service units, this measure attempts to accurately reflect differences in service consumption between users.

The City's capital recovery fee ordinances have for years used the LUEs for this purpose, and it remains the most appropriate choice for the "service unit" under the terms of Chapter 395. The LUE is based on the size of water meter sold. Table 1 illustrates the relationship between LUEs and meter sizes. The LUE calculation depends on the relative differences between the various sizes and types of meters as determined by their rate of continuous flow and maximum flow for each meter.

The number of LUEs is determined by the size and type of the water meter purchased for the property and in accordance with the schedule in Table 1.

Table 1. LUES ASSOCIATED WITH METER SIZE AND TYPE

The size and type of water meter purchased determines number of LUEs in accordance with the following schedule:

METER SIZE	TYPE	LUES
5/8" x 3/4"	positive displacement	1
3/4"	positive displacement	1.5
1"	positive displacement	2.5
1-1/2"	positive displacement	5
1-1/2"	turbine	8
2"	positive displacement	8
2"	turbine	10
3"	compound	16
3"	turbine	24
4"	compound	25
4"	turbine	42
6"	compound	50
6"	turbine	92
8"	compound	80
8"	turbine	160
10"	compound	115
10"	turbine	250
12"	turbine	330
6" x 2"	fire service	based on domestic demand
8" x 2"	fire service	based on domestic demand
10" x 2"	fire service	based on domestic demand

The LUE is determined on the basis of the American Water Works Association (AWWA) standards C700-02, C701-02 and C702-01 recommended maximum rate for continuous duty (flow) of the meter purchased at sale of tap. The LUE or "service unit" is well accepted and it is extraordinarily easy to calculate at time of fee collection (at sale of taps or during the building permit application process). In addition, it is based on criteria that directly reflect the differences in service consumption and capacity requirements between different users. One of the best benefits of using meter type and size for determining number of service units is that the owner makes the decision based on his or her real needs.

The projection of LUEs are dependent on the size, type and number of meters sold, while the basis for the forecasts are population converted to water and wastewater flows.

The projections assumed that by calculating the number of LUEs in the water system today and assuming the relationship between LUEs and projected usage would remain constant in the future.

Water LUE Equivalency:
The average flow per LUE can be used to establish land-use equivalency factors. The current 2014 water treatment plant peak and average daily flows have been reviewed as well as the wastewater treatment plant flows. The flows have increased slightly and the yield of residents per LUE has increased. The net effect is little or no change to the estimated gallons per LUE for water or wastewater.

For residential use, we have held the water use of 334 gallons per day per service unit (based on historical information and rounded up) divided by an average flow per capita of 145 gallons per capita per day (residential use divided by population for the ten-year period) yields 2.3 residents per LUE.

The only measurement of land use that are used in the calculation of capacity, LUEs, and impact fee is residential population.

WATER SYSTEM LUE
FOR A TEN-YEAR PERIOD

LUEs	Average Number of Residents	Average Number of Gallons/Day Water Use
1	2.3	334

Meter size selection usually involves a count of water-using fixtures and an analysis of the number of fixtures that may be used at one time, calculated by a builder, engineer or architect. The result is a determination of the flow characteristics of a structure, or other facility relating the land use, to continuous and maximum flow requirements, which in turn are compared against meter flow ratings to select a meter size. Thus, a given meter size reflects a user-defined level of use or consumption in terms of flow. The average daily flow of one LUE, defined above, is chosen as the basis of consumption in this analysis so that every customer charged an impact fee will be placed on a uniform, flow-based scale.

Wastewater LUE Equivalency:

For residential use, we have held the wastewater use of 420,000 gallons per day through the wastewater treatment plant (based on historical information and rounded up) and divided by the current population of 6,500 persons which yields an average flow per capita of 64.61gallons. Holding he average number of residents per LUE at 2.3 (same as for water) 64.61 gallons per capita per day times 2.3 residents per LUE yields approximately 149 gallons per day per LUE.

WASTEWATER SYSTEM LUE
FOR A TEN-YEAR PERIOD

LUEs	Average Number of Residents	Average Number of Gallons/Day Wastewater Use
1	2.3	149

LUE Conversion Factors:

The foregoing basic LUE definitions are specific to particular terms for relating magnitude and duration of flow, average daily pumpage in the case of water LUEs and the average daily flow for wastewater. Utility facilities are sized using TCEQ design flow criteria. To calculate the capacity of a given facility in LUEs the basic LUE value must be converted to the necessary design flow basis for that type of facility using the appropriate TCEQ factor.

V. LUE DEMAND PROJECTIONS

The Land Use Assumptions provide the foundation for estimating the cost of capital improvements attributable to new growth by making it possible to quantify the demand for service from those improvements. The population has been uniformly projected at 4.67% per annum and distributed uniformly within the City Limits and the City's extraterritorial jurisdiction.

Land use data are expressed in LUEs by water pressure zones and wastewater drainage areas to quantify demand by subarea. Spreadsheet models for 2014 and 2024 were interpolated to produce demand sets at the beginning and end of the ten-year planning period.

Demand projections describing the impact fee project subareas are presented in Tables 4 and 5. Most water pressure zones include impact fee projects; and since they do not overlap, the ten-year growth summed by zones equals the system-wide growth total. Accounting for the growth of LUEs in wastewater project drainage areas is more complex, since the drainage area of one interceptor project may be a subset of a downstream interceptor project drainage area. For example, the MacArthur Lift Station project drainage area is a subset of the San Carlo Lift Station project drainage area. LUE totals for the wastewater treatment plant are presented to indicate a system-wide total.

VI. CAPACITY AND COST ATTRIBUTABLE TO NEW GROWTH

Water and Wastewater Capacity and Costs

Tables 2 and 3 present the capacity and cost attributable to new growth according to the impact fee methodology outlined in Section III. The cost used in the impact fee calculation is simply the cost per LUE multiplied by the ten-year growth in LUEs derived from the land use assumptions for the subarea service by each set of facilities.

The percentage of utilized capacity was calculated for each CIP project. The utilized capacity during the Impact Fee period is estimated for the year 2024 capacity requirements. The utilized capacity for each water and wastewater facility, both existing and proposed, is presented in detail in Impact fee Capacity Calculation Tables Nos. 4 and 5.

Cost to Build

The cost to build a given facility includes the cost to the City for land acquisition, engineering and construction, along with related cost components. The cost is listed in dollars and excludes interest.

Interest Cost

The law allows interest cost to be added into the cost of a project if the impact fee will be used to repay both principal and interest. The amount of debt service assigned to each project was calculated by using the following assumptions: all bonds for the selected impact fee capital improvements projects were sold at the same time, and interest rate of 6.0% was assumed and the term of the bonds was twenty years. The amount of interest cost is indicated in thousands of dollars.

Summary of Eligible Cost from Table 2

Water System Facility	Project Cost
Existing Water System Bond Projects	$ 1,469,507
Proposed Water Treatment	$ 24,145,578
Proposed Pumping, Storage	$ 5,527,330
Proposed Transmission/Distribution Lines	$ 4,466,200
Total	**$ 35,608,615**

Summary of Eligible Cost from Table 3

Wastewater System Facility	Project Cost
Existing Wastewater System Bond Projects	$ 11,799,395
Proposed Wastewater Facilities	$ 6,107,855
Total	**$ 17,907,250**

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PROFESSIONAL ENGINEER
2-10-16

VII. CALCULATION OF MAXIMUM ALLOWABLE IMPACT FEE

The total system-wide impact costs for all pressure zones and all drainage areas are determined by simply summing the impact costs of the individual subareas. (Note that these summations can be found in Tables 2 and 3.)

The maximum impact fees for the water and wastewater systems are calculated separately by dividing the cost of the capital improvements or facility expansions necessitated and attributable to new development in the service area within the ten year period by the number of living units anticipated to be added to City within the ten year period.

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The water system impact fee is calculated as follows:

$$\text{Maximum Impact Fee} = \frac{\text{Eligible Existing Facility Cost} + \text{Eligible Proposed Facility Cost}}{\text{Number of New Living Unit Equivalent over the Next 10-Years}}$$

$$= \frac{\$\ 1{,}469{,}507 + \$\ 34{,}169{,}108}{4{,}233} = \frac{\$\ 35{,}608{,}615}{4{,}233}$$

Water Maximum Impact Fee = $ 8,412 *

* Maximum Allowable Water Impact Fee is 50% of the Calculated Water Maximum Impact Fee.

Maximum Allowable Water Impact Fee = $8,412 x 50% = <u>$4,206</u>

The wastewater system impact fee is calculated as follows:

$$\text{Maximum Impact Fee} = \frac{\text{Eligible Existing Facility Cost} + \text{Eligible Proposed Facility Cost}}{\text{Number of New Living Unit Equivalent over the Next 10-Years}}$$

$$= \frac{\$\ 11{,}799{,}395 + \$\ 6{,}107{,}855}{4{,}233} = \frac{\$\ 17{,}907{,}250}{4{,}233}$$

Wastewater Max. Impact Fee = $ 4,230 *

* Maximum Allowable Wastewater Impact Fee is 50% of the Calculated Wastewater Maximum Impact Fee.

Maximum Allowable Wastewater Fee = $4,230 x 50% = <u>$2,115</u>

VIII. IMPACT FEE ASSESSMENT

The Texas Impact Fee Act (Section 395.016 of the Texas Local Government Code) provides that the impact fees must be assessed on all property no later than the time of application for a building permit and tap purchase.

Since 2001 the Impact Fee Ordinance has included an "assessed fee" separate from the maximum allowable and collected fees. The "assessed fees" have remained constant since 2001 at $1,250 for water per LUE and $1,250 for wastewater per LUE.

Local Cities currently charge the following Impact Fees:

	Water	Wastewater
Leander	$ 3,880.00	$ 1,615.00
Cedar Park	$ 2,250.00	$ 2,000.00
Marble Falls	$ 853.82	$ 256.46
Jonestown	$ N/A*	$ N/A*

* Based on review of the official City website, Jonestown Water Supply Corporation is not affiliated with any municipality or taxing district and does not currently charge a water Impact Fee.

* Jonestown does not currently have wastewater treatment capabilities, and thus does not charge wastewater Impact Fee.

IX. COLLECTED FEES

The fees actually collected at the time of tap sale may be set by ordinance at any amount equal to or lower than the maximum allowable fees

The fees adopted are assessed in accordance with the Texas Impact Fee Act (Section 395.016 of the Texas Local Government Code) to all taps sold in accordance with the City adopted fee structure.

Since 2001, the collected impact fee has been established at a rate lower than the maximum allowable calculated fee.

IMPACT FEE REPORTS

LIST OF TABLES, FIGURES AND ATTACHMENTS

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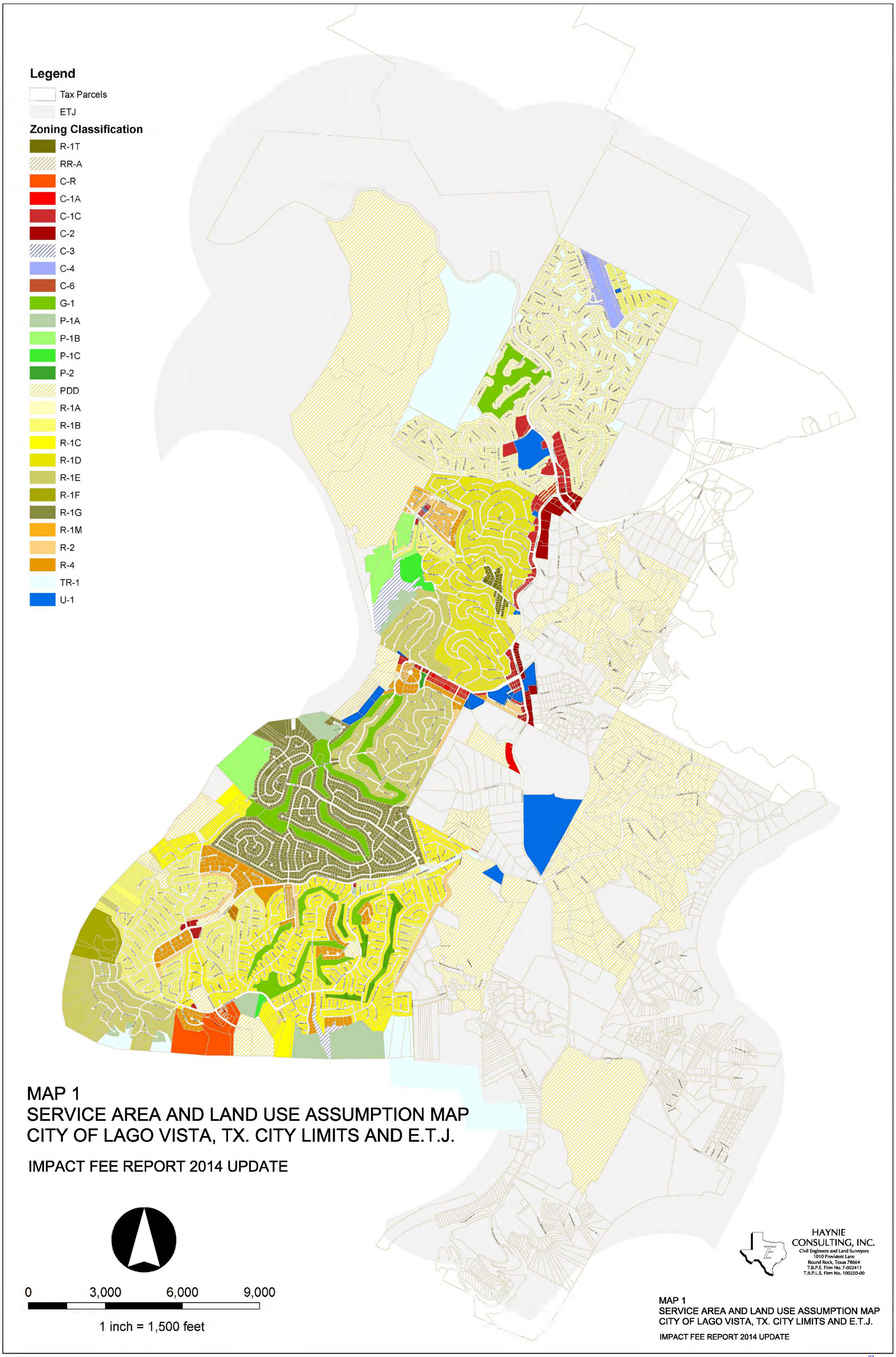

MAP 1
SERVICE AREA AND LAND USE ASSUMPTION MAP
CITY OF LAGO VISTA, TX. CITY LIMITS AND E.T.J.

IMPACT FEE REPORT 2014 UPDATE

MAP 1
SERVICE AREA AND LAND USE ASSUMPTION MAP
CITY OF LAGO VISTA, TX. CITY LIMITS AND E.T.J.

IMPACT FEE REPORT 2014 UPDATE

EXISTING WATER FACILITIES - WATER SYSTEM COSTS

				Improvement Cost ($)				Capacity Utilized (%)			Capacity Utiltized ($)		
C.O. Issue	Improvements	Year Const.	Projected Capacity	Construction, Engineering & Testing	Debt Service Interest Rate %	Total Debt Service	Total Project Cost $	2014	2024	During Fee Period	2014	2024	During Fee Period
1999	12" W.L. from Lohman B.P.S. to Bar-K Ranch Road		1400 GPM	468,750	4.68	296,719	765,469	30%	100%	70%	229,641	765,469	535,828
1999	12" & 16" W.L./WTP-1 to Allegiance EST	2001	1400 GPM	759,768	4.68	480,933	1,240,701	30%	100%	70%	372,210	1,240,701	868,491
2006	Bronco GST	2008	240,000 Gals	215,000	4.13	110,940	325,940	20%	40%	20%	65,188	130,376	65,188
*	GST at WTP #1 REPAIR	2009	200,000 Gals										
*													
*													
*	Hollows GST & Booster Station												
*	Hollows EST & GTS												
				(0.63 multiplier for 6%)						EXISTING WATER TOTAL THIS SHEET			1,469,507

Legend

*	City oversizing participation in developer facilities
W.L.	Water Line
WTP	Water Treatment Plant
BPS	Booster Pump Station
GST	Ground Storage Tank
EST	Elevated Storage Tank
P.P.	Pressure Plane
K	Thousand
WWTP	Wastewater Treatment Plant
L.S.	Lift Station
F.M.	Force Main

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TABLE 2
1 OF 4
CAPITAL IMPROVEMENT PLAN
EXISTING IMPROVEMENTS
WATER FACILITIES
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

PROPOSED WATER FACILITIES - WATER SYSTEM COSTS

					Pump Station Cost ($)					Capacity Utilized (%)			Capacity Utiltized ($)		
Project No.	Pump Station and/or Storage Tank Improvements	Year Const.	Projected Capacity	Units	Const.	Engineering & Testing	Debt Service Interest Rate %	Total Debt Service	Total Project Cost $	2014	2024	During Fee Period	2014	2024	During Fee Period
NORTH	**WTP # 1**														
	BPS Airport Water P.P.	2016	600	gpm	950,000	100,000	6%	661,500	1,711,500	0	70%	70%	0	1,198,050	1,198,050
	GST at Cedar Ridge	2020	200,000	gals	400,000	60,000	6%	289,800	749,800	0	80%	80%	0	599,840	599,840
	BPS to Cedar Rdg & Lohmans	2020	2,100	gpm	1,500,000	180,000	6%	1,058,400	2,738,400	0	90%	90%	0	2,464,560	2,464,560
SOUTH	**WTP # 3**														
	Golf Ball P.P.														
	EST Mount Vernon	2024	200,000	gals	900,000	100,000	6%	630,000	1,630,000	0	50%	50%	0	815,000	815,000
	GST Mount Vernon	2024	200,000	gals	400,000	60,000	6%	289,800	749,800	0	60%	60%	0	449,880	449,880
						(0.63 multiplier for 6%)						**PROPOSED WATER TOTAL THIS SHEET**			**5,527,330**

Legend:

*	City oversizing participation in developer facilities
W.L.	Water Line
WTP	Water Treatment Plant
BPS	Booster Pump Station
GST	Ground Storage Tank
EST	Elevated Storage Tank
P.P.	Pressure Plane
K	Thousand
WWTP	Wastewater Treatment Plant
L.S.	Lift Station
F.M.	Force Main

PROPOSED WATER FACILITIES - WATER SYSTEM COSTS

Pipeline Improvements (Location)	Length (Ft.)	Diameter (Inches)	Date of Const.	Avg. Unit Cost ($/Ft.)	Total Capital Cost ($)	Debt Service Interest Rate %	Total Debt Service	Total Project Cost $	(%) Utilized Capacity			($) Utilized Capacity		
									2014	2024	During Fee Period	2014	2024	During Fee Period
North (WTP #1)														
PL-1														
Lohmans to Bronco	12,000	12	2020		1,080,000	6%	680,400	1,760,400	0%	50%	50%	0	880,200	880,200
from Lohmans to Cdr Rdg	2,000	16	2020		250,000	6%	157,500	407,500	0%	80%	80%	0	326,000	326,000
*WTP 1 to Cedar Ridge GST	6,900	12 & 20	2020		800,000	6%	504,000	1,304,000	0%	50%	50%	-	652,000	652,000
South (WTP #3)														
Lower PP Mount Vernon		12	2024		300,000	6%	189,000	489,000	0%	50%	50%	0	489,000	489,000
from WTP to Lohmans		20	2024		800,000	6%	504,000	1,304,000	0%	50%	50%	0	1,304,000	1,304,000
from Lohmans (along Lohmans)														
to Keegan Crossing	5,000	12	2016		500,000	6%	315,000	815,000	0%	50%	50%	0	815,000	815,000
					(0.63 multiplier for 6%)						**PROPOSED WATER TOTAL THIS SHEET**			**4,466,200**

Pipeline from Lohmans BPS (Lohmans BPS) to Kelly's Corners along Lohmans

Policy min. 8" WL or size above 8" reimburseable through rebate on impact fees

Legend:

*	City oversizing participation in developer facilities
W.L.	Water Line
WTP	Water Treatment Plant
BPS	Booster Pump Station
GST	Ground Storage Tank
EST	Elevated Storage Tank
P.P.	Pressure Plane
K	Thousand
WWTP	Wastewater Treatment Plant
L.S.	Lift Station
F.M.	Force Main

PROPOSED WATER FACILITIES - WATER SYSTEM COSTS

					Proposed Water Facilities Cost ($)					Capacity Utilized (%)			Capacity Utiltized ($)		
Serves	WTP Improvements	Year Const.	Projected Capacity	Units	Const.	Engineering & Testing	Debt Service Interest Rate %	Total Debt Service	Total Project Cost $	2014	2024	During Fee Period	2014	2024	During Fee Period
South	WTP No. 3 (under construction)	2014	2	MGD	9,900,000	1,100,000	6%	6,930,000	17,930,000	0%	100%	100%	0	17,930,000	17,930,000
	includes Lake intake clearwell and BPS														
South	WTP No. 3 expansion	2020	3	MGD	8,666,450	866,645	6%	6,005,850	15,538,945	0%	40%	40%	0	6,215,578	6,215,578
	includes Lake intake clearwell and BPS														
														TOTAL THIS SHEET	24,145,578
														TOTAL SHEET 1	1,480,607
														TOTAL SHEET 2	5,527,330
														TOTAL SHEET 3	4,466,200
						(0.63% multiplier for 6%)									
														PROPOSED TOTAL WATER IMPROVEMENTS	35,608,615

WTP No. 3 (Serves South of Dawn Drive)

Existing LUE's =	2,508	1,505	gpm
Proposed WTP Capacity (2.0 mgd) =		1,389	gpm
Old Lago Vista 10-Yr Projected =		3,440	LUE's
Planned Development 10-Yr Projected =		1,040	LUE's
2024 Req'd Capacity =		4,481	LUE's
equals		2,688	gpm
WTP Demand		3.87	MGD
2014 WTP Capacity		2.0	MGD
Add WTP Capacity		3.0	MGD
2024 Proposed WTP Capacity		5.0	MGD

WTP No. 1 (Serves North of Dawn Drive)

Existing LUE's =	1,043	626	gpm	
Existing WTP Capacity (2.5-mgd) =		1,736	gpm	
Old Lago Vista 10-Yr Projected =		1,431	LUE's	
Planned Development 10-Yr Projected =		1,873	LUE's	
2024 Req'd Capacity =		3,303	LUE's	7,784
equals		1,982	gpm	
WTP Demand		2.85	MGD	
2014 WTP Capacity		2.0	MGD	
Add WTP Capacity		0.0	MGD	
2024 Proposed WTP Capacity		2.0	MGD	

Water Total Cost per New LUE

Calculation: $35,608,615 (Proposed Total Water Improvements)
4,233 LUE's (Increase Projection, Page 6)
$ 8,412 Calculated Maximum

Maximum Fee Set At 50% (Per Paragraph 2, Pg 12)

Equals $ 4,206 (Referenced On Page 4)

* (1) Projections are based on 4.67% increase per year over 10 years = 46.7%

7.00 MGD 2024 WTP 1+3 CAPACITY
6.73 MGD 2024 REQ'D CAPACITY
Check: 2024 WTP CAPACITY OKAY!

Legend:

*	City oversizing participation in developer facilities
W.L.	Water Line
WTP	Water Treatment Plant
BPS	Booster Pump Station
GST	Ground Storage Tank
EST	Elevated Storage Tank
P.P.	Pressure Plane
K	Thousand
WWTP	Wastewater Treatment Plant
L.S.	Lift Station
F.M.	Force Main

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2-10-16

TABLE 2
4 OF 4
CAPITAL IMPROVEMENT PLAN
PROPOSED IMPROVEMENTS
WATER FACILITIES
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

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\\KEVINS\Projects\101-14-17 COLV Impact Fee Study\TJR Mods\Report 4 Dated 15-Oct-2014\14-Oct-14 Table 2 Water Distribution Impact Fee Study F
Tab: Part 4
10/15/2014

EXISITNG WASTEWATER FACILITIES - WASTEWATER SYSTEM COSTS

C.O. Issue	Improvements	Year Const.	Projected Capacity	Improvement Cost ($)				Capacity Utilized (%)			Capacity Utilized ($)		
				Construction, Engineering & Testing	Debt Service Interest Rate %	Total Debt Service	Total Project Cost $	2014	2024	During Fee Period	2014	2024	During Fee Period
1996	Wastewaster Treatment Plant Effluent Pond	2003	14 MG	1,703,167	5.50	1,078,105	2,781,272	60%	100%	40%	1,668,763	2,781,272	1,112,509
1999	Turner Lift Station	2007	2.0 MGD	495,000	4.68	313,335	808,335	60%	100%	40%	485,001	808,335	323,334
2000	(2) Boone Drive Lift Stations		0.5 MGD	523,277	5.46	464,147	987,424	50%	90%	40%	493,712	888,681	394,969
2000	Wastewater Treatment Plant #2	2003	1.0 MGD	3,167,490	5.46	2,809,564	5,977,054	70%	100%	30%	4,183,938	5,977,054	1,793,116
2000	Cedar Breaks Effluent Transmission Line	2003	1.0 MGD	1,658,476	5.46	1,471,068	3,129,544	50%	90%	40%	1,564,772	2,816,590	1,251,818
2000	Cedar Breaks Effluent Booster Pump Station	2003	1.0 MGD	604,603	5.46	536,283	1,140,886	50%	90%	40%	570,443	1,026,797	456,354
2003	Cedar Breaks Effluent Pond	2003	20 MG	1,470,329	4.32	802,800	2,273,129	50%	100%	50%	1,136,564	2,273,129	1,136,564
2003	Cedar Breaks Irrigation System	2003	1.0 MGD	1,344,966	4.32	734,351	2,079,317	50%	100%	50%	1,039,659	2,079,317	1,039,659
2003	Cedar Breaks Property Acquisition	2003	312 Acres	2,134,513	4.32	1,165,444	3,299,957	50%	100%	50%	1,649,979	3,299,957	1,649,979
2003	Cedar Breaks Permits	2003	-	53,633	4.32	29,284	82,917	50%	100%	50%	41,458	82,917	41,458
2006	Land Acquisition Effluent Irrigation (LV GC)	2008	150 Acres	1,700,000	4.13	877,200	2,577,200	50%	100%	50%	1,288,600	2,577,200	1,288,600
2006	High Drive Lift Station	2008	600 GPM	593,000	4.13	305,988	898,988	60%	100%	40%	539,393	898,988	359,595
2006	* Cedar Glen Wastewater Line Oversizing	2008	646 GPM	150,000	4.13	77,400	227,400	0%	60%	60%	0	136,440	136,440
	Land Acquisition Effluent Irrigation (HL GC)	2010	150 Acres	1,000,000	6	630,000	1,630,000	50%	100%	50%	815,000	1,630,000	815,000
												TOTAL THIS PAGE	**11,799,395**
				(0.63 multiplier for 6%)									

Legend:

*	City oversizing participation in developer facilities
W.L.	Water Line
WTP	Water Treatment Plant
BPS	Booster Pump Station
GST	Ground Storage Tank
EST	Elevated Storage Tank
P.P.	Pressure Plane
K	Thousand
WWTP	Wastewater Treatment Plant
L.S.	Lift Station
F.M.	Force Main

TABLE 3
SHEET 1 OF 2
CAPITAL IMPROVEMENT PLAN
EXISTING IMPROVEMENTS
WASTEWATER FACILITIES
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

PROPOSED WASTEWATER FACILITIES - WASTEWATER SYSTEM COSTS

Project No.	Improvements	Year Const.	Projected Capacity	Improvement Cost ($)					Capacity Utilized (%)			Capacity Utilized ($)		
				Construction	Engineering & Testing	Debt Service Interest Rate %	Total Debt Service	Total Project Cost $	2014	2024	During Fee Period	2014	2024	During Fee Period
	Effluent Irrigation Major System Expansion	2020	0.5 MGD	1,650,000	176,000	6.00%	1,150,380	2,976,380	0%	100%	100%	0	2,976,380	2,976,380
	Mac Arthur L.S. Replace	2020	560 gpm	880,000	88,000	6.00%	609,840	1,577,840	50%	80%	30%	788,920	1,262,272	473,352
	Omaha L.S. Repace	2020	100 gpm	250,000	16,500	6.00%	167,895	434,395	40%	80%	40%	173,758	347,516	0
	Coves L.S. Replace	2020	100 gpm	250,000	16,500	6.00%	167,895	434,395	40%	80%	40%	173,758	347,516	0
	Truman L.S. Rehab	2020	240 gpm	110,000	16,500	6.00%	79,695	206,195	50%	80%	30%	103,098	164,956	61,859
	Hancock L.S.	2020	100 gpm	550,000	66,000	6.00%	388,080	1,004,080	0%	40%	40%	0	401,632	401,632
	Harrison Cove L.S.	2020	100 gpm	660,000	77,000	6.00%	464,310	1,201,310	0%	40%	40%	0	480,524	480,524
	Hancock/Harrison F.M.	2020	4" @ 100 gpm	440,000	44,000	6.00%	304,920	788,920	0%	40%	40%	0	315,568	315,568
	WWTP Expansion	2022	1.0 MGD	3,850,000	440,000	6.00%	2,702,700	6,992,700	0%	20%	20%	0	1,398,540	1,398,540
Dev.	WW FM Cedar Glenn to WWTP	2014	4.20 gpm											
Dev.	Effl WWL from WWTP to HL GC	2014	1.0 MGD											
Dev.	Effl. GST at HL GC	2014	0.570 MGD											
Dev.	Effl. iBPS at HL GC	2014	1750 gpm											
Dev.	Alfalfa L.S.	2014	850 gpm											
Dev.	WULA / Alfalfa F.M.	2014	850 gpm											
													TOTAL THIS PAGE	**6,107,855**
					(0.63 multiplier for 6%)								TOTAL PAGE 1	11,799,395
													TOTAL WASTEWATER IMPROVEMENTS	**17,907,250**

Legend:

*	City oversizing participation in developer facilities
W.L.	Water Line
WTP	Water Treatment Plant
BPS	Booster Pump Station
GST	Ground Storage Tank
EST	Elevated Storage Tank
P.P.	Pressure Plane
K	thousand
WWTP	Wastewater Treatment Plant
L.S.	Lift Station
F.M.	Force Main
Dev.	Developer funded - not included in fee
WULA	Western United Life

Wastewater Total Cost per LUE Calculation:

$17,907,250	(Total Wastewater this Sheet)
4,233	LUE's (Increase Projection, Pg 6)
$4,230	Calculated Maximum

Maximum fee set at 50% (per Paragraph 2, Pg 12)

EQUALS $2,115 (referenced on Page 4)

TABLE 3
SHEET 2 OF 2
CAPITAL IMPROVEMENT PLAN
PROPOSED IMPROVEMENTS
WASTEWATER FACILITIES
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

WATER SYSTEM CAPACITY CALCULATIONS - WATER SYSTEM MODEL

TCEQ Storage Calcs		WTP # 1 North of Dawn Drive				
	Service Area Description	Pressure Plane	LUE @ Buildout	Yr. 2014 Existing LUE	LUE's Projected 10-yr (4% per yr)	Yr. 2024 Total LUE
1	Talon Hydro	5, 10-B	1,358	94	38	132
2	Talon GST	5, 10-B	1,358	94	38	132
3	Talon Tank (EST)	8	70	15	6	21
4	**Talon Tank Total**	5, 8, 10-B	1,428	109	44	153
5	**Tessera mid (GST) upper (EST)**	3-B, 10-C	1,362	0	0	0
6	Bronco Pass Through	5, 8, 10-B	1,428	109	44	153
7	Bronco Tank (EST)	3-A	1,583	442	177	619
8	**Bronco Tank Total**	3-A, 5, 8, 10-B	3,011	551	220	771
9	**Hollows Tank (EST)**	3-C, 2-A (28%)	723	53	21	74
10	Bronco/Hollows Total	3-A, 3-C, 4-A, 5, 8, 10-B, 2-A(28%)	3,734	604	242	846
11	**Butler Tank (EST)**	4-A, 4-B, 4-C, 10-A, 10-B	1,644	325	130	455
12	**Lohmans Pass Through**	3-A, 3-C, 4-A, 4-B, 4-C, 5, 8, 10-B, 2-A (28%)	5,378	929	372	2,291
13	**Cedar Ridge Tank**	2-C, 2-D, 2-E, 3-B, 10-C	2,750	0	685	685
14	WTP#1 Clearwell Pass Through	All above (Pass Through)	8,128	929	1,057	1,986
15	WTP#1 Clearwell (EST)	2-A (72%), 2-B	1197	489	196	685
16	Cedar Ridge/Clearwell Total	2-A (72%), 2-B, 2-C, 2-D, 2-E, 3-B, 10-C	3,947	489	196	685
17	**WTP#1 Clearwell Total**	All Above	9,325	1,418	1,252	2,670

TCEQ Storage Calcs		WTP # 1 North of Dawn Drive								
	Service Area Description	TCEQ Ground Storage (200Gals/LUE)	TCEQ Elevated Storage (100Gals/LUE)	TCEQ Hydropneumatic Storage (20Gals/LUE)	TCEQ Storage Passthru (50Gals/LUE)	Fireflow Volume (1500GPM)	Total Volume Required	Tank Volume Existing	Tank Volume Site Specific	Tank Volume Total
1	Talon Hydro	0	0	2,632	0	0	2,632	3,500		3,500
2	Talon GST	26,320	0	0	0	90,000				
3	Talon Tank (EST)	0	2,100	0	0					
4	**Talon Tank Total**						118,420	200,000		200,000
5	**Tessera mid (GST) upper (EST)**	0	0	0	0	180,000	180,000		600,000	600,000
6	Bronco Pass Through	0	0	0	7,630	180,000				
7	Bronco Tank (EST)	0	61,880	0	0					
8	**Bronco Tank Total**						249,510	240,000		240,000
9	**Hollows Tank (EST)**	0	7,420	0	0	90,000	97,420		125,000	125,000
10	Bronco/Hollows Total						346,930	240,000	125,000	365,000
11	**Butler Tank (EST)**	0	45,500	0	0	90,000	135,500		200,000	200,000
12	**Lohmans Pass Through**	0	0	0	65,030	0	65,030	240,000		240,000
13	**Cedar Ridge Tank**	0	68,500	0	0	180,000	248,500		400,000	400,000
14	WTP#1 Clearwell Pass Through	0	0	0	99,280	0	99,280	160,000		160,000
15	WTP#1 Clearwell (EST)		68,460				68,460	160000		160,000
16	Cedar Ridge/Clearwell Total						347,780	160,000	400,000	560,000
17	**WTP#1 Clearwell Total**						167,740	160,000		160,000

TCEQ Storage Calcs		WTP # 1 North of Dawn Drive							
	Service Area Description	Yr. 2014 Existing LUE	Yr. 2014 Existing Volume	Yr. 2014 Required Volume	Yr. 2014 Excess (Deficiency)	Yr. 2024 Projected LUE	Yr. 2024 Existing and Site Specific Volume	Yr. 2024 Required Volume	Yr. 2024 Excess (Deficiency)
1	Talon Hydro	94	3,500	1,880	1,620	132	3,500	2,632	868
2	Talon GST	94				132			
3	Talon Tank (EST)	15				21			
4	**Talon Tank Total**	109	200,000	110,300	89,700	153	200,000	118,420	81,580
5	**Tessera mid (GST) upper (EST)**	0			0	0	600,000	180,000	420,000
6	Bronco Pass Through	109				153			
7	Bronco Tank (EST)	442				619			
8	**Bronco Tank Total**	551	240,000	229,650	10,350	771	240,000	249,510	(9,510) *
9	**Hollows Tank (EST)**	53	125,000	95,300	29,700	74	125,000	97,420	27,580
10	Bronco/Hollows Total	604	365,000	324,950	40,050	846	365,000	346,930	18,070
11	**Butler Tank (EST)**	325	200,000	122,500	77,500	455	200,000	135,500	64,500 *
12	**Lohmans Pass Through**	929	240,000	226,450	13,550	2,291	240,000	114,550	125,450
13	**Cedar Ridge Tank**	0				685	400,000	248,500	151,500
14	WTP#1 Clearwell Pass Through	929				1,986			
15	WTP#1 Clearwell (EST)	489				685			
16	Cedar Ridge/Clearwell Total	489				685	560,000	236,240	323,760
17	**WTP#1 Clearwell Total**	1,418	160,000	95,350	64,650	2,670	160,000	167,740	(7,740) *

* Include in Fee Period

Assumption:
1. Growth is uniform over City.
2. From 2008 to 2014 growth rate at 1.0% per year.
3. Growth rate projected at 4.67% from 14 to 24.

TABLE 4
1 OF 6
CAPITAL IMPROVEMENT PLAN
FOR WATER FACILITIES
NORTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

WATER SYSTEM CAPACITY CALCULATIONS - WATER SYSTEM MODEL

TCEQ Pumping Calcs		WTP # 1 North of Dawn Drive			
	Service Area Description	Pressure Plane	Yr. 2014 Existing LUE	LUE's Projected 10-yr (4% per yr)	2024 Total LUE
18	Talon Tank to Talon Hydro (see 1,2)	8	94	38	132
19	Bronco Tank to Talon Tank (see 4)	5, 8	109	44	153
20	Tessera mid (GST) upper (EST) (see 5)	3-B, 10-C	0	0	0
21	Lohmans Tank to Bronco Tank (see 8)	3	551	220	771
22	Lohmans Tank to Hollows Tank (see 9)	4-A, 2-A (28%)	53	21	74
23	Lohmans to Hollows/Bronco (see 10)	3, 4-A, 2-A (28%)	604	242	846
24	Lohmans Tank to Butler Tank (see 11)	10-A, 10-B	325	130	455
25	WTP#1 to Lohmans Tank (see 12)	2-A, 2-B	929	372	1,301
26	WTP#1 to Cedar Ridge Tank (see 13)	2-A (72%), 2-B, 2-C, 2-D, 3-B, 10-C	0	812	812
27	WTP#1 to Cedar Ridge and Lohmans	All Above	929	372	2,113

TCEQ Pumping Calcs		WTP # 1 North of Dawn Drive				
	Service Area Description	TCEQ Required Total Pumping 2GPM/LUE	Pumps Existing	Pumps Site Specific	Pumps Quantity	Pumps Total
18	Talon Tank to Talon Hydro (see 1,2)	263	460	0	2	460
19	Bronco Tank to Talon Tank (see 4)	305	360	0	2	360
20	Tessera mid (GST) upper (EST) (see 5)	0	0	2,800	2	2,800
21	Lohmans Tank to Bronco Tank (see 8)	1,543	800	0	4	800
22	Lohmans Tank to Hollows Tank (see 9)	148	0	1,000	4	1,000
23	Lohmans to Hollows/Bronco (see 10)	1,691	800	1,000	4	1,800
24	Lohmans Tank to Butler Tank (see 11)	910	600	1,000	4	1,600
25	WTP#1 to Lohmans Tank (see 12)	2,601	1,400	0	2	1,400
26	WTP#1 to Cedar Ridge Tank (see 13)	1,624	0	0	2	0
27	WTP#1 to Cedar Ridge and Lohmans	4,225	1,400	0	4	1,400

TCEQ Pumping Calcs		WTP # 1 North of Dawn Drive								
	Service Area Description	Yr. 2014				Yr. 2024				
		Existing LUE	Existing Pumping	Required Pumping @ 2gpm	Excess (Deficiency)	Projected LUE	Existing and Site Specific Pumping	Required Pumping @ 2gpm	Excess (Deficiency)	
18	Talon Tank to Talon Hydro (see 1,2)	94	460	188	272	132	460	263	197	
19	Bronco Tank to Talon Tank (see 4)	109	360	218	142	153	360	305	55	
20	Tessera mid (GST) upper (EST) (see 5)	0	0	0	0	0	2,800	0	2,800	
21	Lohmans Tank to Bronco Tank (see 8)	551	800	1,102	(302)	771	800	1,543	(743)	*
22	Lohmans Tank to Hollows Tank (see 9)	53	0	106	(106)	74	1,000	148	852	
23	Lohmans to Hollows/Bronco (see 10)	604	800	1,208	(408)	846	1,800	1,691		
24	Lohmans Tank to Butler Tank (see 11)	325	600	650	(50)	455	1,600	910	690	*
25	WTP#1 to Lohmans Tank (see 12)	929	1,400	1,858	(458)	1,301	1,400	2,601	(1,201)	
26	WTP#1 to Cedar Ridge Tank (see 13)	0	0	0	0	812	0	1,624	(1,624)	
27	WTP#1 to Cedar Ridge and Lohmans	929	1,400	1,858	(458)	2,113	1,400	4,225	(2,825)	*

* Include in Fee Period

TABLE 4
2 OF 6
CAPITAL IMPROVEMENT PLAN
FOR WATER FACILITIES
NORTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

WATER SYSTEM CAPACITY CALCULATIONS - WATER SYSTEM MODEL

TCEQ Transmission Calcs		WTP # 1 North of Dawn Drive			
	Development Area	Pressure Plane	Yr. 2014 Existing LUE	LUE's Projected 10-yr (4% per yr)	Yr. 2024 Total LUE
28	Talon Tank to Talon Hydro (see 1,2)	8	94	38	132
29	Bronco Tank to Talon Tank (see 4)	5, 8	109	44	153
30	Tessera mid (GST) upper (EST) (see 5)	3-B, 10-C	0	0	0
31	Lohmans Tank to Bronco Tank (see 8)	3	551	220	771
32	Lohmans Tank to Hollows Tank (see 9)	4-A, 2-A (28%)	53	21	74
33	Lohmans to Hollows/Bronco (see 10)	3, 4-A, 2-A (28%)	604	242	846
34	Lohmans Tank to Butler Tank (see 11)	10-A, 10-B	325	130	455
35	WTP#1 to Lohmans Tank (see 12)	2-A, 2-B	929	372	1,301
36	WTP#1 to Cedar Ridge Tank (see 13)	2-A (72%), 2-B, 2-C, 2-D, 3-B, 10-C	0	812	812
			929		

TCEQ Transmission Calcs		WTP # 1 North of Dawn Drive					
	Development Area	TCEQ Required Total Transmission 1.25GPM/LUE	Q ft^3/LUE	A required for 5fps	Pipes Required Size	Existing	Site Specific
28	Talon Tank to Talon Hydro (see 1,2)	165	0.367	0.073	0	6	
29	Bronco Tank to Talon Tank (see 4)	191	0.425	0.085	0	8	
30	Tessera mid (GST) upper (EST) (see 5)	0	0.000	0.000	0		20
31	Lohmans Tank to Bronco Tank (see 8)	964	2.149	0.430	0	12	
32	Lohmans Tank to Hollows Tank (see 9)	93	0.207	0.041	0	12	
33	Lohmans to Hollows/Bronco (see 10)	1,057	2.355	0.471	0		
34	Lohmans Tank to Butler Tank (see 11)	569	1.267	0.253	0	12	
35	WTP#1 to Lohmans Tank (see 12)	1,626	3.622	0.724	0	8	16
36	WTP#1 to Cedar Ridge Tank (see 13)	1,015	2.262	0.452	0		20

TCEQ Transmission Calcs		WTP # 1 North of Dawn Drive					
	Development Area	Yr. 2014 Existing LUE	Existing Piping (Diameter)	Existing Piping (C/S Area)	Existing Piping (C/S Area Req for 5 fps)	Excess (Deficiency)	Recommended Piping
28	Talon Tank to Talon Hydro (see 1,2)	94	6	0.196	0.052	0.144	
29	Bronco Tank to Talon Tank (see 4)	109	8	0.349	0.061	0.288	
30	Tessera mid (GST) upper (EST) (see 5)	0		0.000	0.000	0.000	
31	Lohmans Tank to Bronco Tank (see 8)	551	12	0.785	0.307	0.478	
32	Lohmans Tank to Hollows Tank (see 9)	53	12	0.785	0.030	0.755	
33	Lohmans to Hollows/Bronco (see 10)	604		0.000	0.336	(0.336)	
34	Lohmans Tank to Butler Tank (see 11)	325	12	0.785	0.181	0.604	
35	WTP#1 to Lohmans Tank (see 12)	929	8	0.349	0.517	(0.169)	
36	WTP#1 to Cedar Ridge Tank (see 13)	0		0.000	0.000	0.000	

TCEQ Transmission Calcs		WTP # 1 North of Dawn Drive					
	Development Area	Yr. 2024 Projected LUE	Existing and Proposed Piping (Diameter)	Existing Piping (C/S Area)	Existing Piping (C/S Area Req for 5 fps)	Excess (Deficiency)	Recommended Piping
28	Talon Tank to Talon Hydro (see 1,2)	132	6	0.196	0.073	0.123	
29	Bronco Tank to Talon Tank (see 4)	153	8	0.349	0.085	0.264	
30	Tessera mid (GST) upper (EST) (see 5)	0	20	2.181	0.000	2.181	
31	Lohmans Tank to Bronco Tank (see 8)	771	12	0.785	0.430	0.355	12 *
32	Lohmans Tank to Hollows Tank (see 9)	74	12	0.785	0.041	0.744	
33	Lohmans to Hollows/Bronco (see 10)	846		0.000	0.471	(0.471)	
34	Lohmans Tank to Butler Tank (see 11)	455	12	0.785	0.253	0.532	
35	WTP#1 to Lohmans Tank (see 12)	1,301	8	0.349	0.724	(0.376)	
36	WTP#1 to Cedar Ridge Tank (see 13)	812	20	2.181	0.452	1.728	

* Include in Fee Period

TABLE 4
3 OF 6
CAPITAL IMPROVEMENT PLAN
FOR WATER FACILITIES
NORTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

WATER SYSTEM CAPACITY CALCULATIONS - WATER SYSTEM MODEL

TCEQ Storage Calcs		WTP # 3 South of Dawn Drive				
	Development Area	Pressure Plane	LUE @ Buildout	Yr. 2014 Existing LUE	LUE's Projected 10-yr (4% per yr)	Yr. 2024 Total LUE
1	Marshalls Hydro	9-B	100	0	100	100
2	Marshalls Tank (GST)	9-B	100	0	100	100
3	**Marshalls Tank Total**	9-B	200	0	200	200
4	Pearson Hydro	9-A, 9-C	0	0	0	0
5	Pearson Tank (GST)	9-A, 9-C	0	0	0	0
6	Pearson Tank (EST)	4-D	0	0	0	0
7	**Pearson Tank Total**	4-D, 9-A, 9-C	0	0	0	0
8	**Viking Tank (EST)**	1-B, 1-C, 1-D, 7-C, 7-D, H-Sch	2,394	0	958	958
9	**Golf Ball Tank (EST)**	1-A, 6 (1/2)	5,303	1,903	761	2,664
10	Allegiance Tank (EST)	6 (1/2), 7-A, 7-B	2,820	955	382	1,337
11	Mt Vernon Tank (EST)	incl. w/ Golf Ball EST	0	0	0	0
12	Mt Vernon GST Total	included w/ Allegiance GST	0	0	0	0
13	**WTP#1 Clearwell**	All above	10,717	2,858	2,301	5,159

TCEQ Storage Calcs		WTP # 3 South of Dawn Drive								
	Development Area	TCEQ Ground Storage (200Gals/LUE)	TCEQ Elevated Storage (100Gals/LUE)	TCEQ Hydropneumatic Storage (20Gals/LUE)	TCEQ Storage Passthru (50Gals/LUE)	Fireflow Volume (1500GPM)	Total Volume Required	Tank Volume Existing	Tank Volume Site Specific	Tank Volume Total
1	Marshalls Hydro	0	0	2,000	0		2,000		2,000	2,000
2	Marshalls Tank (GST)	20,000	0	0	0		20,000		20,000	20,000
3	**Marshalls Tank Total**	0		0	0	90,000	110,000	0	110,000	110,000
4	Pearson Hydro	0	0	0	0		0			
5	Pearson Tank (GST)	0	0	0	0		0			
6	Pearson Tank (EST)	0	0	0	0		0			
7	**Pearson Tank Total**	0	0	0	0		0			
8	**Viking Tank (EST)**	0	135,400	0	0	180,000	315,400	400,000		400,000
9	**Golf Ball Tank (EST)**	0	251,300	0	0	90,000	341,300	200,000		200,000
10	Allegiance Tank (EST)	0	126,100	0	0		126,100	282,000		282,000
11	Mt Vernon Tank (EST)	0	0	0	0		0		200,000	200,000
12	Mt Vernon GST Total	0	0	0			0	0	0	0
13	**WTP#3 Clearwell**	0	0	0	257,960		257,960	200,000		200,000

TCEQ Storage Calcs		WTP # 3 South of Dawn Drive							
	Development Area	Yr. 2014 Existing LUE	Yr. 2014 Existing Volume	Yr. 2014 Required Volume	Yr. 2014 Excess (Deficiency)	Yr. 2024 Projected LUE	Yr. 2024 Existing and Site Specific Volume	Yr. 2024 Required Volume	Yr. 2024 Excess (Deficiency)
1	Marshalls Hydro	0			0	100		2,000	
2	Marshalls Tank (GST)	0			0	100		20,000	
3	**Marshalls Tank Total**	0			0	200		110,000	
4	Pearson Hydro	0			0	0		0	0
5	Pearson Tank (GST)	0			0	0		0	0
6	Pearson Tank (EST)	0			0	0		0	0
7	**Pearson Tank Total**	0			0	0		0	0
8	**Viking Tank (EST)**	0			0	958	400,000	315,400	84,600
9	**Golf Ball Tank (EST)**	1,903	200,000	280,300	(80,300)	2,664	200,000	341,300	(141,300) *
10	Allegiance Tank (EST)	955			0	1,337		126,100	(126,100)
11	Mt Vernon Tank (EST)	0			0	0		0	0
12	Mt Vernon GST Total	0	0		0	0		0	
13	**WTP#3 Clearwell**	2,858	200,000	142,900	57,100	5,159	200,000	257,960	(57,960) *

* Include in Fee Period

School water = 378 LUE's at buildout

TABLE 4
4 OF 6
CAPITAL IMPROVEMENT PLAN
FOR WATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

WATER SYSTEM CAPACITY CALCULATIONS - WATER SYSTEM MODEL

TCEQ Pumping Calcs		WTP # 3 South of Dawn Drive			
	Development Area	Pressure Plane	Yr. 2014 Existing LUE	LUE's Projected 10-yr (4% per yr)	Yr. 2024 Total LUE
14	Marshalls Tank to Marshalls Hydro	9-B	0	100	100
15	Viking Tank to Marshalls Tank	9-B	0	100	100
16	Pearson Tank to Pearson Hydro	9-A, 9-C	0	0	0
17	Viking Tank to Pearson Tank	4-D, 9-A, 9-B	0	0	0
18	Viking Tank	1-B, 1-C, 4-D, 7-C, 9-A, 9-B, 9-C	0	958	958
19	Viking Tank to Golf Ball	1-A, 6 (1/2)	1903	761	2664
20	WTP#3 to Viking EST	All Above	2858	1143	4001

TCEQ Pumping Calcs		WTP # 3 South of Dawn Drive					
	Development Area	TCEQ Pumping 2GPM/LUE	Pumps Existing	Site Specific	Quantity	Total	Pump Excess (Deficiency) GPM
14	Marshalls Tank to Marshalls Hydro	200		200		200	
15	Viking Tank to Marshalls Tank	200		200		200	
16	Pearson Tank to Pearson Hydro	0					
17	Viking Tank to Pearson Tank	0					
18	Viking Tank	1916		2,400	2	2,400	
19	VIking Tank to Golf Ball	5328	1,400		2	1,400	(3,928)
20	WTP#3 to Viking EST	8002	2,000			2,000	(6,002)

TCEQ Pumping Calcs		WTP # 3 South of Dawn Drive								
	Development Area	Yr. 2014				Yr. 2024				
		Existing LUE	Existing Pumping	Required Pumping @ 2gpm	Excess (Deficiency)	Projected LUE	Existing and Site Specific Pumping	Required Pumping @ 2gpm	Excess (Deficiency)	
14	Marshalls Tank to Marshalls Hydro	0		0	0	100	200	200	0	
15	Viking Tank to Marshalls Tank	0		0	0	100	200	200	0	
16	Pearson Tank to Pearson Hydro	0		0	0					
17	Viking Tank to Pearson Tank	0		0	0					
18	Viking Tank	0		0	0	2394	3,600	1916		
19	Viking Tank to Golf Ball	1903	1,400	3806	(2,406)	2513	1,400	5328	(3,928)	*
20	WTP#3 to Viking Tank	2858	2,000	5716	(3,716)	6268	2,000	8002	(6,002)	*

* Include in Fee Period

TABLE 4
5 OF 6
CAPITAL IMPROVEMENT PLAN
FOR WATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

WATER SYSTEM CAPACITY CALCULATIONS - WATER SYSTEM MODEL

TCEQ Transmission Calcs	WTP # 3 South of Dawn Drive			
Development Area	Pressure Plane	Yr. 2014 Existing LUE	LUE's Projected 10-yr (4% per yr)	Yr. 2024 Total LUE
21 Marshalls Tank to Marshalls Hydro	9-B	0	100	100
22 Viking Tank to Marshalls Tank	9-B	0	100	100
23 Pearson Tank to Pearson Hydro	9-A, 9-C	0	0	0
24 Viking Tank to Pearson Tank	4-D, 9-A, 9-B	0	0	0
25 Viking Tank	1-B, 1-C, 4-D, 7-C, 9-A, 9-B, 9-C	0	2394	2394
26 Viking Tank to Golf Ball	1-A, 6 (1/2)	1795	718	2513
27 WTP#3 to Viking Tank	All Above	2696	3572	6268

TCEQ Transmission Calcs	WTP # 3 South of Dawn Drive					
Development Area	TCEQ Required Total Transmission 1.25GPM/LUE	Q ft^3/LUE	A required for 5fps	Pipes Required Size	Existing	Site Specific
21 Marshalls Tank to Marshalls Hydro	125	0.279	0.056	0		8
22 Viking Tank to Marshalls Tank	125	0.279	0.056	0		16 & 12
23 Pearson Tank to Pearson Hydro	0	0.000	0.000	0	0	
24 Viking Tank to Pearson Tank	0	0.000	0.000	0	0	
25 Viking Tank	2,993	6.668	1.334	0		16
26 Viking Tank to Golf Ball	3,141	6.999	1.400	0	16	
27 WTP#3 to Viking Tank	7,835	17.458	3.492		12	

TCEQ Transmission Calcs	WTP # 3 South of Dawn Drive					
Development Area	Existing LUE	Existing Piping (Diameter)	Yr. 2014 Existing Piping (C/S Area)	Existing Piping (C/S Area Req for 5 fps)	Excess (Deficiency)	Recommended Piping
21 Marshalls Tank to Marshalls Hydro	0		0.000	0.000	0.000	
22 Viking Tank to Marshalls Tank	0		0.000	0.000	0.000	
23 Pearson Tank to Pearson Hydro	0	0	0.000	0.000	0.000	
24 Viking Tank to Pearson Tank	0	0	0.000	0.000	0.000	
25 Viking Tank	0	0	0.000	0.000	0.000	
26 Viking Tank to Golf Ball	1795	8	0.349	1.000	(0.651)	
27 WTP#3 to Viking Tank	2696	16 & 12	1.396	1.502	(0.106)	

TCEQ Transmission Calcs	WTP # 3 South of Dawn Drive					
Development Area	Projected LUE	Existing and Proposed Piping (Diameter)	Yr. 2024 Existing Piping (C/S Area)	Existing Piping (C/S Area Req for 5 fps)	Excess (Deficiency)	Recommended Piping
21 Marshalls Tank to Marshalls Hydro	100		0.000			
22 Viking Tank to Marshalls Tank	100	12	0.785			
23 Pearson Tank to Pearson Hydro	0		0.000			
24 Viking Tank to Pearson Tank	0		0.000			
25 Viking Tank	2,394	16	1.396	1.334	0.062	
26 Viking Tank to Golf Ball	2,513		0.000	1.400	(1.400)	16 *
27 WTP#3 to Viking Tank	6,268		0.000	3.492	(3.492)	20 *

* Include in Fee Period

TABLE 4
6 OF 6
CAPITAL IMPROVEMENT PLAN
FOR WATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

North WW Pumping - Year 2014, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	Build-Out	LUE 2014	LUE 2024	2014 Existing Pumps Firm Cap. (gpm)	2014 Min. Required Pumping @ 0.5gpm/LUE (gpm)	2014 Excess (gpm) (Deficiency)	2014 Excess (LUE) (Deficiency)	2014 Comments and Recommendations	2014 Include in Fee Period
LVCCE2, Overlook Villa	I.G.P.	WWTP (ex)	125	50	71	N/A					
Shoreline Ranch	I.G.P.	**Shoreline Ranch LS#1 Total (df)**	159	-	68	None				Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#2 (df)	23	-	9	N/A					
Shoreline Ranch	Shoreline Ranch LS#1 (df)	Shoreline Ranch LS#2 (df)	159	-	68	N/A					
Shoreline Ranch		**Shoreline Ranch LS#2 Total (df)**	182	-	77	None				Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#3 (df)	131	-	56	N/A					
Shoreline Ranch	I.G.P + SRLS#1 + SRLS#2	**Shoreline Ranch LS#3 Total (df)**	313	-	133	None				Lift Station & FM By Developer	
The Hollows	I.G.P.	Hollows LS (df)	244	-	105	N/A					
		N/A	557	-	238	N/A					
	I.G.P. (Jonestown)	Hollows LS (df)	716	-	309	N/A					
	I.G.P. (Jonestown)	Hollows LS (df)	79	-	34	N/A					
		N/A	795	-	343	N/A					
		N/A	1,039	-	377	N/A					
Shoreline Ranch, Hollows	Hollows I.G.P. + SRLS#3	**Hollows LS Total (df)**	1,352	-	581	None				Lift Station & FM By Developer	
Travis Hollow, Lago Ranchos, Pearson	I.G.P.	WWTP (ex)	471	-	203	N/A					
		N/A	1,823	-	784	N/A					
BKR 14	I.G.P.	Timber Trail LS (fu)	104	-	-	None				Future Beyond Year 2024	
BKR 15	I.G.P.	Airport LS (fu)	167	-	-	None				Future Beyond Year 2024	
	Timber Trail LS	Airport LS (fu)	104	-	-	None				Future Beyond Year 2024	
BKR 11	I.G.P.	Bison Trail LS (fu)	180	-	-	None				Future Beyond Year 2024	
BKR 10	I.G.P.	Foothill Cove LS (fu)	79	-	-	None				Future Beyond Year 2024	
BKR 8	I.G.P.	Surrey Lane LS (fu)	55	-	-	None				Future Beyond Year 2024	
Most of BKR, LVE 5 & 7	I.G.P.	N/A	2,140	287	410	N/A					
BKR 4, 6, 5, 1, 2, 3, LVE 6, 4	I.G.P.	**Bar-K LS Total (ex)**	1,225	413	591	625	207	418	837		
Mahogany	I.G.P.	**Mahogany LS Total (df)**	720	-	311	None				Lift Station & FM By Developer	
Tessera	I.G.P.	**Tessera LS Total (df)**	2,030	-	876	None				Lift Station & FM By Developer	
LVE 1, 2, 3	I.G.P.	N/A	663	148	211	N/A					
All Basins Above	All Lift Stations Above	**Turner LS Total (ex)**	6,778	848	2,399	973	424	549	1098		
Sunset Harbor	I.G.P.	WWTP (ex)	288	-	83	N/A					
No Basin	Turner LS, Sunset Harbor	WWTP (ex)	7,066	848	2,482	N/A					
			125	50	71						
			1,823	-	784						
			7,066	848	2,482						
			9,014	**898**	**3,337**						
				LUEs 2024-2014=	2,439						

North WW Pumping - Year 2024, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	Build-Out	LUE 2014	LUE 2024	2024 Proposed Pumps Firm Cap. (gpm)	2024 Min. Required Pumping @ 0.5gpm/LUE (gpm)	2024 Excess (gpm) (Deficiency)	2024 Excess (LUE) (Deficiency)	2024 Comments and Recommendations	2024 Include in Fee Period
LVCCE2, Overlook Villa	I.G.P.	WWTP (ex)	125	50	71	N/A					
Shoreline Ranch	I.G.P.	**Shoreline Ranch LS#1 Total (df)**	159	-	68	80	34	46	91	Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#2 (df)	23	-	9	N/A					
Shoreline Ranch	Shoreline Ranch LS#1 (df)	Shoreline Ranch LS#2 (df)	159	-	68	N/A					
Shoreline Ranch		**Shoreline Ranch LS#2 Total (df)**	182	-	77	91	39	53	105	Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#3 (df)	131	-	56	N/A					
Shoreline Ranch	I.G.P + SRLS#1 + SRLS#2	**Shoreline Ranch LS#3 Total (df)**	313	-	133	157	67	90	180	Lift Station & FM By Developer	
The Hollows	I.G.P.	Hollows LS (df)	244	-	105	N/A					
		N/A	557	-	238	N/A					
	I.G.P. (Jonestown)	Hollows LS (df)	716	-	309	N/A					
	I.G.P. (Jonestown)	Hollows LS (df)	79	-	34	N/A					
		N/A	795	-	343	N/A					
		N/A	1,039	-	377	N/A					
Shoreline Ranch, Hollows	Hollows I.G.P. + SRLS#3	**Hollows LS Total (df)**	1,352	-	581	676	291	386	771	Lift Station & FM By Developer	
Travis Hollow, Lago Ranchos, Pearson	I.G.P.	WWTP (ex)	471	-	203	N/A					
		N/A	1,823	-	784	N/A					
BKR 14	I.G.P.	Timber Trail LS (fu)	104	-	-	None				Future Beyond Year 2024	
BKR 15	I.G.P.	Airport LS (fu)	167	-	-	None				Future Beyond Year 2024	
	Timber Trail LS	Airport LS (fu)	104	-	-	None				Future Beyond Year 2024	
BKR 11	I.G.P.	Bison Trail LS (fu)	180	-	-	None				Future Beyond Year 2024	
BKR 10	I.G.P.	Foothill Cove LS (fu)	79	-	-	None				Future Beyond Year 2024	
BKR 8	I.G.P.	Surrey Lane LS (fu)	55	-	-	None				Future Beyond Year 2024	
Most of BKR, LVE 5 & 7	I.G.P.	N/A	2,140	287	410	N/A					
BKR 4, 6, 5, 1, 2, 3, LVE 6, 4	I.G.P.	**Bar-K LS Total (ex)**	1,225	413	591	625	296	330	659		
Mahogany	I.G.P.	**Mahogany LS Total (df)**	720	-	311	360	156	205	409	Lift Station & FM By Developer	
Tessera	I.G.P.	**Tessera LS Total (df)**	2,030	-	876	1015	438	577	1154	Lift Station & FM By Developer	
LVE 1, 2, 3	I.G.P.	N/A	663	148	211	N/A					
All Basins Above	All Lift Stations Above	**Turner LS Total (ex)**	6,778	848	2,399	973	1200	(227)	(453)	Add 3rd 973 gpm Pump	
Sunset Harbor	I.G.P.	WWTP (ex)	288	-	83	N/A					
No Basin	Turner LS, Sunset Harbor	WWTP (ex)	7,066	848	2,482	N/A					
			125	50	71						
			1,823	-	784						
			7,066	848	2,482						
			9,014	**898**	**3,337**						
				LUEs 2024-2014=	2,439						

Legend:

(df)	Developer Funded
(ex)	Existing
(fu)	Future - Beyond Yr. 2024
I.G.P.	Individual Grinder Pumps

TABLE 5
1 OF 6
CAPITAL IMPROVEMENT PLAN
WASTEWATER FACILITIES
NORTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

North WW Transmission - YEAR 2014, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	LUE Build-Out	LUE 2014	LUE 2024	2014 Existing WW Line Dia (in) (4" Min.)	C/S Area ft^2	Max Velocity 6.0 ft/sec	Max. Flow Rate cft/sec	Max. Resulting Flow Rate gpm	LUEs Served @0.5gpm/LUE	LUE Excess (Deficiency)	Comments and Recommendations	Include in Fee Period
LVCCE2, Overlook Villa	I.G.P.	WWTP (ex)	125	50	71	N/A								
Shoreline Ranch	I.G.P.	**Shoreline Ranch LS#1 Total (df)**	159	-	68	None							Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#2 (df)	23	-	9	N/A								
Shoreline Ranch	Shoreline Ranch LS#1 (df)	Shoreline Ranch LS#2 (df)	159	-	68	N/A								
Shoreline Ranch	-	**Shoreline Ranch LS#2 Total (df)**	182	-	77	None							Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#3 (df)	131	-	56	N/A								
Shoreline Ranch	I.G.P + SRLS#1 + SRLS#2	**Shoreline Ranch LS#3 Total (df)**	313	-	133	None							Lift Station & FM By Developer	
The Hollows	I.G.P.	Hollows LS (df)	244	-	105	N/A								
-	-	N/A	557	-	238	N/A								
-	I.G.P. (Jonestown)	Hollows LS (df)	716	-	309	N/A								
-	I.G.P. (Jonestown)	Hollows LS (df)	79	-	34	N/A								
-	-	N/A	795	-	343	N/A								
-	-	N/A	1,039	-	377	N/A								
Shoreline Ranch, Hollows	Hollows I.G.P. + SRLS#3	**Hollows LS Total (df)**	1,352	-	581	None							Lift Station & FM By Developer	
Travis Hollow, Lago Ranchos, Pearson	I.G.P.	WWTP (ex)	471	-	203	N/A								
-	-	N/A	1,823	-	784	N/A								
BKR 14	I.G.P.	Timber Trail LS (fu)	104	-	-	N/A							Future Beyond Year 2024	
BKR 15	I.G.P.	Airport LS (fu)	167	-	-	N/A							Future Beyond Year 2024	
-	Timber Trail LS	Airport LS (fu)	104	-	-	N/A							Future Beyond Year 2024	
BKR 11	I.G.P.	Bison Trail LS (fu)	180	-	-	N/A							Future Beyond Year 2024	
BKR 10	I.G.P.	Foothill Cove LS (fu)	79	-	-	N/A							Future Beyond Year 2024	
BKR 8	I.G.P.	Surrey Lane LS (fu)	55	-	-	N/A							Future Beyond Year 2024	
Most of BKR, LVE 5 & 7	I.G.P.	N/A	2,140	287	410	N/A								
BKR 4, 6, 5, 1, 2, 3, LVE 6, 4	I.G.P.	**Bar-K LS Total (ex)**	1,225	413	591	10	0.545	6.0	3.271	1468	2936	2523		
Mahogany	I.G.P.	**Mahogany LS Total (df)**	720	-	311	None							Lift Station & FM By Developer	
Tessera	I.G.P.	**Tessera LS Total (df)**	2,030	-	876	None							Lift Station & FM By Developer	
LVE 1, 2, 3	I.G.P.	N/A	663	148	211	N/A								
All Basins Above	All Lift Stations Above	**Turner LS Total (ex)**	6,778	848	2,399	10	0.545	6.0	3.271	1468	2936	2088		
Sunset Harbor	I.G.P.	WWTP (ex)	288	-	83	N/A								
No Basin	Turner LS, Sunset Harbor	WWTP (ex)	7,066	848	2,482	N/A								
		-	125	50	71									
		-	1,823	-	784									
		-	7,066	848	2,482									
			9,014	**898**	**3,337**									
				LUEs 2024-2014=	2,439									

North WW Transmission - YEAR 2024, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	LUE Build-Out	LUE 2014	LUE 2024	2024 Existing WW Line Dia (in) (4" Min.)	C/S Area ft^2	Max Velocity 6.0 ft/sec	Max. Flow Rate cft/sec	Max. Resulting Flow Rate gpm	LUEs Served @0.5gpm/LUE	LUE Excess (Deficiency)	Comments and Recommendations	Include in Fee Period
LVCCE2, Overlook Villa	I.G.P.	WWTP (ex)	125	50	71									
Shoreline Ranch	I.G.P.	**Shoreline Ranch LS#1 Total (df)**	159	-	68	4	0.087	6.0	0.523	235	470	402	Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#2 (df)	23	-	9									
Shoreline Ranch	Shoreline Ranch LS#1 (df)	Shoreline Ranch LS#2 (df)	159	-	68									
Shoreline Ranch		**Shoreline Ranch LS#2 Total (df)**	182	-	77	4	0.087	6.0	0.523	235	470	393	Lift Station & FM By Developer	
Shoreline Ranch	I.G.P.	Shoreline Ranch LS#3 (df)	131	-	56									
	I.G.P + SRLS#1 + SRLS#2	**Shoreline Ranch LS#3 Total (df)**	313	-	133									
The Hollows	I.G.P.	Hollows LS (df)	244	-	105									
		N/A	557	-	238									
	I.G.P. (Jonestown)	Hollows LS (df)	716	-	309									
	I.G.P. (Jonestown)	Hollows LS (df)	79	-	34									
		N/A	795	-	343									
		N/A	1,039	-	377									
Shoreline Ranch, Hollows	Hollows I.G.P. + SRLS#3	**Hollows LS Total (df)**	1,352	-	581	6	0.196	6.0	1.178	528	1057	476	Lift Station & FM By Developer	
Travis Hollow, Lago Ranchos, Pearson	I.G.P.	WWTP (ex)	471	-	203									
		N/A	1,823	-	784									
BKR 14	I.G.P.	Timber Trail LS (fu)	104	-	-								Future Beyond Year 2024	
BKR 15	I.G.P.	Airport LS (fu)	167	-	-								Future Beyond Year 2024	
	Timber Trail LS	Airport LS (fu)	104	-	-								Future Beyond Year 2024	
BKR 11	I.G.P.	Bison Trail LS (fu)	180	-	-								Future Beyond Year 2024	
BKR 10	I.G.P.	Foothill Cove LS (fu)	79	-	-								Future Beyond Year 2024	
BKR 8	I.G.P.	Surrey Lane LS (fu)	55	-	-								Future Beyond Year 2024	
Most of BKR, LVE 5 & 7	I.G.P.	N/A	2,140	287	410									
BKR 4, 6, 5, 1, 2, 3, LVE 6, 4	I.G.P.	**Bar-K LS Total (ex)**	1,225	413	591	10	0.545	6.0	3.271	1468	2936	2345		
Mahogany	I.G.P.	**Mahogany LS Total (df)**	720	-	311	4	0.087	6.0	0.523	235	470	159	Lift Station & FM By Developer	
Tessera	I.G.P.	**Tessera LS Total (df)**	2,030	-	876	6	0.196	6.0	1.178	528	1057	181	Lift Station & FM By Developer	
LVE 1, 2, 3	I.G.P.	N/A	663	148	211									
All Basins Above	All Lift Stations Above	**Turner LS Total (ex)**	6,778	848	2,399	10	0.545	6.0	3.271	1468	2936	2088		
Sunset Harbor	I.G.P.	WWTP (ex)	288	-	83									
No Basin	Turner LS, Sunset Harbor	WWTP (ex)	7,066	848	2,482									
			125	50	71									
			1,823	-	784									
			7,066	848	2,482									
			9,014	**898**	**3,337**									
				LUEs 2024-2014=	2,439									

Legend:

(df)	Developer Funded
(ex)	Existing
(fu)	Future - Beyond Yr. 2024
I.G.P.	Individual Grinder Pumps
C/S	Cross Sectional Area

TABLE 5
2 OF 6
CAPITAL IMPROVEMENT PLAN
WASTEWATER FACILITIES
NORTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

South WW Pumping - Year 2014, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	LUE Build-Out	LUE 2014	LUE 2024	2014 Existing Pumps Firm Cap. (gpm)	2014 Min. Required Pumping @ 0.5gpm/LUE (gpm)	2014 Excess (gpm) (Deficiency)	2014 Excess (LUE) (Deficiency)	Comments and Recommendations	Include in Fee Period
Montechino-Lower Lots	I.G.P.	**Montechino L.S. #1 Total (df)**	270	-	116	None				Lift Station & FM By Developer	
Montechino-Middle Lots	I.G.P.	Montechino L.S. #2 (df)	538	-	232	N/A					
	Montechino L.S. #1	Montechino L.S. #2 (df)	270	-	116	N/A					
		Montechino L.S. #2 Total (df)	808	-	348	None				Lift Station & FM By Developer	
Montechino-Upper Lots	I.G.P.	Montechino L.S. #3 (df)	270	-	116	N/A					
	Montechino L.S. #1 & #2	Montechino L.S. #3 (df)	808	-	348	N/A					
		Montechino L.S. #3 Total (df)	1,078	-	464	None				Lift Station & FM By Developer	
The Falls	I.G.P.	**The Falls L.S. Total (ss)**	520	-	224	None				Lift Station & FM By Developer	
Tusikanni Cove	I.G.P.	**Tusikanni L.S. Total (ss)**	342	-	147	None				Lift Station & FM By Developer	
HLE 8, 9	I.G.P.	**Boone #2 L.S. Total (ex)**	366	56	80	300	28	272	544		
HLE 9	I.G.P.	Boone L.S. #1 (ex)	103	4	10	N/A					
	Boone L.S. #2	Boone L.S. #1 (ex)	366	56	80	N/A					
		Boone L.S. #1 Total (ex)	469	61	90	660	30	630	1259		
HLE 12, 17, 18, 13	I.G.P.	**Hancock L.S. Total (fu)**	256	73	105	None					
HLE 12	I.G.P.	Harrison L.S. (fu)	145	1	21	N/A					
	Hancock L.S.	Harrison L.S. (fu)	256	73	105	N/A					
		Harrison L.S. Total (fu)	401	74	126	None					
HLE and LVCCE Composite	I.G.P.	Flow into Junction Point @ Fairway #2	1,405	313	447	N/A					
	All L.S. Above: Montechino #3, Falls, Tusikanni, Boone 1, Harrison	Flow into Junction Point @ Fairway #2	2,810	135	1,051	N/A					
		Flow into Junction Point @ Fairway #2 Total	4,215	448	1,498	N/A					
HLE 18, The Coves	I.G.P.	**Coves L.S. Total (ex)**	155	44	62	87.5	22	66	131		
HLE 26, 30, and The Peninsula	I.G.P.	**The Inn L.S. Total (ex)**	621	155	221	260	77	183			
HLE 15, 30, 32	I.G.P.	Mac-Arthur L.S. (ex)	222	44	62	N/A					
	Coves L.S.	Mac-Arthur L.S. (ex)	155	44	62	N/A					
	The Inn L.S.	Mac-Arthur L.S. (ex)	621	155	221	N/A					
		Mac-Arthur L.S. Total (ex)	998	243	345	299	121	178	355		
HLE 26, 30	I.G.P.	Santa Carlo L.S.(ex)	402	47	67	N/A					
	MacArthur L.S.	Santa Carlo L.S.(ex)	998	243	345	N/A					
		Santa Carlo L.S. Total (ex)	1,400	290	412	301	145	156	312		
HLE 20, 21, 25, 31, 32	I.G.P.	Flow into Junction Point @ American/Parliament (I)	768	133	189	N/A					
	Santa Carlo L.S.	Flow into Junction Point @ American/Parliament (I)	1,400	290	412	N/A					
		Flow into Junction Point @ American/Parliament (I) Total	2,168	423	601	N/A					
HLE 34, Emerald Bend, Emerald Point	I.G.P.	**Omaha L.S. Total (ex)**	778	49	70	160	25	135	271		
HLE 24, 29, 33	I.G.P.	Truman L.S. (ex)	226	25	35	N/A					
	Omaha L.S.	Truman L.S. (ex)	778	49	70	N/A					
		Truman L.S. Total (ex)	1,004	74	105	123	37	86	172		
HLE 22, 23, 24, 25, 28, 29, 33, 34	I.G.P.	Flow into Junction Point @ American/Parliament (II)	659	361	517	N/A					
	Truman L.S.	Flow into Junction Point @ American/Parliament (II)	1,004	74	105	N/A					
		Flow into Junction Point @ American/Parliament (II)Total	1,663	435	622	N/A					
HLE 23, CCE 8	I.G.P.	High Drive L.S. (ex)	329	110	157	N/A					
	From Junction Point @ American/Parliament (I)	High Drive L.S. (ex)	2,168	423	601	N/A					
	From Junction Point @ American/Parliament (II)	High Drive L.S. (ex)	1,663	435	622	N/A					
		High Drive L.S. Total (ex)	4,160	968	1,380	580	484	96	192		
	High Drive L.S.	Flow into Manhole/Junction Point @ Fairway #2 (A&B)	4,160	968	1,380	N/A					
	Flow into Junction Point from Southeast @ Fairway #2 (A & B)	WWTP (ex)	4,215	448	1,498	N/A					
	Flow into Junction Point from SouthWest @ Fairway #2 (A & B)	WWTP (ex)	4,160	968	1,380	N/A					
		WWTP Total (ex)	8,375	1,416	2,878	N/A					
CCE 5, 7, 10	I.G.P.	**Driving Range L.S. Total (ex)**	333	172	246	500	86	414	828		
LVE 2, CCA, TP, LVCCE 1, 2, 3, 4, 6	I.G.P.	**Fairway #17 L.S. (ex)**	1,873	577	826	320	288	32			
Canyons Oaks II	Driving Range L.S., Fairway 17 L.S., Canyon Oaks IGP, Fairway 2 Junction	WWTP (ex)	333	172	246						
			1,873	577	826						
			20	13	18						
			8,375	1,416	2,878						
			10,601	2,178	3,968						
			LUEs 2024-2014=		1,790						

Legend:

(df)	Developer Funded
(ex)	Existing
(fu)	Future
I.G.P.	Individual Grinder Pumps

TABLE 5
3 OF 6
CAPITAL IMPROVEMENT PLAN
WASTEWATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

South WW Pumping - Year 2024, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	LUE Build-Out	LUE 2014	LUE 2024	2024 Proposed Pumps Firm Cap. (gpm)	2024 Min. Required Pumping @ 0.5gpm/LUE	2024 Excess (gpm) (Deficiency)	2024 Excess (LUE) (Deficiency)	Comments and Recommendations	Include in Fee Period
Montechino-Lower Lots	I.G.P.	**Montechino L.S. #1 Total (df)**	270	-	116	135	58	77	154	Lift Station & FM By Developer	
Montechino-Middle Lots	I.G.P.	Montechino L.S. #2 (df)	538	-	232						
-	Montechino L.S. #1	Montechino L.S. #2 (df)	270	-	116						
-	-	**Montechino L.S. #2 Total (df)**	808	-	348	404	174	230	460	Lift Station & FM By Developer	
Montechino-Upper Lots	I.G.P.	Montechino L.S. #3 (df)	270	-	116						
-	Montechino L.S. #1 & #2	Montechino L.S. #3 (df)	808	-	348						
-	-	**Montechino L.S. #3 Total (df)**	1,078	-	464	539	232	307	614	Lift Station & FM By Developer	
The Falls	I.G.P.	**The Falls L.S. Total (ss)**	520	-	224	260	112	148	296	Lift Station & FM By Developer	
Tusikanni Cove	I.G.P.	**Tusikanni L.S. Total (ss)**	342	-	147	171	74	98	195	Lift Station & FM By Developer	
HLE 8, 9	I.G.P.	**Boone #2 L.S. Total (ex)**	366	56	80	300	40	260	520		
HLE 9	I.G.P.	Boone L.S. #1 (ex)	103	4	10						
-	Boone L.S. #2	Boone L.S. #1 (ex)	366	56	80						
-	-	**Boone L.S. #1 Total (ex)**	469	61	90	660	45	615	1230		
HLE 12, 17, 18, 13	I.G.P.	**Hancock L.S. Total (fu)**	256	73	105	128	53	76			
HLE 12	I.G.P.	Harrison L.S. (fu)	145	1	21						
-	Hancock L.S.	Harrison L.S. (fu)	256	73	105						
-	-	**Harrison L.S. Total (fu)**	401	74	126	201	63	138	275		
HLE and LVCCE Composite	I.G.P.	Flow into Junction Point @ Fairway #2	1,405	313	447						
-	All L.S. Above: Montechino #3, Falls, Tusikanni, Boone 1, Harrison	Flow into Junction Point @ Fairway #2	2,810	135	1,051						
-	-	**Flow into Junction Point @ Fairway #2 Total**	4,215	448	1,498						
HLE 18, The Coves	I.G.P.	**Coves L.S. Total (ex)**	155	44	62	87.5	31	57	113		
HLE 26, 30, and The Peninsula	I.G.P.	**The Inn L.S. Total (ex)**	621	155	221	260	111	150	299		
HLE 15, 30, 32	I.G.P.	Mac-Arthur L.S. (ex)	222	44	62						
-	Coves L.S.	Mac-Arthur L.S. (ex)	155	44	62						
-	The Inn L.S.	Mac-Arthur L.S. (ex)	621	155	221						
-	-	**Mac-Arthur L.S. Total (ex)**	998	243	345	299	173	127	253		
HLE 26, 30	I.G.P.	Santa Carlo L.S.(ex)	402	47	67						
-	MacArthur L.S.	Santa Carlo L.S.(ex)	998	243	345						
-	-	**Santa Carlo L.S. Total (ex)**	1,400	290	412	301	206	95	190		
HLE 20, 21, 25, 31, 32	I.G.P.	Flow into Junction Point @ American/Parliament (I)	768	133	189						
-	Santa Carlo L.S.	Flow into Junction Point @ American/Parliament (I)	1,400	290	412						
-	-	**Flow into Junction Point @ American/Parliament (I) Total**	2,168	423	601						
HLE 34, Emerald Bend, Emerald Point	I.G.P.	**Omaha L.S. Total (ex)**	778	49	70	160	35	125	250		
HLE 24, 29, 33	I.G.P.	Truman L.S. (ex)	226	25	35						
-	Omaha L.S.	Truman L.S. (ex)	778	49	70						
-	-	**Truman L.S. Total (ex)**	1,004	74	105	123	53	71	141		
HLE 22, 23, 24, 25, 28, 29, 33, 34	I.G.P.	Flow into Junction Point @ American/Parliament (II)	659	361	517						
-	Truman L.S.	Flow into Junction Point @ American/Parliament (II)	1,004	74	105						
-	-	**Flow into Junction Point @ American/Parliament (II)Total**	1,663	435	622						
HLE 23, CCE 8	I.G.P.	High Drive L.S. (ex)	329	110	157						
-	From Junction Point @ American/Parliament (I)	High Drive L.S. (ex)	2,168	423	601						
-	From Junction Point @ American/Parliament (II)	High Drive L.S. (ex)	1,663	435	622						
-	-	**High Drive L.S. Total (ex)**	4,160	968	1,380	580	690	(110)	(220)	Increase Pump Size Required	yes
-	High Drive L.S.	Flow into Manhole/Junction Point @ Fairway #2 (A&B)	4,160	968	1,380						
-	Flow into Junction Point from Southeast @ Fairway #2 (A & B)	WWTP (ex)	4,215	448	1,498						
-	Flow into Junction Point from SouthWest @ Fairway #2 (A & B)	WWTP (ex)	4,160	968	1,380						
-	-	**WWTP Total (ex)**	8,375	1,416	2,878						
CCE 5, 7, 10	I.G.P.	**Driving Range L.S. Total (ex)**	333	172	246	500	123	377	754		
LVE 2, CCA, TP, LVCCE 1, 2, 3, 4, 6	I.G.P.	**Fairway #17 L.S. (ex)**	1,873	577	826	320	413	(93)	(186)	Increase Pump Size Required	yes
Canyons Oaks II	Driving Range L.S., Fairway 17 L.S., Canyon Oaks IGP, Fairway 2 Junction	WWTP (ex)	333	172	246						
			1,873	577	826						
			20	13	18						
			8,375	1,416	2,878						
			10,601	2,178	3,968						
				LUEs 2024-2014=	1,790						

Legend:

(ss)	Site Specific
(ex)	Existing
(fu)	Future
I.G.P.	Individual Grinder Pumps

TABLE 5
4 OF 6
CAPITAL IMPROVEMENT PLAN
WASTEWATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

South WW Transmission - YEAR 2014, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	LUE Build-Out	LUE 2014	LUE 2024	2014 Existing WW Line Dia (in) (4" Min.)	2014 C/S Area ft^2	2014 Max Velocity 6.0 ft/sec	2014 Max. Flow Rate cft/sec	2014 Max. Resulting Flow Rate gpm	2014 LUEs Served @0.5gpm/LUE	2014 LUE Excess (Deficiency)	Comments and Recommendations	Include in Fee Period
Montechino-Lower Lots	I.G.P.	**Montechino L.S. #1 Total (df)**	270	-	116	None								
Montechino-Middle Lots	I.G.P.	Montechino L.S. #2 (df)	538	-	232	N/A								
0	Montechino L.S. #1	Montechino L.S. #2 (df)	270	-	116	N/A								
0	0	**Montechino L.S. #2 Total (df)**	808	-	348	None								
Montechino-Upper Lots	I.G.P.	Montechino L.S. #3 (df)	270	-	116	N/A								
0	Montechino L.S. #1 & #2	Montechino L.S. #3 (df)	808	-	348	N/A								
0	0	**Montechino L.S. #3 Total (df)**	1,078	-	464	None								
The Falls	I.G.P.	**The Falls L.S. Total (ss)**	520	-	224	None								
Tusikanni Cove	I.G.P.	**Tusikanni L.S. Total (ss)**	342	-	147	None								
HLE 8, 9	I.G.P.	**Boone #2 L.S. Total (ex)**	366	56	80	6	0.196	6.0	1.178	528	1057	1000		
HLE 9	I.G.P.	Boone L.S. #1 (ex)	103	4	10	N/A								
0	Boone L.S. #2	Boone L.S. #1 (ex)	366	56	80	N/A								
0	0	**Boone L.S. #1 Total (ex)**	469	61	90	6	0.196	6.0	1.178	528	1057	996		
HLE 12, 17, 18, 13	I.G.P.	**Hancock L.S. Total (fu)**	256	73	105	None								
HLE 12	I.G.P.	Harrison L.S. (fu)	145	1	21	N/A								
0	Hancock L.S.	Harrison L.S. (fu)	256	73	105	N/A								
0	0	**Harrison L.S. Total (fu)**	401	74	126	None								
HLE and LVCCE Composite	I.G.P.	Flow into Junction Point @ Fairway #2	1,405	313	447	None								
0	All L.S. Above: Montechino #3, Falls, Tusikanni, Boone 1, Harrison	Flow into Junction Point @ Fairway #2	2,810	135	1,051	None								
0	0	**Flow into Junction Point @ Fairway #2 Total**	4,215	448	1,498	None								
HLE 18, The Coves	I.G.P.	**Coves L.S. Total (ex)**	155	44	62	4	0.087	6.0	0.523	235	470	426		
HLE 26, 30, and The Peninsula	I.G.P.	**The Inn L.S. Total (ex)**	621	155	221	4	0.087	6.0	0.523	235	470	315		
HLE 15, 30, 32	I.G.P.	Mac-Arthur L.S. (ex)	222	44	62	N/A								
0	Coves L.S.	Mac-Arthur L.S. (ex)	155	44	62	N/A								
0	The Inn L.S.	Mac-Arthur L.S. (ex)	621	155	221	N/A								
0	0	**Mac-Arthur L.S. Total (ex)**	998	243	345	6	0.196	6.0	1.178	528	1057	814		
HLE 26, 30	I.G.P.	Santa Carlo L.S.(ex)	402	47	67	N/A								
0	MacArthur L.S.	Santa Carlo L.S.(ex)	998	243	345	N/A								
0	0	**Santa Carlo L.S. Total (ex)**	1,400	290	412	6	0.196	6.0	1.178	528	1057	767		
HLE 20, 21, 25, 31, 32	I.G.P.	Flow into Junction Point @ American/Parliament (I)	768	133	189	None								
0	Santa Carlo L.S.	Flow into Junction Point @ American/Parliament (I)	1,400	290	412	None								
0	0	**Flow into Junction Point @ American/Parliament (I) Total**	2,168	423	601	None								
HLE 34, Emerald Bend, Emerald Point	I.G.P.	**Omaha L.S. Total (ex)**	778	49	70	4	0.087	6.0	0.523	235	470	420		
HLE 24, 29, 33	I.G.P.	Truman L.S. (ex)	226	25	35	N/A								
0	Omaha L.S.	Truman L.S. (ex)	778	49	70	N/A								
0	0	**Truman L.S. Total (ex)**	1,004	74	105	6	0.196	6.0	1.178	528	1057	983		
HLE 22, 23, 24, 25, 28, 29, 33, 34	I.G.P.	Flow into Junction Point @ American/Parliament (II)	659	361	517	None								
0	Truman L.S.	Flow into Junction Point @ American/Parliament (II)	1,004	74	105	None								
0	0	**Flow into Junction Point @ American/Parliament (II)Total**	1,663	435	622	None								
HLE 23, CCE 8	I.G.P.	High Drive L.S. (ex)	329	110	157	N/A								
0	From Junction Point @ American/Parliament (I)	High Drive L.S. (ex)	2,168	423	601	N/A								
0	From Junction Point @ American/Parliament (II)	High Drive L.S. (ex)	1,663	435	622	N/A								
0	0	**High Drive L.S. Total (ex)**	4,160	968	1,380	8	0.349	6.0	2.093	939	1879	910		
0	High Drive L.S.	Flow into Manhole/Junction Point @ Fairway #2 (A&B)	4,160	968	1,380	N/A								
0	Flow into Junction Point from Southeast @ Fairway #2 (A & B)	WWTP (ex)	4,215	448	1,498	N/A								
0	Flow into Junction Point from SouthWest @ Fairway #2 (A & B)	WWTP (ex)	4,160	968	1,380	N/A								
0	0	**WWTP Total (ex)**	8,375	1,416	2,878	N/A								
CCE 5, 7, 10	I.G.P.	**Driving Range L.S. Total (ex)**	333	172	246	8	0.349	6.0	2.093	939	1879	1707		
LVE 2, CCA, TP, LVCCE 1, 2, 3, 4, 6	I.G.P.	**Fairway #17 L.S. (ex)**	1,873	577	826	8	0.349	6.0	2.093	939	1879	1302		
Canyons Oaks II	Driving Range L.S., Fairway 17 L.S., Canyon Oaks IGP, Fairway 2 Junction	WWTP (ex)	333	172	246									
			1,873	577	826									
			20	13	18									
			8,375	1,416	2,878									
			10,601	2,178	3,968									
			LUEs 2024-2014=		1,790									

Legend:

(df)	Developer Funded
(ex)	Existing
(fu)	Future
I.G.P.	Individual Grinder Pumps

TABLE 5
5 OF 6
CAPITAL IMPROVEMENT PLAN
WASTEWATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

South WW Transmission - YEAR 2024, Wastewater System Model

Collection Basin	From Lift Station	To Lift Station	LUE Build-Out	LUE 2014	LUE 2024	2024 Proposed WW Line Dia (in) (4" Min.)	C/S Area ft^2	Max Velocity 6.0 ft/sec	Max. Flow Rate cft/sec	Max. Resulting Flow Rate gpm	LUEs Served @0.5gpm/LUE	LUE Excess (Deficiency)	Comments and Recommendations	Include in Fee Period
Montechino-Lower Lots	I.G.P.	**Montechino L.S. #1 Total (df)**	270	-	116	4	0.087	6.0	0.523	235	470	354	Lift Station & FM By Developer	
Montechino-Middle Lots	I.G.P.	Montechino L.S. #2 (df)	538	-	232	N/A								
0	Montechino L.S. #1	Montechino L.S. #2 (df)	270	-	116	N/A								
0	0	**Montechino L.S. #2 Total (df)**	808	-	348	4	0.087	6.0	0.523	235	470	122	Lift Station & FM By Developer	
Montechino-Upper Lots	I.G.P.	Montechino L.S. #3 (df)	270	-	116	N/A								
0	Montechino L.S. #1 & #2	Montechino L.S. #3 (df)	808	-	348	N/A								
0	0	**Montechino L.S. #3 Total (df)**	1,078	-	464	4	0.087	6.0	0.523	235	470	6	Lift Station & FM By Developer	
The Falls	I.G.P.	**The Falls L.S. Total (ss)**	520	-	224	4	0.087	6.0	0.523	235	470	246	Lift Station & FM By Developer	
Tusikanni Cove	I.G.P.	**Tusikanni L.S. Total (ss)**	342	-	147	4	0.087	6.0	0.523	235	470	323	Lift Station & FM By Developer	
HLE 8, 9	I.G.P.	**Boone #2 L.S. Total (ex)**	366	56	80	6	0.196	6.0	1.178	528	1057	977		
HLE 9	I.G.P.	Boone L.S. #1 (ex)	103	4	10	N/A								
0	Boone L.S. #2	Boone L.S. #1 (ex)	366	56	80	N/A								
0	0	**Boone L.S. #1 Total (ex)**	469	61	90	6	0.196	6.0	1.178	528	1057	967		
HLE 12, 17, 18, 13	I.G.P.	**Hancock L.S. Total (fu)**	256	73	105	4	0.087	7.0	0.611	274	548	443		
HLE 12	I.G.P.	Harrison L.S. (fu)	145	1	21	N/A								
0	Hancock L.S.	Harrison L.S. (fu)	256	73	105	N/A								
0	0	**Harrison L.S. Total (fu)**	401	74	126	4	0.087	7.0	0.611	274	548	422		
HLE and LVCCE Composite	I.G.P.	Flow into Junction Point @ Fairway #2	1,405	313	447	N/A								
0	All L.S. Above: Montechino #3, Falls, Tusikanni, Boone 1, Harrison	Flow into Junction Point @ Fairway #2	2,810	135	1,051	N/A								
0	0	**Flow into Junction Point @ Fairway #2 Total**	4,215	448	1,498	N/A								
HLE 18, The Coves	I.G.P.	**Coves L.S. Total (ex)**	155	44	62	4	0.087	6.0	0.523	235	470	408		
HLE 26, 30, and The Peninsula	I.G.P.	**The Inn L.S. Total (ex)**	621	155	221	4	0.087	6.0	0.523	235	470	249		
HLE 15, 30, 32	I.G.P.	Mac-Arthur L.S. (ex)	222	44	62	N/A								
0	Coves L.S.	Mac-Arthur L.S. (ex)	155	44	62	N/A								
0	The Inn L.S.	Mac-Arthur L.S. (ex)	621	155	221	N/A								
0	0	**Mac-Arthur L.S. Total (ex)**	998	243	345	6	0.196	6.0	1.178	528	1057	712		
HLE 26, 30	I.G.P.	Santa Carlo L.S.(ex)	402	47	67	N/A								
0	MacArthur L.S.	Santa Carlo L.S.(ex)	998	243	345	N/A								
0	0	**Santa Carlo L.S. Total (ex)**	1,400	290	412	6	0.196	6.0	1.178	528	1057	645		
HLE 20, 21, 25, 31, 32	I.G.P.	Flow into Junction Point @ American/Parliament (I)	768	133	189	N/A								
0	Santa Carlo L.S.	Flow into Junction Point @ American/Parliament (I)	1,400	290	412	N/A								
0	0	**Flow into Junction Point @ American/Parliament (I) Total**	2,168	423	601	N/A								
HLE 34, Emerald Bend, Emerald Point	I.G.P.	**Omaha L.S. Total (ex)**	778	49	70	4	0.087	6.0	0.523	235	470	400		
HLE 24, 29, 33	I.G.P.	Truman L.S. (ex)	226	25	35	N/A								
0	Omaha L.S.	Truman L.S. (ex)	778	49	70	N/A								
0	0	**Truman L.S. Total (ex)**	1,004	74	105	6	0.196	6.0	1.178	528	1057	952		
HLE 22, 23, 24, 25, 28, 29, 33, 34	I.G.P.	Flow into Junction Point @ American/Parliament (II)	659	361	517	N/A								
0	Truman L.S.	Flow into Junction Point @ American/Parliament (II)	1,004	74	105	N/A								
0	0	**Flow into Junction Point @ American/Parliament (II)Total**	1,663	435	622	N/A								
HLE 23, CCE 8	I.G.P.	High Drive L.S. (ex)	329	110	157	N/A								
0	From Junction Point @ American/Parliament (I)	High Drive L.S. (ex)	2,168	423	601	N/A								
0	From Junction Point @ American/Parliament (II)	High Drive L.S. (ex)	1,663	435	622	N/A								
0	0	**High Drive L.S. Total (ex)**	4,160	968	1,380	8	0.349	6.0	2.093	939	1879	499		
0	High Drive L.S.	Flow into Manhole/Junction Point @ Fairway #2 (A&B)	4,160	968	1,380	N/A								
0	Flow into Junction Point from Southeast @ Fairway #2 (A & B)	WWTP (ex)	4,215	448	1,498	N/A								
0	Flow into Junction Point from SouthWest @ Fairway #2 (A & B)	WWTP (ex)	4,160	968	1,380	N/A								
0	0	**WWTP Total (ex)**	8,375	1,416	2,878	N/A								
CCE 5, 7, 10	I.G.P.	**Driving Range L.S. Total (ex)**	333	172	246	8	0.349	6.0	2.093	939	1879	1633		
LVE 2, CCA, TP, LVCCE 1, 2, 3, 4, 6	I.G.P.	**Fairway #17 L.S. (ex)**	1,873	577	826	8	0.349	6.0	2.093	939	1879	1053		
Canyons Oaks II	Driving Range L.S., Fairway 17 L.S., Canyon Oaks IGP, Fairway 2 Junction	WWTP (ex)	333	172	246									
			1,873	577	826									
			20	13	18									
			8,375	1,416	2,878									
			10,601	2,178	3,968									
			LUEs 2024-2014=		1,790									

Legend:

(df)	Developer Funded
(ex)	Existing
(fu)	Future
I.G.P.	Individual Grinder Pumps

TABLE 5
6 OF 6
CAPITAL IMPROVEMENT PLAN
WASTEWATER FACILITIES
SOUTH OF DAWN DRIVE
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC

TABLE 6
POPULATION ESTIMATES / PROJECTIONS DATA

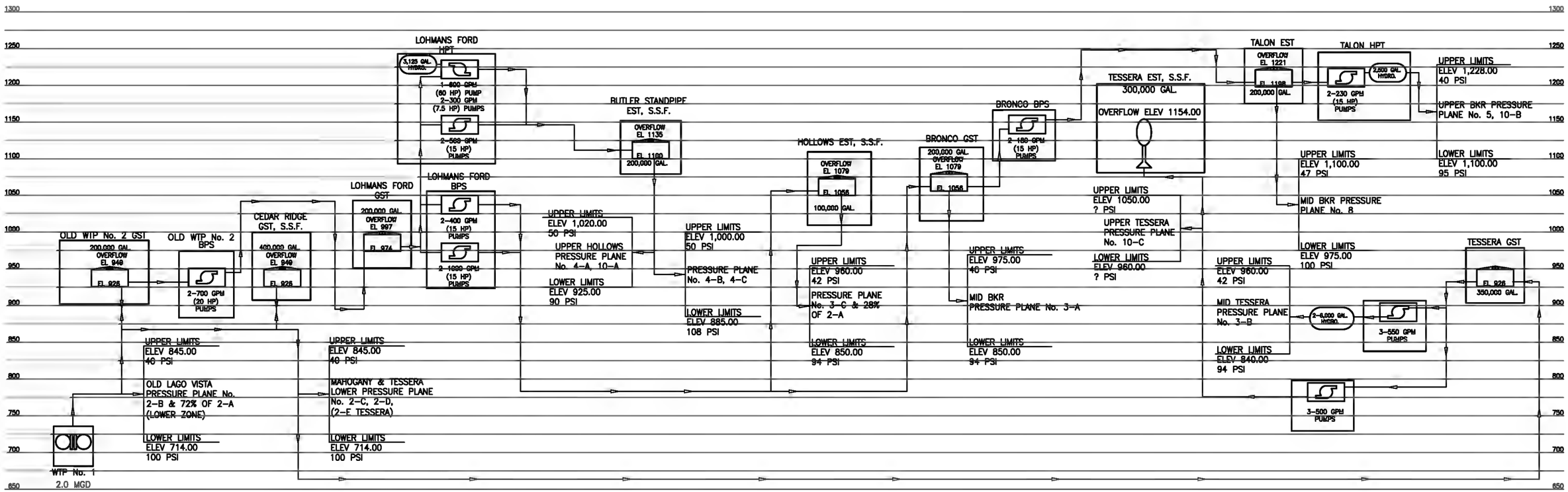
Local population estimates between 2010 and 2013.
(source: City of Austin):

Cedar Park	25.1 %
Georgetown	15.8 %
Jonestown	8.6 %
Lago Vista	6.8 %
Lakeway	15.6 %
Pflugerville	14.5 %
Round Rock	9.9 %

Population projection estimates 2014 to 2024 for Travis and surrounding Counties
(source, Texas State Data Center):

Williamson:	5.0 %
Travis:	2.3 %
Hays:	6.1 %

As growth increases through the growth corridor in northwest Travis County and southwest Williamson County including Round Rock, Georgetown, Cedar Park and Leander, it is reasonable to assume Lago Vista, in the growth corridor, will also experience a significant rate of growth and thus the population projection of 4.67% per year from 2014 through 2024 was selected.



LEGEND

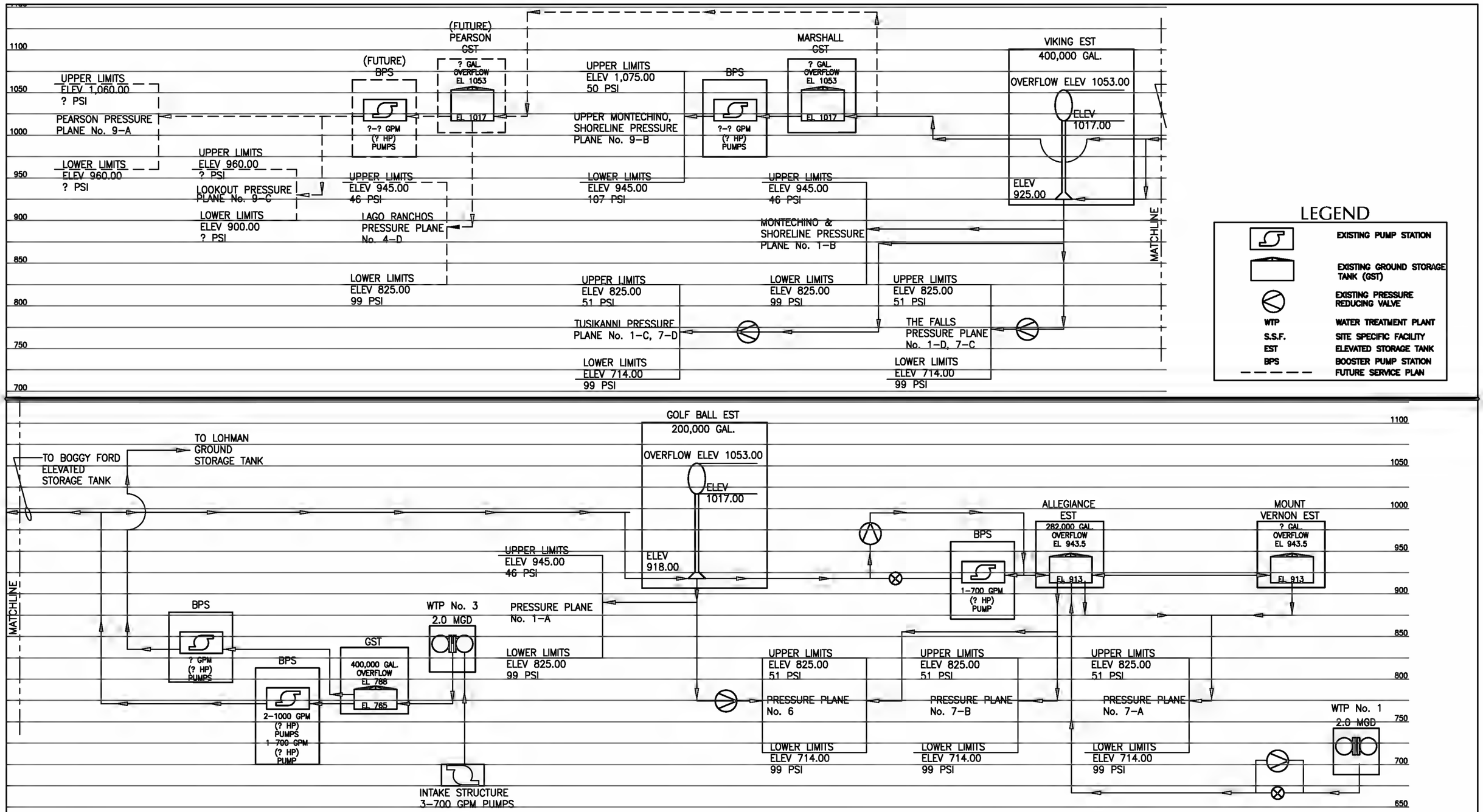
2,500 GAL. HYDRO.	EXISTING HYDROPNEUMATIC STORAGE TANK
	EXISTING PUMP STATION
	EXISTING GROUND STORAGE TANK (GST)
	EXISTING WATER TREATMENT PLANT (WTP)
	EXISTING PRESSURE REDUCING VALVE
S.S.F.	SITE SPECIFIC FACILITY
EST	ELEVATED STORAGE TANK
HPT	HYDRO-PNEUMATIC TANK
BPS	BOOSTER PUMP STATION
	TEMPORARY SERVICE PLAN

PROJECT NO. 101-14-17	DESIGNED BY: T.E.H.
FILE NAME: Water Diagram	DRAWN BY: KWM
DATE: 9/30/14	CHECKED BY: T.E.H.
SCALE: PLOT 1:1	REVISED BY: KWM

HAYNIE CONSULTING, INC.
Civil Engineers and Land Surveyors
1010 Provident Lane
Round Rock, Texas 78664-3276
Ph. 512-837-2446 Fax 512-837-9463

FIGURE 1A
CITY OF LAGO VISTA
WATER FLOW DIAGRAM FOR LUES NORTH OF DAWN DRIVE PER YEAR 2024

HAYNIE CONSULTING, INC.



HAYNIE CONSULTING, INC.

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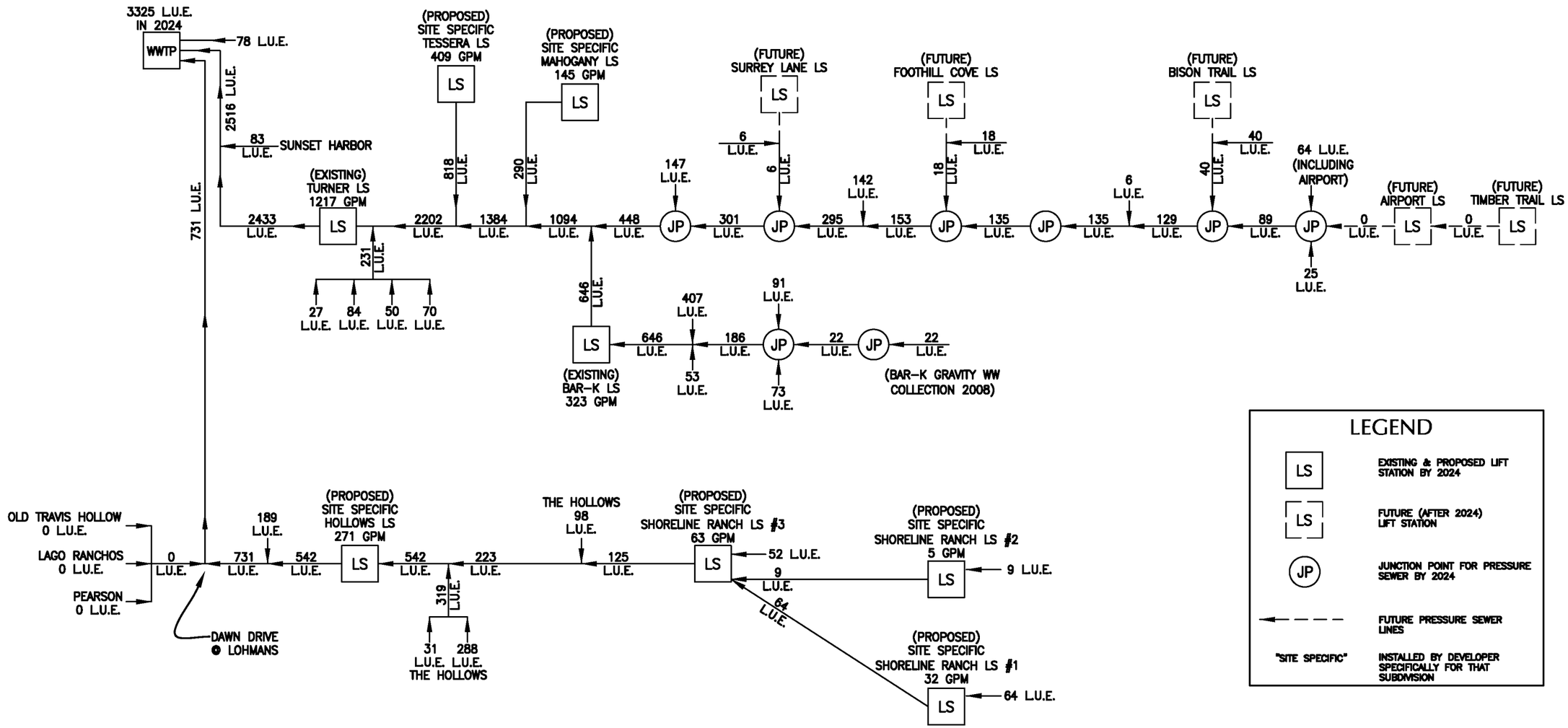
1010 Provident Lane
Round Rock, Texas 78664-3276
Ph. 512-837-2446 Fax 512-837-9463

PROJ.	101-14-17
FILE:	Water Diagram
DATE:	9/30/14
SCALE:	PLOT 1:1
DESIGNED BY:	T.E.H.
DRAWN BY:	C.A.A.
CHECKED BY:	T.E.H.
REVISED BY:	K.W.M.

FIGURE 1B
CITY OF LAGO VISTA
WATER FLOW DIAGRAM FOR LUES SOUTH OF DAWN DRIVE PER YEAR 2024

HAYNIE CONSULTING, INC.

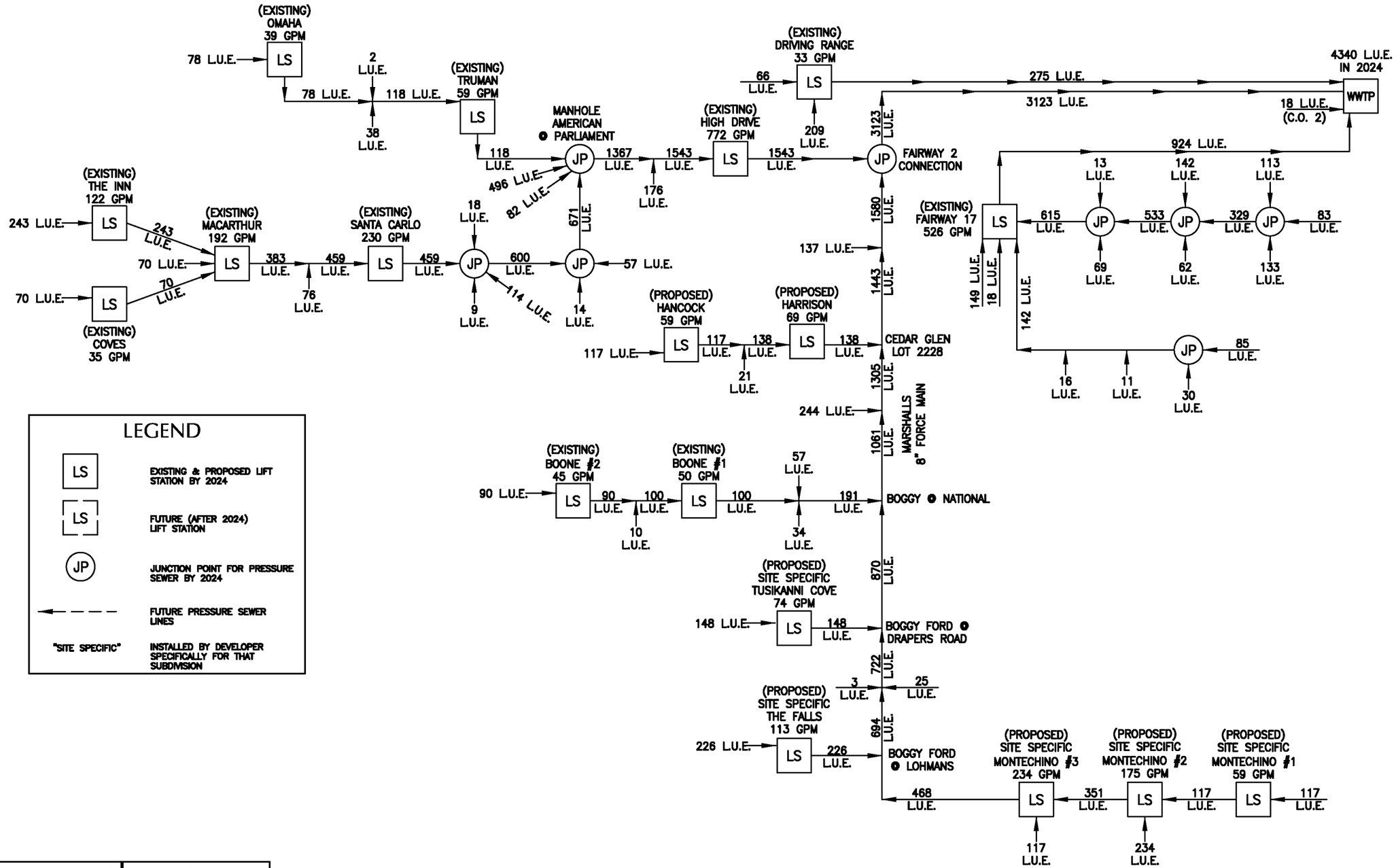


PROJECT NO. 101-14-17	DESIGNED BY: T.E.H.
FILE: COLV Wastewater Diagram	DRAWN BY: KWM
DATE: 9/30/14	CHECKED BY: T.E.H.
SCALE: PLOT 1:1	REVISED BY: KWM

HAYNIE CONSULTING, INC.
Civil Engineers and Land Surveyors
1010 Provident Lane
Round Rock, Texas 78664-3276
Ph. 512-837-2446 Fax 512-837-9463

FIGURE 2A
WASTEWATER LUE FLOW DIAGRAM NORTH OF DAWN DRIVE PER YEAR 2024
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC.



LEGEND

LS	EXISTING & PROPOSED LIFT STATION BY 2024
LS	FUTURE (AFTER 2024) LIFT STATION
JP	JUNCTION POINT FOR PRESSURE SEWER BY 2024
← — — —	FUTURE PRESSURE SEWER LINES
"SITE SPECIFIC"	INSTALLED BY DEVELOPER SPECIFICALLY FOR THAT SUBDIVISION

PROJECT NO. 101-14-17	DESIGNED BY: T.E.H.
FILE: COLV Wastewater Diagram	DRAWN BY: KWM
DATE: 9/30/14	CHECKED BY: T.E.H.
SCALE: PLOT 1:1	REVISED BY: KWM

HAYNIE CONSULTING, INC.
Civil Engineers and Land Surveyors
1010 Provident Lane
Round Rock, Texas 78664-3276
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FIGURE 2B
WASTEWATER LUE FLOW DIAGRAM NORTH OF DAWN DRIVE PER YEAR 2024
CITY OF LAGO VISTA

HAYNIE CONSULTING, INC.

CITY OF LAGO VISTA, TEXAS

ORDINANCE NO. 00-12-14-07

THE COMMUNITY IMPACT FEE ORDINANCE

AN ORDINANCE OF THE CITY OF LAGO VISTA, TEXAS, PROVIDING DEFINITIONS; ADOPTING A CAPITAL IMPROVEMENTS PLAN; ESTABLISHING A COMMUNITY IMPACT FEE BASED UPON LIVING UNIT EQUIVALENTS; PROVIDING CONSTRUCTION, SEVERABILITY AND OPEN MEETING CLAUSES; AND ESTABLISHING AN EFFECTIVE DATE.

Whereas, the City Council of the City of Lago Vista, Texas (the "City Council") adopted Resolution No. 00-959, on July 20, 2000 and Resolution No. 00-971, on September 21, 2000, establishing the dates for public hearings and directing than notice to be given for such public hearings to be held as provided for in Chapt. 395, Tex. Loc. Gov't. Code ("Chapter 395");

Whereas, after notice of public hearing for the Land Use Assumptions was published on August 10th, 17th and 24th of 2000, the City Council held such public hearing on September 14, 2000 to consider the land use assumptions;

Whereas, after notice of public hearing for the Capital Improvements Plan relating to possible adoption of impact fees was published on October 26th, November 2nd and 9th, of 2000, the City Council held a public hearing on November 30, 2000 to consider a proposed capital improvements plan;

Whereas, the City Council approved the proposed land use assumptions and the capital improvements plan by resolution; and

Whereas, in accordance with the above steps, the City Council desires to adopt a capital improvements plan and a Community Impact Fee pursuant to Chapter 395;

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

PART 1. GENERAL PROVISIONS.

Section 1.1. Title. This ordinance shall be known, and may be cited, as the Community Impact Fee ordinance of the City of Lago Vista, Texas.

Section 1.2. Purpose. This Ordinance is intended to assure the provision of adequate public

facilities to serve new development in the City's service area by requiring said development to pay its pro rata share of the costs of improvements necessitated by and attributable to such new development.

Section 1.3. Authority. This Ordinance is adopted pursuant to Chapter 395, Texas Local Government Code, the Texas Constitution and the general laws of the State of Texas. The provisions of this Ordinance shall not be construed to limit the power of the City to utilize other methods authorized under State law or pursuant to other City powers to accomplish the purposes set forth herein, either in substitution or in conjunction with this Ordinance. Guidelines may be developed by resolution or otherwise to implement and administer this Ordinance.

Section 1.4. Definitions. In this Ordinance:

(1) "Advisory Committee" means the City's Impact Fee Advisory Committee appointed by the City Council pursuant to § 395.058, Tex. Loc. Gov't. Code, to advise and assist in the adoption of land use assumptions, review and file comments on the capital improvements plan and to perform the other duties set forth in such section.

(2) "Assessment" means the determination of the amount of the impact fee per service unit and is the maximum amount which can be imposed on new development pursuant to this Ordinance.

(3) "Capital Improvement" means either a water facility or a wastewater facility, with a life expectancy of three (3) or more years, to be owned and operated by or on behalf of the City and as listed in the Impact Fee Capital Improvements Plan.

(4) "Chapter 395" means Chapter 395, Texas Local Government Code, as amended.

(5) "City" means the City of Lago Vista, Texas.

(6) "Credit" means the amount of the reduction of an impact fee or fees, payments or charges for the approved construction or provision of the same type of capital improvements for which the fee has been assessed.

(7) "Facilities Expansion" means either a water facility expansion or a wastewater facility expansion.

(8) "Final Plat Approval" or "Approval of a Final Plat" means the point at which the applicant has complied with all conditions of approval and the plat has been released for filing with the County Clerk of Travis County.

(9) "Guidelines" means administrative or procedural guidelines, if any, developed by the City to further the implementation of the provisions of this Ordinance. Said guidelines, as amended from time to time, shall not supersede any provision or alter any substantive procedure established in this Ordinance.

(10) "Impact Fee" means a fee, charge or assessment for water facilities, a fee for wastewater facilities, or both, as appropriately imposed on new development by the City in order to fund or recoup the costs of capital improvements or facilities expansions necessitated by and attributable to such new development. Impact Fees do not include the dedication or rights-of-way or easements for such facilities, the construction of water or wastewater improvements and other infrastructure within the development to serve the development unless such water or wastewater improvement is listed on the impact fee capital improvements plan, the dedication of park land or open space, any site-specific facility, or any other work, dedication or improvement that is not a water or wastewater facility listed on the impact fee capital improvements plan.

(11) "Impact Fee Capital Improvements Plan" means a water improvements plan or a wastewater improvements plan adopted or revised pursuant to this Ordinance.

(12) "Land Use Assumptions" means the projections of population growth and associated changes in land uses and intensities adopted by the City, as may be amended from time to time, upon which the impact fee capital improvements plan is based.

(13) "Living Unit Equivalent (L.U.E.)" means a unit of measure which represents the quantity of water utilized and wastewater generated on an average annual daily basis from a single-family, detached residence of average size and occupancy and which is the standardized measure used for service units. The formula for determining Living Unit Equivalents is set out in the Impact Fee Capital Improvements Plan, attached hereto as Exhibit "A".

(14) "New Development" means the subdivision of land; the construction, reconstruction, redevelopment, conversion, structural alteration, relocation, or enlargement of any structure; or any use or extension of the use of land; any of which increases the number of service units.

(15) "Offsite" means located entirely on land which is not included within the bounds of the plat or project being considered for impact fee assessment.

(16) "Platted" means platted in accordance with Chapter 212, Tex. Loc. Gov't. Code, or the applicable subdivision or platting procedures of the City of Lago Vista.

(17) "Service Area" means the area within which impact fees for capital improvements or facilities expansions will be collected for new development occurring within such area and within which fees so collected will be expended for those types of improvements or expansions identified in the capital improvements plan applicable to the service area.

(18) "Service Unit" means the same as "living unit equivalent", which is the applicable standard units of measure shown in Exhibit "A" hereto.

(19) "Site-Specific Facility" means an improvement or facility which is for the primary use

or benefit of a new development and which is not included in the capital improvements plan and for which the developer or property owner is solely responsible under subdivision and other applicable regulations. Site-specific facility may include improvements located offsite, within, or on the perimeter of the new development site.

(20) "Wastewater Facility" means an improvement for providing sanitary sewer service, including, but not limited to, land or easements, treatment facilities, lift stations, collection lines, or interceptor mains. Wastewater facilities exclude site-specific facilities constructed by developers.

(21) "Wastewater Facility Expansion" means the expansion of the capacity of any existing wastewater facility for the purpose of serving new development, but does not include the repair, maintenance, modernization, or expansion of an existing wastewater facility to serve existing development.

(22) "Wastewater Improvements Plan" means the adopted plan, as may be amended from time to time, which identifies the wastewater facilities or sanitary sewer expansions and their associated costs which are necessitated by and which are attributable to new development projected within a period not to exceed ten (10) years, and which are to be financed in whole or in part through the imposition of community impact fees pursuant to this Ordinance.

(23) "Water Facility" means an improvement for providing water service, including, but not limited to, land or easements, water supply, water treatment facilities, water supply facilities, water storage facilities, or water distribution lines. Water facility excludes site-specific facilities constructed by developers.

(24) "Water Facility Expansion" means the expansion of the capacity of any existing water facility, including increasing contract rights for water supply, for the purpose of serving new development, but does not include the repair, maintenance, modernization, or expansion of an existing water facility to serve existing development.

(25) "Water Improvements Plan" means the adopted plan, as may be amended from time to time, which identifies the water facilities or water expansions and their associated costs which are necessitated by and which are attributable to new development projected within a period not to exceed ten (10) years, and which are to be financed in whole or in part through the imposition of community impact fees pursuant to this Ordinance.

(26) Terms used which are defined in § 395.001, Tex. Loc. Gov't. Code, shall have the same meaning as they have in said Code.

Section 1.5. Adoption of Capital Improvements Plan. The capital improvements plan identifying capital improvements or facility expansions pursuant to which impact fees may be assessed, as considered at the November 30, 2000 public hearing and is set out in Exhibit "A" attached hereto, is hereby adopted.

Section 1.6. State Law. Chapter 395 supplements this Ordinance to the extent that its provisions may be applicable hereto and, to such extent, its provisions are incorporated herein.

Section 1.7. Advisory Committee.

(a) The Advisory Committee shall consist of the City Planning and Zoning Commission (the "Commission") and other citizens of the City appointed by the City Council. If the Commission does not include at least one representative of the real estate, development or building industry who is not an employee or official of a governmental entity, the City council shall appoint at least one representative, having such qualifications, as a voting member of the Advisory Committee. If any impact fee is to be applied to the extraterritorial jurisdiction of the City, a representative from that area shall be appointed by the City Council.

(b) The duties of the Advisory Committee shall be as follows:

(i) advise and assist the adoption of land use assumptions;

(ii) review the capital improvements plan and file written comments;

(iii) monitor and evaluate implementation of the capital improvements plan;

(iv) file semi-annual reports with respect to the progress of the capital improvements plan and report to the City Council any perceived inequities in implementing the plan or imposing the impact fee; and

(v) recommend to the City Council as necessary and required the timely amendment and/or update of the capital improvements plan and the impact fees.

(c) All information and professional reports concerning the development and implementation of the capital improvements plan shall be made available to the Advisory Committee, and the City staff and contract officers of the City shall provide the committee with such support and assistance as may be required.

PART 2. COMMUNITY IMPACT FEE ESTABLISHED.

Section 2.1. Establishment. There is hereby established a Community Impact Fee which shall be imposed against new development in order to generate revenues for funding or recouping the costs of capital improvements or facility expansions necessitated by and attributable to such new development.

Section 2.2. Basis. The Community Impact Fee shall be assessed on the basis of Living Unit Equivalents. The number of Living Unit Equivalents shall be determined at the time of assessment

as hereinafter set out.

Section 2.3. Amount. The Community Impact Fee for each Living Unit Equivalent shall, as set forth in Exhibit "A" as amended from time to time in accordance with Chapter 395, be $1,000.00 for water service and $1,000.00 for wastewater service.

Section 2.4. Payment. All payments pursuant to this Ordinance shall be made to the City Secretary or his/her designate.

Section 2.5. Exemption or Waiver.

(a) Any building permit application which was duly accepted for filing prior to the effective date of this Ordinance and subsequently granted, shall be exempt from the assessment and payment of an impact fee under this Ordinance, unless such application thereafter expires. The applicant for any such building permit described in the preceding sentence shall be required to pay the impact fee specified by Ordinance 00-12-14-07.

(b) The City Council may grant a waiver from any requirement of this Ordinance on other grounds, as may be set forth in administrative guidelines.

(c) If the City Council grants a variance or waiver to the amount of the impact fee due for a new development under this Section, it shall cause to be appropriated from the other City funds the amount of the reduction in the impact fee to the capital improvements account.

Section 2.6. Establishment of Accounts.

(a) The City shall establish an account to which interest is allocated for each category of capital facility for which an impact fee is imposed pursuant to this Ordinance. Each impact fee collected within the service area shall be deposited in such account.

(b) Interest earned on the impact fee account shall be considered funds of the account and shall be used solely for the purposes authorized in Section 2.7.

(c) The City shall establish adequate financial and accounting controls to ensure that impact fees disbursed from the account are utilized solely for the purposes authorized in Section 2.7. Disbursement of funds shall be authorized by the City at such times as are reasonably necessary to carry out the purposes and intent of this Ordinance; provided, however, that any fee paid shall be expended within a reasonable period of time, but not to exceed ten (10) years from the date the fee is deposited into the account.

(d) The City shall maintain and keep financial records for impact fees, which shall show the source and disbursement of all fees collected or expended.

Section 2.7. Use of Proceeds.

(a) The impact fees collected pursuant to this Ordinance may be used to finance or to recoup the costs of any capital improvements or facilities expansions identified in the impact fee capital improvements plan for the service area, including the construction contract price, surveying and engineering fees, land acquisition costs (including land purchases, court awards and costs, attorney's fees, and expert witness fees), and the fees actually paid or contracted to be paid to an independent qualified engineer or other consultants preparing or updating the impact fee capital improvements plan who is not an employee of the City. Impact fees may also be used to pay the principal sum and interest and other finance costs on bonds, notes or other obligations issued by or on behalf of the City to finance such capital improvements or facilities expansions.

(b) Impact fees collected pursuant to this Ordinance shall not be used to pay for any of the following expenses:

(i) construction, acquisition or expansion of capital improvements or assets other than those identified in the capital improvements plan;

(ii) repair, operation, or maintenance of existing or new capital improvements or facilities expansions;

(iii) upgrading, expanding or replacing existing capital improvements to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards;

(iv) upgrading, expanding or replacing existing capital improvements to provide better service to existing development; provided, however, that impact fees may be used to pay the costs of upgrading, expanding or replacing existing capital improvements in order to meet the need for new capital improvements generated by new development; or

(v) administrative and operating costs of the city.

PART 3. APPLICABILITY OF COMMUNITY IMPACT FEES.

Section 3.1. Fees.

(a) Unless there is executed an agreement for payment of impact fees in another manner, the Community Impact Fee imposed by this Ordinance shall apply to new development.

(b) The Community Impact Fee for development coming under this section shall be assessed and collected with respect to development which occurs or is proposed at the earlier of the time application is made for a building permit or application is made for connection to the City's water or wastewater system.

(c) Impact fees may be assessed but not collected for property where service is not available unless:

(i) the City commits to commence construction of necessary facilities identified in the capital improvements plan within two years and will have service available within a reasonable time not to exceed five years;

(ii) the City agrees in writing to permit the property owner to construct or finance the required capital improvement(s) or facility expansion(s) and that the costs incurred or funds advanced by such owner will either

(A) be credited against the impact fees otherwise due from such owner;

(B) reimburse the owner for such costs from impact fees paid from such owner and other new developments that will use such improvements or expansions, in which case fees shall be reimbursed to the owner as and when collected by the City from new development; or

(C) the owner voluntarily requests the City to reserve capacity to serve future development and the City and the owner enter into a valid written agreement;

provided that any such impact fee assessed but not collected, and for which no written agreement is entered into between the City and the property owner pursuant to this Section 3.1(c), shall be thereafter collected at the earlier of the time the City contracts for the capital improvements necessary to serve the property or service is made available to the property.

(d) A property owner and the City may enter into a valid written agreement providing for the time and method of the payment of impact fees, which agreement shall prevail over any contrary provision of this Ordinance.

Section 3.2. Calculation of Impact Fees.

(a) Impact fees shall be calculated based upon the number of service units as determined by using the conversion table provided in Exhibit "A". The impact fee required for any property, development or application shall be determined by multiplying the number of service units in the proposed development by the amount of the respective impact fees per service unit set forth in Section 2.3 and in Exhibit "A".

(b) Should the number of service units required for any property increase after the impact fees for such property are assessed and collected, the impact fees for such property shall be increased in an amount equal to the impact fee established by this Ordinance multiplied by the number of additional service units required for such property.

(c) The total amount of impact fees to be paid to and deposited into the impact fee account by the City for any development shall be reduced by any allowable credits, if any, for the category of capital improvements as provided in Section 3.6.

(d) If at anytime impact fees are assessed against any property but are unpaid, the total amount of such unpaid impact fees shall be attached to the development application, plat and/or other documents applicable to the property and thereafter collected

(i) at the earliest time provided for in this Ordinance; and

(ii) in no event later than the date service is connected to the property.

(e) Replatting shall not require recalculation of impact fees unless the number of service units is increased. If a proposed replat increases the number of service units, the impact fee shall be recalculated as provided in Section 3.2(b) above.

Section 3.3. In Addition to Other Fees. The Community Impact Fee shall be charged in addition to all other fees set out by City Ordinance or regulation including, but not limited to, building permit fees and tap fees, park land dedication requirements and payments in lieu, and dedication of easements and right-of-way.

Section 3.4. Easement Exclusive of Fees. If granting of easements or rights-of-way is necessary to construction of an impact fee capital improvement, said easement shall be granted by the record owner of the land so affected, exclusive and in addition to the payment of the impact fee, and at the time of payment of the impact fee, as a condition of service. if construction of an impact fee capital improvement is undertaken by the City in any public right-of-way due to lack of said easement, and subsequent relocation of the improvement is required by any public agency, the record owner of the land shall bear all expense of said relocation.

Section 3.5. Appeals.

(a) The property owner or applicant for new development may appeal the following decisions to the City Council: (1) the applicability of an impact fee to the development; (2) the amount of the impact fee due; (3) the availability or the amount of any credit; (4) the application of any credit against an impact fee due; (5) the amount of a refund due, if any.

(b) The burden of proof shall be on the appellant to demonstrate that the amount of the fee or the amount of the credit was not calculated according to the applicable schedule of service units or the guidelines established for determining credits.

(c) The appellant must file a notice of appeal with the City Secretary within thirty (30) days following the decision appealed from. If the notice of appeal is accompanied by a bond or other

sufficient surety satisfactory to the City Attorney in an amount equal to the original determination of the impact fee due, the development application may be processed while the appeal is pending.

Section 3.6. Credits. If the property owner and the City have entered into a valid written agreement authorized by the City Council, then, in that event, to the extent provided for in such agreement, if any, the property owner shall be entitled to:

(a) an off-set against or credit for the payment of impact fees otherwise payable by such property owner for the land being developed, to the extent of the approved costs and expense of any such construction, contribution, or dedication of any facility appearing on the capital improvements plan which is required to be constructed by the City in order to serve a property owner's development, that is paid or made by such property owner;

(b) A credit against any category of impact fee as provided in the agreement; or

(c) Reimbursement for the costs of capital improvement(s), constructed or paid by the property owner, from impact fees received from other new developments that will use such capital improvement(s) or facility expansion(s).

Section 3.7. Refunds.

(a) On the request of an owner of property on which an impact fee has been paid, the political subdivision shall refund the impact fee if existing facilities are available and service is denied or the political subdivision has, after collecting the fee when service was not available, failed to commence construction within two years or service is not available within a reasonable period considering the type of capital improvement or facility expansion to be constructed, but in no event later than five years from the date of the fee payment.

(b) Upon completion of all the capital improvements or facilities expansions identified in the impact fee capital improvements plan, the City shall recalculate the maximum impact fee per service unit using the actual costs of the capital improvements or expansions. If the maximum impact fee per service unit based on actual cost is less than the impact fee per service unit paid, the City shall refund the difference, if such difference exceeds the impact fee paid by more than ten percent (10%). The refund to the record owner shall be calculated by multiplying such difference by the number of service units for the development for which the fee was paid, and interest due shall be calculated upon that amount.

(c) The City shall refund any impact fee or part thereof that is not spent as authorized by this Ordinance within 10 years after the date of the fee payment.

(d) An impact fee collected pursuant to this Ordinance shall be considered expended if the total expenditures for capital improvements or facilities expansions authorized in Section 2.7 within the service area within ten (10) years following the date of collection exceeds the total fees collected for

such improvements or expansions during such period.

(e) If a refund is due pursuant to this section, the City shall pro-rate the same by dividing the difference between the amount of expenditures and the amount of the fees collected by the total number of service units assumed within the service area for the period to determine the refund due per service unit. The total refund payable to any such property owner shall be calculated by multiplying the refund due per service unit by the number of service units for the property for which the fee was paid, and interest due shall be calculated upon that amount.

(f) Refunds shall be made only to the record owner of the property at the time of the refund and shall bear interest calculated from the date of collection to the date of refund at the statutory rate as set forth in § 302.002 of the Texas Finance Code, or its successor.

Section 3.8. Updates to Plan and Revision of Fees.

(a) The City shall update its land use assumptions and impact fee capital improvements plan and shall recalculate its impact fees not less than once every three years in accordance with the procedures set forth in Texas Rev. Civil Statutes, Local Government Code, Section 395, or in any successor statute; provided that after giving the required notice the City Council may determine that no changes or amendments are required.

(b) The City may review its land use assumptions, impact fee capital improvements plan, and other factors such as market conditions more frequently than provided in subsection (a) to determine if the land use assumptions and capital improvements plan should be updated and the impact fee recalculated accordingly.

Section 3.9. Prohibition Against Transfer. The payment of impact fees and credits earned under this Ordinance shall inure to the benefit of and remain with the land for which such impact fees were paid or credits earned, and may not be sold, assigned, conveyed or transferred for the benefit of any other land or property. No impact fee receipts, LUEs, rights, benefits or credits arising under this Ordinance may be sold, assigned, transferred or conveyed except to a subsequent grantee or purchaser of the land for which such fee was paid or credit earned. All rights or benefits arising from the payment of an impact fee or any credit shall automatically vest in the owner and each subsequent owner of the land for which the fee was paid or credit earned.

PART 4: CLOSING PROVISIONS.

Section 4.1. Construction. The terms and provisions of this Ordinance shall not be construed in a manner to conflict with Chapter 395, as amended, and if any term or provision of this Ordinance shall appear to conflict with any term, provision or condition of Chapter 395, such Ordinance term or provision shall be read, interpreted and construed in a manner consistent with and not in conflict with Chapter 395.

Section 4.2. Severability. If any provision of this ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

Section 4.3. Code of Ordinances. It is the intention of the Council that this ordinance shall become a part of the Code of Ordinances of the City of Lago Vista, Texas, and may be renumbered and codified therein accordingly.

Section 4.4. Effective Date. This ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Tex. Loc. Gov't. Code, and it is accordingly so ordained.

Section 4.5. Open Meetings. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on this 14th day of December, 2000.

Attest:

Joyce A. Stapleton

Joyce Stapleton, City Secretary

THE CITY OF LAGO VISTA, TEXAS

Dennis Jones

Dennis Jones, Mayor

Exhibit “B”

Impact Fee Advisory Committee Written Comments

CITY OF LAGO VISTA
DEVELOPMENT SERVICES
P.O. BOX 4727
LAGO VISTA, TX 78645

Tel. (512) 267-5259 *Fax (512) 267-5265*

April 13, 2016

RE: Written Comments Concerning Impact Fee Advisory Committee Meeting on April 12, 2016 Concerning the Land Use Assumptions and a Capital Improvements Plan and the Imposition (potential modification) of an Impact Fee.

City Secretary:

In order to meet requirements in Section 395.056 of the Texas Local Government Code, and in consultation with the City Attorney, written comments are being filed with your Department. At their April 12, 2016 meeting the Impact Fee Advisory Committee made the following findings and made the following findings and made a recommendation on the below motion:

1. The Land Use Assumptions and Capital Improvements Plans underlying the $3,000 water and $2,115 wastewater calculations are consistent with State law and good engineering practices.

2. The Advisory Committee finds the data and methodology underlying the impact fee calculation are reasonable and useful for City purposes.

3. The Advisory Committee concurs with the methodology used in the calculation of the $3,000 water and $2,115 wastewater calculations.

The Advisory Committee recommended the water fee remain at $3,000 and the wastewater fee remain at $2,115 with the stipulation that it be reviewed in eighteen (18) months.

Respectfully,

David Harrell

David Harrell, AICP
Director

Attachment 2

Neighboring Jurisdiction Impact Fees

2016 IMPACT FEE TAP FEES FOR LOCAL CITIES

City	Last Updated	Water Impact Fee	Wastewater Impact Fee	Water Tap Fee	Wastewater Tap Fee	Total Impact Fee	Total Tap Fee	Total Fees	Notes
Lago Vista	February 2015	$3,000.00	$2,115.00	$1,500.00	$1,500.00	$5,115.00	$3,000.00	$8,115.00	Tap fees were last risen in 2008
Cedar Park	July 2014	$2,250.00	$2,000.00	$425.00	$800.00	$4,250.00	$1,225.00	$5,475.00	
Leander	May 2012	$3,880.00	$1,615.00	$840.00	$750.00	$5,495.00	$1,590.00	$7,085.00	Additional fees: if street cuts are required or City installs meter.
Marble Falls	September 2013	$853.82	$256.46	$800.00	$800.00	$1,110.28	$1,600.00	$2,710.28	
Lakeway	NA	$0.00	$0.00	$1,200.00	$1,200.00	$0.00	$2,400.00	$2,400.00	No Impact Fee
Round Rock	August 2012								
Plats Recorded Prior 1-Jan-2005		$2,910.00	$1,059.00	$167.00	$200.00	$3,969.00	$367.00	$4,336.00	
Plats Recorded 1-Jan-2005 to 31-Dec-2008		$4,296.00	$1,306.00	$167.00	$200.00	$5,602.00	$367.00	$5,969.00	
Plats Recorded 1-Jan-2009 to 31-Jul-2012		$4,446.00	$2,383.00	$167.00	$200.00	$6,829.00	$367.00	$7,196.00	
Plats Recorded After 1-Aug-2012		$3,889.00	$2,073.00	$167.00	$200.00	$5,962.00	$367.00	$6,329.00	
Jonestown	NA	$0.00	$0.00	Varies	$0.00	$0.00	Varies	Varies	Varies -$2,555 to $3,005 depending on the area
Georgetown	Effective October 2017								
City		$7,039.00	$2,997.00	$350.00	$300.00	$10,036.00	$650.00	$10,686.00	
Southfork Watewater		$7,039.00	$4,452.00	$500.00	$450.00	$11,491.00	$950.00	$10,986.00	Impact Fees - Going up from 2015 every year to 2017 totals.
Liberty Hill	January 2009	$3,100.00	$4,195.00	$3,500.00	$3,500.00	$7,295.00	$7,000.00	$14,295.00	
Austin	January 2014								
Plats Recorded Prior 1-Oct-2007		Varies on Area	Varies on Area	$1,084.39	$0.00	Varies on Area	$1,084.39	Varies	Varies based on location : $800 to $3,000 Total
Plats Recorded 1-Oct-2007 to 31-Dec-2013		Varies on Area	Varies on Area	$1,384.39	$0.00	Varies on Area	$1,384.39	Varies	Varies based on location - $1,100 to $3,900 Total.
Plats Recorded after 1-Jan 2014		$5,400.00	$2,200.00	$7,884.39	$0.00	$7,600.00	$7,884.39	$15,484.39	Water & Wwater Combine
Pflugerville	July 2014								
Central		$4,241.00	$2,725.00	$250.00	$250.00	$6,966.00	$500.00	$7,466.00	
Cottonwood		$0.00	$3,537.00	$250.00	$250.00	$3,537.00	$500.00	$4,037.00	
Hutto	Feburary 2013								
Plats Recorded Prior 1-Feb-2013		$4,363.00	$1,068.00	$600.00	$300.00	$5,431.00	$900.00	$6,331.00	
Plats Recorded After 1-Feb-2013		$3,625.00	$2,128.00	$600.00	$300.00	$5,753.00	$900.00	$6,653.00	
Burnet	December 2004	$1,084.50	$1,173.00	$525.00	$500.00	$2,257.50	$1,025.00	$3,282.50	
Horseshoe Bay	October 2013	$3,296.00	$2,012.00	$1,350.00	$3,700.00	$5,308.00	$10,358.00	$15,666.00	

MEETING DATE: April 21, 2016

AGENDA ITEM: Mayor Mitchell to present Proclamation declaring May 7, 2016 Firewise Day.

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____, Tidwell_____; R. Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____

PROCLAMATION

WHEREAS, Wildfires increasingly pose a threat to homes and communities as more people move into the wildland areas of our region; and

WHEREAS, A long-term climate trend and the build-up of fuels have further increased the wildfire risk. These factors, coupled with the expansion of the interface, are challenging efforts to protect citizens, property and our natural resources; and

WHEREAS, The educational tools for preventing wildfires and protecting against them when they occur already exist. It is essential that we reach out to our communities and individual homeowners with this information. Armed with knowledge, our citizens can learn to live safely in a wildfire environment; and

WHEREAS, The local, state and federal wildfire agencies of Texas, in partnership with fire prevention organizations, such as the North Shore Firewise Group, are working together to prevent wildfires.

NOW, THEREFORE, I, Dale Mitchell, Mayor of the City of Lago Vista, Texas, do Proclaim and Declare the day of May 7, 2016,

FIREWISE DAY

and encourage all citizens to use this observance to take steps to better protect their homes and communities from wildfires.

IN WITNESS WHEREOF, I hereunto set my hand and cause the Official Seal of the City of Lago Vista, Texas to be affixed this 21st day of April, 2016.

_____
Dale Mitchell, Mayor

Attest:

_____
Sandra Barton, City Secretary

MEETING DATE: April 21, 2016

AGENDA ITEM: Mayor Mitchel to recognize Keep Lago Vista Beautiful , Community Volunteers and City Staff, James LeBlanc and Laura Fowler for the Trash-Off event.

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____, Tidwell_____; R. Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____

MEETING DATE: April 21, 2016

AGENDA ITEM: Mayor Mitchell to recognize the Lago Vista Police Department as Business of the month for the Chamber Monthly.

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____, Tidwell_____; R. Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**Melissa Byrne Vossmer, City Manager**		
Subject:	**Presentation by Emergency Services District #1 (EMS#1) concerning Future Plans for Service Expansion and Delivery in Lago Vista and the Surrounding Area**		
Request:	**Report**	**Legal Document:**	**Other**

Legal Review: ☐

EXECUTIVE SUMMARY:

On April 6th, I met with Chief Donnie Norman to discuss EMD#1 issues, plans and challenges. As shared in my Weekly Report, there are a number of challenges that Chief Norman and EMS#1 are trying to address. Given the importance of ESD#1 to our community and the Northshore area, I suggested that Chief Norman address the City Council.

Impact if Approved:

N/A

Impact if Denied:

N/A

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

Indicate Funding Source:

Suggested Motion/Recommendation/Action

Motion to: Approve Item

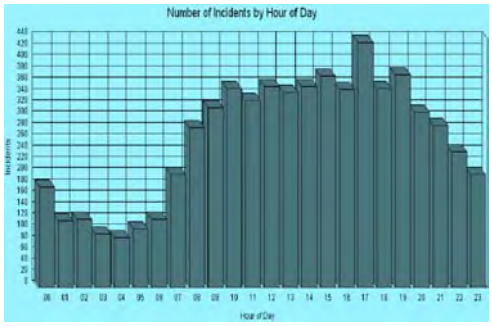
Motion to:

Motion to:

Known As:

Presentation by ESD#1

Agenda Item Approved by City Manager



Texas Emergency Services Districts in High Growth Areas

Prepared By:

Bureau of Business Research
IC^2 Institute
The University of Texas at Austin

Dr. James E. Jarrett, Principal Investigator
J. Jorge Anchondo, Consultant

February 2011

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Executive Summary

Texas Emergency Service Districts (ESDs) are diverse in their funding, size, and service delivery models due to differences in population, geography and natural barriers, transportation networks, and prior legislative history. Many small ESDs have sufficient revenues and some large ESDs have millions in reserve and contingency funds, and both have lower tax rates than the maximum allowable caps. Based on that information, it would appear there are no major financial or operational problems statewide. However, the situation is different for medium and large ESDs in areas with relatively rapidly growing populations. High growth ESDs appear in many of the state's metropolitan areas, usually in suburban areas or what once were considered outlying areas. Because of new residents' service expectations and current limits for raising revenues, some high growth ESDs face significant financial and operational challenges.

This analysis examines financial and operational outlooks for high growth ESDs. Data were collected by: (1) reviewing ESDs in the State of Texas; (2) collecting quantitative and qualitative information on a small number of ESDs; (3) conducting interviews with individuals knowledgeable about Texas ESDs and municipal fire departments nationally; (4) identifying and analyzing relevant national studies on fire performance; and (5) compiling recommendations for possible administrative and legal alternatives to improve ESD performances.

Based on detailed review of three high growth districts, there are many indications that current finances have deteriorated: (1) districts have transferred funds from their reserves for the last two years because general fund expenditures cannot be met with incoming annual revenues; (2) districts have uniformly reduced maintenance expenditures and deferred or postponed entirely new equipment purchases and fire station construction; (3) districts have altered the type of purchases and method of financing from cash, pay-as-you-go to lease/purchase; (4) staffing levels are not being increased despite increased service demands; (5) response times generally are not improving and in some areas within districts, response times are substandard.

The current troubles of unmet needs and limited finances will NOT be fixed when economic growth begins again. These troubles will take longer to address and fix. The sales and use tax has helped to bridge the revenue/expenditure gaps in the past for some ESDs. Two of the three case study districts, however, and many other high growth districts statewide, have no opportunity to ask their residents to raise either their ad valorem or sales tax rates to improve performance. Not only will these districts be unable to fund their backlog of unmet needs from prior growth, these districts are likely to encounter equal or greater needs in the next several years, without the ability to finance as in the past. Further, new developments, now postponed, will be started, forcing ESDs to provide services before revenues from these developments are received. And ESDs in high-growth areas still will be faced with the prospect that some developments will be annexed, depriving them of current revenues.

As illustrated by their current and prior positions in the statewide ESD association, the three districts examined in detail, are among the statewide ESD leaders. Further, they are in the forefront among ESDs in fighter professionalism, performance evaluation, financial management, and management and governance. And in a comparison with municipal fire departments in high growth Texas cities, the three districts were very efficient. If these types of

"leadership districts" are facing major issues, then other ESDs will soon be facing similar dilemmas.

Possible solutions include both financial and non-financial alternatives. Most high growth ESDs do not have recourse for local option elections for additional property or sales taxes, because they are at their maximum limits on both. There are several apparent financial options: (1) raise additional revenues from fees, surplus asset sales, donations, or grants; and (2) receive authorization from the Texas Legislature to generate additional resources. The first option categorically will not resolve current financial and service issues as the potential revenues are insignificant. The second option was considered seriously in the 81st Legislature, particularly the alternative that would authorize an ESD, with local voter approval, to levy an additional 5 cents per $100 valuation for infrastructure or capital acquisitions. However this option, while helpful, would have been limited to constructing fire stations and purchasing equipment and provided no funding for firefighters to staff the stations. A third option would be to allow a pilot test which would authorize, with voter approval, an increase in the property tax cap for non-duplicating emergency services in one or two metro areas with the most need.

If both the increase in ad valorem tax rates and a pilot test for one or two metro areas prove unacceptable, then the choices are either deteriorating services or a non-financial option. One of the best, if not the best option, is consolidating some ESDs. Consolidation would reduce the number of ESDs in some metro areas, permit economies of scale, enhance professionalism, and potentially lead to both more effective and more efficient services, but would not add any significant revenue to address fundamental problems.

Unfortunately there will not be a significant increase in the number of consolidations anytime soon—they are currently hampered by administrative barriers as well as a number of statutory challenges and governance obstacles. These range from an election quirk (avoiding service provision on election day), a requirement that multi-county consolidations be authorized by voters, and the necessity of maintaining two boards after consolidation. Perhaps the biggest obstacle, however, is the existing statutory provision which requires the tax rate after consolidation to be no higher than the lowest rate of the ESDs being consolidated. If this were a business merger, this would be termed a "poison pill" which is implemented explicitly to fend off possible suitors and prevent a merger, or in this instance, a consolidation. In sum, voluntary consolidations, which hold the potential for more efficient operations without altering tax rates, are precluded in practice by a number of existing statutory provisions.

Fire and EMS are essential public services—universally one of the most respected governmental services. Unlike some governmental outputs which are discretionary, or whose level can be increased or decreased as resources are available, fire and EMS services cannot be diminished or increased easily—the level and quality of these services must be provided in all economic conditions. Fire and EMS services must be scrutinized, held to strict standards, streamlined, and be made more productive. ESD board members are taxpayers and are quite aware of voters' skepticism in general about government expenditures. Changing the current laws to provide ESDs with more flexibility to enter into operational consolidations with overlapping districts would provide an opportunity, and only an opportunity, to convince voters, the ultimate decision-makers, that their services and taxes are properly balanced.

I. INTRODUCTION

Purpose and Goals

This analysis assesses the current and projected financial and operational outlooks for an important category of Texas Emergency Service Districts (ESDs): medium and large ESDs in areas with relatively rapidly growing populations. Unlike the large majority of ESDs which are in rural and slow-growth areas, this category (high growth districts) of ESDs appears in many of the state's metropolitan areas, usually in suburban areas or those between the major city and what once were fringe, outlying areas. Because of new residents' expectations for services equivalent or superior to those received in the major city, and the current limits for raising revenues, some high growth ESDs appear to be facing significant current and projected service challenges.

The major tasks of this analysis were: (1) reviewing in general Emergency Service Districts in the State of Texas; (2) collecting quantitative and qualitative information on a small number of ESDs; (3) conducting interviews with individuals knowledgeable about Texas ESDs and municipal fire departments nationally; (4) identifying and analyzing relevant national studies on fire performance; and (5) compiling recommendations for possible administrative and legal alternatives to improve ESD performances.

To obtain a general overview of ESDs, we analyzed revenue information on all ESDs in the State of Texas to identify current patterns in property appraisals and tax rates. Also, we reviewed interim reports from the Senate Intergovernmental Relations Committee arising from the 80th and 81st legislative sessions.

To probe further and obtain additional insights, we interviewed multiple individuals at three large and medium-sized Emergency Service Districts. From those interviews and from information provided by those districts, case study profiles were prepared about each district's history, current and projected fiscal and operational trends, current and projected service challenges (including requirements to meet enhanced response time goals), and possible lessons for other Texas ESDs.

To acquire additional perspectives about ESDs and municipal fire trends nationally, we conducted other in-depth interviews with knowledgeable individuals that focused on current and projected financial constraints, revenue and staffing comparisons of municipal fire departments and ESDs, alternative strategies for raising revenues and possible innovative financial and operational approaches.

We also conducted a literature search to understand more fully the key performance outcomes in this specialized field. Specifically, we reviewed a series of major reports from the Fire Analysis and Research Division of the National Fire Protection Association, the preeminent non-partisan, industry organization in the United States.

Based upon our objective review of national fire data information, statewide information on ESDs, detailed reviews and case studies, and interviews conducted with individuals with extensive experience and knowledge of Texas ESDs, a number of potential alternatives for possible improvements were developed for high-growth, emergency service districts.

Data Limitations

This review is not an audit report. Namely, it was not prepared under generally accepted auditing principles and practices. Due to time and resource constraints as well as the goals of the study, the research team did not attempt to examine financial or administrative records on site. We relied primarily on self-reporting and verification of received data. A number of auditor reports were reviewed however.

Interviews with knowledgeable individuals were conducted with the pledge that their anonymity would be honored and their comments would be reported *en masse.* While some quotes have been extracted to illustrate specific points, the majority are unattributed to honor this promise of anonymity.

Report Organization

This report presents key findings and recommendations in the executive summary, detailed materials in individual chapters, and more specialized materials in the appendices. The report seeks to minimize technical language and present simplified graphics.

Chapter 2 describes ESDs statewide, their revenue sources, and the sub-category of ESDs which is the primary focus of this report, ESDs in high growth areas.

The next three chapters present case studies which portray major ESDs today and the challenges some ESDs face. Each illustrates the unique experiences of that ESD and describes their service and financial challenges. Chapter 3 focuses on Travis County Emergency Service District #2. Chapter 4 examines Comal County Emergency Service District #3. Chapter 5 describes Travis County Emergency Service District #6.

Chapter 6 examines and compares the three case study ESDs on two key metrics with Texas municipal fire departments in rapidly growing areas over the past decade.

Chapter 7 provides the summaries of interviews with individuals who have extensive knowledge of ESDs in Texas. This material covers current and near-term service and financial challenges as well as possible financial and non-financial alternatives to mitigate the challenges.

Chapter 8 summarizes the key findings and presents recommendations for possible consideration by policymakers.

A number of appendices and technical materials are provided subsequent to the main report.

II. BACKGROUND

Emergency Service Districts are political subdivisions which deliver fire and emergency medical services throughout the State of Texas. When the Texas Legislature authorized counties to create Emergency Services Districts with voter approval, these ESDs were created in the Texas Constitution, Sec. III, Article 48 –e. The constitutional amendment was approved by the voters in 1987. (The statutory authority for the enabling legislation and amendments are found in Chapter 775 of the Health and Safety Code. Chapter 776 is for counties with a population of 125,000 or less. [1] Depending on the source and compliance with existing state regulations regarding filing of annual reports, there are approximately 280 ESDs in Texas as of 2010.

Revenue Sources and Revenues

Nearly all ESDs raise revenues from ad valorem levies, which current law authorizes at a maximum rate of 10 cents per $100 of valuation. As of 2009, 42 ESDs received revenue from local sales taxes, with rates ranging from 2% to a low of 0.25%. [2]

ESDs are extremely diverse in size, with budgets ranging from less than $20,000 for some volunteer districts to more than $1 million for at least 70 ESDs in 2009. [3] In the aggregate, as of 2007, ESDs raised approximately $191 million from property taxes and approximately $15 million in sales taxes, for a total of about $206 million. For 2009, in the aggregate, ESDs raised slightly more than $237 million from property taxes and between $15 million and $23 million in sales taxes, for a total of $252 million to $260 million statewide.

In terms of ad valorem tax rates:

- roughly one-quarter (65 of 280--23%) of the ESDs statewide are at the maximum rate of 10 cents;[4]
- roughly one-third (90 of 280--32%) of the ESDs have a rate of 9 cents or more;

[1] For more background, see the Interim Report to the 82nd Legislature from the Senate Committee on Intergovernmental Relations, page 100.
[2] Data provided by SAFE-D, the State Association of Fire and Emergency Districts.
[3] SAFE-D classifies large districts as having more than $500,000 annually in tax revenues, medium districts as having revenues between $250,000 and $500,000, and small districts as having revenues of less than $250,000.
[4] All percentages are approximate and rounded.

- nearly 40% (108 of 280--39%) have a rate of 8 cents or more; and
- nearly 60% (164 of 280--59%) have a rate of 5 cents or more.

Table 2-1 enumerates the ESDs with ad valorem tax rates above 8 cents. ESDs are shown in dozens of counties in nearly all regions of Texas.

TABLE 2-1. EMERGENCY SERVICE DISTRICTS WITH AD VALOREM RATES GREATER THAN 8 CENTS IN 2010 (SEQUENTIAL LISTING BY TAX RATE)

ESD	Ad Valorem Tax Rate	2009 Certified Taxable Value	Ad Valorem Tax Levy
Trophy Club ESD	.10914/100	$ 47,615,023	$ 51,967
Bexar County ESD #1	.10/100	580,154,013	580,154
Bexar County ESD #10	.10/100	72,142,667	72,143
Bexar County ESD #11	.10/100	690,219,232	690,219
Bexar County ESD #6	.10/100	458,282,764	458,283
Bexar County ESD #7	.10/100	1,357,921,135	1,357,921
Burnet ESD #2	.10/100	165,476,797	165,477
Burnet ESD #5	.10/100	191,409,435	191,411
Burnet ESD #7	.10/100	265,143,661	266,142
Cameron County ESD #1	.10/100	2,703,336,387	2,703,336
Duval County ESD #1	.10/100	480,951,814	480,950
El Paso ESD #1	.10/100	1,247,730,247	1,247,730
El Paso ESD #2	.10/100	2,601,609,290	2,601,609
Ellis County ESD #8	.10/100	36,737,626	36,737
Hardin County ESD #2	.10/100	941,227,130	941,227
Hardin County ESD #3	.10/100	58,664,370	58,664
Hardin County ESD #5	.10/100	429,138,900	429,139
Harris County ESD #1	.10/100	8,461,952,631	8,461,953
Harris County ESD #10	.10/100	2,075,177,695	2,075,178
Harris County ESD #17	.10/100	3,043,497,027	3,043,497
Harris County ESD #25	.10/100	1,298,654,141	1,298,654
Harris County ESD #28	.10/100	2,639,491,775	2,639,492
Harris County ESD #47	.10/100	1,972,363,577	1,972,364
Harrison County ESD #5	.10/100	1,064,144,992	1,064,145
Hays County ESD #8	.10/100	1,719,722,464	1,719,723
Hudspeth County ESD #1	.10/100	76,110,819	76,111
Medina County ESD #5	.10/100	234,338,598	234,264
Montgomery County ESD #11	.10/100	266,208,166	266,208
Montgomery County ESD #12	.10/100	270,423,576	270,424
Montgomery County ESD #14	.10/100	170,628,756	170,628
Montgomery County ESD #7	.10/100	679,990,661	679,991
Montgomery County ESD #9	.10/100	405,985,057	405,985
N.W. Leon County ESD #3	.10/100	1,082,794,780	1,082,795

Nueces County ESD #1	.10/100	1,759,065,325	1,759,065
Nueces County ESD #4	.10/100	270,862,262	270,862
Nueces County ESD #4	.10/100	474,568	475
Orange County ESD #2	.10/100	701,509,396	702,450
Parker County ESD #1	.10/100	914,355,219	914,097
Parker County ESD #3	.10/100	616,161,880	616,162
Pleasant Grove ESD #3	.10/100	164,753,414	164,768
Rains County ESD	.10/100	580,513,223	580,526
S.E. Leon County ESD #1	.10/100	337,308,840	337,308
S.W. Leon County ESD #2	.10/100	207,371,800	207,372
San Jacinto County ESD	.10/100	1,240,957,290	1,240,957
Travis County ESD #1	.10/100	2,203,226,870	2,203,227
Travis County ESD #10	.10/100	1,277,103,662	1,277,104
Travis County ESD #11	.10/100	748,234,428	748,234
Travis County ESD #12	.10/100	1,062,825,267	1,062,825
Travis County ESD #13	.10/100	49,056,770	49,057
Travis County ESD #14	.10/100	1,008,434,747	1,008,435
Travis County ESD #2	.10/100	6,119,073,290	6,100,716
Travis County ESD #3	.10/100	2,107,093,615	2,107,094
Travis County ESD #5	.10/100	882,167,808	882,168
Travis County ESD #6	.10/100	8,921,531,461	8,921,531
Travis County ESD #8	.10/100	1,453,266,075	1,453,266
Tyler County ESD #1	.10/100	67,896,646	67,897
Wharton County ESD #2	.10/100	245,769,230	245,769
Williamson County ESD #1	.10/100	1,401,502,172	1,396,640
Williamson County ESD #10	.10/100	76,294,713	76,295
Williamson County ESD #2	.10/100	1,852,596,116	1,849,288
Williamson County ESD #3	.10/100	1,320,904,215	1,312,003
Williamson County ESD #5	.10/100	297,171,764	297,172
Williamson County ESD #6	.10/100	204,297,973	202,298
Williamson County ESD #7	.10/100	251,496,753	251,498
Williamson County ESD #9	.10/100	1,288,672,101	1,280,345
Orange County ESD #1	.0999/100	938,541,461	937,603
Bastrop County ESD #2	.0997/100	832,943,161	830,444
Williamson County ESD #4	.0994/100	1,232,547,151	1,215,793
Harris County ESD #4	.099/100	682,726,111	675,899
Montgomery County ESD #6	.0988/100	1,495,308,896	1,477,365
Travis County ESD #4	.0986/100	1,641,601,913	1,505,164
Montgomery County ESD #4	.0984/100	1,086,056,545	1,086,056
Montgomery County ESD #5	.0982/100	444,663,721	436,659
Comal County ESD #7	.098/100	1,327,362,805	1,300,815
Montgomery County ESD #1	.0975/100	2,063,732,546	2,012,139
Medina County ESD #2	.0973/100	284,835,350	277,145
Montgomery County ESD #3	.0972/100	1,405,282,027	1,365,934
Fort Bend County ESD #2*	.096/100	238,267,782	228,737
Medina County ESD #1	.095/100	879,784,865	837,121
Montgomery County ESD #10	.095/100	4,595,421,307	4,365,650
Bexar County ESD #12	.094250/100	169,463,488	159,719
Montgomery County ESD #2	.094/100	2,735,673,149	2,571,533
Brazoria County ESD #3	.0937/100	3,302,868,455	3,094,788
Hays County ESD #5	.0925/100	1,850,818,152	1,712,007

Comal County ESD #5	.092/100	1,158,913,259	1,066,200
Harris County ESD #24	.0919/100	3,279,533,732	3,013,891
Denton County ESD #1	.091648/100	1,474,082,816	1,341,155
Williamson County ESD #8	.090798/100	1,611,242,522	1,456,194
North Blanco County ESD	.0905/100	532,086,326	481,538
Van Zandt County ESD #1	.09/100	254,654,465	228,985
Bexar County ESD #5	.088353/100	724,603,910	640,209
Hico ESD	.0883/100	125,397,962	110,726
South Hays County ESD #3	.0877/100	708,839,092	619,722
Harrison County ESD #1	.0876/100	1,211,240,941	1,061,031
Jim Wells County ESD #1	.087396/100	69,781,315	60,986
Galveston County ESD #1	.0863/100	917,503,329	791,805
Bastrop County ESD #1	.085/100	1,415,814,942	1,203,442
Smith County ESD #2	.085/100	5,186,355,777	4,408,402
Travis County ESD #9	.085/100	5,352,453,239	4,549,585
Wilson County ESD #1	.085/100	529,028,493	449,674
Ellis County ESD #2	.0845/100	1,046,487,567	884,281
Parker County ESD #6	.0845/100	589,243,670	497,906
Delta County ESD #1	.084481/100	197,886,086	167,108
Fort Bend County ESD #4	.08234/100	2,078,707,772	1,711,608
Harris County ESD #48	.08169/100	5,939,213,686	4,851,744
Burnet ESD #4	.081/100	25,578,655	20,718
Brazoria County ESD #1	.08/100	495,151,487	396,121
Comal County ESD #3	.08/100	2,670,203,326	2,136,161

Some ESDs have both sales taxes **AND** ad valorem rates:

- Sixteen of the 65 ESDs (25%) with ad valorem rates of 10 cents also have a sales tax;
- Twenty-four of the 90 ESDs (27%) with ad valorem rates of 9 cents or more also have a sales tax;
- Twenty-seven of 108 ESDs (25%) with ad valorem rates of 8 cents or higher also have a sales tax; and
- Thirty-two of 164 ESDs (20%) with ad valorem rates of 5 cents or higher also have a sales tax. [5]

Table 2-2 enumerates the ESDs which have a sales tax. The table shows both their sales and ad valorem rates.

[5] These computations were performed by the authors based on SAFE-D data.

TABLE 2-2. EMERGENCY SERVICE DISTRICTS WITH SALES TAXES IN 2010

ESD	Sales Tax Rate	Ad Valorem Tax Rate
Hardin County ESD #2	0.02	.10/100
Montgomery County ESD #9	0.02	.10/100
Travis County ESD #3	0.02	.10/100
Harris County ESD #10	0.01	.10/100
Travis County ESD #11	0.01	.10/100
Travis County ESD #5	0.01	.10/100
Travis County ESD #6	0.01& 0.0175	.10/100
Travis County ESD #8	0.0075	.10/100
El Paso ESD #2	0.005	.10/100
Hays County ESD #8	0.005	.10/100
Montgomery County ESD #12	0.005	.10/100
Montgomery County ESD #7	0.005	.10/100
San Jacinto County ESD	0.005	.10/100
Travis County ESD #2	0.005	.10/100
Duval County ESD #1	0.0025	.10/100
Williamson County ESD #7	0.0025	.10/100
Harris County ESD #4	0.01	.099/100
Montgomery County ESD #6	0.005	.0988/100
Travis County ESD #4	0.01	.0986/100
Montgomery County ESD #4	0.015	.0984/100
Montgomery County ESD #5	0.02	.0982/100
Montgomery County ESD #1	0.02	.0975/100
Montgomery County ESD #3	0.02	.0972/100
Comal County ESD #5	0.00625	.092/100
South Hays County ESD #3	0.015	.0877/100
Delta County ESD #1	0.005	.084481/100
Comal County ESD #3	0.01	.08/100
Orange County ESD #3	0.015	.06002/100
Comal County ESD #4	0.00625	.06/100
Harris County ESD #14	0.02	.05/100
Harris County ESD #50	0.01	.05/100
Harris County ESD #60	0.01	.05/100
Harris County ESD #21	0.01	.049/100
Harris County ESD #80	0.01	.04354/100
Harris County ESD #2	0.01	.03/100
Comal County ESD #6	0.005	.03/100
Harris County ESD #5	0.01	.02926/100
Harris County ESD #12	0.005	.025/100
Harris County ESD #6	0.005	.020/100
Brewster County ESD #1	0.01	
Jeff Davis County ESD #1	0.01	
Kimble County ESD	0.005	

This report is primarily focused on ESDs which have **both** a sales tax and ad valorem rates above 7 cents per $100 valuation. With some notable exceptions, these ESDs tend to be the larger ones within the state. Within this group of ESDs there is a further concentration on ESDs which are in faster-growing suburban areas, both in major and medium-sized metropolitan areas.

Diversity of ESDs

Just as ESDs are diverse in their funding, they are very diverse due to prior legislation, local service delivery models, and management choices. Harris County ESDs for many years were capped at 6 cents per $100 valuation, for instance. San Antonio ESDs for the longest time could not incur debt, which resulted in many unique agreements with municipal fire departments. While not well known or common, municipal utility districts have authority to provide fire fighting activities.[6] And one ESD in Harris County provides EMS only, with its citizens receiving fire protection from six other ESDs.

There are also major differences due to the size of the ESDs, density of population, geography and natural barriers, as well as transportation networks and road access. Population size also can vary for districts which contain tourist attractions, as will be seen in two of the cases presented later—for some ESDs, the number of permanent residents is less than half the number of temporary residents at different times of the year. Weather and drought conditions also are more important factors for some ESDs, depending on the proportion of open areas or affecting the number of temporary residents.[7] And there can be significant differences in fire and EMS needs because of the age of the citizens and the housing stock. These differences appear not only across counties but also within counties.

For all of the reasons cited above, as well as variations in available resources, management and staff capabilities, and equipment and facilities, there are important differences in response times by ESDs. Response times can be relatively short or lengthy depending on which ESD a person

[6] One is in Williamson County (Blockhouse MUD) which pays 3 cents to Leander and 3 cents to Cedar Park for fire coverage.

[7] According to one individual very knowledgeable about ESDs statewide, the diversity of ESDs is particularly apparent in Central Texas due to major differences in population density within metro areas and to lower overall density than in Harris County and the Metroplex.

lives in, and just as importantly for some ESDs, where a person lives in an ESD—nearby or far away from fire and EMS responders.

This study is NOT about alleviating those disparities in response times across ESDs. This report is about response time trends within the same ESD, because if response times suffer, that is usually a strong indicator that services are deteriorating. The questions which can be asked of any ESD, no matter how unique they appear to be, are:

- Are response times staying the same, are they becoming shorter, or are the response times becoming longer?
- Will resources be available to improve current response times in the near future?
- Will resources be available to meet projected population growth and citizens' service expectations?
- And will resources be available to reach national fire and EMS standards?

These questions and issues guide the remainder of the report and are at the center of the three case profiles in the next chapter.

Case Study Profile:
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT #2

OVERVIEW

Travis County Emergency Service District #2 (TCESD#2) covers approximately 80 square miles in northeast Travis County roughly bound by Farm-to-Market Road 1325 in the West, the Travis-Williamson County line on the North, Farm-to-Market Road 973 and Cameron Road on the East, and Yager Lane, Dessau Road and Howard Lane on the South. The estimated population of 80,000 residents is essentially evenly divided on the east and west side of Interstate 35. Two tollways have been built and opened through the north and eastern part of the District; State Highway 45 and State Highway 130, respectively. TCESD#2 includes the City of Pflugerville and the large unincorporated subdivision of Wells Branch. [8]

TCESD#2 was formally created in early 1992 when a majority of voters within Travis County Rural Fire Prevention District No.3 voted to convert to TCESD#2. In 1994 the district subsumed the Pflugerville Volunteer Fire Department, and it now provides fire suppression, fire prevention, and first response emergency medical care with four fire stations and 82 employees. Currently, over seventy percent (70%) of the District's calls involve first responder activities.

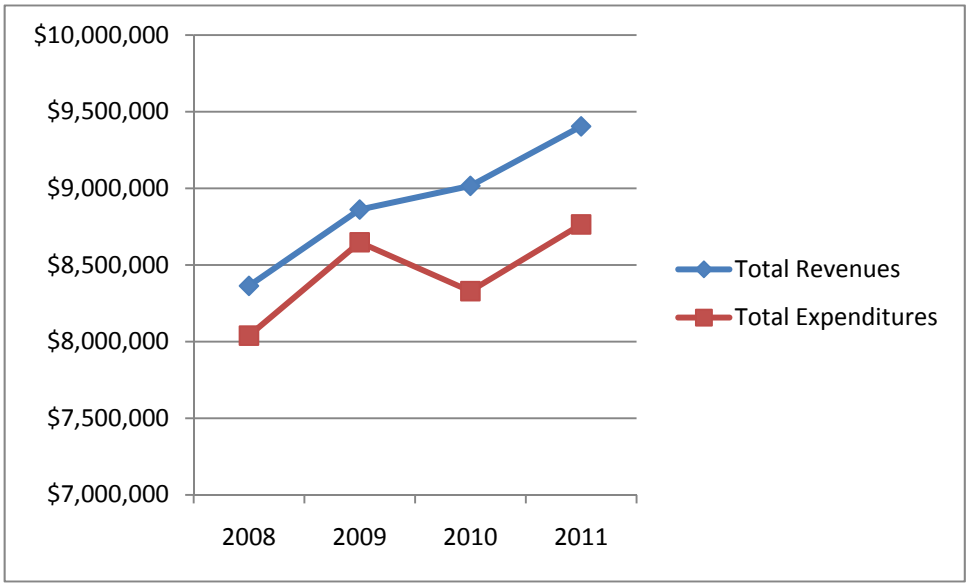
FISCAL TRENDS

The District is a taxing authority limited by statute to a maximum tax of ten (10) cents per hundred ($100) of property valuation. Approximately 95% of the income comes from property tax and a half (0.5) cent of sales tax approved by the voters. The remainder is from facilities income, prevention, grants and donations, and fees.

[8] This draws heavily from the background section of the Independent Auditors' Report (Padgett Stratemann & Co. LLP) dated March 11, 2010. Additional information is from the TCESD# website http://www.pflugervillefire.com/Our_Dept.htm .

In 2010-2011 total revenues are projected to be approximately $9.4 million. That is an increase of about 4.3% over the $9 million in 2009-2010. Graph 3-1 shows the trend of revenues and expenditures for the last four years.

GRAPH 3-1. REVENUES AND EXPENDITURES FOR TRAVIS COUNTY ESD#2, FY 2008-2011

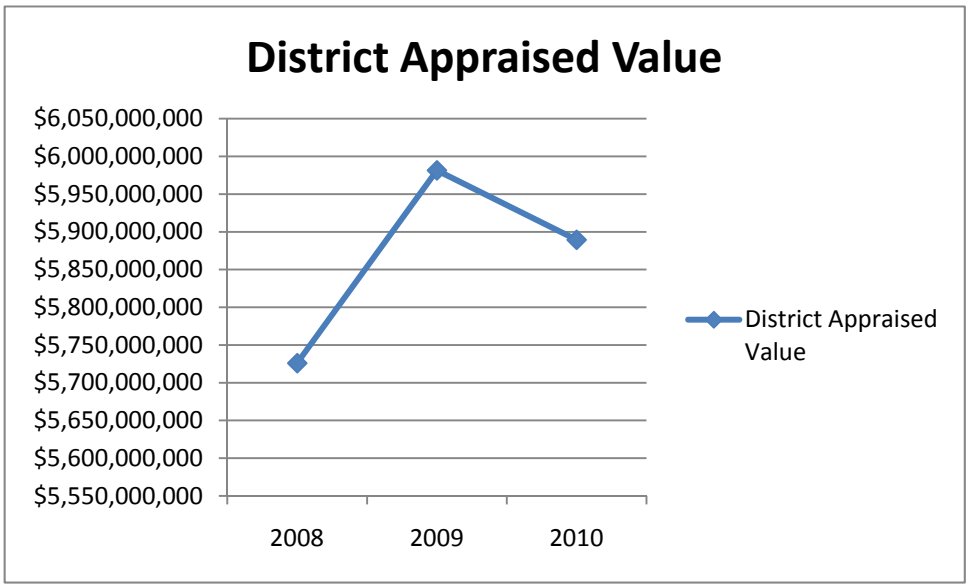


Sources: Please see footnote.[9]

Because the district still relies to a large extent on property taxes (more than 57% of total revenues in 2011, down from nearly 63% in 2008), revenue growth has been quite restrained. Graph 3-2 shows that the district's appraised value declined in the most recent period.

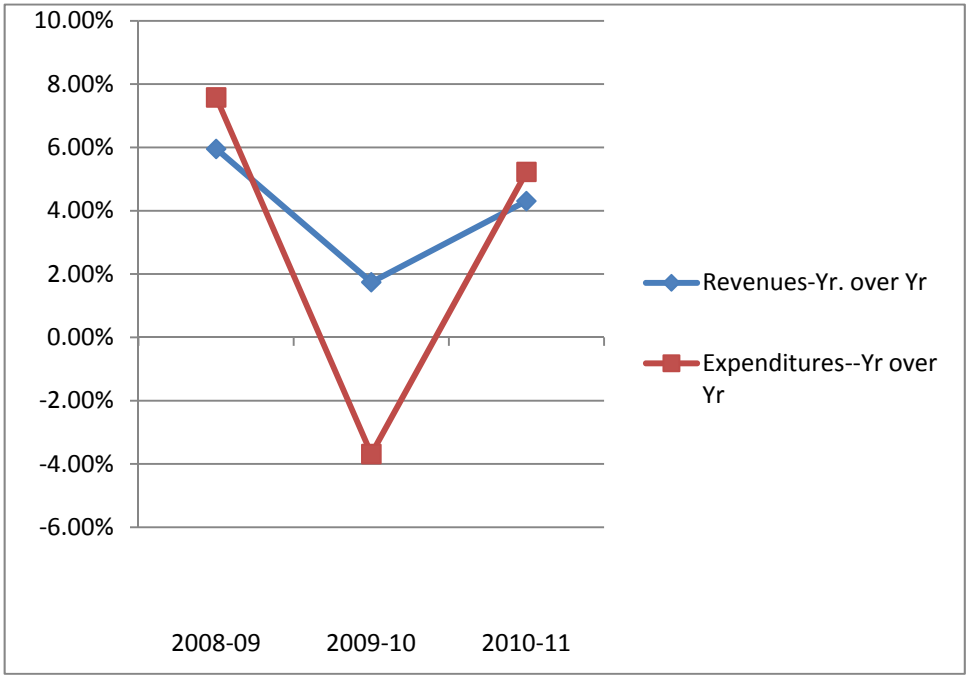
[9] Sources of data for graphs 1 through 4: Travis County Emergency Services District No. 2, Budget Proposal – Fiscal Year '10 (Ending September 30, 2010), no date. Travis County Emergency Services District No. 2, General Operating Budget, Fiscal Year '11 (Ending 9/30/2011), no date. Padgett Stratemann & Co. LLP, Independent Auditors' Report, dated March 11, 2010. Padgett Stratemann & Co. LLP, Independent Auditors' Report, dated November 9, 2009.

GRAPH 3-2. TOTAL APPRAISED VALUE FOR TRAVIS COUNTY ESD#2, 2008-2010



The year-over-year changes in revenues and expenditures are shown in Graph 3-3.

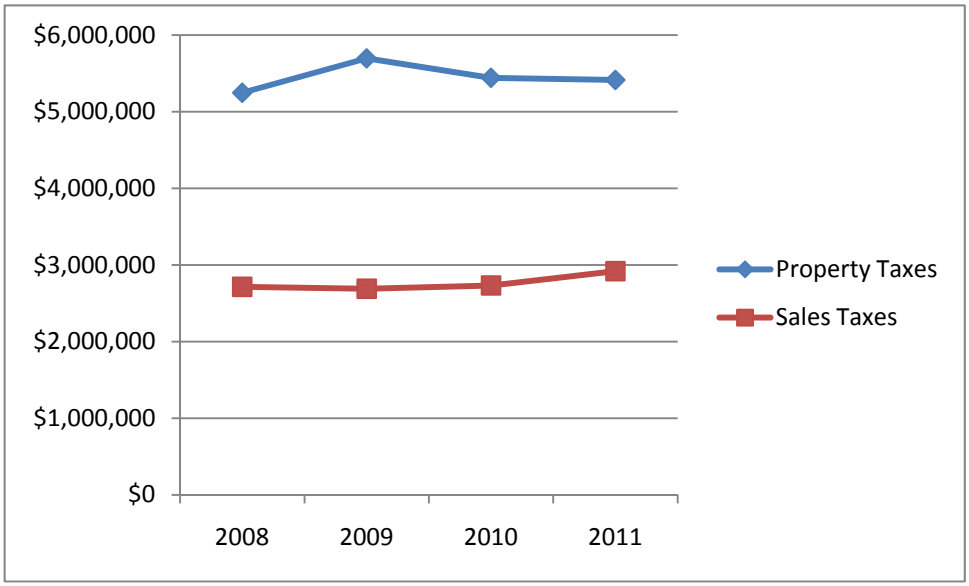
GRAPH 3-3. ANNUAL CHANGES IN REVENUES AND EXPENDITURES FOR TRAVIS COUNTY ESD#2, FY2008-2011



There is no direct correlation between the appraised values and year-over-year revenue/expenditure changes for a variety of reasons, including the fact that for both the 2009-2010 and the 2010-2011 budgets, the District prepared deficit budgets to prevent reductions in programs and personnel. Additionally, given notification of an overall 3% reduction in property tax collections released to the District in July 2010, the District postponed budgeted year end purchases and rolled those funds forward to balance the budget for fiscal year 2010-2011. As delayed purchases become an absolute, the District will be expected to use reserve funds; as other available funds are budgeted to cover operating expenses.

A fairly stable stream of revenues from the sales tax has allowed TCESD#2 to avoid larger transfers or personnel/program/service cuts. (Please see Graph 3-4.)

GRAPH 3-4. REVENUES FROM PROPERTY TAXES AND SALES TAXES FOR TRAVIS COUNTY ESD#2, FY2008-2011



The district's total long-term debt was $9.3 million as of September 30, 2009.[10] The annual amount payable is about $750,000, and its debt-to-equity ratio exceeds 50%.

[10] This is comprised of $4.5 million in notes, $2.5 in bonds, and $1.9 million in capital leases with the remainder for accrued leave.

CHALLENGES FACING THE DISTRICT

Interviews were conducted with Chief Ronald Moellenberg, Assistant Chief of Operations, Kevin Croegaert, Assistant Chief of Prevention, Thomas Crane, and Executive Director of Staff Services, Monica Reed. These interviews provided an opportunity to collect additional information about the challenges facing the district and what TCESD#2 has accomplished to date.

Revenue Issues

Prior to the economic contraction in 2008, TCESD#2 had seen revenue increases of 10% per year, despite a constant ad valorem rate since 1992. Growth in the district had fueled the increases. And until the FY 2010 budget, the district had always had balanced budgets. As noted previously in each of the last two years the district has prepared deficit budgets. To maintain services and staffing, the district has postponed some equipment and facility upgrades, reduced maintenance by freezing nearly $100,000 in repairs, and has undertaken more lease-purchase deals for equipment than other districts. These lease-purchase arrangements are less costly in the short-term, although more costly over the life cycle of the equipment. The district has not experienced any major unexpected risk losses, although a mold infestations arose which cost the district about $100,000.

Alternative revenues are very limited. They no longer have an option to raise their sale tax because the City of Pflugerville utilizes 0.005 for economic development.[11] Collections for fees-for-service have dwindled over the years. The district was collecting as much as $100,000 at one time. Now they sometimes perform high cost low risk services such as handling hazardous material where they can collect as much as $20,000. Fire prevention/code enforcement revenue of $65,000 is relatively nominal and unlikely to grow appreciably.

The district has aggressively sought grants and other funding, and these funds have supplemented the core revenues from property and sales taxes. One grant for $2.2 million over a

[11] They are aggressive in pursuing non-payments, using a consultant, who receives 20% of the total recovery, to oversee its sales tax collections.

five-year period pays for 9 firefighter positions, or more than 10% of all district personnel. [12] Another grant provided $70,000 to buy an air and light trailer, which has a compressor that fills oxygen tanks for firefighters at the scene. (It also shines light on burning structures where sight is impaired.) A long-term strategy relying on grants has other costs—for example, funding a grants coordinator position.

Another possible source of revenue, at least for now, is not being pursued vigorously. The Board has taken the position of not pressing residents for payment of EMS if they dispute the charge or cannot afford it. And the district has not confronted insurance companies about full pay-for-services because of possible legal action on the part of the insurance companies.

And the District, like all ESDs, has suffered from the mismatch of when services must be provided to new residents, developments, and commercial entities, and when the District receives funds from these new clients. According to senior staff, they generally estimate they provide service for 18 months before any tax revenue is collected from on-going construction and development.

Expenditure Issues

Personnel

ESD#2 finalized their first collective bargaining agreement with firefighters to take effect October 1, 2010. District commissioners and firefighters were all aware of budget restrictions. However, the process itself adds expense to an employer, for example the district's legal costs for the agreement exceeded $100,000. In general firefighters are paid well because of the emphasis on quality staff. [13]

[12] This SAFER (Staffing for Adequate Fire and Emergency Response) grant from FEMA, which has a progressive salary split offset, requires that TCESD#2 pay an increasing amount of the compensation over the five years.

[13] Six volunteers currently contribute on prevention and education projects. Internships in prevention also are being examined.

Non-personnel

Operations and maintenance costs have not declined and in fact the cost of operating fire trucks has increased. (An oil change costs about $500.) And maintenance costs on the facilities can only be deferred for so long because of their constant, around-the-clock use by firefighters.

Additional costs, albeit relatively minor, have occurred because of mandates and regulations. These include both state and federal mandates such as firefighter packets ($2,000-$3,000 to comply), higher certification fees, driver operator training, and other training. While Texas is not a NFPA state, the district has chosen to adhere to their guidelines.[14]

And the district believes some services should be provided even if their costs cannot be fully recovered. In years past, the district had the reputation of welcoming buildings which other localities refused. That encouraged growth but with increased risks and the potential for higher costs associated with mishaps due to the absence of a fire code. Today the district charges contractors for fire code inspections, although its costs are not fully recovered.

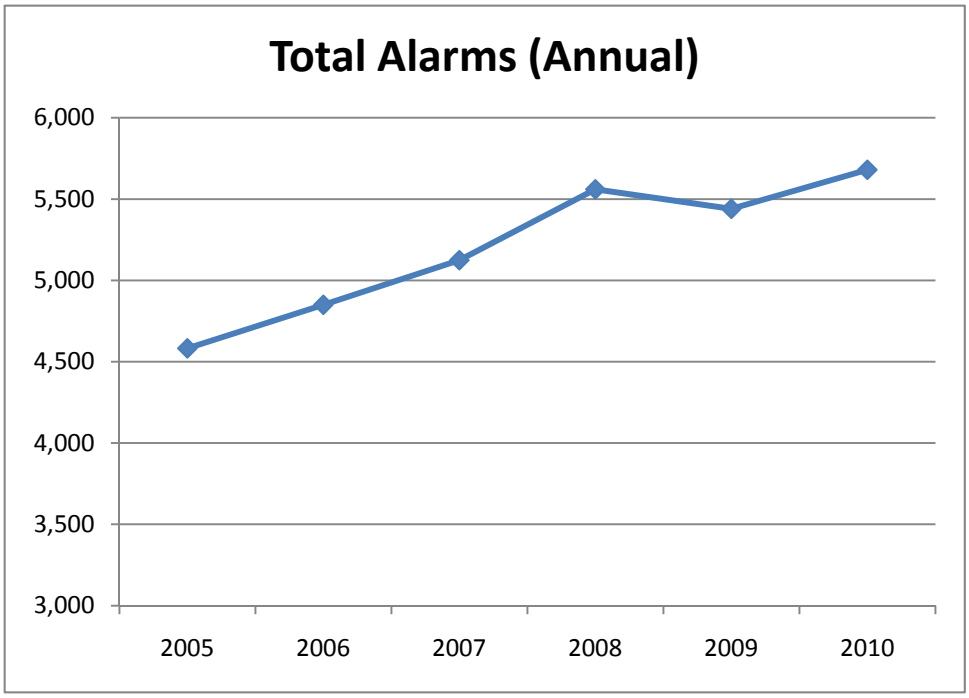
District officials indicated two other issues affect their service provision. The first is that they are providing new services. They are the EMS (first responder, not ambulance) and also responsible for HazMat. The district had a major chlorine accident in 2010. The second issue is much more difficult to quantify but a major factor nevertheless: the 80 square mile area of the district and its uneven population density. These are addressed in the next section.

Workload

Despite a significant slowdown in revenue growth and an actual drop in appraisal value, the TCESD#2 workload has continued to increase. Call volume has steadily risen for five of the past six years, declining only by 2% 2009. From 2005 through the end of 2010, total alarms have risen by about 19%, as shown in Graph 3-5.

[14] Senior district personnel and the Board believe they are better off complying with certain laws or regulations although they have no legal requirement to do so. For instance, providing firefighters with the new bunker gear is preferable to having firefighters burned. And the district believes its firefighters should not breathe contaminated air. The district can also face some liability if firefighters do not have certification to operate some apparatus.

GRAPH 3-5. TOTAL ALARMS FOR TRAVIS COUNTY ESD#2, CALENDAR YEARS 2005-2010



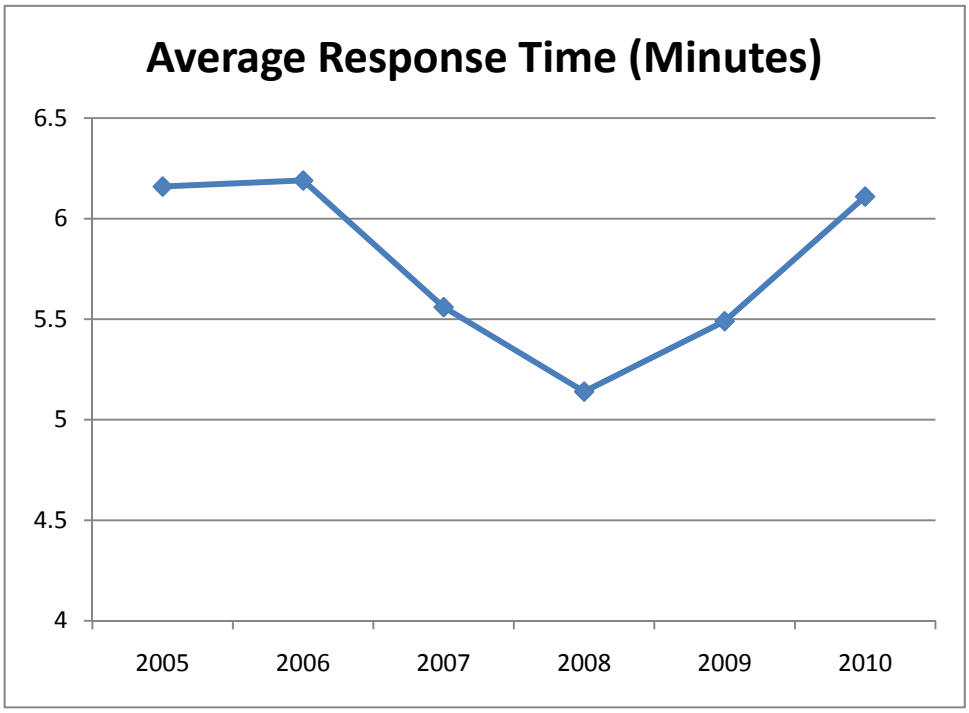
The proportion of EMS calls has fluctuated somewhat in the past six years, ranging from a high of 69.8% in 2005 to a low of 63.5% in 2007. Last year it was 68.1%.

There is an imbalance currently in the call volumes for the four stations. The central station has two crews and receives 2,400 calls annually while station 2 has one crew and receives more than 1,600 annually. The other two stations have fewer than 1,000 calls each. The District Commissioners believe there should be a "fill-in" to find relief for station 2 personnel, and preliminary planning has occurred.

For the key performance measure of response time, TCESD#2 uses a standard benchmark of 7 minutes. Graph 3-6 shows the average annual response time for all calls. The overall trend line is improving (that is the average annual response time is declining); however, in the past two years, the improving trend line has reversed itself and response times have worsened.

Although useful as a summary statistic, an overall response time goal and performance data hide important information about which areas have subpar services.[15] This is an acute issue because the district is approximately 77 square miles and is densely settled in certain places and sparsely settled elsewhere. The district has concentrated its stations and personnel in the most densely populated areas. Whereas in the past the district could anticipate growth and place a new station in a less densely populated area, knowing that population and call volume would soon increase to an acceptable standard, that is no longer the case. Consequently some parts of the district, those which are less densely settled, have subpar response times. The District is examining a variety of options, besides the normal one of a new station, to meet these needs.[16] Resources are unavailable at the present time to add new stations, and their 77 square mile area has become a major factor in their service delivery model.

GRAPH 3-6. AVERAGE RESPONSE TIMES FOR TRAVIS COUNTY ESD#2, CALENDAR YEARS 2005-2010



[15] This summary statistic also does not permit separate analysis of response times when time is critically important--on structure fires and high priority medical calls.

[16] They have considered among other alternatives, a small satellite office facility with reduced equipment and smaller staffs as well as some type of supplemental fee to finance the new service. It should be emphasized that planning is still in a very preliminary stage.

Response also has been affected by the two new tollways. These have reduced some of the traffic congestion, although they have also increased the number of high speed accidents which are very serious. During the planning of the toll ways the District requested adjustments for emergency operations; the final design did not include emergency crossroads, which limits access to accidents in some locations.

IMPLICATIONS FOR OTHER ESDs

Senior TCESD#2 staff do not view their challenges and problems as unique. They believe only that they are in the forefront of many other ESDs who will soon have similar challenges. The state continues urbanizing and suburbanizing. From San Antonio to Ft. Worth, along the IH-35 corridor, ESDs are confronting larger suburban populations nearly everywhere. This includes not only areas such as New Braunfels/Comal County and those in the counties south (Hayes, Bastrop) and north (Williamson) of Austin, but also areas which have traditionally not been growing as rapidly such as Waco. Fundamentally, TCESD#2 is no longer a rural area near a medium-sized city. It is an ESD which services a suburban community in an urban area. Unfortunately current statutes and financial limitations pertaining to all ESDs do not recognize the different needs of these types of ESDs.

Case Study Profile:
COMAL COUNTY EMERGENCY SERVICES DISTRICT #3

OVERVIEW

The Comal County Emergency Services District #3 provides fire service to a 250 square mile area surrounding Canyon Lake, approximately 18 miles northwest of New Braunfels and 50 miles northeast of San Antonio. The full-time population is approximately 30,000, although it is highly variable, spiking to as many as 100,000 on holiday weekends during the summer season.[17] Through a five-year interlocal agreement with Comal County Emergency Services District #2, it also provides EMS to the same area. Currently the district has four fire stations and 39 uniformed firefighters. The district has a tax rate of 8 cents per $100 assessed valuation and levies a 1 percent sales and use tax.

The relatively unique fire and EMS arrangement between ESD #3 and ESD #2 reflects a historical division of fire and EMS services in the area. The Canyon Lake Area Volunteer Fire Department (VFD) was founded in 1964 to provide fire and emergency medical services. Revenue to operate the VFD came from donations and Comal County. A dispute within the VFD led to the separation of fire and EMS services. In the late 1980's the Comal County Emergency Services District No. 2 was established, with funding from a property tax rate of 2 cents per $100 dollars valuation. ESD No. 2 contracted for service with Canyon Lake Volunteer EMS.

Then in the early 1990's, the Comal County Rural Fire Prevention District (RFPD) No. 4 was created, based on a property tax rate set at 3 cents per $100 dollars valuation. RFPD #4 contracted for service with the VFD. In 1998 the split service delivery model was merged under the Canyon Lake Fire/EMS. The primary reason for the merger was the desire to bring the strong financial and management position of the volunteer EMS to the volunteer fire department.

[17] The district has many second homes and therefore, part-time weekend residents. However, there are also large numbers of temporary Texans during the winter months. The current full-time population estimate is based on a past undercount in 2000, voter registration totals, electrical and water hook-ups, chamber of commerce estimates, and development permits filed with local government offices.

In 2003 the RFPD No. 4 was legislatively converted to the Comal County ESD No.3. And later in 2003, district voters approved sales and use tax levy of 1 percent and reduced the property tax levy from 3 to 2 cents per $100 valuation for one year. The sales and use tax campaign emphasized the high call volume of tourists for emergency services.

In 2008, ESD No. 2 assumed ownership of all medic units and related medical equipment with ESD No. 3 simultaneously assuming ownership of fire stations and equipment, except for the central station in Sattler. After these changes, the Canyon Lake Fire/EMS had employees and EMS related income and expenses but no fixed assets. Then in December 2008, a decision was made to terminate the employees of the Canyon Lake Fire/EMS and have ESD No. 3 immediately hire them. This action allowed the employees to improve their retirement and health insurance benefits, gain recognition by the Texas Commission on Fire Protection, and clarify insurance coverage.

Although ESD No. 3 had an informal agreement with ESD No. 2 that the district would continue to provide fire and EMS service, in November 2009 the agreement became formalized as stipulated in a five-year interlocal agreement.

As a result of the various improvements and enhanced services being provided, the ISO ratings improved slightly in 2007 (7/9 to 7/8b), and significantly in 2008, going from 7/8b to 4. According to ESD#3, homeowners' insurance rates have been reduced by as much as 50%, or $500 annually. For some residents, including the President of the Board, the reduction was greater than the additional cost of the fire and service improvements.

FISCAL TRENDS

Revenues

In 2009-10 the district had total income of about $4.6 million. This income came from diversified revenue sources, although property taxes accounted for 44.5% or $2.025 million of the total income. Other important revenue sources included funding from ESD#2, 19.6 %, $900,000; sales and use tax, 16.3%, $750,000; EMS billing, 9.8%, $450,000; a SAFER (Staffing

for Adequate Fire and Emergency Response) Act grant, 7.4%, $340,000; and 2.1% or $95,000 in donations.

For 2010-11 the district approved a budget with total income of about $4.84 million. Property taxes continue as the most important revenue source comprising 41.9%, $2.025 million, of the total revenue. Funding from ESD#2 again follows as the second-leading revenue source making up 19.6%, $950,000, of the budget revenue. Sales and use tax revenue accounts for 15.5%, $750,000, a similar amount as in the previous year. The district anticipates 11.2%, $540, 000, from EMS billings and 6.2%, $300,000, from the SAFER Act grant funding, albeit at a lower amount. Sale of surplus property, a 2000 Pierce Pumper, will provide the district with 3.6%, $175,000, in 2010-11 revenue and lesser amounts from donations, 1.3%, $65,000 and training fees, .03%, $15,000.

Expenditures

In 2009-10 the district expended $4.5 million, thus having what it termed "net income" of $113,500. Of the $4.5 million in expenditures, personnel comprised 68.6%, $3,081,000. Other significant expenses included debt service, 8.1%, $362,587; fire station expenses, 5.3%, $237,000; fire apparatus, 3.1%, $140,000; medical expenses, 2.9%, $128,000; a station fund, 2.2%, $100,000; and professional services, 2.0%, $91,500. A variety of other expense items such as administrative expenses, capital fire equipment, communications, insurance fire training, and unplanned expenses, in the aggregate were roughly 10% or about $350,000 of total expenses.

For 2010-11 the district is operating with a budget with projected expenditures of about $4.7 million. Personnel cost are projected at 65.1%, $3,081,000, this year. Other significant expenses include debt service, 14.0%, $662,735; fire station expenses, 5.0%, $234,500; medical expenses, 3.1%, $145,700; fire apparatus, 3.1%, $140,000; fire training, 2.3%, $109,100; and professional services, 2.3%, $109,000. Miscellaneous other expenses are projected to account for about 5%, $250,000, of total expenses. The district is anticipating "net income" of about $104,000 for 2010-11, slightly lower than in the previous year.

CHALLENGES FACING THE DISTRICT

Interviews were conducted with: Chief Shawn Wherry and Board President Keith Lewis. Mr. Lewis also serves as the President of the State Association of Fire and Emergency Districts (SAFE-D). These interviews provided an opportunity to collect additional information about the challenges facing the district and what CCESD#3 has accomplished to date.

Revenue

On the surface, Comal County ESD #3 appears to have adequate funding. Unlike Travis County ESD #2 and other ESDs throughout Texas, the district had a small operating surplus last year and is anticipating one this year. And the district is projecting that property tax revenues will be essentially flat this year, from last year, a situation most ESDs wish they had. Yet, the Board President, a retired banking executive, says that it is a false impression. Although they just opened a major new station in the fall of 2010, they need another new facility. They project the building costs to be approximately $2 million, with another $1 million required for equipment, and annual operating costs of about $1 million. The district does not have these funds in hand and will not be able to generate them from their current financial structure.

Again, unlike many medium and larger ESDs in high growth districts, Comal County #3 is not at the statutory maximum ad valorem levy. Theoretically, it could increase the levy from the current 8 cents to 10 cents per $100 valuation through local voter approval. That is one option. A second option is to obtain more revenue from ESD#2. As noted previously the two districts share co-terminus boundaries and are in the second year of a five-year interlocal agreement.

Expenditures

Personnel

The district has 39 authorized firefighter staff and five administrative staff. All but three of the firefighters have paramedic training. Thirteen staff are on duty around the clock, up from 8 in 2003. While the number of stations has increased this year, the number of firefighters has not. When the new station was added this year, funding was unavailable for new personnel;

consequently the district went from four staff per station to three staff per station. Funds were unavailable to provide any salary increases for 2010-11. [18]

Non-Personnel

ESD#3 has developed a long-range plan to replace the dilapidated facilities and equipment that the district inherited. The district also conducts periodic strategic planning sessions to address personnel and capital improvements issues. It has 20 vehicles at present. In December 2010 the district "broke ground" on another station at Island View. Because of the new station opened in 2010, debt service in 2010-2011 will increase by about 83%.

Other Issues

ESD#3 believes commissioners have to "stay out of the day-to-day" operations of a district. ESD# 3 assigns its commissioners distinct roles. The district has also developed core principles and defined key functions of an ESD governing broad. A handout describing the principles and functions concludes that "the fundamental objective is to create a team of five commissioners who are willing to encourage teamwork to develop a strategy which results in a constant improvement for the good of the community they serve."

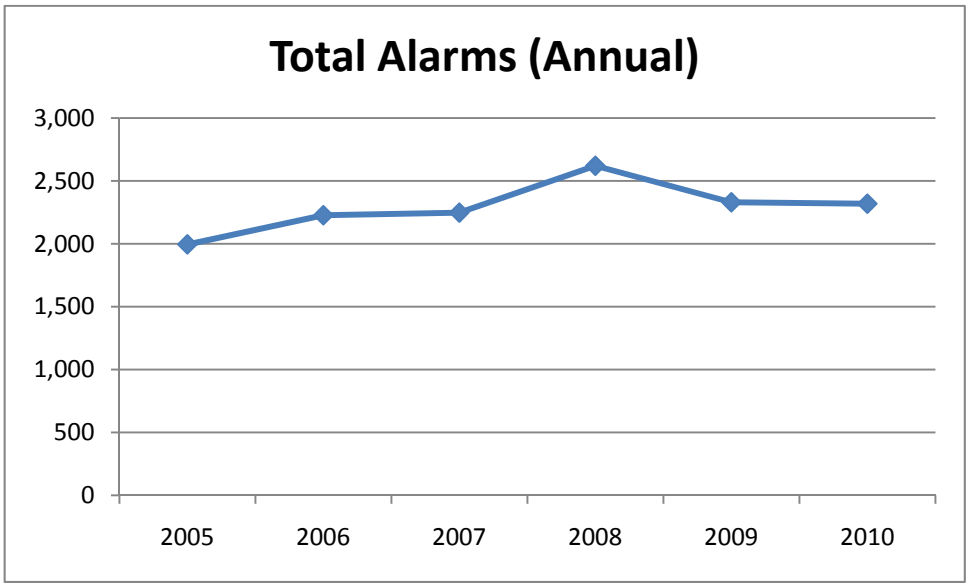
ESD#3 also has a policy of communicating with its constituency. The district sends an annual newsletter, at a cost of $7,000 for 18,000 copies, to citizens. The main intent, according to the Chief, is to provide information about both achievements and needed improvements.

Workload

Total alarms in the last two years are both down from 2008 because of the economy and the drought conditions, which led to lower tourism figures. (Please see Graph 4-1.) Yet from 2005 to 2008 alarms increased more than 31% and although not shown in the graph, from 2004 to 2008, alarms increased over 40 percent.

[18] The firefighters are unionized but there is no collective bargaining. Turnover is not a huge problem although they do lose individuals periodically to San Antonio, New Braunfels, and Austin because of pay discrepancies.

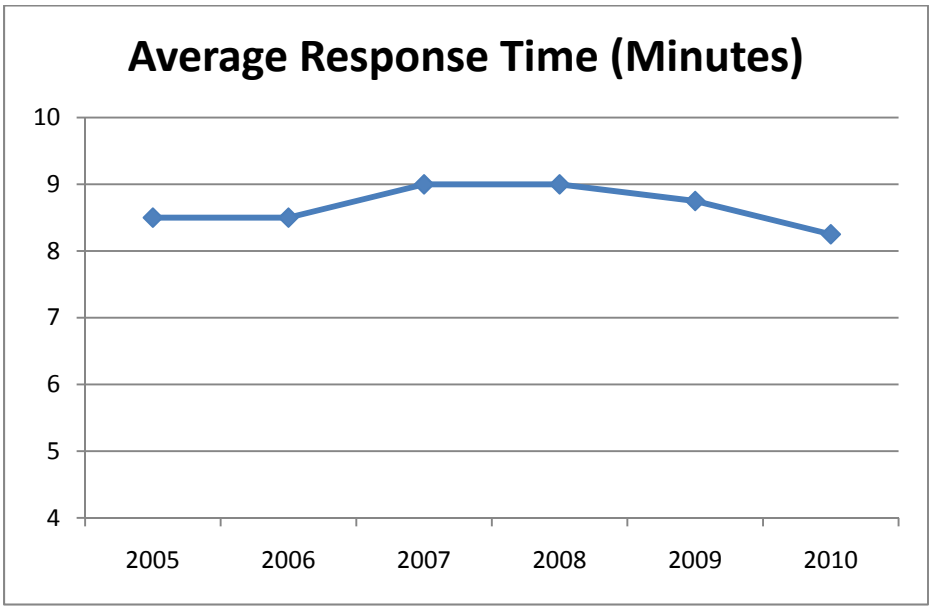
GRAPH 4-1. TOTAL ALARMS FOR COMAL COUNTY ESD#3, CALENDAR YEARS 2005-2010



Medical and rescue calls are relatively steady as a long term trend. In 2010 EMS and rescue calls comprised about 75% of total alarms, about the same proportion as in 2005.

Their response times have improved slightly since 2005, although they worsened to peaks of 9 minutes in 2007 and 2008. And the overall response time is not meeting national standards. In 2010, it was an average of 8 minutes and 15 seconds. Please see Graph 4-2 for the annual averages since 2005.

GRAPH 4-2. AVERAGE RESPONSE TIMES FOR COMAL COUNTY ESD#3, CALENDAR YEARS 2005-2010



IMPLICATIONS FOR OTHER ESDS

Certainly the two-district approach to delivering fire and emergency services has the potential for increased financial capabilities, economies of scale, and efficient delivery of fire and emergency services. Many ESDs would envy the combined 12.5 cents per $100 valuation for fire and EMS. Yet this case would seem to indicate that additional funding AND current statutes are insufficient conditions for provision of high quality services. Clearly the 12.5 cents does not fund current service needs. Perhaps that level of resources would be adequate in a slower growing ESD or one whose population was much more stable. The major lesson for other ESDs, however, is probably that having two boards of directors may prove difficult and possibly unworkable. Maybe in some other places, the differences between two boards would be less, and maybe there are unique factors or individuals at play. But even when two boards in a coterminous area are financially codependent and are viewed by the citizenry as one organization, the Comal County case suggests operating an ESD with two boards may have inherent difficulties and challenges.

Case Study Profile:
TRAVIS COUNTY EMERGENCY SERVICES DISTRICT #6

OVERVIEW

The district was originally created in August 1985 as the Travis County Rural Fire Prevention District No. 5. A board of commissioners operated the Rural Fire Prevention District and provided emergency services through an interlocal agreement with the Hudson Bend Volunteer Fire Department.

In August 1995, the rural Fire Prevention District No. 5 was converted to an emergency service district; Travis County Emergency Services District No.6 governed by a board of five commissioners. Beginning in September of 1995, paid career firefighters were hired to begin working at two of the fire stations. Volunteers met the apparatus at the scene during the day and responded to the fire stations after the career staff finished their shifts during the week and entirely on weekends. By the end of December 1995, the number of paid career firefighters had grown enough to begin 24-hour shift rotations at two fire stations.

By February of 1996, the district had grown to 8 paid career firefighters and 35 volunteer personnel providing emergency services coverage for 135 square miles with an estimated population 19,000. In 1997, the district established staffing for four fire stations with two personnel per fire station. During this period, part-time personnel were utilized to work fire stations #3 and #4 with full-time staff operating fire stations #1 and #2. This allowed the district some flexibility to purchase new apparatus and maintain coverage. The District experienced rapid growth and development between 1997 and 2002, increasing the number of full-time staff to operate all four stations full time; purchased two new engines, a used ladder truck and additional administrative vehicles. In addition, during this time the district adopted a district fire code and established the office of district fire marshal.

In September 2002, the voters approved $10 million of bond indebtedness, and the district sold its first $3.5 bond package in May 2003, obtaining a Moody's Aaa rating. These bond funds provided the district the ability to construct fire station #5 to purchase a new Sutphen 110' Aerial/Platform ladder truck and two new Sutphen 1250 gpm engines. The district

commissioners approved funding to provide for the additional personnel needed to staff fire staton#5 upon its completion in January 5, 2005. With annexation of approximately 65 square miles of land from Travis County ESD#8 on January 1, 2005, the district's coverage area increased to approximately 200 square miles.

In May 2006, the district voters approved collective bargaining rights for the firefighters employed by the district and the district commissioners accepted Professional Firefighters Local # 4117 as the firefighter's sole bargaining agent.

Also during 2006, the district commissioners employed an outside consultant, Management Advisory Group, Inc. to conduct a Management and Operational Evaluation of the entire district. The overall purpose of the evaluation was to evaluate the efficiency and effectiveness of the district's administrative and operational functions. As a result, a Financial and Administrative Manager was added to the staff in June 2006, functioning as the Chief Financial Officer, and a new Fire Chief Functioning as the Chief Executive Officer beginning October 1, 2006.

The district has had a long and proud history of providing emergency services to the community. The district has evolved from an all-volunteer organization, the Hudson Bend Volunteer Fire Department in the late 1960's, to the present-day ESD with five fire stations operating 24/7, 365 days a year. The district's current staffing level includes 73 career staff, 15 volunteers and support service personnel. The district's current vehicle fleet includes two ladder trucks, four first line engines, two reserve engines, two tankers, five brush trucks, one support services unit, one fire boat, three trailers (communications and fire safety house) and ten administrative vehicles. The district efficiently serves an estimated population of 73,000 people.

FISCAL TRENDS

Revenues

In 2007-08 the district was almost totally dependent on property taxes for revenue. At that time property taxes comprised 94.5 % of total revenue of about $7.63 million. After a successful election in November 2008 the district began in 2009 to collect sales and use taxes. Collections

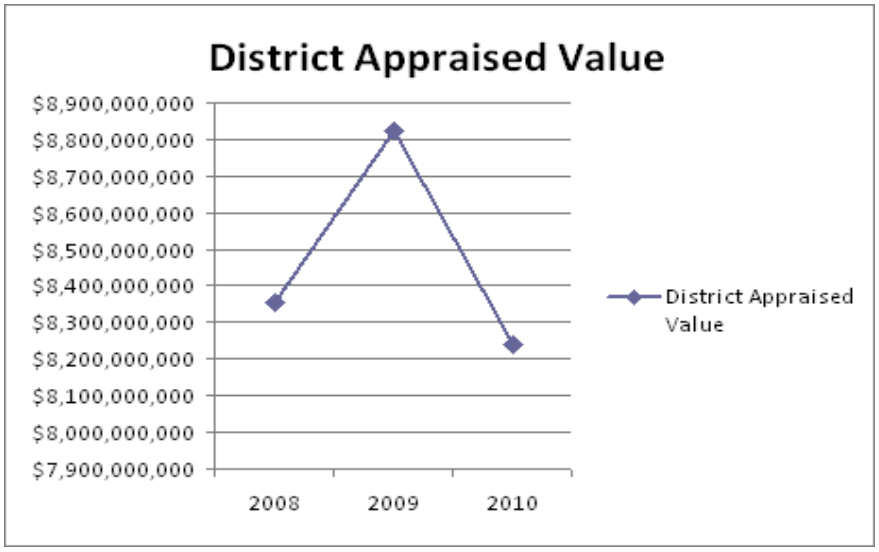
from this latter tax amounted to $427,633 and property taxes accounted for 92.6% of the total revenue. Sales and use tax revenue more than doubled the next budget year, 2009-10, to about $914,000 or 9.2% of the total revenues.

The district is projecting that for 2010-11 property taxes will yield about $8.33 million, $86.5%, and sales and use taxes, $1,050,000, about 11%, of its $9.63 million total income. The sales and use tax revenue reflects the results of yet another successful election in 2010. Inspections and principal and interest income makeup the largest portion of the remaining revenue amounts. From 1996 to 2010 the district received only about $50,000 in grant revenue and nominal revenue amounts from contributions, rental income and occasional sale of assets.

The district has a property tax rate of .10 per $100 assessed valuation, the legal limit that also includes debt service. It also levies a .01 cent sales and use tax to an area that includes the Hills and all property east of the Colorado River and .0175 cent sales and use tax to all the remaining area west of the Colorado River excluding the Hills. The Cities of Lakeway and Bee Cave are not assessed either of the sales and use tax rates. In September 2002, the voters approved $10 million of bond indebtedness, and the district sold its first $3.5 bond package in May 2003, obtaining a Moody's Aaa rating. In 2008, the district sold a bond package of $3.74 million.

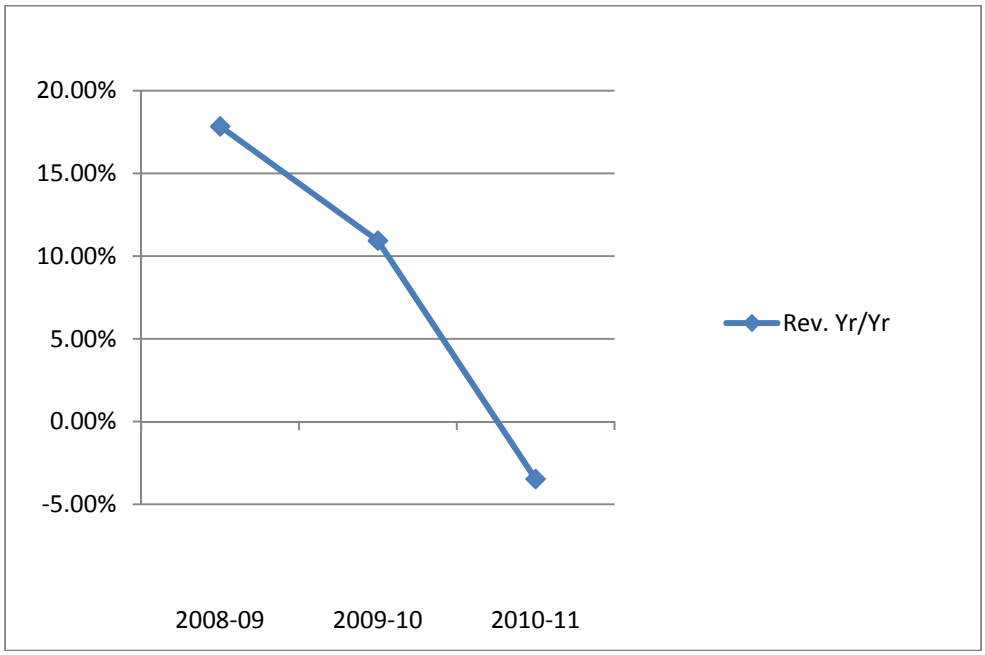
The pro-growth residential and development policies of the localities within the district allowed yearly assessed valuation growth. As Graph 5-1 shows these appraisal values peaked in 2009 at slightly over $8.8 billion and then dropped, by almost 8%, to below 2008 levels in 2010.

GRAPH 5-1. TOTAL APPRAISED VALUE FOR TRAVIS COUNTY ESD#6, 2008-2010



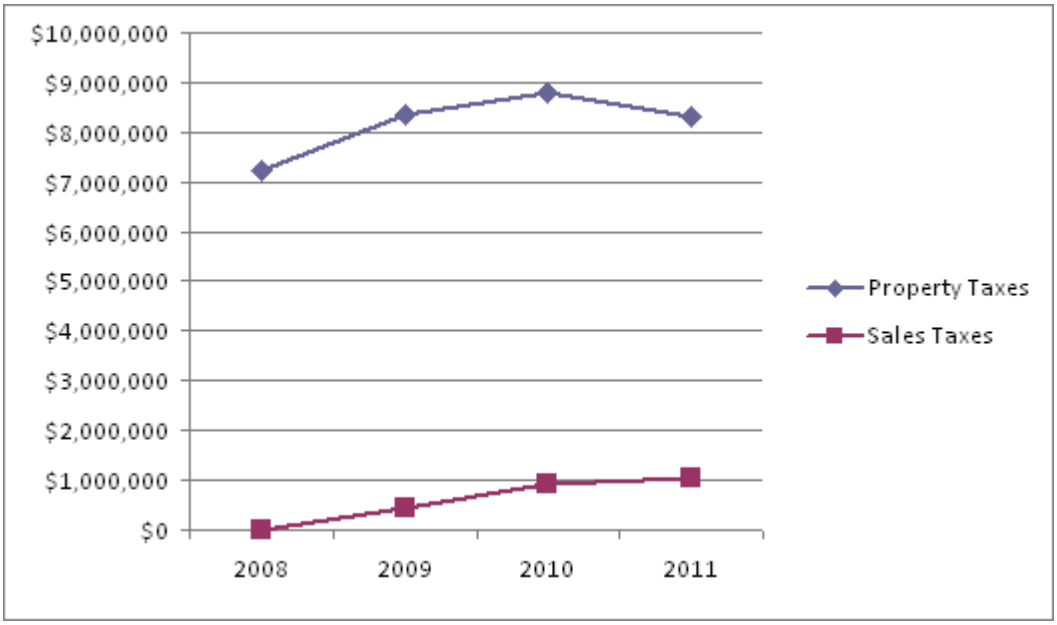
Increased appraisal values generated significant revenues for the district as shown in Graph 5-2. In 2008-09 and 2009-10 total revenues grew by about 17.80% and 11.0%, respectively. In 2010-11 the district is anticipating an almost 3.5% drop in total revenue.

GRAPH 5-2. ANNUAL CHANGES IN REVENUES FOR TRAVIS COUNTY ESD#6, FY2008-2011



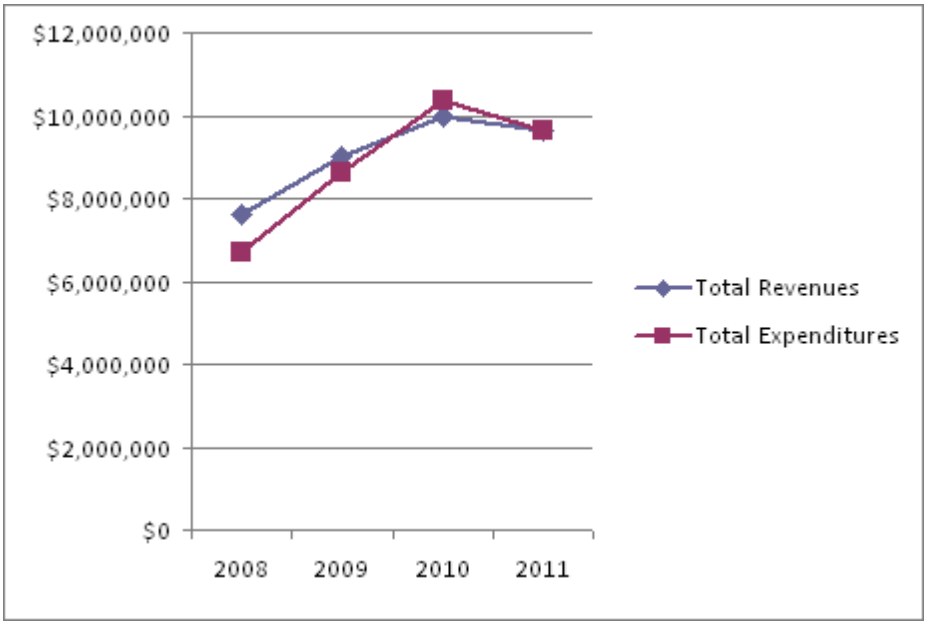
As Graph 5-3 shows, property tax revenue reached its highest level in 2009-10. The district, however, is anticipating declines in property tax revenue for 2010-11 and 2011-12. Graph 5-3 also shows that the district experienced growth in the sales tax revenue from 2009 through 2011. The 2011-12 sales tax revenue projection is about the same as the prior year.

GRAPH 5-3. PROPERTY AND SALES TAXES FOR TRAVIS COUNTY ESD#6, FY2008-2011



Graph 5-4 shows that in 2009-10, for the first time in its recent history, the district's revenues did not exceed expenditures. As a result, the district, also for the time, did not set-aside revenue for its fund balance account.

GRAPH 5-4. TOTAL REVENUES AND TOTAL EXPENDITURES FOR TRAVIS COUNTY ESD#6, FY2008-2011

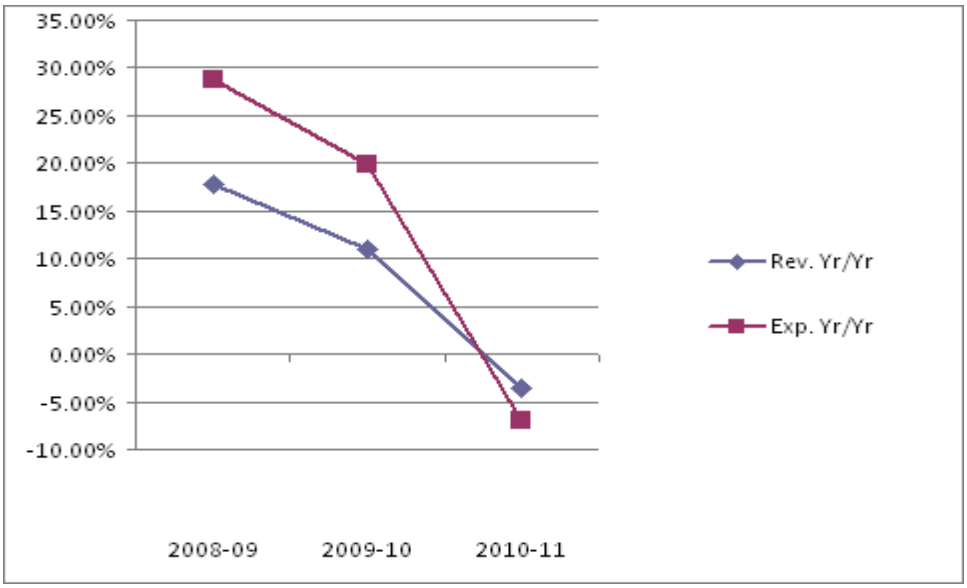


Expenditures

Salaries and benefits comprise the largest district expenditure. This latter cost item has ranged from a high of 75.2% or about $5.3 million of $6.7 million in total expenditures in 2007-08 to a low of 59.4%, $6.15 million, in 2009-10. During this four-year period salaries and benefits averaged about 68.2% of the total budget. The district is estimating salaries and benefits will account for 72.2%, about $6.95 million out of $9.63 million, total expenditures in 2010-11. This expenditure category is also projected to grow from 2007-08 to 2010-11 by 31.1%. District officials attribute this increase to the collective bargaining agreement with the firefighters union.

Graph 5-5 shows that expenditure outpaced revenue growth in 2008-09 and 2009-10. This trend is reversed in 2010-11 with expenditures declining at a faster rate than revenues.

GRAPH 5-5. ANNUAL CHANGES IN REVENUES AND EXPENDITURES FOR TRAVIS COUNTY ESD#6, FY2008-2011



ESD management, a category which includes a variety of consultant expenses, fleet, operations, communications, technology, administration, and prevention and education, are the other recurring district expenses. ESD management costs average about 5-7% of total budget expenditures. The other expense categories account for even smaller percentages of the total costs.

The district incurred about $1.22 million in capital outlay expenditures (two fire trucks) in 2008-09. It is also obligated to make debt service payments that amounted to $529,738,in 2008-09, $531,538 in 2009-10 and $535,876 in 2010-11.

CHALLENGES FACING THE DISTRICT

Interviews were conducted with: Chief Jim Linardos, Assistant Chief, Operations, Robert Abbott, Assistant Chief, Prevention, John Durham, Chief Financial Officer, Jim DeWitt, and Accounting Supervisor& Administrative Manager Jessica Marczynski. These interviews provided an opportunity to collect additional information about the challenges facing the district and what TCESD#6 has accomplished to date.

Revenue Issues

In 2007 the district commissioned Citygate Associates, LLC, a California-based management consultant firm, to develop what the firm described as a "Master Operations and Standards of Response Plan" (fire station and company deployment). The study also included a review of some of the districts' administrative services.

The study's overall opinion was that ESD#6 faced the same challenges as those of many other Texas communities. In general the study highlighted that ESD#6 and other Texas communities are responsible for "providing an adequate level of fire services within the context of limited fiscal resources, competing needs, growing populations and uncertainty surrounding the exact timing of future development."

In particular the study cast ESD#6's main challenge by stating that "One can summarize the fire service challenges that face ESD#6 in two words, **insufficient revenue**." Citygate also identified "the slow pace of development until more recently and a low tax rate at ten cents" (per $100 assessed valuation) as the two principal sources that hindered ESD#6's service capability.

The district is overwhelmingly dependent on property taxes to maintain and operate its fire and emergency medical services and make debt payments. In fact, prior to 2009 the district almost solely relied on ad valorem taxation. Inspection and permit fees were the other major source of revenue prior to 2009 when the district started collecting sales and use tax revenue. Total revenue from inspection/permit fees peaked in 2008 when they accounted for less than 3% of total revenues.

The district's 2009-10 appraised property values (2009 net taxable values) amounted to about $8.82 billion. The district's Chief financial officer (CFO) also requested that Travis County Chief Appraiser provide the district with estimates on the rate of change of appraised values for the fiscal 2012-2016 time period. The Chief appraiser estimated that for this latter period the district would see a prior year decline in values of 2.75% in 2011-12, increasing by .05% in 2012-13 and then by 5.0 to 6.0% increases for the following three years.

Based on these latter figures, the district's CFO made property tax revenue projections in a 5 Year Financial and Capital Improvement (CIP) Plan presented to the district board that showed a decline of 5.2% in 2010-11 and 2.7% in 2011-12. Property tax revenues will then grow by 5 to 6% for the next three years.

The plan also contained sales and use tax revenue projections for the same period. Sales and use tax revenue will increase by 40 % in 2010-11 yielding about $1.05 million. The CFO estimates that rates will then stabilize at 5 to 6% increases for the following years.

According to the Chief, an 8-to10 per cent increase in property assessed valuations is needed to keep up with costs annually. The Chief also said that sales tax revenues helped to keep the district flat-- no drastic cuts in operations or personnel. He said that without the sales tax revenue the district may have had to close a station. They also may have had to lay-off 6-9 firefighters as well.

The Chief also stated that the district has had three successful elections. In 2007, earlier leadership of the City of Lakeway placed a competing proposal on the ballot which effectively blocked the district's ability to collect revenue for one of the sales tax elections. Another community's action to avail itself of sales tax also had the unintended consequence of preventing ESD #6 from asking voters within the district for more revenue from this latter source. Had these two actions not occurred, the district's revenues would be significantly enhanced. State legislation did allow all ESDs to hold elections in areas not at the two cent sales tax limit. He said that instead of adding a half cent sales tax on a district-wide basis they now just collect a one cent sales tax in unincorporated areas. In May 2010 voters also approved an additional three-quarter cent sales and use tax for unincorporated areas south of Mansfield Dam.

Like ESD#2 the district also has limited alternative revenues. The CFO in his 5 Year Financial/CIP Plan provided some remarks for present and near short-term potential opportunities to increase revenues. Besides working with the Texas Legislature to increase funding, primarily involving the property tax, the plan listed revenue opportunities and remarks: inter-local agreement, explore inter-local agreements with all municipalities;

inspection/permits/fines, ensure the district is using appropriate billing structure; insurance processing, computerize and ensure all calls are processed on a timely basis: grants, determine opportunities annually and enlist professional assistance; donations, actively distribute and discuss district "wish list", surplus asset sales, aggressively dispose of surplus assets, once status is determined and enhanced interest, analyze additional safe and liquid interest bearing opportunities. (Taken from 5 Year Financial and Capital Improvement Plan, pg.21)

Expenditures

The Citygate Study recommended that the district (1) add a fourth firefighter full-time to three of the existing units, (2) add a second staffed quint/ladder truck, (3) relocate station 603, (4) consider a joint fire station at the southern end of Hamilton Pool Road, (5) add a sixth fire station southwest of Lakeway and Village of the Hills as the development occurs and revenues allow and (6) increase necessary headquarters support positions.

Four years after the study, the district has not had the money to fully implement any of the six recommendations listed above. The district's number one issue is still an inability to keep up with the growth of the community. The operational areas most affected by the revenue shortfall are in priority: staffing, vehicles and facilities. The revenue condition has placed the district in a reactive rather than planning mode.

To compound the problem, district officials all say that residents expect city-like services that they had when they lived in other metro-urban areas. These officials also noted that residents only realize the deficiencies when they have to make a call to receive services. Stations are not properly staffed. There are three-person crews. The district is unable to add a fourth person. As a result the district has had to provide extra training to line personnel.

The district has had to address significant fire station and equipment issues. For example, station #601, the previous district headquarters, caught fire in 2009. The chief said the original station was built by volunteers. This station once served as a dance hall that was not up to code and had many electrical problems. The district is rebuilding the station for $1.6 million and equipping it

with an engine at a cost of $600,000. Also, the district has acquired property in Serene Hils and will acquire property around the Hamilton Pool area. The nearest station now is about 7-8 miles. The estimated cost for the new station is about $1.5 million. The average age of district vehicles is about four years. While the district used to have a policy that required cash purchases of vehicles, it now has a vehicle purchase/replacement schedule. He estimated that about half the fleet is less than 10 years old.

District officials are worried about response times for several reasons. The district cannot handle simultaneous calls since it is two engines short. More businesses are at risk when the Lake Travis water level declines as it has with multi-year droughts. When that occurs, call volumes increase by up to five percent due to camp fire activity, heat-related incidents, and more boating and still-water rescues. And one of the larger population areas within the district, the City of Lakeway, has had a 10 percent increase in call volume. For all of these reasons and the financial constraints, District officials have stressed to surrounding government officials about the stagnant state of the district's response times.

Another leading concern is that the district can only handle one large structural fire. If they have to deal with more than one large fire the district will have to rely on its reciprocal arrangements with other surrounding ESDs and the City of Austin (COA). The depth of coverage will also depend on the fire's location. Both topography and road access affect response time especially if highways 620 and 71 have heavy traffic or are under repair. In the past few years the district's largest fires have occurred at the Oasis Restaurant and the University of Texas Golf Club.

The district also faces other issues such as residential areas of the district increasingly interfacing with the wildlife and natural terrain. The City of Austin also has some planning and regulatory enforcement rights in its ETJ that is within the district's boundaries.

ESD#6, currently staffed by 63 firefighters with approval for 65 positions, has a number of personnel issues. First, the district, as well as ESDs 10, 9, 8, and 2, are confronted with their

firefighters leaving for better positions with the Austin Fire Department. [19] Second, there is a need to expand the one-person Human Resources Department. Due to the Assistant Chief's personnel responsibilities, he has been forced to devote less time to field operations and training logistics.

The district also does not have its own training facilities—it uses a school parking lot. That arrangement is fairly unsatisfactory as it keeps training quite visible to the public, the lot has outside traffic, and it lacks vertical facilities. Selectively the district uses facilities owned by Oak Hill, Cedar Park and the Austin Fire Department that limits the training schedule. In addition, costs are about $1,000 per day in overtime pay plus the time and expense of moving vehicles to the site.

Other important district activities that have been affected by the revenue shortfall include (1) public education/awareness campaigns in the public schools, (2) annual and routine-type inspections of commercial and residential property, (3) the next ISO evaluation, (4) plan reviews and (5) wildlife land mitigation and protection. For instance annual and routine-type inspections of commercial and residential buildings are being delayed due to the number of new plans' reviews and insufficient revenues. [20] And to meet the demands for wildlife mitigation and protection, a part-time volunteer position is being developed, along with a fire corps program that will consist of 14 to 15 volunteers.

Since its creation, ESD#6 annual expenditures have never exceeded annual revenues. 2010 was the first time the district did not transfer revenue from its general fund to its operations and capital acquisition reserve funds. In fact the district is projecting that it will not have the financial capacity to transfer funds to the operations reserve fund until 2014. The district is not projecting any fund transfers to its capital acquisition reserve fund.

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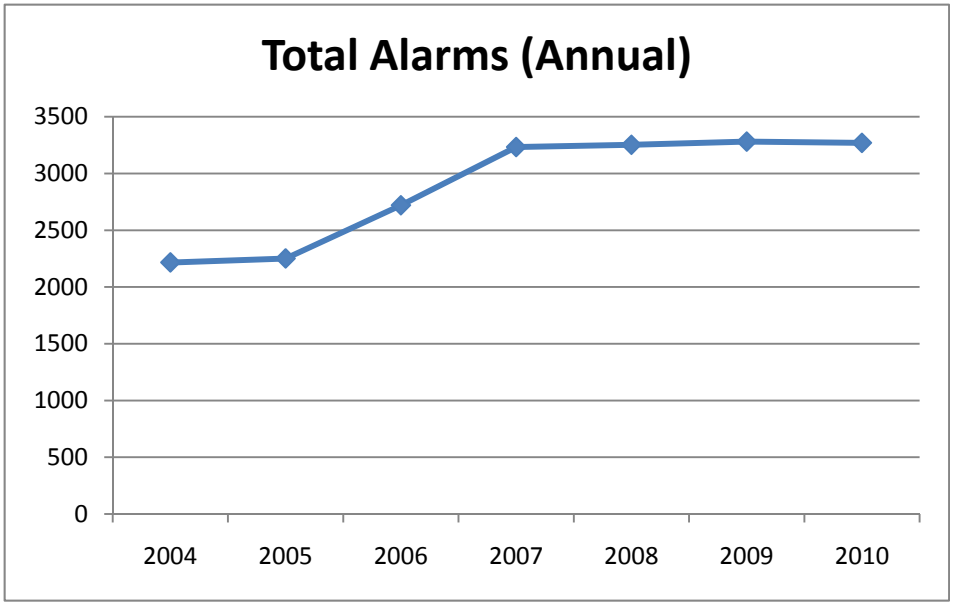
[19] The Assistant Chief for Operations, who currently has responsibility and oversight for many personnel matters, believes the district can never effectively compete with Austin for line personnel as long as the tax rate remains at .10/$100 valuation.

[20] The district has hired a third party plan reviewer for the larger and more technical plans. Help is needed to conduct routine maintenance inspections.

Workload

The TCESD#6 workload, as expressed by total alarms, has been relatively constant since 2007, after a 44% increase from 2005 to 2007. The overall pattern is shown in Graph 5-6.

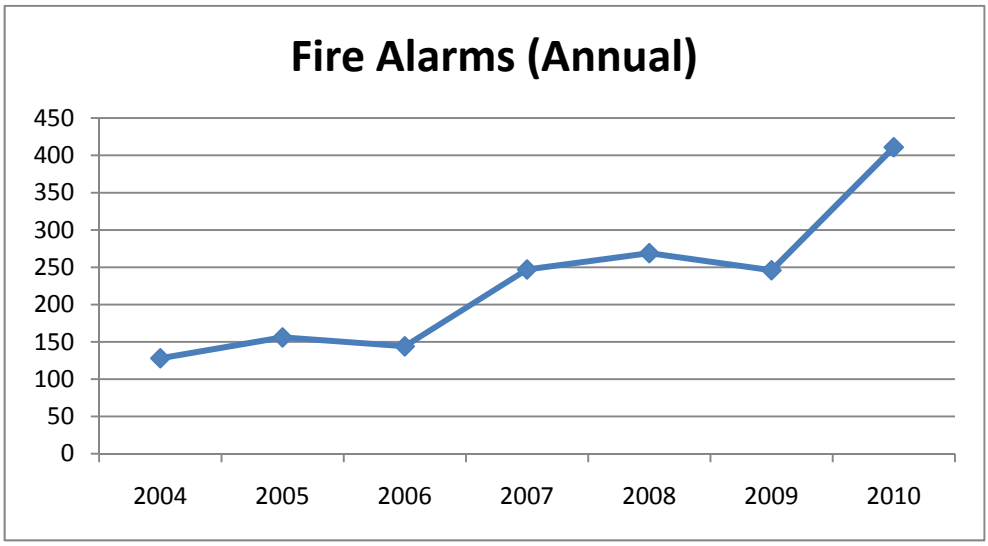
GRAPH 5-6. TOTAL ALARMS FOR TRAVIS COUNTY ESD#6, CALENDAR YEARS 2004-2010



The number of medical and rescue calls is increasing as a long term trend, although there was a sharp drop of nearly 13% in 2010 from 2009. Medical/rescue calls generally have comprised approximately 65% of all alarms. In 2010, that proportion dropped to 60%.

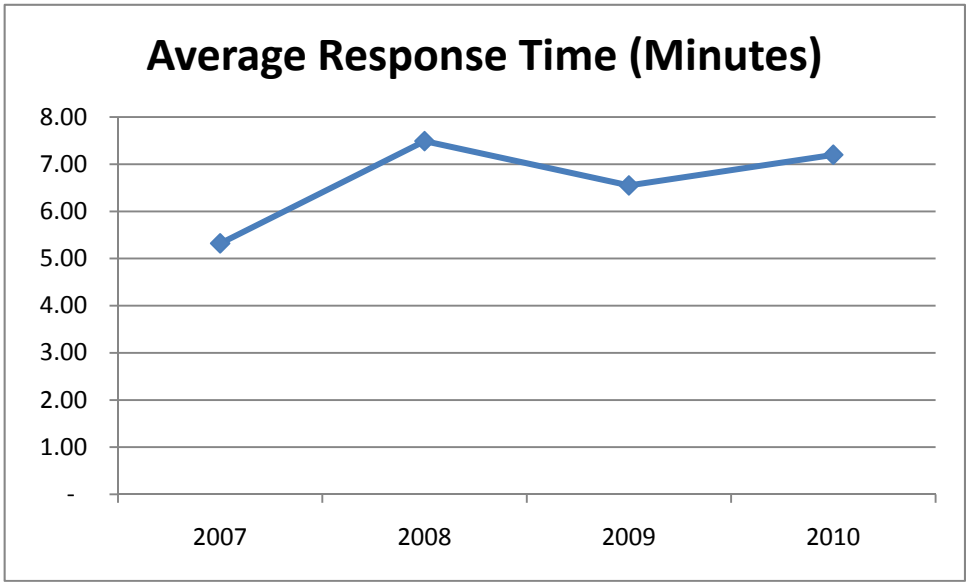
Fire alarms have increased and there was a jump in 2010 as shown in Graph 5-7.

GRAPH 5-7. FIRE ALARMS FOR TRAVIS COUNTY ESD#6, CALENDAR YEARS 2004-2010



On the key performance measure of response time, TCESD#6 has a mixed picture, without an overall clear pattern. (Please see Graph 5-8.) The good response time achieved in 2007 worsened in 2008 and has been approximately constant for the past two years. Just as with TCESD #2, an average response time masks important information within an ESD. Because

GRAPH 5-8. AVERAGE RESPONSE TIMES FOR TRAVIS COUNTY ESD#6, CALENDAR YEARS 2007-2010



ESD#6 has an area of approximately 200 square miles and one portion of the district has an ISO rating of 8B, the average time only provides a general indication of service timeliness.

IMPLICATIONS FOR OTHER ESDs

District officials stated that TCESD#6 has not kept pace with the growth and development that has occurred. (As cited above a 2007 study first documented the district's needs and highlighted its revenue gap.) They hold this perspective even though the district experienced property appraisal increases almost since its creation and is one of most property-rich districts in the state.

Management notes that a district like theirs is fiscally-strained from the on-set because it is required to provide services from "blue print to blue ribbon" in the building/development of residential/commercial property. There is, in their words, a substantial lag between service initiation and revenue collection. The district's problems are further compounded because of its large and diverse geographic service area. The district also inherited the traditions of its previous incarnation, namely a volunteer fire department that presented some hurdles to overcome.

As long as property appraisals continued to grow the district could develop interim and future plans to address its pressing service needs. Once appraisals dropped, however, as they did because of the national economic downturn, a district such as this one has had to significantly modify its operations and planning. The district has indeed paid a price for its assessed valuation dependency.

As a special-purpose district, TCESD#6, as do all ESDs, does not have the revenue-generating latitude accorded general-purpose local governments. As cited in their audit reports, the district is, in fact, "unable to influence potential future revenue streams."[21] And as with other ESDs, the district's anticipated ad valorem tax revenue is dependent upon how various public entities (i.e. Travis County, City of the Bee Cave, the Village of the Hills and the City of Lakeway) respond to requests for new development within their own jurisdictions.

[21] Travis County Emergency Services District No. 6, Financial Statements for the Year Ended September 30, 2009 and Independent Auditor's Report, page 9.

VI. COMPARING ESDS WITH MUNICIPAL FIRE DEPARTMENTS

From the prior case studies, it is evident that all are hamstrung, for want of a better term, in one way or another. A skeptic might presuppose that these districts are profligate in their spending and if they only reduced their expenditures, everything would be alright. In this short chapter, despite a multitude of limitations, we examine two aspects of how these Emergency Service Districts compare with Texas municipal fire departments. [22]

There is some limited information available which strongly suggests that municipal fire departments require more resources, in some cases, far more resources than the 10 cents cap of ESDs. Several analyses by SAFE-D have estimated the operating costs for specific municipal departments in fast growing areas. For the City of San Marcos, the costs before capital expenditures, and not including any EMS expenses, were estimated at 19 cents per $100 valuation. With capital expenditures, the equivalent was estimated at 23 cents per $100 valuation. Both of those estimates were made in 2007, and will have increased by some increment. SAFE-D also noted that the current contract between Sunset Valley and the Austin Fire Department is the equivalent of 30 cents per $100 valuation. [23] And benchmarking information compiled by the Travis County Emergency Services District #6 estimated that the City of Cedar Park was spending the equivalent of about 40 cents per $100 valuation for its municipal fire department in 2009.

To investigate further, the authors compiled information for high-growth municipalities in the State of Texas since 2000. Specifically, 10 cities with populations of between 50,000 and 85,000 citizens which grew rapidly were identified. These cities were considered most equivalent to the high-growth ESDs being studies in this report. An additional five cities in the same population range (50,000 – 80,000) but with medium growth in the past decade also were identified, as was one city with minimal growth. And the Austin Fire Department was included as data were

[22] An in-depth analysis would require a detailed review of all important dimensions of these organizations: demand for their services, cost of operations, outcomes and performance, while attempting to control for the variations of many factors affecting one or more of the three dimensions. That type of in-depth analysis could not be performed in the time available for this report.

[23] SAFE-D estimated a similar amount, 30 cents per $100 valuation, for the Austin Fire Department in 2007. This estimate included capital as well as operating costs. Again, the current cost will be higher by some amount.

readily available and provide another point of comparison. The cities are shown in Table 6-1.

TABLE 6-1. TEXAS MUNICIPALITIES 2000-2009

High Growth
Allen
Cedar Park
Conroe
Edinburg
Flower Mound
Missouri City
New Braunfels
North Richland Hills
Pharr
San Marcos

Medium Growth
Bryan
Grapevine
Harlingen
Rowlett
Temple

Minimal Growth
Victoria

Besides population data, information for each of the cities was collected about their annual fire budget (operational costs only), number of fire (civil service) employees, number of fire stations, area (square miles), ISO ratings, and whether EMS service was provided. [24] Consistent information was unavailable for call volume and response times, and capital expenditures could not be included because secondary sources such as city budgets were being utilized. A series of statistical tests were performed on these data to detect possible patterns. Those tests and findings are described briefly in an appendix.

One of the most basic comparisons across fire departments is how much is being spent by the municipal departments and the three ESDs which were cases. A second fundamental comparison is the number of firefighters in each department. To make the comparisons more useful and to

[24] Edinburg was omitted from the subsequent analysis because it relies predominantly on volunteers.

take into account the different populations of the municipalities, budget and personnel data were developed on a population-adjusted (per capita) basis, that is, on an average cost per 1,000 citizens and on a staffing level per 1,000 citizens. This change minimizes variation across the cities due solely to their different population sizes.

Table 6-2 shows the ranking of the municipal departments and three ESDs on staffing. [25] Based on these 2009 data, two of the three departments with the lowest number of uniformed personnel are ESDs. And those ratios may actually be "worse" than they should be. In the case of ESD#6, the population base is the estimated permanent population of the district and does not include the temporary day population in and around Lake Travis. This is also the case for Comal County #3—only their permanent population is included. If the estimated 100,000 people on holiday weekends were used in the computation, their ratio of uniformed firefighters would be the best on the list at 0.39.

TABLE 6-2 POPULATION-ADJUSTED PERSONNEL (UNIFORMED FIREFIGHTERS PER 1,000 RESIDENTS) FOR SELECTED MUNICIPAL AND ESD FIRE DEPARTMENTS, 2009

Missouri City	0.78
TCESD#6	*0.90*
TCESD#2	*0.94*
San Marcos	0.95
Flower Mound	1.00
Allen	1.15
Cedar Park *	1.17
Rowlett	1.21
CCESD#3	*1.30*
North Richland Hills	1.38
Bryan	1.52
2009 Average Nationwide	**1.60**
Harlingen	1.72
Temple	1.84
Victoria	1.89
Grapevine	1.96
New Braunfels	2.05
Austin	2.15

* Cedar Park is in the process of adding 1 more station and 15 employees, so their ranking will be lower in the future.

[25] Two departments, Conroe and Pharr were not included because EMS is the responsibility of a separate department, and no information could be obtained.

Another table, Table 6-3, shows the ranking for operating costs on a per capita or population-adjusted basis. In addition to the Texas cities, five additional cities of similar population size from elsewhere in the country are included. [26] As with the previous table, the rankings for TCESD#6 and CCESD#3 would be much better if temporary populations were included.

TABLE 6-3 POPULATION-ADJUSTED BUDGETS FOR SELECTED MUNICIPAL AND ESD FIRE DEPARTMENTS, 2009

	Budget/Per 1,000 Permanent Residents	Population/(1000) Permanent Residents
San Marcos	$82.54	63
Missouri City	$85.14	74
TCESD #2	*$107.50*	*80*
Cedar Park *	$100.00	64
Flower Mound	$110.00	70
Harlingen	$115.38	65
TCESD #6	*$123.61*	*72*
Allen	$121.18	85
Rowlett	$131.58	57
CCESD#3	*$140.00*	*30*
North Richland Hills	$140.91	66
Temple	$140.98	61
Bryan	$152.00	75
Victoria	$155.56	63
Grapevine	$170.59	51
New Braunfels	$190.91	55
Shawnee, KS	$108.58	60
Green Township, OH	$111.37	61
Casper, WY	$130.77	53
Waukesha, WI	$167.65	68
Austin	$218.72	748
Franklin, TN	$239.38	56

These comparisons have many obvious limitations. We could not compare the quantity or quality of services across these different departments—only the financial and human resources used to provide services. Nonetheless, it would appear that at least for these three ESDs, compared to municipal fire departments in similar high-growth areas, they they certainly cannot be characterized as "big spenders" in any way.

[26] These data were drawn from a national survey in 2008 by the International City Management Association. The costs for 2008 were then increased by 5% to provide figures for 2009.

VII. VIEWS ON CURRENT, FUTURE PROBLEMS AND POSSIBLE ALTERNATIVES

High Growth Districts--Current

Several themes emerged from the interviews about, and case studies of, high growth districts:

- These districts have substantial fiscal capacity based on their assessed valuations—they are not distressed areas;

- Each of the districts, with the exception of one, makes a high tax effort. Yet current finances have deteriorated from prior years. Depending on the particular ESD, finances are not only less than ideal but sometimes less than adequate;

- These districts have a backlog of unmet needs from prior growth, which they cannot resolve now because of limited finances;

- The current troubles of unmet needs and limited finances will NOT be fixed when growth begins again—these troubles are not temporary. The sales and use tax has helped to bridge their revenue/expenditure gaps in the past but two of the three districts have no opportunity to raise either their ad valorem or sales tax rates.

There are many indications that current finances for high growth districts have deteriorated:

- Districts have transferred funds from their reserves for the last two years because general fund expenditures cannot be met with incoming annual revenues;

- Districts have uniformly reduced maintenance expenditures and deferred or postponed entirely new equipment purchases and fire station construction;

- Districts have altered the type of purchases and method of financing from cash, pay-as-you-go to lease/purchase, which is more expensive over the purchasing cycle; and

- Districts have had more tax rate increases and elections.

Perhaps the best way of characterizing the current financial conditions is a comment from one financial officer:

> *"…The district can get along fine financially for probably another five years without having real fiscal stress, as long as the population understands the response times for many areas are not what they should be."*

Every high growth ESD has a variety of unmet needs which detracts from improved performances. One of the large ESDs provided numerous examples:

- "*Need two 2 more stations and 1 more firefighter on every shift—our stations are not properly staffed.*

- *We are two engines short and are unable to handle simultaneous calls--only one large structural fire at a time. If there is more than one large fire, the district will have to rely on its reciprocal arrangements, which means slower responses and more damage..*

- *We are unable to conduct routine-type inspections of commercial and residential buildings and our plan reviews have slowed. That could eventually hurt our ISO ratings. And we do not have the resources to perform public education/awareness campaigns that we should be doing.*

- *We can't improve our training situation because we have no funds to purchase land.*

- *The revenue condition has placed us in a purely reactive, rather than a planning mode.*"

Another cited its unmet needs:

- *"While the number of stations has increased, the number of firefighters could not be increased because of the budget situation. So we reduced our staff per shift from 4 to 3.*

- *There were no salary increases this year.*

- *We have cut back on non-personnel expenditures to increase our training.*

- *There is a definite need for one new station. We estimate that will cost $2 million (to be serviced over 20 years), new equipment for that station ($1 million to be serviced over 10 years) and annual operational costs for that station of $1 million per year. We do not have the money."*

And senior officials at the third district:

- *"We are postponing facility maintenance and renovations. A couple stations do not have sprinkler systems, which needs to be changed because crews can be called when they have the stove on—two or three stations each year in the US burn because crews leave so quickly and forget.*

- *Call volumes have gone up, and we have an imbalance currently in the call volumes for our four stations. ….The commissioners believe there should be a [new] "fill-in" to find relief for station 2 personnel."*

- *The district is approximately 80 square miles and is densely settled in certain places and sparsely settled elsewhere….. Consequently some parts of the district, those which are*

less densely settled, have subpar response times. The District is examining a variety of options, besides the normal one of adding a new station, to meet these needs. Resources are unavailable to meet the needs of the less densely populated areas.

High Growth Districts In The Next Several Years

The current imbalance of revenues and unmet needs are not temporary or self-fixing. Even if general economic conditions pick up steam, the situations will not resolve themselves. In fact, the near future may become worse for several reasons. First, one knowledgeable individual about many Harris County ESDs is concerned about districts being unable to replenish funds they have withdrawn from their contingency funds to meet current budget requirements. To provide essential emergency services and to protect the public, these ESDs have been forced to reduce their contingency and "rainy day" funds to the point where they have less cushion than in the past. Ironically, their past, prudent fiscal management has created a more precarious financial situation because they chose not to increase revenues in the past.

Second, some ESDs will have equal or greater needs in the next several years, without the ability to finance them as they have in the past. Bonding capability is not as available to ESDs as in the past. Also, for ESDs which primarily provide EMS, there is the potential for reduced reimbursement under the national health care law enacted in 2010.

Third, ESDs in high-growth areas will face increased service demands when new developments, now postponed, are started. In these ESDs, the new population will be expecting services in the form of new stations and personnel. No one indicated that any ESD in a high-growth area has excess capacity or the ability to provide these services BEFORE substantial revenues from these developments are received.[27]

Fourth, ESDs in high-growth areas still will be faced with the prospect that some development(s) may be annexed, which would deprive them of the revenues. (Annexation is a major fear of some high growth districts and is addressed more fully later in this chapter.) The chances of annexation, in fact, are likely to increase when economic conditions improve.

[27] One large ESD plans for an 18 month lag between providing services to new developments and receiving funding.

Fifth, more ESDs are at their maximum ad valorem rates or sales tax rates than previously. Whereas in the past, these ESDs in high growth areas could increase revenues to provide services, now they are limited to whatever expansion occurs in property rate appraisal values and sales tax generation. These ESDs, in effect, are frozen with unmet needs and no real prospect of securing additional revenues to reduce unmet needs or enhance vital citizen services. That is a chilling outlook for an essential public function.

Sixth, there are fundamental staffing issues. One is that volunteers no longer have a significant role in the staffing of fast-growing districts. A second is that younger firefighters, who frequently do not live within their ESD, are more susceptible to the attraction of higher salaries at a larger municipal fire department.[28]

Finally, these three districts are among the statewide ESD leaders as illustrated by their current and prior positions in the statewide association. Further, they are in the forefront among ESDs in fire fighter professionalism, performance evaluation and financial management, governance training/orientation, and public outreach and education. If these types of "leadership districts" are facing major issues, then other ESDs will soon be facing similar dilemmas.

Statewide Fiscal and Service Delivery Factors Affecting ESDs

Individuals knowledgeable about ESDs statewide or in major regions were asked about the major problems, if any, which ESDs are facing.[29] As can be expected, different individuals had somewhat different perspectives, particularly about regional issues, although several common issues emerged.

First, appraisal values have declined nearly everywhere, putting ESDs in the same situation as other governments to do at least as much, if not more, with fewer resources. Foreclosures have added to the problem.

[28] Older firefighters are less frequently enticed by higher salaries for a variety of reasons, including non-portability of pension benefits.

[29] These individuals were legal experts, noted researchers, and practitioners with extensive ESD experience.

Second, citizens have not altered their fundamental expectation that they should receive a response from fire and EMS first responders that rivals the one they would receive in a city, despite living in a suburban-rural environment. Nor have citizens recognized that revenue limitations for fire and EMS first responders will affect the quantity and quality of fire and EMS services they receive.

Third, demand for fire and EMS is not fundamentally dependent on economic conditions; if anything, demand for these services expands at precisely the time when revenues are less available. Some individuals without health insurance tend to utilize EMS for care they cannot receive elsewhere.

Fourth, municipal annexations of prime developments, both commercial and residential, have reduced revenues for some ESDs. For other ESDs, they believe it is merely a matter of time until the annexations occur and deprive them of revenues for areas which they have been servicing. As one observer noted:

> "*Annexation creates a "leak in the boat" for ESDs by removing revenue, complicating their planning, and in some counties, creating a patchwork quilt of ESDs in which some districts can no longer provide service because they have been superseded by the local municipal fire department*."

Fifth, there is such diversity among ESDs within a region as well as across the State of Texas, that financial constraints and service delivery problems are hard to discern. Many smaller ESDs statewide are in fact doing just fine—they have sufficient revenues and no significant service delivery deficiencies.[30] On the other end of the spectrum, some large ESDs have millions in reserve and contingency funds and have lower tax rates than the maximum allowable caps. For these reasons, there does not appear to be a crisis per se, even though there are pockets of struggling ESDs, a larger number with less than optimal service delivery currently, and a larger

[30] Some rural ESDs which are growing, however, do have issues, according to one lawyer with multiple ESD clients. He says they are struggling with the transition to professional staff from volunteer staff. Another group of ESDs have paid staff but inadequate management or oversight. These ESDs tend to spend less than needed on organizational functions such as accountants, auditing, and architects. And their management systems and planning are shortchanged.

number who may be in difficult situations in the next two to four years. One individual with extensive knowledge about ESDs in Harris and Fort Bend Counties said:

> "*Most ESDs are ok because of buoyant increases in past valuations and prudent fiscal husbanding of resources. But many now are beginning to consider options such as not building a new station, delaying fire truck purchases, and postponing renovations. Personnel will be the last to feel the negative effects.*"

Finally, there are issues in some metropolitan areas with the sheer number of ESDs—there are too many districts, which has led to inefficiencies. In place of the current array of ESDs, a smaller number of "Super ESDs" would be a better option.[31]

Possible Financial Alternatives

Deliberations occurred in the 81st Legislature about possible solutions for ESDs' financial problems. As a prelude to those deliberations, the working group of stakeholders for the Senate Committee on Intergovernmental Relations, in the interim report, recommended legislative review of the following options:

- Authorize an ESD to seek local voter approval to increase the current ad valorem tax cap from 10 cents per $100 valuation to 20 cents.
- Authorize an ESD, with local voter approval, to impose an additional 5 cents per $100 valuation for infrastructure or capital acquisitions.
- Authorize ESDs to impose an "Interim Emergency Service Protection Fee" on new construction. [32]

While no action was ultimately taken by the 81st Legislature, there was substantial support for the second item, 5 cents per $100 valuation for infrastructure or capital acquisitions. [33]

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[31] Other options would be some type of county-wide fire service, a new type of special district for fire services, or some type of merger or arrangement with the large city or municipal fire department.

[32] Senate Committee on Intergovernmental Relations, Interim Report to the 81st Legislature, page 59.

[33] This was noted in a telephone conversation with the executive director of SAFE-D. Other options were creation of a different type of emergency service district under the homeland security title and districts with two boards and overlapping boundaries.

As noted previously at least one-third of all ESDs have ad valorem rates above 7 cents, and nearly all of the ESDs in high growth areas have both ad valorem rates above 7 cents and sales taxes—most, although not all, are at their maximum on both. Without having recourse to additional property or sales taxes, these ESDs must look at alternatives within their purview. Categorically, those alternatives cannot resolve their current financial and service issues.

ESDs may be able to generate incremental revenues from fees (inspections/permits/fines), surplus asset sales, donations, and grants, although the potential is insignificant compared to their total budgets and needs for revenues. Most fees amount to less than 1% of budgets, as do donations. Grants are highly competitive, limited to priorities of external funders, and likely to be less common in the future. Increased use of volunteers, already at reasonable levels for a number of the ESDs, may help somewhat but brings various problems and is not totally without costs.[34] In short, these alternatives might provide limited funding to supplement and enhance normal services, but they are insufficient to close funding gaps in any meaningful way.[35]

Another alternative which might have potential is negotiation or renegotiation of major contracts for EMS. However, it is unclear if this is an issue for many ESDs or only those in certain metropolitan areas of the state. And each case would need to be examined in great detail to determine its potential for revenue increases.

Adoption of best practices from other jurisdictions sometimes can prove beneficial. In this instance unfortunately, there are no financial solutions elsewhere. SAFE-D compiled information about other states' funding limits on emergency and fire districts. There is no clear pattern about the funding limitations as some are more restrictive than in Texas and others have higher limits.

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[34] Two of the three case studies have shown that they already use volunteers, one for code enforcement support and the other to fill air bottles and lights. The first district also is trying to develop a fire corps program that will consist of 14 to 15 volunteers. No high growth ESD will be able to increase volunteers by a substantial number, however, as the pool of candidates is primarily limited to retirees.

[35] A greatly increased fee for ambulance services would have some potential but it extracts revenues from citizens who have suffered and who may be uninsured. Another possibility would be for ESDs to start charging an additional fee for fire services, similar to what some Texas and California jurisdictions do for HazMat and car crash clean-ups. That, however, raises issues about what current taxes support and about the financing of an essential public service.

For example, Kentucky allows 20 cents per $100 valuation, while Missouri allows 30 cents for ambulance service. [36] Besides the lack of a clear pattern, there are questions regarding the functions of other states' districts and how similar they are to Texas Emergency Service Districts.

Perhaps the best potential solution under the current circumstances is overlapping districts. In 2001 the 77th Legislature passed into law H.B. 2746 by Rep. Bill Carter (R), Chair of the House Committee on Urban Affairs and Senate sponsor, Sen. Frank Madla (D), Chair of the Senate Committee on Intergovernmental Relations. This bill, a product of an interim study by the House Committee on Urban Affairs, was passed by both houses without dissenting votes.[37] It was signed into law by Governor Rick Perry on June 16, 2001.

This legislation was passed specifically to provide additional revenue opportunities with local option elections. It allows for greater flexibility in structuring districts to provide non-duplicating services such as fire and emergency medical service. Under the provisions of this legislation an overlapping district may be created by petition to Commissioner's Court and an election within the proposed overlapping district, to create a new emergency services district, provided that the services of the overlapping district do not duplicate the existing emergency services district. However a quirk in the law provides that in order to not duplicate services the existing ESD would need to cease providing temporarily the type of service proposed for the overlapping district.[38]

Clearly a cessation of providing fire or emergency medical services to the public on the date of the creation of the district (the date of the election creating the district) is not a workable solution. Nor is cessation of emergency services in the best interests of the public. Far better would be a solution to provide that the existing emergency services district board of commissioners would adopt a resolution on the services that they would provide and the overlapping district would provide, should the voters approve the election creating the district.

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[36] Information provided by the executive director of SAFE-D in personal correspondence.
[37] House Journal, April 24, 2001, page 1559; Senate Journal May 17, 2001, page 2218
[38] Opinions were prepared by The Honorable Thomas R. Phillips, Attorney at Law, Partner, Baker and Botts, for Travis County Emergency Services District #6, July 2010.

Possible Non-Financial Alternatives

In difficult economic conditions, there is always an increased focus on productivity improvements for government agencies. Productivity can mean any number of things, including providing the same amount and quality of services with fewer resources, providing fewer or lower quality services with fewer resources, or providing more and better services with the same resources. Most high growth ESDs have to focus on the last, providing more and better services with the same resources, as their workloads are either constant or greater.

Small operational improvements always will be possible but such improvements will not come close to solving the current problems of ESDs with growing populations. One possibility is to tackle several major problems at once. If there are too many ESDs, and more precisely, too many ESDs which have serious issues of service provision or professionalism, perhaps larger and more professional ESDs should subsume the smaller ESDs or provide services through some type of interlocal agreement, contractual arrangement, or consolidation. If this approach worked, services presumably would be improved, the larger ESDs would have more revenue, and costs might be reduced.

This approach, increased use of interlocal agreements or consolidation of ESDs, might be an alternative for the situation in Travis County where Emergency Service District #4 now exists as four separate, non-adjacent areas because of limited-purpose annexation by the City of Austin. This approach also might prove beneficial in Harris County, where there are also examples of ESDs with, for want of a better term, misaligned boundaries. In the past, some ESD boundaries were established when there were no developments anywhere close to housing. Now, instead of vacant fields, there are houses straddling those boundaries. Some combination of boundary changes, cooperation, interlocal agreements or consolidations would seem obvious candidates to improve services.

Yet there are already examples of what might be termed “partial consolidations” in which there are overlapping boundaries with all service provision by one of the ESDs. The Comal County case study is perhaps the most notable example. As described in the case study, however, having two boards can bring unnecessary conflict, not to mention unnecessary expenses and confusion

for citizens about whom is in charge. Any "partial consolidation" is likely to have these problems and possibly turf and personnel issues. This may be one of the key reasons that the House Select Committee on Special Purpose Districts, chaired by Rep. Harvey Hildebran, recommended the following in its report to the 82nd Legislature, 2011:

> *3.) The committee proposes that emergency service districts provide for agreed consolidation of such districts under a single board resulting in a more efficient and economical delivery of services to residents of a consolidated district.*[39]

While the potential benefits of cooperation and consolidation may be substantial, it is important to remember that these benefits are not guaranteed in any way—they are **potential** benefits. Moreover, there will not be a significant increase in the number of consolidations anytime soon. As noted earlier, consolidations under existing statutes are hampered by serious legal as well as administrative barriers.

Perhaps the biggest obstacle, however, is the provision which requires the tax rate after consolidation to be no higher than the LOWEST rate of the ESDs being consolidated. If this were a business merger, this would be termed a type of "poison pill" which is implemented explicitly to fend off possible suitors and prevent a merger, or in this instance, a consolidation. One of the two Travis County ESDs profiled has had discussions with two other ESDs about consolidation, and this poison pill arrangement was a major problem.

Could consolidations prove useful? Probably but it is not a certainty. The theory that consolidation will improve performances is just that, a theory which needs to be assessed in practice. In government as in business, there are many philosophies about the critical elements for highly efficient and effective (productive) organizations. There is no single conclusive answer, and there are many variables unique to each situation.[40] That is why the pendulum swings back and forth – sometimes large organizations are assumed to be the most productive and sometimes the bureaucracy within large organizations (either governmental or private sector)

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[39] House Select Committee on Special Purpose Districts, Texas House of Representatives, Interim Report 2010.
[40] One knowledgeable individual believes that a common technology platform greatly facilitates and may be necessary for consolidation, especially when multiple ESDs are involved.

is viewed as a major impediment, and large organizations are separated into smaller ones to improve performances.

Today, it appears that there are too many ESDs in certain regions and consolidations in general would prove beneficial both for service improvements and administrative economies. Current statutory barriers preclude any major wave of consolidations in practice, however.[41] Unless the current statutes are amended or replaced, this approach (an alternative to increased tax revenues by raising the 10 cent valuation cap) cannot be tried.

[41] Some consolidations will occur if county commissioners appoint board members and instruct them to examine consolidation alternatives. That would be a slow process and unlikely to resolve any of the current problems for ESDs in high-growth areas.

VIII. CONCLUSIONS AND RECOMMENDATIONS

Key Findings

Fire and EMS are essential public services. And fire services are one of the most respected governmental services in all jurisdictions. Unlike some governmental outputs which are discretionary, or whose level can be increased or decreased as resources are available, fire and EMS services cannot be diminished or increased easily—the level and quality of these services must be provided in all economic conditions. And as we have seen, the fire and EMS workload does not decrease during contracting economies. In fact, there is evidence that the use of emergency medical services during hard economic times increases because many people lose their insurance or jobs or both and cannot pay for needed medical services.

Quantitative and qualitative data from tax rates, several case studies, and interviews provide a pattern that some Texas ESDs are facing financial constraints in protecting the health and safety of Texas residents, small businesses, and commercial establishments. The situation is not confined to ESDs in high growth areas, although this group has a disproportionate share which are at their maximum ad valorem limit and/or unable to raise funds from sales taxes.

No large or medium-sized ESD in this sub-category is in dire straits currently that we know of, but there are at least two important reasons for serious concern. First, there are sufficient numbers of ESDs in different counties to suggest that the mostly localized problems now, will spread to other ESDs and regions in the next two to four years. Second, the current constraints will become worse unless economic conditions improve and even if that occurs, ESDs in high growth areas are unlikely to have sufficient resources to meet their unmet service needs. As seen from the case studies, there is a backlog of serious gaps in services which cannot be funded even if revenues begin to increase again at a rate of 5-7% per year.

Recommendations

To alleviate the existing strains on some ESDs, policymakers should give serious consideration to a series of steps that will enable ESDs to operate more economically and efficiently and

provide a level of service that the public wants. Clarifying the process for creating overlapping ESDs that provide non-duplicative services, subject to voter approval, would be beneficial and fair to high growth districts such as Travis County ESD #6. Also, permitting ESD commissioners to serve on the board of an overlapping ESD without compensation would provide better coordination and efficiency to deliver emergency services.[42] And if statewide application of these concepts is not possible perhaps a pilot test could be permitted which would test these concepts for one or two metro areas with the most need. A pilot project could validate the efficacy of consolidating ESDs, creating overlapping districts in some areas and providing an increased level of service and lower response times. Voluntary consolidations which promise more efficient operations should be allowed and encouraged wholeheartedly.

As noted earlier in this report, when the Texas Legislature authorized counties to create Emergency Services Districts with voter approval, these ESDs were created in the Texas Constitution, Sec. III, Article 48 –e. What prompted the legislature to embed in the Texas Constitution the authority for funding ESDs is unknown. However, having to ask the entire population of the State of Texas to vote on this issue seems a less than satisfactory solution. Most residents in Texas live in areas which have their own professional fire departments and will be uninformed and relatively unconcerned with the needs in the suburban and unincorporated areas served by the ESDs. In future sessions, the Texas Legislature should examine the issue of removing the authority for ESDs in Sec. III, Article 48 -e and placing it in Chapter 775 of the Health and Safety Code. This would allow decisions to be altered by the legislature itself and by the members whose populations are directly affected, rather than by large populations in areas unserved by ESDs.

The Opportunity for Voters to Decide

One knowledgeable observer believes that ESDs statewide succeed in more than 60% of their elections. (The cases described earlier have almost a 100% success record.) Those that succeed are straightforward with their citizens. They provide information to the voters about their

[42] While we did not have time to evaluate the need for board member training, some knowledgeable individuals believe there is a need for mandatory training to educate board members.

district's current situation in terms of quality and quantity of services, what needs to be improved, what additional monies would be raised and what they would be used for, and how performance and services would improve.[43] Two other knowledgeable individuals asserted similar points:

> *"We used fact-based information which involved months of meetings with local leaders and numerous citizens' meetings. We said: (1) here's what the national standards are; (2) here's what we think is appropriate for this community; (3) here's what our performance is now; (4) here's how the performance will be if these changes are made; (5) here's the estimated cost of these changes."*
>
> *"The only way to succeed and make a convincing case is to be honest and accurate with the data."*

According to knowledgeable individuals, the current statutes effectively foreclose operational consolidations, which may lead to improved efficiencies, services, and performances. Also, there is unpredictability in the timing municipal annexations, which may affect an ESD's current revenues. And ESDs, as all governments in Texas, are subject to the unpredictability of their local economies in the next two years. All of these reasons suggest that the above proposed changes may prove beneficial for those ESDs who are currently in difficult situations.

Delaying for another two years to effect statutory changes poses a risk and adds no potential benefits. ESDs, through their boards appointed by elected local officials, should be given the opportunity to go to their voters in the next two years, should they decide that conditions require such action. ESD board members are taxpayers and are quite aware of voters' skepticism in general about government expenditures. And all agree that fire and EMS services must be scrutinized, held to strict standards, streamlined, and be made more productive. Changing the current laws to provide ESDs with more fiscal flexibility would provide an opportunity, and only an opportunity, to convince voters, the ultimate decision-makers, that their services and taxes are properly balanced.

---

[43] In the authors' views, more ESDs should follow the lead of the Comal County ESD #3 in communicating regularly with their citizens. That ESD sends an annual newsletter (18,000 copies) to inform residents about recent events, current operations, and future plans.

APPENDICES

Bibliography/References

Interview Questions—Districts

Interview Questions—Knowledgeable Individuals

Statistical Information on Municipal Fire Departments

Bibliography/References

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ESD Interview Questions--Districts

General and Major Budget

Has the economic downturn affected your district?

If so, to what degree?

Have you had to impose budget cuts?

Have you had to take any interim budget reductions, i.e, not filling vacant positions?

Have you had to postpone equipment purchases as a result of the economic downturn?

Do you need to replace some aging equipment?

What is the average age of your vehicle inventory?

What are the top factors affecting the financial condition of your district?
(1) employee health benefits—
(2) public safety needs
(3) capital spending
(4) other

Are there major construction/other development projects planned in your district that will affect maintaining the current service level?

Have you had to use any of your reserve funds?

Has your district received any significant grants or gifts?
Do you anticipate receiving any major grants or gifts in the next year?

What are the district's projected revenue trends?
Property taxes
Sales taxes
Other

What percentage of budget is spent on administration?

Does the district plan to issue any general obligation bonds?

Have you suffered any significant risk losses in the last five years?

What is the 5-year trend for appraised values?

Fees:

Do you monitor charges on a year-to-year basis to determine how often charges should change?

What are your top service billings for your district? What are the amounts and budget percentages of these billings?

Are your fees-for-service self-sustaining?

Operations

Do you plan on building any new facilities?

How do you integrate volunteers with your career fire personnel?

Do you have any extraordinary barriers/characteristics that affect your response rate?

Have you established cost benchmarks for complying with operational objectives?

Have any public service functions shifted to your district as a result of staff shortages in other public safety agencies in the area?

Future

Would a potential consolidation make delivery of services more effective and efficient?

What other actions, either financial or non-financial, are you examining as potential productivity improvements or enhancements?

Other Issues

Does your district experience periods during the year where your population peaks? What are the factors/causes of these latter peaks?

Do your district commissioners receive initial and periodic training? If so who trains them?

Do you use performance analysis in your budget process?

Interview Questions--Knowledgeable Individuals

What are the biggest concerns/problems you see for ESDs now and in the next two years?

In general how are the ESDs in {area of state} doing financially?

Are there categories/sub-categories that are doing less well?

Are there any medium/large ESDs that are in dire situations?

Any of these at their taxing limits?

What would indicate either poor performance because of severe revenue constraints or be an indicator of organizational distress/severe fiscal constraints for an ESD?

What is the financial outlook for most ESDs {in area of state} moving forward in the next two years? Will the situation improve? Remain the same? Or worsen?

What should be done, if anything, to improve the performance of ESDs AND/OR lessen the financial constraints on these entities in coming years?

Will consolidations prove useful?

What are the pros and cons of using improvements in ISO ratings for educating the public and justifying part of the new expenditures for improving response time performance?

Are there legislative remedies or are the problems/solutions mostly in the hands of these organizations (ESDs)?

Other possible solutions?

Statistical Information on Municipal Fire Departments

A series of basic statistical tests were performed. The first test was a correlation matrix for all 15 municipal fire departments with the following data elements:

Population
Budget
Employees
Stations
Area
ISO rating
EMS/No Ems

As would be expected, there is a high association (0.81) between a municipal fire department's annual budget and the number of its employees. (Table A-1-below.) That is a trivial finding. The highest association (0.87) however, is between a department's area (square miles) and the number of stations.

TABLE A-1- CORRELATION MATRIX OF KEY DATA ELEMENTS FOR 15 MUNICIPAL FIRE DEPARTMENTS IN TEXAS, 2009

	Population	Annual Budget	# of Fire (civil service employees)	# of stations	Sq. Miles	ISO Rating(s)	EMS Services Yes/No
	Column 1	*Column 2*	*Column 3*	*Column 4*	*Column 5*	*Column 6*	*Column 7*
Population	1						
Budget	0.14	1.00					
Employees	-0.09	**0.81**	1.00				
Stations	-0.24	0.22	0.59	1.00			
Area	-0.05	0.16	0.50	**0.87**	1.00		
ISO rating	0.03	0.16	0.41	0.45	0.44	1.00	
EMS/No Ems	0.13	0.31	0.29	0.30	0.04	0.15	1

A second correlation matrix was developed solely for the high-growth municipalities as shown in Table A-2. There is an extremely strong association once again between the total budget and number of employees: 0.93. For these high growth cities, the association between a department's

area (square miles) and the number of stations is still strong (0.60), but less so than in the previous test. Most other associations are relatively weak.

TABLE A-2- CORRELATION MATRIX OF KEY DATA ELEMENTS FOR 9 MUNICIPAL FIRE DEPARTMENTS IN HIGH GROWTH TEXAS CITIES, 2009

	Pop. (000)	Annual Budget (Mil)	# of Fire (civil service employees)	# of stations	Sq. Miles	ISO Rating(s)	EMS Services Yes/No
	Column 1	*Column 2*	*Column 3*	*Column 4*	*Column 5*	*Column 6*	*Column 7*
Population	1.00						
Budget	0.09	1.00					
Employees	-0.14	**0.93**	1.00				
Stations	-0.40	0.28	0.23	1.00			
Area	-0.10	0.29	0.11	**0.60**	1.00		
ISO	0.28	-0.01	-0.23	0.00	0.24	1.00	
EMS/No Ems	0.30	0.26	0.17	0.27	-0.27	0.00	1.00

Several multiple regressions were performed. For the most part, because of the weak correlations shown above in both tables, and because of the small number of municipalities, the majority of these tests did not show any statistically significant relationships. Several did, and the most interesting one mirrors the finding above in the correlation matrix. If one attempts to predict the number of fire stations for high growth municipal fire departments, the best predictor is the area of the departments—larger areas will require more stations, independent of population size or any of the other data elements shown immediately above.

TEXAS INSURANCE ADJUSTMENT vs. PPC CHANGE

COMMERCIAL BUILDINGS
(Without Sprinkler System)

		NEW FIRE DEPARTMENT PUBLIC PROTECTION CLASSIFICATION (PPC)									
OLD		1	2	3	4	5	6	7	8	9	10
PPC	FACTOR	0.399	0.409	0.418	0.462	0.481	0.495	0.577	0.630	0.673	1.000
1	0.399	0.0%	2.5%	4.8%	15.8%	20.6%	24.1%	44.6%	57.9%	68.7%	150.6%
2	0.409	-2.4%	0.0%	2.2%	13.0%	17.6%	21.0%	41.1%	54.0%	64.5%	144.5%
3	0.418	-4.5%	-2.2%	0.0%	10.5%	15.1%	18.4%	38.0%	50.7%	61.0%	139.2%
4	0.462	-13.6%	-11.5%	-9.5%	0.0%	4.1%	7.1%	24.9%	36.4%	45.7%	116.5%
5	0.481	-17.0%	-15.0%	-13.1%	-4.0%	0.0%	2.9%	20.0%	31.0%	39.9%	107.9%
6	0.495	-19.4%	-17.4%	-15.6%	-6.7%	-2.8%	0.0%	16.6%	27.3%	36.0%	102.0%
7	0.577	-30.8%	-29.1%	-27.6%	-19.9%	-16.6%	-14.2%	0.0%	9.2%	16.6%	73.3%
8	0.630	-36.7%	-35.1%	-33.7%	-26.7%	-23.7%	-21.4%	-8.4%	0.0%	6.8%	58.7%
9	0.673	-40.7%	-39.2%	-37.9%	-31.4%	-28.5%	-26.4%	-14.3%	-6.4%	0.0%	48.6%
10	1.000	-60.1%	-59.1%	-58.2%	-53.8%	-51.9%	-50.5%	-42.3%	-37.0%	-32.7%	0.0%

RESIDENTIAL
(BRICK/MASONARY VENEER CONSTRUCTION)

(See:

		NEW FIRE DEPARTMENT PUBLIC PROTECTION CLASSIFICATION (PPC)										
OLD		1	2	3	4	5	6	7	8	8B	9	10
PPC	FACTOR	0.90	0.90	0.98	1.00	1.05	1.10	1.15	1.20	1.22	1.23	1.25
1	0.90	0.0%	0.0%	8.9%	11.1%	16.7%	22.2%	27.8%	33.3%	35.6%	36.7%	38.9%
2	0.90	0.0%	0.0%	8.9%	11.1%	16.7%	22.2%	27.8%	33.3%	35.6%	36.7%	38.9%
3	0.98	-8.2%	-8.2%	0.0%	2.0%	7.1%	12.2%	17.3%	22.4%	24.5%	25.5%	27.6%
4	1.00	-10.0%	-10.0%	-2.0%	0.0%	5.0%	10.0%	15.0%	20.0%	22.0%	23.0%	25.0%
5	1.05	-14.3%	-14.3%	-6.7%	-4.8%	0.0%	4.8%	9.5%	14.3%	16.2%	17.1%	19.0%
6	1.10	-18.2%	-18.2%	-10.9%	-9.1%	-4.5%	0.0%	4.5%	9.1%	10.9%	11.8%	13.6%
7	1.15	-21.7%	-21.7%	-14.8%	-13.0%	-8.7%	-4.3%	0.0%	4.3%	6.1%	7.0%	8.7%
8	1.20	-25.0%	-25.0%	-18.3%	-16.7%	-12.5%	-8.3%	-4.2%	0.0%	1.7%	2.5%	4.2%
8B	1.22	-26.2%	-26.2%	-19.7%	-18.0%	-13.9%	-9.8%	-5.7%	-1.6%	0.0%	0.8%	2.5%
9	1.23	-26.8%	-26.8%	-20.3%	-18.7%	-14.6%	-10.6%	-6.5%	-2.4%	-0.8%	0.0%	1.6%
10	1.25	-28.0%	-28.0%	-21.6%	-20.0%	-16.0%	-12.0%	-8.0%	-4.0%	-2.4%	-1.6%	0.0%

Source: Texas Department of Insurance

Above percentages relate to potential insurance premium (reductions) or increases if the PPC changes for a Community (Fire Dept.)
The the actual changes in a policy premium would depend on the insurance company and other endorsements or factors.

MEETING DATE: April 21, 2016

AGENDA ITEM: Receive and discuss monthly update on Water Treatment Plant #3 by Shay Ralls Roalson, PE, HDR and Gary Graham, PE, Public Works Director.

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____, Tidwell_____; R. Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____

MEETING DATE: April 21, 2016

AGENDA ITEM: **CONSENT AGENDA**

All matters listed under Consent Agenda, are to be considered routine by the City Council and will be enacted by one motion. There will not be separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

Comments:

Approval of the following minutes:

March 3, 2016 Special called meeting and

March 17, 2016 Regular meeting

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____; Tidwell _____; R. Smith _____;

Mitchell_____; S. Smith_____; Cox _____

Motion Carried: Yes_____; No _____

OFFICIAL MINUTES OF THE CITY COUNCIL
LAGO VISTA, TEXAS
MARCH 3, 2016

BE IT REMEMBERED that on the 3rd day of March, A.D., 2016, the City Council held a Special Called Meeting at 6:30 p.m. at City Hall, 5803 Thunderbird, in said City, there being present and acting the following:

CALL TO ORDER, CALL OF ROLL and PLEDGE OF ALLEGIENCE

Dale Mitchell	Mayor	Melissa Byrne Vossmer	City Manager
Ron Smith	Mayor Pro Tem	Danny Smith	Police Chief
Rich Raley	Council Member	David Harrell	Development Services Director
Ed Tidwell	Council Member	Sandra Barton	City Secretary
Stephanie Smith	Council Member	Starr Lockwood	Finance Director
Rodney Cox	Council Member	Barbara Boulware-Wells	City Attorney
Jason Shoumaker	Council Member (left meeting at 7:02 p.m.)		

Mayor Dale Mitchell called the Regular Meeting to order and recognized that all Council Members were present. Also, present in the audience; Jan Steele, Librarian and Chip Hamilton, Interim Golf Manager.

The numbering below tracks that of the agenda, whereas the actual order of consideration may have varied.

PUBLIC COMMENTS

Gary Zaleski, 21455 Lake Front Drive, Lago Vista, recommended to the Council to pass an ordinance or policy to have an armed officer at all Open Meetings.

Michael Panter, 20722 Camel Back St., Lago Vista appeared to ask for an owner/builder permit to do the plumbing, mechanical and electrical work on building projects.

PRESENTATIONS

1. Proclamation declaring the month of March, 2016, as National Eye Donor Month.
   Mayor Mitchell read the Proclamation aloud and asked Mike Beal, Director of the Lone Star Lions Eye Bank to come forward and accept the Proclamation and also spoke briefly on how to become an eye donor.

   Following a discussion by Council and Staff, Mayor Pro Tem Ron Smith made a motion to table agenda items 5, 6, 7, 8, 9, 13.2 and 13.3 until a date to be determined, in lieu of the safety and comfort of those attending as everyone was unable to fit into the Council Chambers. This item was seconded by Ed Tidwell. Voting in favor: Raley, Tidwell, Ron Smith, Mitchell, Stephanie Smith and Rodney Cox. Voting in opposition; Shoumaker. Motion passed.

DRAFT

2. Presentation from Sam Sargent, CAPMetro.

   Sam Sargent with CapMetro who presented an oral presentation and address any questions from Council.

3. LCRA Regional Water update.

   Mayor Pro Tem Smith presented the Regional Water update to Council, Staff and Citizens.

4. Presentation and discussion of Financing for Capital Improvements Program.

   Tom Lawrence, City's Financial Advisor appeared and presented and oral overview of the City's debt service and addressed questions from Council.
   This item will be placed on the March 17, 2016 Council agenda to authorize a notice of intent.

WORK SESSION

5. Discussion with the Golf Course Advisory Committee Concerning Operations and Future of City of Lago Vista Golf Courses.

   This item was tabled to a time to be determined.

6. Discussion and Possible Action Concerning Operations of the Lago Vista Golf Course Restaurant.

   This item was tabled to a time to be determined.

7. Discussion and possible action concerning Ordinance No. 2016-03-03-01; An Ordinance a Budget Amendment/Golf Course Transfer from Utility Fund.

   This item was tabled to a time to be determined.

8. Discussion and Possible Action on Making a Modification to the Utility Bill to reflect Funding in the Utility Fund in Support of the Golf Courses.

   This item was tabled to a time to be determined.

9. Discussion and Possible Action Concerning a Proposed Memorandum of Understanding with Jim Otwell for Highland Lakes Golf Course and Restaurant / Hotel & Conference Center.

   This item was tabled to a time to be determined.

10. First Council work session on development of the FY16/17 Budget.

    Council and Staff discussed various goals and projects to be considered in the preparation of the FY 16/17 Budget.

DRAFT

11. Discussion and guidance in possible modification or replacement of current Noise Ordinance.

Chief Smith provided a brief overview and discussed incidents where a modification would enable officers to take action on noise complaints. The Council and Staff discussed. Councilman Rodney Cox requested the City Manager and Police Chief work on an Ordinance to bring back to Council at the next meeting to take a vote on with the recommendations.

FUTURE MEETINGS

12. Consider schedule and items for future Council meetings.

Items that were tabled will be tentatively rescheduled for March 24, 2016.
Ed Tidwell requested the topic that Michael Panter brought up for the April 7, 2016 meeting.

EXECUTIVE SESSION

13. At 8:44 p.m. the Council convened into Executive Session pursuant to Sections 551.071 (advice of Legal Counsel) and 551.072 (Real Property), Texas Government Code and Section 1.05 Texas Disciplinary Rules of Professional Conduct regarding:

    1. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

    2. Consultation with legal counsel regarding past and future contracts with vendor for Lago Vista Golf Course restaurant.

    3. Consultation with legal counsel regarding Highland Lakes PDD, Highland Lakes Golf Course and possible issues and questions related to acquisition, sale or lease of property thereunder.

14. At 9:03 p.m. the Council reconvened from Executive Session into open session to take action as deemed appropriate in City Council's discretion regarding:

    1. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

       On a motion by Councilman Rodney Cox, seconded by Stephanie Smith, the Council voted unanimously to instruct the City Manager to move forward with negotiations on the purchase of real property as discussed in Executive Session.

    2. Consultation with legal counsel regarding past and future contracts with vendor for Lago Vista Golf Course restaurant.

       Item was tabled.

DRAFT

3. Consultation with legal counsel regarding Highland Lakes PDD, Highland Lakes Golf Course and possible issues and questions related to acquisition, sale or lease of property thereunder.

   Item was tabled.

ADJOURNMENT

Mayor Dale Mitchell adjourned the meeting at 9:04 p.m.

Respectfully submitted,

_____
Dale Mitchell, Mayor

ATTEST:

_____
Sandra Barton, City Secretary

On a motion by Council Member _____, seconded by Council Member _____ _____, the above and foregoing instrument was passed and approved this 21st day of April, 2016.

DRAFT

OFFICIAL MINUTES OF THE CITY COUNCIL
LAGO VISTA, TEXAS
MARCH 17, 2016

BE IT REMEMBERED that on the 17th day of March, A.D., 2016, the City Council held a Regular Meeting at 6:30 p.m. at City Hall, 5803 Thunderbird, in said City, there being present and acting the following:

CALL TO ORDER, CALL OF ROLL, INVOCATION AND PLEDGE OF ALLEGIANCE

Dale Mitchell	Mayor	Melissa Byrne Vossmer	City Manager
Ron Smith	Mayor Pro Tem	Danny Smith	Police Chief
Rich Raley	Council Member	David Harrell	Development Services Director
Stephanie Smith	Council Member	Sandra Barton	City Secretary
Rodney Cox	Council Member	Gary Graham	Public Works Director
Ed Tidwell	Council Member	Starr Lockwood	Finance Director
		Barbara Boulware-Wells	City Attorney

Mayor Dale Mitchell called the Regular Meeting to order and recognized that all Council Members were present except for Jason Shoumaker. Reverend Dale Chrisman, Trinity Anglican Church gave the Invocation and Mayor Mitchell led the Pledge of Allegiance.

The numbering below tracks that of the agenda, whereas the actual order of consideration may have varied.

PUBLIC COMMENTS

Reverend Dale Chrisman thanked the Mayor and Council for rescheduling the meeting that was tentatively set for March 24.
Mayor Mitchell stated that the meeting that was scheduled for March 24 has been reschedule for April 7 at K-Oaks at 6:30 p.m. Items on the agenda will include the tabled items from the March 3, Council meeting and a work session on the Comprehensive Plan.
Nathan Carson, appeared to speak concerning an amendment to the city ordinance to allow for parking of trailers and/or boats on unapproved surfaces.

PRESENTATIONS

1. Mayor Mitchell to honor The North Shore Heritage and Cultural Society.
   Mayor Mitchell presented a Certificate of Appreciation to the members of The North Shore Heritage and Cultural Society. Members of the Society spoke about some of the accomplishments of the society.

2. Report to the City Council on Alternatives for improving safety at the intersection of Dawn and Camille.
   Gary Graham, City Engineer provided and overview of the report containing four alternatives for improving safety at this intersection.
   Council and Staff discussed several different options such as rerouting boat traffic, flashing lights controlled by sensors, mirrors and signs.

DRAFT

Jerry and Susan Nelson Wisecott expressed their appreciation for the consideration being given to this intersection.
David Winn also suggested mirror and signs for this intersection.

3. Receive and discuss monthly update on Water Treatment Plant #3 by Gary Graham, PE, Public Works Director.

   Gary Graham, City Engineer provided the update for the Council and addressed questions from Council.

CONSENT AGENDA

All matters listed under Consent Agenda, are to be considered routine by the City Council and will be enacted by one motion. There will not be separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

4. Approval of the following minutes:
   February 4, 2016 Special called meeting and
   February 18, 2016 Regular meeting

   Councilwoman Stephanie Smith asked that the spelling of Michael's name be corrected in the February 4 minutes.
   Mayor Mitchell asked that the adjournment time in the February 18 meeting be corrected. It contained too many digits.
   On a motion from Councilman Rich Raley, seconded by Councilman Rodney Cox, the Council voted unanimously to approve the minutes from February 4 and February 18, 2016 with the requested corrections.

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

5. Discussion and Consideration of Resolution No. 16-1643; Appointments to the Veteran's Memorial Citizens Advisory Committee.
   The Council briefly discussed. On a motion by Councilman Ed Tidwell, seconded by Councilwoman Stephanie Smith, the Council voted unanimously to convene into Executive Session at this time to hear this item.

   The Council convened into Executive session at 7:18 p.m.
   The Council reconvened from Executive Session to take action on this item.

   On a motion by Councilman Ed Tidwell, seconded by Councilwoman Stephanie Smith, the Council voted unanimously to approve Resolution No. 16-1643 appointing Richard "Dick" Bohn, Michael Gray, Michael LaPlant, Michael Schneider, Jim Speckmann, Janet Sue Thompson and Jimmy Thornton to the Veteran's Memorial Citizens Advisory Committee.
   Councilman Rich Raley volunteered to be appointed the Council Liaison for the Committee.

6. Consideration of Resolution No. 16-1644, A Resolution by the City Council of the City of Lago Vista, Texas allowing the City Manager to sign a second Addendum to the MyPermitsNow Software permitting system (Software).

DRAFT

David Harrell provided a brief history of the Interlocal agreement with software system.
The Council briefly discussed.
On a motion by Councilman Rich Raley, seconded by Councilman Rodney Cox, the Council voted unanimously to approve Resolution No. 16-1644 as presented.

7. Discuss and Consider Directing Staff to Obtain Engineering, Equipment and Installation to Complete the Lago Vista Radio Project.

   Melissa Byrne Vossmer, City Manager provided the Council with a brief history and a brief overview of the proposed project. Staff recommends approval of advanced funding to get the project moving.
   On a motion by Councilman Ed Tidwell, seconded by Councilman Rich Raley, the Council voted 4-2 to direct Staff to obtain engineering equipment and installation to complete the Lago Vista Radio project. Motion passed.
   Voting in favor: Raley, Tidwell, Ron Smith and Mayor Mitchell.
   Voting in opposition: Stephanie Smith and Rodney Cox.

8. Consideration of Ordinance No. 16-03-17-01; An Ordinance of the City Council of the City of Lago Vista, Texas, amending Chapter 8: Offenses and Nuisances, Article 8.300, Noise, Section 8.306, maximum permissible sound levels prohibiting noises disturbing to reasonable persons; establishing penalties for violations; providing for open meetings, savings, severability and effective date clauses; and, providing for related matters.

   Chief Danny Smith gave the Council a brief overview and proposed amendment.
   On a motion by Councilman Rodney Cox, seconded by Councilman Rich Raley, the Council voted unanimously to approve Ordinance No. 16-03-17-01 as presented.

WORK SESSION

9. Report to the City Council on the 1st Quarter 2015/2016 CIP Project Progress and Status.

   Gary Graham, City Engineer presented a PowerPoint and an oral report to Council and addressed questions.
   The Council and Staff discussed. Councilman Cox asked for a report showing a complete breakdown showing how much money is needed and how much money can be diverted from other projects and how much money can we not divert out of this project to other projects.

10. Discussion regarding residential lighting and Dark Skies.

    David Harrell provided an oral overview of the model ordinance provided to Council.
    Council and Staff discussed. Council direction to David Harrell is to draw up a guide to the community and things that can be done to make the city more dark sky friendly, look at the commercial rules that we have.

11. Work session on the FY16/17 Proposed Budget.

    Ron Smith requested to include the Firewise program to include adjacent vacant properties.
    Ron Smith requested a Hazard Mitigation Plan.

DRAFT

12. Departmental Reports

A. Airport Report
B. Development Services
C. Financial Report
D. Golf Course Report
E. Library
F. Municipal Court
G. Police Department
H. Public Works Reports
   a. Street Department
   b. Utility Department (Water/Wastewater Services)
   c. Water Loss Report
   d. Water/Wastewater Treatment – Rodney Cox asked Gary to work on correcting some graphs in the Wastewater Treatment Flows (MGD) report. Gary explained that these graphs cannot be modified but will try to correct.
      Rodney Cox also requested again that the Wastewater Treatment Plant compliance report and the Water Loss Report be included in the monthly report.

13. Reports/Minutes from City Boards, Committees and Commissions

A. January 28, 2016 Planning and Zoning Commission DRAFT minutes
B. February 9, 2016 Golf Course Advisory Committee minutes
C. March 10, 2016 KLVB Bullet Report

Rodney Cox and Stephanie Smith requested more information regarding the Marketing Plan from the Golf Course Advisory Committee.
Jim Speckmann will provide a draft of the Marketing plan to Councilman Cox and Councilwoman Smith.

FUTURE MEETINGS

14. Consider schedule and items for future Council meetings.

Melissa Byrne Vossmer advised that the April 7 agenda will include a work session for the proposed Comprehensive Plan and the several golf related items.
Stephanie Smith asked if we could do a mailer to every household notifying them of the April 7 meeting.

EXECUTIVE SESSION

15. At 9:02 p.m. the Council convened into Executive Session pursuant to Sections 551.071 and 551.072, Texas Government Code and Section 1.05 Texas Disciplinary Rules of Professional Conduct regarding:

A. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

DRAFT

B. Consultation with legal counsel regarding contractual claims or possible claims or charges, contractual modifications, and questions related thereto.

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

16. At 10:08 p.m. the Council reconvened from Executive Session into open session to take action as deemed appropriate in City Council's discretion regarding:

A. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

No action taken

B. Consultation with legal counsel regarding contractual claims or possible claims or charges, contractual modifications, and questions related thereto.

No action taken

ADJOURNMENT

Mayor Dale Mitchell adjourned the meeting at 10:10 p.m.

Respectfully submitted,

_____

ATTEST: Dale Mitchell, Mayor

_____

Sandra Barton, City Secretary

On a motion by Council Member _____, seconded by Council Member _____, the above and foregoing instrument was passed and approved this 21st day of April, 2016.

DRAFT

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**Melissa Byrne Vossmer, City Manager**		
Subject:	**Discussion and Consideration of Resolution No. 16-1645 of the City Council of the City of Lago Vista, Texas Directing Publication of Notice of Intention to Issue Certificates of Obligation; Providing for a Public Hearing and Notice Thereof with Respect to the Issuance of Such Certificates of Obligation as Required by the City's Home Rule Charter; Providing an Effective Date; and Containing Other Matters Relating to the Subject.**		
Request:	**Business Item**	**Legal Document:**	**Resolution**

Legal Review: ☒

EXECUTIVE SUMMARY:

As part of the annual budget development and approval process, the City includes a 5-Year Capital Improvement Program (CIP). This program, broken down by year, includes projects and improvements prioritized as necessary and strategic. At the March 3, 2016 Council Meeting Tom Lawrence, Financial Advisor was present and went over the debt schedules and timeline. The item this evening is the Resolution necessary to start the funding program.

Attached is a copy of an updated spreadsheet of the approved FY15/16 Capital Improvement Program. This plan as approved, with all funding sources, totaled $2,171,000. At this time, it is recommended that Council approve a total of $1,730,000 to be funded through the sale of Certificates of Obligation (C of O's). This includes a base amount of $1,696,000 The spreadsheet shows this amount in the Recommended Certificate of Obligations Totals. It will also provide $30K for issuance costs for a total of $1,726,000.

The CIP has had a change since approved by the City Council. The original cost of the shade structure for the upper ballfields was included at $20K. Actual cost of the shade structure as already approved by the City Council at the February 4, 2016 meeting increased this cost by approximately $12K.

As seen on the attached, the original FY15/16 CIP included a total of $300K for cart path improvements and $50K for the necessary engineering. This was based on a bid taken by the City for these improvements in April, 2014. However, conditions change. Just recently, the City received a report that there are substantial structural issues at

the Lago Vista Clubhouse that need to be addressed. While the final report has not yet been received, early estimates we are getting indicate the necessary repairs could range from $30K to $50K for just the structural work. As such, it seems prudent to recommend a reduction in the funds for cart path replacement in order to address this safety and building integrity issue. In addition, work still needs to be done to the handicap ramp. To address these concerns and so many unknowns, it is recommended that funding for cart paths be reduced to $38K. In doing so, only a small section(s) will be completed but we will work to identify the highest priority area(s) for replacement. By doing so, the need to engineer the project is eliminated. It is also recommended that a new item be added to the current year CIP for Clubhouse improvements at $100K. No improvements will be done on the Clubhouse until a report and recommendations are presented to Council for approval.

Another change for Council consideration is the addition of a proposed $200K for the airport in anticipation of acquisition of land and facility improvements in the near future. While the Action Plan is not yet complete, the available property on the east side of the runway is very limited and Staff is working with TXDoT to move forward with the acquisition process. The acquisition, if done according to TXDoT guidelines, is a shared cost of 90% TXDoT and 10% City of Lago Vista. Not knowing how much land and what cost the acquisition will be, the proposed $200K is a placeholder amount to include soft costs that may be incurred with the acquisition. As with the Clubhouse improvements, no funds will be spent until approved by Council.

Impact if Approved:

The funding process for the FY15/16 CIP will be initiated. Funds will be available early July.

Impact if Denied:

The funding process won't be initiated and the FY15/16 will not be initiated at this time.

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

Indicate Funding Source:

Suggested Motion/Recommendation/Action

Motion to:	**Approve Resolution**
Motion to:	
Motion to:	

Known As:

A Resolution by the City Council of the City of Lago Vista, Texas Directing Publication of Notice of Intention to Issue Certificates of Obligation; Providing for a Public Hearing and Notice Thereof with Respect to the Issuance of Such Certificates of Obligation as Required by the City's Home Rule Charter; Providing an Effective Date; and Containing Other Matters Relating to the Subject.

Agenda Item Approved by City Manager

FY15/16

Department	FY15/16 Project Name	Item Cost	Approved Program Total	Revised Recommended Program Totals	Recommended Certificate of Obligation Totals	Funding Source
Water Distribution	Design BPS at Airport Water Pressure Plane (look @ lot on West side for acquisition)	$120,000				**Impact Fees**
	Water Distribution Subtotal		**$120,000**	$0	$0	
Wastewater Collection	Bronco Wastewater Line Replacement Construction	$100,000		$100,000	$100,000	**C of O's**
	Wastewater Collection Subtotal		**$100,000**			
Water Treatment	--	--				
	Water Treatment		**$0**			
Wastewater Treatment	Design & Construction of reinforcements to existing WWTP	$100,000		$100,000	$100,000	**C of O's**
	Design of WWTP 2nd Clarifier	$100,000		$100,000	$100,000	**C of O's**
	Wastewater Treatment		**$200,000**			
Streets and Drainage	Texas A&M Pavement Management System Project	$100,000		$100,000	$100,000	**C of O's**
	Traffic Signal at Lohman and Boggy Ford (Completion goal 8/16)	$400,000		$400,000	$400,000	**C of O's**
	Camille and Dawn Drive	$200,000		$200,000	$200,000	**C of O's**
	Flashing Lights Middle School	$15,000		$15,000	$15,000	**C of O's**
	Safe Routes to Schools Sidewalks Engineering (If approved by CAMPO)	$75,000		$125,000	$125,000	**C of O's**
	Streets and Drainage Subtotal		**$790,000**			

FY15/16

Department	FY15/16 Project Name	Item Cost	Approved Program Total	Revised Recommended Program Totals	Recommended Certificate of Obligation Totals	Funding Source
Parks	Shade Structure Upper Ballfield	$20,000		$20,000	$32,000	**C of O's**
	Fence Replacement Upper Ballfield	$17,000		$17,000	$17,000	**C of O's**
	Veteran's Park	$20,000		$20,000	$20,000	**C of O's**
	Parks Subtotal		**$57,000**			
Aquatics	Replace Pool Gutters	$9,000		$9,000	$9,000	**C of O's**
	Aquatics Subtotal		**$9,000**			
Airport	-	$0		$200,000	$200,000	
	Airport Subtotal		**$0**			
Public Works, Planning & City Facilities	Back Up Generators / City Hall PD	$50,000		$50,000	$50,000	**C of O's**
	Comprehensive Plan Update	$70,000		$70,000	$70,000	**C of O's / Reserves**
	Water System Master Plan	$75,000		$75,000		**Impact Fees**
	Hollows Water Quality Rehab	$330,000		$330,000		**Centex**
	Radio Station (Infrastructure and antenna)	$20,000		$20,000	$20,000	**C of O's /** *Possibly some H.O.T. funds*
	Public Works / Planning Subtotal		**$545,000**			
Golf	Cart Path Replacement Construction	$300,000		$38,000	$38,000	**C of O's / Golf Cart Path Dedicated Revenue**
	Cart Path Replacement Engineering	$50,000		$0		
	Lago Vista Clubhouse Facility Improvements			$100,000	$100,000	**C of O's**
	Golf Subtotal		**$350,000**			
FY15/16 Grand Total		**$2,171,000**	**$2,171,000**	**$2,089,000**	**$1,696,000**	

$1,726,000
City of Lago Vista, Texas
Certificates of Obligation, Series 2016

April 21, 2016

- **Sample 20-Year Payment Schedule**
- **Sample 15-Year Payment Schedule**
- **Schedule of Events**

LFC Texas
Lawrence Financial Consulting LLC

Registered Municipal Advisor and Texas Securities Dealer
(512) 375-3424 (Phone) (512) 582-8259 (Fax)
tlawrence@lfctexas.com **(E-mail)**
www.lfctexas.com **(Web site)**

City of Lago Vista, Texas

Combination Tax and Limited Pledge Revenue Certificates of Obligation

Series 2016

(20-Year)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
09/30/2016	-	-	-	-
09/30/2017	-	-	51,650.55	51,650.55
09/30/2018	18,000.00	2.700%	46,359.00	64,359.00
09/30/2019	18,000.00	2.700%	45,873.00	63,873.00
09/30/2020	18,000.00	2.700%	45,387.00	63,387.00
09/30/2021	18,000.00	2.700%	44,901.00	62,901.00
09/30/2022	93,000.00	2.700%	43,402.50	136,402.50
09/30/2023	93,000.00	2.700%	40,891.50	133,891.50
09/30/2024	98,000.00	2.700%	38,313.00	136,313.00
09/30/2025	102,000.00	2.700%	35,613.00	137,613.00
09/30/2026	102,000.00	2.700%	32,859.00	134,859.00
09/30/2027	106,000.00	2.700%	30,051.00	136,051.00
09/30/2028	110,000.00	2.700%	27,135.00	137,135.00
09/30/2029	108,000.00	2.700%	24,192.00	132,192.00
09/30/2030	112,000.00	2.700%	21,222.00	133,222.00
09/30/2031	110,000.00	2.700%	18,225.00	128,225.00
09/30/2032	114,000.00	2.700%	15,201.00	129,201.00
09/30/2033	122,000.00	2.700%	12,015.00	134,015.00
09/30/2034	125,000.00	2.700%	8,680.50	133,680.50
09/30/2035	128,000.00	2.700%	5,265.00	133,265.00
09/30/2036	131,000.00	2.700%	1,768.50	132,768.50
Total	**$1,726,000.00**	**-**	**$589,004.55**	**$2,315,004.55**

Yield Statistics

Bond Year Dollars	$21,814.98
Average Life	12.639 Years
Average Coupon	2.7000000%
Net Interest Cost (NIC)	2.7000000%
True Interest Cost (TIC)	2.6997744%
Bond Yield for Arbitrage Purposes	2.6997744%
All Inclusive Cost (AIC)	2.8681709%

IRS Form 8038

Net Interest Cost	2.7000000%
Weighted Average Maturity	12.639 Years

City of Lago Vista, Texas

Combination Tax and Limited Pledge Revenue Certificates of Obligation

Series 2016

(15-Year)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
09/30/2016	-	-	-	-
09/30/2017	-	-	46,868.09	46,868.09
09/30/2018	56,000.00	2.450%	41,601.00	97,601.00
09/30/2019	57,000.00	2.450%	40,216.75	97,216.75
09/30/2020	58,000.00	2.450%	38,808.00	96,808.00
09/30/2021	59,000.00	2.450%	37,374.75	96,374.75
09/30/2022	135,000.00	2.450%	34,998.25	169,998.25
09/30/2023	136,000.00	2.450%	31,678.50	167,678.50
09/30/2024	142,000.00	2.450%	28,273.00	170,273.00
09/30/2025	147,000.00	2.450%	24,732.75	171,732.75
09/30/2026	148,000.00	2.450%	21,119.00	169,119.00
09/30/2027	153,000.00	2.450%	17,431.75	170,431.75
09/30/2028	157,000.00	2.450%	13,634.25	170,634.25
09/30/2029	157,000.00	2.450%	9,787.75	166,787.75
09/30/2030	161,000.00	2.450%	5,892.25	166,892.25
09/30/2031	160,000.00	2.450%	1,960.00	161,960.00
Total	**$1,726,000.00**	**-**	**$394,376.09**	**$2,120,376.09**

Yield Statistics

Bond Year Dollars	$16,096.98
Average Life	9.326 Years
Average Coupon	2.4500000%
Net Interest Cost (NIC)	2.4500000%
True Interest Cost (TIC)	2.4497621%
Bond Yield for Arbitrage Purposes	2.4497621%
All Inclusive Cost (AIC)	2.6650423%

IRS Form 8038

Net Interest Cost	2.4500000%
Weighted Average Maturity	9.326 Years

CITY OF LAGO VISTA
CERTIFICATES OF OBLIGATION, SERIES 2016

SCHEDULE OF EVENTS
City Council Meeting Dates Highlighted

Action	Date
Discussion Item on Council Agenda; no official action	***03/03/16***
Council Approves Resolution Authorizing: (1) Publication of Notice of Intent to issue COs (per statute); (2) Providing for Public Hearing and Notice thereof (per charter); (3) Reimbursement of Pre-Closing Project Expenditures	***04/21/16***
Application for Credit Rating, Insurance	04/21/16
1st Publication of Notice of Intent to Issue CO's *(at least 31 days before sale)* 1st Publication of Notice of Public Hearing for COs	04/25/16
2nd Pub. of Notice of Intent to Issue CO's and Notice of Public Hearing	05/02/16
3rd Publication of Notice of Public Hearing	05/09/16
Credit Rating released	05/17/16
Preliminary OS and Notice of Sale released	05/19/16
Pricing COs; Interest Rates Established	06/02/16
CO Public Hearing; Council Approves Sale of COs and Refunding Bonds	***06/02/16***
Bond Counsel Submits Transcripts to AG for Review	06/06/16
Final Official Statement released; Closing Memorandum Distributed	06/09/16
Attorney General Approval of COs and Refunding Bonds	06/30/16
Closing for COs and Refunding Bonds	07/06/16

CITY OF LAGO VISTA
CERTIFICATES OF OBLIGATION, SERIES 2016

SCHEDULE OF EVENTS
City Council Meeting Dates Highlighted

Action	Date
Discussion Item on Council Agenda; no official action	***03/03/16***
Council Approves Resolution Authorizing: (1) Publication of Notice of Intent to issue COs (per statute); (2) Providing for Public Hearing and Notice thereof (per charter); (3) Reimbursement of Pre-Closing Project Expenditures	***04/21/16***
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Final Official Statement released; Closing Memorandum Distributed	06/09/16
Attorney General Approval of COs and Refunding Bonds	06/30/16
Closing for COs and Refunding Bonds	07/06/16

RESOLUTION NO. 16-1645

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS DIRECTING PUBLICATION OF NOTICE OF INTENTION TO ISSUE CERTIFICATES OF OBLIGATION; PROVIDING FOR A PUBLIC HEARING AND NOTICE THEREOF WITH RESPECT TO THE ISSUANCE OF SUCH CERTIFICATES OF OBLIGATION AS REQUIRED BY THE CITY'S HOME RULE CHARTER; PROVIDING AN EFFECTIVE DATE; AND CONTAINING OTHER MATTERS RELATING TO THE SUBJECT

WHEREAS, this City Council deems it advisable to give notice of intention to issue certificates of obligation of the City of Lago Vista, Texas (the "City"), as hereinafter provided; and

WHEREAS, it is officially found and determined that the meeting at which this Resolution has been considered and acted upon was open to the public and public notice of the time, place and subject of said meeting was given, all as required by V.T.C.A. Government Code. ch. 551; Now, Therefore

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA:

Section 1. Form of Notice. Attached hereto as Exhibit A is a form of Notice of Intention to Issue Certificates of Obligation (the "Certificates Notice"), the form and substance of which are hereby adopted and approved.

Section 2. Publication of Notice. The Certificates Notice shall be published, in substantially the form attached hereto, in a newspaper, as defined in V.T.C.A Government Code Section 2051.044, as amended, of general circulation in the area of the City, once a week for two consecutive weeks, the date of the first publication thereof to be before the 30th day before the date tentatively set for passage of the ordinance authorizing the issuance of such certificates.

Section 3. Public Hearing and Notice. The City Council shall conduct a public hearing with respect to the issuance of the certificates of obligation described in the Certificates Notice at its meeting to be held on the date and at the time and place set forth in the Certificates Notice, such hearing to be held prior to action by the City Council authorizing the issuance of such certificates of obligation. Notice of such public hearing, in the form and content substantially as set forth in the Notice of Public Hearing attached hereto as Exhibit B, shall be published once a week for three consecutive weeks in a newspaper of general circulation in the City.

Section 4. Effective Date. This Resolution shall become effective immediately upon adoption. The Mayor and City Secretary are hereby authorized and directed to execute this Resolution on behalf of the City and to do any and all things proper and necessary to carry out the intent of this Resolution.

PASSED, APPROVED AND EFFECTIVE this April 21, 2016.

_____
Mayor, City of Lago Vista, Texas

ATTEST:

_____
City Secretary, City of Lago Vista, Texas

[SEAL]

EXHIBIT A

CITY OF LAGO VISTA, TEXAS
NOTICE OF INTENTION TO ISSUE CERTIFICATES OF OBLIGATION

NOTICE IS HEREBY GIVEN that the City Council of the City of Lago Vista, Texas, at its meeting to commence at 6:30 P.M. on June 2, 2016, at its regular meeting place in the City Hall, 5803 Thunderbird, Lago Vista, Texas, tentatively proposes to authorize the issuance of interest bearing certificates of obligation of said City, in one or more series, in total maximum principal amount not exceeding $1,726,000 for the public purpose of paying contractual obligations incurred or to be incurred for the following purposes: (i) constructing, improving, extending, enlarging and equipping improvements, extensions and additions to the City's water and wastewater system; (ii) constructing, improving, extending, expanding, upgrading and developing municipal streets, bridges, sidewalks, intersections and related traffic improvements, including a street audit and report, traffic signal and engineering studies; (iii) constructing, improving, expanding, upgrading and developing municipal water quality facilities; (iv) improving and equipping the City's athletic and sports fields and pool at municipal parks; (v) purchasing radio equipment for the City radio communication system; (vi) costs related to updating the City's Comprehensive Plan; (vii) improving cart paths and other facilities at the City's municipal golf courses, including the LV Clubhouse; (viii) facility improvements and acquisition of land for the City's airport; and (ix) paying the costs of professional services in connection therewith including legal, fiscal and engineering fees and the costs of issuance with respect to the certificates of obligation. The City proposes to provide for the payment of such certificates of obligation from the levy and collection of ad valorem taxes in the City as provided by law, and from a limited pledge not to exceed $1,000 of the surplus revenues of the City's water and sewer system, remaining after payment of all operation and maintenance expenses thereof, and all debt service, reserve, and other requirements in connection with all of the City's revenue bonds or other obligations (now or hereafter outstanding), which are payable from all or any part of the net revenues of the City's water and sewer system. The certificates of obligation are to be issued, and this notice is given, under and pursuant to the provisions of V.T.C.A., Local Government Code, Subchapter C of Chapter 271.

EXHIBIT B

CITY OF LAGO VISTA, TEXAS
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the City Council of the City of Lago Vista, Texas ("the City"), will conduct a public hearing at its meeting to commence at 6:30 P.M. on June 2, 2016, at the Lago Vista City Hall, 5803 Thunderbird, Lago Vista, Texas, on the issuance by the City of certificates of obligation of the City (the "Certificates"). The following information is included in this Notice pursuant to Sections 8.10 and 8.11 of the City's Home Rule Charter: (1) the relevant statutory provisions providing for a petition and election: V.T.C.A, Local Government Code Section 271.049(c) provides that if before the date tentatively set for the authorization of the issuance of the Certificates or if before the authorization, the City Secretary receives a petition signed by at least five percent of the qualified voters of the City protesting the issuance of the Certificates, the City may not authorize the issuance of the Certificates unless the issuance is approved at an election ordered, held, and conducted in the manner provided for bond elections under Chapter 1251, Government Code; (2) the time, date and place at which the issuance of the Certificates is planned to be authorized: at the meeting of the City Council of the City to commence at 6:30 P.M. on June 2, 2016, at the Lago Vista City Hall, 5803 Thunderbird, Lago Vista, Texas; (3) the manner and funding source proposed for the payment of the Certificates: a continuing pledge of ad valorem taxes to be levied, assessed and collected annually against all taxable property in the City and a limited pledge not to exceed $1,000 of the surplus revenues of the City's water and sewer system, remaining after payment of all operation and maintenance expenses thereof, and all debt service, reserve, and other requirements in connection with all of the City's revenue bonds or other obligations (now or hereafter outstanding), which are payable from all or any part of the net revenues of the City's water and sewer system; (4) the maximum principal amount of the Certificates to be issued: $1,726,000; and (5) the purpose for which the Certificates will be issued: (i) constructing, improving, extending, enlarging and equipping improvements, extensions and additions to the City's water and wastewater system; (ii) constructing, improving, extending, expanding, upgrading and developing municipal streets, bridges, sidewalks, intersections and related traffic improvements, including a street audit and report, traffic signal and engineering studies; (iii) constructing, improving, expanding, upgrading and developing municipal water quality facilities; (iv) improving and equipping the City's athletic and sports fields and pool at municipal parks; (v) purchasing radio equipment for the City radio communication system; (vi) costs related to updating the City's Comprehensive Plan; (vii) improving cart paths and other facilities at the City's municipal golf courses, including the LV Clubhouse; (viii) facility improvements and acquisition of land for the City's airport; and (ix) paying the costs of professional services in connection therewith including legal, fiscal and engineering fees and the costs of issuance with respect to the certificates of obligation.

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**David Harrell, AICP, Director**		
Subject:	**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONSULTANT SERVICES AGREEMENT TO ALLOW GRANT DEVELOPMENT SERVICES (GDS) TO ADMINISTER THE SAFE ROUTES TO SCHOOLS (SRTS) GRANT AWARDED BY THE STATE THROUGH THE CAPITAL AREA METROPOLITIAN PLANNING ORGANIZATION (CAMPO).**		
Request:	**Business Item**	**Legal Document:**	**Resolution**

Legal Review: ☐

EXECUTIVE SUMMARY:

This Resolution will allow the City Manager to enter into an agreement with GDS to administer the awarded SRTS grant for sidewalks at the Lago Vista Middle School (LVMS). Allowing GDS to administer the grant will bring a professional with significant experience into the process, thereby eliminating any potential issues. The previously signed agreement allows the City to enter into a separate agreement for administration purposes consisting of six percent (6%) of the total $465,371.00 awarded to the City for the SRTS Project. The total cost of entering into this contract would be $27,922.26.

Impact if Approved:

GDS would begin administering the SRTS Grant.

Impact if Denied:

Another method of administration would need to be decided by Staff.

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

Indicate Funding Source:

Capital Improvements Program (CIP)

Suggested Motion/Recommendation/Action

Motion to: Approve Resolution

Motion to: Deny Resolution

Motion to: Table Resolution

Known As:

the Consultant Services Agreement for Administration of the SRTS Project.

Agenda Item Approved by City Manager

CITY OF LAGO VISTA, TEXAS

RESOLUTION 16-1647

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONSULTANT SERVICES AGREEMENT TO ALLOW GRANT DEVELOPMENT SERVICES (GDS) TO ADMINISTER THE SAFE ROUTES TO SCHOOLS (SRTS) GRANT AWARDED BY THE STATE THROUGH THE CAPITAL AREA METROPOLITIAN PLANNING ORGANIZATION (CAMPO).

WHEREAS, the City of Lago Vista entered into a separate agreement with GDS to file applications for SRTS funding with CAMPO, and

WHEREAS, the City of Lago Vista was awarded funds to cover seventy percent (70%) of the construction costs with the SRTS project from the State through CAMPO, and

WHEREAS, that specific agreement had a clause to allow the City of Lago Vista to enter into another agreement to administer the SRTS project with a fee of six percent (6%) of the amount awarded by State for the SRTS project.

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

THAT, that the Council does authorize the City Manager to enter into a consultant services agreement with GDS to administer the SRTS project.

AND, IT IS SO RESOLVED.

PASSED AND APPROVED this 21ST day of April, 2016.

_____
Dale Mitchell, Mayor

Attest:

_____
Sandra Barton, City Secretary

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

CONSULTANT SERVICES AGREEMENT
City of Lago Vista Safe Routes to School Project
Attachment" A"
SCOPE OF SERVICES

Grant Development Services (GDS) shall provide the following services:

1. **Contract acceptance and set up**

- Set up kick off meeting with City staff to review start up requirements for project.
- Assist City in review of TxDOT Advanced Funding Agreement (AFA)
- Prepare City AFA acceptance Resolution and assist City Council in passage
- Secure State Letter of Authority (SLOA) and Federal Project Authorization and Agreement (FPAA) to initiate the TXDOT project
- Prepare Memorandum of Understanding adopting TxDOT's approved DBE program in coordination with TxDOT and the FHWA Texas Division Office.
- Secure final TxDOT approval of City's DBE Program
- Assist the City staff in procuring the Project Engineer
- Assist the City in review of Engineering contract terms and scope of services to ensure contract is consistent with Project Application, TxDOT construction management standards and LGPPP requirements/
- Assist City in designating Responsible Person in Charge (RPIC) for the project and confirm with TxDOT
- Set up and attend TxDOT kick off meeting
- Establish monthly and quarterly reporting systems
- Coordinate with City staff as required for project management including documentation of Local Government Project procedures (LGPPP)

2. **General Contract Management and Administration**

- Set up local filing system for the TXDOT project
- Assist in establishing bank account for receipt of grant funds
- Maintain all project files
- Prepare documentation for requests for reimbursement from TxDOT
- Prepare monthly submittals and quarterly reports for TxDOT, City staff and City Council
- Act as City liaison to TxDOT
- Provide agenda language and prepared TxDOT policies and procedures which require City Council approval in accordance with LGPPP.
- Attend Council Meetings, as needed

3. ADMINISTRATION-DESIGN PHASE

- Provide engineer current version of the Plan Development Review Checklist
- Coordinate submission of preliminary design concepts to TxDOT for review
- Schedule Design Concept Conference with TxDOT if required
- Conduct site meeting with Engineer, City, and ISD to review initial design
- Assist City in determining if land acquisition is required for the project
- Provide documentation to City for use in land acquisition if required
- Coordinate submission of 30% / 60% and 90% complete partial plan sets to TxDOT for review

4. ENVIRONMENTAL CLEARANCE PROCEDURES

- Secure State Letter of Authority (SLOA) and Federal Project Authorization and Agreement (FPAA) to begin environmental review process.
- Coordinate meeting with TxDOT to review the Environmental Scoping Document and determine project's Environmental classification.
- Conduct site photography including "before" and "after"
- Develop environmental clearance documentation to identify potentially hazardous materials sites and evaluate the potential adverse impact of the project on: traffic noise, water resources, socioeconomic resources, air quality, and expenditure of fossil fuels.
- Develop mitigation strategies as required
- Solicit public involvement in the environmental clearance process through publications, notices and public hearings.
- Coordinate publication of "Notice Affording an Opportunity for Public Hearing"
- Develop and publish the Finding Of No Significant Impact (FONSI)
- Prepare final Environmental Document
- Address any revisions to satisfy TxDOT requirements.
- Coordinate collection of signatures for the Environmental Permits, Issues and Commitments (EPIC) sheet
- Secure State Letter of Authority (SLOA) and Federal Project Authorization and Agreement (FPAA) documenting final Environmental Clearance and Approval

5. ADMINISTRATION:·BID DOCUMENT PREPARATION, LETTING & AWARD

- Assist City in adopting TxDOT approved local Letting procedures
- Secure State Letter of Authority (SLOA) and Federal Project Authorization and Agreement (FPAA) to initiate the bid letting/ advertisement for bids
- Review all advertisements for compliance with LGPPP
- Ensure required language is included in bid documents for Child Support, Debarment Certification, SBE provisions, Form FHWA 1273 Lobbying certification, Non-collusion statement, Non-segregated facilities

- Secure and distribute Davis-Bacon wage rates
- Assist City in complying with all EEO regulations
- Insure “Buy American” requirements are included
- Assist engineer in conduct of pre-bid meeting
- Review contractor’s DBE and SBE participation to ensure contract goals are satisfied in accordance with provisions contained in the bid document prior to contract execution.
- Make Ten Day Call confirming Davis Bacon wage rate
- Serve as project Labor Standards Officer
- Secure clearance of all bidders through the System for Award Management (SAM)

6. ADMINISTRATION-CONSTRUCTION PHASE

- Coordinate with TxDOT in scheduling and conducting Pre Construction Conference with representatives from Engineer, Contractor, TxDOT, City and Utility Companies, as needed.
- Conduct site visits to office of Contractor and all sub-contractors to provide training on forms and submissions required to document EEO compliance.
- Make site visits to confirm non-segregated facilities and interview workers for compliance with Davis-Bacon
- Ensure submission of certified payrolls by all contractors and all subcontractors
- Review payrolls to confirm Davis-Bacon wage rate compliance and appropriate overtime pay
- Insure contractor DBEs are certified under the Texas Unified Certification Program.
- Collect names and social security numbers of all individuals owning 25% or more of company awarded the Construction Contract
- Review SBE participation to ensure TxDOT Advanced Funding Agreement goals are satisfied reports submitted by the Contractor
- Secure eligibility clearance through the System for Award Management (SAM) for any additional sub-contractors added to the project during construction
- Conduct additional site visit(s) for EEO and payroll training with any additional sub-contractors as specified above
- Disseminate EEO policies to all Primes and subcontractors
- Provide and post notices informing workers of their rights regarding Davis-Bacon wage rates and EEO
- Ensure compliance by Contractors/sub-contractors with compliance with DBE/ EEO regulations
- Monitor and document EEO compliance
- Provide all required Bulletin Board documentation to the Prime Contractor
- Perform routine inspections of the Bulletin Board and make corrections or updates as needed
- Secure “Buy American” documentation from contractors
- Prepare and submit monthly, quarterly and all other required reports
- Review, prepare and coordinate draw requests

- Review Affidavit of Paid Liens to ensure no material liens filed against City
- Coordinate with TxDOT to schedule Final Inspection at construction completion
- Coordinate and construction contract close-out activities per TxDOT requirements

7. TxDOT AUDIT PHASE

- Maintain all files required for project documentation
- Prepare files for review as required by TxDOT and FHWA
- Assist City in gathering required documentation for TxDOT Audit
- Provide all financial reports to TxDOT as required for project close out
- Attend any site visits or Audits by TxDOT or Federal Highway Administration officials.
- Respond to any request for clarification or additional information
- Coordinate any refund of TxDOT Administration fees to City

Adopted by City Council Resolution 16-1647 on April 21, 2016.

_____

Melissa Byrne-Vossmer
City Manager
City of Lago Vista

_____

Gandolf Burrus
President
Grant Development Services

AGENDA ITEM

City of Lago Vista

To: CITY COUNCIL **Council Meeting:** APRIL 21, 2016

From: Starr Lockwood

Subject: Presentation and Approval of Resolution #16-1648 Accepting the FYE 2015 City of Lago Vista Annual Audit as presented by City Auditor Keith Neffendorf, of Neffendorf & Knopp, PC.

Request: Report **Legal Document:** Make Selection **Legal Review:**

EXECUTIVE SUMMARY:

Neffendorf & Knopp, PC was contracted to complete the City of Lago Vista's Annual Audit for FYE 2015. A copy of the Audit is included in the Council Packet for review. Keith Neffendorf will be at the City Council Meeting to make the formal presentation and to address any specific questions posed by Council Members.

Impact if Approved:

The FYE 2015 Audit will be approved for publication and distribution to the public.

Impact if Denied:

The FYE 2015 Audit will not be approved for publication and distribution to the public.

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

Indicate Funding Source:

Suggested Motion/Recommendation/Action

Motion to Approve Resolution | R - N/A - N/A

Motion to Make Selection | N/A - N/A - N/A

Motion to Make Selection | N/A - N/A - N/A

Known as:

Presentation and Approval of Resolution #16-1648 Accepting the FYE 2015 City of Lago Vista Annual Audit

Agenda Item Approved by City Manager

CITY OF LAGO VISTA, TEXAS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2015

CITY OF LAGO VISTA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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NEFFENDORF & KNOPP, P.C.
Certified Public Accountants
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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Lago Vista, Texas
Lago Vista, TX 78645

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lago Vista, Texas, as of and for the year ended September 30, 2015 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lago Vista, Texas, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note L to the financial statements, in 2015, the City adopted new accounting guidance prescribed by GASB #68 for its pension plan a nontraditional defined benefit pension plan. Because GASB #68 implements new measurement criteria and reporting provisions, significant information has been added to the Government Wide Statements, Statement of Net Position and Governmental Funds Balance Sheet discloses the City's Net Pension Asset and some deferred resources inflows and deferred resources outflows related to the City's pension plan. The Statement of Activities and Governmental Funds Revenues, Expenditures and Changes in Fund Balance discloses the adjustment to the City's Beginning Net Position. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of Employer Contributions on pages 3–8, 46, 47, 48 and 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Neffendorf + Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

March 11, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Lago Vista, we offer readers of the City's financial statements this narrative overview and analysis of the financial statements of the City for the year ended September 30, 2015. Please read it in conjunction with the independent auditors' report (an unqualified opinion) on page 1, and City's Basic Financial Statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by $51,891,875(net position). Of this amount, the unrestricted net position was $(20,226,294). The large negative balance in the unrestricted net position of the governmental activities is due to recording of the long-term debt as required by GASB #34. The assets are reflected in the business type activities while the long-term debt is shown in the governmental activities (financed by property taxes).

- The City's net position increased by $251,253 as a result of this year's operations.

- At September 30, 2015, the City's governmental funds reported combined ending fund balances of $2,766,239, a decrease of $5,035,607 in comparison with the prior year.

- At September 30, 2015, the City's Enterprise Funds reported unrestricted net position of $4,579,789, an increase of $31,231 in comparison with the prior year.

- The City issued General Obligation Refunding Bonds, Series 2015 dated February 15, 2015 in the amount of $6,955,000 to advance refund General Obligation Refunding Bonds, Series 2005. They also issued Limited Tax Note , Series 2015 in the amount of $2,200,000 for capital projects.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 9 and 10). These provide information about the activities of the City as a whole and present a longer-term view of the City's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (beginning on page 12) report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget.

The notes to the financial statements (starting on page 25) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The Budgetary Comparison Schedule (operating fund) Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Employer Contributions and the Notes to the Schedule of Contributions are presented as required supplementary information on page 46 through 49.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the City's overall financial condition and operations begins on page 9. Its primary purpose is to show whether the City is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the City's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the City's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the City's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the City's net position and changes in them. The City's net position (the difference between assets and liabilities) provide one measure of the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, however, you should consider other factors as well, such as changes in the City's customers or its property tax base and the condition of the City's facilities.

In the Statement of Net Position and the Statement of Activities, the City has two kinds of activity:

- Governmental activity - Most of the City's basic services are reported here, including the public safety, public works, municipal court and administration. Property taxes, user charges, sales tax and franchise tax finance most of these activities.

- Business-type activity - The City's water and sewer system and golf courses are reported as business-type activities since the fees charged to customers cover the cost of services provided.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

The City has two kinds of funds:

- Governmental funds - All of the City's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Note II to the financial statements.

- Proprietary funds - Services for which the City charges customers a fee are generally reported in proprietary funds. The City's enterprise fund (Water and Sewer and Golf Courses) is a business-type activity and provides both long and short-term financial information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position of the City's governmental activities decreased from $1,973,374 to ($4,186,929). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - were $(25,552,929), at September 30, 2015. This decrease in governmental net position was the result of five factors. First, the City's expenditures exceeded the revenues by $5,035,607. Second, the City acquired capital assets in the amount of $847,168 and paid principal on long-term debt of $8,646,048. Third, the City recorded depreciation in the amounts of $785,200. Fourth the City issued $2,200,000 Limited Tax Note, Series 2015 and $6,955,000 General Obligation Refunding Bonds, Series 2015 and fifth, due to implementation of GASB Statement No. 68 a prior period adjustment was necessary in the amount of $139,960.

Net position of the City's business-type activities increased from $49,425,937 to $56,078,804. Unrestricted net position was $4,579,789. This increase in business-type net position was the result of net income of $6,551,516 and due to implementation of GASB Statement No. 68 a prior period adjustment in the amount of $101,351.

Table I
City of Lago Vista

NET POSITION
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2015	2014	2015	2014	2015	2014
Current Assets	$ 578	$ 1,093	$ 5,674	$ 5,289	$ 6,252	$ 6,682
Capital Assets	21,019	20,957	50,887	45,028	71,906	65,985
Restricted Assets	3,976	8,094	-		3,976	8,094
Intangible Asset	292	308			292	308
Total Assets	$ 25,865	$ 30,752	$ 56,561	$ 50,317	$ 82,426	$ 81,069
Deferred Outflows of Resources						
Deferred Charge for Refunding	$ 330	$ 210	$	$	$ 330	$ 210
Deferred Outflow Related to Pension	143		103		246	
Total Deferred Outflows of Resources	$ 473	$ 210	$ 103	$	$ 576	$ 210
Current and Long-Term Debt	$ 29,340	$ 27,857	$ 113	$ 150	$ 29,453	$ 28,007
Other Liabilities	1,125	1,105	448	741	1,573	1,846
Total Liabilities	$ 30,465	$ 28,962	$ 561	$ 891	$ 31,026	$ 29,853
Deferred Inflow of Resources						
Unavailable Revenue - Property Taxes	$ 27	$ 26	$	$	$ 27	$ 26
Deferred Resource Inflow Related to Pension	33		24		57	
Total Deferred Inflows of Resources	$ 60	$ 26	$ 24	$	$ 84	$ 26
Net Position:						
Net Investment in Capital Assets	$ 21,019	$ 21,266	$ 50,774	$ 44,877	$ 71,793	$ 66,143
Restricted	347	5,019	725		1,072	5,019
Unrestricted	(25,553)	(24,312)	4,580	4,549	(20,973)	(19,763)
Total Net Position	$ (4,187)	$ 1,973	$ 56,079	$ 49,426	$ 51,892	$ 51,399

Table II
City of Lago Vista

CHANGES IN NET POSITION
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2015	2014	2015	2014	2015	2014
Revenues:						
Charges for Services	$ 900	$ 889	$ 5,153	$ 4,764	$ 6,053	$ 5,653
Grants & Contributions	831	6			831	6
Property Tax	4,204	3,923			4,204	3,923
Sales Tax	371	365			371	365
Franchise Tax	296	292			296	292
Hotel/Motel Tax	89	83			89	83
Interest Income	8	10	1	1	9	11
Miscellaneous	62	130	794	786	856	916
Total Revenue	$ 6,761	$ 5,698	$ 5,948	$ 5,551	$ 12,709	$ 11,249
Expenses:						
General Government	$ 1,520	$ 1,366	$	$	$ 1,520	$ 1,366
Public Safety	2,009	1,778			2,009	1,778
Community Development	1,875	1,596			1,875	1,596
Debt Service & Interest	995	787	5	7	1,000	794
Water			1,873	1,840	1,873	1,840
Wastewater			968	952	968	952
Recreation			1,514	1,373	1,514	1,373
Information Technology			209		209	
Tourism					-	-
Capital Outlay	7,314	6,583			7,314	6,583
Depreciation			1,334	1,146	1,334	1,146
Total Expenses	$ 13,713	$ 12,110	$ 5,903	$ 5,318	$ 19,616	$ 17,428
Increase in Net Assets Before Transfers & Capital Contributions	$ (6,952)	$ (6,412)	$ 45	$ 233	$ (6,907)	$ (6,179)
Capital Contributions	$ 63	16,261	$ 7,096	$ 11,633	$ 7,159	$ 27,894
Transfers	589	1,583	(589)	(1,583)	-	-
Total	$ 652	$ 17,844	$ 6,507	$ 10,050	$ 7,159	$ 27,894
Net Change	$ (6,300)	$ 11,432	$ 6,552	$ 10,283	$ 252	$ 21,715
Net Position, Beginning	1,973	(9,459)	49,426	39,143	51,399	29,684
Prior Period Adjustment	140		101		241	-
Net Position, Ending	$ (4,187)	$ 1,973	$ 56,079	$ 49,426	$ 51,892	$ 51,399

The cost of all governmental activities this year was $13,713,994. However, as shown in the Statement of Activities on page 11, the amount that our taxpayers ultimately financed for these activities through City taxes was only $4,146,148 because the other costs were paid by sales tax ($371,054), franchise tax ($295,608), motel and other taxes ($89,021), user charges ($900,420), grants and contributions ($894,631), interest on investments ($8,467) and other miscellaneous ($62,290).

THE CITY'S FUNDS

As the City completed the year, its governmental funds (as presented in the balance sheet on page 12) reported a combined fund balance of $2,766,239, which is less than last year's total of $7,801,846. Included in this year's total change in fund balance is an increase of $52,038 in the City's General Fund. The increase in the General Fund was due to the excess of revenues over expenditures.

The City adopted the General Fund Budget. Actual revenues were less than the budgeted amounts and actual expenditures were less than the budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

At September 30, 2015, the City had the following amounts invested in capital assets, net of depreciation:

CAPITAL ASSETS
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2015	2014	2015	2014	2015	2014
Land	$ 1,052	$ 1,052	$ 3,272	$ 3,272	$ 4,324	$ 4,324
Construction in Progress	1,640	1,180	11,781	4,705	13,421	5,885
Buildings & Streets	12,605	12,605	919	919	13,523	13,524
Improvements	6,638	6,570	48,247	48,202	54,885	54,772
Machinery & Equipment	2,228	1,908	3,608	3,536	5,836	5,444
Total Capital Assets	$ 24,162	$ 23,315	$ 67,827	$ 60,634	$ 91,989	$ 83,949
Less: Accumulated Depreciation	(3,143)	(2,358)	(16,940)	(15,605)	(20,083)	(17,963)
Capital Assets, Net	$ 21,019	$ 20,957	$ 50,887	$ 45,029	$ 71,906	$ 65,986

More detailed information about the City's capital assets is presented in Note E and F to the financial statements.

DEBT

At September 30, 2015, the City had the following outstanding debt:

OUTSTANDING DEBT
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2015	2014	2015	2014	2015	2014
Bonds Payable	$ 28,673	$ 27,387	$	$	$ 28,673	$ 27,387
Loans Payable	356	198	114	150	470	348
Deferred Loss on Refunding Bonds	(330)	(210)			(330)	(210)
Accrued Compensation	311	273			311	273
Total Outstanding Debt	$ 29,010	$ 27,648	$ 114	$ 150	$ 29,123	$ 27,798

For governmental activities, the City had $29,009,518 in certificates of obligation and other debt outstanding, an increase of 5.0 percent. The City paid $8,646,048 in principal on the outstanding long-term debt, issued loans for $273,709, issued $2,200,000 in Limited Tax Note, Series 2015 and issued $6,955,000 General Obligation Refunding Bonds, Series 2015.

For business-type activities, the City had $113,504 in loans outstanding. The City paid $106,196 in principal on the outstanding long-term debt and issued loans for $69,422.

More detailed information about the City's long-term liabilities is presented in Notes H, I and J to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected and appointed officials considered many factors when setting the fiscal-year 2016 budget and tax rates. The major factors are the economy, population growth, and assessed property valuation. These indicators were taken into account when adopting the General Fund budget for 2016. Amounts available for appropriation in the General Fund budget are $5,505,537 and expenditures are estimated to be $5,311,552.

If these estimates are realized, the City's budgetary General fund balance is expected to increase by the close of 2016.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's business office, at City of Lago Vista, Lago Vista, Texas.

BASIC FINANCIAL STATEMENTS

EXHIBIT A-I

CITY OF LAGO VISTA, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	Primary Government		
	Governmental Activities	Business Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 214,462	$ 112,791	$ 327,253
Investments - Current	2,902,507	155,359	3,057,866
Receivables (net of allowance for uncollectibles)	886,265	856,533	1,742,798
Internal Balances	(3,538,871)	3,538,871	-
Inventories	3,398	218,684	222,082
Prepaid Items	15,641	13,327	28,968
Restricted Assets:			
Restricted Asset - Impact Fees	-	725,362	725,362
Restricted Asset - Capital Improvements	3,975,624	-	3,975,624
Restricted Asset - Parkland Fees	21,484	-	21,484
Capital Assets:			
Land	1,052,034	3,271,843	4,323,877
Infrastructure, net	10,118,610	-	10,118,610
Buildings, net	1,751,100	603,083	2,354,183
Improvements other than Buildings, net	5,797,939	34,812,413	40,610,352
Machinery and Equipment, net	659,463	630,545	1,290,008
Construction in Progress	1,639,896	11,569,260	13,209,156
Net Pension Asset	72,987	52,853	125,840
Intangible Asset, Net	292,427	-	292,427
Total Assets	25,864,966	56,560,924	82,425,890
DEFERRED OUTFLOW OF RESOURCES			
Deferred Charge for Refunding	330,215	-	330,215
Deferred Outflow Related to Pension Plan	142,663	103,308	245,971
Total Deferred Outflows of Resources	472,878	103,308	576,186
LIABILITIES			
Accounts Payable	647,452	279,182	926,634
Intergovernmental Payable	4,712	2,550	7,262
Accrued Interest Payable	169,518	-	169,518
Unearned Revenues	237,394	9,422	246,816
Notes Payable - Current	-	50,030	50,030
Other Current Liabilities	65,906	156,620	222,526
Noncurrent Liabilities			
Due Within One Year	1,335,578	-	1,335,578
Due in More Than One Year	28,004,159	63,461	28,067,620
Total Liabilities	30,464,719	561,265	31,025,984
DEFERRED INFLOW OF RESOURCES			
Unavailable Revenue - Property Taxes	26,685	-	26,685
Deferred Resource Inflow Related to Pension Plan	33,369	24,163	57,532
Total Deferred Inflows of Resources	60,054	24,163	84,217
NET POSITION			
Net Investment in Capital Assets	21,019,041	50,773,653	71,792,694
Restricted for:			
Restricted for Capital Improvements	-	725,362	725,362
Restricted for Special Revenue	325,475	-	325,475
Restricted for Parkland Fees	21,484	-	21,484
Unrestricted Net Position	(25,552,929)	4,579,789	(20,973,140)
Total Net Position	$ (4,186,929)	$ 56,078,804	$ 51,891,875

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
Administration	$ 607,739	$ 73,876	$ 18,459	$ -
Non Departmental	42,301	-	-	-
Development Services	572,260	53,878	-	-
Finance	297,776	-	-	-
Municipal Court	95,808	76,230	-	-
Police Department	1,580,749	-	-	-
Dispatching	332,725	-	-	-
Public Works Streets	753,594	-	-	-
Solid Waste	627,700	678,176	-	-
Building Maintenance	46,978	-	-	-
Recreation	94,999	18,260	-	-
Aviation	18,703	-	-	63,364
Library	164,142	-	-	-
Parks	101,855	-	-	-
Tourism	67,218	-	-	-
Bond Interest	879,148	-	-	-
Fiscal Agent's Fees	2,650	-	-	-
Issuance Costs	114,210	-	-	-
Capital Outlay	7,313,439	-	-	-
Total Governmental Activities:	13,713,994	900,420	18,459	63,364
BUSINESS-TYPE ACTIVITIES:				
Golf Course Fund	1,767,074	758,748	-	30,969
Utility Fund	4,137,630	4,393,828	-	7,065,306
Total Business-Type Activities:	5,904,704	5,152,576	-	7,096,275
TOTAL PRIMARY GOVERNMENT:	$ 19,618,698	$ 6,052,996	$ 18,459	$ 7,159,639

General Revenues:
Taxes:
Property Taxes:
Property Taxes, Levied for General Purposes
Property Taxes, Levied for Debt Service
Sales Taxes
Franchise Taxes
Other Taxes
Penalty and Interest
Grants and Contributions Not Restricted
Miscellaneous Revenue
Investment Earnings
Transfers In (Out)
Total General Revenues and Transfers

Change in Net Position
Net Position - Beginning
Prior Period Adjustment
Net Position--Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (515,404)	$ -	$ (515,404)
(42,301)	-	(42,301)
(518,382)	-	(518,382)
(297,776)	-	(297,776)
(19,578)	-	(19,578)
(1,580,749)	-	(1,580,749)
(332,725)	-	(332,725)
(753,594)	-	(753,594)
50,476	-	50,476
(46,978)	-	(46,978)
(76,739)	-	(76,739)
44,661	-	44,661
(164,142)	-	(164,142)
(101,855)	-	(101,855)
(67,218)	-	(67,218)
(879,148)	-	(879,148)
(2,650)	-	(2,650)
(114,210)	-	(114,210)
(7,313,439)	-	(7,313,439)
(12,731,751)	-	(12,731,751)
-	(977,357)	(977,357)
-	7,321,504	7,321,504
-	6,344,147	6,344,147
(12,731,751)	6,344,147	(6,387,604)
2,238,920	-	2,238,920
1,907,228	-	1,907,228
371,054	-	371,054
295,608	-	295,608
89,021	-	89,021
57,450	-	57,450
812,808	-	812,808
62,290	795,079	857,369
8,467	932	9,399
588,642	(588,642)	-
6,431,488	207,369	6,638,857
(6,300,263)	6,551,516	251,253
1,973,374	49,425,937	51,399,311
139,960	101,351	241,311
$ (4,186,929)	$ 56,078,804	$ 51,891,875

CITY OF LAGO VISTA, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	General Fund	Capital Projects	Debt Service Fund
ASSETS			
Cash and Cash Equivalents	$ 214,462	$ -	$ -
Investments - Current	1,842,832	653,274	85,795
Taxes Receivable	286,544	-	247,157
Receivables (Net)	199,960	-	-
Intergovernmental Receivables	66,291	-	-
Due from Other Funds	9,194,543	-	70,374
Inventories	3,398	-	-
Prepaid Items	15,641	-	-
Restricted Asset - Capital Improvements	-	3,975,624	-
Restricted Asset - Parkland Fees	21,484	-	-
Total Assets	$ 11,845,155	$ 4,628,898	$ 403,326
LIABILITIES			
Accounts Payable	$ 271,383	$ 297,451	$ -
Wages and Salaries Payable	71,619	-	-
Intergovernmental Payable	4,712	-	-
Due to Other Funds	8,250,316	4,534,615	-
Accrued Interest Payable	-	-	169,518
Unearned Revenues	60,000	177,394	-
Other Current Liabilities	65,906	-	-
Total Liabilities	8,723,936	5,009,460	169,518
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	286,544	-	247,157
Total Deferred Inflows of Resources	286,544	-	247,157
FUND BALANCES			
Restricted Fund Balance:			
Restricted for Tourism	-	-	-
Parkland Fees	21,484	-	-
Unassigned Fund Balance	2,813,191	(380,562)	(13,349)
Total Fund Balances	2,834,675	(380,562)	(13,349)
Total Liabilities, Deferred Inflows & Fund Balances	$ 11,845,155	$ 4,628,898	$ 403,326

The notes to the financial statements are an integral part of this statement.

Hotel Fund	Total Governmental Funds
$ -	$ 214,462
320,607	2,902,508
-	533,701
30,725	230,685
-	66,291
-	9,264,917
-	3,398
-	15,641
-	3,975,624
-	21,484
$ 351,332	$ 17,228,711
$ 7,000	$ 575,834
-	71,619
-	4,712
18,857	12,803,788
-	169,518
-	237,394
-	65,906
25,857	13,928,771
-	533,701
-	533,701
325,475	325,475
-	21,484
-	2,419,280
325,475	2,766,239
$ 351,332	$ 17,228,711

EXHIBIT C-2

CITY OF LAGO VISTA, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

Total Fund Balances - Governmental Funds	$	2,766,239
The implementation of GASB 68 for this fiscal year required that the City report their net pension asset in the Government Wide Statement of Net Position. The items reported as a result of this implementation included a net pension asset of $72,987, a Deferred Resource Outflow of $142,663 and a Deferred Resource Inflow of $33,369. The net effect of these was to increase the ending net position by $182,281.		182,281
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was $23,314,749 and the accumulated depreciation was $2,357,676. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to decrease net position.		(6,509,101)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements,but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2015 capital outlays and debt principal payments is to decrease net position.		(387,507)
The 2015 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.		(801,445)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.		562,604
Net Position of Governmental Activities	$	(4,186,929)

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General Fund	Capital Projects	Debt Service Fund
REVENUES:			
Taxes:			
Property Taxes	$ 2,252,951	$ -	$ 1,943,270
General Sales and Use Taxes	371,054	-	-
Franchise Tax	295,608	-	-
Other Taxes	8,694	-	-
Licenses and Permits	115,835	-	-
Intergovernmental Revenue and Grants	18,459	876,172	-
Charges for Services	716,434	-	-
Fines	76,230	-	-
Investment Earnings	2,351	5,253	521
Other Revenue	32,791	18,244	-
Total Revenues	3,890,407	899,669	1,943,791
EXPENDITURES:			
Current:			
Administration	535,067	-	-
Non Departmental	36,500	-	-
Development Services	532,870	-	-
Finance	251,246	-	-
Municipal Court	82,329	-	-
Police Department	1,538,971	-	-
Dispatching	292,256	-	-
Public Works Streets	742,734	-	-
Solid Waste	544,170	-	-
Building Maintenance	40,536	-	-
Recreation	81,971	-	-
Aviation	16,138	-	-
Library	142,030	-	-
Culture and Recreation:			
Parks	147,958	-	-
Tourism	-	-	-
Debt Service:			
Bond Principal	-	-	1,086,000
Bond Interest	-	-	909,208
Fiscal Agent's Fees	-	-	2,650
Issuance Costs	-	27,800	86,410
Capital Outlay:			
Capital Outlay	-	7,840,540	-
Total Expenditures	4,984,776	7,868,340	2,084,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,094,369)	(6,968,671)	(140,477)
OTHER FINANCING SOURCES (USES):			
Capital-related Debt Issued (Regular Bonds)	-	2,200,000	6,955,000
Sale of Real and Personal Property	958	-	-
Non-Current Loans	273,711	-	-
Transfers In	1,000,000	(283,096)	(233,728)
Premium or Discount on Issuance of Bonds	-	-	725,023
Transfers Out (Use)	(128,262)	-	233,728
Other (Uses)	-	-	(7,598,093)
Total Other Financing Sources (Uses)	1,146,407	1,916,904	81,930
Net Change in Fund Balances	52,038	(5,051,767)	(58,547)
Fund Balance - October 1 (Beginning)	2,782,637	4,671,205	45,198
Fund Balance - September 30 (Ending)	$ 2,834,675	$ (380,562)	$ (13,349)

The notes to the financial statements are an integral part of this statement.

Hotel Fund	Total Governmental Funds
$ -	$ 4,196,221
-	371,054
-	295,608
80,327	89,021
-	115,835
-	894,631
-	716,434
-	76,230
342	8,467
-	51,035
80,669	6,814,536
-	535,067
-	36,500
-	532,870
-	251,246
-	82,329
-	1,538,971
-	292,256
-	742,734
-	544,170
-	40,536
-	81,971
-	16,138
-	142,030
-	147,958
58,000	58,000
-	1,086,000
-	909,208
-	2,650
-	114,210
-	7,840,540
58,000	14,995,384
22,669	(8,180,848)
-	9,155,000
-	958
-	273,711
-	483,176
-	725,023
-	105,466
-	(7,598,093)
-	3,145,241
22,669	(5,035,607)
302,806	7,801,846
$ 325,475	$ 2,766,239

CITY OF LAGO VISTA, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Total Net Change in Fund Balances - Governmental Funds	$	(5,035,607)
The implementation of the requirements of GASB 68 for this fiscal year resulted in a perior period adjustment to record the retroactive impact. This is NOT included in the explanation as to why the CHANGE in net position is different on Exhibit B-1 than the change in fund balance on Exhibit C-3. The entries required by GASB 68 did require that some expenses on B-1 be adjusted. Total credits to expense were $136,638 and total debits to expenses were $94,317. The net effect on the change in net position on Exhibit B-1 is an increase of $42,321.		42,321
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2015 capital outlays and debt principal payments is to decrease the change in net position.		(387,507)
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease the change in net position.		(801,445)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing deferred revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to decrease the change in net position.		(118,025)
Change in Net Position of Governmental Activities	$	(6,300,263)

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2015

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Utility Fund	Total Enterprise Funds
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 1,000	$ 111,791	$ 112,791
Investments - Current	-	155,359	155,359
Restricted Assets - Current:			
Restricted Asset - Impact Fees	-	725,362	725,362
Accounts Receivable-Net of Uncollectible Allowance	18,846	837,687	856,533
Due from Other Funds	-	5,498,355	5,498,355
Inventories	21,881	196,803	218,684
Prepaid Items	5,141	8,186	13,327
Total Current Assets	46,868	7,533,543	7,580,411
Noncurrent Assets:			
Capital Assets:			
Land Purchase and Improvements	935,399	2,336,444	3,271,843
Buildings	513,219	405,538	918,757
Accumulated Depreciation - Buildings	(85,389)	(230,285)	(315,674)
Improvements other than Buildings	1,547,151	46,911,570	48,458,721
Accumulated Depreciation - Other Improvements	(328,587)	(13,317,721)	(13,646,308)
Machinery and Equipment	1,506,223	2,102,260	3,608,483
Accumulated Depreciation - Machinery & Equipment	(1,342,555)	(1,635,383)	(2,977,938)
Construction in Progress	38,071	11,531,189	11,569,260
Net Pension Asset	17,618	35,235	52,853
Total Noncurrent Assets	2,801,150	48,138,847	50,939,997
Total Assets	2,848,018	55,672,390	58,520,408
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow Related to Pension Plan	34,436	68,872	103,308
Total Deferred Outflows of Resources	34,436	68,872	103,308

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-1

CITY OF LAGO VISTA, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2015

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Utility Fund	Total Enterprise Funds
LIABILITIES			
Current Liabilities:			
Accounts Payable	-	55,305	55,305
Wages and Salaries Payable	34,986	36,804	71,790
Compensated Absences Payable	48,825	103,262	152,087
Intergovernmental Payable	2,550	-	2,550
Due to Other Funds	1,959,484	-	1,959,484
Unearned Revenue	-	9,422	9,422
Notes Payable - Current	-	50,030	50,030
Other Current Liabilities	-	156,620	156,620
Total Current Liabilities	2,045,845	411,443	2,457,288
NonCurrent Liabilities:			
Notes Payable - Noncurrent	-	63,461	63,461
Total Noncurrent Liabilities	-	63,461	63,461
Total Liabilities	2,045,845	474,904	2,520,749
DEFERRED INFLOWS OF RESOURCES			
Deferred Resource Inflow - Related to Pension Plan	8,054	16,109	24,163
Total Deferred Inflows of Resources	8,054	16,109	24,163
NET POSITION			
Net Investment in Capital Assets	2,783,532	47,990,121	50,773,653
Restricted for Capital Improvements	-	725,362	725,362
Unrestricted Net Position	(1,954,977)	6,534,766	4,579,789
Total Net Position	$ 828,555	$ 55,250,249	$ 56,078,804

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Utility Fund	Total Enterprise Funds
OPERATING REVENUES:			
Charges for Water Services	$ -	$ 2,493,332	$ 2,493,332
Charges for Sewerage Service	-	1,900,496	1,900,496
Charges for Services - Golf Course	758,748	-	758,748
Rents and Royalties	181,571	-	181,571
Other Revenue	188,782	424,726	613,508
Total Operating Revenues	1,129,101	4,818,554	5,947,655
OPERATING EXPENSES:			
Utilities Administration			
Personnel Services - Salaries and Wages	-	178,680	178,680
Personnel Services - Employee Benefits	-	72,181	72,181
Purchased Professional & Technical Services	-	113,924	113,924
Purchased Property Services	-	1,492	1,492
Other Operating Expenses	-	54,224	54,224
Supplies	-	17,764	17,764
Total Utilities Administration	-	438,265	438,265
Water Services			
Personnel Services - Salaries and Wages	-	288,690	288,690
Personnel Services - Employee Benefits	-	114,805	114,805
Purchased Professional & Technical Services	-	4,904	4,904
Purchased Property Services	-	79,716	79,716
Other Operating Expenses	-	13,543	13,543
Supplies	-	87,220	87,220
Total Water Services	-	588,878	588,878
Water Plant			
Personnel Services - Salaries and Wages	-	104,014	104,014
Personnel Services - Employee Benefits	-	39,428	39,428
Purchased Professional & Technical Services	-	58,619	58,619
Purchased Property Services	-	265,862	265,862
Other Operating Expenses	-	3,103	3,103
Supplies	-	375,701	375,701
Total Water Plant	-	846,727	846,727
Wastewater Services			
Personnel Services - Salaries and Wages	-	107,710	107,710
Personnel Services - Employee Benefits	-	45,315	45,315
Purchased Professional & Technical Services	-	16,793	16,793
Purchased Property Services	-	145,355	145,355
Other Operating Expenses	-	3,245	3,245
Supplies	-	71,105	71,105
Total Wastewater Services	-	389,523	389,523
Wastewater Plant			
Personnel Services - Salaries and Wages	-	90,770	90,770
Personnel Services - Employee Benefits	-	40,233	40,233
Purchased Professional & Technical Services	-	78,521	78,521
Purchased Property Services	-	104,206	104,206

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Business-Type Activities - Enterprise Funds		
	Golf Course Fund	Utility Fund	Total Enterprise Funds
Other Operating Expenses	-	1,914	1,914
Supplies	-	21,989	21,989
Total Wastewater Plant	-	337,633	337,633
Golf Course			
Personnel Services - Salaries and Wages	559,865	-	559,865
Personnel Services - Employee Benefits	227,416	-	227,416
Purchased Professional & Technical Services	96,999	-	96,999
Purchased Property Services	343,157	-	343,157
Other Operating Expenses	37,525	-	37,525
Supplies	248,816	-	248,816
Total Golf Course	1,513,778	-	1,513,778
Effluent Disposal			
Personnel Services - Salaries and Wages	-	91,823	91,823
Personnel Services - Employee Benefits	-	42,003	42,003
Purchased Professional & Technical Services	-	20,880	20,880
Purchased Property Services	-	78,275	78,275
Other Operating Expenses	-	431	431
Supplies	-	7,451	7,451
Total Effluent Disposal	-	240,863	240,863
Information Technology			
Personnel Services - Salaries and Wages	-	58,800	58,800
Personnel Services - Employee Benefits	-	15,011	15,011
Purchased Professional & Technical Services	-	4,393	4,393
Purchased Property Services	-	56,819	56,819
Other Operating Expenses	-	50,945	50,945
Supplies	-	23,770	23,770
Total Information Technology	-	209,738	209,738
Depreciation	252,226	1,082,318	1,334,544
Total Operating Expenses	1,766,004	4,133,945	5,899,949
Operating Income (Loss)	(636,903)	684,609	47,706
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	-	932	932
Interest Expense - Non-Operating	(1,070)	(3,685)	(4,755)
Total Non-operating Revenue (Expenses)	(1,070)	(2,753)	(3,823)
Income (Loss) Before Contributions & Transfers	(637,973)	681,856	43,883
Capital Contributions	30,969	7,065,306	7,096,275
Non-Operating Transfer In	-	128,262	128,262
Transfers Out	-	(716,904)	(716,904)
Change in Net Position	(607,004)	7,158,520	6,551,516
Total Net Position - October 1 (Beginning)	1,401,775	48,024,162	49,425,937
Prior Period Adjustment	33,784	67,567	101,351
Total Net Position - September 30 (Ending)	$ 828,555	$ 55,250,249	$ 56,078,804

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-3 (Cont'd)

CITY OF LAGO VISTA, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Business-Type Activities		
	Golf Course Fund	Utility Fund	Total Enterprise Funds
Cash Flows from Operating Activities:			
Cash Received from User Charges	$ 745,291	$ 4,305,062	$ 5,050,353
Cash Received from Assessments - Other Funds	370,352	141,630	511,982
Cash Payments to Employees for Services	(781,070)	(1,347,664)	(2,128,734)
Cash Payments for Suppliers	(248,816)	(605,000)	(853,816)
Cash Payments for Other Operating Expenses	(42,459)	(1,511,540)	(1,553,999)
Net Cash Provided by Operating Activities	43,298	982,488	1,025,786
Cash Flows from Non-Capital Financing Activities:			
Operating Transfer Out	-	(588,642)	(588,642)
Cash Flows from Capital & Related Financing Activities:			
Acquisition of Capital Assets	(30,970)	(7,163,061)	(7,194,031)
Capital Contributed by Other Funds	30,970	7,065,306	7,096,276
Principal Payments - Notes	(42,228)	(63,981)	(106,209)
Interest Paid	(1,070)	(3,685)	(4,755)
Loan Proceeds	-	69,422	69,422
Restricted Assets	-	(297,834)	(297,834)
Net Cash Provided by (Used for) Capital & Related Financing Activities	(43,298)	(393,833)	(437,131)
Cash Flows from Investing Activities:			
Interest and Dividends on Investments	-	932	932
Net Increase in Cash and Cash Equivalents	-	945	945
Cash and Cash Equivalents at Beginning of the Year:	1,000	266,205	267,205
Cash and Cash Equivalents at the End of the Year:	$ 1,000	$ 267,150	$ 268,150

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Business-Type Activities		
	Golf Course Fund	Utility Fund	Total Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities:			
Operating Income (Loss):	$ (636,903)	$ 684,609	$ 47,706
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	252,226	1,082,318	1,334,544
Effect of Increases and Decreases in Current Assets and Liabilities:			
Decrease (increase) in Receivables	(13,457)	(88,766)	(102,223)
Decrease (increase) in Inventories	2,718	-	2,718
Increase (decrease) in Unearned Revenue	-	(283,096)	(283,096)
Increase (decrease) in Accounts Payable	-	(447)	(447)
Increase (decrease) in Pension Asset	(10,216)	(20,431)	(30,647)
Increase (decrease) in Compensated Absences	14,132	(35,671)	(21,539)
Increase (decrease) in Intergovernmental	999	-	999
Increase (decrease) in Due to Other Funds	431,505	(364,676)	66,829
Increase (decrease) in Wages Payable	2,294	(2,099)	195
Increase (decrease) in Other Current Liabilities	-	10,747	10,747
Net Cash Provided by Operating Activities	$ 43,298	$ 982,488	$ 1,025,786

The notes to the financial statements are an integral part of this statement.

EXHIBIT E-1

CITY OF LAGO VISTA, TEXAS
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	Total Pension Trust Fund
ASSETS	
Restricted Asset - Deferred Compensation Plan	$ 741,022
Total Assets	741,022
LIABILITIES	
Due to Others	741,022
Total Liabilities	741,022

The notes to the financial statements are an integral part of this statement.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Lago Vista, Texas, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The *Government Accounting Standards Board* (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

A. Reporting Entity

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there were no component units identified that would require inclusion in this report.

B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the City of Lago Vista nonfiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, sales tax, franchise tax, municipal court fines, charges for services and other miscellaneous revenues. *Business-type activities* include operations that rely to a significant extent on fees and charges for services.

The Statement of Activities demonstrates how other people or entities that participate in programs the City operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the City.

Interfund activities between governmental funds appear as due to/due froms on the Governmental Fund Balance Sheet and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and fiduciary funds remain as due to/due froms on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for two fund categories - governmental and proprietary. The City considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All other revenues and expenses are nonoperating.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e. revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The City considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes, franchise taxes and user charges. Property tax revenues and revenues received from the State are recognized under the "susceptible to accrual" concept; that is, when they are both measurable and available. The City considers them "available" if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as deferred revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors some times require the City to refund all or part of the unused amount.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the governmental-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow Financial Accounting Standards Board ("FASB") statements and interpretations issued after November 30, 1989 for its business-type and enterprise fund activities.

D. Fund Accounting

The City reports the following major governmental funds:

1. **The General Fund** - The general fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

2. **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

3. **Capital Projects Fund** - The Capital Projects Fund is used to account for the financial resources used for acquisition of major capital improvements.

Additionally, the City reports the following fund type(s):
Governmental Funds:

1. **Special Revenue Funds** - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Proprietary Fund:

1. **Enterprise Funds** – The Utility Fund and Golf Course Fund are operated as Enterprise Funds.

E. Other Accounting Policies

1. In the government-wide financial statements in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

   In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

2. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

3. All inventories are valued at cost using the weighted average cost method. The consumption method is used to account for governmental fund type inventories. Under the consumption method, inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

4. Capital assets, which include land, buildings, furniture and equipment are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

   The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings, furniture and equipment of the City are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	30-50
Improvements	10-30
Equipment	3-10

Pursuant to GASB Statement Number 34, an extended period of deferral is available before the requirement to record and depreciate infrastructure assets (e.g., roads, bridges, and similar items) acquired before the implementation date becomes effective. Therefore, infrastructure assets acquired prior to October 1, 2001 have not yet been capitalized.

5. Beginning with fiscal year end September 30, 2011, the City implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e. City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the City Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

6. Implementation of new GASB Accounting Standard:

The City has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* as well as the implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.* Under GASB 63 and 65, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources.

7. When the City incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.

8. The original budget is adopted by the City Council prior to the beginning of the fiscal year through passage of an ordinance. The budget includes proposed expenditures and the means of financing them.

   Budgeted amounts for expenditures from the various funds may not exceed the beginning balances of those funds plus the anticipated revenues for the fiscal year. The final amended budget has been presented in this report. Unencumbered appropriations lapse at the end of each year.

9. Pensions. For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates

NOTE II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

The funds of the City must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the City's agent bank in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At September 30, 2015, the carrying amount of the City's deposits was $326,058 and the bank balance was $509,080. The City's cash deposits held at Security State Bank at September 30, 2015 and during the year ended September 30, 2015 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the City to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the City to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds

(8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the City to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

Temporary investments:

	Carrying Amount	Market Value	FDIC Coverage	Pledged Securities
LOGIC	$ 7,780,335	$ 7,780,335	$ - 0 -	$ - 0 -

Local government investment pools operate in a manner consistent with the SEC's Ruse 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in these pools is the same as the value of the shares in each pool.

Policies Governing Deposits and Investments

In compliance with the **Public Funds Investment Act**, the City has adopted a deposit and investment policy. That policy does address the following risks:

Custodial Credit Risk - Deposits: This is the risk that in the event of bank failure, the City's deposits may not be returned to it. The City was not exposed to custodial credit risk since its deposits at year-end and during the year ended September 30, 2015 were covered by depository insurance or by pledged collateral held by the City's agent bank in the City's name.

Custodial Credit Risk - Investments: This is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

Other Credit Risk: There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, Logic Investment Pool invests only in investments authorized under the Public Funds Investment Act. Logic's portfolio has low market (credit) risk due to restrictions on weighted average maturity and maximum maturity of any one investment. The investment manager is required to maintain a stable $1.00 net position value and must take immediate action if the net position value of the portfolio falls below $.995 or rises above $1.005.

B. Property Taxes

The city levies taxes on real property within the city on October 1 each year which is the lien date. Such taxes become delinquent the following February 1. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The Travis County Appraisal District appraises and collects taxes for the city. For the 2014 tax roll, the tax rate was $.349 for maintenance and operations and $.3010 for interest and sinking. The total tax rate was $.65 per $100 valuation and the total property valuation was $648,269,778.

C. Court Fines and Fees Receivable

In accordance with GASB Statement Number 34, the City has determined the amount of court fines and fees receivable to be $185,292. Based on historical collection rates for the various courts, the City has booked an allowance for uncollectible court fines and fees of $129,705, resulting in a net receivable of $55,588.

D. Restricted Assets

Restricted assets represent cash that has been set aside for future payment of revenue bonds and capital improvements. A summary of restricted assets at September 30, 2015 appears below:

General Fund-	
Park Land Fees	21,484
Capital Projects Fund -	
Airport Taxiway	35
Austin Boulevard Paving	26,495
2015 Tax Note	2,052,640
2014 Certificates of Obligation	702,195
Hollows/Centex LOC	340,998
LVISD Utility Improvements	98,388
PID Offset Utilities	
Jonestown/LV/Centex Settlement	424,272
LCRA Hollows Water Quality Impr	330,601
Utility Fund-	
Impact Fees	725,362
Pension Trust Fund-	
Deferred Compensation Plan	741,022
Total Restricted Assets	$ 5,463,492

E. Capital Asset Activity

Changes in Governmental fixed assets during the year ended September 30, 2015 were as follows:

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Land	$ 1,052,035	$	$	$ 1,052,035
Buildings & Streets	12,604,514			12,604,514
Machinery & Equipment	988,040	127,818		1,115,858
Autos & Trucks	820,933	192,249		1,013,182
Furniture & Fixtures	98,623			98,623
Improvements	6,570,399	67,409		6,637,808
Construction in Progress	1,180,205	459,692		1,639,897
Totals at Historic Cost	$ 23,314,749	$ 847,168	$ -	$ 24,161,917
Less Accumulated Depreciation	(2,357,676)	(785,200)		(3,142,876)
Governmental Activities Capital Assets, Net	$ 20,957,073	$ 61,968	$ -	$ 21,019,041

F. Property, Plant and Equipment

Capital asset activity for the Enterprise Funds for the year ended September 30, 2015, was as follows:

	Balance 10/01/14	Additions	Deletions	Balance 09/30/15
Land	$ 3,271,843	$	$	$ 3,271,843
Buildings	918,757			918,757
Improvements	12,074,083	24,650		12,098,733
Water Treatment Plant	7,714,198	832		7,715,030
Construction in Progress	4,704,539	7,076,656		11,781,195
Water and Sewer System	28,413,405	19,619		28,433,024
Machinery & Equipment	3,536,210	72,273		3,608,483
Totals	$ 60,633,035	$ 7,194,030	$ -	$ 67,827,065
Accumulated Depreciation	(15,605,378)	(1,334,544)		(16,939,922)
Fixed Assets, Net	$ 45,027,657	$ 5,859,486	$ -	$ 50,887,143

G. Intangible Asset

On December 3, 2012 the City purchased a 20 year public access to the school facilities from the Lago Vista Independent School District. The easement is being amortized over the contract period (20 years). The unamortized balance as of September 30, 2015 was $292,427.

H. Changes in Long-Term Debt

A summary of changes in long-term debt follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable	$ 26,815,000	$ 9,155,000	8,531,000	$ 27,439,000	$ 1,218,000
Premium on Bonds	572,036	725,023	63,083	1,233,976	
Compensated Absences	272,790	37,759		310,549	
Loans Payable	197,548	273,709	115,048	356,209	117,578
Less: Deferred Loss on Refunding Bonds	(210,146)	(153,093)	33,023	(330,216)	
Governmental Activity Long-Term Debt	$ 27,647,228	$ 10,038,398	$ 8,742,154	$ 29,009,518	$ 1,335,578
Business-Type Activities					
Loans Payable -					
Water & Sewer Fund	$ 108,063	$ 69,422	63,981	$ 113,504	50,030
Golf Courses Fund	42,215		42,215	-	-
Business Type Activity Long-Term Debt	$ 150,278	$ 69,422	$ 106,196	$ 113,504	$ 50,030
TOTAL ACTIVITIES	$ 27,797,506	$ 10,107,820	$ 8,848,350	$ 29,123,022	$ 1,385,608

I. Bonds Payable

A detail of General Long-Term Debt is as follows:

	Balance at 9/30/15	Due within one Year
$6,515,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2006		
Date of Issue: October 5, 2006		
Interest Rate 4.13%		
Balance, September 30, 2015	$ 4,655,000	$ 420,000
$2,000,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2008		
Date of Issue: July 3, 2008		
Interest Rate 3.87%		
Balance, September 30, 2015	1,451,000	88,000
$2,340,000 General Obligation Refunding Bonds, Series 2009		
Date of Issue: August 20, 2009		
Interest Rate 3.30%		
Balance, September 30, 2015	643,000	155,000
$4,535,000 General Obligation Refunding Bonds, Series 2011		
Date of Issue: December 1, 2011		
Interest Rate: 2.0%		
Balance, September 30, 2015	3,880,000	460,000
$7,655,000 Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014		
Date of Isuue: August 19, 2014		
Interest Rate: 2.0-4.50%		
Balance, September 30, 2015	7,655,000	25,000
$2,200,000 Litmited Tax Note, Series 2015		
Date of Issue: May 21, 2015		
Interest Rate: 2.160%		
Balance, Septamber 30, 2015	2,200,000	70,000
$6,955,000 General Obligation Refunding Bonds, Series 2015		
Date of Issue: January 8, 2015		
Interest Rate: 2.0-4.0%		
Balance, September 30, 2015	6,955,000	-
TOTAL BONDS PAYABLE	$ 27,439,000	$ 1,218,000

The annual requirements to amortize the obligation outstanding at September 30, 2015 follow:

General Long-Term Debt

September 30,	Principal	Interest	Total
2016	$ 1,218,000	999,755	$ 2,217,755
2017	1,284,000	953,131	2,237,131
2018	1,391,000	910,938	2,301,938
2019	1,458,000	866,720	2,324,720
2020	1,506,000	820,239	2,326,239
2021-2025	6,410,000	3,408,164	9,818,164
2026-2030	6,377,000	2,242,770	8,619,770
2031-2035	7,795,000	827,513	8,622,513
Totals	$ 27,439,000	$ 11,029,230	$ 38,468,230

J. Notes Payable

The following is a summary of notes payable:

	Balance at 9/30/15	Due Within One Year
UTILITY FUND		
Security State Bank, secured by Kubota Tractor, original amount $28,950, payable in quarterly installments of $2,554 (including interest at 3.5%) through January 2016.	4,962	4,962
Security State Bank, secured by Land Pride Shredder, original amount $2,600, payable in quarterly installments of $229 (including interest at 3.5%) through January 2016.	446	446
Security State Bank, secured by 2009 Doosan Lift Truck, original amount $17,894, payable in quarterly installments of $1,586 (including interest at 3.5%) through January, 2017	9,210	6,098
Security State Bank, secured by 2014 Equipment Trailer, original amount $8,875, payable in quarterly installments of $783 (including interest at 3.5%) through January, 2017	4,545	3,009
Security State Bank, secured by Magnum Light Tower, original amount $8,500, payable in quarterly installments of $750 (including interest at 3.5%) through January, 2017	4,353	2,882
Security State Bank, secured by 2014 Coats Spin Tire Balancer, original amount $3,000, payable in quarterly installments of $265 (including interest at 3.5%) through January, 2017	1,536	1,017
Security State Bank, secured by 2014 Chevrolet 3500 Truck, original amount $32,542, payable in quarterly installments of $2,871 (including interest at 3.5%) through March, 2017	16,690	11,037

	Balance at 9/30/15	Due Within One Year
Security State Bank, secured by Kubota Utility Vehicle, original amount $16,950, payable in quarterly installments of $1,495 (including interest at 3.5%) through January 2016.	2,906	2,906
Security State Bank, secured by Rock Bucket, original amount $995, payable in quarterly installments of $88 (including interest at 3.5%) through January 2016.	171	171
Security State Bank, secured by 2012 Chevy 2500 Truck, original amount $25,388 payable in quarterly installments of $2,239 (including interest at 3.5%) through January 2016.	4,403	4,403
Security State Bank, secured by 2012 Doosan Lift Truck, original amout $19,544 payable in quarterly installments of $1,071 (including interest at 3.5%) through January, 2020	17,729	3,701
Security State Bank, secured by Kubota Utility Vehicle, original amout $17,695 payable in quarterly installments of $969 (including interest at 3.5%) through January, 2020	16,052	3,351
Security State Bank, secured by Four Post Lift, original amout $3,879 payable in quarterly installments of $213 (including interest at 3.5%) through January, 2020	3,517	734
Security State Bank, secured by 2015 Chevrolet Silverado, original amout $28,304 payable in quarterly installments of $1,551 (including interest at 3.5%) through April, 2020	26,984	5,313
TOTAL ENTERPRISE FUNDS	$ 113,504	$ 50,030

GOVERNMENTAL FUNDS	Balance at 9/30/15	Due Within One Year
Security State Bank, secured by 2013 Silverado, original amount $39,943, payable in quarterly installments of $3,523 (including interest at 3.5%) through March, 2016	6,874	6,874
Security State Bank, secured by Pro Turn 260 mower, original amount $8,099, payable in quarterly installments of $714 (including interest at 3.5%) through December, 2015	694	694
Security State Bank, secured by 2006 Chevrolet bucket truck, original amount $41,970, payable in quarterly installments of $3,702 (including interest at 3.5%) through January, 2016	7,290	7,290
Security State Bank, secured by 2014 Ford Explorer, original amount $40,321, payable in quarterly installments of $3,557 (including interest at 3.5%) through June, 2017	24,034	13,554
Security State Bank, secured by 2014 Case 580N Backhoe, original amount $86,089, payable in quarterly installments of $7,594 (including interest at 3.5%) through January, 2017	44,066	29,189
Security State Bank, secured by 2014 Chevrolet 2500 Truck, original amount $25,286, payable in quarterly installments of $2,231 (including interest at 3.5%) through January, 2017	12,943	8,573
Security State Bank, secured by 2015 Chevrolet Express Van, original amount $25,565, payable in quarterly installments of $1,401 (including interest at 3.5%) through August, 2020	25,565	4,757
Security State Bank, secured by Case F50B Tractor & Cutter, original amount $38,450, payable in quarterly installments of $2,107 (including interest at 3.5%) through January, 2020	34,879	7,281
Security State Bank, secured by 2015 Chevrolet Silverado, original amount $23,146, payable in quarterly installments of $1,268 (including interest at 3.5%) through May, 2020	22,071	4,345
Security State Bank, secured by 2014 Top Hat BP Trailer, original amount $1,764, payable in quarterly installments of $97 (including interest at 3.5%) through January, 2020	1,601	334
Security State Bank, secured by John Deere ATRAK Mower, original amount $7,363, payable in quarterly installments of $404 (including interest at 3.5%) through June, 2020	7,018	1,382
Security State Bank, secured by Broyhill Stadium Sprayer, original amount $6,801, payable in quarterly installments of $373 (including interest at 3.5%) through May, 2020	6,482	1,277
Security State Bank, secured by 2015 Trim Mower, original amount $27,083, payable in quarterly installments of $1,484 (including interest at 3.5%) through May, 2020	25,812	5,084
Security State Bank, secured by 2015 Chevrolet Silverado, original amount $23,146, payable in quarterly installments of $1,268 (including interest at 3.5%) through May, 2020	22,067	4,345
Security State Bank, secured by 2015 Ford Explorer Police, original amount $39,997, payable in quarterly installments of $2,192 (including interest at 3.5%) through June, 2020	38,144	7,508
Security State Bank, secured by 2015 Ford Explorer Police, original amount $39,997, payable in quarterly installments of $2,192 (including interest at 3.5%) through June, 2020	38,144	7,508
Security State Bank, secured by 2015 Ford Explorer Police, original amount $40,397, payable in quarterly installments of $2,214 (including interest at 3.5%) through June, 2020	38,525	7,583
TOTAL GENERAL LONG-TERM DEBT	$ 356,209	$ 117,578
TOTAL NOTES PAYABLE	$ 469,713	$ 167,608

The annual requirements to amortize the notes outstanding at September 30, 2015 follow:

September 30,	Principal	Interest	Total
2016	$ 167,608	$ 14,519	$ 182,127
2017	108,868	9,167	118,035
2018	69,256	5,948	75,204
2019	71,747	3,457	75,204
2020	52,234	1,116	53,350
Totals	$ 469,713	$ 34,207	$ 503,920

K. Risk Management

The City of Lago Vista is exposed to various risks of loss relating to general liability, accidental loss of real and personal property, damage to assets, errors and omissions, acts of God and personnel risks which relate to workers compensation.

The City contracts with the Texas Municipal League (TML) to provide insurance coverage for identified risks. TML is a multi-government group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are sent annually to TML. Liability by the City is generally limited to the contributed amounts. Contributions for the year ended September 30, 2015 were $138,238.

L. Defined Benefit Pension Plan

Plan Description

The City of Lago Vista, Texas participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at *www.tmrs.com*.

All eligible employees of the city are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2014	Plan Year 2015
Employee Deposit Rate:	6%	6%
Matching Ratio (City to Employee)	2 - 1	2 - 1
Years required for Vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity Increase (to retirees)	0% of CPI	0% of CPI

Employees covered by benefit terms.

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	25
Inactive employees entitled to but not yet receiving benefits	42
Active employees	87
	154

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Lago Vista, Texas were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City of Lago Vista, Texas were 6.55% and 6.82% in calendar years 2014 and 2015, respectively. The city's contributions to TMRS for the year ended September 30, 2015, were $235,583, and were equal to the required contributions.

Net Pension Liability

The city's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	7.0%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. Based on the size of the city, rates are multiplied by a factor of 100%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

Actuarial assumptions used in the December 31, 2014, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period January 1, 2006 through December 31, 2009, first used in the December 31, 2010 valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

The long-term expected rate of return on pension plan investments is 7.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.80%
International Equity	17.5%	6.05%
Core Fixed Income	30.0%	1.50%
Non-Core Fixed Income	10.0%	3.50%
Real Return	5.0%	1.75%
Real Estate	10.0%	5.25%
Absolute Return	5.0%	4.25%
Private Equity	5.0%	8.50%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary

Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

	Total Pension Liability (a)	Increase/(Decrease) Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Balances as of December 31, 2013	$ 6,944,898	$ 7,032,295	$ (87,397)
Changes for the year:			
Service cost	362,015		362,015
Interest	489,774		489,774
Changes of Benefit Terms			-
Difference between Expected and Actual	(73,396)		
Experience			-
Changes in Assumptions			-
Contributions - Employer		215,450	(215,450)
Contributions - Employee		203,575	(203,575)
Net investment income		402,356	(402,356)
Benefit Payments, Including Refunds of			
Employee Contributions	(258,266)	(258,266)	-
Administrative Expense		(4,200)	4,200
Other Changes		(345)	345
	-		-
Net Changes	520,127	558,570	34,953
Balances as of December 31,2014	$ 7,465,025	$ 7,590,865	$ (125,840)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.0%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

1% Decrease 6.00%	Current Single Rate Assumption 7.00%	1% Increase 8.00%
$ 916,141	$ (125,840)	$ (989,737)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at *www.tmrs.com.*

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2015, the City recognized pension expense of $162,615.

At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 57,532	
Changes of assumptions	-	
Net difference between projected and actual earnings	-	71,924
Contributions made subsequent to measurement date	-	174,047

$174,047 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2015. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2015	$ 2,117
2016	2,117
2017	2,117
2018	8,041
2019	-
Thereafter	-
Total	$ 14,392

M. Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected by ordinance to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other postemployment benefit," or OPEB.

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the year ended 2015, 2014 and 2013 were $6,795, $6,477 and $5,482 respectively, which equaled the required contributions each year.

N. Deferred Compensation Plan

The City offers its employees deferred compensation programs through Nationwide Retirement Solutions, Inc. The plan, created in accordance with Internal Revenue Code Section 457, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the City, subject only to the claims of the City's general creditors. Participants' rights under the plan are equal to those of general creditors of the City in an amount equal to the fair market value of the deferred account for each participant.

The City has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The City believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

O. Employee Insurance Benefits

All regular full time employees of the city are eligible for coverage under the group hospitalization, medical, dental and life insurance program provided by the city through TML Group Benefits Risk Pool. The city pays the premium for eligible employees and employees, at their option, may authorize payroll withholdings to pay premiums for eligible family members.

P. Interfund Transactions

Interfund balances at September 30, 2015 consisted of the following:

	Receivable	Payable
General Fund	$ 9,194,543	$ 8,250,316
Debt Service Fund	70,375	
Special Revenue Fund		18,858
Capital Projects Fund		4,534,615
Golf Course Fund		1,959,484
Utility Fund	5,498,355	
TOTALS	$ 14,763,273	$ 14,763,273

During the year ended September 30, 2015, the City's transfers between funds consisted of:

	Transfers In	Transfers Out
General Fund	$ 1,000,000	$ 128,262
Capital Projects Fund		283,096
Golf Course		
Utility Fund	411,358	1,000,000
TOTALS	$ 1,411,358	$ 1,411,358

Q. Long-Term Debt-Advance Refundings

General Obligation Refunding Bonds – Series 2015

During 2015, the City advance refunded general obligation refunding bonds – Series 2005 ($9,960,000). The bonds were called and were redeemed on February 15, 2015 by purchasing $7,598,093 in U.S. State and Local Government securities. The various bonds have been defeased and removed as a liability of the City. The Series 2015 bonds mature on February 15, in each of the years 2016 through 2022, bearing interest at 2.16%. The refunding bonds resulted in a gross debt service loss of $2,386,573 and the net present value savings of $138,877. The following obligations are considered to be defeased and the liability removed from the accompanying financial statements:

Description	Refunded Amount	Balance 9/30/2015
General Obligation – Refunding Bonds – Series 2005	$ 7,445,000	$ 6,525,000
Total Amount refunded	$ 7,445,000	$ 6,525,000

General Obligation Refunding Bonds – Series 2011

During 2012, the City advance refunded a portion of several of the City's obligations with one refunding, general obligation refunding bonds – Series 2011 ($4,535,000). The various bonds were called and were redeemed on December 1, 2011 by purchasing $4,612,372 in U.S. State and Local Government securities. The various bonds have been defeased and removed as a liability of the City. The Series 2011 bonds mature on February 15, in each of the years 2012 through 2023, bearing interest at 2.0% and 3.0%. The refunding bonds resulted in a gross debt service savings of $351,141 and the net present value savings of $293,664. The following obligations are considered to be defeased and the liability removed from the accompanying financial statements:

Description	Refunded Amount	Balance 9/30/2015
Combination Tax & Limited Revenue – Refunding Bonds – Series 2003	$ 4,050,000	$ 3,685,000
Limited Tax Notes – Series 2010	295,000	125,000
Total Amount refunded	$ 4,345,000	$ 3,810,000

General Obligation Refunding Bonds – Series 2009

During 2009, the City advance refunded a portion of several of the City's obligations with one refunding, general obligation refunding bonds - Series 2009 ($2,340,000). The various bonds were called and were redeemed on August 20, 2009 by purchasing $2,305,790 in U.S. State and Local Government securities. The various bonds have been defeased and removed as a liability of the City. The Series 2009 bonds mature on February 15, in each of the years 2010 through 2019, bearing interest at 3.3%. The following obligations are considered to be defeased and the liability removed from the accompanying financial statements:

Description	Refunded Amount	Balance, 9/30/15
Combination Tax & Limited Revenue Refunding Bonds – Series 1999	$ 1,440,000	$ 655,000
General Obligation Bonds - Series 1999	855,000	
Total Amount Refunded	$ 2,295,000	$ 655,000

R. Negative Unrestricted Net Position

The unrestricted net position for the governmental activities reflects a large negative balance. Since the City finances utility fund improvements with taxes, the assets are reflected in the utility fund while the debt is shown in the governmental activities. This causes a large negative balance for unrestricted net position in the governmental activities as shown below:

Long-term debt used to finance utility (enterprise) fund improvements -	$ (26,815,000)
Unrestricted Net Position	1,283,555
As Reported on Exhibit A-1	$ (25,531,445)

S. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

T. Cash Flows Statement – Supplemental Disclosures

Since the City is tax exempt, no income tax was paid in 2015 and 2014. The City paid interest in the amount of $4,755 in 2015 and $6,983 in 2014.

U. Public Improvement Districts

On May 11, 2012 the City granted a petition to create Tessera on Lake Travis Public Improvement District. The Petitioners proposed the District be managed by the City with, at the option of the City, the assistance of other parties as determined by the City. The costs and expenses of the services of such other parties shall be part of the cost of operating and administering the District. The City will not be obligated to provide any funds to finance construction of authorized improvements. All design and construction costs of authorized improvements will be paid from assessments and from other sources of funds, if any, available to the Petitioners.

On September 11, 2014 Hines Lake Travis Land II Limited Partnership conveyed Phase I assets of Tessera on Lake Travis Public Improvement District to the City. The governmental assets totaled $12,798,379 in infrastructure, improvements and buildings and the proprietary fund assets (Utility Fund) totaled $4,949,459 in system improvements. The total assets conveyed were $17,747,838.

V. Excess of Expenditures Over Appropriations

Actual expenditures exceeded appropriations in the General Fund line items Development Services, Police Department and Parks but not in total.

W. Prior Period Adjustment

During fiscal year 2015, the City adopted GASB Statement No. 68 for Accounting and Reporting for Pensions. Adoption of GASB Statement No. 68 required a prior period adjustment to report the effect of GASB Statement No. 68 retroactively. The amount of the prior period adjustment in the governmental activities is $139,960 and $101,351 in the business type activities. The restated beginning net position of the Governmental Activities is $2,113,334 and in the Business Type Activities is $49,527,288.

X. Subsequent Events

The City has evaluated subsequent events through March 11, 2016, the date which the financial statements were available to be issued. The City is considering a $2.1 million tax notes issue to complete the utility system improvements. The City is not aware of any other subsequent events that materially impact the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAGO VISTA, TEXAS

EXHIBIT G-1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property Taxes	$ 2,236,956	$ 2,236,956	$ 2,252,951	$ 15,995
General Sales and Use Taxes	369,680	369,680	371,054	1,374
Franchise Tax	327,898	327,898	295,608	(32,290)
Other Taxes	9,000	9,000	8,694	(306)
Licenses and Permits	173,080	173,080	115,835	(57,245)
Intergovernmental Revenue and Grants	65,930	65,930	18,459	(47,471)
Charges for Services	700,231	700,231	716,434	16,203
Fines	102,282	102,282	76,230	(26,052)
Investment Earnings	2,300	2,325	2,351	26
Other Revenue	92,752	92,752	32,791	(59,961)
Total Revenues	4,080,109	4,080,134	3,890,407	(189,727)
EXPENDITURES:				
Current:				
Administration	564,550	602,223	535,067	67,156
Non Departmental	11,500	36,500	36,500	-
Development Services	516,832	522,827	532,870	(10,043)
Finance	246,275	258,244	251,246	6,998
Municipal Court	104,103	107,470	82,329	25,141
Police Department	1,454,535	1,508,817	1,538,971	(30,154)
Dispatching	307,700	331,976	292,256	39,720
Public Works Streets	727,262	758,678	742,734	15,944
Solid Waste	546,583	546,583	544,170	2,413
Building Maintenance	43,246	43,246	40,536	2,710
Recreation	86,317	86,317	81,971	4,346
Aviation	23,141	23,141	16,138	7,003
Library	151,291	155,982	142,030	13,952
Culture and Recreation:				
Parks	107,804	105,507	147,958	(42,451)
Debt Service:				
Other Debt Principal	-	1,939	-	1,939
Other Debt Interest	-	359	-	359
Total Expenditures	4,891,139	5,089,809	4,984,776	105,033
Excess (Deficiency) of Revenues Over (Under) Expenditures	(811,030)	(1,009,675)	(1,094,369)	(84,694)
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	958	958
Non-Current Loans	-	-	273,711	273,711
Transfers In	1,000,000	1,000,000	1,000,000	-
Transfers Out (Use)	-	-	(128,262)	(128,262)
Total Other Financing Sources (Uses)	1,000,000	1,000,000	1,146,407	146,407
Net Change in Fund Balances	188,970	(9,675)	52,038	61,713
Fund Balance - October 1 (Beginning)	2,782,637	2,782,637	2,782,637	-
Fund Balance - September 30 (Ending)	$ 2,971,607	$ 2,772,962	$ 2,834,675	$ 61,713

The notes to the financial statements are an integral part of this statement.

EXHIBIT G-2

CITY OF LAGO VISTA, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SEPTEMBER 30, 2015

		2015
A. Total Pension Liability		
Service Cost	$	362,015
Interest (on the Total Pension Liability)		489,774
Changes of Benefit Terms		-0-
Difference between Expected and Actual Experience		(73,396)
Changes of Assumptions		-0-
Benefit Payments, including refunds of employee contributions		(258,266)
Net change in Total Pension Liability	$	520,127
Total Pension Liability - Beginning		6,944,898
Total Pension Liability - Ending	$	7,465,025
B. Total Fiduciary Net Position		
Contributions - Employer	$	215,450
Contriubtions - Employee		203,575
Net Investment Income		402,356
Benefit Payments, including refunds of employee contributions		(258,266)
Administrative Expense		(4,200)
Other		(345)
Net Change in Plan Fiduciary Net Position	$	558,570
Plan Fiduciary Net Position - Beginning		7,032,295
Plan Fiduciary Net Position - Ending	$	7,590,865
C. Net Pension Liability	$	(125,840)
D. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		101.69%
E. Covered Employee Payroll	$	3,392,918
F. Net Pension Liability as a Percentage of Covered Employee Payroll		(3.71%)

Note: GASB 68, Paragraph 46, a and b requires that the data in this schedule be presented for the time period covered by the measurement date rather than the governmental entity's current fiscal year.

Note: Only one year of data is presented in accordance with GASBS #68, paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

EXHIBIT G-3

CITY OF LAGO VISTA, TEXAS
SCHEDULE OF CONTRIBUTIONS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SEPTEMBER 30, 2015

		2015
Actuarially Determined Contribution	$	235,583
Contributions in Relation to the Actuarially Determined Contributions		(235,583)
Contribution Deficiency (Excess)	$	-0-
Covered Employee Payroll	$	3,491,490
Contributions as a Percentage of Covered Employee Payroll		6.75%

Note: GASB 68, Paragraph 81 requires that the data in this schedule be presented as of the governmental entity's current fiscal year as opposed to the time period covered by the measurement date.

Note: Only one year of data is presented in accordance with GASB 68, Paragraph 138. "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

CITY OF LAGO VISTA, TEXAS
NOTES TO THE SCHEDULE OF CONTRIBUTIONS
SEPTEMBER 30, 2015

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31, and become effective in January 13 months later.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	3.0%
Salary Increases	3.5% to 12.00% including inflation
Investment Rate of Return	7.00%
Retirement Age	Experience-based tables of rates that are specific to the City's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009
Mortality	RP-2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Other Information:

Notes	There were no benefit changes during the year.

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants
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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Lago Vista, Texas
Lago Vista, TX 78645

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lago Vista, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Lago Vista, Texas's basic financial statements, and have issued our report thereon dated March 11, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Lago Vista, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Lago Vista, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Lago Vista, Texas's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Lago Vista, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Neffendorf + Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

March 11, 2016

NEFFENDORF & KNOPP, P.C.
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March 11, 2016

Honorable Mayor and
Members of the City Council
City of Lago Vista, Texas
Lago Vista, TX 78645

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lago Vista, Texas for the year ended September 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 2, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Lago Vista, Texas are described in Note 1 to the financial statements. GASB Statement No. 68 *Accounting and Reporting for Pensions* was adopted and the application of existing policies was not changed during the year ended September 30, 2015. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We did find non-material weakness, included for informational purposes as follows:

Prior Year Recommendations

Due To and Due From Accounts

The City utilizes due to and due from accounts. These accounts were out of balance at year end. The accounts should be reviewed and cleared periodically. We again recommend these accounts be reviewed prior to year end and reconciled.

Deferred Revenues – Capital Projects Contributions

The City maintains a subsidiary ledger for all CIP projects which reconcile to the general ledger for funds received and expenditures. However, the general ledger is not adjusted at year-end for deferred revenues on the CIP projects. We again recommend that the general ledger be adjusted at year-end for any deferred revenues.

This information is intended solely for the use of the City Council and management of City of Lago Vista and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

CITY OF LAGO VISTA, TEXAS

RESOLUTION NO. 16-1648

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS ACCEPTING FROM NEFFENDORF, KNOPP, DOSS & COMPANY, P.C. THE AUDIT FOR FISCAL YEAR 2014-2015

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

THAT, the City Council of the City of Lago Vista, Texas hereby accepts the audit for Fiscal Year 2014-2015 prepared by Neffendorf, Knopp, Doss & Company P.C., the City's official auditor.

AND, IT IS SO RESOLVED.

PASSED AND APPROVED this 21st day of April, 2016

_____
Dale Mitchell, Mayor

ATTEST:

_____
Sandra Barton, City Secretary

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

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**Melissa Byrne Vossmer, City Manager**		
Subject:	**An Ordinance N0. 16-04-21-01 by the City Council of the City of Lago Vista, Texas, Repealing and Re-establishing the Parks and Recreation Advisory Committee of the City and Providing for the Appointment of Members and Defining their Functions and Duties; Repealing all Prior Conflicting Ordinances; Providing for a Severability Clause, Effective Date and Open Meetings.**		
Request:	**Business Item**	**Legal Document:**	**Ordinance**

Legal Review: ☒

EXECUTIVE SUMMARY:

The final Draft Comprehensive Plan recommends the establishment of a Parks and Recreation Board that would represent all homeowner associations in Lago Vista. As part of moving this forward, Councilman Shoemaker asked if Staff could place an item on the Council's agenda that would allow this application process to begin to move forward if approved by Council.

From a historical perspective, the City had a Parks and Recreation Advisory Committee which was created in 2007. It stood as a committee until January 1, 2015 when the terms of the remaining three members expired and no new members were appointed. It should be noted that it does not appear that the Committee met after 2010 but members were appointed every year as terms expired until January 1, 2015.

In looking at the historical Ordinance, it contained language as follows in Section 10 Effective Clause which states: "The ordinance shall take effect and be in full force immediately upon its final passage and approval. Unless otherwise renewed or extended by action of the City Council, the Parks Committee shall dissolve on the 15th day of November 2012". This suggested to me that since the Council did not extend the membership beyond January, 2015 nor take any other action that we can find at this point, that the Committee is dissolved. I asked the City Attorney and she concurred.

As such, Staff has created the attached Draft Ordinance that re-establishes a Parks and Recreation Advisory Committee. It is different from the 2007 Ordinance in that it broadens their purpose, duties and powers as well as increases the membership from

five members to seven members in line with many of our other committees.

Once approved by Council, Staff will immediately make the applications available and make residents aware of this opportunity through the City's webpage, Facebook, Twitter, community sign, Chamber notices and working with LVPOA. It we take applications for three weeks we believe we can get the item on the May 19th City Council agenda for consideration of appointments.

Impact if Approved:

The City of Lago Vista will have the opportunity to re-establish the Parks and Recreation Advisory Committee to assist with the implementation of the approved recommendations of the Comprehensive Plan and other related activities.

Impact if Denied:

The City of Lago Vista will not have the opportunity to re-establish the Parks and Recreation Advisory Committee.

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. _____, an Ordinance by the City Council of the City of Lago Vista, Texas, Repealing and Re-Establishing the Parks and Recreation Advisory Committee of the City and Providing for the Appiontment of Members and Defining Their Functions and Duties; Repealing all Prior Conflicting Ordinances; Providing for a Severability Clause, Effective Date and Open Meetings.

Agenda Item Approved by City Manager

Ordinance No. 16-04-21-01

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF LAGO VISTA, TEXAS, REPEALING AND RE-ESTABLISHING THE PARKS AND RECREATION ADVISORY COMMITTEE OF THE CITY AND PROVIDING FOR THE APPOINTMEN OF MEMBERS AND DEFINING THEIR FUNCTIONS AND DUTIES; REPEALING ALL PRIOR CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE, EFFECTIVE DATE AND OPEN MEETINGS.

WHEREAS, the development of a parks and recreation facilities is an important factor in contributing to the quality of life in the community, and

WHEREAS, the City Council wishes to solicit the input and recommendations of interested citizens with regard to the use of parklands, including acquisition of parkland and development of park and recreation facilities, and

WHEREAS, the re-establishment of a parks and recreation advisory committee represents a practical and prudent method in which to obtain input and recommendations from interested citizens,

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

SECTION 1. Findings. The above and foregoing recitals are hereby found to be true and correct and are incorporated herein as findings of fact.

SECTION 2. Article 9.1600, Parks and Recreation Advisory Committee. Article 9.1600, Parks and Recreation Advisory Committee in Chapter 9, Personnel, Sections 9.1600-1607 is hereby repealed in its entirety and re-established, as follows:

******

ARTICLE 9.1600 PARKS AND RECREATION ADVISORY COMMITTEE

Sec. 9.1601 Creation and Purpose

A parks and recreation advisory committee is hereby established to perform such duties and functions as are required or authorized by the city council and this enabling article. The parks and recreation advisory committee shall:

a) Act as an advisory committee to the council with respect to the use of parkland, parkland dedication funds, the acquisition of new parkland and the development of park facilities.
b) Study and evaluate alternative potential sites for parks and potential park and recreational facilities to be developed.

DRAFT

c) Develop and recommend as well as maintain a Park and Recreational facilities Master Plan which will guide the city in the acquisition of parkland and the development of park and recreational facilities.

d) Perform any other planning and development related functions as required or requested by the city council.

Sec. 9.1602 Membership, Appointment and Removal

(a) The parks and recreation advisory committee shall be composed of seven (7) qualified electors of the city and shall be organized and exercise such advisory functions as prescribed herein and by city ordinances.

(b) The City Council will consider for appointment to the committee only those persons who have demonstrated their civic interest, general knowledge of the community, independent judgment, interest in parks and recreation, and availability to prepare for and attend necessary meetings. It is the intent of the city council that members shall, by reason of diversity of their occupations, backgrounds, and experience, constitute a committee which is broadly representative of the community.

(c) Removal of a member or members of the committee shall require approval by the council after receiving such recommendation from the committee based upon a vote recommending same by a majority of the members of the committee.

Sec. 9.1603 Terms of Office

(a) The terms of four (4) of the members shall expire on January 1 of each odd-numbered year and the terms of the other three (3) members shall expire on January 1 of each even-numbered year.

(b) The terms of all members of the committee shall be for a two-year term.

(c) If a membership vacancy exists, the term of office may be filled by a person appointed by the city council to fill the vacancy for the time remaining for that vacancy.

(d) No member shall be appointed for a term in excess of two years.

(e) Newly appointed members shall be installed at the first regular or called committee meeting after their appointment.

Sec. 9.1604 Organization of Committee.

(a) Officers shall be elected annually from among the board's membership at its first meeting in the new calendar year, with it being the first agenda item, and at such other times as these offices may become vacant.

(b) In the absence of both the chair and vice-chair, the board shall elect a chair pro tem.

(c) The board shall meet regularly and shall designate the time and place of its meetings.

(d) The board shall adopt its own rules and procedures and keep a record of its proceedings consistent with the provisions of this article.

DRAFT

Sec. 9.1605 Duties and Powers

The parks and recreation advisory committee shall act in an advisory capacity only, and shall have no power to bind the City by contract or otherwise; authorize expenditures out of the City's budget; hire, appoint or terminate staff; interfere with administrative or personnel affairs; nor create any other obligation on the part of the City.

1. It shall be the function of the committee to advise the city council concerning the operation, marketing, policies, and programs of the city's parks and recreational areas.

2. The committee shall make a semi-annual report to the city council on the status of the parks and recreation areas in December and June and shall include in the report a summary of its activities for the past six months and proposed program for the next six months.

3. The committee shall further be charged as follows:

a. To assist in the development and maintenance of a Parks Master Plan for the city, which will guide the city in the acquisition of parkland and the development of park and recreation facilities in the city.
b. Act as an advisory committee to the council with respect to the use of parkland dedication funds or the acquisition of new parkland and the development of park and recreational facilities.
c. To analyze and make recommendations concerning the long-range parks and recreation facility needs of the city.
d. To provide opportunities for citizen input regarding appropriate parks and recreation facility needs of the city.
e. Provide input to the city staff and the city council on potential parkland acquisition and facility projects to be considered for inclusion in the city's five year capital improvement program.
f. To recommend names for parks and recreational facilities.
g. To work in cooperation to the fullest extent possible with the Lago Vista Property Owners Association and Lago Vista Independent School District.
h. To make periodic, but no less frequently than every six months, reports to the city council concerning the work of the committee and such special reports as may be requested by the city council or as the committee may deem appropriate.
i. To carry out and perform such other matters as the city council may deem beneficial to the city.

Sec. 9.1606 Meeting, Quorum and Voting

(a) A quorum shall consist of four voting members present at a called regular or special meeting, duly posted in accordance with the Open Meetings Act, which is 72 hours before said meeting. The committee is advisory and requiring compliance with the Open Meetings Act does not modify the status of the committee. The chairperson, or designee, in coordination with the city manager, or designee, shall provide the city secretary with an agenda for the required 72-hour posting.

(b) A motion may be made by any member of the committee.

(c) A motion to recommend the City Council take action or adopt a policy shall require four (4) favorable votes of the members.

DRAFT

Sec. 9.1607 Disqualification.

(a) A member shall disqualify themselves from voting whenever they find that they have a personal or monetary interest in the matter under consideration, or that they will be directly affected by the recommendation of the committee or decision of the city council with regard to the matter under consideration.

(b) A member may disqualify themselves from voting whenever any applicant, or their agent, has sought to influence the vote of the member on their application, other than in the public hearing.

*****

SECTION 3. Conflicting Ordinances. All ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance as adopted and amended herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the city, the terms and provisions of this ordinance shall govern.

SECTION 4. Effective Date. This Ordinance shall be in force and effect from and after its passage on the date shown below.

SECTION 5. Open Meeting. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said meeting was given, all as required by the Open Meetings Act, *Chapt. 551, Tex. Gov't Code.*

PASSED AND APPROVED this _____ day of_____, 2016.

ATTEST: **City of Lago Vista, Texas**

_____ _____

Sandra Barton, City Secretary Dale Mitchell, Mayor

DRAFT

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**David Harrell, AICP, Director & John Goble, Building Official**		
Subject:	**Discussion of Owner-Builder Requirements**		
Request:	**Report**	**Legal Document:**	
		Legal Review:	☐

EXECUTIVE SUMMARY:

Mr. Panter recently addressed the Council during public comments and brought forward questions asking if owner/builders can construct their own builders why can't they also due their own electrical, plumbing, and mechanical. This agenda item will attempt to address these concerns.

Staff has provided a letter from the Building Official and his interpretation of the attached Texas Department of Licensing & Regulations (TDLR) concerning electrical, plumbing, and mechanical exemptions. These are Texas Administrative Codes (TAC) that must be changed by the State and the City is preempted by these Codes.

We have attached an e-mail from Linda Alger, Building Official with the City of Leander who confirms their City allows owner-builders to construct the building but doesn't allow them to construct plumbing, mechanical, or electrical.

The Building Official will be present to answer Council questions.

CITY OF LAGO VISTA
DEVELOPMENT SERVICES
P.O. BOX 4727
LAGO VISTA, TX 78645

Tel. (512) 267-5259 *Fax (512) 267-5265*

April 11, 2016

TO: *Mayor and Council*

FROM: *John Goble, Building Official*

RE: **Owner Builder Questions**

I have been asked the question: What kind of work can an owner builder do when building his/her own home? An owner can be his own general contractor, framer, concrete layer, landscaper, and most all aspects of the job, but State Law puts limitations on plumbing, electric, and air-conditioner works. I feel this is a for good reason, if we didn't have these rules in place we would have homes built by people who may state the idea to reside on the premises but immediately sell the property.

The Texas State Board of Plumbing Examiners Board Rules says you can do your own plumbing if the property is your homestead. So if you can produce a tax receipt showing the property is a homestead you can do your own plumbing. It's my understanding you have to be living on the property to get a homestead. The end result is you can't do your own plumbing on new construction.

The Texas Electrical Safety and Licensing Act put it a little different but has the same meaning. It says a person who owns and resides in the dwelling can do his own electrical work. It does not have to be a homestead. Again you can't do electrical work on a new construction because you're not living in the home yet.

Texas Conditioning and Refrigeration Contractors Administrative Rules say a person can do his own A/C work in his home but this exemption applies only to the homeowner and not to others who may attempt to assist the homeowner. I feel this does not apply to new construction but it is not as clear as the plumbing and electric law.

If you have any questions please feel free to contact me.

John Goble
City of Lago Vista
Building Official
512-527-3535
jgoble@lago-vista.org

Texas State Board of Plumbing Examiners
Board Rules

February 2016

Note: This publication has been formatted for easy reading; it is not the official publication of the Board's rules. The official publication of the Board's rules is in the Texas Administrative Code, available online at:
http://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=3&ti=22&pt=17

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RULE §365.2 Exemptions

The following plumbing work shall be permitted without a license but shall be subject to inspection and approval in accordance with local, city or municipal ordinances:

(1) Plumbing work done by a property owner in the property owner's homestead;

(2) Plumbing work that is not performed in conjunction with new construction, repair or remodeling, and is performed on a property that is:

(A) located in a subdivision or on a tract of land that is not required to be platted under §232.0015, Local Government Code; or

(B) not connected to a public water system and is located outside a municipality, or

(C) located outside a municipality and connected to a public water system that does not require a license to perform plumbing; or

(D) located inside a municipality that is within a county that has fewer than 50,000 inhabitants and that:

(i) has fewer than 5,000 inhabitants; and

(ii) by municipal ordinance has authorized a person who is not licensed under this the Plumbing License Law to perform plumbing.

(3) Verification of medical gas and vacuum piping integrity and content;

(4) Work done on existing plumbing by a maintenance man or maintenance engineer, as defined in §361.1 of this title (relating to Definitions), that is incidental or connected to other maintenance duties, provided that such an individual does not engage in cutting into fuel gas plumbing systems, the installation of gas fueled water heaters or plumbing work for the general public;

(5) Plumbing work done by a railroad employee on the premises or equipment of a railroad, provided such an individual does not engage in plumbing work for the general public;

(6) Plumbing work done by a person engaged by a public utility company to:

(A) lay, maintain, or operate its service mains or lines to the point of measurement; and

(B) install, change, adjust, repair, remove or renovate appurtenances, equipment, or appliances;

(7) Appliance installation or appliance service work, other than installation and service work on water heaters, done by bona fide appliance dealers and their employees that do not offer to perform plumbing work to the general public, in connecting appliances to existing openings with a code approved appliance connector without cutting into or altering the existing plumbing system;

(8) Irrigation work done by an individual working and licensed by the Texas Commission on Environmental Quality under Chapter 1903, Occupations Code, as an irrigator or installer;

(9) LP Gas service and installation work done by an individual working and licensed by the Texas Railroad Commission under Chapter 113 of the Natural Resources Code as a LP Gas Installer;

(10) Water Treatment Specialists licensed by the Texas Commission on Environmental Quality under §341.034 of the Health and Safety Code may engage in residential, commercial or industrial water treatment activities including making connections necessary to complete the installation of a water treatment system;

(11) Water well pump installation and service work performed by an individual licensed by the Texas Commission on Environmental Quality under Chapter 1902 of the Occupations Code;

(12) Residential potable water supply or residential sanitary sewer connections performed by an organization certified by the Texas Commission on Environmental Quality to perform self-help project assistance on a Self-Help Project which complies with §1301.057 of the Occupations Code (Plumbing License Law); and

ELECTRICIANS

Texas Electrical Safety and Licensing Act

You can download the entire Electricians Occupations Code document (90kb) as an Adobe PDF file, suitable for printing. Acrobat Reader is necessary to view .pdf files. If you need to obtain a copy of this program it is available as a free download for Windows or Macintosh operating systems.

ELECTRICIANS
Title 8, Occupations Code
Chapter 1305
Administered by the Texas Department of Licensing and Regulation
(Effective September 1, 2015)

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FAQs, Law and Rules

Board Meetings and Inf

DO IT ONLINE

ELECTRICIAN APPRENT
AMPS - Report Ap
Enrollments

PENALTIES AND FINES
Pay Penalties Onl

YOU SHOULD KNOW

CONTINUING EDUCATI
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Stay up to date

APPRENTICE PROGRAM
What Electrical Ap
Training Program:
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CONTACT INFORMATIO
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TDLR at electricians@tdlr.texas

or send mail to:

TDLR Electricians Program
P.O. Box 12157
Austin, Texas 78711

AIR CONDITIONING AND REFRIGERATION CONTRACTORS

Air Conditioning and Refrigeration Contractors Administrative Rules

16 Texas Administrative Code, Chapter 75 (effective date - September 1, 2015)

You can download the entire Air Conditioning and Refrigeration Rules document (95kb) as an Adobe PDF file, suitable for printing. Acrobat Reader is necessary to view .pdf files. If you need to obtain a copy of this program it is available as a free download for Windows or Macintosh operating systems.

AIR CONDITIONING AND REFRIGERATION
Administrative Rules of the Texas Department of Licensing and Regulation
16 Texas Administrative Code, Chapter 75
(effective September 1, 2015)

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75.1. Authority. (Section 75.1 effective January 28, 1993, 18 TexReg 301; repealed effective July 21, 1999, 24 TexReg 5469; new section effective July 21, 1999, 24TexReg 5470; amended effective March 7, 2001, 26 TexReg 1833; amended effective December 1, 2003, 28 TexReg 10465)

The sections in this chapter are authorized by Texas Occupations Code, Chapters 51 and 1302.

75.10. Definitions. (Section 75.10 effective January 28, 1993, 18 TexReg 301; amended effective November 16, 1993, 18 TexReg 7927; amended effective February 9, 1995, 20 TexReg 435; amended effective October 1, 1995, 20 TexReg 7280; amended effective January 10, 1997, 22 TexReg 737; amended effective January 1, 1998, 22 TexReg 12757;repealed effective July 21, 1999, 24 TexReg 5469; new section effective July 21, 1999, 24 TexReg 5470; amended effective December 5, 1999, 24 TexReg 10857; amended effective March 7, 2001, 26 TexReg 1833; amended effective November 5, 2001, 26 TexReg 8814; amended effective March 27, 2002, 27 TexReg2225; amended effective December 1, 2003, 28 TexReg 10465; amended effective September 1, 2004, 29 TexReg 8282; amended effective August 1, 2006, 31 TexReg 5944; amended effective December 31, 2007, 32 TexReg 9963; amended effective April 1, 2011, 36 TexReg 1975)

License Renewal and Ex
Information

ACR Continuing Educati

Forms, FAQs, Rules, Lav
Guidelines

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YOU SHOULD KNOW

RULES
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air.conditioning@tdlr.texas.gov
9202. Also, you can sign up to
Email Updates to be notified at
further changes or updates to t
Program.

(2) Title 16, Texas Administrative Code, Chapter 75, Air Conditioning and Refrigeration Administrative Rules;
(3) the International Mechanical Code, the Uniform Mechanical Code, or other applicable codes;
(4) ethics;
(5) business practices; or
(6) technical requirements.

75.27. Technician Registration Requirements--Initial Application. (New section adopted effective December 31, 2007, 32 TexReg 9963; amended effective April 1, 2011, 36 TexReg 1975)

(a) To obtain a technician registration, an applicant must:

(1) submit a completed application on a department-approved form; and
(2) submit the required fee.

(b) The term of an air conditioning and refrigeration technician's registration is one year.

(c) A registration is not transferable.

(d) An applicant for registration as an air conditioning and refrigeration technician will be issued a temporary registration that is valid for 21 days if the applicant:

(1) has not been convicted of a criminal offense, or been placed on deferred adjudication; and
(2) pays the required fee.

75.28. Technician Registration Requirements--Certified Technician Designation. (New section adopted effective December 31, 2007, 32 TexReg 9963)

(a) A registered technician is not required to be certified by the department, and a registrant may perform the same tasks as those performed by a certified technician.

(b) A registered technician may use the designation "certified technician" after obtaining department certification.

(c) To obtain a certified technician designation, an applicant must:

(1) submit a completed application on a department-approved form;
(2) provide proof of having passed a certification examination administered by:
(A) a nationally recognized certification organization; or
(B) other organizations approved by the department; and

(3) pay the required fee.

75.29. Technician Registration Requirements--Renewal. (New section adopted effective April 1, 2011, 36 TexReg 1975)

To renew a technician registration, with or without the certified technician designation, a person must:

(1) submit a completed renewal application on a department-approved form; and

(2) submit the required fees.

75.30. Exemptions. (Section 75.30 effective January 28, 1993, 18 TexReg 301; amended effective August 1, 1994, 19 TexReg 5637; amended effective January 10, 1997, 22 TexReg 737; repealed effective July 21, 1999, 24 TexReg 5469, new section effective July 21, 1999, 24 TexReg 5470; amended effective March 7, 2001, 26 TexReg 1833; amended effective March 27, 2002, 27 TexReg2225; amended effective December 1, 2003, 28 TexReg 10465; amended effective August 1, 2006, 31 TexReg 5944; amended effective April 1, 2011, 36 TexReg 1975)

(a) The Act and this chapter do not apply to those persons exempt under Occupations Code, Chapter 1302, with the following clarifications:

(1) persons who conduct air conditioning and refrigeration contracting, who are employed by a regulated electric or gas utility facility and perform those services in connection with the utility business in which the person is employed;
(2) a person who engages in air conditioning and refrigeration contracting in a building owned solely by the person as the person's home and who does not engage in the occupation of air conditioning and

refrigeration contracting for the general public. This exemption applies only to the homeowner and not to others who may attempt to assist the homeowner;

(3) those who hold a valid Certificate of Authorization issued by the American Society of Mechanical Engineers or The National Board of Boiler and Pressure Vessel Inspectors that are:

(A) appropriate for the scope of work to be performed, and

(B) performed solely on boilers as defined in Chapter 755 of the Health and Safety Code; and

(4) persons who install, repair, or remove a vent hood of the type commonly used in residential and commercial kitchens, as long as the person does not install, repair or remove any other part of the exhaust system.

(b) Unlicensed general contractors may bid or contract for a job that includes air conditioning or refrigeration if the job does not consist solely of work requiring a license under the Act.

75.40. Contractor Insurance Requirements. (Section 75.40 effective January 28, 1993, 18 TexReg 301; amended effective January 7, 1994, 18 TexReg 9929; amended effective August 1, 1994, 19 TexReg 5637; amended effective January 10, 1997, 22 TexReg 737; repealed effective July 21, 1999, 24 TexReg 5469, new section effective July 21, 1999, 24 TexReg 5470; amended effective March 7, 2001, 26 TexReg 1833; amended effective March 27, 2002, 27 TexReg2225; amended effective December 1, 2003, 28 TexReg 10465; amended effective August 1, 2006, 31 TexReg 5944; amended effective April 1, 2011, 36 TexReg 1975)

(a) Class A licensees must maintain commercial general liability insurance at all times during a license period:

(1) of at least $300,000 per occurrence (combined for property damage and bodily injury);

(2) of at least $600,000 aggregate (total amount the policy will pay for property damage and bodily injury coverage); and

(3) of at least $300,000 aggregate for products and completed operations.

(b) Class B licensees must maintain commercial liability insurance at all times during a license period:

(1) of at least $100,000 per occurrence (combined for property damage and bodily injury);

(2) of at least $200,000 aggregate (total amount the policy will pay for property damage and bodily injury coverage); and

(3) of at least $100,000 aggregate for products and completed operations.

(c) Insurance must be obtained from an insurance provider authorized to sell liability insurance in Texas pursuant to the Texas Insurance Code.

(d) A license applicant or licensee must file with the department a completed certificate of insurance or other evidence satisfactory to the department when applying for an initial license, changing a business name or affiliation, and upon request of the department.

(e) Requests to waive the insurance requirements because the license holder does not contract with the public must:

(1) be submitted in writing to the department; and

(2) contain a detailed explanation of the conditions under which the waiver is requested.

(f) A licensee who has received a waiver of insurance cannot perform or offer to perform air conditioning and refrigeration contracting under his license with the general public.

(g) A licensee or an air conditioning and refrigeration contracting company must furnish the name of the insurance carrier, policy number, name, address, and telephone number of the insurance agent with whom the licensee or company is insured to any customer who requests it.

75.65. Advisory Board. (Section 75.65 effective January 7, 1993, 18 TexReg 9929; amended effective October 1, 1995, 20 TexReg 7280; amended effective January 10, 1997, 22 TexReg 737; amended effective July 21, 1999, 24 TexReg 5468; repealed effective July 21, 1999, 24 TexReg 5469, new section effective July 21, 1999, 24 TexReg 5470; amended effective March 7, 2001, 26 TexReg 1833; amended effective August 1, 2006, 31 TexReg 5944; amended effective April 1, 2011, 36 TexReg 1975)

(a) The purpose of the Air Conditioning and Refrigeration Contractors Advisory Board is to advise the commission on adopting rules, enforcing and administering the Act, and setting fees.

(b) Expense reimbursements to board members:

Sec. 1305.1645. License Eligibility Requirements for Applicants with Military Experience
Sec. 1305.165. License Issuance; Nontransferability
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SUBCHAPTER A. General Provisions

Sec. 1305.001. Short Title.

This chapter may be cited as the Texas Electrical Safety and Licensing Act.

Sec. 1305.002. Definitions.

In this chapter:

(1) "Advisory board" means the Electrical Safety and Licensing Advisory Board.

(1-a) "Agricultural use" means a use or activity involving agriculture, as defined by Section 11.002, Water Code, other than the processing of an agricultural commodity.

(1-b) "Apprenticeship training program" means an electrical training program that is:

(A) recognized by the Texas Workforce Commission or the Texas Higher Education Coordinating Board;
(B) registered with the United States Department of Labor; or
(C) a competency-based standardized craft training program that meets the training program standards of the United States Department of Labor Office of Apprenticeship.

(2) "Commission" means the Texas Commission of Licensing and Regulation.

(3) "Department" means the Texas Department of Licensing and Regulation.

(4) "Electrical code" means the National Electrical Code published by the National Fire Protection Association as adopted by the commission.

(5) "Electrical contracting" means the business of designing, installing, erecting, repairing, or altering electrical wires or conductors to be used for light, heat, power, or signaling purposes. The term includes the installation or repair of ducts, raceways, or conduits for the reception or protection of wires or conductors and the installation or repair of any electrical machinery, apparatus, or system used for electrical light, heat, power, or signaling.

(6) "Electrical contractor" means a person engaged in electrical contracting.

(7) "Electrical engineer" means a person licensed under Chapter 1001 who possesses the necessary qualifications, training, and technical knowledge to perform electrical engineering work in this state.

(8) "Electrical inspector" means a person certified by the International Association of Electrical Inspectors or International Code Council.

Sec. 1305.003. Exemptions; Application of Chapter.

(a) This chapter does not apply to:

(1) the installation of electrical equipment in a ship, watercraft other than a floating building, railway rolling stock, aircraft, motor vehicle, or recreational vehicle;

(2) the installation of electrical equipment underground in a mine and in self-propelled mobile surface mining machinery and its attendant electrical trailing cable;

(3) the installation of electrical equipment for generation, transformation, transmission, or distribution of power used exclusively to operate railway rolling stock or exclusively for signaling and communications purposes;

(4) the installation, maintenance, alteration, or repair of communications equipment provided by a telecommunications provider;

(5) the installation, maintenance, alteration, or repair of electrical equipment under the exclusive control of an electric utility, power generation company as defined by Sections 31.002(1) and (10), Utilities Code, electric cooperative, or municipally owned utility and used for communications or metering, or for the generation, control, transformation, transmission, and distribution of electrical energy, and located:

(A) in a building used exclusively by a utility or power generation company for those purposes;

(B) outdoors on property owned or leased by the utility or power generation company;

(C) on public highways, streets, roads, or other public rights-of-way; or

(D) outdoors by established rights in vaults or on private property;

(6) work not specifically regulated by a municipal ordinance that is performed in or on a dwelling by a person who owns and resides in the dwelling;

From: John Goble
To: David Harrell
Subject: FW: owner builders
Date: Thursday, April 14, 2016 9:30:39 AM

From: Linda Alger [mailto:lalger@leandertx.gov]
Sent: Thursday, April 14, 2016 9:31 AM
To: John Goble
Subject: RE: owner builders

John,
I concur with your assessment for Owner Builders. The City of Leander maintains that the construction may be done by the homeowner, with the exception of the Plumbing, Electrical and Mechanical work. These must be done by licensed contractors to comply with State regulations.

From: John Goble [mailto:JGoble@lago-vista.org]
Sent: Wednesday, April 13, 2016 2:16 PM
To: Linda Alger
Subject: owner builders

Linda

I am going to forward you an email I sent to David about owner builders wanting to do their own Elec., Plumbing and Mechanical work.
David has ask me to see what Leander is doing in this case ?
Please get back with me after reading the email.

Thanks; John

John C. Goble
Building Official / Code Enforcement Officer
City of Lago Vista , TX
Tel 512-527-3535
Fax 512-267-5265

AGENDA ITEM

City of Lago Vista

To:	**Mayor & City Council**	**Council Meeting:**	**April 21, 2016**
From:	**David Harrell, AICP, Director**		
Subject:	**Discussion and input concerning allowing chickens in City Limits.**		
Request:	**Report**	**Legal Document:**	**Other**

Legal Review: ☐

EXECUTIVE SUMMARY:

This item is on the agenda due to citizens desiring chickens to be allowed by right within the City.

Our current regulations allow through a Special Use Permit provided there is no commercial breeding purposes and they are not kept in quantities which create an annoyance or nuisance. There are exceptions for horses for Lot 1980, Lago Vista Estates, Section 6 and farm operations that have been in existence after annexation.

Staff has provided information related to requirements in neighboring cities and some information that has been provided by Councilmen Ed Tidwell from a previous Council meeting. I have also attached example regulations that could be incorporated into the Zoning Code, these were given to us by Freese & Nichols, who are our Comprehensive Plan Consultants.

The goal of this workshop is to obtain the opinions and ideas of Council and public in order to begin drafting regulations to address this issue.

Chickens

i. Chickens are permitted as household pets within all residential lots subject to the following requirements:

(a) No more than four (4) hens on lots less than 1/2 acre, or ten (10) hens on lots 1/2 acre or larger are permitted,
(b) Roosters are prohibited,
(c) Chickens and/or eggs are not sold for commercial purposes, and
(d) A permit is held to keep chickens.

ii. Pens or Enclosures for Chickens as Household Pets within residential zoning districts

(a) Pens or enclosures for chickens as household pets are permitted on all residential lots and shall meet the following standards.

(i) Setbacks

a) Front Setback: Behind the front building line;
b) Side Setback: Ten (10) feet from the side lot line; and
c) Rear Setback: Ten (10) feet from the rear lot line.

(ii) Maximum enclosure size is six (6) feet by ten (10) feet.
(iii) These pens or enclosures are not subject to any building material requirements.

City	Allowed	Space Required	Animals Defined	Complaints
Austin	Yes	An enclosure used to keep two or more fowl must be located at least 50 feet from a residence or business structure, excluding the residence or business of the fowl's owner or handler.	chicken, turkey, goose, guinea hen, or duck	Animal Control
Burnet	Yes	It is unlawful to keep fowl, at any place within the city, when the place where the same are kept is within 200 feet of any private residence or dwelling place or within 500 feet of any building or establishment open to the public. No grown male chicken. No commercial purposes where the birds or their eggs, or both, are sold on the market or to individuals. A minimum of four (4) square feet of floor space for each grown chicken. Kept in a pen that is located no closer than one hundred (100) feet from any city street. No chicken house will be closer than fifty (50) feet from any inhabited residence.	Fowl shall include all birds, e.g., chickens, turkeys, pheasants, quail, guineas, geese, ducks, peafowl and other domestic feathered creatures and nondomestic feathered creatures, regardless of age or sex.	Animal Control
Cedar Park	Yes	Confined in a fully enclosed and ventilated or open-air cage, pen, coop, or enclosure and be provided adequate shelter from the elements and a minimum of three (3) square feet of covered floor space per animal and shall be a minimum of twenty-five (25) feet away from any property lines.	Fowl. Any birds belonging to the game fowl, land fowl (Galliformes), or waterfowl (Anseriformes) biological orders, including but not limited to poultry, chickens, guineas, laying hens, turkeys, guineas, ducks, geese, pheasants, quails, peacocks, emus, and ostriches	Animal Control
Horseshoe Bay	No			
Lakeway	No			
Leander	Yes	All fowl and rabbits shall be kept within a pen, coop or hutch. A fenced yard shall not qualify as a pen or coop. At least 50 feet from any residence, excluding the residence of the person keeping or harboring the animals. It is unlawful and constitutes a nuisance to keep any horse, cattle, sheep, goat, rabbit or other livestock, including fowl, at any place within the city, when the place where the same are kept is within 200 feet of any private residence or dwelling place or within 500 feet of any building or establishment open to the public	Fowl. Includes all birds, e.g., chickens, turkeys, pheasants, quail, guineas, geese, ducks, peafowl and other domestic feathered creatures and nondomestic feathered creatures, regardless of age or sex.	Animal Control
Liberty Hill	Yes	100 square feet of land not occupied by inhabitable buildings for each fowl. It shall be unlawful for any person to keep or have on his premises more than two (2) or one (1) litter of chickens, turkeys, ducks, geese, pigeons or other poultry or domestic fowl or more than two (2) or one (1) litter of rabbits, guinea pigs, hamsters, gerbils, mink, ferrets or other small fur-bearing animals within one hundred feet (100') of any dwelling or public place within the city limits unless a specific use permit has been granted by the city council in accordance with the city's zoning regulations.	Chickens, geese, ducks, turkeys, pigeons, rabbits, guinea pigs, hamsters, gerbils, mink, ferrets or other small fur-bearing animals	Animal Control

City	Allowed	Space Required	Animals Defined	Complaints
Marble Falls	Yes	No grown male chicken. No commercial purposes where the birds or their eggs, or both, are sold on the market or to individuals. A minimum of four (4) square feet of floor space for each grown chicken. Kept in a pen that is located no closer than one hundred (100) feet from any city street. No chicken house will be closer than fifty (50) feet from any inhabited residence.	Chickens, adult turkeys, ducks, geese, guineas.	animal Control
Round Rock	Yes	Confined within an enclosed pen which is located 50 feet or more from any building or dwelling occupied by any person other than the owner. Limited to no more than 10 if pen is 50 feet or more away from any building or dwelling. Limited to no more than 5 if pen is located less than 50 feet, but more than 25 feet away from any building or dwelling.	Fowl means any goose, pheasant, chicken, prairie chicken, peacock, guinea, duck, turkey, and other normally undomesticated fowl.	Animal Control

TYPE	DESCRIPTION	ENCLOSURE and ADDITONAL REQUIREMENTS	QUANTITY	EXAMPLE
Fowl	Females of species only. Examples include: Chickens, Turkeys, Guinea, other domestic farm birds typically considered for personal use for the production of eggs or meat. Males are prohibited.	All fowl are required to be housed in an appropriate pen associated with the species being kept. Pens must be fully enclosed on all sides and the top. Pens must provide a minimum of 4 square feet per bird and provide protection from the weather as necessary to ensure adequate living conditions. Pens may not be located within 50 feet of commercial or residential structures not located on the property on which the enclosure is located nor within 15 feet of commercial or residential structures located on the same property on which the enclosure is located. At no time will animals be allowed to roam free.	A maximum of 6 birds of any one species. A total quantity of 10 birds if housing more than one species.	A homeowner may have a pen of fowl containing 6 chickens and 4 guinea. (Maximum of 6 birds of one species and a total maximum of 10 birds.) The pen must be a minimum of 40 square feet and enclosed on all sides and the top. The pen must be at least 15 feet from the house and 50 feet from any neighbors' houses or nearby business.
Fur bearing animals	Rabbits, Guinea pigs, Ferrets, Hamsters, and other small fur bearing animals.	All fur bearing animals except for rabbits must be housed within the commercial or residential structure located on the property on which the animal resides. Rabbits may be housed in an appropriate pen located outside a structure. Outdoor pens must be fully enclosed on all sides and the top and provide protection from the weather as necessary to ensure adequate living conditions. Pens must provide a minimum of 4 square feet for a single rabbit and an average minimum of 3 square feet per rabbit for quantities greater than a single rabbit housed within the same pen. Rabbits may be housed separate but each pen would be required to provide the minimum square footage. Pens may not be located within 50 feet of commercial or residential structures not located on the property on which the enclosure is located. At no time will animals be allowed to roam free.	A maximum of 6 animals of any one species. A total quantity of 10 animals housed inside or out of a structure.	A homeowner may have small fur bearing animals as pets. Most fur bearing animals are sensitive to weather conditions and must be raised indoors. However, Rabbits are capable of living in a rabbit hutch and may be housed outdoors. A homeowner may own as many as 6 rabbits plus an additional 4 other small fur bearing animals for a total of 10. Pens must be at least 50 feet from any neighbors' houses.
Other domesticated animals	Pigs, goats, and other uncommon yet domesticated species occasionally raised as pets. Referred to as dwarf, miniature, potbelly, or pygmy. A single animal may not be over 24 inches in height nor more than 150 pounds in weight. Does not include miniature livestock typically considered beasts of burden although they may be classified as miniature. (i.e. miniature horses or cattle).	All animals falling under this category may be housed indoors or out. Outdoors pens must be fully enclosed on all sides and should be of a minimum height to prevent the animal from escaping. Pen may have a maximum height of 6 feet. Pen must provide protection from the weather as necessary to ensure adequate living conditions. Pen must provide a minimum of 25 square feet per animal. An animal may be allowed out of the pen only when on a halter or appropriate harness and under the control of the owner. At no time will animals be allowed to roam free. Animals in this category must be registered with the police department in the same manner in which dogs are required to be registered with the police department.	A maximum of 2 animals regardless of the species.	A homeowner may have 2 pygmy goats as pets or 2 potbelly pigs or 1 of each.

At no time will any of the above animals be allowed to be kept or used for breeding purposes.

City	Allowed	Space Required	Animals Defined	Enforcement
Austin	Yes	A person may not locate a hive within 10 feet of the property line of a tract, as measured from the nearest point of the hive to the property line. a person may not keep more than: (1) two colonies on a tract one-quarter acre or smaller; (2) four colonies on a tract larger than one-quarter acre but smaller than one-half acre; (3) six colonies on a tract one-half acre or more but smaller than one acre; (4) eight colonies on a tract one acre or more. (B) A person may keep an unlimited number of colonies on a tract: (1) on which all hives are located at least 200 feet from each property line of the tract; or (2) adjacent to undeveloped property for at least 200 feet from any hive.	BEE means any stage of the common domestic honey bee, Apis mellifera species.	Health Authority/Animal Control
Burnet - no ordinance				
Cedar Park - no ordinance				
Horseshoe Bay - no ordinance				
Lakeway - no ordinance				
Leander - no ordinance				
Liberty Hill - no ordinance				
Marble Falls	Yes	It shall be unlawful to keep bees in any area of the city, except in those areas where the bee hives will be located at least one hundred fifty (150) feet or more from the nearest dwelling other than the dwelling of the owner of the bees. The one hundred fifty (150) foot distance requirement may be waived by the police chief with the written consent of the property owner who's dwelling will be nearer than the one hundred fifty (150) foot limit. Such written consent must be granted on an annual basis. It shall further be unlawful to keep bees, regardless of the above limitation, in such numbers on property, other than that of the owner of the bees, in such a way as to interfere with the peaceful occupancy of such other property.	N/A	N/A
Round Rock - no ordinance				

3-20-2016

P.1. of 2.

The Airport Report
To: The City Manager
of Lago Vista, Texas.
Melissa Byrne Vossmer

Airport Report
3-20-2016
P. 2. of 2.

The fueling and parking areas are clean. The taxiways are all clear. The runway is clean. We need more parking space. The runway + taxiways have been resealed. The yellow striping looks good. The south west taxiway has been paved with concrete. It looks great. The wind sock is down. There is a small wind sock on the east side.
All the lights are lit.
The airport looks very good.
No problems at this time.

Have a good day,
Horace Miller
Airport Manager.

Permits By Type

Lago Vista

From: 03/01/2016 To: 03/31/2016

Description	Permit Number	Contractor	Address	Type	Issued Date	Square Footage	Contstruction Cost
Residential Permits	2514	TodCo LLC	21513 Horseshoe Loop	Residential Single Family	3/31/2016	1903	$90000.00
	2469	Highland Homes, LTD	7505 Turnback Ledge Trail	Residential Single Family	3/8/2016	2838	$340685.00
	2463	Fulford Builders	3936 Outpost Trace	Residential Single Family	3/22/2016	2818	$180000.00
	2494	TodCo LLC	21008 Nantucket Cove	Residential Single Family	3/15/2016	400	$110000.00
	2475	Highland Homes, LTD	7207 Pace Ravine Drive	Residential Single Family	3/14/2016	4497	$645065.00
	2506	Kyle Olsen Constrution	5604 Club House	Residential Single Family	3/31/2016	3305	$230000.00
	2484	Palm Harbor Homes	7308 Cowboy Cove	Residential Mobile Home	3/16/2016	1593	$80000.00
	2491	Highland Homes, LTD	7509 Turnback Ledge Trail	Residential Single Family	3/10/2016	3691	$369705.00
						19452	**$2045455.00**

Homes permitted in Tessera

Miscelleneous Permits

To: 03/31/2016

Description	Permit Number	Contractor	Address	Type	Issued Date	Contstruction Cost
Miscellaneous Permits	2442	Homeowner	4705 Navajo Cove	Residential Accessory Structure	3/2/2016	$40000.00
	2488	Quality Custom Decks	20567 Highland Lakes Dr.	Deck	3/14/2016	$6381.00
	2497	Tessera on Lake Travis	7200 1/2 Tessera Parkway	Addition-Pool Showers	3/23/2016	$50000.00
	2508	Best of Texas Landscapes	7318 pace ravine drive	Sprinkler System	3/24/2016	$2800.00
	2493	Homeowner	2206 American Drive	Residential Accessory Structure	3/31/2016	No Value Reported
	2504	Homeowner	20202 National Drive	Fence	3/21/2016	$2000.00
	2492	Homeowner	6205 La Mesa	Home Occupation Permit	3/17/2016	NA
	2498	Best of Texas Landscapes	7208 Tessera Parkway	Sprinkler System	3/16/2016	$2800.00
	2479	Best of Texas Landscapes	22207 Cape Travis Bend	Sprinkler System	3/7/2016	$2800.00
	2500	Homeowner	20573 Highland Lakes Drive	Fence	3/17/2016	$1500.00
	2489	Empire Fence Company	20304 National Drive	Fence	3/7/2016	$4500.00
	2499	Armadillo Amp Works	6900 Live Oak Drive	Home Occupation Permit	3/17/2016	NA
	2510	Best of Texas Landscapes	22212 Cape Travis Bend	Sprinkler System	3/23/2016	$2800.00
	2482	Bandow Construction	3929 Outpost Trace	Driveway	3/21/2016	$3906.00
	2483	Homeowner	2110 Patriot	Decks	3/4/2016	$1500.00
	2513	Homeowner	21314 Choctaw Cove	Fence	3/29/2016	$2500.00
	2519	Best of Texas Landscapes	7921 Turnback Ledge Trail	Sprinkler System	3/31/2016	$2800.00
	2525	Land Development Services	7200 1/2 Tessera Parkway	Fence-Dumpster Enclosure	3/31/2016	$15000.00
	2495	Potter's Roofing	3213 Eisenhower Avenue	Remodeling	3/10/2016	$7690.00
	2496	Homeowner	21422 Coyote Trail	Home Occupation Permit	3/16/2016	NA
	2502	Tuff Shed	21606 Stampede Trail	Residential Accessory Structure	3/17/2016	$2600.00
	2480	Lago Vista Property Owner's Association	2601 American Drive	Fence-Dumpster Enclosure	3/3/2016	$300.00
	2503	Homeowner	21310 Paseo De Vaca	Room Addition	3/29/2016	$20000.00
	2511	Peacock Enterprises Inc	8605 Bluff Ridge Trail	Home Occupation Permit	3/23/2016	NA
	2512	Texas Pools & Patio	4126 Rockwood drive	Pool Permit	3/29/2016	$48986.00
	2518	Best of Texas Landscapes	7216 Tessera Parkway	Sprinkler System	3/31/2016	$2800.00
						$173663.00
Sign Permits	2490	SLR	6004 Lohman Ford Road	Hanging Wall	3/9/2016	$96.00
						$96.00

Permits By Type

Lago Vista

From: 03/01/2016 To: 03/31/2016

Description	Permit	Contractor	Address	Type	Issued Date
Electrical Trade Permits	2465	Specialty Electrical Services	2300 Washington Cove	Residential Electrical	3/14/2016
	2516	City of Lago Vista	18013 Marshall's Point	Minor Electrical Repairs	3/24/2016
	2521	SLP Cable LLC	18220 1/2 Austin	Minor Electrical Repairs	3/29/2016
	2469	IES Residential	7505 Turnback Ledge Trail	Residential Electrical	3/23/2016
	2463	Fulford Builders	3936 Outpost Trace	Residential Electrical	3/3/2016
	2522	SLP Cable LLC	19022 1/2 Veranda Walk	Minor Electrical Repairs	3/29/2016
	2040	Hood Electric	20208 National Drive	Residential Electrical	3/24/2016
	2494	ITNJ Electric	21008 Nantucket Cove	Residential Electrical	3/23/2016
Mechanical Trade Permits	2352	Casa Mechanical	8724 Bluff Ridge Trail	Residential Mechanical	3/29/2016
	2373	Big Tex AC	7430 Pace Ravine Drive	Residential Mechanical	3/8/2016
	2523	Arise Services	8032 Flintrock Circle	Minor Mechancial Repairs	3/29/2016
	2320	Stan's Heating & AC	3937 Outpost Trace	Residential Mechanical	3/15/2016
	2505	Arise Air	20402 National Drive	Minor Mechancial Repairs	3/21/2016
	2325	Casa Mechanical	7201 Pace Ravine Drive	Residential Mechanical	3/4/2016
Plumbing Trade Permits	2437	Plumbing	20620 Highland Lake Drive	Residential Plumbing	3/22/2016
	2465	Lantz Lakeside Plumbing	2300 Washington Cove	Residential Plumbing	3/16/2016
	2509	Plumbing	20609 Camelback	Minor Plumbing Repairs	3/22/2016
	2463	GC Plumbing	3936 Outpost Trace	Residential Plumbing	3/30/2016
	2263	JR Plumbing	20706 Harding Cove	Residential Plumbing	3/11/2016
	2469	Mustang Plumbing	7505 Turnback Ledge Trail	Residential Plumbing	3/10/2016
	2431	GC Plumbing	3502 Boone Drive	Residential Plumbing	3/18/2016
	2494	Central Texas Plumbing	21008 Nantucket Cove	Residential Plumbing	3/17/2016

Certicate of Occupancy Report

Permit Number	Cert. Of Occupancy	Owner Name	Location	Permit Type	Contract Value
2213	03/24/2016	MHI	7912 Arbor Knoll Court Lago Vista TX 78645	Residential Single Family	$172,194.00
2263	03/18/2016	Richard DeFelice	20706 Harding Cove Lago Vista TX 78645	Residential Single Family	$254,000.00
2266	03/01/2016	MHI	7900 Sunrise Ravine Pass Lago Vista TX 78645	Residential Single Family	$170,994.00
2279	03/02/2016	Highland Homes, LTD	7517 Turnback Ledge Trail Lago Vista TX 78645	Residential Single Family	$345,561.00
2283	03/22/2016	Highland Homes, LTD	22324 Cape Travis Bend Lago Vista TX 78645	Residential Single Family	$393,755.00
2288	03/01/2016	Buffalo West Construction	21012 Santa Paula Avenue Lago Vista TX 78645	Residential Single Family	$200,000.00
2300	03/22/2016	Highland Homes, LTD	7704 Turnback Ledge Trail Lago Vista TX 78645	Residential Single Family	$362,665.00
2365	03/09/2016	TodCo LLC	4104 Crockett Avenue Lago Vista TX 78645	Residential Single Family	$105,000.00

Certificate of Occupancies Issued in Tessera

Zoning and Subdivision Report

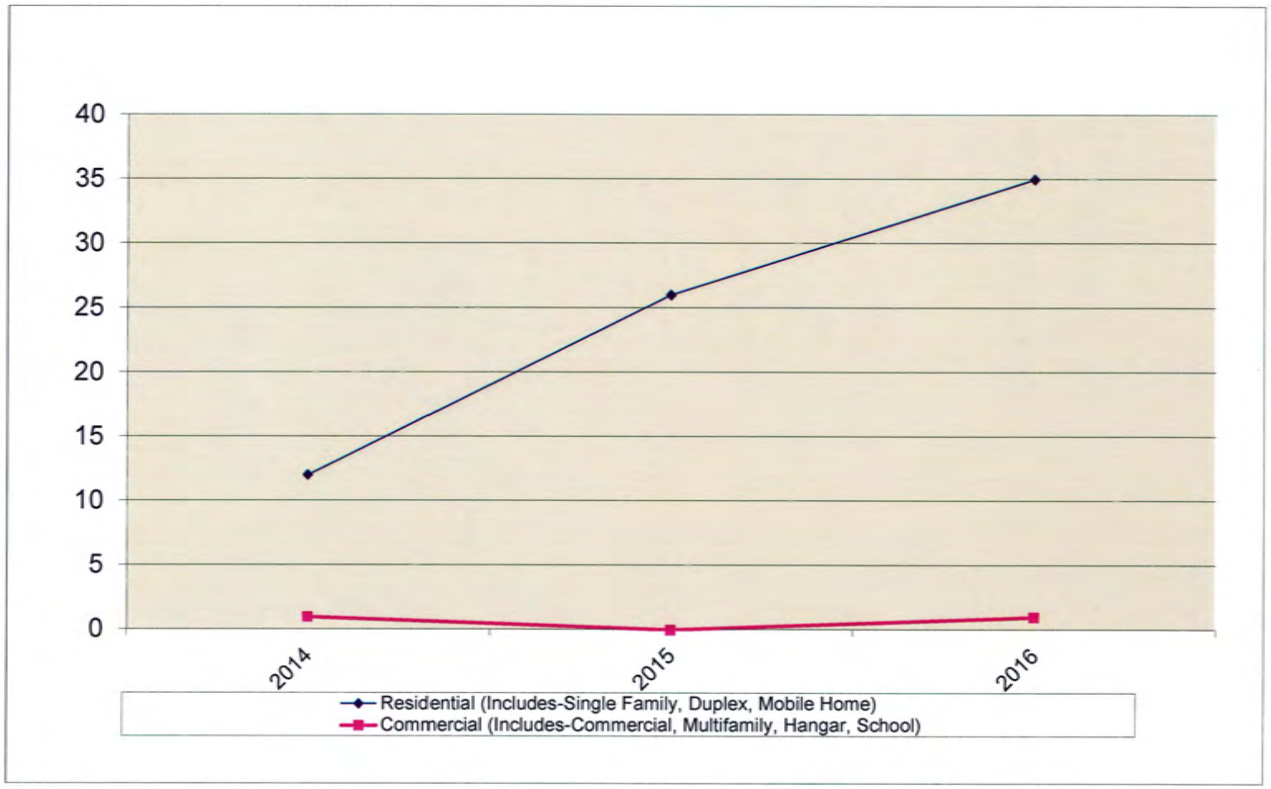
Lago Vista

From: 03/01/2016 To: 03/31/2016

Description	Permit Number	Address	Type	Creation Date
Platting	SUB-1112	3601 Hamilton	Amending Plat Application	03/07/2016
	SUB-1113	Bar K Ranches Amended Plat	Amending Plat	03/14/2016
	SUB-1114	Tessera on Lake Travis Phase 2	Preliminary Plat	03/30/2016
Zoning	ZON-1049	21639 High Drive	Short Term Occupancy	03/11/2016
	ZON-1050	7708 Lohman Ford or 20900 FM 1431	Appeal Request	03/31/2016

Development Services
Fiscal Year to Date Three Year Comparison
New Residential and Commercial Building Permits
October-March

Fiscal Year to Date Three Year Comparison October-March			
Permit Type	2014	2015	2016
Residential	9	26	35
Commercial	1	0	1
Totals	10	26	36



Code Enforcement Cases by Date

3/6/2016 to 4/5/2016

Generated 4/5/2016

Type	Case Number	Address	Description	Issued Date	Expiration Date	Status
Business Address Number Violation	CE-4229	20513 Dawn Dr.	Building Violations	3/16/2016	4/1/2016	Open
	1					
Business No Handicap Spaces	CE-4225	6015 Lohman Ford Rd.	Building Violations	3/15/2016	4/1/2016	Open
	1					
Commercial Dumpster Gate Open	CE-4181	7708 Lohman Ford Rd. B	Building Violations	3/10/2016	3/24/2016	Open
	CE-4224	6015 Lohman Ford Rd.	Building Violations	3/15/2016	3/18/2016	Open
	2					
Commercial Dumpster Not Screened	CE-4180	7708 Lohman Ford Rd. A	Building Violations	3/10/2016	3/31/2016	Open
	1					
Construction w/o permit	CE-4285	4503 Silverhill Dr.	Building Violations	3/23/2016	4/1/2016	Open
	1					
Dead Tree on Unimproved Lot	CE-4294	21508 Coyote Trail	Zoning Violations	3/24/2016	4/9/2016	Open
	1					
Disconnected Water Service Delinquent	CE-4262	21405 Horseshoe Loop	Utility Violations	3/21/2016	3/28/2016	Open
	CE-4266	21304 Bison Trail	Utility Violations	3/21/2016	3/29/2016	Open
	CE-4267	21116 Bison Trail	Utility Violations	3/21/2016	3/28/2016	Open
	CE-4269	21609 Pershing Ave	Utility Violations	3/21/2016	3/28/2016	Open
	4					
High Grass/Weeds on Improved Lot	CE-4185	6107 La Mesa St.	Zoning Violations	3/11/2016	3/21/2016	Open
	CE-4199	20505 National Dr.	Zoning Violations	3/14/2016	3/20/2016	Closed
	CE-4211	21513 Highland Lake Dr.	Zoning Violations	3/14/2016	3/20/2016	Open
	CE-4215	6107 La Mesa St.	Zoning Violations	3/15/2016	3/23/2016	Open
	CE-4222	3901 Lake Park Cove	Zoning Violations	3/15/2016	3/20/2016	Open
	CE-4228	20513 Dawn Dr.	Zoning Violations	3/16/2016	4/1/2016	Open
	CE-4237	7800 Diamond Trail	Zoning Violations	3/16/2016	3/21/2016	Open
	CE-4261	7900 Bar K Ranch Rd.	Zoning Violations	3/21/2016	3/26/2016	Open
	CE-4263	21525 Horseshoe Loop	Zoning Violations	3/21/2016	3/26/2016	Open
	CE-4270	21609 Pershing Ave	Zoning Violations	3/21/2016	3/26/2016	Open
	CE-4280	3810 Congress Ave.	Zoning Violations	3/23/2016	3/28/2016	Open
	CE-4290	20802 Ridgeview Rd.	Zoning Violations	3/24/2016	3/29/2016	Open
	CE-4291	20805 Ridgeview Rd.	Zoning Violations	3/24/2016	3/29/2016	Open
	CE-4293	7305 Crossbow Trail	Zoning Violations	3/24/2016	4/1/2016	Open
	CE-4292	21405 Choctaw Cove	Zoning Violations	3/24/2016	3/29/2016	Open
	CE-4302	21202 Diamond Cove	Zoning Violations	4/5/2016	4/10/2016	Open
	16					
High Grass/Weeds	CE-4252	21017 Twisting Trail	Zoning Violations	3/18/2016	3/28/2016	Open
	CE-4273	21305 Choctaw Cove	Zoning Violations	3/22/2016	4/8/2016	Open

Code Enforcement Cases by Date

3/6/2016 to 4/5/2016

Generated 4/5/2016

on Unimproved Lot	**2**					
Home Occupation Violation Non-Permitted	CE-4170	7104 DeepWood Dr.	Zoning Violations	3/10/2016	3/18/2016	Open
	1					
Home Occupation Violation Permitted No Permit	CE-4154	21108 National Dr.	Zoning Violations	3/8/2016	3/18/2016	Open
	CE-4168	8605 Bluff Ridge	Zoning Violations	3/9/2016	3/18/2016	Open
	CE-4169	8305 Bramble Bush Cir.	Zoning Violations	3/9/2016	3/18/2016	Unfounded
	CE-4153	20809 South Ridge St.	Zoning Violations	3/8/2016	3/18/2016	Open
	CE-4183	6900 Live Oak Circle.	Zoning Violations	3/11/2016	3/21/2016	Open
	CE-4217	2907 Mac Arthur Ave.	Zoning Violations	3/15/2016	3/22/2016	Open
	CE-4248	4304 Rimrock Ct.	Zoning Violations	3/18/2016	3/25/2016	Open
	CE-4253	6108 Pokealong Path	Zoning Violations	3/18/2016	3/28/2016	Open
	CE-4254	20707 Ridgeview Rd.	Zoning Violations	3/18/2016	3/28/2016	Open
	CE-4260	5801 Thunderbird St. #14	Zoning Violations	3/21/2016	3/29/2016	Open
	CE-4297	4125 Rockwood Dr.	Zoning Violations	4/4/2016	4/15/2016	Open
	11					
Illegal Dumping Violation Unimproved	CE-4196	War Bonnet Way & Bar K	Zoning Violations	3/11/2016	3/25/2016	Open
	CE-4205	7100 Crossbow Trail	Zoning Violations	3/14/2016	3/16/2016	Open
	2					
Junked Vehicle In ROW	CE-4190	21410 Coyote Trail	Zoning Violations	3/11/2016	3/18/2016	Open
	CE-4232	4201 Cooper Lane #A	Zoning Violations	3/16/2016	3/19/2016	Open
	CE-4231	4201 Cooper Lane #A	Zoning Violations	3/16/2016	3/19/2016	Open
	3					
Junked Vehicle On Improved Lot	CE-4146	7306 Cowboy Cove	Zoning Violations	3/7/2016	3/28/2016	Open
	CE-4177	3004 Boone Dr.	Zoning Violations	3/10/2016	4/4/2016	Open
	CE-4178	20308 Dawn Dr.	Zoning Violations	3/10/2016	4/4/2016	Open
	CE-4186	6107 La Mesa St.	Zoning Violations	3/11/2016	3/25/2016	Open
	CE-4197	7103 Comstock Cove	Zoning Violations	3/14/2016	3/31/2016	Open
	CE-4198	7103 Comstock Cove	Zoning Violations	3/14/2016	3/31/2016	Open
	CE-4216	6107 La Mesa St.	Zoning Violations	3/15/2016	4/1/2016	Open
	CE-4244	4202 Hillside Dr.	Zoning Violations	3/17/2016	4/11/2016	Unfounded
	CE-4250	21202 Little Loop	Zoning Violations	3/18/2016	4/6/2016	Open
	CE-4271	21013 Highland Lake Dr. #84	Zoning Violations	3/21/2016	4/5/2016	Open
	CE-4286	8112 Bar K Ranch Rd.	Zoning Violations	3/24/2016	4/8/2016	Open
	CE-4287	8112 Bar K Ranch Rd.	Zoning Violations	3/24/2016	4/8/2016	Open
	CE-4288	8112 Bar K Ranch Rd.	Zoning Violations	3/24/2016	4/8/2016	Open
	13					
Mandatory Water Rationing Violation Wrong Day	CE-4226	20805 Tiwsting Trail	Utility Violations	3/16/2016	3/16/2016	Closed
	1					
Mobile Home Violation	CE-4207	21401 Coyote Trail	Building Violations	3/14/2016	3/21/2016	Open

Code Enforcement Cases by Date

3/6/2016 to 4/5/2016

Generated 4/5/2016

Skirting	**1**					
Open storage on property violation	CE-4237	7800 Diamond Trail	Zoning Violations	3/16/2016	3/21/2016	Open
	1					
Other Building Violations	CE-4213	6703 Avenida Ann	Building Violations	3/14/2016	3/16/2016	Open
	CE-4230	20513 Dawn Dr.	Building Violations	3/16/2016	4/22/2016	Open
	CE-4279	2905 Boone Dr.	Building Violations	3/23/2016	4/30/2016	Open
	3					
Other Sign violations	CE-4223	3610 Lohman Ford Rd.	Sign Violations	3/15/2016	4/1/2016	Open
	CE-4227	20513 Dawn Dr.	Sign Violations	3/16/2016	4/1/2016	Open
	CE-4247	21006 Boggy Ford Rd.	Sign Violations	3/17/2016	3/17/2016	Closed
	CE-4265	8011 Bar K Ranch Rd.	Sign Violations	3/21/2016	3/21/2016	Closed
	CE-4275	7610 Lohman Ford Rd.	Sign Violations	3/22/2016	3/24/2016	Open
	5					
Other Zoning violations	CE-4151	7704 Plateau Cove	Zoning Violations	3/8/2016	3/13/2016	Open
	CE-4281	6303 La Mesa St.	Zoning Violations	3/23/2016	3/30/2016	Open
	2					
Political Sign Violation Failure to Remove	CE-4142	20802 National Dr.	Sign Violations	3/7/2016	3/8/2016	Open
	CE-4143	4073 Outpost Trace	Sign Violations	3/7/2016	3/8/2016	Closed
	CE-4212	4127 Rockwood Dr.	Sign Violations	3/14/2016	3/15/2016	Open
	CE-4234	20708 Boggy Ford Rd.	Sign Violations	3/16/2016	3/17/2016	Open
	4					
Property Maintenance violation	CE-4150	8435 Briarwood Cir.	Zoning Violations	3/8/2016	3/18/2016	Open
	CE-4152	21457 Coyote Trail	Zoning Violations	3/8/2016	4/1/2016	Open
	CE-4209	21412 Coyote Trail	Zoning Violations	3/14/2016	3/21/2016	Open
	CE-4210	21412 Coyote Trail	Zoning Violations	3/14/2016	3/21/2016	Open
	CE-4214	21007 Post Oak Dr.	Zoning Violations	3/14/2016	4/18/2016	Open
	CE-4273	21305 Choctaw Cove	Zoning Violations	3/22/2016	4/8/2016	Open
	CE-4279	2905 Boone Dr.	Zoning Violations	3/23/2016	4/7/2016	Open
	CE-4284	21434 Coyote Trail	Zoning Violations	3/23/2016	4/9/2016	Open
	CE-4295	8435 Briarwood Cir.	Zoning Violations	3/24/2016	4/9/2016	Open
	9					
Solid Waste Container Violation In Late	CE-4145	3610 Mount Laurel Rd.	Utility Violations	3/7/2016	3/8/2016	Open
	CE-4174	The Oaks	Utility Violations	3/10/2016	3/11/2016	Open
	CE-4184	6107 La Mesa St.	Utility Violations	3/11/2016	3/11/2016	Closed
	CE-4189	7309 Crossbow Trail	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4191	21459 Coyote Trail #A2	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4193	21475 Coyote Trail #4A	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4194	21475 coyote Trail #3B	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4195	7802 Pueblo Cove	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4221	3901 Lake Park Cove	Utility Violations	3/15/2016	3/16/2016	Open
	CE-4233	21102 Santa Ana Cove #B	Utility Violations	3/16/2016	3/17/2016	Open
	CE-4235	3608 Roosevelt Cove	Utility Violations	3/16/2016	3/17/2016	Open
	11					

Code Enforcement Cases by Date

3/6/2016 to 4/5/2016

Generated 4/5/2016

Solid Waste Container Violation Out Early	CE-4148	7618 White Oak Dr.	Utility Violations	3/7/2016	3/8/2016	Open
	CE-4149	7313 White Oak Dr.	Utility Violations	3/7/2016	3/8/2016	Open
	CE-4171	2810 Boone Dr.	Utility Violations	3/10/2016	3/10/2016	Closed
	CE-4188	20202 Travis Dr. #A	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4206	21401 Coyote Trail	Utility Violations	3/14/2016	3/16/2016	Open
	CE-4258	2803 Declaration Circle	Utility Violations	3/18/2016	3/19/2016	Open
	CE-4264	21515 Coyote Trail	Utility Violations	3/21/2016	3/22/2016	Open
	CE-4268	8308 Bar K Ranch Rd.	Utility Violations	3/21/2016	3/22/2016	Open
	8					
Solid Waste Container Violation Recycle In Late	CE-4187	20202 Travis Dr. #A	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4220	3902 Lake Park Cove	Utility Violations	3/15/2016	3/16/2016	Open
	CE-4301	21202 Diamond Cove	Utility Violations	4/5/2016	4/6/2016	Open
	3					
Solid Waste Container Violation Recycle Out Early	CE-4147	21465 Coyote Trail #D	Utility Violations	3/7/2016	3/8/2016	Open
	CE-4192	21475 Coyote Trail #4A	Utility Violations	3/11/2016	3/12/2016	Open
	CE-4299	21311 Bison Trail	Utility Violations	4/5/2016	4/6/2016	Open
	3					
Stop Work Order No Permit	CE-4208	21412 Coyote Trail	Building Violations	3/14/2016	3/21/2016	Open
	1					
Trailer Parked On Improved Lot	CE-4173	20903 Magellan Cove	Zoning Violations	3/10/2016	3/13/2016	Open
	CE-4175	8022 Flintlock Cir.	Zoning Violations	3/10/2016	3/13/2016	Open
	CE-4200	21004 Little Lane	Zoning Violations	3/14/2016	3/16/2016	Open
	CE-4203	21129 Northland Dr.	Zoning Violations	3/14/2016	3/16/2016	Open
	CE-4219	5603 Thunderbird St. #A	Zoning Violations	3/15/2016	3/16/2016	Open
	CE-4236	20702 Ridgeview Rd.	Zoning Violations	3/16/2016	3/19/2016	Open
	CE-4240	21306 High Dr.	Zoning Violations	3/16/2016	3/21/2016	Open
	CE-4241	2307 Grant Lane	Zoning Violations	3/16/2016	3/19/2016	Open
	CE-4242	20809 Henry Ave	Zoning Violations	3/16/2016	3/19/2016	Open
	CE-4251	21202 Little Loop	Zoning Violations	3/18/2016	3/25/2016	Open
	CE-4276	21306 High Dr.	Zoning Violations	3/22/2016	3/26/2016	Open
	CE-4277	21336 Mount View Dr.	Zoning Violations	3/22/2016	3/26/2016	Open
	CE-4278	21403 Mount View Dr.	Zoning Violations	3/22/2016	3/26/2016	Open
	CE-4300	21006 Pawnee Trail	Zoning Violations	4/5/2016	4/6/2016	Open
	14					
Trailer Parked On Unimproved Lot	CE-4144	21306 High Dr.	Zoning Violations	3/7/2016	3/9/2016	Open
	CE-4259	2401 Farragret Cove	Zoning Violations	3/18/2016	3/22/2016	Open
	CE-4282	21301 Santa Madrina Lane	Zoning Violations	3/23/2016	3/30/2016	Open
	CE-4283	21301 Santa Madrina Lane	Zoning Violations	3/23/2016	3/30/2016	Open
	CE-4304	20105 Travis Dr.	Zoning Violations	4/5/2016	4/12/2016	Open
	5					
Unsafe Structure	CE-4155	0 Lago Vista Way	Building Violations	3/9/2016	4/15/2016	Open
	CE-4156	0 Lago Vista Way Bldg A Unit 19D	Building Violations	3/9/2016	4/15/2016	Open
	CE-4157	0 Lago Vista Way Bldg A Unit 8A	Building Violations	3/9/2016	4/15/2016	Open

Code Enforcement Cases by Date

3/6/2016 to 4/5/2016

Generated 4/5/2016

	CE-4158	0 Lago Vista Way Bldg A Unit 12B	Building Violations	3/9/2016	4/15/2016	Open
	CE-4159	0 Lago Vista Way Bldg A Unit 10B	Building Violations	3/9/2016	4/15/2016	Closed
	CE-4161	0 Lago Vista Way Bldg A Unit 18D	Building Violations	3/9/2016	4/15/2016	Open
	CE-4162	0 Lago vista Way Bldg A Unit 6A	Building Violations	3/9/2016	4/15/2016	Open
	CE-4163	0 Lago Vista Way Bldg A Unit 7A	Building Violations	3/9/2016	4/15/2016	Open
	CE-4164	0 Lago Vista Way Bldg B unit 20F	Building Violations	3/9/2016	4/15/2016	Open
	CE-4165	0 Lago Vista Way Bldg B Unit 18F	Building Violations	3/9/2016	4/15/2016	Open
	CE-4166	0 Lago Vista Way Bldg B Unit 16F1	Building Violations	3/9/2016	4/15/2016	Open
	CE-4167	0 Lago Vista Way Bldg C	Building Violations	3/9/2016	4/15/2016	Open
	CE-4160	0 Lago Vista Way Bldg A Unit 9B	Building Violations	3/9/2016	4/15/2016	Open
	CE-4182	0 Lago Vista Way Bldg A Unit 16-C	Building Violations	3/10/2016	4/18/2016	Open
	14					
Vehicle for Sale Improved Lot	CE-4176	8028 Flintlock Cir.	Zoning Violations	3/10/2016	3/11/2016	Open
	CE-4246	7401a Lohman Ford Rd.	Zoning Violations	3/17/2016	3/17/2016	Closed
	2					
Vehicle Parked On Improved Lot	CE-4172	4009 Constitution Dr.	Zoning Violations	3/10/2016	3/11/2016	Open
	CE-4201	20904 Little Lane	Zoning Violations	3/14/2016	3/16/2016	Open
	CE-4202	21142 Northland Dr.	Zoning Violations	3/14/2016	3/16/2016	Open
	CE-4204	7402 Little Oak Dr.	Zoning Violations	3/14/2016	3/16/2016	Open
	CE-4218	5211 Thunderbird St. #A	Zoning Violations	3/15/2016	3/16/2016	Open
	CE-4239	21403 Ridgeview Rd.	Zoning Violations	3/16/2016	3/18/2016	Open
	CE-4243	5505 Thunderbird St. #A	Zoning Violations	3/17/2016	3/20/2016	Open
	CE-4245	4206 Hillside Dr.	Zoning Violations	3/17/2016	3/18/2016	Open
	CE-4255	2502 American Dr. #B	Zoning Violations	3/18/2016	3/19/2016	Open
	CE-4256	2502 American Dr. #B	Zoning Violations	3/18/2016	3/19/2016	Open
	CE-4257	2502 American Dr. #A	Zoning Violations	3/18/2016	3/19/2016	Open
	CE-4272	20402 Dawn Dr.	Zoning Violations	3/21/2016	3/24/2016	Open
	CE-4274	2311 American Dr.	Zoning Violations	3/22/2016	3/26/2016	Open
	CE-4289	8112 Bar K Ranch Rd.	Zoning Violations	3/24/2016	3/31/2016	Open
	CE-4298	5509 Thunderbird St. #B	Zoning Violations	4/5/2016	4/6/2016	Open
	15					
Vehicle Parked On Unimproved Lot	CE-4179	20308 Dawn Dr.	Zoning Violations	3/10/2016	3/14/2016	Open
	1					
Vehicle repair in residential zone violation	CE-4249	20308 Dawn Dr.	Zoning Violations	3/18/2016	3/23/2016	Open
	1					
Total	**163**					

CITY OF LAGO VISTA MONTHLY FINANCIAL REPORT - MARCH 2016

Security Bank:

General Account	$	1,238,721.21
Utility Account	$	551,221.47
Accounts Payable Account	$	400.35
Payroll Account	$	-
F-4 Project	$	1,191.29

Logic Investments:

Operating Reserves	$	1,290,701.55
Interest	$	6,956.72
Impact Fees	$	274,292.67
Interest	$	76,801.58
Debt Service	$	530,453.85
Interest	$	2,182.36
Retainage	$	316,262.79
Interest	$	1,113.28
Bed Tax	$	335,017.64
Interest	$	18,637.05
Customer Deposits	$	162,260.00
Interest	$	1,432.44
Park Fund	$	5,000.00
Interest	$	16,519.47
WULA Settlement	$	337,158.23
Interest	$	2,352.49
PID Offsite Utilities	$	0.02
Interest	$	0.76
Hollows/Centex LOC	$	331,291.18
Interest	$	4,220.63
LVISD Utility Improvements	$	2,806.79
Interest	$	1,640.22
Jonestown/LV/Centex	$	165,893.18
Interest	$	2,158.17
LCRA Hollows Water	$	201,659.35
Interest	$	1,209.06
Airport Taxiway	$	-
Interest	$	35.45
Austin Boulevard Paving	$	26,456.00
Interest	$	82.34
2014 Certificates of Obligatio	$	316,895.26
Interest	$	3,817.52
2015 Tax Note	$	1,995,151.42
Interest	$	4,105.35
2015 Otwell Land Acquisition	$	-
Interest	$	320.26
TOTAL	$	8,226,419.40

		Budgeted		Actual Collected	Percent Collected
2014-15 Taxes	$	-	$	4,238,462	101.73%
Delinquent Taxes	$	-	$	45,977	1.10%
Total	$	4,166,251	$	4,284,439	102.84%

Revenues for Fiscal Year:		
General Fund	$	3,933,952.00
Hotel Fund	$	44,449.70
Utility Fund	$	2,223,884.27
Golf Course Fund	$	447,305.47
	$	6,649,591.44

Expenditures for Fiscal Year:		
General Fund	$	2,588,489.67
Hotel Fund	$	29,912.50
Utility Fund	$	2,067,433.31
Golf Course Fund	$	868,220.41
	$	5,554,055.89

MARCH Interest Rates - Logic Accounts - Average = 0.5206%

MARCH ECR Interest Rates - Security Bank Accounts = 0.250%

MARCH Pledged Securities - Security State Bank = $3,224,552.42

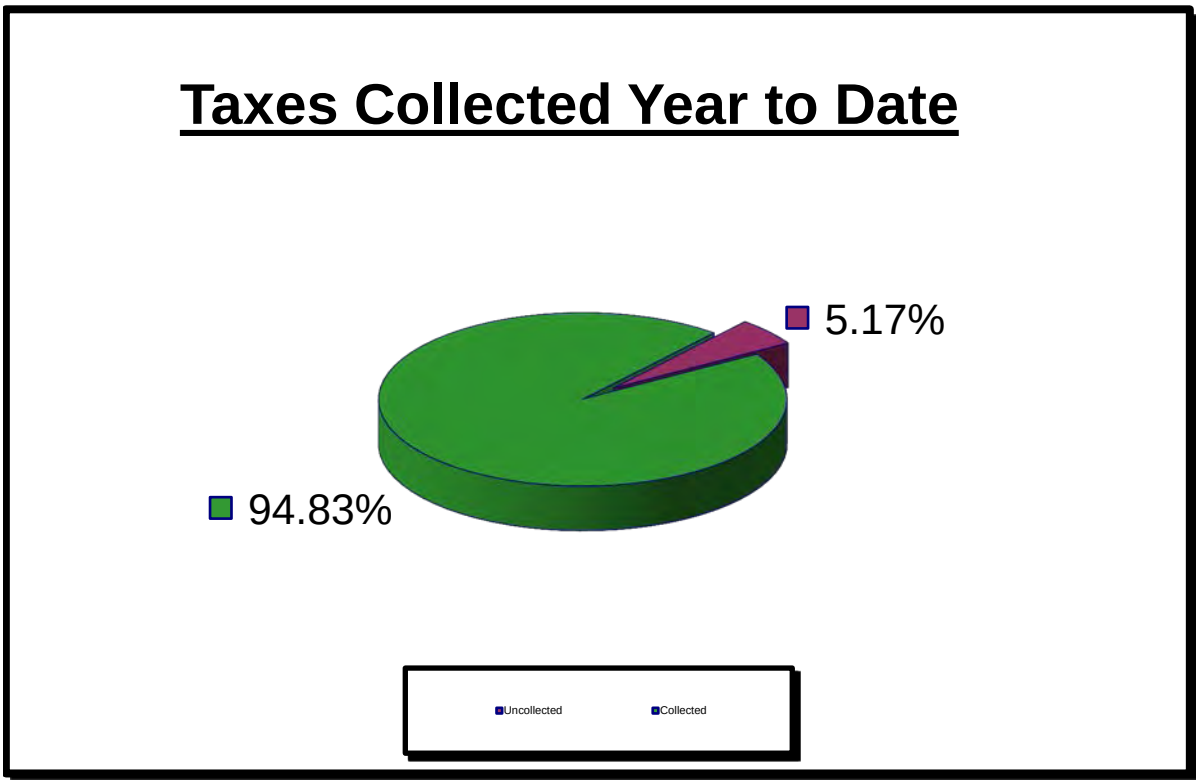
CITY OF LAGO VISTA MONTHLY FINANCIAL REPORT

MARCH 31, 2016 - FISCAL YEAR END SEPTEMBER 30, 2016 - Ad Valorem Taxes

Ad Valorem Taxes

A 0.65 tax rate and anticipated collection rate of 100% equates to anticipated collection: $4,464,961.26

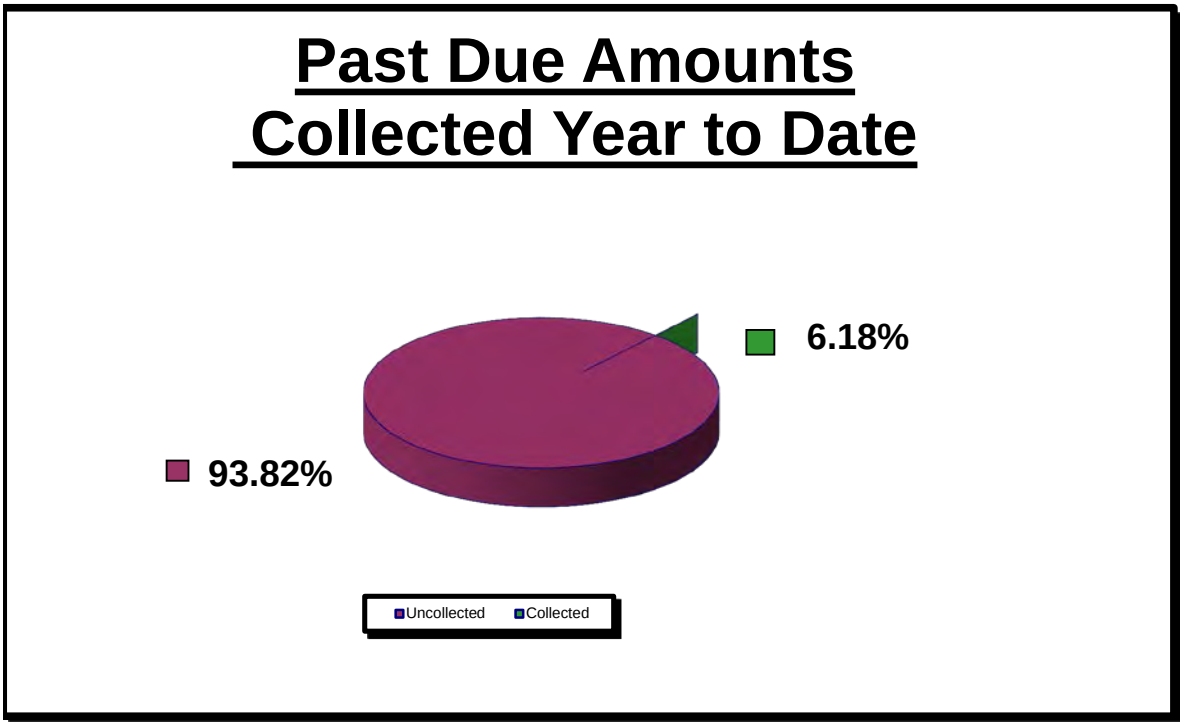
Current Taxes for Year 2015 - Billed by Travis County Tax Office:	$	4,464,961.26
Tax Adjustments for Year 2015 from Travis County Tax Office:	$	5,544.28
Current Taxes for Year 2015 after adjustments:	$	4,459,416.98
Base Tax Amount Collected by Travis County Tax Office for 2015:	$	4,233,433.16
Base Tax Reversals for Year 2015 by Travis County Tax Office:	$	4,597.31
Net Base Tax Collected for Year 2015 by Travis County:	$	4,228,835.85
Percentage Collected:		94.83%
Amount Still Due for 2015 Taxes:	$	230,581.13
Penalty and Interest Collected for 2015	$	9,326.89
Penalty and Interest Reversals for 2015	$	(299.36)
Net Penalty and Interest Collected for 2015 by Travis County:	$	9,626.25
Total Amount paid to City of Lago Vista for 2015 Taxes:	$	4,238,462.10

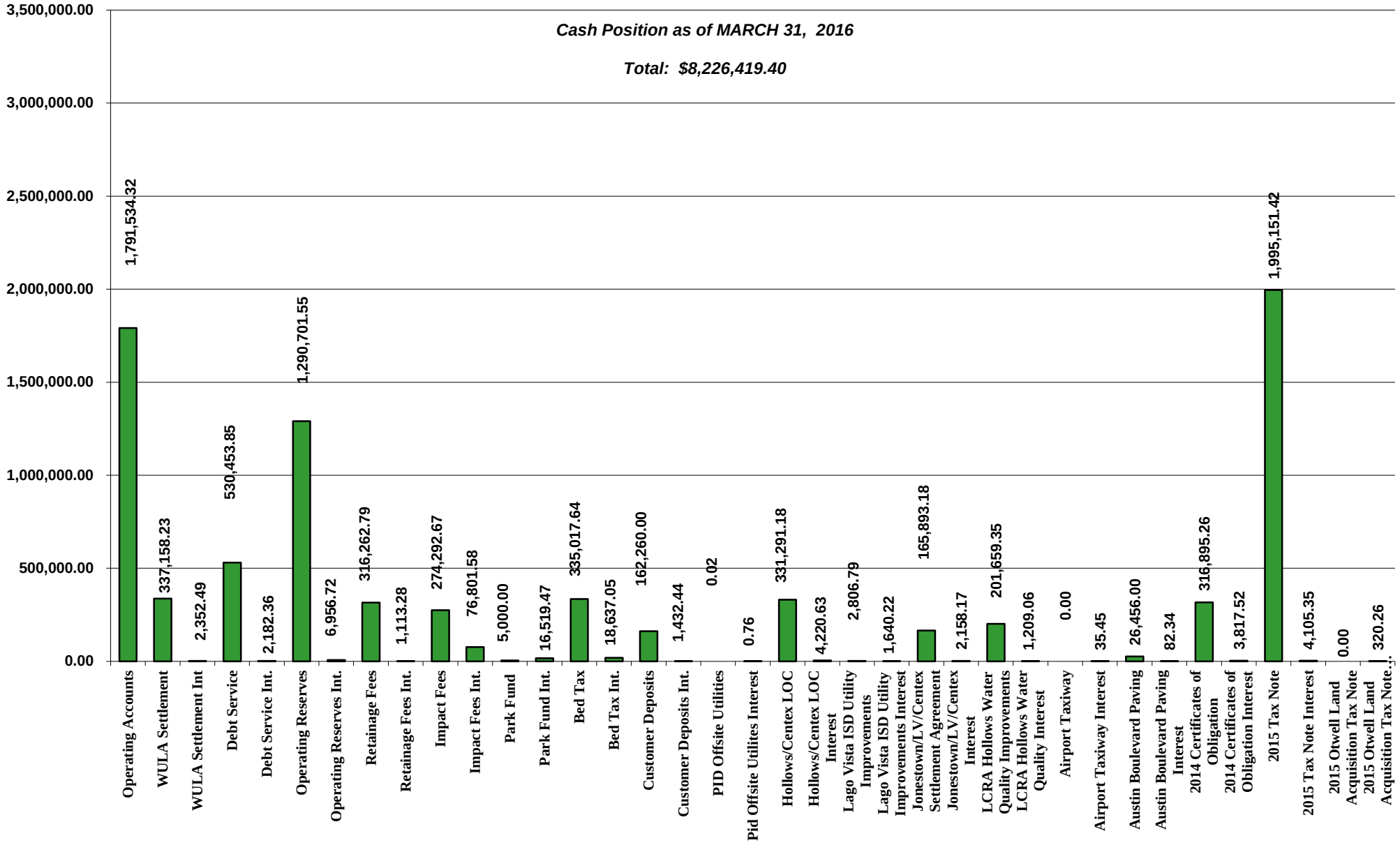


CITY OF LAGO VISTA MONTHLY FINANCIAL REPORT

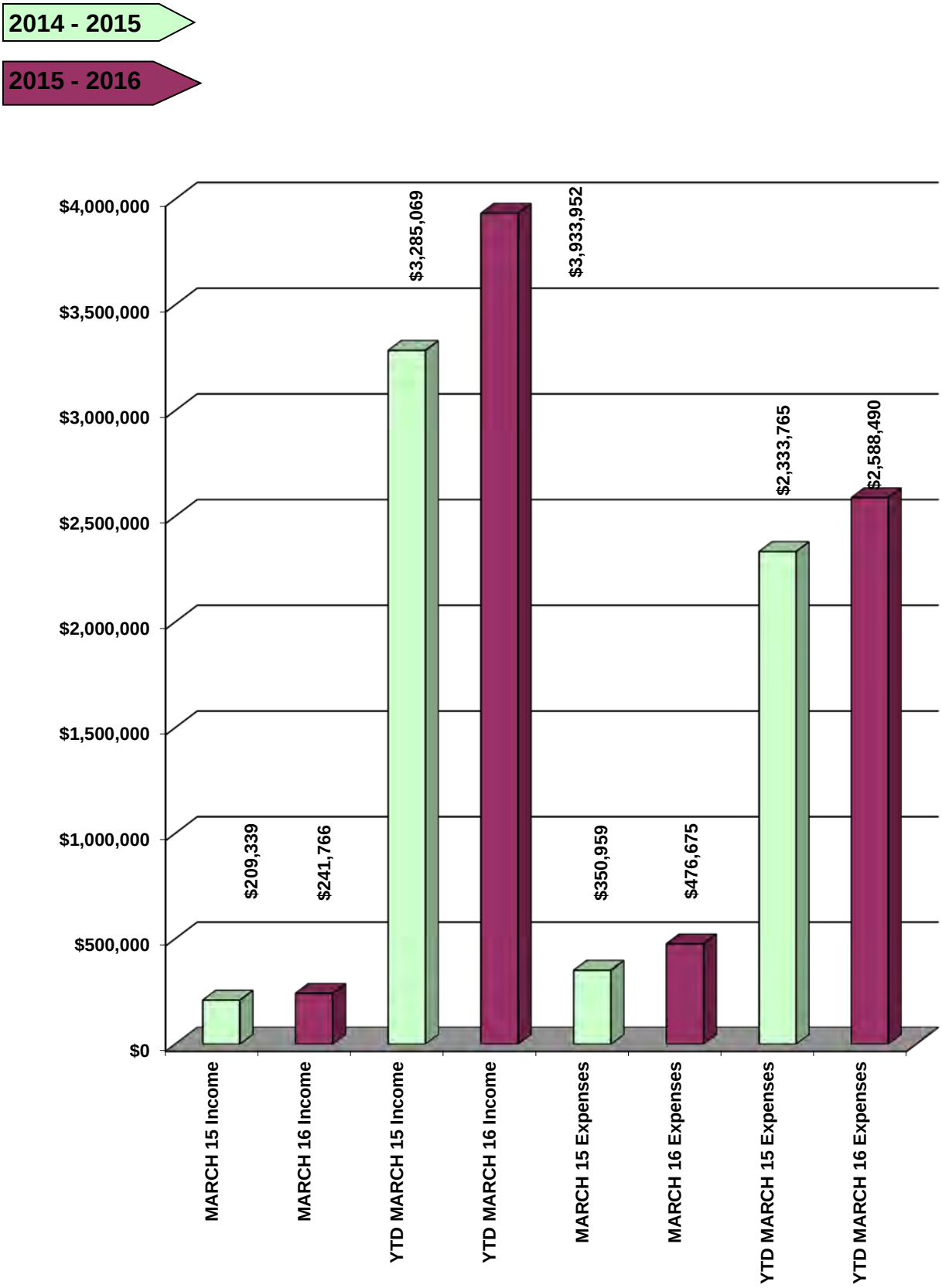
As of MARCH 31, 2016 - Ad Valorem Taxes Past Due from Previous Years

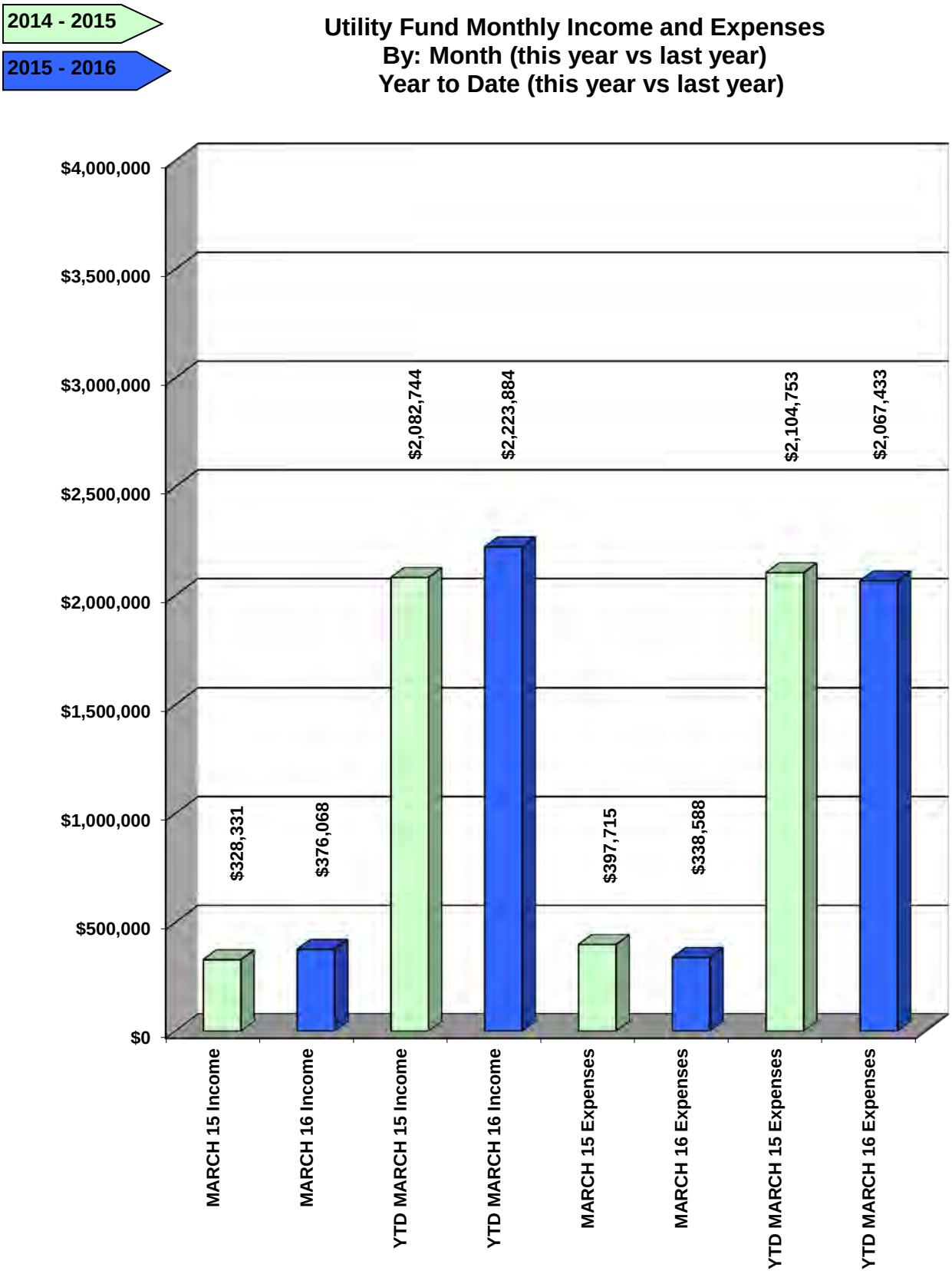
Past Due Taxes from 1973 - 2014	$	545,976.34
Tax Adjustments from Travis County Tax Office:	$	8,790.51
Past Due Taxes after adjustments:	$	537,185.83
Base Tax Amount Collected by Travis County Tax Office:	$	34,143.50
Base Tax Reversals for Past Due by Travis County Tax Office:	$	959.77
Net Base Tax Collected for Past Due by Travis County:	$	33,183.73
Percentage Collected:		6.18%
Amount Still Due for Past Due Taxes:	$	504,002.10
Penalty and Interest Collected for Past Due Amounts:	$	12,867.09
Penalty and Interest Reversals for Past Due Amounts:	$	74.06
Net Penalty and Interest Collected by Travis County:	$	12,793.03
Total Amount paid to City of Lago Vista for Past Due Taxes:	$	45,976.76

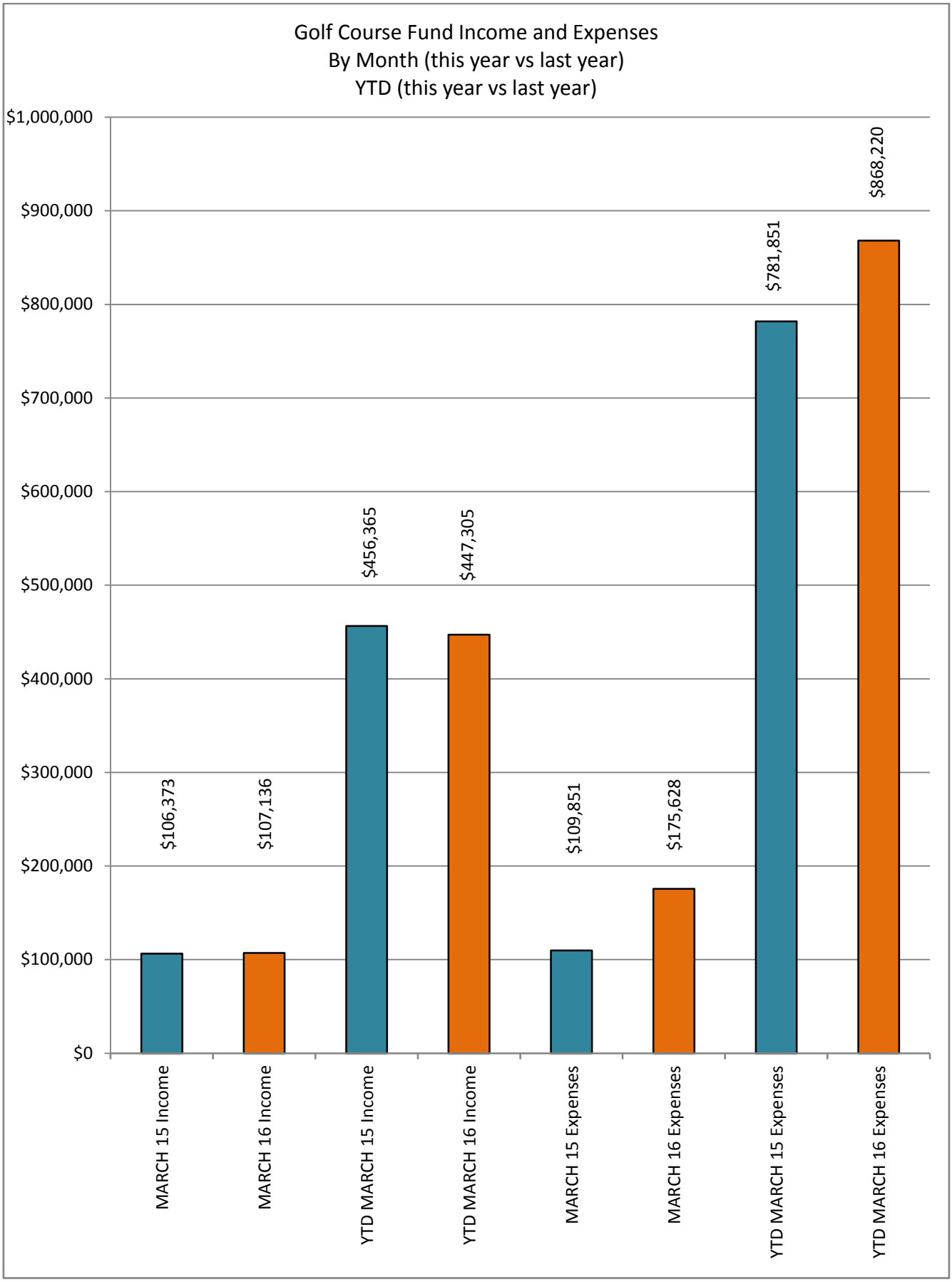



Cash Position as of MARCH 31, 2016
Total: $8,226,419.40
3,500,000.00
3,000,000.00
2,500,000.00
2,000,000.00
1,500,000.00
1,000,000.00
500,000.00
0.00
1,791,534.32
337,158.23
2,352.49
530,453.85
2,182.36
1,290,701.55
6,956.72
316,262.79
1,113.28
274,292.67
76,801.58
5,000.00
16,519.47
335,017.64
18,637.05
162,260.00
1,432.44
0.02
0.76
331,291.18
4,220.63
2,806.79
1,640.22
165,893.18
2,158.17
201,659.35
1,209.06
0.00
35.45
26,456.00
82.34
316,895.26
3,817.52
1,995,151.42
4,105.35
0.00
320.26
Operating Accounts
WULA Settlement
WULA Settlement Int
Debt Service
Debt Service Int.
Operating Reserves
Operating Reserves Int.
Retainage Fees
Retainage Fees Int.
Impact Fees
Impact Fees Int.
Park Fund
Park Fund Int.
Bed Tax
Bed Tax Int.
Customer Deposits
Customer Deposits Int.
PID Offsite Utilities
Pid Offsite Utilites Interest
Hollows/Centex LOC
Hollows/Centex LOC Interest
Lago Vista ISD Utility Improvements
Lago Vista ISD Utility Improvements Interest
Jonestown/LV/Centex Settlement Agreement
Jonestown/LV/Centex Interest
LCRA Hollows Water Quality Improvements
LCRA Hollows Water Quality Interest
Airport Taxiway
Airport Taxiway Interest
Austin Boulevard Paving
Austin Boulevard Paving Interest
2014 Certificates of Obligation
2014 Certificates of Obligation Interest
2015 Tax Note
2015 Tax Note Interest
2015 Otwell Land Acquisition Tax Note
2015 Otwell Land Acquisition Tax Note...

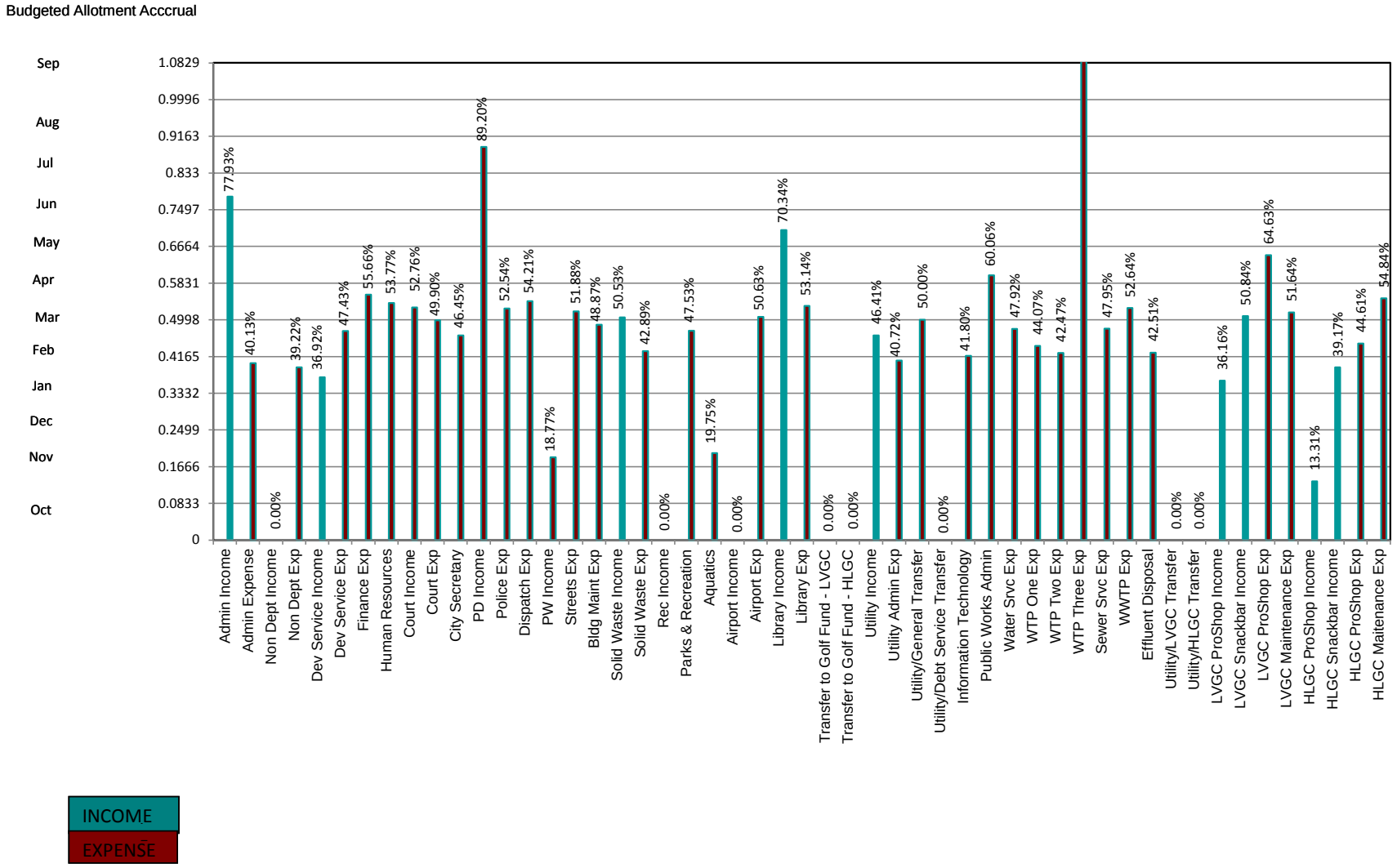
General Fund Monthly Income and Expense
By: Month (this Year vs Last Year)
Year to Date (this Year vs Last Year)




2014 - 2015
2015 - 2016
Utility Fund Monthly Income and Expenses
By: Month (this year vs last year)
Year to Date (this year vs last year)
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
$328,331
$376,068
$2,082,744
$2,223,884
$397,715
$338,588
$2,104,753
$2,067,433
MARCH 15 Income
MARCH 16 Income
YTD MARCH 15 Income
YTD MARCH 16 Income
MARCH 15 Expenses
MARCH 16 Expenses
YTD MARCH 15 Expenses
YTD MARCH 16 Expenses


Golf Course Fund Income and Expenses
By Month (this year vs last year)
YTD (this year vs last year)
$1,000,000
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
$106,373
$107,136
$456,365
$447,305
$109,851
$175,628
$781,851
$868,220
MARCH 15 Income
MARCH 16 Income
YTD MARCH 15 Income
YTD MARCH 16 Income
MARCH 15 Expenses
MARCH 16 Expenses
YTD MARCH 15 Expenses
YTD MARCH 16 Expenses

Income and Expenses
Budgeted vs. Actual
2015 - 2016



REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

10 -GENERAL FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
10-ADMINISTRATION	4,412,815	154,972.42	3,439,099.31	0.00	973,715.69	77.93
11-NON DEPARTMENTAL	17,500	0.00	0.00	0.00	17,500.00	0.00
12-DEVELOPMENT SERVICES	187,219	12,940.40	69,112.00	0.00	118,107.00	36.92
15-MUNICIPAL COURT	109,474	14,175.91	57,757.75	0.00	51,716.25	52.76
20-POLICE DEPARTMENT	11,542	884.40	10,295.61	0.00	1,246.39	89.20
30-PUBLIC WORKS/BUILDING	43,725	0.00	8,206.93	0.00	35,518.07	18.77
31-SOLID WASTE	684,912	58,153.57	346,103.94	0.00	338,808.06	50.53
35-RECREATION DEPARTMENT	10,050	0.00	0.00	0.00	10,050.00	0.00
40-AVIATION DEPARTMENT	23,500	0.00	0.00	0.00	23,500.00	0.00
45-LIBRARY DEPARTMENT	4,800	639.30	3,376.46	0.00	1,423.54	70.34
TOTAL REVENUES	5,505,537	241,766.00	3,933,952.00	0.00	1,571,585.00	71.45
EXPENDITURE SUMMARY						
10-ADMINISTRATION						
PERSONNEL SERVICES	263,776	13,312.13	71,050.60	0.00	192,725.40	26.94
OPERATIONS & MAINTENANCE	54,682	2,326.94	24,641.96	1,117.92	28,922.12	47.11
SUPPLIES	5,395	2.98	3,921.04	0.00	1,473.96	72.68
SERVICES	188,000	24,909.54	104,670.70	0.00	83,329.30	55.68
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 10-ADMINISTRATION	511,853	40,551.59	204,284.30	1,117.92	306,450.78	40.13
11-NON DEPARTMENTAL						
OPERATIONS & MAINTENANCE	12,000	0.00	3,000.00	0.00	9,000.00	25.00
SERVICES	82,500	1,537.50	34,058.70	0.00	48,441.30	41.28
TOTAL 11-NON DEPARTMENTAL	94,500	1,537.50	37,058.70	0.00	57,441.30	39.22
12-DEVELOPMENT SERVICES						
PERSONNEL SERVICES	317,251	36,347.54	176,509.57	0.00	140,741.43	55.64
OPERATIONS & MAINTENANCE	68,340	2,802.38	16,537.15	0.00	51,802.85	24.20
SUPPLIES	6,800	270.15	2,233.18	0.00	4,566.82	32.84
SERVICES	163,300	20,960.90	80,325.74	0.00	82,974.26	49.19
FIXED ASSETS	36,146	0.00	5,123.31	0.00	31,022.69	14.17
TOTAL 12-DEVELOPMENT SERVICES	591,837	60,380.97	280,728.95	0.00	311,108.05	47.43
13-FINANCE						
PERSONNEL SERVICES	124,033	12,782.85	68,848.09	0.00	55,184.91	55.51
OPERATIONS & MAINTENANCE	18,000	840.00	1,278.37	0.00	16,721.63	7.10
SUPPLIES	4,600	0.00	1,902.39	0.00	2,697.61	41.36
SERVICES	50,200	5,910.48	37,816.18	0.00	12,383.82	75.33
FIXED ASSETS	500	0.00	0.00	0.00	500.00	0.00
TOTAL 13-FINANCE	197,333	19,533.33	109,845.03	0.00	87,487.97	55.66

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

10 -GENERAL FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
14-HUMAN RESOURSES						
PERSONNEL SERVICES	68,300	10,119.34	38,668.47	0.00	29,631.53	56.62
OPERATIONS & MAINTENANCE	13,160	0.00	7,404.34	0.00	5,755.66	56.26
SUPPLIES	2,000	58.02	633.48	0.00	1,366.52	31.67
SERVICES	3,363	0.00	245.00	0.00	3,118.00	7.29
FIXED ASSETS	500	0.00	0.00	0.00	500.00	0.00
TOTAL 14-HUMAN RESOURSES	87,323	10,177.36	46,951.29	0.00	40,371.71	53.77
15-MUNICIPAL COURT						
PERSONNEL SERVICES	53,012	6,048.80	29,544.10	0.00	23,467.90	55.73
OPERATIONS & MAINTENANCE	8,950	93.91	4,333.50	0.00	4,616.50	48.42
SUPPLIES	4,250	116.45	825.70	0.00	3,424.30	19.43
SERVICES	32,355	4,099.56	14,480.78	0.00	17,874.22	44.76
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 15-MUNICIPAL COURT	98,567	10,358.72	49,184.08	0.00	49,382.92	49.90
16-CITY SECRETARY						
PERSONNEL SERVICES	73,570	11,044.41	41,827.11	0.00	31,742.89	56.85
OPERATIONS & MAINTENANCE	27,400	272.94	13,681.29	0.00	13,718.71	49.93
SUPPLIES	2,100	0.00	418.69	0.00	1,681.31	19.94
SERVICES	22,500	550.00	2,398.00	0.00	20,102.00	10.66
TOTAL 16-CITY SECRETARY	125,570	11,867.35	58,325.09	0.00	67,244.91	46.45
20-POLICE DEPARTMENT						
PERSONNEL SERVICES	1,228,334	147,537.55	676,723.93	0.00	551,610.07	55.09
OPERATIONS & MAINTENANCE	139,439	9,270.75	70,754.55	94.11	68,590.34	50.81
SUPPLIES	63,745	1,764.35	16,668.30	97.00	46,979.70	26.30
SERVICES	25,989	685.64	10,588.52	0.00	15,400.48	40.74
FIXED ASSETS	56,204	10,153.93	20,307.86	0.00	35,896.14	36.13
TOTAL 20-POLICE DEPARTMENT	1,513,711	169,412.22	795,043.16	191.11	718,476.73	52.54
25-DISPATCHING						
PERSONNEL SERVICES	266,563	27,721.48	144,548.39	0.00	122,014.61	54.23
OPERATIONS & MAINTENANCE	6,754	526.49	1,178.15	0.00	5,575.85	17.44
SUPPLIES	1,300	44.16	145.41	0.00	1,154.59	11.19
SERVICES	42,247	10,025.00	27,207.21	0.00	15,039.79	64.40
FIXED ASSETS	2,400	0.00	0.00	0.00	2,400.00	0.00
TOTAL 25-DISPATCHING	319,264	38,317.13	173,079.16	0.00	146,184.84	54.21
30-PUBLIC WORKS STREETS						
PERSONNEL SERVICES	439,529	48,094.30	259,475.11	0.00	180,053.89	59.03
OPERATIONS & MAINTENANCE	144,801	7,574.85	65,069.79	0.00	79,731.21	44.94
SUPPLIES	94,741	3,959.42	26,706.07	4,000.00	64,034.93	32.41
SERVICES	13,740	0.00	3,457.00	0.00	10,283.00	25.16
FIXED ASSETS	76,316	3,436.45	40,311.10	0.00	36,004.90	52.82
TOTAL 30-PUBLIC WORKS STREETS	769,127	63,065.02	395,019.07	4,000.00	370,107.93	51.88

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

10 -GENERAL FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
31-SOLID WASTE						
OPERATIONS & MAINTENANCE	3,577	43.35	802.81	0.00	2,774.19	22.44
SUPPLIES	4,000	623.85	1,618.52	0.00	2,381.48	40.46
SERVICES	540,605	0.00	225,600.42	7,100.00	307,904.58	43.04
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 31-SOLID WASTE	548,182	667.20	228,021.75	7,100.00	313,060.25	42.89
32-BUILDING MAINTENANCE						
OPERATIONS & MAINTENANCE	25,410	5,403.52	16,511.09	0.00	8,898.91	64.98
SUPPLIES	2,450	35.00	811.81	0.00	1,638.19	33.14
SERVICES	25,037	3,299.00	8,529.24	0.00	16,507.76	34.07
TOTAL 32-BUILDING MAINTENANCE	52,897	8,737.52	25,852.14	0.00	27,044.86	48.87
34-PARK & RECREATION						
PERSONNEL SERVICES	44,216	4,711.71	22,393.48	0.00	21,822.52	50.65
OPERATIONS & MAINTENANCE	28,147	1,912.35	17,326.09	0.00	10,820.91	61.56
SUPPLIES	11,500	533.55	2,378.88	0.00	9,121.12	20.69
SERVICES	5,500	0.00	1,710.00	350.00	3,440.00	37.45
FIXED ASSETS	17,931	718.90	6,833.67	0.00	11,097.33	38.11
TOTAL 34-PARK & RECREATION	107,294	7,876.51	50,642.12	350.00	56,301.88	47.53
35-AQUATICS						
PERSONNEL SERVICES	500	0.00	0.00	0.00	500.00	0.00
OPERATIONS & MAINTENANCE	17,440	281.50	9,255.56	2,200.00	5,984.44	65.69
SUPPLIES	2,500	0.00	152.42	0.00	2,347.58	6.10
SERVICES	74,555	1,375.00	7,474.25	0.00	67,080.75	10.03
FIXED ASSETS	1,600	0.00	0.00	0.00	1,600.00	0.00
TOTAL 35-AQUATICS	96,595	1,656.50	16,882.23	2,200.00	77,512.77	19.75
40-AVIATION DEPARTMENT						
PERSONNEL SERVICES	1,891	161.49	1,205.44	0.00	685.56	63.75
OPERATIONS & MAINTENANCE	11,203	530.10	6,886.48	0.00	4,316.52	61.47
SUPPLIES	100	0.00	0.00	0.00	100.00	0.00
SERVICES	16,466	119.84	6,924.88	0.00	9,541.12	42.06
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 40-AVIATION DEPARTMENT	29,660	811.43	15,016.80	0.00	14,643.20	50.63
45-LIBRARY DEPARTMENT						
PERSONNEL SERVICES	129,907	14,956.44	71,179.51	0.00	58,727.49	54.79
OPERATIONS & MAINTENANCE	11,868	0.00	10,683.53	0.00	1,184.47	90.02
SUPPLIES	8,174	0.00	2,394.43	0.00	5,779.57	29.29
SERVICES	13,890	1,809.20	3,339.30	0.00	10,550.70	24.04
FIXED ASSETS	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL 45-LIBRARY DEPARTMENT	164,839	16,765.64	87,596.77	0.00	77,242.23	53.14

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

10 -GENERAL FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
85-DEBT SERVICE						
catg 7 not used	0	0.00	0.00	0.00	0.00	0.00
TOTAL 85-DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
86-GOLF COURSE TRANSFER						
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 86-GOLF COURSE TRANSFER	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	5,308,552	461,715.99	2,573,530.64	14,959.03	2,720,062.33	48.76
REVENUE OVER/(UNDER) EXPENDITURES	196,985	(219,949.99)	1,360,421.36	(14,959.03)	(1,148,477.33)	683.03

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

11 -HOTEL FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
11-HOTEL	140,260	157.50	44,449.70	0.00	95,810.30	31.69
TOTAL REVENUES	140,260	157.50	44,449.70	0.00	95,810.30	31.69
EXPENDITURE SUMMARY						
11-HOTEL						
SERVICES	0	0.00	0.00	0.00	0.00	0.00
Hotel Fund Expenses	113,500	412.50	29,912.50	0.00	83,587.50	26.35
TOTAL 11-HOTEL	113,500	412.50	29,912.50	0.00	83,587.50	26.35
TOTAL EXPENDITURES	113,500	412.50	29,912.50	0.00	83,587.50	26.35
REVENUE OVER/(UNDER) EXPENDITURES	26,760	(255.00)	14,537.20	0.00	12,222.80	54.32

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

15 -MUNICIPAL GOLF COURSE

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
10 - LVGC PRO SHOP	777,580	59,205.19	281,210.20	0.00	496,369.80	36.16
20 - LVGC SNACK BAR	98,000	22,171.80	49,824.20	0.00	48,175.80	50.84
30 - LVGC MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
40 - HLGC PRO SHOP	675,170	18,735.30	89,869.33	0.00	585,300.67	13.31
50 - HLGC SNACK BAR	67,400	7,023.76	26,401.74	0.00	40,998.26	39.17
60 - HLGC MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,618,150	107,136.05	447,305.47	0.00	1,170,844.53	27.64
EXPENDITURE SUMMARY						
LVGC PRO SHOP/SNACK BAR						
PERSONNEL SERVICES	215,428	17,290.85	124,176.43	0.00	91,251.57	57.64
OPERATIONS & MAINTENANCE	92,462	7,918.50	55,725.87	9,273.00	27,463.13	70.30
SUPPLIES	73,500	15,020.70	48,098.39	0.00	25,401.61	65.44
SERVICES	16,050	10,636.62	19,592.36	0.00	(3,542.36)	122.07
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL LVGC PRO SHOP/SNACK BAR	397,440	50,866.67	247,593.05	9,273.00	140,573.95	64.63
HLGC PRO SHOP/SNACK BAR						
PERSONNEL SERVICES	146,334	8,905.61	65,353.45	0.00	80,980.55	44.66
OPERATIONS & MAINTENANCE	79,166	6,134.03	38,584.53	0.00	40,581.47	48.74
SUPPLIES	45,300	3,203.13	17,360.92	0.00	27,939.08	38.32
SERVICES	14,750	1,071.34	6,088.75	0.00	8,661.25	41.28
TOTAL HLGC PRO SHOP/SNACK BAR	285,550	19,314.11	127,387.65	0.00	158,162.35	44.61
LVGC MAINTENANCE						
PERSONNEL SERVICES	252,692	25,238.16	129,455.96	0.00	123,236.04	51.23
OPERATIONS & MAINTENANCE	77,077	14,956.61	58,370.54	3,655.80	15,050.66	80.47
SUPPLIES	102,583	2,099.95	44,812.62	1,384.00	56,386.38	45.03
SERVICES	32,400	0.00	2,299.56	0.00	30,100.44	7.10
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL LVGC MAINTENANCE	464,752	42,294.72	234,938.68	5,039.80	224,773.52	51.64
HLGC MAINTENANCE						
PERSONNEL SERVICES	245,629	30,200.01	138,146.79	0.00	107,482.21	56.24
OPERATIONS & MAINTENANCE	87,977	14,256.80	64,069.42	1,563.49	22,344.09	74.60
SUPPLIES	68,868	1,435.20	33,786.06	1,384.00	33,697.94	51.07
SERVICES	42,400	0.00	5,038.47	0.00	37,361.53	11.88
TOTAL HLGC MAINTENANCE	444,874	45,892.01	241,040.74	2,947.49	200,885.77	54.84

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

15 -MUNICIPAL GOLF COURSE

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TRANSFER TO DEBT SERVIE						
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFER TO DEBT SERVIE	0	0.00	0.00	0.00	0.00	0.00
DEPRECIATION						
CATG 8 NOT USED	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,592,616	158,367.51	850,960.12	17,260.29	724,395.59	54.52
REVENUE OVER/(UNDER) EXPENDITURES	25,534	(51,231.46)	(403,654.65)	(17,260.29)	446,448.94	1,648.45-

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

20 -CAP IMPROVEMENT GEN BONDS

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
10-ADMINISTRATION	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
20-SPORTS COMPLEX						
OPERATIONS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 20-SPORTS COMPLEX	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

30 -UTILITY FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
30-CONTRIBUTION CAPITAL	0	0.00	0.00	0.00	0.00	0.00
50-GENERAL OPERATION	52,119	3,243.06	17,731.87	0.00	34,387.13	34.02
60-WATER SERVICES	2,924,710	208,551.24	1,282,163.10	0.00	1,642,546.90	43.84
70-SEWER SERVICES	1,814,586	164,273.62	923,989.30	0.00	890,596.70	50.92
80-CAPITAL IMPROVEMENT	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,791,415	376,067.92	2,223,884.27	0.00	2,567,530.73	46.41
EXPENDITURE SUMMARY						
55-UTILITIES ADMINISTRATI						
PERSONNEL SERVICES	164,359	13,467.22	71,897.81	0.00	92,461.19	43.74
OPERATIONS & MAINTENANCE	20,100	1,229.06	8,892.48	0.00	11,207.52	44.24
SUPPLIES	22,000	72.37	8,165.41	0.00	13,834.59	37.12
SERVICES	31,500	0.00	8,354.68	0.00	23,145.32	26.52
FIXED ASSETS	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL 55-UTILITIES ADMINISTRATI	238,959	14,768.65	97,310.38	0.00	141,648.62	40.72
56-GENERAL FUND TRANSFER						
FIXED ASSETS	1,000,000	83,333.33	499,999.98	0.00	500,000.02	50.00
TOTAL 56-GENERAL FUND TRANSFER	1,000,000	83,333.33	499,999.98	0.00	500,000.02	50.00
57-DEBT SRVCE FUND TRNSF						
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 57-DEBT SRVCE FUND TRNSF	0	0.00	0.00	0.00	0.00	0.00
58-INFO TECHNOLOGY						
PERSONNEL SERVICES	75,324	8,730.63	41,818.06	0.00	33,505.94	55.52
OPERATIONS & MAINTENANCE	99,473	4,245.07	34,955.72	600.00	63,917.28	35.74
SUPPLIES	500	0.00	0.00	0.00	500.00	0.00
SERVICES	50,090	2,630.97	22,891.59	0.00	27,198.41	45.70
FIXED ASSETS	14,502	0.00	0.00	0.00	14,502.00	0.00
TOTAL 58-INFO TECHNOLOGY	239,889	15,606.67	99,665.37	600.00	139,623.63	41.80
59-PUBLIC WORKS ADMIN						
PERSONNEL SERVICES	134,333	15,347.98	71,798.75	0.00	62,534.25	53.45
OPERATIONS & MAINTENANCE	25,642	106.35	20,084.46	0.00	5,557.54	78.33
SUPPLIES	4,100	58.48	711.69	0.00	3,388.31	17.36
SERVICES	71,000	0.00	48,600.00	0.00	22,400.00	68.45
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 59-PUBLIC WORKS ADMIN	235,075	15,512.81	141,194.90	0.00	93,880.10	60.06

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

30 -UTILITY FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
60-WATER SERVICES						
PERSONNEL SERVICES	438,726	44,399.42	230,031.44	0.00	208,694.56	52.43
OPERATIONS & MAINTENANCE	179,921	7,913.97	87,012.45	6,710.74	86,197.81	52.09
SUPPLIES	55,361	2,185.07	16,181.47	0.00	39,179.53	29.23
SERVICES	44,127	170.40	1,769.06	0.00	42,357.94	4.01
FIXED ASSETS	36,782	1,550.90	20,036.54	0.00	16,745.46	54.47
TOTAL 60-WATER SERVICES	754,917	56,219.76	355,030.96	6,710.74	393,175.30	47.92
65-WATER PLANT ONE						
PERSONNEL SERVICES	59,565	6,257.67	32,794.71	0.00	26,770.29	55.06
OPERATIONS & MAINTENANCE	160,487	8,647.43	95,095.01	4,582.62	60,809.37	62.11
SUPPLIES	78,429	9,840.11	33,746.26	809.64	43,873.10	44.06
SERVICES	224,651	240.00	63,825.51	0.00	160,825.49	28.41
FIXED ASSETS	750	0.00	0.00	0.00	750.00	0.00
TOTAL 65-WATER PLANT ONE	523,882	24,985.21	225,461.49	5,392.26	293,028.25	44.07
67-WATER PLANT TWO						
PERSONNEL SERVICES	63,245	7,167.83	34,983.29	0.00	28,261.71	55.31
OPERATIONS & MAINTENANCE	89,807	3,993.91	47,925.22	882.62	40,999.16	54.35
SUPPLIES	25,873	1,038.57	3,841.04	0.00	22,031.96	14.85
SERVICES	83,249	545.00	27,131.03	0.00	56,117.97	32.59
FIXED ASSETS	8,078	0.00	0.00	0.00	8,078.00	0.00
TOTAL 67-WATER PLANT TWO	270,252	12,745.31	113,880.58	882.62	155,488.80	42.47
69-WATER PLANT THREE						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
OPERATIONS & MAINTENANCE	2,750	242.96	1,366.70	0.00	1,383.30	49.70
SUPPLIES	0	0.00	29.15	564.00	(593.15)	0.00
SERVICES	0	7,584.00	10,176.00	0.00	(10,176.00)	0.00
FIXED ASSETS	8,161	0.00	4,080.44	0.00	4,080.56	50.00
TOTAL 69-WATER PLANT THREE	10,911	7,826.96	15,652.29	564.00	(5,305.29)	148.62
70-SEWER SERVICES						
PERSONNEL SERVICES	146,681	16,271.28	80,730.91	0.00	65,950.09	55.04
OPERATIONS & MAINTENANCE	192,170	14,428.21	95,916.05	10,551.66	85,702.29	55.40
SUPPLIES	62,900	1,421.50	11,183.84	2,312.11	49,404.05	21.46
SERVICES	25,119	1,728.00	7,609.24	0.00	17,509.76	30.29
FIXED ASSETS	23,244	0.00	7,528.82	0.00	15,715.18	32.39
TOTAL 70-SEWER SERVICES	450,114	33,848.99	202,968.86	12,863.77	234,281.37	47.95
75-SEWER PLANT						
PERSONNEL SERVICES	127,984	14,101.28	70,857.56	0.00	57,126.44	55.36
OPERATIONS & MAINTENANCE	108,908	7,073.68	66,094.56	882.62	41,930.82	61.50
SUPPLIES	18,641	472.95	10,109.44	418.03	8,113.53	56.47
SERVICES	65,853	5,246.00	21,235.24	4,320.00	40,297.76	38.81
FIXED ASSETS	9,025	0.00	0.00	0.00	9,025.00	0.00
TOTAL 75-SEWER PLANT	330,411	26,893.91	168,296.80	5,620.65	156,493.55	52.64

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

30 -UTILITY FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
77-EFFLUENT DISPOSAL						
PERSONNEL SERVICES	128,009	9,244.24	71,629.14	0.00	56,379.86	55.96
OPERATIONS & MAINTENANCE	103,815	1,690.62	20,458.15	882.64	82,474.21	20.56
SUPPLIES	15,500	139.15	1,966.83	0.00	13,533.17	12.69
SERVICES	15,250	2,256.00	11,798.23	0.00	3,451.77	77.37
FIXED ASSETS	8,733	0.00	8,602.67	0.00	130.33	98.51
TOTAL 77-EFFLUENT DISPOSAL	271,307	13,330.01	114,455.02	882.64	155,969.34	42.51
79-UTILITY FUND TRANSFER						
catg 3 not used	305,000	0.00	0.00	0.00	305,000.00	0.00
FIXED ASSETS	35,000	0.00	0.00	0.00	35,000.00	0.00
TOTAL 79-UTILITY FUND TRANSFER	340,000	0.00	0.00	0.00	340,000.00	0.00
85-DEBT SERVICE						
DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
TOTAL 85-DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,665,717	305,071.61	2,033,916.63	33,516.68	2,598,283.69	44.31
REVENUE OVER/(UNDER) EXPENDITURES	125,698	70,996.31	189,967.64	(33,516.68)	(30,752.96)	124.47

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

40 -CAP IMPROVEMENT UTL BONDS

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
80-CAPITAL IMPROVEMENT	0	1,667.93	3,708,043.80	0.00	(3,708,043.80)	0.00
TOTAL REVENUES	0	1,667.93	3,708,043.80	0.00	(3,708,043.80)	0.00
EXPENDITURE SUMMARY						
80-CAPITAL IMPROVEMENT						
PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00
OPERATIONS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
2000 CERT OF OB	0	0.00	0.00	0.00	0.00	0.00
2003 CERT OF OB	0	0.00	0.00	0.00	0.00	0.00
2006 CERT OF OB	0	0.00	0.00	0.00	0.00	0.00
2008 CERT OF OB	4,229,869	53,368.39	4,734,715.80	84,721.40	(589,568.20)	113.94
TOTAL 80-CAPITAL IMPROVEMENT	4,229,869	53,368.39	4,734,715.80	84,721.40	(589,568.20)	113.94
TOTAL EXPENDITURES	4,229,869	53,368.39	4,734,715.80	84,721.40	(589,568.20)	113.94
REVENUE OVER/(UNDER) EXPENDITURES	(4,229,869)	(51,700.46)	(1,026,672.00)	(84,721.40)	(3,118,475.60)	26.27

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

42 -IMPACT FEE FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
50- INVESTMENT INTEREST	0	150.02	931.49	0.00	(931.49)	0.00
60-WATER IMPACT REVENUE	0	21,000.00	96,015.00	0.00	(96,015.00)	0.00
70-SEWER IMPACT REVENUE	0	16,920.00	82,140.00	0.00	(82,140.00)	0.00
TOTAL REVENUES	0	38,070.02	179,086.49	0.00	(179,086.49)	0.00
EXPENDITURE SUMMARY						
10-IMPACT FEE ADMIN						
SERVICES	553,354	0.00	553,354.00	0.00	0.00	100.00
TOTAL 10-IMPACT FEE ADMIN	553,354	0.00	553,354.00	0.00	0.00	100.00
60-IMPACT FEE WATER						
SERVICES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 60-IMPACT FEE WATER	0	0.00	0.00	0.00	0.00	0.00
70-IMPACT FEE SEWER						
SERVICES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 70-IMPACT FEE SEWER	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	553,354	0.00	553,354.00	0.00	0.00	100.00
REVENUE OVER/(UNDER) EXPENDITURES	(553,354)	38,070.02	(374,267.51)	0.00	(179,086.49)	67.64

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

43 -PARKLAND FEE FUND

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
43 PARK FUND	0	9.50	35.03	0.00	(35.03)	0.00
TOTAL REVENUES	0	9.50	35.03	0.00	(35.03)	0.00
EXPENDITURE SUMMARY						
43 PARK FUND						
OPERATIONS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
SERVICES	0	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 43 PARK FUND	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	9.50	35.03	0.00	(35.03)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

46 -THE HOLLOWS-CENTEX DESTIN

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
10-ADMINISTRATION	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
10-ADMINISTRATION						
OPERATIONS & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
SERVICES	0	0.00	0.00	0.00	0.00	0.00
TOTAL 10-ADMINISTRATION	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

50 -DEBT SERVICE

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
80-ACCUMULATED INTEREST	553,354	211.01	554,205.28	0.00	(851.28)	100.15
85-AD VALOREM & OTHER	1,771,754	26,928.19	1,698,780.01	0.00	72,973.99	95.88
TOTAL REVENUES	2,325,108	27,139.20	2,252,985.29	0.00	72,122.71	96.90
EXPENDITURE SUMMARY						
80-ACCUMULATED INTEREST						
LEASE PURCHASE	0	0.00	0.00	0.00	0.00	0.00
TOTAL 80-ACCUMULATED INTEREST	0	0.00	0.00	0.00	0.00	0.00
85-AD VALOREM & OTHER						
OPERATIONS & MAINTENANCE	4,000	0.00	1,200.00	0.00	2,800.00	30.00
LEASE PURCHASE	0	0.00	0.00	0.00	0.00	0.00
AUDITOR ADJ	0	0.00	(3,738.00)	0.00	3,738.00	0.00
FIXED ASSETS	2,321,109	0.00	1,775,014.92	0.00	546,094.08	76.47
TOTAL 85-AD VALOREM & OTHER	2,325,109	0.00	1,772,476.92	0.00	552,632.08	76.23
TOTAL EXPENDITURES	2,325,109	0.00	1,772,476.92	0.00	552,632.08	76.23
REVENUE OVER/(UNDER) EXPENDITURES	(1)	27,139.20	480,508.37	0.00	(480,509.37)	837.00-

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

90 -GENERAL FIXED ASSETS

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

95 -GENERAL LONG-TERM DEBT

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MARCH 31ST, 2016

98 -PAYROLL CLEARING ACCOUNT

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)

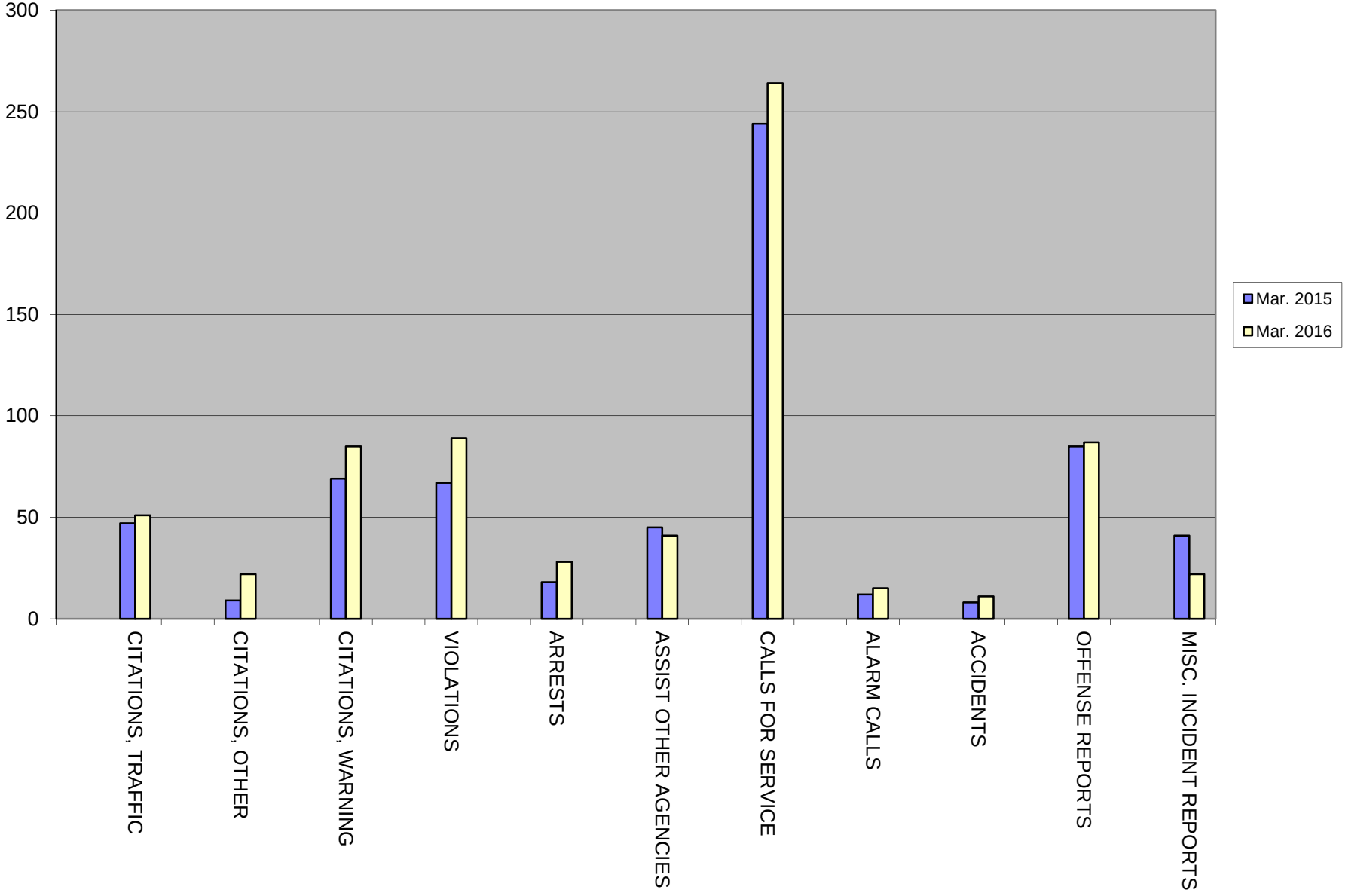
AS OF: MARCH 31ST, 2016

99 -DISBURSEMENT ACCOUNT

FINANCIAL SUMMARY % OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

MARCH
COMPARISONS
2015-2016
LAGO VISTA POLICE DEPARTMENT



LAGO VISTA POLICE DEPARTMENT

COMPARISONS BY YEAR, BY MONTH

	JAN		FEB		MAR		APR		MAY		JUNE	
	2015	**2016**	2015	**2016**	2015	**2016**	2015	**2016**	2015	**2016**	2015	**2016**
CITATIONS, TRAFFIC	57	**74**	66	**35**	47	**51**						
CITATIONS, OTHER	3	**21**	14	**11**	9	**22**						
CITATIONS, WARNING	86	**76**	101	**90**	69	**85**						
VIOLATIONS	79	**106**	105	**61**	67	**89**						
ARRESTS	12	**31**	20	**15**	18	**28**						
ASSIST OTHER AGENCIES	37	**43**	34	**45**	45	**41**						
CALLS FOR SERVICE	204	**277**	241	**258**	244	**264**						
ALARM CALLS	6	**20**	14	**15**	12	**15**						
ACCIDENTS	3	**6**	8	**8**	8	**11**						
OFFENSE REPORTS	75	**80**	106	**86**	85	**87**						
MISC. INCIDENT REPORTS	40	**24**	42	**22**	41	**22**						
TOTAL MILES PATROLED	8,682	**10,682**	8,885	**8,585**	9,130	**10,703**						

LAGO VISTA POLICE DEPARTMENT

MONTHLY REPORT - 2016

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
CITATIONS												
Traffic	74	35	51									
Animal	5	6	2									
Other	16	5	20									
Warning	76	90	85									
Total Citations	171	136	158									
VIOLATIONS												
Traffic	82	43	61									
Other	24	18	28									
Total Violations	106	61	89									
ARRESTS	31	15	28									
ASSIST OTHER AGENCIES												
EMS	35	25	23									
NLTRF	3	7	8									
Other Law Enforcement	3	7	7									
Utility Dept	2	6	3									
Total Assist Other Agencies	43	45	41									
CALLS FOR SERVICE	277	258	264									
ALARM CALLS	20	15	15									
FALSE ALARMS	20	15	15									
ANIMAL CONTROL												
Animal Calls	16	22	23									
Animal Impounds	*4	*10	*6									
ACCIDENTS	6	8	11									
OFFENSE REPORTS	80	86	76									
MISC. INCIDENT REPORTS	24	22	22									
TOTAL MILES PATROLLED	10,682	8,585	10,703									

Taken to PAWS: 0 Dogs 0 Cats	Taken to Vets: 0 Dogs 0 Cats	
*Kept at P.D.	*6 Dogs	0 Cats
Returned to Owner:	*6 Dogs	0 Cats
Taken to Town Lake	0 Dogs	0 Cats
Adopted:/Fostered	0 Dogs	0 Cats
Taken to Williamson Co Humane:	0 Dogs	0 Cats
Still at P.D. Impound	0 Dogs	0 Cats

STREET DEPARTMENT 2015-16 ACTIVITY REPORT

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTALS
STREET PATCHING													
Tons of Asphalt Used	2	19	10	37	23	57							**148**
Number of Patches	40	220	377	333	224	165							**1,359**
Square Feet of Patches	127	1,576	786	3,946	2,437	6,098							**14,970**
Tons of Base Material Used	6	0	0	22	25	19							**72**
Repaint Intersections	6	0	0	0	28	0							**34**
Replace Reflective Buttons	0	0	0	0	0	0							**0**
CRACK SEAL PROGRAM													
Linear Feet of Crack Sealing	4,333	0	0	0	0	0							**4,333**
LANDSCAPING ACTIVITIES													
Worker Hours	241	96	64	32	64	384							**881**
ROADSIDE MOWING													
Miles Mowed	144	88	0	0	0	0							**232**
TRAFFIC CONTROL													
New Signs Installed	0	0	4	0	0	0							**4**
Signs Replaced	7	12	6	4	11	19							**59**
DRAINAGE MAINTENANCE													
Projects Completed	0	1	0	0	0	1							**2**
Linear Feet of Ditches Cleared	0	0	0	0	0	454							**454**
Culverts Cleared	0	0	0	0	0	2							**2**
MISCELLANEOUS ACTIVITIES													
Worker Hours on City Clean Up	232	0	0	0	0	0							**232**
Worker Hours on Burn Day	0	0	0	0	0	0							**0**
Worker Hours on Park Maint.	0	0	0	184	64	0							**248**

STREET DEPARTMENT 2015-16 ACTIVITY REPORT

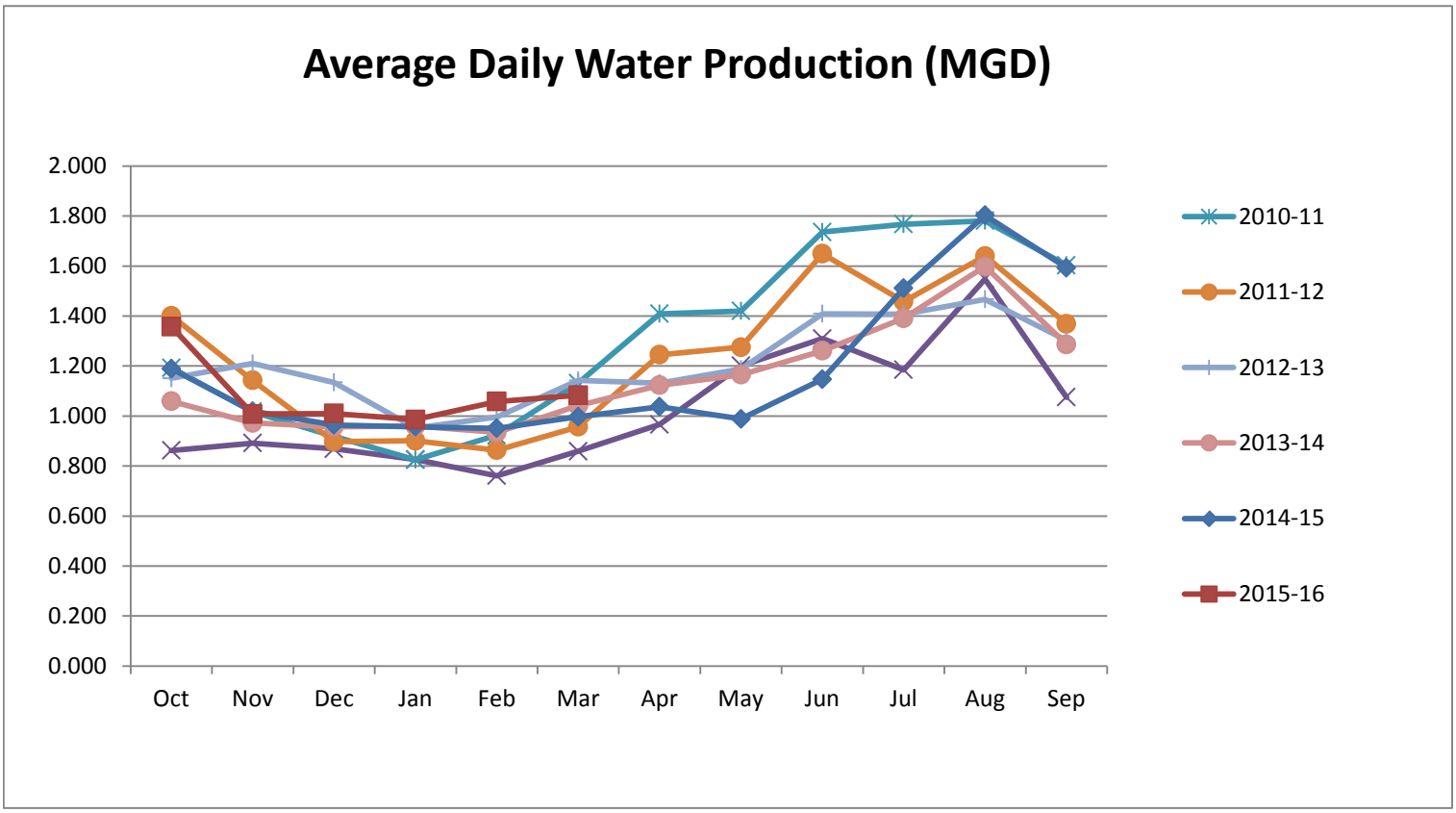
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTALS
Worker Hours on X-Mas Lights	56	534	288	176	0	0							**1,054**
Worker Hours on Tree Trimming	41	32	296	128	160	128							**785**
Deer Pick Ups	13	17	8	6	8	3							**55**
Bldg. Maintenance Requests	3	2	3	3	6	6							**23**
Pool Operation & Maintenance (hrs)	0	0	0	12	0	0							**12**
Airport Maintenance (hrs)	96	4	32	0	0	0							**132**
Mowing Bar K Golf Course (hrs)	0	0	0	0	0	0							**0**
Assist Utility Department (hrs)	0	0	0	0	0	160							**160**
Assist CIP Projects (hrs)	0	0	0	0	0	0							**0**
Assist Plant Operations (hrs)	0	0	0	0	0	0							**0**
Assist Library (hrs)	6	0	1	0	2	2							**11**
Assist Effluent Department (hrs)	0	0	0	0	0	0							**0**
Assist Golf Courses (hrs)	248	96	152	0	36	8							**540**
Assist LVPD (hrs)	32	0	0	0	0	4							**36**
KLVB Projects (hrs)	16	0	0	0	0	2							**18**
Special Events (hrs)	0	0	126	0	320	128							**574**
RECYCLE CENTER													
Loads of Brush Collected	68	66	85	72	99	160							**550**
Wood Chipping (hrs)	96	0	88	128	96	128							**536**
Loads of Mulch Picked Up	14	14	7	18	34	49							**136**
Trash/Metal Collection (hrs)	16	10	8	12	16	32							**94**

2014/15 vs. 2015/16 Comparison	Thru Mar 31 FY 2014/15	Thru Mar 31 FY 2015/16	Increase (Decrease)
STREET PATCHING			
Tons of Asphalt Used	211	148	(63)
Number of Patches	2,225	1,359	(866)
Square Feet of Patches	16,918	14,970	(1,948)
Tons of Base Material Used	68	72	4
Repaint Intersection	0	34	34
Replace Reflective Buttons	0	0	0
CRACK SEAL PROGRAM			
Linear Feet of Crack Sealing	0	4,333	4,333
LANDSCAPING ACTIVITIES			
Worker Hours	726	881	155
ROADSIDE MOWING			
Miles Mowed	314	232	(82)
TRAFFIC CONTROL			
New Signs Installed	0	4	4
Signs Replaced	42	59	17
DRAINAGE MAINTENANCE			
Projects Completed	1	2	1
Linear Feet of Ditches Cleared	1,158	454	(704)
Culverts Cleared	15	2	(13)
MISCELLANEOUS ACTIVITIES			
Worker Hours on City Clean Up	436	232	(204)
Worker Hours on Burn Day	224	0	(224)
Worker Hours on Park Maint.	84	248	164

2014/15 vs. 2015/16 Comparison	Thru Mar 31 FY 2014/15	Thru Mar 31 FY 2015/16	Increase (Decrease)
Worker Hours on X-Mas Lights	836	1,054	218
Worker Hours on Tree Trimming	1,200	785	(415)
Deer Pick Ups	51	55	4
Bldg. Maintenance Requests	24	23	(1)
Pool Operation & Maintenance (hrs)	44	12	(32)
Airport Maintenance (hrs)	248	132	(116)
Mowing Bar K Golf Course (hrs)	0	0	0
Assist Utility Department (hrs)	15	160	145
Assist CIP Projects (hrs)	430	0	(430)
Assist Plant Operations (hrs)	0	0	0
Assist Library (hrs	24	11	(13)
Assist Effluent Department (hrs)	0	0	0
Assist Golf Courses (hrs)	336	540	204
Assist LVPD (hrs)	50	36	(14)
KLVB Projects (hrs)	0	18	18
Special Events (hrs)	560	574	14
RECYCLE CENTER			
Loads of Brush Collected	452	550	98
Wood Chipping (hrs)	336	536	200
Loads of Mulch Picked Up	92	136	44
Trash/Metal Collection (hrs)	32	94	62

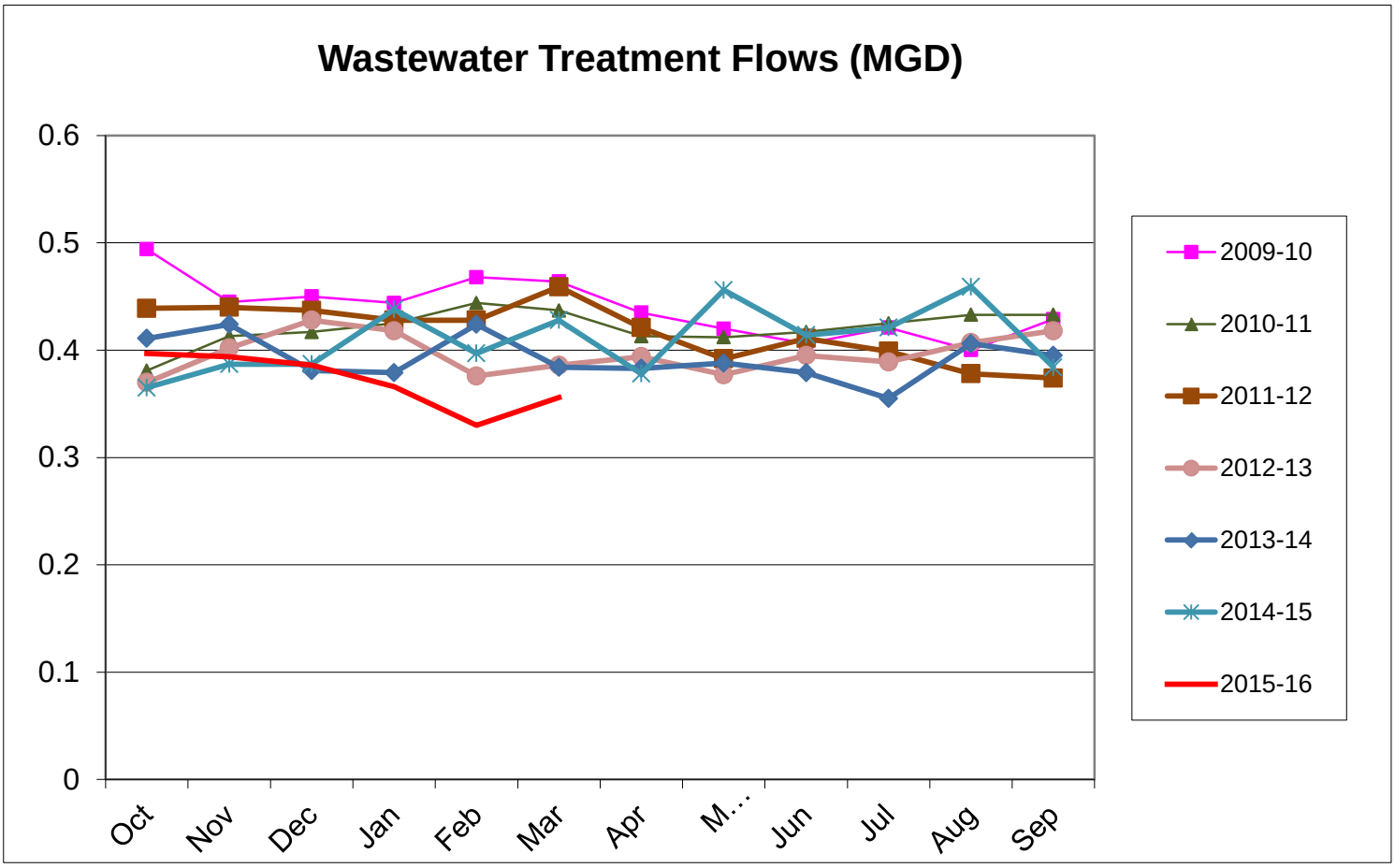
Average Daily Water Production (MGD)
Water Plants 1 & 2 Combined

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Capacity
Oct	0.862	1.193	1.401	1.151	1.059	1.189	1.358	3.0000
Nov	0.891	1.017	1.143	1.210	0.972	1.019	1.008	3.0000
Dec	0.869	0.919	0.897	1.134	0.957	0.964	1.010	3.0000
Jan	0.826	0.825	0.901	0.952	0.960	0.957	0.986	3.0000
Feb	0.761	0.923	0.863	0.996	0.934	0.951	1.058	3.0000
Mar	0.859	1.131	0.957	1.142	1.041	0.997	1.083	3.0000
Apr	0.966	1.409	1.245	1.131	1.123	1.037		3.0000
May	1.201	1.420	1.275	1.188	1.165	0.988		3.0000
Jun	1.310	1.736	1.649	1.409	1.261	1.147		3.0000
Jul	1.185	1.767	1.458	1.407	1.391	1.511		3.0000
Aug	1.548	1.781	1.640	1.467	1.598	1.803		3.0000
Sep	1.075	1.603	1.369	1.303	1.286	1.593		3.0000
Totals	12.353	15.724	14.798	14.490	13.747	14.156	6.503	36.000
Daily Average	1.029	1.310	1.233	1.208	1.146	1.180	1.084	3.000



Average Daily Wastewater Treatment Flow
(MGD)

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Capacity
Oct	0.494	0.381	0.439	0.370	0.411	0.365	0.397	0.6000
Nov	0.445	0.413	0.440	0.402	0.424	0.387	0.394	0.6000
Dec	0.450	0.417	0.437	0.428	0.381	0.387	0.386	0.6000
Jan	0.444	0.425	0.428	0.418	0.379	0.438	0.366	0.6000
Feb	0.468	0.444	0.428	0.376	0.424	0.397	0.330	0.6000
Mar	0.464	0.437	0.459	0.386	0.384	0.428	0.356	0.6000
Apr	0.435	0.413	0.421	0.394	0.383	0.378		0.6000
May	0.420	0.412	0.392	0.377	0.388	0.456		0.6000
Jun	0.406	0.417	0.411	0.395	0.379	0.414		0.6000
Jul	0.421	0.425	0.399	0.389	0.355	0.421		0.6000
Aug	0.400	0.433	0.378	0.407	0.406	0.459		0.6000
Sep	0.429	0.433	0.374	0.418	0.395	0.384		0.6000
Totals	5.276	5.050	5.006	4.760	4.709	4.914		7.200
Daily Average	0.440	0.421	0.417	0.397	0.392	0.410		0.600



TCEQ Water Quality 2016				
	In Compliance with TCEQ (Y/N)		# of TCEQ Water Violations	# of TCEQ Waste Water Violations
Feb	YES		0	0
Mar	YES		0	0
Apr				
May				
Jun				
Jul				
Aug				
Sep				

Utility Monthly Report 2015/16													
	Oct	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Totals**
Number of Water Taps	5	4	0	0	5	6							20
Linear Feet of Water Extensions (incl. taps)	0	0	0	0	193	0							193
Number of Sewer Taps	5	3	1	0	5	3							17
Linear Feet of Sewer Extensions (incl. taps)	0	0	0	0	560	0							560
Meter Change Outs	2	1	3	1	1	0							8
Register Change Outs	91	100	163	158	58	80							650
Turn Ons/Offs	23	32	27	18	22	19							141
Disconnects for Nonpayment	26	56	32	23	18	46							201
Meter Reads Only	18	26	26	22	20	33							145
Re-Reads	11	19	21	28	29	30							138
Consumption Reports	32	17	26	15	7	17							114
3 Day Temproary Connects	0	1	0	1	0	0							2
Check for Leaks	0	0	5	2	3	0							10
Reinstates	21	46	32	19	20	42							180
Number of Water Leaks (including blue poly)	7	1	1	1	5	1							16
Number of Blue Poly Leaks	1	0	0	1	1	1							4
Sewer Line Breaks	0	0	1	0	0	0							1
Sewer Stoppages	1	0	0	3	1	3							8
Linear Feet of Sewer Rodding	0	0	0	0	0	0							0
Linear Feet of Camara Work	0	0	0	0	0	0							0
CIP Water Extensions (linear feet)	0	0	0	1900	0	1900							3,800
CIP Sewer Extenstions (linear feet)	2,500	0	0	0	400	0							2,900
CIP Meter Replacements	0	0	0	0	0	0							0
CIP Fire Hydrant Replacements	0	0	0	0	0	0							0
Jonestown Pump & Haul Loads	0	0	0	0	0	0							0
New Meter Sets in Tessera (Added Oct 2015)	6	4	0	0	1	3							14

Utility Department Monthly Report Previous Year Comparison	Thru Mar 31 2015		Thru Mar 31 2016		Increase (Decrease)
Number of Water Taps	16		20		4
Linear Feet of Water Extensions (incl. taps)	0		193		193
Number of Sewer Taps	15		17		2
Linear Feet of Sewer Extensions (incl. taps)	0		560		560
Meter Change Outs	22		8		(14)
Register Change Outs	436		650		214
Turn Ons/Offs	131		141		10
Disconnects for Nonpayment	147		201		54
Meter Reads Only	124		145		21
Re-Reads	278		138		(140)
Consumption Reports	45		114		69
3 Day Temproary Connects	2		2		0
Check for Leaks	9		10		1
Reinstates	126		180		54
Number of Water Leaks (including blue poly)	26		16		(10)
Number of Blue Poly Leaks	0		4		4
Sewer Line Breaks	9		1		(8)
Sewer Stoppages	6		8		2
Linear Feet of Sewer Rodding	0		0		0
Linear Feet of Camera Work	150		0		(150)
CIP Water Extensions (linear feet)	3,700		3,800		100
CIP Sewer Extensions (linear feet)	12,600		2,900		(9,700)
CIP Meter Replacements	0		0		0
CIP Fire Hydrant Replacements	0		0		0
Jonestown Pump & Haul Loads	354		0		(354)
New Meter Sets in Tessera (Added Oct 2015)	0		14		14

Monthly Water Plants Loss Report

Water Utility: City of Lago Vista

For the Month of: February **Year:** 2016

TCEQ WATER PLANT COMPLIANCE

All Plants & samples were in compliance with TCEQ, no violations for the month of 2/2016.

			GALLONS	
	WATER PRODUCED			
3	Water Produced		32,670,000	100%
5		**TOTAL PRODUCED**	32,670,000	
6				
	WATER SOLD			
7	Residential		17,586,000	
8	Commercial		13,229,000	
9	Industrial			
10	Bulk Loading Stations			
11	Golf course meter		0	
12				
13		**TOTAL WATER SOLD**	30,815,000	94.32%
14		**TOTAL WATER NOT SOLD**	1,855,000	**5.68%**
	BREAKDOWN OF WATER USAGE			
15	Water Treatment Plant		285,000	
16	Wastewater Treatment Plant		100,000	
17	System Flushing		60,000	
18	Fire Department Usage		25,000	
19	Other Usage (explain)	21 stopped meters		
20		**TOTAL USAGE**	470,000	
21				
	BREAKDOWN OF WATER LOST			
22	Tank Overflows		0	
23	Excavation Breaks		0	
24	Repaired Line Breaks			
25	Unknown Loss		1,385,000	**4.24%**
26		**TOTAL WATER NOT SOLD OR USED**	**1,385,000**	
27		**COST OF WATER NOT SOLD OR USED**	**$0.00**	
	"UNKNOWN LOSS" FLOW RATE AND COST			
28		"Unknown Loss"	1,385,000	
29		% "Unknown Loss"	4.24%	
30		Number of Days in Period	29	
31		"Unknown Loss" per Day (Gallons per Day)	47,759	
32		"Unknown Loss" per Minute (GPM)	33.17	
33		"Unknown Loss" Cost for Month	$0.00	

City Of Lago Vista
City Council Water & Wastewater Report
March 2016

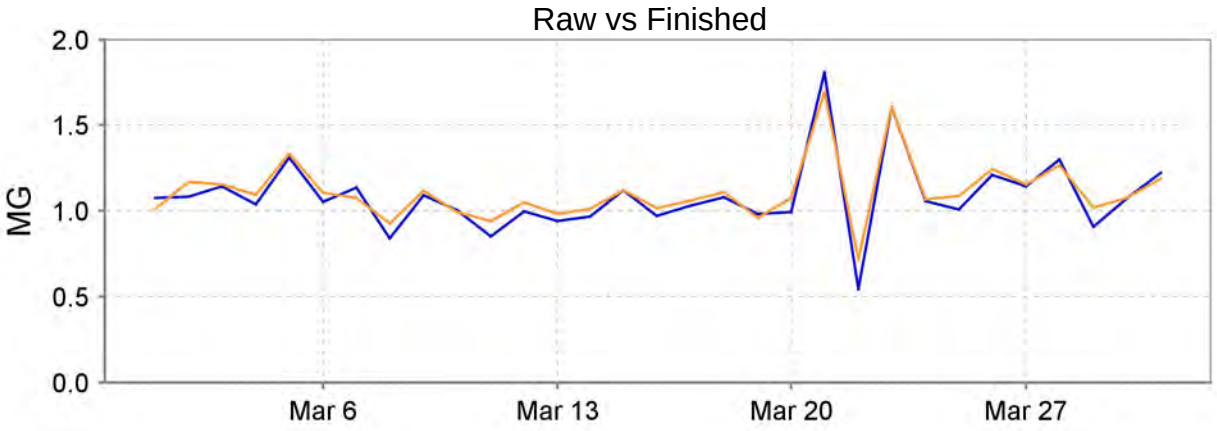
Combined Water Production	Month Summary
Raw Water Total	34.401 MG
Production Total	33.570 MG
Efficiency	98%
Highest Daily Production	1.808 MGD
Average Daily Production	1.083 MGD
Lowest Daily Production	0.546 MGD
Water Plant 1	**Month Summary**
Raw Water Total	26.305 MG
Production Total	25.955 MG
Efficiency	99%
Highest Daily Production	1.524 MGD
Average Daily Production	0.837 MGD
Lowest Daily Production	0.350 MGD
Water Plant 2	**Month Summary**
Raw Water Total	8.096 MG
Production Total	7.615 MG
Efficiency	94%
Highest Daily Production	0.393 MGD
Average Daily Production	0.246 MGD
Lowest Daily Production	0.119 MGD
Water Plant 3	**Month Summary**
Raw Water Total	
Production Total	
Efficiency	
Highest Daily Production	Future
Average Daily Production	
Lowest Daily Production	
Waste Water Treatment Plant	**Month Summary**
Treated Total	11.022 MG
Highest Daily Treated	0.541 MGD
Average Daily Treated	0.356 MGD
Lowest Daily Treated	0.150 MGD
Effluent Disposal	**Month Summary**
Total Permit Disposal	6.190 MG
Lago Vista Golf Course Permit	6.190 MG
Cedar Breaks Permit	0.000 MG
Bar-K Golf Course Permit	0.000 MG
Lake Water To Pond 17	0.000 MG
Lago Vista Golf Course Usage	6.190 MG

City Of Lago Vista
City Council Water & Wastewater Report
March 2016

Combined Water Production	12 Month Summary
Raw Water Total	464.252 MG
Production Total	445.146 MG
Efficiency	96%
Highest Daily Production	2.307 MGD
Average Daily Production	1.216 MGD
Lowest Daily Production	0.546 MGD
Water Plant 1	**12 Month Summary**
Raw Water Total	350.300 MG
Production Total	338.380 MG
Efficiency	97%
Highest Daily Production	1.760 MGD
Average Daily Production	0.925 MGD
Lowest Daily Production	0.350 MGD
Water Plant 2	**12 Month Summary**
Raw Water Total	113.952 MG
Production Total	106.766 MG
Efficiency	94%
Highest Daily Production	0.602 MGD
Average Daily Production	0.292 MGD
Lowest Daily Production	-0.038 MGD
Water Plant 3	**12 Month Summary**
Raw Water Total	
Production Total	
Efficiency	
Highest Daily Production	Future
Average Daily Production	
Lowest Daily Production	
Waste Water Treatment Plant	**12 Month Summary**
Treated Total	144.751 MG
Highest Daily Treated	0.834 MGD
Average Daily Treated	0.395 MGD
Lowest Daily Treated	0.150 MGD
Effluent Disposal	**12 Month Summary**
Total Permit Disposal	146.561 MG
Lago Vista Golf Course Permit	92.652 MG
Cedar Breaks Permit	53.901 MG
Bar-K Golf Course Permit	0.008 MG
Lake Water To Pond 17	0.006 MG
Lago Vista Golf Course Usage	92.658 MG

March 2016

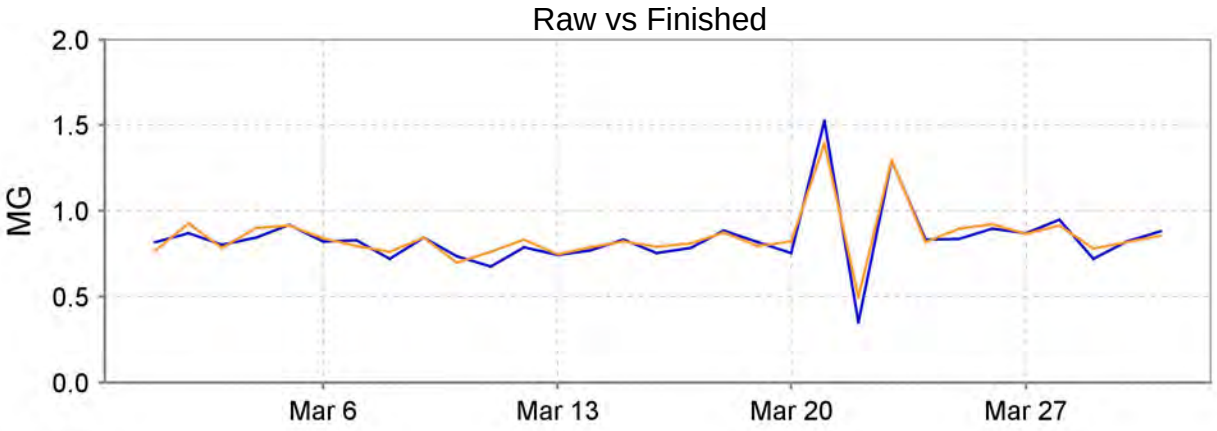
Combined Water Production | **Month Details**



Date	WP1 Raw	WP2 Raw	Combined Raw	WP1 Finished	WP2 Finished	Combined Finished
03/01/16	0.767	0.246	1.013	0.818	0.257	1.075
03/02/16	0.926	0.242	1.168	0.868	0.214	1.082
03/03/16	0.784	0.369	1.153	0.801	0.341	1.142
03/04/16	0.899	0.195	1.094	0.843	0.194	1.037
03/05/16	0.914	0.418	1.332	0.918	0.393	1.311
03/06/16	0.838	0.265	1.103	0.822	0.231	1.053
03/07/16	0.795	0.282	1.077	0.827	0.308	1.135
03/08/16	0.762	0.163	0.925	0.720	0.119	0.839
03/09/16	0.845	0.273	1.118	0.842	0.249	1.091
03/10/16	0.696	0.297	0.993	0.734	0.269	1.003
03/11/16	0.762	0.178	0.940	0.676	0.176	0.852
03/12/16	0.833	0.215	1.048	0.786	0.209	0.996
03/13/16	0.745	0.236	0.981	0.741	0.201	0.942
03/14/16	0.789	0.222	1.011	0.767	0.198	0.965
03/15/16	0.821	0.299	1.120	0.831	0.288	1.119
03/16/16	0.790	0.224	1.014	0.755	0.217	0.972
03/17/16	0.811	0.248	1.059	0.784	0.246	1.030
03/18/16	0.872	0.235	1.107	0.883	0.197	1.080
03/19/16	0.794	0.166	0.960	0.817	0.164	0.981
03/20/16	0.820	0.254	1.074	0.753	0.240	0.993
03/21/16	1.393	0.297	1.690	1.524	0.284	1.808
03/22/16	0.497	0.220	0.717	0.350	0.196	0.546
03/23/16	1.294	0.310	1.604	1.292	0.313	1.605
03/24/16	0.816	0.251	1.067	0.831	0.226	1.057
03/25/16	0.894	0.192	1.086	0.838	0.170	1.008
03/26/16	0.920	0.324	1.244	0.897	0.311	1.208
03/27/16	0.865	0.288	1.153	0.868	0.275	1.143
03/28/16	0.913	0.352	1.265	0.947	0.350	1.297
03/29/16	0.779	0.241	1.020	0.721	0.187	0.908
03/30/16	0.815	0.261	1.076	0.821	0.251	1.072
03/31/16	0.855	0.333	1.188	0.880	0.341	1.221
Total (MG)	26.305	8.096	34.401	25.955	7.615	33.570
High (MG)	1.393	0.418	1.690	1.524	0.393	1.808
Avg (MG)	0.849	0.261	1.110	0.837	0.246	1.083
Low (MG)	0.497	0.163	0.717	0.350	0.119	0.546

March 2016

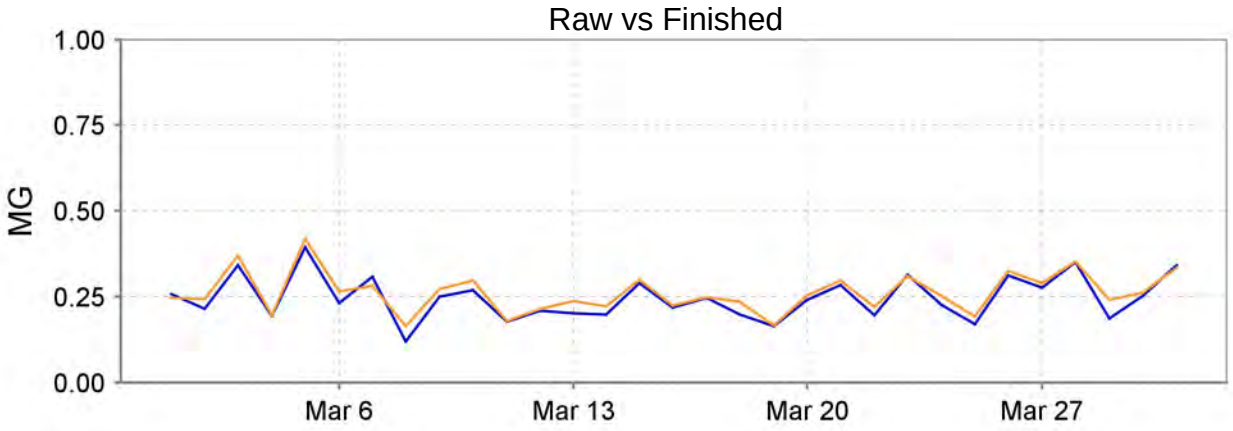
Water Plant 1 | **Month Details**



Date	WP1 Raw	WP1 Clarifier A	WP1 Clarifier B	WP1 Finished	WP1 Process Loss	Efficiency
03/01/16	0.767	0.393	0.374	0.818	-0.051	107%
03/02/16	0.926	0.488	0.438	0.868	0.058	94%
03/03/16	0.784	0.406	0.378	0.801	-0.017	102%
03/04/16	0.899	0.452	0.447	0.843	0.056	94%
03/05/16	0.914	0.455	0.459	0.918	-0.004	100%
03/06/16	0.838	0.417	0.421	0.822	0.016	98%
03/07/16	0.795	0.396	0.399	0.827	-0.032	104%
03/08/16	0.762	0.380	0.382	0.720	0.042	94%
03/09/16	0.845	0.421	0.423	0.842	0.003	100%
03/10/16	0.696	0.347	0.349	0.734	-0.037	105%
03/11/16	0.762	0.382	0.380	0.676	0.087	89%
03/12/16	0.833	0.416	0.417	0.786	0.047	94%
03/13/16	0.745	0.373	0.373	0.741	0.005	99%
03/14/16	0.789	0.390	0.398	0.767	0.021	97%
03/15/16	0.821	0.411	0.410	0.831	-0.010	101%
03/16/16	0.790	0.395	0.395	0.755	0.034	96%
03/17/16	0.811	0.407	0.404	0.784	0.027	97%
03/18/16	0.872	0.437	0.436	0.883	-0.011	101%
03/19/16	0.794	0.397	0.397	0.817	-0.023	103%
03/20/16	0.820	0.410	0.410	0.753	0.067	92%
03/21/16	1.393	0.741	0.652	1.524	-0.131	109%
03/22/16	0.497	0.269	0.228	0.350	0.147	70%
03/23/16	1.294	0.647	0.647	1.292	0.002	100%
03/24/16	0.816	0.409	0.406	0.831	-0.015	102%
03/25/16	0.894	0.449	0.445	0.838	0.056	94%
03/26/16	0.920	0.462	0.458	0.897	0.023	98%
03/27/16	0.865	0.435	0.431	0.868	-0.003	100%
03/28/16	0.913	0.459	0.455	0.947	-0.034	104%
03/29/16	0.779	0.391	0.388	0.721	0.058	93%
03/30/16	0.815	0.409	0.406	0.821	-0.006	101%
03/31/16	0.855	0.429	0.425	0.880	-0.025	103%
Total (MG)	26.305	13.274	13.031	25.955	0.350	99%
High (MG)	1.393	0.741	0.652	1.524		
Avg (MG)	0.849	0.428	0.420	0.837		
Low (MG)	0.497	0.269	0.228	0.350		

March 2016

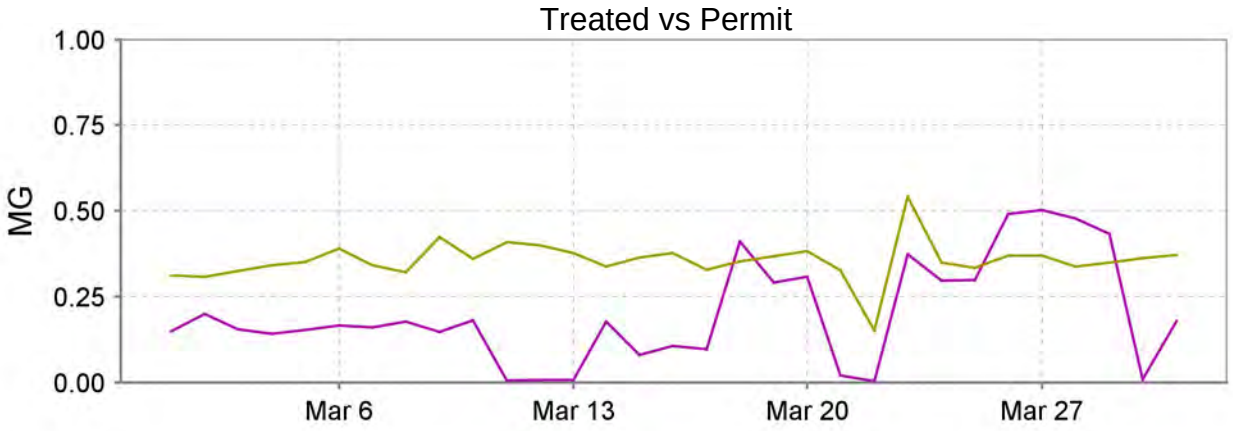
Water Plant 2 | **Month Details**



Date	WP2 Raw	To Lohmans	To Golfball	From Golfball	WP2 Finished	WP2 Process Loss	Efficiency
03/01/16	0.246	0.257	0.000	0.000	0.257	-0.011	104%
03/02/16	0.242	0.214	0.000	0.000	0.214	0.028	88%
03/03/16	0.369	0.341	0.000	0.000	0.341	0.028	92%
03/04/16	0.195	0.193	0.001	0.000	0.194	0.001	99%
03/05/16	0.418	0.393	0.000	0.000	0.393	0.025	94%
03/06/16	0.265	0.231	0.000	0.000	0.231	0.034	87%
03/07/16	0.282	0.308	0.000	0.000	0.308	-0.026	109%
03/08/16	0.163	0.119	0.000	0.000	0.119	0.044	73%
03/09/16	0.273	0.249	0.000	0.000	0.249	0.024	91%
03/10/16	0.297	0.276	0.001	0.008	0.269	0.028	91%
03/11/16	0.178	0.176	0.000	0.000	0.176	0.002	99%
03/12/16	0.215	0.209	0.000	0.000	0.209	0.006	97%
03/13/16	0.236	0.201	0.000	0.000	0.201	0.035	85%
03/14/16	0.222	0.198	0.000	0.000	0.198	0.024	89%
03/15/16	0.299	0.288	0.000	0.000	0.288	0.011	96%
03/16/16	0.224	0.217	0.000	0.000	0.217	0.007	97%
03/17/16	0.248	0.264	0.000	0.018	0.246	0.002	99%
03/18/16	0.235	0.215	0.001	0.019	0.197	0.038	84%
03/19/16	0.166	0.164	0.000	0.000	0.164	0.002	99%
03/20/16	0.254	0.240	0.000	0.000	0.240	0.014	94%
03/21/16	0.297	0.284	0.000	0.000	0.284	0.013	96%
03/22/16	0.220	0.196	0.000	0.000	0.196	0.024	89%
03/23/16	0.310	0.331	0.000	0.018	0.313	-0.003	101%
03/24/16	0.251	0.226	0.000	0.000	0.226	0.025	90%
03/25/16	0.192	0.170	0.000	0.000	0.170	0.022	89%
03/26/16	0.324	0.311	0.000	0.000	0.311	0.013	96%
03/27/16	0.288	0.275	0.000	0.000	0.275	0.013	95%
03/28/16	0.352	0.349	0.001	0.000	0.350	0.002	99%
03/29/16	0.241	0.187	0.000	0.000	0.187	0.054	78%
03/30/16	0.261	0.251	0.000	0.000	0.251	0.010	96%
03/31/16	0.333	0.353	0.000	0.012	0.341	-0.008	102%
Total (MG)	8.096	7.686	0.004	0.075	7.615	0.481	94%
High (MG)	0.418	0.393	0.001	0.019	0.393		
Avg (MG)	0.261	0.248	0.000	0.002	0.246		
Low (MG)	0.163	0.119	0.000	0.000	0.119		

March 2016

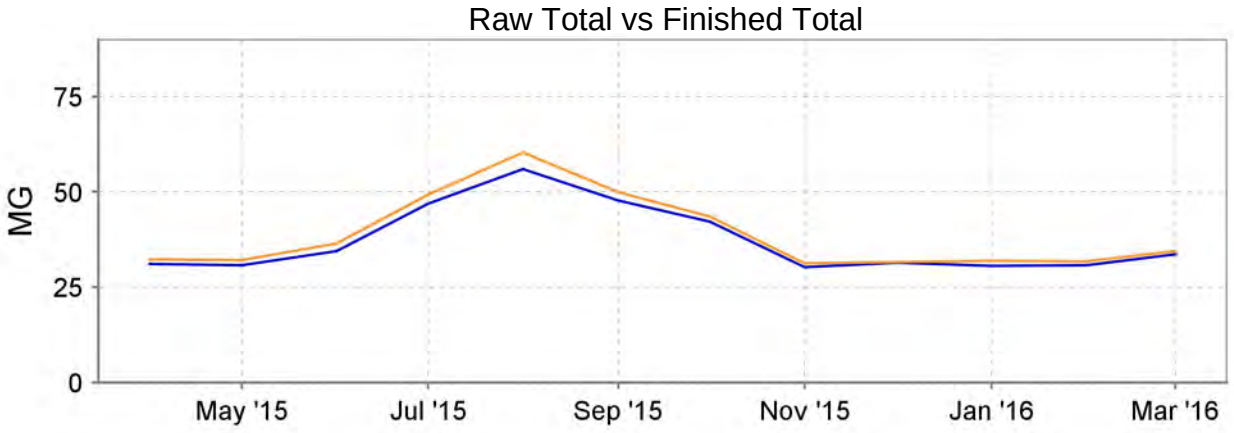
Waste Water Treatment Plant	Effluent Disposal	Month Details



Date	WWTP Treated	Lake Water To Pond 17	Lago Golf Usage	Lago Golf Permit	Cedar Breaks Permit	Bar K Golf Permit	Permit Total
03/01/16	0.312	0.000	0.149	0.149	0.000	0.000	0.149
03/02/16	0.308	0.000	0.198	0.198	0.000	0.000	0.198
03/03/16	0.325	0.000	0.153	0.153	0.000	0.000	0.153
03/04/16	0.342	0.000	0.142	0.142	0.000	0.000	0.142
03/05/16	0.350	0.000	0.153	0.153	0.000	0.000	0.153
03/06/16	0.390	0.000	0.165	0.165	0.000	0.000	0.165
03/07/16	0.341	0.000	0.160	0.160	0.000	0.000	0.160
03/08/16	0.321	0.000	0.176	0.176	0.000	0.000	0.176
03/09/16	0.423	0.000	0.146	0.146	0.000	0.000	0.146
03/10/16	0.360	0.000	0.180	0.180	0.000	0.000	0.180
03/11/16	0.408	0.000	0.005	0.005	0.000	0.000	0.005
03/12/16	0.399	0.000	0.006	0.006	0.000	0.000	0.006
03/13/16	0.377	0.000	0.007	0.007	0.000	0.000	0.007
03/14/16	0.337	0.000	0.176	0.176	0.000	0.000	0.176
03/15/16	0.364	0.000	0.079	0.079	0.000	0.000	0.079
03/16/16	0.376	0.000	0.106	0.106	0.000	0.000	0.106
03/17/16	0.329	0.000	0.097	0.097	0.000	0.000	0.097
03/18/16	0.353	0.000	0.411	0.411	0.000	0.000	0.411
03/19/16	0.368	0.000	0.291	0.291	0.000	0.000	0.291
03/20/16	0.382	0.000	0.308	0.308	0.000	0.000	0.308
03/21/16	0.327	0.000	0.020	0.020	0.000	0.000	0.020
03/22/16	0.150	0.000	0.004	0.004	0.000	0.000	0.004
03/23/16	0.541	0.000	0.373	0.373	0.000	0.000	0.373
03/24/16	0.349	0.000	0.296	0.296	0.000	0.000	0.296
03/25/16	0.334	0.000	0.298	0.298	0.000	0.000	0.298
03/26/16	0.369	0.000	0.492	0.492	0.000	0.000	0.492
03/27/16	0.369	0.000	0.502	0.502	0.000	0.000	0.502
03/28/16	0.337	0.000	0.477	0.477	0.000	0.000	0.477
03/29/16	0.349	0.000	0.433	0.433	0.000	0.000	0.433
03/30/16	0.361	0.000	0.008	0.008	0.000	0.000	0.008
03/31/16	0.371	0.000	0.179	0.179	0.000	0.000	0.179
Total (MG)	11.022	0.000	6.190	6.190	0.000	0.000	6.190
High (MG)	0.541	0.000	0.502	0.502	0.000	0.000	0.502
Avg (MG)	0.356	0.000	0.200	0.200	0.000	0.000	0.200
Low (MG)	0.150	0.000	0.004	0.004	0.000	0.000	0.004

March 2016

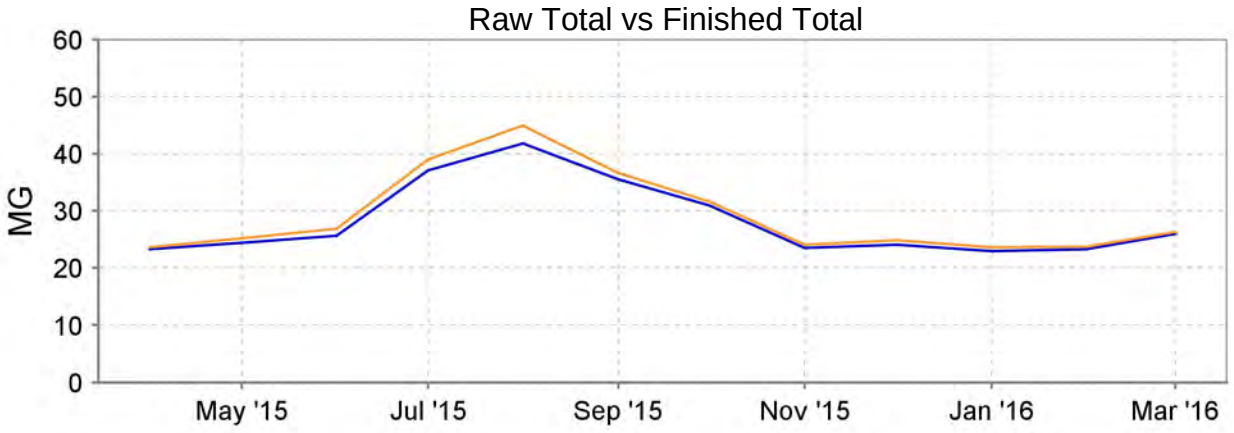
Combined Water Production | **12 Month Details**



Date	WP1 Raw	WP2 Raw	Combined Raw	WP1 Finished	WP2 Finished	Combined Finished
Apr, 2015	23.601	8.662	32.263	23.303	7.822	31.125
May, 2015	25.159	6.828	31.987	24.358	6.280	30.638
Jun, 2015	26.821	9.604	36.425	25.632	8.793	34.425
Jul, 2015	38.951	10.201	49.152	37.076	9.772	46.848
Aug, 2015	44.907	15.401	60.308	41.828	14.052	55.880
Sep, 2015	36.644	13.257	49.901	35.449	12.332	47.781
Oct, 2015	31.535	11.960	43.495	30.918	11.194	42.112
Nov, 2015	24.094	7.134	31.228	23.470	6.764	30.234
Dec, 2015	24.846	6.787	31.633	24.105	7.201	31.305
Jan, 2016	23.659	8.149	31.808	22.955	7.603	30.558
Feb, 2016	23.778	7.873	31.651	23.332	7.338	30.670
Mar, 2016	26.305	8.096	34.401	25.955	7.615	33.570
Total (MG)	350.300	113.952	464.252	338.380	106.766	445.146
High (MG)	44.907	15.401	60.308	41.828	14.052	55.880
Avg (MG)	29.192	9.496	38.688	28.198	8.897	37.096
Low (MG)	23.601	6.787	31.228	22.955	6.280	30.234

March 2016

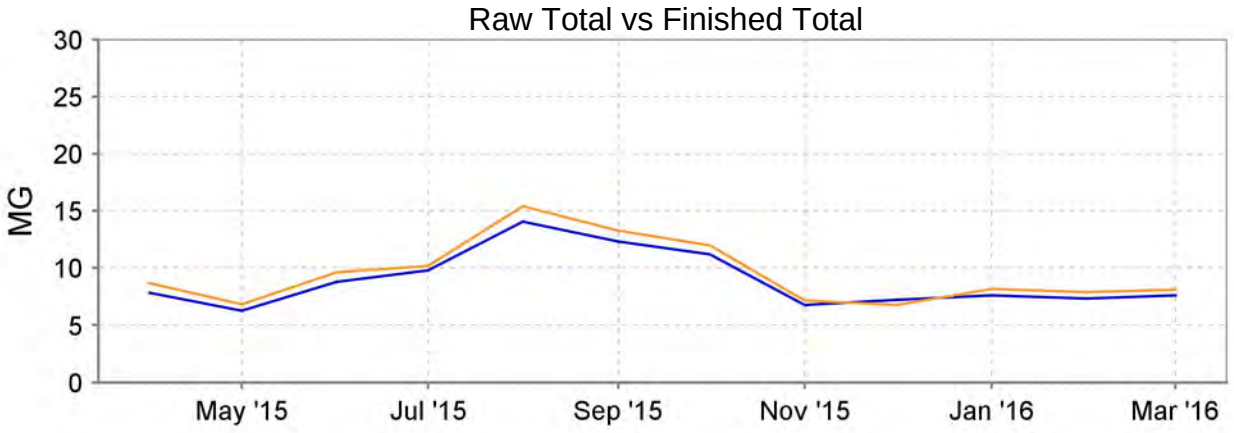
Water Plant 1 | **12 Month Details**



Date	WP1 Raw	WP1 Clarifier A	WP1 Clarifier B	WP1 Finished	WP1 Process Loss	Efficiency
Apr, 2015	23.601	12.345	11.256	23.303	0.298	99%
May, 2015	25.159	12.506	12.653	24.358	0.801	97%
Jun, 2015	26.821	12.945	13.876	25.632	1.189	96%
Jul, 2015	38.951	19.923	19.027	37.076	1.875	95%
Aug, 2015	44.907	22.601	22.306	41.828	3.079	93%
Sep, 2015	36.644	18.341	18.303	35.449	1.195	97%
Oct, 2015	31.535	15.656	15.878	30.918	0.617	98%
Nov, 2015	24.094	12.466	11.627	23.470	0.624	97%
Dec, 2015	24.846	12.856	11.991	24.105	0.742	97%
Jan, 2016	23.659	12.305	11.355	22.955	0.704	97%
Feb, 2016	23.778	12.372	11.406	23.332	0.445	98%
Mar, 2016	26.305	13.274	13.031	25.955	0.350	99%
Total (MG)	350.300	177.591	172.710	338.380	11.920	97%
High (MG)	44.907	22.601	22.306	41.828		
Avg (MG)	29.192	14.799	14.392	28.198		
Low (MG)	23.601	12.305	11.256	22.955		

March 2016

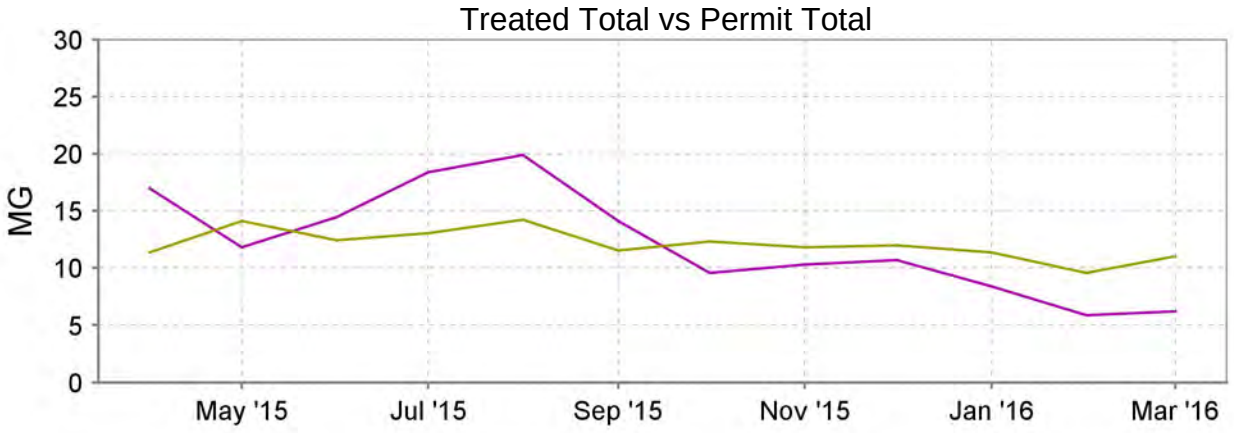
Water Plant 2 | **12 Month Details**



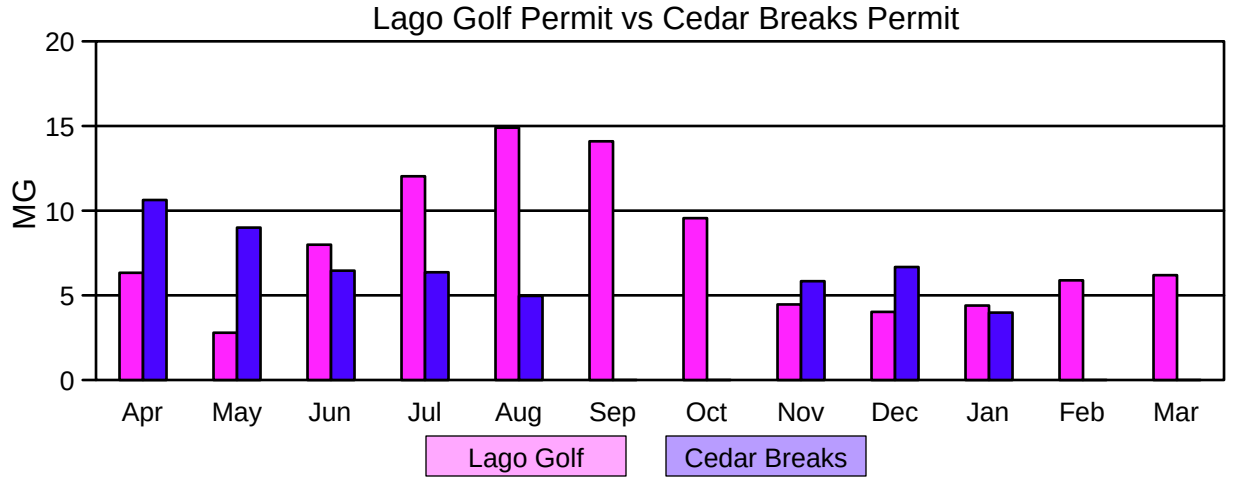
Date	WP2 Raw	To Lohmans	To Golfball	From Golfball	WP2 Finished	WP2 Process Loss	Efficiency
Apr, 2015	8.662	7.912	0.008	0.098	7.822	0.840	90%
May, 2015	6.828	9.218	0.007	2.945	6.280	0.548	92%
Jun, 2015	9.604	9.480	0.013	0.700	8.793	0.811	92%
Jul, 2015	10.201	11.905	0.012	2.145	9.772	0.429	96%
Aug, 2015	15.401	14.847	0.019	0.814	14.052	1.349	91%
Sep, 2015	13.257	12.560	0.012	0.240	12.332	0.925	93%
Oct, 2015	11.960	11.408	0.010	0.224	11.194	0.766	94%
Nov, 2015	7.134	7.417	0.012	0.665	6.764	0.370	95%
Dec, 2015	6.787	7.769	0.003	0.571	7.201	-0.414	106%
Jan, 2016	8.149	7.607	0.004	0.008	7.603	0.546	93%
Feb, 2016	7.873	7.376	0.004	0.042	7.338	0.535	93%
Mar, 2016	8.096	7.686	0.004	0.075	7.615	0.481	94%
Total (MG)	113.952	115.185	0.108	8.527	106.766	7.186	94%
High (MG)	15.401	14.847	0.019	2.945	14.052		
Avg (MG)	9.496	9.599	0.009	0.711	8.897		
Low (MG)	6.787	7.376	0.003	0.008	6.280		

March 2016

Waste Water Treatment Plant	Effluent Disposal	12 Month Details

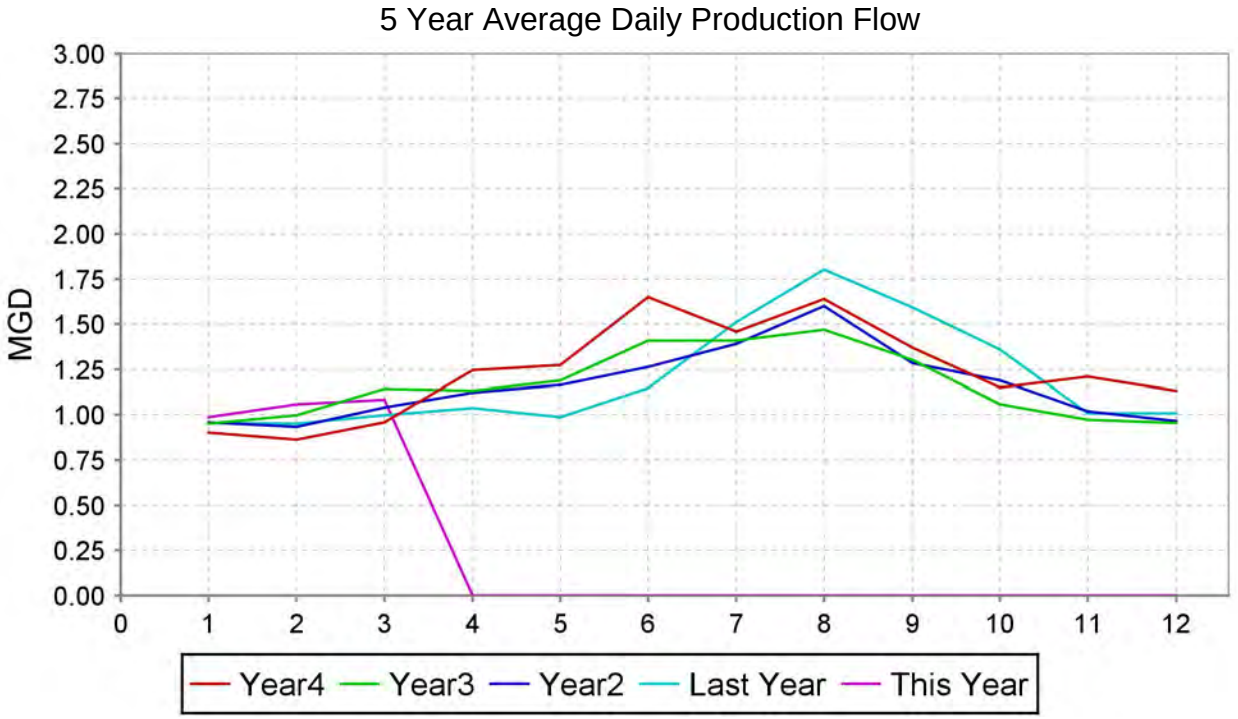


Date	WWTP Treated	Lake Water To Pond 17	Lago Golf Usage	Lago Golf Permit	Cedar Breaks Permit	Bar K Golf Permit	Permit Total
Apr, 2015	11.352	0.000	6.331	6.331	10.630	0.000	16.961
May, 2015	14.129	0.000	2.791	2.791	8.999	0.008	11.798
Jun, 2015	12.424	0.006	7.995	7.990	6.457	0.000	14.447
Jul, 2015	13.051	0.000	12.031	12.031	6.362	0.000	18.393
Aug, 2015	14.227	0.000	14.899	14.899	4.966	0.000	19.865
Sep, 2015	11.534	0.000	14.096	14.096	0.000	0.000	14.096
Oct, 2015	12.295	0.000	9.557	9.557	0.000	0.000	9.557
Nov, 2015	11.831	0.000	4.462	4.462	5.835	0.000	10.297
Dec, 2015	11.952	0.000	4.022	4.022	6.672	0.000	10.694
Jan, 2016	11.356	0.000	4.397	4.397	3.980	0.000	8.377
Feb, 2016	9.578	0.000	5.885	5.885	0.000	0.000	5.885
Mar, 2016	11.022	0.000	6.190	6.190	0.000	0.000	6.190
Total (MG)	144.751	0.006	92.658	92.652	53.901	0.008	146.561
High (MG)	14.227	0.006	14.899	14.899	10.630	0.008	19.865
Avg (MG)	12.063	0.000	7.722	7.721	4.492	0.001	12.213
Low (MG)	9.578	0.000	2.791	2.791	0.000	0.000	5.885



March 2016

Combined Water Production | **5 Year Details**

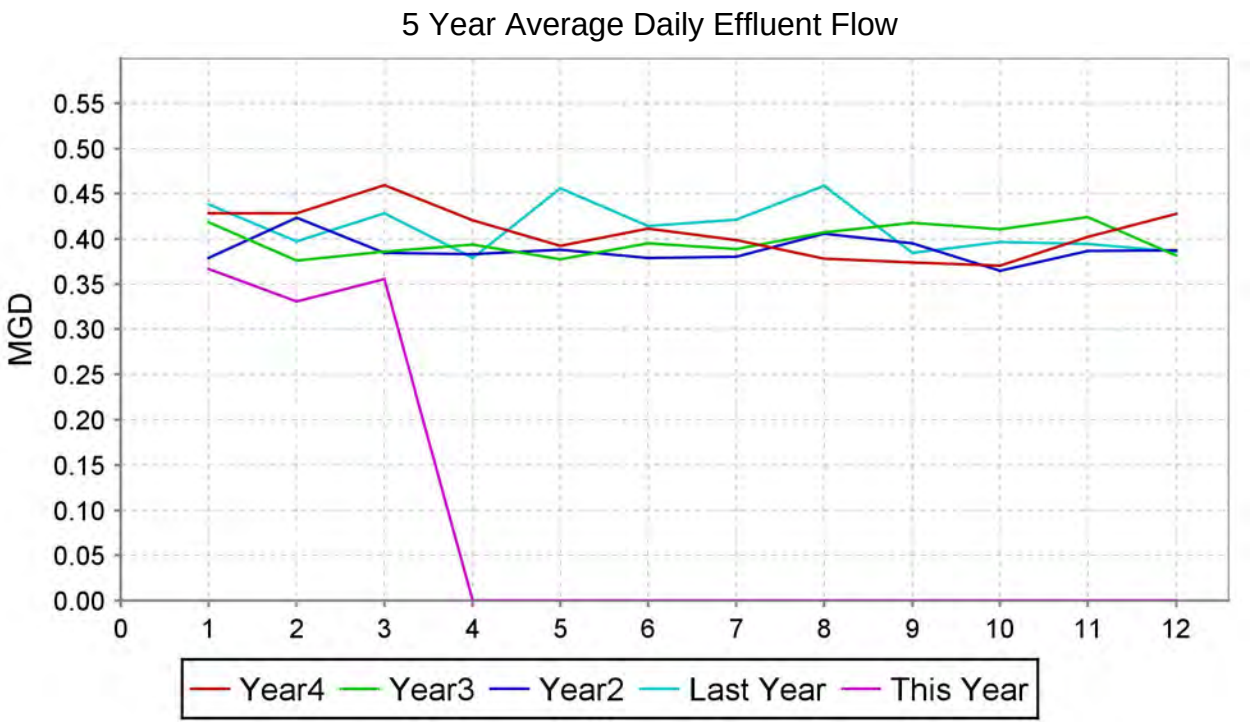


Month	Year - 4	Year - 3	Year - 2	Last Year	This Year
1	0.901	0.952	0.960	0.957	0.986
2	0.864	0.996	0.934	0.951	1.058
3	0.957	1.142	1.041	0.997	1.083
4	1.245	1.131	1.123	1.037	<N/A>
5	1.275	1.188	1.165	0.988	<N/A>
6	1.649	1.409	1.261	1.147	<N/A>
7	1.458	1.407	1.391	1.511	<N/A>
8	1.640	1.467	1.598	1.803	<N/A>
9	1.369	1.303	1.286	1.593	<N/A>
10	1.151	1.059	1.189	1.358	<N/A>
11	1.210	0.972	1.019	1.008	<N/A>
12	1.134	0.957	0.964	1.010	<N/A>

High (MGD)	1.649	1.467	1.598	1.803	1.083
Avg (MGD)	1.238	1.165	1.161	1.197	
Low (MGD)	0.864	0.952	0.934	0.951	0.986

March 2016

Waste Water Treatment Plant | **5 Year Details**



Month	Year - 4	Year - 3	Year - 2	Last Year	This Year
1	0.428	0.418	0.379	0.438	0.366
2	0.428	0.376	0.423	0.397	0.330
3	0.459	0.386	0.384	0.428	0.356
4	0.421	0.394	0.383	0.378	<N/A>
5	0.392	0.377	0.388	0.456	<N/A>
6	0.411	0.395	0.379	0.414	<N/A>
7	0.399	0.389	0.380	0.421	<N/A>
8	0.378	0.407	0.406	0.459	<N/A>
9	0.374	0.418	0.395	0.384	<N/A>
10	0.370	0.411	0.365	0.397	<N/A>
11	0.402	0.424	0.387	0.394	<N/A>
12	0.428	0.381	0.387	0.386	<N/A>

High (MGD)	0.459	0.424	0.423	0.459	0.366
Avg (MGD)	0.408	0.398	0.388	0.413	
Low (MGD)	0.370	0.376	0.365	0.378	0.330

MEETING DATE: April 21, 2016

AGENDA ITEM: **WORK SESSION** (no action may be taken on the following agenda items):

Comments:

15. Reports/Minutes from City Boards, Committees and Commissions

A. January 20, 2016 Airport Advisory Board minutes

B. January 26, 2016 Comprehensive Plan Advisory Committee minutes

C. February 3Airport Advisory Board minutes

D. March 8, 2016 Golf Course Advisory Committee minutes

E. April 14, 2016 KLVB Report

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____; Tidwell _____; R. Smith _____;

Mitchell_____; S. Smith_____; Cox _____

Motion Carried: Yes_____; No _____

City of Lago Vista

Airport Advisory Board (AAB)

Minutes of Regular Meeting

January 20, 2016

Board Members Present:	Don Barthlow (Chairman),
	Baron Carter,
	Linda Bush Warren,
	Kris Dehnel,
	Mike Hurosky
Also present:	Dale Mitchell, Mayor
	David Harrell, Development Services Director
	Rodney Cox, Airport Advisory Board Liaison
	Three members of the public

Call to Order: The scheduled meeting of the Airport Advisory Board (AAB) was called to order at 7:05 PM with a quorum of Board members present in the City Council Chambers on Wednesday, January 20, 2016 by Chairman Don Barthlow.

Following the published Agenda:

1. *Election of Airport Advisory Board Officers for 2016*

   Chairman Barthlow called for nominations for officers for the 2016 calendar year. Ms. Warren nominated Mr. Barthlow for another year as Chairman and Mr. Dehnel for another year as Secretary. Mr. Barthlow nominated Ms. Warren for the office of Vice Chairman. The board voted on the nominations and approved each unanimously.

2. *Public Comments for Non-Hearing Related Items*

   No public comments were voiced.

3. *Consent Agenda - Approval of the Prior Minutes*

   Approval of the November 18, 2015 regular meeting minutes was moved by Mr. Carter and seconded by Ms. Warren. The motion passed without dissent.

4. *Staff Update:* - Mr. Harrell

a. Obstructions Limiting Instrument Landing Procedures.

Mr. Harrell reported that the City is coordinating with a surveyor (Walker & Partners) to identify trees on land owned by the office of Fish and Wildlife Service (FWS) which still need to be topped. Projected timeframe for completions should be by about the first of March, 2016. Upon completion, AOPA (Aircraft Owners and Pilots Association) may be enlisted to help reinstate the approach.

b. Update to the 2008 Comprehensive City Plan.

Mr. Harrell reviewed the timeline and results of the recent Comprehensive Plan Advisory Committee (CPAC) and Town Hall meetings. Resulting from these meetings and related surveys, the expected timeline is (was):

i. December, 2015 - Completion of online surveys for public opinion
ii. January 20, 2016 - Rough draft of Plan received
iii. January 26 - CPAC meeting planned to review feedback
iv. February 23 - Town Hall meeting for additional public input
v. March – final CPAC meeting to rank top priorities and make recommendations to the City Planning & Zoning Committee
vi. May – approval of the Plan by City Council

c. Airport Improvements.

i. Mr. Harrell reported that Lone Wolf began construction on the Southwest taxiway on December 11, 2015, in the initial phase of the Capital Improvement Program (CIP). This work was expected to continue for several more weeks.
ii. The numbering of the runways is now expected to remain 15-33 due to the time needed in the Federal Aviation Administration (FAA) to process a change in the designation.
iii. The runway is expected to be closed for construction work approximately January 25-28, 2016. The closures will be posted on the City website and their social media news feeds.
iv. Some damage to the east taxiway has been noted due to the concrete trucks in the work already underway. Mr. Harrell asked for any other damage to be reported to him.
v. Mr. Harrell noted that since the TxDOT recommendation was made to install concrete in the southwest taxiway, the Airport Property Owners' Association (RAAPOA) would need to contribute their share of the additional budget (see minutes of AAB, November 18, 2015).

d. City Aviation Action Plan (AAP)

i. Mr. Harrell reported that TxDOT has received matching money from the FAA for completion of the $80,000 contract for revising the AAP (see previous minutes for details).

ii. A Consultant Selection Committee has been formed, to include Mr. Harrell and Mr. Awalt, to rate and recommend to the State a suitable consulting firm.

iii. Requests for Quotes were sent out, and by January 12, five submittals had been received.

iv. The target date to have information back from the Committee is February 1, 2016.

e. Fuel Vendor

i. Mr. Harrell acknowledged that the current fuel contract has expired, and that the fuel equipment will need to change if the fuel vendor is changed.

ii. There was discussion on the financial arrangements with the fuel vendor, with the possibility of adjusting the lease rates or imposition of a fuel surtax on the fuel delivered.

iii. Mr. Harrell has received several sample RFQ contracts. He will draft an initial RFQ contract from the samples and bring it before the AAB.

iv. If a move of the fuel location is proposed, the AAP will need to designate the location and a budget for a CIP would need to be formulated for the location.

f. Wire Marker Balls

i. Mr. Harrell reported that several marker balls were installed at no cost to the City after a meeting with Pedernales Electric CoOp (PEC) on December 4, 2015.

5. *Business Items*

a. New Members for the AAB.

i. In the January 7 City Council meeting, the appointments to the AAB were tabled.

ii. On January 14, the City Staff and liaison recommended Mr. Kurt Tessnow and Mr. Andrew Pennington out of nine applicants to fill the two Alternate positions nominated by the City.

iii. The RAAPOA nominated Mr. Jim Awalt and Mr. Brian Carlson to fill the two positions nominated by the POA.

b. RAAPOA Update.

i. Ms. Warren noted that the invoices for POA dues had been sent to the membership.

ii. Ms. Warren reminded everyone of the April 9, 2016 RAAPOA Annual Meeting, to be held in Rex Womble's hangar. An FAA safety presentation is to be held afterwards.

c. Discussion of AAB Member Issues.

i. Damage due to the CIP construction and possible recourse was discussed.

ii. Mr. Dehnel noted that some of the signage around the Airport was becoming faded, and provided Mr. Harrell with pictures as examples.

iii. There was some discussion on the existing windsocks. Several on personal hangars were no longer functional, and the lighted windsock is no longer

reliable due to the adjacent hangar recently constructed. The AAB is asking the City to look for opportunities to move at least one of the windsocks to a location where it would be functional. Mr. Harrell agreed to pursue this effort.

iv. It was noted that the official Airport name on the charts has been changed to Lago Vista – Allen. Any changes to the signage should reflect the official name, and pilots should start using this name for uniformity.

d. The date for next AAB Meeting was established to be Wednesday, March 30, 2016.

6. Adjournment

Chairman Barthlow called for a motion to adjourn at 7:49 PM. This was so moved by Mr. Carter and seconded by Ms. Warren. The vote carried and the meeting was concluded.

Don Barthlow, Chairman

Kris Dehnel, AAB Secretary

On a motion by LINDA WARREN, seconded by W. ANDREW PENNINGTON, the above and foregoing instrument was passed and approved this 30th day of March, 2016.

MINUTES
Wednesday, January 26, 2016 Special Meeting
Comprehensive Plan Advisory Committee (CPAC)
City of Lago Vista

Dale Mitchell, Chair, called the meeting to order at 9:02 A.M. in the Conference Room at the City Library located at 5803 Thunderbird St., Suite 40, Lago Vista, Texas.

Members of the CPAC present at 9:02 A.M. were Chairman Dale Mitchell, Ron Smith, Jim Moss, Gary Zaleski, Tara Griffin, Doug Casey, Secretary David Harrell, Vicki Wood, Don Barthlow, and David Carroll. Members of the CPAC that were absent were Darren Webb. Freese & Nichols Consultants Dan Sefko, Erica Craycraft-Bartlett, and Chelsea Irby were also present.

Members of the CPAC Keith Billington arrived at 9:07 A.M. and Melissa Byrne-Vossmer arrived at 9:27 A.M.

APPROVAL OF NOVEMBER 20, 2015 MINUTES
On a motion by Doug Casey, seconded by David Carroll, the Committee unanimously approved the Minutes with no corrections.

BUSINESS ITEM

A. Presentation
The Chair opened the item and turned the presentation over to Dan Sefko from consultants Freese & Nichols.

Item B not opened due to time constraints.

Item C not needed because Item B was not opened due to time constraints.

D. Discussion (2030 Comprehensive Plan)
Dan Sefko reported to the CPAC that 270 surveys had been completed online and went through the results of these surveys such as age group of those most represented and timeframes the surveys were online. The CPAC decided to leave this survey up until the last day in January in order to get more of the public's answers to these questions. Mr. Sefko asked the CPAC how the format for the Town Hall meeting should progress for the February 23, 2016 meeting at the K-Oaks facility. There were suggestions offered by different Committee members regarding the format and presentation of the rough draft to the Plan. Mr. Sefko went through the list of land use action items, neighborhood/housing action items, transportation action items, parks and recreation action items, and City Services action items. He asked for CPAC input concerning the items and sought any additions, subtractions, and changes. Several of the members offered changes to the list and additional maps located in the rough draft. These changes were noted by Erica Craycraft-Bartlett from Freese and Nichols. Dan Sefko assigned the CPAC to rate and prioritize all the action items in the Plan and to send the information to the Secretary within a week. The Secretary will then schedule another CPAC meeting to hash out the differences sometime in early February before the Town Hall meeting.

The Chair adjourned the Comprehensive Plan Advisory Committee Meeting at 12:06 P.M.

Dale Mitchell
Dale Mitchell, Chair

David Harrell
David Harrell, Secretary

On a motion by RON SMITH, seconded by GARY ZALESKI, the above and foregoing instrument was passed and approved this 14th day of March, 2016.

City of Lago Vista
Airport Advisory Board (AAB)
Minutes of Special Meeting
Feb. 3, 2016

Board Members Present:	Don Barthlow (Chair) Baron Carter Linda Bush Warren (Vice-Chair) Mike Hurosky Kurt Tessnow
Also Present:	Mayor Dale Mitchell David Harrell, Development Services Director Jason Reimer, O'Malley Strand Engineering Ryan Hindman, TXDOT Aviation Councilor Rodney Cox, Airport Advisory Board Liaison Councilor Ed Tidwell Approximately eighteen (18) others from the public

The Chair called the meeting to Order at 7:03 P.M. with a quorum present in the Council Chambers, City Hall, 5803 Thunderbird St., Lago Vista, TX.

SELECTION OF SECRETARY PRO-TEM (NOT ON AGENDA):

It was determined that since the Secretary (Kris Dehnel) was absent, a Secretary Pro Tem was needed to record the meeting. The Chair nominated Linda Bush Warren, seconded by Baron Carter, and the Board unanimously elected Linda Bush Warren, Vice Chair, to act as Secretary Pro Tem for this meeting.

PUBLIC COMMENTS FOR NON-HEARING RELATED ITEMS:

Questions about the Aviation Code for the Airport being non-commercial were raised by the public. Mayor Dale Mitchell gave a brief history of the coding procedures that took place in 1996 and 1997 by the City, Airport, and the Federal Aviation Administration (FAA) to zone the Airport with a C-4 designation which allows businesses at the Airport. Originally there were ten (10) residences at the Airport and that restriction was subsequently removed by Council. David Harrell was going to find the Section and Code # referencing the restriction and get the information to the Board, and the City will revise, if necessary, the written policy where the conflict resides. Jim Awalt informed all that TXDOT did their own study on the economic impact and it was good for the City to zone the Airport property to C-4.

Brian Carlson questioned the deadlines for submitting the applications to become part of the Airport Board, as there were only two (2) listed at the deadline date. Another number of applications were put into the mix and the City did not take the recommendations of the AAB. David Harrell said the applications were found later, but had been submitted before the deadline and the City would streamline their system so the mix-up does not create confusion again.

CONSULTANT UPDATE

Item #1: Airport Improvements

The Chair opened the item and introduced Jason Reimer from O'Malley Strand Engineering who is overseeing the Contractor on the improvements to the taxiways and runway. He indicated the Contractor is still on schedule to finish on time, weather permitting, by March 31, with cold sealing by

February 14, 2016. He stated runway lighting will be off while curing. City property is defined as going to the Hangar doors. The numbers on the runway will remain 15 and 33, as the FAA statement about changing the numbers was only a recommended suggestion.

John Bush stated to Mr. Reimer that hangers with external braces would need to be open when the asphalt is being applied. Ryan Hindman and Jason Reimer said they would work on letting hanger owners know so they could be present. They are going to look into the cost being covered as the specs have changed and there will be no covering of existing concrete with cold seal.

Glen Chappie reminded Mr. Reimer that access on the fifteen (15) end of the runway, needs to have the taxiway's done in separate stages leaving the residents at the that end egress and exit as the taxiway is the road into and out of that end of the Airport. Mr. Reimer replied that the Contractor needs five (5) days as the window for curing the asphalt. They will work with the schedule.

Bill Coltharp suggested using the Automated Weather Observing System (AWOS) to update pilots about the condition of the Airport. He will get a code to allow the AWOS to be updated as needed. David Harrell indicated he was not aware the AWOS system could be used in that format but would be willing to contact the necessary manager of the AWOS system at the time he issues a Notice to Airman (NOTAM).

Rex Womble discussed water collection at a low point on the taxiway, which collects grit and blows the dried grit into the propellers of the aircraft and damages the prop. David Harrell suggested the City can deal with that low spot and get a crew up there to correct the issue. Rex thinks it needs two (2) inches of asphalt to take care of the low spot and the item being raised will take care of the problem. A redesign so the water drains into the unused dirt was also suggested by him.

Jim Awalt asked about the lighted windsock. It is in storage and there is no place to put it up that meets specs at this time. There is not enough land to meet requirements. Questions were raised about using some of the existing hangers to get a wind sock mounted. They were going to probably do it themselves on the Airport hangers.

STAFF UPDATE

Item #1: Obstructions Interrupting Instrument Landing Processes

The Chair opened this item and turned over to David Harrell who provided an update to the included staff report. He stated this morning, David Maple; the Manager of the Balconies Canyonland Preserve left a voicemail message indicating allowing removal of the three (3) trees still in the path on their land. This included any limbing up as necessary on other trees to move equipment into the area. There are also an additional two (2) trees located on the Penn Ranch property to the north of the runway, David will need to contact for removal. David Harrell noted that all the trees on the Penn Ranch to the left of the runway appear to have been removed along with the entire grove of trees. It was indicated that Jim Awalt and Bill Coltharpe had talked with the Penn Ranch owner and he began removal at their request. David Harrell and the Airport Advisory Board thanked both of them for their efforts.

David Harrell stated the tree removal crews could potentially be in place and could move on the project the next day. Money should be in place from the City and the work will be done by the end of Feb. 2016 as the start of nesting season for the birds begins in March. Don Barthlow asked for staff updates on the obstructions. Jim Awalt will get the information to Bill Coltharp. Once trees are removed, David Harrell

will send the letter Albert (Al) Mastello at the Federal Aviation Administration (FAA) to get the vertical glide slope reinstated for published instrument approach for pilots to the Airport.

With no other items on the agenda, Baron Carter motioned that the meeting be adjourned, Kurt Tessnow seconded, with motion approved unanimously. The meeting was adjourned at 7:36 PM.

Don Barthlow, Chair

Linda Bush-Warren, Secretary Pro Tem

On a motion by Linda Warren, seconded by W. Andrew Pennington the above and foregoing instrument was passed and approved this 30th day of March, 2016

OFFICIAL MINUTES OF THE GOLF COURSE ADVISORY COMMITTEE
LAGO VISTA, TEXAS
MARCH 8, 2016

BE IT REMEMBERED that on the 8th day of March, A.D., 2016, the Golf Course Advisory Committee held a Regular Meeting at 6:00 p.m. in the Council Chambers, City Municipal Building, 5803 Thunderbird, in said City, there being present and acting the following:

CALL TO ORDER

Kevin Jackson	Committee Chair	Melissa Byrne Vossmer	City Manager
Frank Robins	Committee Vice Chair	Sandra Baron	City Secretary
Gina Williams	Secretary	Chip Hamilton	Interim Golf Manager
Pat Albus	Committee Member	Stephanie Smith	Council Member
Jim Speckmann	Committee Member	Rich Raley	Council Liaison
Mike Everett	Committee Member	(arrived at 6:21 p.m., left at 6:47 p.m.)	

Committee Chairman, Kevin Jackson called the regular meeting to order.

The numbering below tracks that of the agenda, whereas the actual order of consideration may have varied.

PUBLIC COMMENTS: Citizens who wish to address the Committee on any agenda and/or non-agenda item will have three (3) minutes to express their position.

None

CONSENT AGENDA

All matters listed under Consent Agenda, are to be considered routine by the Committee and will be enacted by one motion. There will not be separate discussion on these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

1. Approval of the following minutes: February 9, 2016 regular meeting.

   Gina Williams requested a change on the Public Comments section that "SWOB" be changed to "SWOT". Jim Speckmann requested a change to line 4 of Public Comments that the word "has" be changed to "as".
   On a motion by Jim Speckmann and seconded by Gina Williams, the Committee voted unanimously to approve the minutes from February 9, 2016 regular meeting with the above two changes.

BUSINESS ITEMS

2. Discussion, consideration, action, if any concerning marketing sub-committee update.

   A. Status of Golf Now and discussion of potential plan moving forward.
   Chip Hamilton and Kevin Jackson met with GolfNow to review the agreement with them to see how to make their relationship better and also met with Golf 18 and Course Trends. The City is locked into the GolfNow contract for about a year and a half.

Chip Hamilton, Interim Golf Manager stated that the relationship with GolfNow has improved and they are working on the prices.

B. Update on Golf Now management and effects of changes.
Chip Hamilton stated that GolfNow has offered five new Dell computers to the City so we can run their POS systems and will work with Chris Martinez and Dave Street to tie in the City's Incode system.

C. Previously passed monthly pass status.
This item has been postponed going to Council for now, but will be put on a Council agenda in the next available slot and the Council can vote on that.

3. Discussion, consideration, action, if any concerning ops and maintenance sub-committee update.

A. Discussion on playing conditions at both courses.
Jim Speckmann made a comment that in the ten years that he has been here, the courses are in the best condition they have ever been. The maintenance people and Diego are doing an outstanding job and should be recognized.

4. Discussion, consideration, action, if any concerning the discussions/actions of upcoming rescheduled City Council meeting.

A. Proposed Memorandum of Understanding for HLGC and Restaurant / Hotel and Conference Center.
Kevin Jackson stated the this item was removed from the City Council agenda and the parties that are involved have withdrawn.
Randy Kruger made comments regarding a turn lane, the terms of the lease and the moving of the Pro Shop into Mr. Otwell's building.

B. Potential change of annual budget of City of Lago Vista, Texas regarding fund transfer from Utility Fund to Golf Fund (including review of draft Impact Analysis)
The Council will discuss this item on March 17, 2016 and decide if a special meeting will be held on March 24, 2016 to discuss, or if items will be pushed to a later date.
Randy Kruger made comments regarding when and how this was voted on to be put in the budget and questioned if this can be done and stated that he believes that if we defund the golf courses, both will shut down.
The Committee and Staff reviewed and discussed the impacts document and will decide if they want to, at some point, send to Council.

C. Potential modification to city Utility Bill to reflect funding in the Utility Fund to support the golf courses.
On a motion by Jim Speckmann, seconded by Frank Robbins, the Committee voted unanimously to go forward without a number but that our desk top shows that the impact to cost, the City will lose approximately twice the amount of money than the 340 they purport to save. The Sub-Committee will prepare a non-number document to submit to Council.

Motion was amended to include tourism, jobs, overall economic impact, tax revenue and include all items already in the document.

D. Operations of the Lago Vista Golf Course restaurant.
Item not discussed.

5. Update from Interim Golf Course Manager.

A. YTD financial performance of golf courses.

B. LV clubhouse improvements

C. Golf directional/overall signage

D. Tessera discussions

E. Other updates

Chip Hamilton gave an oral update to the Committee and Staff and addressed questions from the Committee members. No action taken.

6. Update, if any, from City Manager and Interim Golf Course Manager regarding:

A. Search for new Golf Course Manager
The City Manager advised that the City Council will be notified first of any decision and the Golf Course Advisory Committee will know next.

B. Status of full-time golf course superintendent position
No change in the status.

C. Status on replacement/changes to Lago Vista Golf Course Grill
No change in the status.

FUTURE AGENDA ITEMS

7. Consider schedule and items for future Committee meetings.

Frank would like the physical improvement plan to be updated. The Planning Sub-committee will update and meet with the City Manager and Golf Manager.
Stephanie Smith inquired about adding youth memberships.
Chip Hamilton stated that he is working to put together some summer concerts.

8. Adjournment.

The meeting adjourned at 7:50 p.m.

Respectfully submitted,

_____

Kevin Jackson, Chair person

ATTEST:

_____

Sandra Barton, City Secretary

On a motion by Committee Member Frank Robbins, seconded by Committee Member Jim Speckmann, the above and foregoing instrument was passed and approved this the 12th day of April, 2016.

KLVB REPORT

April 14, 2016

1. Treasurer's report. Beginning balance: $11,457.14. Spent $39.98 for Texas sage on Dawn; $100 for Keep Texas Beautiful dues; $277.97 for plants at Sports Complex; $97.55 for mulch. Balance: $10,948.71.

2. Staff report. Trash-Off went well. 15 rolloffs filled, 558 loads, up 40 from last year, 120+ people cleaned streets, and 14 flags were collected by boy scouts.

3. Committee and project updates and reports.

   a. Adopt-a-street: There are 140 people up from 134 people last month in the adopt-a-street program working on 113 streets.
   b. Trash-off. Coffee and donut and street cleanup table at city hall. Guides at Ming site. 1431 cleaned up will be at 10:30. Lions club cleaned Lohman Ford.
   c. Dawn median. Weeded and watered.
   d. Sports Complex: 28 plants of 9 species planted. Some damage has been done.

4. Work Days. The following work days were scheduled:

Sports Complex: April 19th 3 PM.
Veteran's Park: April 18th at 3 PM.
Dawn median: April 21st at 10 AM.
Painting wayfinding signs: April 28th at 10 AM. Meet at city hall.

5. Meeting with Council liaison, Stephanie Smith will be at 5:30 today at Lago club house.

6. Future projects: Water feature at Paseo de Vaca, fall wild flower planting on Lohman, and oleander at Allegiance fire station.

7. The meeting ended at 4:00.

MEETING DATE: April 21, 2016

AGENDA ITEM: Consider schedule and items for future Council meetings.

Comments:

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker_____; Tidwell _____; R. Smith _____;

Mitchell_____; S. Smith_____; Cox _____

Motion Carried: Yes_____; No _____

MEETING DATE: April 21, 2016

AGENDA ITEM: *EXECUTIVE SESSION*

Comments:

1. Convene into Executive Session pursuant to Sections 551.071 and 551.072 and/or 551.074, Texas Government Code and Section 1.05 Texas Disciplinary Rules of Professional Conduct regarding:

   A. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

   B. Consultation with legal counsel regarding contractual claims or possible claims or charges, contractual modifications, and questions related thereto.

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker _____; Tidwell _____; R. Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____

MEETING DATE: April 21, 2016

AGENDA ITEM: Reconvene from executive session into open session to take action as deemed appropriate in the City Council's discretion regarding;

Comments:

A. Consultation with legal counsel regarding real property and possible issues and questions related to acquisition, sale or lease.

B. Consultation with legal counsel regarding contractual claims or possible claims or charges, contractual modifications, and questions related thereto.

Motion by: _____

Seconded by: _____

Content of Motion: _____

_____

Vote: Raley_____; Shoumaker _____; Tidwell _____; R Smith _____;

Mitchell_____; S. Smith _____; Cox _____

Motion Carried: Yes_____; No _____