AGENDA
CITY COUNCIL SPECIAL CALLED MEETING
CITY COUNCIL CHAMBERS
5803 THUNDERBIRD
LAGO VISTA, TX
AUGUST 29, 2024 AT 5:30 PM

JOIN MEETING VIA VIDEO CONFERENCE

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United States: +1 (224) 501-3412

Access Code: 893-886-317

CALL TO ORDER, CALL OF ROLL

Kevin Sullivan, Mayor
Chelaine Marion, Mayor Pro-Tem
Shane Saum, Council Member
Stephanie Smith, Council Member
Rob Durbin, Council Member
Paul Roberts, Council Member
Paul Prince, Council Member

EXECUTIVE SESSION

Convene into a closed Executive Session pursuant to;

A. Consultation with Legal Counsel concerning all regular meeting agenda items requiring confidential, attorney/client advice (as needed). (Texas Government Code Section 551.071)
B. Consultation with Legal Counsel and deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Manager. (Texas Government Code Sections 551.071 and 551.074)
C. Discussion and deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Secretary. (Texas Government Code Sections 551.071 and 551.074)
D. Consultation with Legal Counsel and deliberation regarding consideration of the Ethics Complaint filed against Council Member Roberts. (Texas government Code Sections 551.071 and 551.074)
E. Consultation with Legal Counsel regarding an update on an option contract for the purchase of property located at 3305 Pinnacle Cove. (Texas Government Code Section 551.071 and Government Code Section 551.072)

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

Reconvene from Executive Session into open session to act as deemed appropriate in City Council's discretion regarding:

A. Consultation with Legal Counsel concerning all regular meeting agenda items requiring confidential, attorney/client advice (as needed). (Texas Government Code Section 551.071)
B. Consultation with Legal Counsel and deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Manager. (Texas Government Code Sections 551.071 and 551.074)
C. Discussion and deliberation regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Secretary. (Texas Government Code Sections 551.071 and 551.074)
D. Consultation with Legal Counsel and deliberation regarding consideration of the Ethics Complaint filed against Council Member Roberts. (Texas government Code Sections 551.071 and 551.074)
E. Consultation with Legal Counsel regarding an update on an option contract for the purchase of property located at 3305 Pinnacle Cove. (Texas Government Code Section 551.071 and Government Code Section 551.072)

PLEDGE OF ALLEGIANCE, PLEDGE TO TEXAS FLAG

PRELIMINARY HEARING

1. Hold a preliminary hearing on the Ethics Complaint filed against Council Member Roberts.

BUDGET ITEMS

2. Discussion regarding fiscal year 2024-2025 proposed annual budget.

3. Discussion, consideration, and possible action regarding a roll call vote on adoption of a proposal to set a 2025 tax rate for the City of Lago Vista.

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 6:35 p.m. on the 22nd day of August 2024.

____
Lucy Aldrich, 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.

AT THIS MEETING AT THE STATED LOCATION, A QUORUM OF THE CITY COUNCIL WILL BE PHYSICALLY PRESENT, AND THIS NOTICE SPECIFIES THE INTENT TO HAVE A QUORUM PRESENT THERE, AND THE MEMBER OF THE CITY COUNCIL PRESIDING OVER THE MEETING WILL BE PHYSICALLY PRESENT AT THAT LOCATION. ONE OR MORE MEMBERS OF THE CITY COUNCIL MAY PARTICIPATE IN THIS MEETING REMOTELY, AND IF SO, VIDEOCONFERENCE EQUIPMENT PROVIDING TWO-WAY AUDIO AND VIDEO DISPLAY AND COMMUNICATION WITH EACH MEMBER WHO IS PARTICIPATING BY VIDEOCONFERENCE CALL WILL BE MADE AVAILABLE.

AGENDA ITEM NO. 1

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	August 29, 2024
SUBMITTED BY:	Lucy Aldrich, City Secretary
SUBJECT:	Hold a preliminary hearing on the Ethics Complaint filed against Council Member Roberts.
BACKGROUND:	A ethics complaint was filed on August 15, 2024 against Council Member Roberts.
FINDINGS:	Per the Ethics Policy a preliminary hearing should be held within 20 days of receipt of the complaint. Staff recommends holding the preliminary hearing.
FINANCIAL IMPACT:	N/A

AGENDA ITEM NO. 2

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE:	August 29, 2024
SUBMITTED BY:	Jai Brown, Finance
SUBJECT:	Discussion regarding fiscal year 2024-2025 proposed annual budget.

BACKGROUND:

Per City Charter, Section 8.02 Submission of Budget: The City Manager, prior to August first of each year, shall submit to the Council a proposed budget for the ensuing fiscal year and an accompanying budget message.

During the July 18, 2024, City Council meeting, the City Manager provided the Council with dates for the upcoming budget workshops. The Council recognized the need to have budget discussions and the short time between receiving the Truth-in-Taxation numbers from Travis County on July 25th the same day the Council packet is published for the August 1st Council meeting.

The proposed budget was submitted to the City Council on July 31st prior to August 1st per the City Charter. The City Council held a budget work session Special Meeting on August 6, 2024 to discuss additional budget items. The FY 2024 - 2025 Budget is scheduled for adoption on September 19, 2024.

FINDINGS:

The 2024-2025 Proposed Budget submitted August 6th assumed the Voter Approval Tax Rate of $0.5022 + Unused Increment in the amount of $0.0034 for a total Voter Approval Rate (VAR) of $0.5056. Council asked Staff to also figure the Tax Rate at a zero increase, or No New Revenue Rate (NNR), at a 25% increase over NNR, and at 50% over NNR.

Below provides the Tax Rate based on each scenario requested by Council.

Net Taxable Value of Property = $2,451,154,858.

Tax Rates
NNR = $0.4231

NNR + 25% = $0.443725
NNR + 50% = $0.46435
VAR = $0.5022
Unused Increment = $0.0034
VAR + Increment = $0.5056

NNR = $2,451,154,858 x $0.4231 / 100 = $10,370,836.2041
Total Revenue
Less Debt Service of $4,493,770.81 = $5,877,065.3941 M&O

NNR + 25% = $2,451,154,858 x $0.443725 / 100 =
$10,876,386.8936 Total Revenue
Less Debt Service of $4,493,770.81 = $6,382,616.08360 M&O

NNR + 50%= $2,451,154,858 x $0.46435 / 100 =
$11,381,937.5831 Total Revenue
Less Debt Service of $4,493,770.81 = $6,888,166.77310 M&O

VAR = $2,451,154,858 x $0.5022 / 100 = $12,309,699.6968
Total Revenue
Less Debt Service of $4,493,770.81 = $7,815,928.8868 M&O

VAR + Unused Increment = $2,451,154,858 x $0.5056 / 100 =
$12,393,038.9620 Total Revenue Less Debt Service of
$4,493,770.81 = $7,899,268.1520 M&O

Discussion with Council on August 6th suggested a lower Tax Rate below the VAR + Increment Rate used in the original proposed budget, and Utility Reserves be used to cover additional funds as needed to balance the General Fund. See table below for options.

	General Funds	**Additional Funds Needed**	**Total**
Voter Approval Rate	($205,821.00)	$0	$0.00
No New Revenue Rate ($0.4231)	($205,821.00)	$2,022,202.76	$1,816,381.76
No New Revenue Rate + 25% ($0.443725)	($205,821.00)	$1,516,652,107	$1,310,831.11
No New Revenue Rate + 50% ($0.46435)	($205,821.00)	$1,011,101.38	$805,280.38

As a correction to the 08/15/24 budget amount for Code Enforcement (10-22), the correct amount for Expenses should be $243,714, not $410,370. This represents a correction of **$166,656**. It was also decided that the expenditure for the Turnback Conservancy Trails should be reduced from $200,000 to $105,000. This represents a correction of **$95,000.** With the reduction of fuel revenue from $300,000 to $275,082 and a reduction of expenses for fuel from $300,000 to $261,382, the transfer from the General Fund was reduced from $189,383 to $92,275. This is a correction of **$97,108**. The total corrected amount of transfers from the General Fund is **$358,764**. This total has allowed us to completely negate the $152,943 that was believed to be initially needed to be transferred from the General Fund to cover other General Fund expenses (Parks and Recreation and Code Enforcement) and the Aviation Fund. The difference has allowed us to reduce the amount needed by $205,821 = $358,764-$152,943. This reduction can be observed in the table above.

Staff recommends City Council take a record vote on setting a proposed tax rate of $0.443725 that was identified during the August 15, 2024 budget discussions. As a reminder this action only sets a proposed tax rate. Action on setting the tax rate is scheduled to occur on September 19, 2024. When setting the tax rate on September 19, 2024, City Council can only set the proposed tax rate of $0.443725 or a lower amount. This action of setting a proposed tax rate is only setting a ceiling amount.

FINANCIAL IMPACT: Based on the tax rate proposed.

ATTACHMENTS:

2024 Truth in Taxation Calculations.pdf
2024-07-25 _ FY 25 _ CIP - UPDATED (08.21.24).pdf
Consolidated Budget FY2024-25.pdf

2024 Truth in Taxation Calculations | Data Input Page

City of Lago Vista | July 25, 2024

A. 2024 TOTAL TAXABLE VALUE NET CERT. VALUE	$	2,254,704,220	
VALUE IN PROTEST	$	196,450,638	
VALUE NOT ON CERTIFIED ROLL		0	
TOTAL TAXABLE VALUE	$	2,451,154,858	
B. 2023 TOTAL TAXABLE VALUE	$	2,367,972,355	
C. 2023 TAX CEILINGS	$	0	
D. 2023 TAXABLE VALUE LOST ON COURT APPEALS	$	2,502,888	
D1. ORIGINAL 2023 ARB VALUES	$	10,702,888	
D2. 2023 VALUES RESULTING FROM FINAL COURT DECISIONS	$	8,200,000	
E. 2023 UNDISPUTED TAXABLE VALUE SUBJECT TO CH 42 APPEAL AS OF JULY 25...	$	21,361,552	
E1. 2023 ARB CERTIFIED VALUE	$	23,735,058	
E2. 2023 DISPUTED VALUE	$	2,373,506	
F. 2023 DEANNEXED TAX VALUE	$	0	
G. 2023 TAXABLE VALUE BECOMING EXEMPT IN 2024	$	17,833,023	
G1. ABSOLUTE EXEMPTIONS	$	196,359	
G2. PARTIAL EXEMPTIONS AND AMOUNT EXEMPT DUE TO AN INCREASE	$	17,636,664	
H. 2023 TAXABLE VALUE LOST ON SPECIAL APPRAISAL	$	2,221,088	
H1. 2023 MARKET VALUE	$	2,222,000	
H2. 2023 PRODUCTIVITY VALUE	$	912	
I. 2024 TAXABLE VALUE POLLUTION CONTROL EXEMPTION	$	1,875,639	
J. 2024 TAXABLE VALUE OVER-65 HOMESTEADS	$	0	
K. 2024 TAX. VALUE OF PROP. ANNEXED > JAN. 1, 2023	$	0	
L. 2024 TAX. VALUE OF NEW IMP. ADDED > JAN. 1, 2023	$	106,740,244	
M. 2023 TAX RATES M & O	$	0.2989	/$100
I & S	$	0.1150	/$100
TOTAL TAX RATE	$	0.4139	/$100
N. M&O YEAR END FUND BALANCE	$	0	
O. I&S YEAR END FUND BALANCE	$	0	
P. 2024 TOTAL DEBT SERVICE NEEDED	$	4,493,770.81	
AMOUNT PAID FROM FUNDS IN SCHEDULE A	$	0.00	
AMOUNT PAID FROM OTHER SOURCES	$	0.00	
ADJUSTED 2024 DEBT SERVICE	$	4,493,770.81	
Q. 2023 EXCESS DEBT TAX COLLECTIONS	$	0.00	
R. CERTIFIED 2024 ANTICIPATED COLLECTION RATE	%	100.00%	
R1. 2023 ACTUAL COLLECTION RATE	%	99.00%	
R2. 2022 ACTUAL COLLECTION RATE	%	100.00%	
R3. 2021 ACTUAL COLLECTION RATE	%	98.00%	
S. FUNCTION OR ACTIVITY TRANSFER (+/-)	$	0	
T. REFUNDS FOR TAX YEARS PRIOR TO 2023	$	96,555.47	
M&O PORTION	$	69,728.03	
U. TCEQ CERTIFIED POLLUTION CONTROL EXPENSES	$	0	
V. 2023 TAXES IN TAX INCREMENT FINANCING (TIF)	$	0	
W. TIF CAPTURED APPRAISED VALUE	$	0	
X. ENHANCED INDIGENT HEALTH CARE EXPENDITURES	$	0	
Y. INCREASED AMOUNT OF INDIGENT HEALTH CARE	$	0	
Z. UNUSED INCREMENT RATE WORKSHEET			
Z1. 2023 VOTER-APPROVAL TAX RATE (LINE 67)	$	0.4139	/$100
2022 VOTER-APPROVAL TAX RATE (LINE 67)	$	0.4283	/$100
2021 VOTER-APPROVAL TAX RATE (LINE 67)	$	0.6135	/$100
Z2. 2023 UNUSED INCREMENT RATE (LINE 66)	$	0.0000	/$100
2022 UNUSED INCREMENT RATE (LINE 66)	$	0.0065	/$100
2021 UNUSED INCREMENT RATE (LINE 66)	$	0.0000	/$100
Z3. 2023 ADOPTED TAX RATE	$	0.4139	/$100
2022 ADOPTED TAX RATE	$	0.4283	/$100
2021 ADOPTED TAX RATE	$	0.6070	/$100
Z4. 2023 TOTAL TAXABLE VALUE	$	2,327,054,299	
2022 TOTAL TAXABLE VALUE	$	2,023,296,578	
2021 TOTAL TAXABLE VALUE	$	1,281,220,428	

RATE ADJUSTMENTS

Adjustment for Unused Increment Rate	0.0034
No New Revenue Tax Rate	**0.4231**
No New Revenue M & O Tax Rate	0.3081
Voter Approval M & O Tax Rate	0.3188
Debt Rate	**0.1834**
Schedule A Funds Needed for Above Debt Rate	1,792.72
Debt Rate Reduction Using Above Schedule A Funds	0.0000
Unadjusted Voter Approval Rate	0.5022
Voter Approval Rate adjusted for unsued increment rate	0.5056
Voter-Approval Rate:	**0.5056**
De minimis Rate:	0.5119

Statement of Increase/Decrease: **INCREASE** by 366,532

City of Lago Vista

2024
NO-NEW-REVENUE TAX RATE WORKSHEET

1. **2023 total taxable value.** Enter the amount of 2023 taxable value on the 2023 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducing TIF taxes, as reflected in Line 17).			$	2,367,972,355
2. **2023 tax ceilings.**			$	0
3. **Preliminary 2023 adjusted taxable value.** Subtract line 2 from line 1.			$	2,367,972,355
4. **2023 total adopted tax rate.**			$	0.4139 /$100
5. **2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.**				
A. **Original 2023 ARB values:**	$	10,702,888		
B. **2023 values resulting from final court decisions:**	-$	8,200,000		
C. **2023 value loss.** Subtract B from A :			$	2,502,888
6. **2023 taxable value subject to an appeal under Chapter 42, as of July 25**				
A. **2023 ARB certified value:**	$	23,735,058		
B. **2023 disputed value:**	-$	2,373,506		
C. **2023 undisputed value.** Subtract B from A.			$	21,361,552
7. **2023 Chapter 42-related adjusted values** Add Lines 5C and 6C			$	23,864,440
8. **2023 taxable value, adjusted for actual or potential court-ordered adjustments.** Add Line 3 and Line 7.			$	2,391,836,795
9. **2023 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the 2023 value of property in deannexed territory. territory.			$	0
10. **2023 taxable value lost because property first qualified for an exemption in 2024.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value.				
A. **Absolute exemptions.** Use 2023 Market Value:	$	196,359		
B. **Partial exemptions.** 2024 exemption amount, or 2024 percentage exemption times 2023 value:	+$	17,636,664		
C. **Value loss.** Add A and B:			$	17,833,023

11. **2023 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2024.** Use only properties that first qualified in 2024; do not use properties that qualified in 2023.

A. 2023 market value:	$	2,222,000		
B. 2024 productivity or special appraised value:	-$	912		
C. Value loss. Subtract B from A.			$	2,221,088

12. **Total adjustments for lost value.** Add Lines 9, 10C, and 11C. $ 20,054,111

13. **2023 captured value of property in a TIF.** Enter the total value of 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2023 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. $ 0.00

14. **2023 total value.** Subtract Line 12 and Line 13 from Line 8. $ 2,371,782,684

15. **Adjusted 2023 total levy.** Multiply Line 4 by Line 14 and divide by $100. $ 9,816,808.53

16. **Taxes refunded for years preceding tax year 2023.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2023. Types of refunds include court decisions, Tax Code Section 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding tax year 2023. $ 96,555.47

17. **Adjusted 2023 levy with refunds and TIF adjustment.** Add Lines 15 and 16. $ 9,913,364.00

18. **Total 2024 taxable value on the 2024 certified appraisal roll today.** This value includes only certified values or certified estimates of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.

A. Certified values	$	2,254,704,220		
B. Counties: Include railroad rolling stock values certified by the State Comptroller:	+$	0		
C. Pollution Control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	-$	1,875,639		
D. Tax increment financing: Deduct the 2024 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2024 taxes will be deposited into tax increment fund. Do not include any new property value that that will be included in Line 23 below.	-$	0		
E. Total 2024 value. Add A and B, then subtract C and D.			$	2,252,828,581

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

A. 2024 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the taxing unit's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values.

Enter the total value under protest. $ 196,450,638

B. 2024 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate).

Enter the total value not on the roll. $ 0.00

C. Total value under protest or not certified. Add A and B. $ 196,450,638

20. **2024 tax ceilings** $ 0

21. **2024 total taxable value.** Add lines 18E and 19C. Subtract Line 20. $ 2,449,279,219

22. **Total 2024 taxable value of properties in territory annexed after Jan. 1, 2023.** Include both real and personal property. Enter the 2024 value of property in territory annexed. $ 0

23. **Total 2024 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2023. An improvement is a building, structure, fixture, or fence erected on or affixed to land. New additions to existing improvements may be included if the appraisal value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2023 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2024. $ 106,740,244

24. **Total adjustments to the 2024 taxable value.** Add Lines 22 and 23. $ 106,740,244

25. **2024 adjusted taxable value.** Subtract Line 24 from Line 21. $ 2,342,538,975

26. **2024 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. $ 0.4231 /$100

27. **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2024 county NNR tax rate. $ N/A

City of Lago Vista

2024
VOTER-APPROVAL TAX RATE WORKSHEET

28. **2023 M&O tax rate** $ 0.2989 /$100

29. **2023 taxable value, adjusted for actual and potential court-ordered adjustments.**
Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. $ 2,391,836,795

30. **Total 2023 M&O levy.** Multiply Line 28 by Line 29 and divide by $100. $ 7,149,200.18

31. **Adjusted 2023 levy for calculating NNR M&O rate.**

A. M&O taxes refunded for years preceding tax year 2023. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line only applys to tax years preceding tax year 2023. +$ 69,728.03

B. 2023 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. -$ 0.00

C. 2023 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discountinuing the function in the 12 months preceding the month of this this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in F below. The taxing unit receiving the function will add this amount in F below. Other taxing units enter 0. +/-$ 0.00

D. 2023 M&O levy adjstments. Subtract B from A. For a taxing unit with C, subtract if discontinuing funcation and add if receiving function. $ 69,728.03

E. Add Line 30 to 31D. $ 7,218,928.21

32. **2024 adjusted taxable value.**
Enter the amount in Line 25 of the NNR Tax Rate Worksheet $ 2,342,538,975

33. **2024 NNR M&O rate (unadjusted).**
Divide Line 31E by Line 32 and multiply by $100. $ 0.3081 /$100

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

A. 2024 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0.00

B. 2023 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. $ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000

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

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

A. 2024 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. $ 0.00

B. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of proving indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2023, less any state assistance received for the same purpose. $ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.0000

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

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

A. 2024 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. $ 0.00

B. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2023, less any state grants received by the county for the same purpose. $ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.00

D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. $ 0.00

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

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

A. 2024 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.
$ 0.00

B. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2023.
$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100.
$ 0.00

D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.
$ 0.00

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

38. **Rate adjustment for municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.

A. Amount appropriated for public safety in 2023. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year $ 0.00

B. Expenditures for public safety in 2023. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.
$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by $100.
$ 0.0000

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

39. **Adjusted 2024 NNR M&O rate.**
Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. $ 0.3081 /$100

40. **Adjustment for 2023 sales tax specifically to reduce property values. Cities,** counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2023 should complete this line. These entities will deduct the sales tax gain rate for 2024 in Section 3. Other taxing units, enter zero.

A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2023, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.
$ 0.00

B. Divide Line 40A by Line 32 and multiply by $100 $ 0.0000 /$100

C. Add Line 40B to Line 39. $ 0.3081 /$100

41. **2024 voter-approval M&O rate.**
Enter the rate as calculated by the appropriate scenario below.

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

'-or-

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.

'-or-

D41. Disaster Line 41: 2024 voter-approval M&O rate for a taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least on person is granted an exemption under Tax Code Section 11.35 for a property located in the taxing unit, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of **1)** the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or **2)** the third year after the tax year in which the disaster occurred.
If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08, $ 0.3188 /$100

42. **Total 2024 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:
(1) are paid by property taxes
(2) are secured by property taxes
(3) are scheduled for payment over a period longer than one year, and
(4) are not classified in the taxing unit's budget as M&O expenses.

A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. $ 4,493,770.81

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

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

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

E. Adjusted debt. Subtract B, C, and D from A. $ 4,493,770.81

43. **Certified 2023 excess debt collections.**
Enter the amount certified by the collector. $ 0.00

44. **Adjusted 2024 debt. Subtract Line 43 from Line 42E.** $ 4,493,770.81

45. **2024 anticipated collection rate.**

A. Enter the 2024 anticipated collection rate
certified by the collector. 100.00%

B. Enter the 2023 actual collection rate 99%

C. Enter the 2022 actual collection rate 100%

D. Enter the 2021 actual collection rate 98%

E. If the anticipated collection rate in A is lower than actual collection rates in B, C, and D, enter the lowest collection rate from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 100%

46. **2024 debt adjusted for collections.**
Divide Line 44 by Line 45E $ 4,493,770.81

47. **2024 total taxable value.**
Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. $ 2,449,279,219

48. **2024 debt tax rate.**
Divide Line 46 by Line 47 and multiply by $100 $ 0.1834 /$100

49. **2024 voter-approval tax rate.**
Add Lines 41 and 48. $ 0.5022 /$100

D49. Distaster Line 49 (D49): 2024 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.
Add Line D41 and 48. $ 0.5022 /$100

50. **COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2024 county voter-approval tax rate. $ N/A

City of Lago Vista

2024

ADDITIONAL SALES TAX WORKSHEET

51.	Taxable sales. Units that adopted the sales tax in August or November 2023 or May 2024, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before Nov. 2023, skip this line.	$	0.00
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER 2023 OR MAY 2024.** Multiply the amount on line 50 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. - OR- **UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2023.** Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	$	0.00
53.	**2024 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet	$	2,449,279,219
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by 100.	$	0.0000 /$100
55.	**2024 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as** applicable, on the NNR Worksheet.	$	0.4231 /$100
56.	**2024 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2023 or in May 2024.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2023.	$	0.00 /$100
57.	**2024 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49,** Line D49 or Line 50, as applicable, of the Voter-Approval Tax Rate Worksheet.	$	0.5022 /$100
58.	**2024 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$	0.5022 /$100

City of Lago Vista

2024

VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL

59.	**Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	$	0.00
60.	**2024 total taxable value.** Enter the amount from Line 21 of the NNR Worksheet.	$	2,449,279,219
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$	0.0000 /$100
62.	**2024 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the** following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), or Line 58 (taxing units with additional sales tax).	$	0.5022 /$100

City of Lago Vista

2024

VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

63. **Year 3 Forgone Revenue Amount.** Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.			
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.4139		
B. Unused increment rate (Line 66).	0.0000		
C. Subtract B from A.	0.4139		
D. Adopted Tax Rate.	0.4139		
E. Subtract D from C.	0.0000		
F. 2023 Total Taxabe Value (Line 60).	2,327,054,299		
G. Multiply E by F and divide the results by $100		$	0
64. **Year 2 Forgone Revenue Amount.** Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value.			
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.4283		
B. Unused increment rate (Line 66).	0.0065		
C. Subtract B from A.	0.4218		
D. Adopted Tax Rate.	0.4283		
E. Subtract D from C.	(0.0065)		
F. 2022 Total Taxabe Value (Line 60).	2,023,296,578		
G. Multiply E by F and divide the results by $100		$	0
65. **Year 1 Forgone Revenue Amount.** Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value.			
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.6135		
B. Unused increment rate (Line 66).	0.0000		
C. Subtract B from A.	0.6135		
D. Adopted Tax Rate.	0.6070		
E. Subtract D from C.	0.0065		
F. 2021 Total Taxabe Value (Line 60).	1,281,220,428		
G. Multiply E by F and divide the results by $100		$	83,279
66. **Total Foregone Revenue Amount.** Add Lines 63G, 64G, and 65G.		$	83,279
67. **2024 unused increment rate.** Divide Line 66 by Line 21 of the NNR Worksheet. Multiply the result by 100.		$	0.0034 /$100

68. **2024 voter-approval tax rate, adjusted for unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counies), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$	0.5056 /$100

City of Lago Vista

2024
DE MINIMIS RATE

**THIS SECTION SHOULD ONLY BE COMPLETED BY A TAXING UNIT THAT IS A MUNICIPALITY OF LESS THAN 30,000 OR A TAXING UNIT THAT DOES NOT MEET THE DEFINITION OF A SPECIAL TAXING UNIT. (Texas Tax Code Section 26.063(a)(1).)

69. **Adjusted 2024 NNR M&O tax rate.** Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	$	0.3081 /$100
70. **2024 total taxable value.** Enter the amount on Line 21 of the NNR Tax Rate Worksheet.	$	2,449,279,219
71. **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$	0.0204 /$100
72. **2024 debt rate.** Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	$	0.1834 /$100
73. **De minimus rate.** Add Lines 69, 71, and 72.	$	0.5119 /$100

City of Lago Vista

2024

EMERGENCY REVENU RATE WORKSHEET

**THIS SECTION WILL ONLY APPLY TO A TAXING UNIT IN A DISASTER AREA THAT ADOPTED A TAX RATE GREATER THAN ITS VOTER-APPROVAL RATE WITHOUT HOLDING AN ELECTION IN THE PRIOR YEAR.

74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the NNR Worksheet.	$	0.4139 /$100
75.	**Adjusted 2023 voter-approval tax rate.** If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, enter the 2023 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. -or- If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. Enter the final adjusted 2023 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$	0.0000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$	0.0000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the NNR Worksheet.	$	2,371,782,684
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$	0
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the NNR Worksheet.	$	2,342,538,975
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100.	$	0 /$100
81.	**2024 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with additional sales tax), Line 62 (taxing units with pollution control), or Line 68 (taxing units with the unused increment rate).	$	0.5056 /$100

City of Lago Vista

2024

TOTAL TAX RATE

No-new-revenue tax rate As applicable, enter the 2024 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	$	0.4231 /$100
Voter-approval tax rate As applicable, enter the 2024 voter-approval tax rate from: Line 49, Line D49 (disaster) Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	$	0.5056 /$100
De minimis rate If applicable, enter the de minim rate from Line 73.	$	0.5119 /$100

City of Lago Vista

July 25, 2024

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

I, Bruce Elfant, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2024 property tax rates for your jurisdiction. This notice presents information about two tax rates. The No-New-Revenue tax rate would impose the same amount of taxes as last year if you compare the properties taxed in both years. The Voter-Approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as they are required by state law. The rates are given per $100 of property value.

THIS YEAR'S NO-NEW-REVENUE TAX RATE:

	Last year's adjusted taxes (after subtracting taxes on lost property)....................	$	9,913,364.00	
/	This year's adjusted tax base (after subtracting value of new property)..............	$	2,342,538,975	
=	This year's no-new-revnue tax rate............................	$	0.42310	/$100

THIS YEAR'S VOTER-APPROVAL TAX RATE:

	Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function)...	$	7,218,928.21	
/	This year's adjusted tax base..	$	2,342,538,975	
=	This year's no-new-revenue operating rate...	$	0.3081	/$100
x	1.035 = This year's maximun operating rate...	$	0.3188	/$100
+	This year's debt rate..	$	0.1834	/$100
=	This year's voter-approval rate...	$	0.5056	/$100
	(Maximum rate the taxing unit can adopt without an election for voter approval)			

Schedule A: Unencumbered Fund Balances:

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

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

Schedule B, 2024 Debt Service, Parts 1 and 2, are attached

____

Bruce Elfant
Travis County Tax Assessor-Collector

Prepared By: ______________________________
Christina Cerda

Schedule B, 2024 Debt Service, Part 2

July 25, 2024

	Total Required for 2024 Debt Service...................................	$	4,493,770.81
-	Amount (if any) paid from funds listed in Schedule A...........	$	0.00
-	Amount (if any) paid from other sources................................	$	0.00
-	Excess collections last year..	$	0.00
=	Total to be paid from taxes in 2024..	$	4,493,770.81
+	Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024..........	$	0.00
=	Total Debt Levy..	$	4,493,770.81

Schedule B, 2024 Debt Services, Part 1 July 25, 2024

DESCRIPTION	PRINCIPAL	INTEREST	OTHER	TOTALS
2006 CO	435,000.00	47,391.75	0.00	482,391.75
2008 CO	124,000.00	17,956.80	0.00	141,956.80
2014 CO	110,000.00	295,425.00	0.00	405,425.00
2015 GO	460,000.00	234,600.00	0.00	694,600.00
2016-A GO	100,000.00	54,100.00	0.00	154,100.00
2016-B GO	200,000.00	107,297.26	0.00	307,297.26
2017 CO	270,000.00	217,237.50	0.00	487,237.50
2024 CO	100,000.00	1,720,762.50	0.00	1,820,762.50
TOTALS	**1,799,000.00**	**2,694,770.81**	**0.00**	**4,493,770.81**

FY 2025-29 CAPITAL IMPROVEMENT PLAN
PROJECTS AND FUNDING SOURCE SUMMARY

Project Number Project Description	24-25	25-26	26-27	27-28	28-29	FY 25-29 CIP Total
	-	-				
GENERAL GOVERNMENT	-					
G-1 PW Operations	-	175,000	1,500,000	-	-	1,675,000
G-2 Pave Airport Runway & Taxiways	-		-	-	-	-
G-3 Paved Aircraft Parking	-	-	-	-	-	-
G-4 Police Department Expansion	-	-	-	-	-	-
G-5 Airport T-Hangars	-	-	-	-	-	-
G-6 Airport Lounge/Restaurant	-	-	-	-	-	-
Golf Course Safety Items	300,000					300,000
TOTAL GENERAL GOVERNMENT	**300,000**	**175,000**	**1,500,000**	**-**	**-**	**1,975,000**
PARKS						
PK-1 Sunset Park East Driveway Entrance	400,000	-	-	-	-	400,000
PK-4 LVGC Parking Lot Renovation	-		-	-	-	-
PK-5 LVGC Irrigation System Replacement	-		-	-	-	-
PK-6 Recreation Center	-	-	-	-	-	-
PK-7 Solid Waste Collection Center	-		-	-	-	-
PK-8 Sunset Park Driveway	-		-	-	-	-
PK-10 LVGC Greens Renovation PH-2	-		-	-	-	
PK-11 Trail to Sunset Park	-				-	
PK-12 Trail to Bar-K Park	-				-	
Pool Repairs	-					
TOTAL PARKS	**400,000**	**-**	**-**	**-**	**-**	**400,000**
STREETS						
ST-1 Street Rehab	4,000,000	4,000,000	4,000,000	-	-	12,000,000
ST-5 Street Sign Replacement			-		-	-
ST-8 Lohman Expansion Dawn to Boggy						-
ST-10 Boggy Ford Realignment						-
ST-12 1431 Expansion at Sunset Park						-
ST-14 1431 & Lohman Int. Improvements						-
ST-15 Boggy and Highland Circle						-
TOTAL STREETS	**4,000,000**	**4,000,000**	**4,000,000**	**-**	**-**	**12,000,000**

FY 2025-29 CAPITAL IMPROVEMENT PLAN
PROJECTS AND FUNDING SOURCE SUMMARY

Project Number Project Description	24-25	25-26	26-27	27-28	28-29	FY 25-29 CIP Total
UTILITES						
WW-3 Emergency Power	-			-		-
WT-3 Leak Detection Survey	-		-	-		-
WT-7 Water BPS at Airport	-	-			-	-
WWTP Upgrade to 1.5 MGD	2,800,000	12,000,000	6,000,000			20,800,000
New 500,000 Gallon Elevated Storage Tank	-	-	650,000	4,815,000	-	5,465,000
WTP #3 Upgrade & Expansion	3,000,000	20,000,000	6,500,000	-		29,500,000
New hydro-tank at Talon Tank	65,000	600,000	-	-	-	665,000
WW-17 Sewer Transmission Hi Dr to Truman	-	-			-	-
WW-18 Sewer Transmission Patriot to Highland	-	-			-	-
WW-19 Sewer Transmission American to MacArthur	-	-			-	-
Golf Course Irrigation Upgrade	5,000,000					5,000,000
Effluent Ponds	6,542,000	3,000,000				9,542,000
TOTAL UTILITES	**17,407,000**	**35,600,000**	**13,150,000**	**4,815,000**	**-**	**70,972,000**
TOTAL CAPITAL IMPROVEMENT PLAN	**$ 22,107,000**	**$ 39,775,000**	**$ 18,650,000**	**$ 4,815,000**	**$ -**	**$ 85,347,000**

FUNDING	24-25	25-26	26-27	27-28	28-29	FY 25-29 CIP Total
General Fund Revenue						-
General Fund Reserve	$ 400,000	$ 175,000	$ 1,500,000	$ -	$ -	2,075,000
Uitility Fund Reserve	$ 6,542,000	$ 3,000,000	$ -	$ -	$ -	9,542,000
Water Impact Fee	$ 65,000	$ -	$ 650,000	$ 4,815,000		5,530,000
Sewer Impact Fee	$ -	$ -	$ -	$ -	$ -	-
New CO	$ 15,100,000	$ 36,600,000	$ 16,500,000	$ -	$ -	68,200,000
Previous CO	$ -	$ -	$ -	$ -	$ -	-
Grants Not Awarded	$ -	$ -	$ -	$ -	$ -	-
Awarded Grants	$ -	$ -	$ -	$ -	$ -	-
Other	$ -	$ -	$ -	$ -	$ -	-
TOTAL FUNDING	**$ 22,107,000**	**$ 39,775,000**	**$ 18,650,000**	**$ 4,815,000**	**$ -**	**$ 85,347,000**

Security Bank:

General Account	$	155,867.28
Utility Account	$	921,404.23
Payroll Account	$	4,488.20
Accounts Payable Account	$	(82,542.30)

Logic Investments:

Debt Service	$	1,000,212.05
Debt Service Interest	$	109,238.76
Utility Reserve Account	$	15,933,311.45
Utility Reserve Account Interest	$	1,141,395.63
Impact Fees	$	3,918,949.28
Park Fund	$	624,900.00
Bed Tax	$	934,743.19
Customer Deposits	$	323,860.00
Impact Fees Interest	$	477,247.16
Park Fund Interest	$	90,301.81
Bed Tax Interest	$	101,821.58
Customer Deposits Interest	$	53,015.58
Austin Boulevard Paving	$	26,049.92
Austin Boulevard Paving Interest	$	4,779.08
WasteWater Impact Fees	$	4,534,048.79
WasteWater Impact Fees Interest	$	509,781.78
2017 CO Receiving Acct	$	-
2017 CO Receiving Acct Interest	$	-
2018 LCRA Reuse Water Grant Project	$	6,446.87
2018 LCRA Reuse Water Grant Project Interest	$	2,162.94
Town Center Development	$	959,575.00
Town Center Development Interest	$	111,118.22
General Fund Reserve Account	$	7,402,175.59
General Fund Reserve Account Interest	$	366,964.55
Real Estate	$	1,005,892.43
Real Estate Interest	$	89,908.46
LV Sunset Park	$	252,202.63
LV Sunset Park Interest	$	31,728.84
ARPA Grant	$	1,350,051.48
ARPA Grant Interest	$	164,442.73
WTP Expansion	$	705,756.00
WTP Expansion Interest	$	77,921.90
Waterline: Bar-K to Bronco	$	177,533.99
Waterline: Bar-K to Bronco Interest	$	64,962.87
Street/Roadway Impact Fees	$	1,021,471.17
Street/Roadway Impact Fees Interest	$	32,442.31
2024 CO Receiving Account	$	25,564,498.80
2024 CO Receiving Account Interest	$	505,050.62
TOTAL	$	70,675,180.87

		Budgeted		Actual Collected	Percent Collected
2023-24 Taxes	$	9,636,659	$	9,619,343	99.82%
Delinquent Taxes	$	-	$	31,367	0.33%
Total	$	9,636,659	$	9,650,710	100.15%

Revenues for Fiscal Year without Transfers:

General Fund	$	12,534,931.70
Utility Fund	$	7,723,763.51
Golf Course Fund	$	490,786.73
Aviation Fund	$	254,717.10
Hotel Fund	$	171,494.51
	$	21,175,693.55

Expenditures for Fiscal Year without transfers:

General Fund	9,587,183.65
Utility Fund	7,044,288.92
Golf Course Fund	1,005,549.59
Aviation Fund	236,580.94
Hotel Fund	116,970.70
	17,990,573.80

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
10 - General Fund								
10-1228 - LV SUNSET PARK INTEREST	–	$20,272	–	–	–	–	–	–
10-410-1215 - AUSTIN BOULEVARD PAVING INT	–	–	$0	$1,383	$1,242	–	$1,242	$1,242
10-410-1110 - AD VALOREM TAXES	$5,091,424	$6,144,386	$6,960,287	$7,032,272	$7,897,621	$6,960,287	$937,334	$7,897,621
10-410-1111 - AD VALOREM PENALTIES & INTERES	$45,102	$35,209	–	–	–	–	–	–
10-410-1200 - SALES TAXES	$1,060,063	$1,141,045	$1,313,819	$972,705	$1,177,854	$1,313,819	-$135,965	$1,177,854
10-410-1208 - TOWN CENTER DEVELOPMENT	$2,569	$47,731	$20,000	$48,031	$43,118	$20,000	$23,118	$43,118
10-410-1211 - GENERAL FUND RESERVE ACCT INT	$20,864	$205,018	$209,212	$264,315	$229,528	$209,212	$20,316	$229,528
10-410-1212 - REAL ESTATE INTEREST	$7,965	$50,020	$10,000	$49,163	$44,135	$10,000	$34,135	$44,135
10-410-1411 - ARPA GRANT INTEREST	–	–	–	$0	–	–	–	–
10-410-1213 - STREET/ROADWAY IMPACT FEES INT	–	$4,567	$12,000	$32,878	$27,876	$12,000	$15,876	$27,876
10-410-2200 - DIGITAL SIGN APPLICATION	–	–	$0	$525	$570	–	$570	$570
10-410-1214 - LV SUNSET PARK INTEREST	–	$16,718	$0	$12,760	$5,000	–	$5,000	$5,000
10-410-1220 - MIXED BEVERAGE TAX	$17,073	$12,699	$22,000	$14,326	$17,319	$22,000	-$4,681	$17,319
10-410-1300 - ELECTRIC FRANCHISE FEE	$389,764	$480,847	$480,797	$541,051	$493,650	$480,797	$12,853	$493,650
10-410-1310 - TELEPHONE FRANCHISE FEE	$42,194	$4,588	$4,810	$3,154	$4,187	$4,810	-$623	$4,187
10-410-1320 - CABLE TV FRANCHISE FEE	$108,807	$107,693	$96,750	$62,294	$124,589	$96,750	$27,839	$124,589
10-410-1330 - GAS FRANCHISE FEES	$15,215	$10,264	$15,000	$14,045	$28,090	$15,000	$13,090	$28,090
10-410-1340 - SOLID WASTE FRANCHISE FEES	$866	$727	$500	$364	$500	$500	-$2	$498
10-410-1410 - INVESTMENT INTEREST	$1,044	$848	$809	$1,117	$1,066	$809	$257	$1,066
10-410-1430 - CREDIT CARD SERVICE FEE	–	–	$3,341	$5,841	$6,986	$3,341	$3,645	$6,986
10-410-1570 - SALE OF COPIES, ETC.	$432	$43	$20	$1,941	$500	$20	$480	$500
10-410-1580 - SALE OF ASSETS	$0	$232	–	–	–	–	–	–
10-410-1810 - OTHER REVENUE	$9,328	$38,777	$11,967	$16,452	$10,000	$11,967	-$1,967	$10,000

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-410-1815 - LONG AND SHORT	$0	$0	–	$1	–	–	–	–
10-410-2500 - TRAVIS COUNTY FILING FEES	$625	–	–	–	–	–	–	–
10-410-3230 - GRANTS	$186,092	$221,776	–	$128,034	–	–	–	–
10-410-4200 - LAGO VISTA FARMERS MARKET	$750	$738	–	–	–	–	–	–
10-410-4220 - RENTAL/LEASE REVENUE	$0	$0	–	–	–	–	–	–
10-410-7911 - BOND PROCEEDS	$0	–	–	–	–	–	–	–
10-410-9000 - TRANSFER FROM UTILITIES	$1,600,000	$2,059,643	$2,059,643	$1,716,369	$2,059,643	$2,059,643	–	$2,059,643
10-410-9100 - TRANSFER FROM RESERVES	$0	$0	$0	–	$0	$245,251	-$245,251	$0
10-410-9101 - TRANSFER FROM CIP	–	–	$295,767	–	$0	$295,767	-$295,767	$0
10-411-1650 - KLVB - DONATIONS	–	–	$0	–	$0	$1,000	-$1,000	$0
10-411-1700 - VETERANS MEMORIAL DONATIONS	$0	$100	–	$600	–	–	–	–
10-411-1725 - LAGO FEST SPONSORS/DONATIONS	$6,500	$19,600	$19,600	$16,150	$16,000	$19,600	-$3,600	$16,000
10-411-1730 - LAGO FEST PARKING	$1,718	$1,700	$1,700	$990	$1,000	$1,700	-$700	$1,000
10-411-1740 - LAGO FEST ARTIST BOOTHS	–	$1,735	$1,735	$1,915	$1,900	$1,735	$165	$1,900
10-411-1750 - LAGO FEST FOOD VENDORS	$4,800	$3,750	$3,750	$5,000	$5,000	$3,750	$1,250	$5,000
10-411-1760 - LAGO FEST VIP TICKETS	$6,529	$3,172	$3,172	$1,100	$1,000	$3,172	-$2,172	$1,000
10-411-1770 - LAGO FEST MERCHANDISE	$2,900	$1,856	$1,800	$1,060	$1,000	$1,800	-$800	$1,000
10-411-1810 - OTHER REVENUE	–	–	–	$2,000	–	–	–	–
10-412-1430 - CREDIT CARD FEES	$0	$0	$32,313	$14,209	$17,844	$32,313	-$14,469	$17,844
10-412-1520 - SIGN PERMITS	$450	$1,550	$1,325	$400	$550	$1,325	-$775	$550
10-412-1525 - DEVELOPMENT AGREEMENT	–	$5,000	$1,000	–	$1,000	$1,000	–	$1,000
10-412-1601 - PID APPLICATION FEE	$15,000	$5,000	$5,000	–	$5,000	$5,000	–	$5,000
10-412-1812 - OTHER REVENUE	$0	$0	$0	$42,897	$10,000	–	$10,000	$10,000
10-412-1830 - REPLATS & RELEASE EASEMENT	$53,800	$56,424	$60,390	$4,275	$2,133	$60,390	-$58,257	$2,133
10-412-1835 - SITE DEVELOPMENT REVIEWS	$5,993	$8,503	$6,262	$9,000	$12,000	$6,262	$5,738	$12,000
10-412-3100 - BUILDING PERMITS	$1,075,603	$794,042	$562,063	$468,682	$557,437	$562,063	-$4,626	$557,437
10-412-3103 - BLDG PERMIT-STREET REPAIR	$301,583	$171,335	$162,165	$87,020	$113,724	$162,165	-$48,441	$113,724

Lago Vista

10 - General Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-412-3105 - MISC. PERMITS	$72,068	$96,528	$79,133	$60,732	$73,995	$79,133	-$5,138	$73,995
10-412-3200 - MECHANICAL PERMITS	$55,774	$49,434	$35,448	$16,698	$18,931	$35,448	-$16,517	$18,931
10-412-3106 - ZONING APPLICATION FEES	$51,637	$30,541	$50,000	$25,086	$28,379	$50,000	-$21,621	$28,379
10-412-3210 - PLUMBING PERMITS	$50,573	$29,655	$21,544	$14,173	$18,231	$21,544	-$3,313	$18,231
10-412-3107 - ANNEXATION FEES	–	–	$0	–	$0	$10,000	-$10,000	$0
10-412-3220 - ELECTRICAL PERMITS	$52,205	$30,013	$21,797	$16,423	$21,331	$21,797	-$466	$21,331
10-412-3110 - REINSPECTION FEES	$274,561	$243,970	$179,375	$125,821	$154,961	$179,375	-$24,414	$154,961
10-420-1530 - WRECKER PERMITS	$800	$1,500	$800	$800	$800	$800	–	$800
10-412-3125 - SITE DEV PLAN INSPECTIONS/TEST	–	$1,000	–	–	–	–	–	–
10-420-1820 - PRIVATE ALARM PERMIT/FEES	$8,600	$8,680	$9,155	$6,440	$7,607	$9,155	-$1,548	$7,607
10-420-1560 - ANIMAL LICENSE	$1,215	$740	$1,000	$635	$1,000	$1,000	–	$1,000
10-412-3226 - PRELIMINARY & FINAL PLAT FEE	$0	$0	$0	$23,400	$0	$500	-$500	$0
10-412-3227 - CONSTRUCTION PLAN APPL. FEE	$11,000	$6,000	$2,000	$2,000	$2,000	$2,000	–	$2,000
10-412-3228 - TREE REPLACEMENT FEE	$484,390	$191,500	$110,000	$74,225	$74,225	$110,000	-$35,775	$74,225
10-412-3240 - BUILDING PLAN REVIEW	$45,389	$22,650	$15,925	$16,060	$19,227	$15,925	$3,302	$19,227
10-412-3245 - BCCP - MITIGATION REIMBURSEMEN	$2,750	$0	–	–	–	–	–	–
10-412-3250 - ENGINEER REVIEW REIMBURSEMENTS	$42,156	$145,352	$106,100	$158,353	$134,612	$106,100	$28,512	$134,612
10-412-3260 - PROFESSIONAL SERVICE REIMB.	$0	$3,091	$0	$827	$0	$45,000	-$45,000	$0
10-412-3300 - HEALTH DEPT INSPECTION FEES	$19,360	$19,505	$17,199	$15,500	$18,000	$17,199	$801	$18,000
10-415-1430 - COURT CREDITCARD FEES	–	–	$5,771	–	$0	$5,771	-$5,771	$0
10-415-2100 - MUNICIPAL COURT FINES	$109,220	$118,361	$113,351	$123,930	$116,792	$113,351	$3,441	$116,792
10-415-2101 - CITY TRUNCY PRVNTION DVERSN	$3,242	$4,228	$3,484	$4,863	$4,478	$3,484	$994	$4,478

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-445-3100 - LIBRARY FINES AND REVENUE	$5,637	$5,979	$5,291	$5,310	$6,287	$5,291	$996	$6,287
10-415-2102 - INDIGENT DEFENSE FEE	–	–	$0	–	$0	$350	-$350	$0
10-415-2103 - STATE COURT SERVICE FEE EARNED	$4,914	$6,489	$6,000	$6,969	$6,969	$6,000	$969	$6,969
10-415-2105 - BUILDING SECURITY FEES	$3,106	$4,115	$3,347	$4,771	$4,393	$3,347	$1,046	$4,393
10-415-2106 - COURT TECHNOLOGY FEE	$2,704	$3,463	$3,200	$3,958	$3,650	$3,200	$450	$3,650
10-415-2107 - STATE JURY FEE	–	–	$0	–	$0	$2,500	-$2,500	$0
10-415-2111 - JUDICIAL FEE - STATE	–	–	$0	–	$0	$2,600	-$2,600	$0
10-415-2112 - JUDICIAL FEE - CITY	$59	$33	$40	$19	$19	$40	-$21	$19
10-415-2114 - COURT CASH BOND	–	$0	$0	–	$0	$300	-$300	$0
10-415-2200 - MUNICIPAL COURT OVERPAYMENT FE	–	$40	–	–	–	–	–	–
10-420-1230 - SCHOOL OFFICER FUNDING	–	–	$100,000	–	$100,000	$100,000	–	$100,000
10-420-1240 - CROSSING GUARD TAX	$8,268	$8,513	$8,400	$7,043	$8,449	$8,400	$49	$8,449
10-420-1565 - ANIMAL IMPOUNDMENT	$60	$30	$45	–	$0	$45	-$45	$0
10-420-1570 - SALE OF COPIES. ETC.	$142	$221	$214	–	$0	$214	-$214	$0
10-420-1810 - OTHER REVENUE	$1,230	$8,034	$1,500	$28,105	$1,500	$1,500	–	$1,500
10-420-4222 - CAPCO	–	–	$0	–	$0	$2,643	-$2,643	$0
10-420-4250 - BULLETPROOF VEST PROGRAM	–	–	$0	–	$0	$500	-$500	$0
10-420-4320 - LEOSE	$1,368	–	$500	$3,588	$3,588	$500	$3,088	$3,588
10-430-1450 - CAPITAL METRO CONTRIBUTIONS	$21,000	$0	$42,000	$694,148	$42,000	$42,000	–	$42,000
10-430-1810 - OTHER REVENUE	$1,061	$22,825	$2,000	$5,324	$2,000	$2,000	–	$2,000
10-430-1820 - STREET CUTS	–	–	$0	–	$0	$500	-$500	$0
10-430-4025 - STREET/ROADWAY IMPACT FEES	–	$462,788	$229,373	$662,681	$475,000	$229,373	$245,627	$475,000
10-431-1700 - SOLID WASTE FEES	$1,179,326	$1,259,041	$1,256,062	$1,097,463	$1,314,810	$1,256,062	$58,748	$1,314,810
10-431-1750 - HAZARDOUS WASTE FEES	$63,512	$66,274	$66,123	$57,922	$69,375	$66,123	$3,252	$69,375
10-431-1800 - GREEN CENTER REVENUE	$4,488	$5,151	$4,937	$4,552	$4,502	$4,937	-$435	$4,502

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-434-3100 - SUNSET PARK REVENUE	$1,506	$560	$710	–	$0	$710	-$710	$0
10-434-3300 - PARKS & REC OTHER REVENUE	$140	–	–	–	–	–	–	–
10-435-1810 - POOL OVER AND SHORT	-$1,788	-$930	–	–	–	–	–	–
10-435-3100 - POOL REVENUE	$16,086	$11,993	$11,103	$370	$11,103	$11,103	–	$11,103
10-435-3150 - POOL SNACKS REVENUE	$0	$4,895	–	–	–	–	–	–
10-435-3200 - TRANSFER FROM PARK FUND	–	–	$0	–	$0	$15,770	-$15,770	$0
10-435-3300 - SWIMMING POOL OTHER REVENUE	$30	$30	–	–	–	–	–	–
10-440-3100 - AIRPORT REVENUE	–	–	$0	–	$0	$12,000	-$12,000	$0
10-440-3103 - AIRPORT FUEL REVENUE	–	–	–	$0	–	–	–	–
10-440-3200 - RAMP GRANT REVENUE	–	–	$0	–	$0	$750	-$750	$0
10-445-3230 - LIBRARY GRANTS	$1,197	$1,000	$1,000	$692	$500	$1,000	-$500	$500
10-445-5000 - DONATIONS TO LIBRARY	$0	$0	–	–	–	–	–	–
10-530-1000 - ACCRUED SALARY (AUDITOR ADJ)	$3,191	$3,299	–	–	–	–	–	–
10 - GENERAL FUND TOTAL	**$12,677,229**	**$14,554,197**	**$14,892,924**	**$14,843,203**	**$15,667,775**	**$15,232,588**	**$435,185**	**$15,667,773**
REVENUES TOTAL	**$12,677,229**	**$14,554,197**	**$14,892,924**	**$14,843,203**	**$15,667,775**	**$15,232,588**	**$435,185**	**$15,667,773**
Expenses								
10 - General Fund								
Administration								
Personnel & Benefits								
10-510-1000 - ACCRUED SALARY EXPENSE (AJE)	$1,560	$3,548	–	–	–	–	–	–
10-510-1010 - STATE UNEMPLOYMENT TAX	$9	$18	$504	$234	$504	–	–	$0
10-510-1020 - SOCIAL SECURITY / MEDICARE	$13,170	$16,918	$19,149	$15,146	$19,149	–	–	$0
10-510-1030 - TMRS	$14,015	$20,224	$22,729	$19,578	$22,729	–	–	$0
10-510-1050 - HEALTH, DENTAL & LIFE INS	$10,485	$20,639	$21,666	$19,996	$21,666	–	–	$0
10-510-1060 - HEALTH REIMBURSEMENT ACCOUNT	$664	$1,421	$1,308	$1,107	$1,308	–	–	$0

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-510-1070 - WORKERS COMPENSATION	$450	$3,775	$4,152	$666	$4,152	–	–	$0
10-510-1100 - CITY MANAGER	$165,000	$180,865	$181,500	$153,577	$181,500	–	–	$0
10-510-1110 - CITY SECRETARY	$0	$0	–	–	–	–	–	–
10-510-1115 - PROGRAM MANAGER	$0	$55,541	$60,000	$50,769	$60,000	–	–	$0
10-510-1138 - CELL PHONE ALLOWANCE	–	$0	–	–	–	–	–	–
10-510-1143 - CELL PHONE ALLOWANCE	$0	$0	–	–	–	–	–	–
10-510-1144 - CAR ALLOWANCE	$7,200	$7,200	$7,200	$6,092	$7,200	–	–	$0
10-510-1145 - LONGEVITY PAY	$35	$138	$208	$208	$208	–	–	$0
10-510-1146 - REWARDS PROGRAM	$0	$810	$810	$810	$810	–	–	$0
10-510-1148 - CELL PHONE STIPEND	$0	$577	$600	$508	$600	–	–	$0
10-510-1149 - IN LIEU OF	$35	$69	$138	$69	$138	–	–	$0
10-510-1405 - COLA PAY INCREASE	$0	–	–	–	–	–	–	–
10-510-1500 - GENERAL FUND PAY PLAN	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$504	–	$504
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$15,747	–	$15,747
1030 - TMRS	–	–	$0	–	$0	$24,914	–	$24,914
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$21,666	–	$21,666
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,308	–	$1,308
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$733	$733
1100 - BASE SALARIES	–	–	$0	–	$0	$253,575	–	$253,575
1144 - CAR ALLOWANCE	–	–	$0	–	$0	$7,200	–	$7,200
1145 - LONGEVITY	–	–	$0	–	$0	$277	$52	$329
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$810	–	$810
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$69	–	$69
PERSONNEL & BENEFITS TOTAL	**$212,622**	**$311,743**	**$319,964**	**$268,760**	**$319,964**	**$326,670**	**$785**	**$327,455**
Operation & Maintenance								
10-510-4000 - LIABILITY & PROPERTY INS	$17,745	$17,021	$21,267	$18,823	$21,267	$21,267	–	$21,267
10-510-4110 - UNIFORMS	$56	$0	$100	–	$100	$100	–	$100

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-510-4200 - TRAVEL	$4,240	$786	$4,000	$2,137	$4,000	$4,000	–	$4,000
10-510-4300 - TRAINING/EDUCATION	$0	$1,560	$500	$195	$500	$500	–	$500
10-510-4305 - CONVENTIONS	$345	$0	$1,000	$510	$1,000	$1,000	–	$1,000
10-510-4400 - DUES & SUBSCRIPTIONS	$4,420	$5,131	$3,500	$5,334	$3,500	$3,500	–	$3,500
10-510-4550 - LEGAL NOTICES	$236	$575	–	–	–	–	–	–
10-510-4575 - BANK/CREDIT CARD FEES	$2,531	$3,246	$3,000	$4,251	$3,000	$3,000	–	$3,000
10-510-4600 - TELEPHONE/INTERNET	$289	$392	$300	$491	$300	$300	–	$300
10-510-4750 - MISCELLANEOUS EXPENSE	$3,750	$2,793	$3,000	$3,652	$3,000	$3,000	–	$3,000
10-510-4825 - IT EXPENSE	$0	$1,189	$750	$1,418	$750	$750	–	$750
OPERATION & MAINTENANCE TOTAL	**$33,612**	**$32,693**	**$37,417**	**$36,811**	**$37,417**	**$37,417**	**–**	**$37,417**
Supplies								
10-510-5100 - BOOKS,PUBLICATIONS & FILMS	$0	$300	$400	–	$400	$400	–	$400
10-510-5200 - POSTAGE	$3,076	$4,030	$3,500	$3,014	$3,500	$3,500	–	$3,500
10-510-5300 - SUPPLIES	$3,971	$3,956	$4,000	$2,977	$4,000	$4,000	–	$4,000
10-510-5400 - FUEL & LUBRICANTS	$0	$0	–	–	–	–	–	–
10-510-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$7,047**	**$8,285**	**$7,900**	**$5,991**	**$7,900**	**$7,900**	**–**	**$7,900**
Services								
10-510-6100 - PROFESSIONAL SERVICES	$5,250	$3,045	$20,000	–	$20,000	$20,000	–	$20,000
10-510-6110 - AUDIT SERVICES	$9,975	$11,250	$20,000	$12,750	$20,000	$20,000	–	$20,000
10-510-6135 - CONTRACTUAL SERVICES	–	$86,800	$30,000	$20,398	$30,000	$30,000	–	$30,000
10-510-6140 - PURCHASE/SALE OF ASSETS	$1,750	$8,378	$5,000	$399	$5,000	$5,000	–	$5,000
10-510-6200 - TAX COLLECTION SERVICES	$0	–	–	–	–	–	–	–
10-510-6400 - PRINTING & BINDING SERVICES	$4,000	$0	$2,000	–	$2,000	$2,000	–	$2,000
10-510-6500 - MISCELLANEOUS SERVICES	$0	–	$1,000	–	$1,000	$1,000	–	$1,000
10-510-6540 - MAINTENANCE AGREEMENTS	$550	$0	$10,000	–	$10,000	$10,000	–	$10,000
10-510-6560 - CITY MANAGER CONTINGENCY	$17,603	$8,143	$15,000	$260	$15,000	$15,000	–	$15,000
SERVICES TOTAL	**$39,128**	**$117,616**	**$103,000**	**$33,806**	**$103,000**	**$103,000**	**–**	**$103,000**

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Assets								
10-510-9710 - LAND ACQUISITION	$0	$25,001	–	$2,736	–	–	–	–
10-510-9730 - OFFICE EQUIPMENT & SOFTWARE	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$25,001**	**–**	**$2,736**	**–**	**–**	**–**	**–**
ADMINISTRATION TOTAL	**$292,410**	**$495,338**	**$468,281**	**$348,104**	**$468,281**	**$474,987**	**$785**	**$475,772**
Non-Departmental								
Personnel & Benefits								
10-511-1010 - STATE UNEMPLOYMENT TAX	$1	$0	–	–	–	–	–	–
10-511-1020 - SOCIAL SECURITY / MEDICARE	$114	–	–	–	–	–	–	–
10-511-1260 - EVENT EMPLOYEES	$1,484	–	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$1,599**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
Operation & Maintenance								
10-511-4715 - Matching Grant Funds	–	–	$0	–	$0	–	$100,000	$100,000
10-511-4575 - CREDIT CARD FEES	$40	$39	$500	–	$500	$500	–	$500
10-511-4700 - EVENTS	$0	$41,679	$15,000	$30,675	$15,000	$15,000	$70,000	$85,000
10-511-4750 - MISCELLANEOUS EXPENSE	$17,977	$1,076	$2,000	–	$2,000	$2,000	–	$2,000
10-511-4800 - KLVB DONATION EXPENSE	$15,000	$23,500	$31,100	$33,100	$31,100	$31,100	$16,400	$47,500
10-511-4850 - VETERANS MEMORIAL EXPENSES	$0	$190	$5,000	$2,129	$5,000	$5,000	–	$5,000
10-511-4875 - LAGO FEST EXPENDITURES	$36,710	$40,309	$40,000	$36,903	$40,000	$40,000	–	$40,000
OPERATION & MAINTENANCE TOTAL	**$69,728**	**$106,794**	**$93,600**	**$102,807**	**$93,600**	**$93,600**	**$186,400**	**$280,000**
Services								
10-511-6100 - PROFESSIONAL SERVICES	$37,100	$121,919	$300,600	$26,146	$300,600	$300,600	$16,200	$316,800
10-511-6135 - CONTRACTUAL SERVICES	$0	$2,898	$250,000	–	$250,000	$250,000	$78,996	$328,996
SERVICES TOTAL	**$37,100**	**$124,817**	**$550,600**	**$26,146**	**$550,600**	**$550,600**	**$95,196**	**$645,796**
Assets								
10-511-9700 - TOWN CENTER DEVELOPMENT FURNIT	$0	–	–	–	–	–	–	–

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-511-9750 - TOWN CENTER DEVELOPMENT BLDG	$40,425	$0	–	–	–	–	–	–
ASSETS TOTAL	**$40,425**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
NON-DEPARTMENTAL TOTAL	**$148,852**	**$231,611**	**$644,200**	**$128,953**	**$644,200**	**$644,200**	**$281,596**	**$925,796**
Development Services								
Expenses								
10-512-1115 - CITY PLANNER	–	–	–	$6,615	–	–	–	–
EXPENSES TOTAL	**–**	**–**	**–**	**$6,615**	**–**	**–**	**–**	**–**
Personnel & Benefits								
10-512-1000 - ACCRUED SALARY (AUDITOR ADJ)	$6,698	$2,142	–	–	–	–	–	–
10-512-1010 - STATE UNEMPLOYMENT TAX	$324	$72	$2,016	$689	$2,016	–	–	$0
10-512-1020 - SOCIAL SECURITY / MEDICARE	$34,444	$39,329	$36,835	$25,843	$36,835	–	–	$0
10-512-1030 - TMRS	$37,039	$42,730	$43,721	$29,812	$43,721	–	–	$0
10-512-1050 - HEALTH, DENTAL & LIFE INS.	$81,759	$86,144	$82,424	$56,481	$82,424	–	–	$0
10-512-1060 - HEALTH REIMBURSEMENT ACCOUNT	$5,087	$5,411	$5,232	$3,279	$5,232	–	–	$0
10-512-1070 - WORKERS COMPENSATION	$1,162	$8,982	$9,880	$1,935	$9,880	–	–	$0
10-512-1106 - DIR. OF DEVELOPMENT SERVICES	$92,431	$111,220	$111,967	$94,742	$111,967	–	–	$0
10-512-1110 - DEVELOPMENT SERVICES ASSISTANT	$49,220	$52,538	$53,622	$47,223	$53,622	–	–	$0
10-512-1120 - BUILDING OFFICIAL	$79,104	$83,771	$83,955	$45,648	$83,955	–	–	$0
10-512-1125 - BUILDING INSPECTOR	$110,850	$118,135	$118,456	$55,579	$118,456	–	–	$0
10-512-1130 - CITY PLANNER	$27,322	$49,028	$49,140	$41,580	$49,140	–	–	$0
10-512-1140 - CODE ENFORCEMENT OFFICER	$45,131	$49,042	–	$2,053	–	–	–	–
10-512-1143 - DO NOT USECELL PHONE ALLOWA	$0	$0	–	–	–	–	–	–
10-512-1145 - LONGEVITY PAY	$796	$1,073	$1,108	$969	$1,108	–	–	$0
10-512-1146 - REWARDS PROGRAM	$2,429	$3,239	$2,834	$2,429	$2,834	–	–	$0

Lago Vista

10 - General Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-512-1147 - UNIFORM/BOOT ALLOWANCE	$720	$720	$540	–	$540	–	–	$0
10-512-1148 - CELL PHONE STIPEND	$2,400	$2,215	$1,200	$1,039	$1,200	–	–	$0
10-512-1149 - IN LIEU OF	$242	$277	$553	$242	$553	–	–	$0
10-512-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
10-512-1525 - DEV SVCS SECRETARY	$44,576	$46,856	$58,682	$31,366	$58,682	–	–	$0
10-512-1530 - OFFICE TECHNICIAN	$0	$0	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$2,016	–	$2,016
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$44,087	–	$44,087
1030 - TMRS	–	–	$0	–	$0	$54,690	–	$54,690
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$128,233	–	$128,233
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$5,232	–	$5,232
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$2,128	$2,128
1100 - BASE SALARIES	–	–	$0	–	$0	$570,337	–	$570,337
1145 - LONGEVITY	–	–	$0	–	$0	$1,107	-$252	$855
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$2,834	–	$2,834
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$540	-$180	$360
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$1,200	–	$1,200
1149 - IN LIEU OF	–	–	$0	–	$0	$277	–	$277
PERSONNEL & BENEFITS TOTAL	**$621,734**	**$702,924**	**$662,165**	**$440,908**	**$662,165**	**$810,553**	**$1,696**	**$812,249**
Operation & Maintenance								
10-512-4000 - LIABILITY & PROPERTY INS	$1,210	$2,471	$1,464	$3,717	$1,464	$1,464	$2,625	$4,089
10-512-4110 - UNIFORMS	$1,270	$1,019	$2,500	$1,043	$2,500	$2,500	$500	$3,000
10-512-4200 - TRAVEL	$535	$277	$4,000	$2,585	$4,000	$4,000	$500	$4,500
10-512-4300 - TRAINING/EDUCATION	$1,780	$2,068	$3,000	$1,685	$4,000	$3,000	$1,500	$4,500
10-512-4400 - DUES & SUBSCRIPTIONS	$1,249	$2,204	$2,500	$1,114	$2,800	$2,500	$500	$3,000
10-512-4525 - CONTRACT INSPECTIONS	$57,055	$68,055	$65,000	$51,210	$63,000	$65,000	–	$65,000
10-512-4550 - LEGAL NOTICES	$4,502	$4,162	$7,000	$3,435	$5,600	$7,000	–	$7,000
10-512-4575 - CREDIT CARD FEES	$32,073	$30,132	$35,000	$22,284	$35,000	$35,000	–	$35,000
10-512-4600 - TELEPHONE/INTERNET	$1,046	$1,089	$1,500	$978	$1,500	$1,500	$250	$1,750

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-512-4700 - MAINTENANCE & REPAIRS	$38	$141	$300	–	$300	$300	–	$300
10-512-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$980	$3,216	$4,000	–	$1,000	$4,000	–	$4,000
10-512-4730 - Vehicle Safety Equipment	–	–	$0	–	$0	–	–	$0
10-512-4750 - MISCELLANEOUS EXPENSE	$5,016	$19,476	$5,000	$1,823	$2,500	$5,000	–	$5,000
10-512-4760 - BCCP - MITIGATION	$2,750	$0	–	–	–	–	–	–
10-512-4825 - IT EXPENSE	$136	$1,673	$1,000	$2,398	$2,000	$1,000	$4,000	$5,000
OPERATION & MAINTENANCE TOTAL	**$109,641**	**$135,981**	**$132,264**	**$92,273**	**$125,664**	**$132,264**	**$9,875**	**$142,139**
Supplies								
10-512-5100 - BOOKS,PUBLICATIONS & FILMS	$1,254	–	$1,000	$260	$1,000	$1,000	–	$1,000
10-512-5200 - POSTAGE	$0	–	–	–	–	–	–	–
10-512-5300 - SUPPLIES	$1,286	$3,385	$2,500	$1,112	$2,250	$2,500	–	$2,500
10-512-5400 - FUEL & LUBRICANTS	$7,426	$5,381	$6,000	$1,818	$6,000	$6,000	–	$6,000
SUPPLIES TOTAL	**$9,966**	**$8,766**	**$9,500**	**$3,190**	**$9,250**	**$9,500**	**–**	**$9,500**
Services								
10-512-6100 - PROFESSIONAL SERVICES	$11,668	$20,128	$180,000	$126,800	$180,000	$180,000	-$70,000	$110,000
10-512-6120 - LEGAL SERVICES	–	$2,563	–	–	–	–	–	–
10-512-6130 - ENGINEERING & PLANNING SERVICE	$57,535	$150,013	$90,000	$133,934	$190,000	$90,000	–	$90,000
10-512-6133 - PID ACCOUNTING SERVICES	$0	$0	–	$490	–	–	–	–
10-512-6500 - MISCELLANEOUS SERVICES	$14,542	$10,479	$4,000	-$1,125	$4,000	$4,000	–	$4,000
10-512-6540 - MAINTENANCE AGREEMENTS	$0	$7,816	$24,200	$24,646	$24,200	$24,200	–	$24,200
SERVICES TOTAL	**$83,745**	**$190,999**	**$298,200**	**$284,745**	**$398,200**	**$298,200**	**-$70,000**	**$228,200**
Assets								
10-512-9730 - EQUIPMENT/SOFTWARE/ASSETS	$61,973	$0	$35,000	$32,858	$35,000	$35,000	–	$35,000
10-512-9760 - VEHICLES	$0	$0	$0	–	$0	–	$45,000	$45,000
ASSETS TOTAL	**$61,973**	**$0**	**$35,000**	**$32,858**	**$35,000**	**$35,000**	**$45,000**	**$80,000**
DEVELOPMENT SERVICES TOTAL	**$887,059**	**$1,038,671**	**$1,137,129**	**$860,589**	**$1,230,279**	**$1,285,517**	**-$13,429**	**$1,272,088**
Finance								

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Personnel & Benefits								
10-513-1000 - ACCRUED SALARY (AUDITOR ADJ)	$8,345	$8,617	–	–	–	–	–	–
10-513-1010 - STATE UNEMPLOYMENT TAX	$27	$50	$1,008	$503	$1,008	–	–	$0
10-513-1020 - SOCIAL SECURITY / MEDICARE	$13,487	$18,346	$29,404	$26,204	$29,404	–	–	$0
10-513-1030 - TMRS	$13,556	$19,743	$34,900	$30,023	$34,900	–	–	$0
10-513-1050 - HEALTH, DENTAL & LIFE INS.	$34,844	$44,508	$60,357	$54,490	$60,357	–	–	$0
10-513-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,736	$2,099	$2,616	$2,215	$2,616	–	–	$0
10-513-1070 - WORKERS COMPENSATION	$412	$5,177	$5,695	$1,113	$5,695	–	–	$0
10-513-1100 - PROCUREMENT MANAGER	–	$26,154	$80,000	$67,692	$80,000	–	–	$0
10-513-1120 - STAFF ACCOUNTANT	$22,327	$40,693	–	$5,760	–	–	–	–
10-513-1121 - FINANCE SUPERVISOR	$55,908	$65,154	$73,966	$63,466	$73,966	–	–	$0
10-513-1140 - FINANCE DIRECTOR	$85,057	$96,758	$105,269	$89,074	$105,269	–	–	$0
10-513-1142 - CHIEF FINANCIAL OFFICER	$0	$11,538	$120,000	$101,538	$120,000	–	–	$0
10-513-1143 - PROCUREMENT MANAGER	$0	–	–	–	–	–	–	–
10-513-1145 - LONGEVITY	$900	$1,003	$1,107	$1,107	$1,107	–	–	$0
10-513-1146 - REWARDS PROGRAM	$810	$1,215	$1,620	$1,215	$1,620	–	–	$0
10-513-1148 - CELL PHONE STIPEND	$1,500	$1,639	$2,400	$1,016	$2,400	–	–	$0
10-513-1149 - IN LIEU OF	$69	$104	$277	$138	$277	–	–	$0
10-513-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$1,260	–	$1,260
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$34,172	–	$34,172
1030 - TMRS	–	–	$0	–	$0	$38,405	–	$38,405
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$50,858	–	$50,858
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$2,616	–	$2,616
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$1,224	$1,224
1100 - BASE SALARIES	–	–	$0	–	$0	$441,288	–	$441,288
1145 - LONGEVITY	–	–	$0	–	$0	$1,246	$162	$1,408

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,620	$405	$2,025
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$2,400	–	$2,400
1149 - IN LIEU OF	–	–	$0	–	$0	$138	$69	$207
PERSONNEL & BENEFITS TOTAL	**$238,978**	**$342,798**	**$518,619**	**$445,554**	**$518,619**	**$574,003**	**$1,860**	**$575,863**
Operation & Maintenance								
10-513-4110 - UNIFORMS	–	$213	$300	–	$0	$300	-$100	$200
10-513-4200 - TRAVEL	$812	$225	$1,000	$1,328	$1,600	$1,000	$600	$1,600
10-513-4300 - TRAINING/EDUCATION	$0	$1,135	$2,000	$1,427	$2,000	$2,000	–	$2,000
10-513-4400 - DUES & SUBSCRIPTIONS	–	$300	$150	$250	$300	$150	$150	$300
10-513-4420 - NOTARY BONDS	$0	$230	$115	–	$0	$115	–	$115
10-513-4600 - TELEPHONE/INTERNET	–	$9	$0	$208	$198	–	$200	$200
10-513-4750 - MISCELLANEOUS EXPENSE	$190	$189	$500	$4,650	$5,000	$500	$500	$1,000
10-513-4825 - IT EXPENSE	$237	–	$3,500	–	$3,500	$3,500	–	$3,500
OPERATION & MAINTENANCE TOTAL	**$1,240**	**$2,301**	**$7,565**	**$7,863**	**$12,598**	**$7,565**	**$1,350**	**$8,915**
Supplies								
10-513-5200 - POSTAGE	$0	–	–	–	–	–	–	–
10-513-5300 - SUPPLIES	$1,072	$481	$2,000	$451	$1,000	$2,000	-$500	$1,500
SUPPLIES TOTAL	**$1,072**	**$481**	**$2,000**	**$451**	**$1,000**	**$2,000**	**-$500**	**$1,500**
Services								
10-513-6100 - PROFESSIONAL SERVICES	$0	–	$25,000	–	$5,000	$25,000	-$25,000	$0
10-513-6200 - TAX COLLECTIONS	$24,198	$27,296	$32,000	$29,910	$32,000	$32,000	$2,000	$34,000
10-513-6210 - TAX APPRAISAL SERVICES	$31,954	$39,330	$45,000	$38,121	$50,828	$45,000	$10,000	$55,000
SERVICES TOTAL	**$56,152**	**$66,626**	**$102,000**	**$68,030**	**$87,828**	**$102,000**	**-$13,000**	**$89,000**
FINANCE TOTAL	**$297,442**	**$412,205**	**$630,184**	**$521,898**	**$620,045**	**$685,568**	**-$10,290**	**$675,278**
Human Resources								
Expenses								
10-514-4000 - LIABILITY & PROPERTY INS	–	–	$0	–	$0	–	–	$0
EXPENSES TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**–**	**$0**
Personnel & Benefits								

Lago Vista

10 - General Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-514-1000 - ACCRUED SALARY (AUDITOR ADJ)	$797	$918	–	–	–	–	–	–
10-514-1010 - STATE UNEMPLOYMENT TAX	$9	$9	$252	$117	$252	–	–	$0
10-514-1020 - SOCIAL SECURITY / MEDICARE	$4,724	$6,325	$7,352	$6,636	$7,352	–	–	$0
10-514-1030 - TMRS	$6,048	$7,858	$8,727	$8,335	$8,727	–	–	$0
10-514-1050 - HEALTH, DENTAL & LIFE INS	$19,909	$19,306	$20,538	$13,693	$20,538	–	–	$0
10-514-1060 - HEALTH REIMBURSEMENT ACCOUNT	$718	$717	$654	$438	$654	–	–	$0
10-514-1070 - WORKERS COMPENSATION	$442	$1,160	$1,275	$442	$1,275	–	–	$0
10-514-1122 - HUMAN RESOURCES DIRECTOR	$69,035	$89,932	$90,765	$90,645	$90,765	–	–	$0
10-514-1144 - CAR ALLOWANCE	$4,200	$4,200	$4,200	$2,524	$4,200	–	–	$0
10-514-1145 - LONGEVITY	$69	$104	$138	$138	$138	–	–	$0
10-514-1146 - REWARDS PROGRAM	$405	$405	$405	$405	$405	–	–	$0
10-514-1148 - CELL PHONE STIPEND	$600	$600	$600	$361	$600	–	–	$0
10-514-1149 - IN LIEU OF	$35	$35	$69	$35	$69	–	–	$0
10-514-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$252	–	$252
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$7,694	–	$7,694
1030 - TMRS	–	–	$0	–	$0	$9,545	–	$9,545
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$20,538	–	$20,538
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$654	–	$654
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$486	$486
1100 - BASE SALARIES	–	–	$0	–	$0	$95,303	–	$95,303
1144 - CAR ALLOWANCE	–	–	$0	–	$0	$4,200	–	$4,200
1145 - LONGEVITY	–	–	$0	–	$0	$35	-$103	-$68
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$405	–	$405
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$35	–	$35

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
PERSONNEL & BENEFITS TOTAL	**$106,990**	**$131,568**	**$134,975**	**$123,768**	**$134,975**	**$139,260**	**$383**	**$139,643**
Operation & Maintenance								
10-514-4200 - TRAVEL	$0	–	$350	–	$500	$350	$150	$500
10-514-4300 - TRAINING/EDUCATION	$0	$688	$5,000	–	$5,000	$5,000	$2,000	$7,000
10-514-4400 - DUES & SUBSCRIPTIONS	$0	$279	$300	$35	$300	$300	–	$300
10-514-4550 - LEGAL NOTICES	$840	–	$1,000	–	$1,000	$1,000	-$1,000	$0
10-514-4700 - EVENTS	$0	$3,372	$8,000	$7,365	$8,000	$8,000	$4,000	$12,000
10-514-4750 - MISCELLANEOUS EXPENSE	$9,182	$321	$500	$1,519	$500	$500	$500	$1,000
10-514-4825 - INFORMATION TECHNOLOGY	$0	–	$500	–	$500	$500	–	$500
OPERATION & MAINTENANCE TOTAL	**$10,022**	**$4,660**	**$15,650**	**$8,920**	**$15,800**	**$15,650**	**$5,650**	**$21,300**
Supplies								
10-514-5200 - POSTAGE	$9	–	–	$30	–	–	–	–
10-514-5300 - SUPPLIES	$498	$1,134	$1,500	$807	$1,000	$1,500	–	$1,500
10-514-5350 - EMPLOYEE RECOGNITION	$0	$2,841	$3,000	$2,519	$3,000	$3,000	$1,000	$4,000
10-514-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$507**	**$3,975**	**$4,500**	**$3,357**	**$4,000**	**$4,500**	**$1,000**	**$5,500**
Services								
10-514-6100 - PROFESSIONAL SERVICES	$37,152	$27,258	$20,000	$18,666	$20,000	$20,000	-$20,000	$0
10-514-6120 - LEGAL SERVICES	$31	$0	–	–	–	–	–	–
10-514-6400 - PRINTING & BINDING SERVICES	$200	$723	$4,000	$195	$500	$4,000	–	$4,000
10-514-6500 - MISCELLANEOUS SERVICES	–	–	$3,000	$560	$1,000	$3,000	$2,000	$5,000
10-514-6550 - ADVERTISING	–	–	$6,000	$7,134	$7,000	$6,000	$1,000	$7,000
SERVICES TOTAL	**$37,383**	**$27,980**	**$33,000**	**$26,555**	**$28,500**	**$33,000**	**-$17,000**	**$16,000**
HUMAN RESOURCES TOTAL	**$154,901**	**$168,183**	**$188,125**	**$162,599**	**$183,275**	**$192,410**	**-$9,967**	**$182,443**
Municipal Court								
Personnel & Benefits								
10-515-1000 - ACCRUED SALARY (AUDITOR ADJ)	$1,694	$4,119	–	–	–	–	–	–
10-515-1010 - STATE UNEMPLOYMENT TAX	$429	$18	$504	$234	$504	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-515-1020 - SOCIAL SECURITY / MEDICARE	$7,135	$7,816	$8,078	$7,061	$8,078	–	–	$0
10-515-1030 - TMRS	$7,803	$8,643	$9,588	$8,344	$9,588	–	–	$0
10-515-1050 - HEALTH, DENTAL & LIFE INS.	$27,743	$26,910	$28,212	$26,371	$28,212	–	–	$0
10-515-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,328	$1,326	$1,308	$1,097	$1,308	–	–	$0
10-515-1070 - WORKERS COMPENSATION	$530	$1,614	$1,775	$465	$1,775	–	–	$0
10-515-1130 - MUNICIPAL COURT CLERK	$95,164	$103,183	$103,981	$88,857	$103,981	–	–	$0
10-515-1145 - LONGEVITY	$69	$138	$208	$208	$208	–	–	$0
10-515-1146 - REWARDS PROGRAM	$0	$810	$810	$810	$810	–	–	$0
10-515-1148 - CELL PHONE STIPEND	$600	$600	$600	$508	$600	–	–	$0
10-515-1149 - IN LIEU OF	$69	$69	$138	$69	$138	–	–	$0
10-515-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$504	–	$504
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$8,569	–	$8,569
1030 - TMRS	–	–	$0	–	$0	$10,631	–	$10,631
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$28,212	–	$28,212
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,308	–	$1,308
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$511	$511
1100 - BASE SALARIES	–	–	$0	–	$0	$110,264	–	$110,264
1145 - LONGEVITY	–	–	$0	–	$0	$277	$52	$329
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$810	–	$810
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$69	–	$69
PERSONNEL & BENEFITS TOTAL	**$142,564**	**$155,246**	**$155,202**	**$134,022**	**$155,202**	**$161,244**	**$563**	**$161,807**
Operation & Maintenance								
10-515-4110 - UNIFORMS	–	–	$0	–	$0	–	$500	$500
10-515-4200 - TRAVEL	$409	$1,192	$500	$517	$700	$500	$200	$700
10-515-4300 - TRAINING/EDUCATION	$1,900	$2,225	$2,500	$1,000	$2,000	$2,500	–	$2,500
10-515-4400 - DUES & SUBSCRIPTIONS	$300	$150	$350	$150	$0	$350	–	$350

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-515-4420 - NOTARY BONDS	$155	–	–	–	–	–	–	–
10-515-4425 - JURY EXPENSE	$108	–	$500	$72	$72	$500	–	$500
10-515-4575 - CREDIT CARD FEES	$4,706	$5,651	$6,000	$4,819	$6,000	$6,000	–	$6,000
10-515-4750 - MISCELLANEOUS EXPENSE	$89	$20	$100	$20	$50	$100	–	$100
10-515-4800 - COURT TECHNOLOGY FEES EXPENSE	$4,686	$10,660	$15,000	$57	$1,000	$15,000	–	$15,000
10-515-4825 - IT EXPENSE	$0	–	$1,000	–	$500	$1,000	–	$1,000
OPERATION & MAINTENANCE TOTAL	**$12,352**	**$19,898**	**$25,950**	**$6,634**	**$10,322**	**$25,950**	**$700**	**$26,650**
Supplies								
10-515-5100 - BOOKS,PUBLICATIONS & FILMS	$0	–	–	–	–	–	–	–
10-515-5200 - POSTAGE	$0	$0	–	–	–	–	–	–
10-515-5300 - SUPPLIES	$964	$850	$750	$179	$750	$750	–	$750
10-515-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$964**	**$850**	**$750**	**$179**	**$750**	**$750**	**–**	**$750**
Services								
10-515-6100 - PROFESSIONAL SERVICES	$17,840	$18,620	$41,500	$16,810	$41,500	$41,500	–	$41,500
10-515-6320 - JAIL & WARRANT SERVICES	$943	$1,115	$1,000	$1,109	$1,500	$1,000	–	$1,000
10-515-6400 - PRINTING & BINDING SERVICES	$71	$364	$300	–	$300	$300	–	$300
10-515-6500 - MISCELLANEOUS SERVICES	$0	–	$500	$245	$500	$500	–	$500
SERVICES TOTAL	**$18,854**	**$20,098**	**$43,300**	**$18,164**	**$43,800**	**$43,300**	**–**	**$43,300**
Assets								
10-515-9730 - OFFICE EQUIPMENT & SOFTWARE	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
MUNICIPAL COURT TOTAL	**$174,734**	**$196,093**	**$225,202**	**$159,000**	**$210,074**	**$231,244**	**$1,263**	**$232,507**
City Secretary								
Personnel & Benefits								
10-516-1000 - ACCRUED SALARY (AUDITOR ADJ)	$858	-$3,505	–	–	–	–	–	–

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-516-1010 - STATE UNEMPLOYMENT TAX	$68	$9	$252	$117	$252	–	–	$0
10-516-1020 - SOCIAL SECURITY / MEDICARE	$6,215	$6,450	$6,508	$5,750	$6,508	–	–	$0
10-516-1030 - TMRS	$6,717	$6,971	$7,725	$6,655	$7,725	–	–	$0
10-516-1050 - HEALTH, DENTAL & LIFE INS	$7,220	$1,279	$1,451	$1,346	$1,451	–	–	$0
10-516-1060 - HEALTH REIMBURSEMENT ACCOUNT	$522	$672	$654	$564	$654	–	–	$0
10-516-1070 - WORKERS COMPENSATION	$442	$1,342	$1,476	$419	$1,476	–	–	$0
10-516-1110 - CITY SECRETARY	$81,349	$83,846	$84,000	$71,077	$84,000	–	–	$0
10-516-1145 - LONGEVITY	$242	$35	$69	$69	$69	–	–	$0
10-516-1146 - REWARDS PROGRAM	$405	–	$405	$405	$405	–	–	$0
10-516-1148 - CELL PHONE STIPEND	$531	$600	$600	$508	$600	–	–	$0
10-516-1149 - IN LIEU OF	$35	$35	$69	$35	$69	–	–	$0
10-516-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$252	–	$252
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$6,835	–	$6,835
1030 - TMRS	–	–	$0	–	$0	$8,479	–	$8,479
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$1,451	–	$1,451
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$654	–	$654
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$460	$460
1100 - BASE SALARIES	–	–	$0	–	$0	$88,200	–	$88,200
1145 - LONGEVITY	–	–	$0	–	$0	$104	$29	$133
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$405	–	$405
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$35	–	$35
PERSONNEL & BENEFITS TOTAL	**$104,603**	**$97,733**	**$103,209**	**$86,945**	**$103,209**	**$107,014**	**$489**	**$107,503**
Operation & Maintenance								
10-516-4200 - TRAVEL	$1,851	$1,007	$2,400	$1,597	$1,597	$2,400	-$900	$1,500
10-516-4300 - TRAINING/EDUCATION	$285	$450	$600	$105	$240	$600	-$300	$300
10-516-4305 - CONVENTIONS	$0	$510	$1,020	$1,240	$1,240	$1,020	$170	$1,190

Lago Vista

10 - General Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-516-4400 - DUES & SUBSCRIPTIONS	$100	$100	$255	$125	$125	$255	-$20	$235
10-516-4550 - LEGAL NOTICES	$4,255	$5,124	$5,356	$3,930	$5,221	$5,356	$1,144	$6,500
10-516-4565 - ELECTIONS	$4,037	$6,346	$12,500	$12,776	$12,776	$12,500	$1,000	$13,500
10-516-4750 - MISCELLANEOUS EXPENSE	$1,093	$158	$1,000	$313	$1,513	$1,000	–	$1,000
10-516-4825 - IT EXPENSE	$0	–	$500	–	$500	$500	–	$500
OPERATION & MAINTENANCE TOTAL	**$11,620**	**$13,695**	**$23,631**	**$20,086**	**$23,212**	**$23,631**	**$1,094**	**$24,725**
Supplies								
10-516-5100 - BOOKS,PUBLICATIONS & FILMS	$0	$139	$500	–	$229	$500	-$320	$180
10-516-5200 - POSTAGE	$0	$0	–	–	–	–	–	–
10-516-5300 - SUPPLIES	$169	$193	$500	$90	$390	$500	–	$500
SUPPLIES TOTAL	**$169**	**$332**	**$1,000**	**$90**	**$619**	**$1,000**	**-$320**	**$680**
Services								
10-516-6100 - PROFESSIONAL SERVICES	$4,632	$1,700	$12,000	$1,700	$1,700	$12,000	–	$12,000
10-516-6540 - MAINTENANCE AGREEMENTS	$0	$5,000	$5,350	$11,075	$5,350	$5,350	$375	$5,725
SERVICES TOTAL	**$4,632**	**$6,700**	**$17,350**	**$12,775**	**$7,050**	**$17,350**	**$375**	**$17,725**
CITY SECRETARY TOTAL	**$121,025**	**$118,459**	**$145,190**	**$119,895**	**$134,090**	**$148,995**	**$1,638**	**$150,633**
Economic Development								
Personnel & Benefits								
10-517-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
10-517-1000 - ACCRUED SALARY(AUDITOR ADJ)	$1,643	$220	–	–	–	–	–	–
10-517-1010 - STATE UNEMPLOYMENT TAX	$18	$18	$504	$234	$504	–	–	$0
10-517-1020 - SOCIAL SECURITY / MEDICARE	$11,800	$11,630	$12,394	$10,724	$12,394	–	–	$0
10-517-1030 - TMRS	$12,764	$12,769	$14,710	$12,628	$14,710	–	–	$0
10-517-1050 - HEALTH, DENTAL & LIFE INS	$28,370	$24,190	$28,212	$25,922	$28,212	–	–	$0
10-517-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,328	$1,215	$1,308	$1,107	$1,308	–	–	$0
10-517-1070 - WORKERS COMPENSATION	$530	$2,524	$2,777	$581	$2,777	–	–	$0

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-517-1100 - ECONOMIC DEVELOPMENT DIRECTOR	$75,457	$85,104	$85,487	$72,335	$85,487	–	–	$0
10-517-1143 - DO NOT USECELL PHONE ALLOWA	$0	$0	–	–	–	–	–	–
10-517-1144 - CAR ALLOWANCE	$4,200	$4,200	$4,200	$3,554	$4,200	–	–	$0
10-517-1145 - LONGEVITY	$311	$381	$311	$311	$311	–	–	$0
10-517-1146 - REWARDS PROGRAM	$810	$810	$810	$810	$810	–	–	$0
10-517-1148 - CELL PHONE STIPEND	$1,200	$900	$1,200	$508	$1,200	–	–	$0
10-517-1149 - IN LIEU OF	$69	$69	$138	$69	$138	–	–	$0
10-517-1550 - COMMUNICATIONS & MARKETING SUP	$74,844	$63,424	$70,000	$59,231	$70,000	–	–	$0
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$504	–	$504
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$12,999	–	$12,999
1030 - TMRS	–	–	$0	–	$0	$16,125	–	$16,125
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$28,212	–	$28,212
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,308	–	$1,308
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$639	$639
1100 - BASE SALARIES	–	–	$0	–	$0	$163,261	–	$163,261
1144 - CAR ALLOWANCE	–	–	$0	–	$0	$4,200	–	$4,200
1145 - LONGEVITY	–	–	$0	–	$0	$381	$47	$428
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$810	–	$810
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$1,200	–	$1,200
1149 - IN LIEU OF	–	–	$0	–	$0	$69	–	$69
PERSONNEL & BENEFITS TOTAL	**$213,343**	**$207,455**	**$222,051**	**$188,013**	**$222,051**	**$229,069**	**$686**	**$229,755**
Operation & Maintenance								
10-517-4200 - TRAVEL	$6,430	$3,276	$7,500	$3,406	$2,500	$7,500	$1,250	$8,750
10-517-4300 - TRAINING/EDUCATION	$1,895	$495	$2,000	$1,455	$600	$2,000	-$700	$1,300
10-517-4305 - CONVENTIONS	$3,289	$1,880	$4,000	$475	$1,500	$4,000	-$1,000	$3,000
10-517-4350 - SALES TAX REBATE	$2,256	$2,812	$3,500	$3,044	$455	$3,500	–	$3,500
10-517-4360 - PROPERTY TAX REBATE	$26,238	$11,108	$11,000	$5,453	$5,546	$11,000	–	$11,000

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-517-4400 - DUES & SUBSCRIPTIONS	$2,325	$4,305	$5,000	$3,025	$2,000	$5,000	$2,250	$7,250
10-517-4600 - TELEPHONE/INTERNET	–	$139	$0	$283	$200	–	$500	$500
10-517-4715 - MATCHING GRANT FUNDS	–	–	$100,000	–	$100,000	$100,000	-$100,000	$0
10-517-4750 - MISCELLANEOUS EXPENSE	$7,588	$2,009	$1,200	$626	$600	$1,200	–	$1,200
10-517-4825 - IT EXPENSE	$0	–	$1,000	–	$1,000	$1,000	$3,000	$4,000
OPERATION & MAINTENANCE TOTAL	**$50,021**	**$26,023**	**$135,200**	**$17,767**	**$114,401**	**$135,200**	**-$94,700**	**$40,500**
Supplies								
10-517-5300 - SUPPLIES	$382	$344	$1,000	$1,491	$1,000	$1,000	$825	$1,825
SUPPLIES TOTAL	**$382**	**$344**	**$1,000**	**$1,491**	**$1,000**	**$1,000**	**$825**	**$1,825**
Services								
10-517-6100 - PROFESSIONAL SERVICES	$22,097	$23,101	$20,000	$5,000	$20,000	$20,000	-$5,000	$15,000
10-517-6500 - MISCELLANEOUS SERVICES	$69	$0	$0	–	$0	–	$5,500	$5,500
SERVICES TOTAL	**$22,166**	**$23,101**	**$20,000**	**$5,000**	**$20,000**	**$20,000**	**$500**	**$20,500**
Assets								
10-517-9730 - OFFICE EQUIPMENT & SOFTWARE	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
ECONOMIC DEVELOPMENT TOTAL	**$285,912**	**$256,923**	**$378,251**	**$212,272**	**$357,452**	**$385,269**	**-$92,689**	**$292,580**
Legal								
Personnel & Benefits								
10-518-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
10-518-1000 - ACCRUED SALARY EXPENSE (AUDITO	$1,377	-$5,962	–	–	–	–	–	–
10-518-1010 - STATE UNEMPLOYMENT TAX (TWC)	$9	–	–	–	–	–	–	–
10-518-1020 - SOCIAL SECURITY/MEDICARE	$10,422	$3,519	–	–	–	–	–	–
10-518-1030 - TMRS	$11,110	$3,756	–	–	–	–	–	–
10-518-1050 - HEALTH, DENTAL, & LIFE INSURAN	$11,226	$1,535	–	–	–	–	–	–
10-518-1060 - HEALTH REIMBURSEMENT ACCOUNT	$664	$115	–	–	–	–	–	–

Lago Vista

10 - General Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-518-1070 - WORKERS COMPENSATION	$0	$3,164	–	–	–	–	–	–
10-518-1100 - CITY ATTORNEY	$128,437	$44,857	–	–	–	–	–	–
10-518-1115 - LEGAL ASSISTANT	$0	–	–	–	–	–	–	–
10-518-1138 - CELL PHONE ALLOWANCE	$0	$0	–	–	–	–	–	–
10-518-1143 - CELL PHONE ALLOWANCE	$1,020	$0	–	–	–	–	–	–
10-518-1144 - CAR ALLOWANCE	$6,600	$1,015	–	–	–	–	–	–
10-518-1145 - LONGEVITY PAY	$69	–	–	–	–	–	–	–
10-518-1146 - REWARDS PROGRAM	$405	–	–	–	–	–	–	–
10-518-1148 - CELL PHONE STIPEND	$0	$157	–	–	–	–	–	–
10-518-1149 - IN LIEU OF	$35	–	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$171,373**	**$52,157**	**–**	**–**	**–**	**–**	**–**	**–**
Operation & Maintenance								
10-518-4200 - TRAVEL	$3,481	$649	–	–	–	–	–	–
10-518-4300 - TRAINING/EDUCATION	$1,089	–	–	–	–	–	–	–
10-518-4305 - CONVENTIONS	$345	$0	–	–	–	–	–	–
10-518-4400 - DUES & SUBSCRIPTIONS	$315	$70	–	–	–	–	–	–
10-518-4420 - NOTARY BONDS	$0	–	–	–	–	–	–	–
10-518-4550 - LEGAL NOTICES	$197	–	–	–	–	–	–	–
10-518-4750 - MISCELLANEOUS EXPENSE	$108	$210	–	$40	–	–	–	–
10-518-4825 - INFORMATION TECHNOLOGY	$14	–	–	–	–	–	–	–
OPERATION & MAINTENANCE TOTAL	**$5,549**	**$929**	**–**	**$40**	**–**	**–**	**–**	**–**
Supplies								
10-518-5100 - BOOKS,PUBLICATIONS & FILMS	$6,833	–	–	–	–	–	–	–
10-518-5300 - SUPPLIES	$3,401	–	–	–	–	–	–	–
SUPPLIES TOTAL	**$10,234**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Services								
10-518-6100 - PROFESSIONAL SERVICES	$1	–	–	–	–	–	–	–
10-518-6120 - LEGAL SERVICES	$27,383	$369,532	$405,000	$338,359	$405,000	$405,000	–	$405,000
10-518-6500 - MISCELLANEOUS SERVICES	$0	–	–	–	–	–	–	–

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-518-6540 - MAINTENANCE AGREEMENTS	$5,980	$4,651	–	–	–	–	–	–
10-518-6700 - SETTLEMENT	$0	–	–	–	–	–	–	–
SERVICES TOTAL	**$33,365**	**$374,183**	**$405,000**	**$338,359**	**$405,000**	**$405,000**	**–**	**$405,000**
LEGAL TOTAL	**$220,520**	**$427,270**	**$405,000**	**$338,399**	**$405,000**	**$405,000**	**–**	**$405,000**
Police Department								
Expenses								
10-520-1450 - Certification Pay	–	–	$0	–	$0	–	–	$0
EXPENSES TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**–**	**$0**
Personnel & Benefits								
1450 - Certificate Pay	–	–	$0	–	$0	$65,400	–	$65,400
10-520-1000 - ACCRUED SALARY (AUDITOR ADJ)	$4,616	$29,256	–	–	–	–	–	–
10-520-1010 - STATE UNEMPLOYMENT TAX	$263	$234	$6,300	$3,097	$6,300	–	–	$0
10-520-1020 - SOCIAL SECURITY / MEDICARE	$98,437	$120,829	$145,559	$122,176	$145,559	–	–	$0
10-520-1030 - TMRS	$106,934	$132,899	$172,767	$143,606	$172,767	–	–	$0
10-520-1050 - HEALTH, DENTAL & LIFE INS.	$204,232	$253,851	$376,778	$291,785	$376,778	–	–	$0
10-520-1060 - HEALTH REIMBURSEMENT ACCOUNT	$10,008	$12,913	$16,350	$12,803	$16,350	–	–	$0
10-520-1070 - WORKERS COMPENSATION	$21,525	$24,430	$26,873	$46,106	$26,873	–	–	$0
10-520-1145 - LONGEVITY PAY	$6,471	$4,083	$4,740	$4,394	$4,740	–	–	$0
10-520-1146 - REWARDS PROGRAM	$6,479	$5,264	$9,718	$8,503	$9,718	–	–	$0
10-520-1147 - UNIFORM/BOOT ALLOWANCE	$13,478	$15,400	$25,160	$19,300	$25,160	–	–	$0
10-520-1148 - CELL PHONE STIPEND	$46	$600	$1,800	$554	$1,800	–	–	$0
10-520-1149 - IN LIEU OF	$692	$519	$1,730	$727	$1,730	–	–	$0
10-520-1200 - POLICE CHIEF	$115,647	$136,250	$136,500	$115,500	$136,500	–	–	$0
10-520-1205 - POLICE CAPTAIN	$103,996	$82,384	$102,000	$86,308	$102,000	–	–	$0
10-520-1210 - POLICE LIEUTENANT	$92,323	$102,370	$107,321	$89,754	$107,321	–	–	$0
10-520-1220 - DETECTIVE/SARGEANT	$147,896	$165,661	$173,239	$144,328	$173,239	–	–	$0
10-520-1221 - POLICE SARGEANT PATROL	$195,726	$233,041	$324,186	$273,923	$324,186	–	–	$0
10-520-1230 - POLICE OFFICERS	$485,975	$725,792	$763,974	$614,943	$763,974	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-520-1235 - SRO - SCHOOL RESOURCE OFFICER	–	–	$54,558	$35,779	$54,558	–	–	$0
10-520-1240 - CODE ENFORCEMENT OFFICER	–	–	$108,378	$51,171	$108,378	–	–	$0
10-520-1250 - POLICE SECRETARY	$60,706	$30,490	$56,160	$47,515	$56,160	–	–	$0
10-520-1274 - OVERTIME	$85,223	$108,687	$30,000	$55,287	$30,000	–	–	$0
10-520-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
10-520-1591 - STANDBY TIME (SCHOOL)	$0	$0	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$6,048	–	$6,048
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$148,824	–	$148,824
1030 - TMRS	–	–	$0	–	$0	$179,733	–	$179,733
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$372,208	–	$372,208
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$15,696	–	$15,696
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$50,717	$50,717
1100 - BASE SALARIES	–	–	$0	–	$0	$1,852,374	$69,477	$1,921,851
1145 - LONGEVITY	–	–	$0	–	$0	$4,498	$193	$4,691
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$9,718	–	$9,718
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$25,900	–	$25,900
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$830	–	$830
PERSONNEL & BENEFITS TOTAL	**$1,760,671**	**$2,184,955**	**$2,644,091**	**$2,167,560**	**$2,644,091**	**$2,681,829**	**$120,387**	**$2,802,216**
Operation & Maintenance								
10-520-4000 - LIABILITY & PROPERTY INS	$24,567	$31,921	$29,726	$33,678	$46,106	$29,726	$7,320	$37,046
10-520-4100 - UNIFORMS	$3,885	$12,784	$7,500	$11,668	$12,500	$7,500	$1,500	$9,000
10-520-4110 - BALLISTIC VEST PROGRAM	$400	$17,290	$9,600	$1,700	$3,400	$9,600	$6,600	$16,200
10-520-4200 - TRAVEL	$2,763	$5,637	$6,000	$8,636	$8,200	$6,000	$17,000	$23,000
10-520-4300 - TRAINING/EDUCATION	$2,465	$9,550	$15,000	$15,000	$17,000	$15,000	$19,500	$34,500
10-520-4320 - LEOSE EXPENSE	$200	$1,000	$1,400	–	$0	$1,400	$1,900	$3,300
10-520-4330 - CAPCO EXPENSE	$3,559	–	$3,559	–	$3,559	$3,559	–	$3,559
10-520-4340 - CROSSING GUARD EXPENSE	$0	–	–	–	–	–	–	–

Lago Vista

10 - General Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-520-4400 - DUES & SUBSCRIPTIONS	$120	$707	$1,280	$1,003	$1,280	$1,280	$700	$1,980
10-520-4420 - NOTARY BONDS	$112	–	–	–	–	–	–	–
10-520-4550 - LEGAL NOTICES	$0	–	–	–	–	–	–	–
10-520-4570 - RENTAL/LEASE	$19,450	$12,275	–	–	–	–	–	–
10-520-4600 - TELEPHONE/INTERNET	$10,412	$11,701	$25,748	$11,163	$15,000	$25,748	-$998	$24,750
10-520-4650 - ELECTRICITY	$13,284	$13,015	$15,550	$10,170	$15,550	$15,550	–	$15,550
10-520-4670 - WATER SERVICE	$1,455	$1,505	$2,200	$1,174	$2,200	$2,200	–	$2,200
10-520-4675 - SEWER SERVICE	$782	$981	$1,575	$815	$1,575	$1,575	–	$1,575
10-520-4700 - MAINTENANCE & REPAIRS	$614	$2,920	$5,800	$1,062	$2,000	$5,800	$1,100	$6,900
10-520-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$26,304	$30,941	$45,920	$30,370	$45,920	$45,920	$14,060	$59,980
10-520-4740 - ANIMAL CONTROL	$116	$200	$5,000	$905	$2,000	$5,000	-$5,000	$0
10-520-4750 - MISCELLANEOUS EXPENSE	$3,962	$1,060	$1,100	$1,080	$200	$1,100	$1,500	$2,600
10-520-4775 - MEDICAL	$0	$1,033	$3,600	$326	$1,200	$3,600	$400	$4,000
10-520-4780 - MISC BUILDING EXPENSES	$0	$6,690	$7,000	$6,687	$8,500	$7,000	$1,000	$8,000
10-520-4800 - NATIONAL NIGHT OUT	$0	$1,740	$5,000	$4,473	$5,000	$5,000	$1,000	$6,000
10-520-4825 - IT EXPENSE	$8,000	$15,737	$39,500	$13,614	$39,500	$39,500	$15,500	$55,000
OPERATION & MAINTENANCE TOTAL	**$122,449**	**$178,687**	**$232,058**	**$153,524**	**$230,690**	**$232,058**	**$83,082**	**$315,140**
Supplies								
10-520-5100 - BOOKS,PUBLICATIONS & FILMS	$1,519	$216	$500	$672	$700	$500	$1,000	$1,500
10-520-5200 - POSTAGE	$337	$466	$500	$942	$1,000	$500	–	$500
10-520-5300 - SUPPLIES	$23,109	$20,249	$10,950	$11,808	$10,950	$10,950	$11,550	$22,500
10-520-5301 - QUALIFYING AMMUNITION	$14,598	$48,428	$51,500	$49,947	$49,000	$51,500	$4,500	$56,000
10-520-5400 - FUEL & LUBRICANTS	$38,100	$47,142	$52,500	$45,041	$52,500	$52,500	–	$52,500
SUPPLIES TOTAL	**$77,663**	**$116,501**	**$115,950**	**$108,409**	**$114,150**	**$115,950**	**$17,050**	**$133,000**
Services								
10-520-6100 - PROFESSIONAL SERVICES	$99,415	$9,073	$16,498	$16,574	$16,574	$16,498	$9,744	$26,242
10-520-6150 - PD 911 SERVICE	$900	$0	$900	–	$900	$900	–	$900
10-520-6200 - RADIOS / LCRA	$0	$17,192	$34,002	$17,845	$34,002	$34,002	$28,498	$62,500

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-520-6500 - CONTRACT SERVICES	$40,156	$74,802	$72,270	$72,293	$73,111	$72,270	$26,363	$98,633
10-520-6540 - MAINTENANCE AGREEMENTS	$0	$0	$40,070	$1,626	$40,070	$40,070	$97,182	$137,252
10-520-6600 - DISPOSAL SERVICE	$115	$75	–	–	–	–	–	–
SERVICES TOTAL	**$140,586**	**$101,143**	**$163,740**	**$108,337**	**$164,657**	**$163,740**	**$161,787**	**$325,527**
Assets								
10-520-9000 - FIXED ASSETS	$0	$23,986	–	$0	–	–	–	–
10-520-9760 - VEHICLES	$105,285	$228,360	$120,000	$0	$120,000	$120,000	–	$120,000
ASSETS TOTAL	**$105,285**	**$252,346**	**$120,000**	**$0**	**$120,000**	**$120,000**	**–**	**$120,000**
POLICE DEPARTMENT TOTAL	**$2,206,654**	**$2,833,631**	**$3,275,839**	**$2,537,831**	**$3,273,588**	**$3,313,577**	**$382,306**	**$3,695,883**
Police Dispatch								
Expenses								
10-525-1450 - Certification Pay	–	–	$0	–	$0	–	–	$0
EXPENSES TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**–**	**$0**
Personnel & Benefits								
1450 - Certificate Pay	–	–	$0	–	$0	$14,500	–	$14,500
10-525-1000 - ACCRUED SALARY (AUDITOR ADJ)	$5,490	$437	–	–	–	–	–	–
10-525-1010 - STATE UNEMPLOYMENT TAX	$231	$71	$2,268	$965	$2,268	–	–	$0
10-525-1020 - SOCIAL SECURITY / MEDICARE	$16,401	$23,498	$28,271	$19,167	$28,271	–	–	$0
10-525-1030 - TMRS	$18,775	$26,858	$33,555	$23,559	$33,555	–	–	$0
10-525-1050 - HEALTH, DENTAL & LIFE INS.	$68,003	$83,798	$123,083	$90,956	$123,083	–	–	$0
10-525-1060 - HEALTH REIMBURSEMENT ACCOUNT	$3,164	$3,938	$5,232	$4,002	$5,232	–	–	$0
10-525-1070 - WORKERS COMPENSATION	$882	$4,733	$5,207	$835	$5,207	–	–	$0
10-525-1145 - LONGEVITY PAY	$588	$692	$1,038	$346	$1,038	–	–	$0
10-525-1146 - REWARDS PROGRAM	$1,620	$1,620	$2,834	$2,025	$2,834	–	–	$0
10-525-1147 - UNIFORM/BOOT ALLOWANCE	$2,400	$2,400	$5,400	$3,000	$5,400	–	–	$0
10-525-1149 - IN LIEU OF	$173	$138	$623	$208	$623	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-525-1150 - CURRENT DISPATCH INCENTIVE	$6,769	$0	–	–	–	–	–	–
10-525-1160 - CURRENT DISPATCH INCENTIVE	–	$308	–	–	–	–	–	–
10-525-1260 - DISPATCH SUPERVISOR	$45,153	$61,739	$49,504	$29,534	$49,504	–	–	$0
10-525-1261 - DISPATCHERS	$138,623	$196,597	$280,776	$195,578	$280,776	–	–	$0
10-525-1270 - SETTLEMENT	$0	$0	–	–	–	–	–	–
10-525-1274 - OVERTIME	$35,340	$61,965	$30,000	$24,163	$30,000	–	–	$0
10-525-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$2,268	–	$2,268
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$28,121	–	$28,121
1030 - TMRS	–	–	$0	–	$0	$31,661	–	$31,661
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$141,906	–	$141,906
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$5,232	–	$5,232
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$919	$919
1100 - BASE SALARIES	–	–	$0	–	$0	$344,230	–	$344,230
1145 - LONGEVITY	–	–	$0	–	$0	$554	-$305	$249
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$3,239	–	$3,239
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$4,800	–	$4,800
1149 - IN LIEU OF	–	–	$0	–	$0	$277	–	$277
PERSONNEL & BENEFITS TOTAL	**$343,611**	**$468,792**	**$567,791**	**$394,337**	**$567,791**	**$576,788**	**$614**	**$577,402**
Operation & Maintenance								
10-525-4110 - UNIFORMS	$0	$1,131	–	$9,679	–	–	–	–
10-525-4200 - TRAVEL	$423	$3,252	$2,500	$517	$1,500	$2,500	$5,500	$8,000
10-525-4300 - TRAINING/EDUCATION	$0	$150	$4,000	$1,405	$4,000	$4,000	$8,000	$12,000
10-525-4420 - NOTARY BONDS	$115	$460	$448	$579	$448	$448	–	$448
10-525-4700 - REPAIRS & MAINTENANCE	$0	–	$1,000	–	$1,000	$1,000	–	$1,000
10-525-4775 - MEDICAL	$0	$1,150	$2,500	$1,210	$2,500	$2,500	–	$2,500
OPERATION & MAINTENANCE TOTAL	**$538**	**$6,143**	**$10,448**	**$13,390**	**$9,448**	**$10,448**	**$13,500**	**$23,948**
Supplies								

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	**FY2023**	**FY2024**	**FY2024**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
10-525-5300 - SUPPLIES	$2,400	$2,911	$7,300	$2,690	$7,300	$7,300	-$3,700	$3,600
SUPPLIES TOTAL	**$2,400**	**$2,911**	**$7,300**	**$2,690**	**$7,300**	**$7,300**	**-$3,700**	**$3,600**
Services								
10-525-6150 - 911 SERVICE	$15,038	$25,063	$26,650	$13,584	$26,650	$26,650	–	$26,650
10-525-6500 - MISCELLANEOUS SERVICES	$45	–	$1,000	–	$1,000	$1,000	–	$1,000
10-525-6540 - MAINTENANCE AGREEMENTS	$17,816	$5,212	$4,200	$625	$4,200	$4,200	–	$4,200
SERVICES TOTAL	**$32,898**	**$30,275**	**$31,850**	**$14,209**	**$31,850**	**$31,850**	**–**	**$31,850**
Assets								
10-525-9000 - FIXED ASSETS	–	–	$12,500	$4,789	$4,789	$12,500	-$12,500	$0
ASSETS TOTAL	**–**	**–**	**$12,500**	**$4,789**	**$4,789**	**$12,500**	**-$12,500**	**$0**
POLICE DISPATCH TOTAL	**$379,447**	**$508,120**	**$629,889**	**$429,415**	**$621,178**	**$638,886**	**-$2,086**	**$636,800**
Public Works- Street								
Personnel & Benefits								
10-530-1010 - STATE UNEMPLOYMENT TAX	$344	$88	$2,772	$1,259	$2,772	–	–	$0
10-530-1020 - SOCIAL SECURITY / MEDICARE	$34,464	$34,110	$40,631	$35,371	$40,631	–	–	$0
10-530-1030 - TMRS	$37,169	$37,360	$48,226	$41,251	$48,226	–	–	$0
10-530-1050 - HEALTH, DENTAL & LIFE INS.	$112,659	$99,719	$161,473	$100,579	$161,473	–	–	$0
10-530-1060 - HEALTH REIMBURSEMENT ACCOUNT	$6,220	$5,688	$7,194	$5,285	$7,194	–	–	$0
10-530-1070 - WORKERS COMPENSATION	$19,318	$7,653	$8,418	$20,404	$8,418	–	–	$0
10-530-1145 - LONGEVITY PAY	$4,118	$3,668	$3,979	$3,945	$3,979	–	–	$0
10-530-1146 - REWARDS PROGRAM	$3,644	$3,239	$4,454	$3,239	$4,454	–	–	$0
10-530-1147 - WORK BOOT ALLOWANCE	$1,800	$1,620	$1,979	$1,800	$1,979	–	–	$0
10-530-1148 - CELL PHONE STIPEND	$1,200	$1,200	$1,200	$831	$1,200	–	–	$0
10-530-1149 - IN LIEU OF	$346	$311	$761	$346	$761	–	–	$0
10-530-1274 - OVERTIME	$25,153	$33,725	$19,000	$23,837	$19,000	–	–	$0
10-530-1310 - STREET SUPERINTENDENT	$75,404	$81,203	$81,432	$68,904	$81,432	–	–	$0
10-530-1320 - CREW LEADER	$97,896	$103,235	$103,445	$101,839	$103,445	–	–	$0
10-530-1330 - MAINTENANCE PERSONNEL	$243,801	$221,000	$311,738	$243,136	$311,738	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-530-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
10-530-1591 - STANDBY TIME	$3,600	$3,900	$3,900	$3,300	$3,900	–	–	$0
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$3,024	–	$3,024
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$47,901	–	$47,901
1030 - TMRS	–	–	$0	–	$0	$59,423	–	$59,423
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$182,045	–	$182,045
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$7,848	–	$7,848
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$22,444	$22,444
1100 - BASE SALARIES	–	–	$0	–	$0	$615,222	–	$615,222
1145 - LONGEVITY	–	–	$0	–	$0	$2,907	-$1,181	$1,726
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$4,859	–	$4,859
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$2,159	–	$2,159
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$415	–	$415
PERSONNEL & BENEFITS TOTAL	**$667,134**	**$637,721**	**$800,602**	**$655,326**	**$800,602**	**$926,403**	**$21,263**	**$947,667**
Operation & Maintenance								
10-530-4000 - LIABILITY & PROPERTY INS	$11,500	$16,100	$13,915	$19,831	$19,832	$13,915	$7,900	$21,815
10-530-4110 - UNIFORMS	$8,155	$11,656	$11,500	$2,513	$7,930	$11,500	$776	$12,276
10-530-4200 - TRAVEL	$547	$633	$500	–	$500	$500	–	$500
10-530-4300 - TRAINING/EDUCATION	$0	$4,200	$5,500	–	$5,500	$5,500	–	$5,500
10-530-4400 - DUES & SUBSCRIPTIONS	$312	$326	$350	$84	$350	$350	–	$350
10-530-4570 - RENTAL/LEASE EXPENSE	$3,457	$1,541	$3,000	$1,828	$2,118	$3,000	–	$3,000
10-530-4600 - TELEPHONE/INTERNET	$575	$1,250	$955	$666	$600	$955	–	$955
10-530-4650 - ELECTRICITY	$83,589	$82,874	$84,800	$67,892	$70,730	$84,800	-$9,800	$75,000
10-530-4670 - WATER SERVICES	$0	$0	–	–	–	–	–	–
10-530-4700 - MAINTENANCE & REPAIRS	$2,963	$2,279	$5,000	$865	$3,562	$5,000	–	$5,000
10-530-4710 - MAINTENANCE CITY OWNED LIGHTS	$55	$0	–	$90	–	–	–	–
10-530-4715 - UNANTICIPATED MAINT/REPAIRS	$3,150	$3,692	–	$1,168	–	–	–	–

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-530-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$30,112	$21,590	$30,000	$23,254	$28,600	$30,000	–	$30,000
10-530-4730 - OAK WILT SUPPRESSION	$0	$0	–	–	–	–	–	–
10-530-4735 - VEHICLE SAFETY EQUIPMENT	$2,467	$3,813	$2,500	$1,155	$1,855	$2,500	–	$2,500
10-530-4750 - MISCELLANEOUS EXPENSE	$8	$3	$500	$66	$500	$500	–	$500
10-530-4825 - IT EXPENSE	$0	–	$500	–	$500	$500	–	$500
OPERATION & MAINTENANCE TOTAL	**$146,890**	**$149,956**	**$159,020**	**$119,412**	**$142,577**	**$159,020**	**-$1,124**	**$157,896**
Supplies								
10-530-5100 - BOOKS,PUBLICATIONS & FILMS	$0	–	$200	–	$200	$200	–	$200
10-530-5300 - SUPPLIES	$12,834	$14,758	$14,310	$13,901	$15,819	$14,310	$1,984	$16,294
10-530-5305 - SMALL TOOLS	$4,231	$5,838	$5,500	$4,773	$5,097	$5,500	$5,900	$11,400
10-530-5400 - FUEL & LUBRICANTS	$18,575	$16,103	$25,000	$12,332	$14,832	$25,000	-$5,000	$20,000
10-530-5410 - STREET MATERIALS	$70,994	$72,665	$175,000	$98,067	$115,473	$175,000	–	$175,000
10-530-5420 - STREET SIGNS	$48,233	$41,972	$45,000	$312	$30,000	$45,000	-$5,000	$40,000
10-530-5430 - CHEMICALS	$701	$2,239	$5,000	$640	$5,000	$5,000	-$2,500	$2,500
10-530-5500 - COVID 19 EXPENSES	-$32	$0	–	–	–	–	–	–
10-530-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$155,536**	**$153,574**	**$270,010**	**$130,024**	**$186,421**	**$270,010**	**-$4,616**	**$265,394**
Services								
10-530-6100 - PROFESSIONAL SERVICES	$24,957	–	$1,000	–	$1,000	$1,000	–	$1,000
10-530-6130 - ENGINEERING/PLANNING SERVICES	$0	$99,106	$300,000	$173,864	$185,475	$300,000	-$300,000	$0
10-530-6135 - CONTRACTUAL SERVICES	$20,189	–	$15,000	–	$15,000	$15,000	–	$15,000
10-530-6500 - MISCELLANEOUS SERVICES	$1,900	$120	$1,900	$1,900	$1,900	$1,900	–	$1,900
10-530-6540 - MAINTENANCE AGREEMENTS	$0	$0	–	–	–	–	–	–
10-530-6600 - DISPOSAL SERVICE	$567	$93	–	–	–	–	–	–
10-530-6720 - STREET LIGHT MAINTENANCE	$0	–	$2,500	–	$2,500	$2,500	–	$2,500
10-530-6751 - CAPITOL METRO FUNDS	$44,600	$0	–	–	–	–	–	–

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
SERVICES TOTAL	**$92,212**	**$99,319**	**$320,400**	**$175,764**	**$205,875**	**$320,400**	**-$300,000**	**$20,400**
Assets								
10-530-9720 - MACHINERY & EQUIPMENT	$83,083	$0	$12,752	$11,594	$12,752	$12,752	$351	$13,103
10-530-9750 - CONTINUING STREET REHABILITATI	$1,907,980	$694,148	–	$952,957	–	–	–	–
10-530-9760 - VEHICLES	$0	$52,189	–	–	–	–	–	–
ASSETS TOTAL	**$1,991,063**	**$746,338**	**$12,752**	**$964,551**	**$12,752**	**$12,752**	**$351**	**$13,103**
PUBLIC WORKS- STREET TOTAL	**$3,052,835**	**$1,786,908**	**$1,562,784**	**$2,045,078**	**$1,348,227**	**$1,688,585**	**-$284,126**	**$1,404,459**
Solid Waste								
Operation & Maintenance								
10-531-4000 - LIABILITY & PROPERTY INS	$167	$139	$202	$435	$435	$202	$277	$479
10-531-4100 - BAD DEBT WRITE OFF-TRASH/TAX	$0	-$18	–	–	–	–	–	–
10-531-4200 - TRAVEL	$0	$546	$1,000	–	$1,000	$1,000	–	$1,000
10-531-4570 - RENTAL/LEASE EXPENSE	–	$7,368	$2,500	$9,076	$16,029	$2,500	$13,530	$16,030
10-531-4650 - ELECTRICITY	$481	$512	$500	$401	$427	$500	–	$500
10-531-4670 - WATER SERVICE	$480	$463	$500	$380	$402	$500	–	$500
10-531-4700 - MAINTENANCE & REPAIRS	$0	$862	$3,000	–	$3,000	$3,000	–	$3,000
10-531-4750 - MISCELLANEOUS EXPENSE	$1,642	$3,397	$1,590	–	$1,590	$1,590	-$590	$1,000
OPERATION & MAINTENANCE TOTAL	**$2,770**	**$13,269**	**$9,292**	**$10,292**	**$22,883**	**$9,292**	**$13,217**	**$22,509**
Supplies								
10-531-5300 - SUPPLIES	$2,475	$2,725	$3,500	$2,092	$2,789	$3,500	$3,500	$7,000
10-531-5700 - WINTER STORMS	$0	$54,000	–	–	–	–	–	–
SUPPLIES TOTAL	**$2,475**	**$56,725**	**$3,500**	**$2,092**	**$2,789**	**$3,500**	**$3,500**	**$7,000**
Services								
10-531-6100 - PROFESSIONAL SERVICE	$0	–	–	–	–	–	–	–
10-531-6600 - DISPOSAL SERVICE	$933,966	$992,834	$1,144,579	$878,755	$998,927	$1,144,579	$118,524	$1,263,103
10-531-6700 - HAZARDOUS WASTE SERVICE	$54,271	$61,946	$71,000	$54,029	$57,483	$71,000	–	$71,000
SERVICES TOTAL	**$988,237**	**$1,054,780**	**$1,215,579**	**$932,784**	**$1,056,410**	**$1,215,579**	**$118,524**	**$1,334,103**
Assets								

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-531-9720 - MACHINERY & EQUIPMENT	$0	$78,000	$0	–	$0	–	$145,718	$145,718
ASSETS TOTAL	**$0**	**$78,000**	**$0**	**–**	**$0**	**–**	**$145,718**	**$145,718**
SOLID WASTE TOTAL	**$993,482**	**$1,202,774**	**$1,228,371**	**$945,168**	**$1,082,082**	**$1,228,371**	**$280,959**	**$1,509,330**
Building Maintenance								
Operation & Maintenance								
10-532-4650 - ELECTRICITY	$13,129	$21,349	$20,000	$12,142	$20,000	$20,000	$1,000	$21,000
10-532-4670 - WATER SERVICE-CITY HALL	$972	$972	$1,400	$783	$1,400	$1,400	–	$1,400
10-532-4675 - SEWER SERVICE-CITY HALL	$717	$704	$700	$524	$700	$700	–	$700
10-532-4700 - MAINTENANCE & REPAIRS	$3,103	$2,510	$7,000	$3,182	$7,000	$7,000	$350	$7,350
10-532-4715 - UNANTICIPATED MAINT/REPAIRS	$3,130	$6,301	–	$3,639	–	–	–	–
10-532-4750 - MISCELLANEOUS EXPENSE	$16	–	$500	$1,955	$1,800	$500	–	$500
OPERATION & MAINTENANCE TOTAL	**$21,068**	**$31,836**	**$29,600**	**$22,226**	**$30,900**	**$29,600**	**$1,350**	**$30,950**
Supplies								
10-532-5300 - SUPPLIES	$0	$82	$1,000	–	$250	$1,000	–	$1,000
10-532-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
10-532-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$0**	**$82**	**$1,000**	**–**	**$250**	**$1,000**	**–**	**$1,000**
Services								
10-532-6135 - CONTRACTUAL SERVICES	$0	–	–	–	–	–	–	–
10-532-6500 - CONTRACT SERVICES	$13,439	$14,152	$17,000	$14,392	$17,000	$17,000	–	$17,000
10-532-6600 - CITY HALL REMODELING EXPENSE	$0	–	$2,000	$13,692	$14,000	$2,000	–	$2,000
SERVICES TOTAL	**$13,439**	**$14,152**	**$19,000**	**$28,085**	**$31,000**	**$19,000**	**–**	**$19,000**
BUILDING MAINTENANCE TOTAL	**$34,508**	**$46,070**	**$49,600**	**$50,310**	**$62,150**	**$49,600**	**$1,350**	**$50,950**
Parks & Recreation								
Personnel & Benefits								
10-534-1572 - PARK AMBASSADOR	–	–	$20,800	$8,930	$20,800	–	–	$0
10-534-1000 - ACCRUED SALARY (AUDITOR ADJ)	$2,326	$1,919	–	–	–	–	–	–
10-534-1010 - STATE UNEMPLOYMENT TAX	$37	$45	$1,260	$625	$1,260	–	–	$0

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-534-1020 - SOCIAL SECURITY/MEDICARE	$14,685	$22,350	$21,457	$16,030	$21,457	–	–	$0
10-534-1030 - TMRS	$13,337	$24,252	$25,468	$17,868	$25,468	–	–	$0
10-534-1050 - HEALTH, DENTAL & LIFE INS	$36,952	$43,851	$49,878	$39,626	$49,878	–	–	$0
10-534-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,936	$2,446	$2,616	$1,994	$2,616	–	–	$0
10-534-1070 - WORKERS COMPENSATION	$1,059	$3,373	$3,710	$4,284	$3,710	–	–	$0
10-534-1100 - RECREATION COORINATOR	$0	$43,713	$44,325	$37,500	$44,325	–	–	$0
10-534-1144 - CAR ALLOWANCE	$4,200	$4,200	$4,200	–	$4,200	–	–	$0
10-534-1145 - LONGEVITY	$450	$311	$484	$346	$484	–	–	$0
10-534-1146 - REWARDS PROGRAM	$1,215	$1,215	$1,620	$1,620	$1,620	–	–	$0
10-534-1147 - WORK BOOT ALLOWANCE	$720	$720	$720	$540	$720	–	–	$0
10-534-1148 - CELL PHONE STIPEND	$1,192	$1,200	$1,800	$369	$1,800	–	–	$0
10-534-1149 - IN LIEU OF	$138	$104	$346	$138	$346	–	–	$0
10-534-1274 - OVERTIME	$1,663	$7,536	$1,000	$2,536	$1,000	–	–	$0
10-534-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
10-534-1540 - PARKS & REC DIRECTOR	$80,484	$153,370	$111,953	$84,381	$111,953	–	–	$0
10-534-1550 - RECREATION COORINATOR	$29,538	$0	–	–	–	–	–	–
10-534-1570 - MAINTENANCE PERSONNEL	$73,740	$80,661	$93,579	$67,786	$93,579	–	–	$0
10-534-1591 - STANDBY TIME	$1,200	$1,875	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$1,260	–	$1,260
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$22,550	–	$22,550
1030 - TMRS	–	–	$0	–	$0	$27,974	–	$27,974
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$84,123	–	$84,123
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$3,270	–	$3,270
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$4,712	$4,712
1100 - BASE SALARIES	–	–	$0	–	$0	$285,329	–	$285,329
1144 - CAR ALLOWANCE	–	–	$0	–	$0	$4,200	–	$4,200
1145 - LONGEVITY	–	–	$0	–	$0	$346	$35	$381
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$2,025	–	$2,025

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$900	–	$900
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$1,800	–	$1,800
1149 - IN LIEU OF	–	–	$0	–	$0	$173	–	$173
PERSONNEL & BENEFITS TOTAL	**$264,872**	**$393,142**	**$385,216**	**$284,571**	**$385,216**	**$433,949**	**$4,747**	**$438,697**
Operation & Maintenance								
10-534-4000 - LIABILITY & PROPERTY INS	$900	$2,615	$1,089	$3,240	$4,860	$1,089	$2,475	$3,564
10-534-4110 - UNIFORMS	$964	$1,083	$1,400	$920	$480	$1,400	$3,100	$4,500
10-534-4200 - TRAVEL	$813	$525	$1,000	$1,388	$2,095	$1,000	$1,000	$2,000
10-534-4300 - TRAINING/EDUCATION	$744	$400	$1,000	$160	$840	$1,000	$2,000	$3,000
10-534-4325 - DRUG TESTING	$0	$200	$500	–	$500	$500	–	$500
10-534-4400 - DUES & SUBSCRIPTIONS	$0	–	$300	–	$300	$300	$1,500	$1,800
10-534-4570 - RENTAL/LEASE	–	–	$0	–	$0	–	$27,666	$27,666
10-534-4600 - TELEPHONE/INTERNET	$289	$63	$400	$197	$225	$400	–	$400
10-534-4650 - ELECTRICITY	$2,227	$2,119	$2,500	$1,812	$380	$2,500	–	$2,500
10-534-4670 - WATER SERVICE	$65,980	$54,199	$40,000	$20,759	$11,500	$40,000	–	$40,000
10-534-4675 - SEWER SERVICE	$0	–	–	–	–	–	–	–
10-534-4700 - MAINTENANCE & REPAIRS	$1,085	$3,668	$7,000	$12,044	$12,000	$7,000	$7,000	$14,000
10-534-4715 - UNANTICIPATED MAINT/REPAIRS	$5,351	$1,050	–	–	–	–	–	–
10-534-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$1,929	$6,317	$5,000	$10,367	$10,400	$5,000	–	$5,000
10-534-4730 - VEHICLE SAFETY EQUIPMENT	–	–	$3,000	$785	$2,200	$3,000	$15,000	$18,000
10-534-4750 - MISCELLANEOUS EXPENSE	$3,572	$1,314	$1,500	$315	$1,150	$1,500	-$1,500	$0
10-534-4825 - INFORMATION TEHNOLOGY	$0	$0	–	–	–	–	–	–
OPERATION & MAINTENANCE TOTAL	**$83,852**	**$73,552**	**$64,689**	**$51,987**	**$46,930**	**$64,689**	**$58,241**	**$122,930**
Supplies								
10-534-5200 - POSTAGE	$0	$0	–	–	–	–	–	–
10-534-5300 - SUPPLIES	$12,421	$12,434	$10,000	$7,752	$500	$10,000	$8,500	$18,500
10-534-5305 - SMALL TOOLS	$1,755	–	$2,000	$1,549	$500	$2,000	$3,500	$5,500
10-534-5400 - FUEL & LUBRICANTS	$7,265	$4,898	$5,000	$4,068	$200	$5,000	$12,500	$17,500

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-534-5430 - CHEMICALS	$0	$1,483	$2,000	$1,367	$750	$2,000	$3,000	$5,000
10-534-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$21,441**	**$18,816**	**$19,000**	**$14,736**	**$1,950**	**$19,000**	**$27,500**	**$46,500**
Services								
10-534-6100 - PROFESSIONAL SERVICES	$5,903	$700	$68,000	–	$68,000	–	–	$0
10-534-6500 - MISCELLANEOUS SERVICES	$1,500	$0	–	–	–	–	–	–
SERVICES TOTAL	**$7,403**	**$700**	**$68,000**	**–**	**$68,000**	**–**	**–**	**$0**
Assets								
10-534-9000 - FIXED ASSETS	$15,634	$0	–	–	–	–	–	–
10-534-9700 - FIXED ASSETS	$0	$7,153	–	–	–	–	–	–
10-534-9705 - TURNBACK CONSERVANCY TRAILS	–	–	$200,000	–	$200,000	$200,000	-$95,000	$105,000
10-534-9710 - LV SUNSET PARK	$0	$133,403	$375,000	–	$375,000	$375,000	–	$375,000
10-534-9715 - POCKET PARKS	–	–	$15,000	–	$15,000	$15,000	-$15,000	$0
10-534-9720 - MACHINERY & EQUIPMENT	$11,004	$0	$0	–	$0	–	$21,250	$21,250
10-534-9760 - VEHICLES	$0	$34,015	$0	–	$0	–	$90,217	$90,217
ASSETS TOTAL	**$26,638**	**$174,571**	**$590,000**	**–**	**$590,000**	**$590,000**	**$1,466**	**$591,466**
PARKS & RECREATION TOTAL	**$404,206**	**$660,780**	**$1,126,905**	**$351,294**	**$1,092,096**	**$1,107,638**	**$91,955**	**$1,199,593**
Aquatics								
Personnel & Benefits								
10-535-1010 - STATE UNEMPLOYMENT TAX	$0	$0	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
Operation & Maintenance								
10-535-4750 - MISCELLANEOUS EXPENSE	–	–	–	$610	–	–	–	–
10-535-4000 - LIABILITY & PROPERTY INS	$951	$605	$1,150	$704	$1,150	$1,150	-$376	$774
10-535-4300 - TRAINING/EDUCATION	$653	$390	$1,000	$1,125	$1,125	$1,000	–	$1,000
10-535-4600 - TELEPHONE/INTERNET	$1,050	$1,146	$1,200	$955	$1,200	$1,200	–	$1,200
10-535-4650 - ELECTRICITY	$4,690	$4,767	$5,000	$2,749	$4,500	$5,000	–	$5,000
10-535-4670 - WATER SERVICE	$29,546	$18,410	$30,000	$6,360	$25,000	$30,000	–	$30,000
10-535-4675 - SEWER SERVICE	$18,507	$11,479	$19,000	$4,214	$12,000	$19,000	–	$19,000

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-535-4700 - MAINTENANCE & REPAIRS	$6,316	$6,449	$13,500	$26,919	$29,000	$13,500	$2,250	$15,750
10-535-4715 - UNANTICIPATED MAINT/REPAIRS	$28,798	$0	–	–	–	–	–	–
10-535-4775 - POOL PASS/PARTY DEP REFUNDS	$165	$0	–	–	–	–	–	–
OPERATION & MAINTENANCE TOTAL	**$90,677**	**$43,246**	**$70,850**	**$43,635**	**$73,975**	**$70,850**	**$1,874**	**$72,724**
Supplies								
10-535-5300 - SUPPLIES	$3,924	$2,720	$4,000	$812	$4,000	–	–	$0
10-535-5430 - CHEMICALS	$14,179	$11,772	$8,000	$1,644	$2,000	$8,000	-$2,600	$5,400
10-535-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$18,103**	**$14,493**	**$12,000**	**$2,456**	**$6,000**	**$8,000**	**-$2,600**	**$5,400**
Services								
10-535-6100 - PROFESSIONAL SERVICES	$46,404	$37,312	$50,000	$0	$50,000	$50,000	$31,500	$81,500
10-535-6500 - MISCELLANEOUS SERVICES	$1,100	$1,635	$3,000	$210	$2,700	$3,000	-$2,000	$1,000
SERVICES TOTAL	**$47,504**	**$38,947**	**$53,000**	**$210**	**$52,700**	**$53,000**	**$29,500**	**$82,500**
Assets								
10-535-9750 - POOL REPLASTER	–	–	–	$135,535	–	–	–	–
10-535-9000 - FIXED ASSETS	–	–	$0	–	$0	–	$12,117	$12,117
10-535-9310 - PARK IMPROVEMENTS	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$0**	**$0**	**$135,535**	**$0**	**–**	**$12,117**	**$12,117**
AQUATICS TOTAL	**$156,283**	**$96,685**	**$135,850**	**$181,836**	**$132,675**	**$131,850**	**$40,892**	**$172,742**
Aviation Department								
Supplies								
10-540-5400 - FUEL & LUBRICANTS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
AVIATION DEPARTMENT TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
Library								
Personnel & Benefits								
10-545-1000 - ACCRUED SALARY (AUDITOR ADJ)	$1,452	$3,839	–	–	–	–	–	–
10-545-1010 - STATE UNEMPLOYMENT TAX	$112	$43	$1,008	$469	$1,008	–	–	$0

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	**FY2023**	**FY2024**	**FY2024**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
10-545-1020 - SOCIAL SECURITY / MEDICARE	$11,140	$14,538	$15,771	$14,167	$15,771	–	–	$0
10-545-1030 - TMRS	$9,336	$12,730	$17,016	$14,816	$17,016	–	–	$0
10-545-1050 - HEALTH, DENTAL & LIFE INS.	$20,971	$23,404	$42,239	$34,833	$42,239	–	–	$0
10-545-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,328	$1,436	$1,962	$1,632	$1,962	–	–	$0
10-545-1070 - WORKERS COMPENSATION	$716	$2,543	$2,797	$858	$2,797	–	–	$0
10-545-1120 - LIBRARY DIRECTOR	$69,589	$89,304	$90,089	$76,229	$90,089	–	–	$0
10-545-1130 - ASSISTANT LIBRARIANS	$73,668	$98,696	$113,179	$100,469	$113,179	–	–	$0
10-545-1145 - LONGEVITY PAY	$1,038	$1,003	$1,073	$1,073	$1,073	–	–	$0
10-545-1146 - REWARDS PROGRAM	$810	$810	$1,215	$810	$1,215	–	–	$0
10-545-1148 - CELL PHONE STIPEND	$600	$600	$600	$508	$600	–	–	$0
10-545-1149 - IN LIEU OF	$138	$138	$277	$138	$277	–	–	$0
10-545-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$1,008	–	$1,008
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$16,712	–	$16,712
1030 - TMRS	–	–	$0	–	$0	$18,857	–	$18,857
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$48,784	–	$48,784
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,962	–	$1,962
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$944	$944
1100 - BASE SALARIES	–	–	$0	–	$0	$215,576	$2,043	$217,619
1145 - LONGEVITY	–	–	$0	–	$0	$934	-$143	$791
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,215	–	$1,215
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$138	–	$138
PERSONNEL & BENEFITS TOTAL	**$190,898**	**$249,084**	**$287,226**	**$246,002**	**$287,226**	**$305,787**	**$2,844**	**$308,631**
Operation & Maintenance								
10-545-4000 - LIABILITY & PROPERTY INS	$1,402	$1,664	$1,696	$1,927	$1,927	$1,696	$423	$2,119
10-545-4200 - TRAVEL	$0	–	$2,000	$93	$584	$2,000	$400	$2,400
10-545-4300 - TRAINING/EDUCATION	$0	$26	$650	$15	$265	$650	$270	$920

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-545-4333 - TEXSHARE DATABASE FEES	$62	$124	$130	$124	$124	$130	–	$130
10-545-4400 - DUES & SUBSCRIPTIONS	$403	$850	$1,600	$1,241	$1,411	$1,600	-$100	$1,500
10-545-4420 - NOTARY BONDS	$126	–	$126	–	$126	$126	–	$126
10-545-4670 - WATER SERVICE	$494	$484	$500	$398	$500	$500	–	$500
10-545-4675 - SEWER SERVICE	$381	$354	$400	$280	$400	$400	–	$400
10-545-4700 - MAINTENANCE & REPAIRS	$2,632	$2,089	$6,000	$2,441	$5,635	$6,000	-$3,000	$3,000
10-545-4750 - MISCELLANEOUS EXPENSE	$2,236	$142	$2,000	$218	$1,617	$2,000	$2,200	$4,200
10-545-4800 - PROGRAMS	$0	$3,571	$12,000	$4,473	$8,000	$12,000	–	$12,000
10-545-4825 - IT EXPENSE	$0	$228	$1,000	$454	$1,000	$1,000	–	$1,000
OPERATION & MAINTENANCE TOTAL	**$7,736**	**$9,532**	**$28,102**	**$11,665**	**$21,589**	**$28,102**	**$193**	**$28,295**
Supplies								
10-545-5100 - BOOKS,PUBLICATIONS & FILMS	$6,302	$2,179	$14,000	$1,000	$8,000	$14,000	–	$14,000
10-545-5200 - POSTAGE	$0	–	$380	–	$380	$380	–	$380
10-545-5300 - SUPPLIES	$4,285	$3,301	$6,000	$4,284	$6,000	$6,000	–	$6,000
10-545-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$10,587**	**$5,480**	**$20,380**	**$5,285**	**$14,380**	**$20,380**	**–**	**$20,380**
Services								
10-545-6100 - PROFESSIONAL SERVICES	$3,774	$4,373	$5,000	$5,301	$4,000	$5,000	$800	$5,800
10-545-6500 - MISCELLANEOUS SERVICES	$0	$817	$2,200	$140	$2,000	$2,200	$800	$3,000
10-545-6540 - MAINTENANCE AGREEMENTS	$2,214	$2,200	$3,900	$2,560	$3,160	$3,900	$120	$4,020
SERVICES TOTAL	**$5,988**	**$7,391**	**$11,100**	**$8,001**	**$9,160**	**$11,100**	**$1,720**	**$12,820**
Assets								
10-545-9700 - Fixed Assets	–	–	$0	–	$0	–	$17,000	$17,000
ASSETS TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**$17,000**	**$17,000**
LIBRARY TOTAL	**$215,208**	**$271,487**	**$346,808**	**$270,952**	**$332,355**	**$365,369**	**$21,757**	**$387,127**
Council								
Operation & Maintenance								
10-550-4200 - TRAVEL	$6,059	$7,698	$10,000	$6,444	$10,000	$10,000	–	$10,000
10-550-4300 - TRAINING/EDUCATION	$3,100	$4,664	$5,000	$5,925	$5,000	$5,000	–	$5,000

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-550-4750 - MISCELLANEOUS EXPENSE	$3,969	$3,266	$5,000	$8,397	$5,000	$5,000	–	$5,000
10-550-4825 - INFORMATION TECHNOLOGY	$0	–	–	–	–	–	–	–
OPERATION & MAINTENANCE TOTAL	**$13,128**	**$15,628**	**$20,000**	**$20,766**	**$20,000**	**$20,000**	**–**	**$20,000**
Supplies								
10-550-5300 - SUPPLIES	$268	$2,175	$2,500	$278	$2,500	$2,500	–	$2,500
10-550-5600 - LAGO ECONOMIC RECOVERY PROGRAM	-$50	$0	–	–	–	–	–	–
10-550-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$218**	**$2,175**	**$2,500**	**$278**	**$2,500**	**$2,500**	**–**	**$2,500**
Services								
10-550-6100 - PROFESSIONAL SERVICES	$753	$847	$2,500	$1,007	$2,500	$2,500	–	$2,500
10-550-6120 - LEGAL SERVICES	$0	$22,479	–	–	–	–	–	–
10-550-6500 - MISCELLANEOUS SERVICES	$116	$10	$500	–	$500	$500	–	$500
SERVICES TOTAL	**$869**	**$23,336**	**$3,000**	**$1,007**	**$3,000**	**$3,000**	**–**	**$3,000**
COUNCIL TOTAL	**$14,216**	**$41,139**	**$25,500**	**$22,051**	**$25,500**	**$25,500**	**–**	**$25,500**
General Fund IT								
Personnel & Benefits								
10-558-1000 - ACCRUED SALARY (AUDITOR ADJ)	–	$7,349	–	–	–	–	–	–
10-558-1010 - STATE UNEMPLOYMENT TAX	$0	$27	$756	$234	$756	–	–	$0
10-558-1020 - SOCIAL SECURITY/MEDICARE	$0	$14,225	$17,311	$11,172	$17,311	–	–	$0
10-558-1030 - TMRS	$0	$15,533	$20,547	$13,081	$20,547	–	–	$0
10-558-1050 - HEALTH, DENTAL & LIFE INS	$0	$24,388	$48,784	$26,132	$48,784	–	–	$0
10-558-1060 - HEALTH REIMBURSEMENT ACCOUNT	$0	$1,531	$1,962	$1,107	$1,962	–	–	$0
10-558-1070 - WORKERS COMPENSATION	$0	$3,066	$3,373	$604	$3,373	–	–	$0
10-558-1120 - IT DIRECTOR	$0	$91,346	$95,000	$80,384	$95,000	–	–	$0
10-558-1125 - SYSTEM ADMINISTRATOR/IT ASSIST	$0	$62,004	$64,484	$54,563	$64,484	–	–	$0
10-558-1135 - SR. GIS TECHNICIAN	$0	$26,662	$58,658	–	$58,658	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-558-1138 - CELL PHONE ALLOWANCE	–	$0	–	–	–	–	–	–
10-558-1143 - CELL PHONE ALLOWANCE	–	$0	–	–	–	–	–	–
10-558-1144 - CAR ALLOWANCE	$0	$4,808	$5,000	$4,231	$5,000	–	–	$0
10-558-1145 - LONGEVITY	$0	$1,107	$727	$692	$727	–	–	$0
10-558-1146 - REWARDS PROGRAM	$0	$1,215	$1,215	$810	$1,215	–	–	$0
10-558-1148 - CELL PHONE STIPEND	$0	$1,154	$1,200	$1,016	$1,200	–	–	$0
10-558-1149 - IN LIEU OF	$0	$104	$208	$69	$208	–	–	$0
10-558-1274 - OVERTIME	$0	–	–	–	–	–	–	–
10-558-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$504	–	$504
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$13,410	–	$13,410
1030 - TMRS	–	–	$0	–	$0	$16,636	–	$16,636
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$28,212	–	$28,212
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,308	–	$1,308
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$664	$664
1100 - BASE SALARIES	–	–	$0	–	$0	$167,458	–	$167,458
1144 - CAR ALLOWANCE	–	–	$0	–	$0	$5,000	–	$5,000
1145 - LONGEVITY	–	–	$0	–	$0	$761	$23	$784
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$810	–	$810
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$1,200	–	$1,200
1149 - IN LIEU OF	–	–	$0	–	$0	$69	–	$69
PERSONNEL & BENEFITS TOTAL	**$0**	**$254,518**	**$319,225**	**$194,095**	**$319,225**	**$235,368**	**$687**	**$236,055**
Operation & Maintenance								
10-558-4000 - LIABILITY & PROPERTY INS	–	–	$0	$86	$0	–	$94	$94
10-558-4200 - TRAVEL	$0	–	$3,000	–	$1,000	$3,000	-$1,500	$1,500
10-558-4300 - TRAINING/EDUCATION	$0	$2,380	$7,000	–	$4,000	$7,000	-$2,000	$5,000
10-558-4400 - DUES & SUBSCRIPTIONS	–	$134	–	–	–	–	–	–
10-558-4570 - RENTAL/LEASE	$0	$9,454	$15,100	$8,106	$13,100	$15,100	$906	$16,006
10-558-4600 - TELEPHONE/INTERNET	$0	$25,168	$46,700	$23,405	$41,700	$46,700	$2,802	$49,502

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-558-4700 - MAINTENANCE & REPAIRS	$0	$39,637	$46,500	$27,506	$45,500	$46,500	$9,181	$55,681
10-558-4715 - UNANTICIPATED MAINT/REPAIRS	–	$38	–	–	–	–	–	–
10-558-4750 - MISCELLANEOUS EXPENSE	$0	–	$500	$587	$600	$500	–	$500
10-558-4825 - INFORMATION TECHNOLOGY	$0	$70,728	$170,000	$52,531	$170,000	$170,000	$75,400	$245,400
OPERATION & MAINTENANCE TOTAL	**$0**	**$147,540**	**$288,800**	**$112,221**	**$275,900**	**$288,800**	**$84,883**	**$373,683**
Supplies								
10-558-5100 - BOOKS,PUBLICATIONS & FILMS	$0	–	–	–	–	–	–	–
10-558-5200 - POSTAGE	–	–	–	$13	–	–	–	–
10-558-5300 - SUPPLIES	$0	$883	$1,200	$33	$1,200	$1,200	–	$1,200
SUPPLIES TOTAL	**$0**	**$883**	**$1,200**	**$46**	**$1,200**	**$1,200**	**–**	**$1,200**
Services								
10-558-6100 - PROFESSIONAL SERVICES	$0	$66,499	$75,000	$51,067	$75,000	$75,000	-$50,000	$25,000
10-558-6540 - MAINTENANCE AGREEMENTS	$0	$54,944	$123,000	$79,417	$123,000	$123,000	$7,380	$130,380
SERVICES TOTAL	**$0**	**$121,443**	**$198,000**	**$130,484**	**$198,000**	**$198,000**	**-$42,620**	**$155,380**
Assets								
10-558-9720 - MACHINERY & EQUIPMENT	$0	$18,078	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$18,078**	**–**	**–**	**–**	**–**	**–**	**–**
GENERAL FUND IT TOTAL	**$0**	**$542,463**	**$807,225**	**$436,846**	**$794,325**	**$723,368**	**$42,950**	**$766,319**
General Fund Transfer								
Assets								
10-586-9769 - Transfer to Aviation	–	–	$0	–	$0	–	$92,275	$92,275
10-586-9766 - TRANSFER TO LVGC	$438,694	$800,000	$1,048,044	–	$1,048,044	$1,048,044	-$381,058	$666,986
10-586-9768 - TRANS GENERAL FUND TO CIP	$407,000	–	$0	–	$0	–	–	$0
ASSETS TOTAL	**$845,694**	**$800,000**	**$1,048,044**	**–**	**$1,048,044**	**$1,048,044**	**-$288,783**	**$759,261**
GENERAL FUND TRANSFER TOTAL	**$845,694**	**$800,000**	**$1,048,044**	**–**	**$1,048,044**	**$1,048,044**	**-$288,783**	**$759,261**
Code Enforcement								
Personnel & Benefits								
10-522-1200 - Police Chief	–	–	$0	–	$0	–	–	$0

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-522-1205 - Police Captain	–	–	$0	–	$0	–	–	$0
10-522-1210 - Police Lieutenant	–	–	$0	–	$0	–	–	$0
10-522-1220 - Detective/Sargeant	–	–	$0	–	$0	–	–	$0
10-522-1221 - Police Sargeant Patrol	–	–	$0	–	$0	–	–	$0
10-522-1230 - Police Officer	–	–	$0	–	$0	–	–	$0
10-522-1240 - Code Enforcement Officer	–	–	$0	–	$0	–	–	$0
10-522-1250 - Code Enforcement Secretary	–	–	$0	–	$0	–	–	$0
10-522-1010 - State Unemployment Tax	–	–	$0	–	$0	–	–	$0
10-522-1020 - Social Security/Medicare	–	–	$0	–	$0	–	–	$0
10-522-1030 - TMRS	–	–	$0	–	$0	–	–	$0
10-522-1050 - Health, Dental, & Life Insurance	–	–	$0	–	$0	–	–	$0
10-522-1060 - Health Reimbursement Account	–	–	$0	–	$0	–	–	$0
10-522-1070 - Workers Compensation	–	–	$0	–	$0	–	–	$0
10-522-1235 - SRO - School Resource Officer	–	–	$0	–	$0	–	–	$0
10-522-1274 - Overtime	–	–	$0	–	$0	–	–	$0
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$504	–	$504
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$8,696	–	$8,696
1030 - TMRS	–	–	$0	–	$0	$10,788	–	$10,788
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$41,144	–	$41,144
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,308	–	$1,308
1100 - BASE SALARIES	–	–	$0	–	$0	$110,526	–	$110,526
1145 - LONGEVITY	–	–	$0	–	$0	$69	–	$69
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$810	–	$810
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$2,200	–	$2,200
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	–	–	$0
1149 - IN LIEU OF	–	–	$0	–	$0	$69	–	$69
PERSONNEL & BENEFITS TOTAL	**–**	**–**	**$0**	**–**	**$0**	**$176,114**	**–**	**$176,114**
Operation & Maintenance								

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-522-4000 - Liability & Property Insurance	–	–	$0	–	$0	–	–	$0
10-522-4100 - Uniforms	–	–	$0	–	$0	–	–	$0
10-522-4110 - Ballistic Vest Program	–	–	$0	–	$0	–	–	$0
10-522-4200 - Travel	–	–	$0	–	$0	–	$2,000	$2,000
10-522-4300 - Training/Education	–	–	$0	–	$0	–	$3,000	$3,000
10-522-4320 - LEOSE Expense	–	–	$0	–	$0	–	–	$0
10-522-4330 - CAPCO Expense	–	–	$0	–	$0	–	–	$0
10-522-4400 - Dues & Subscriptions	–	–	$0	–	$0	–	–	$0
10-522-4600 - Telephone/Internet	–	–	$0	–	$0	–	$1,100	$1,100
10-522-4650 - Electricity	–	–	$0	–	$0	–	–	$0
10-522-4670 - Water Service	–	–	$0	–	$0	–	–	$0
10-522-4675 - Sewer Service	–	–	$0	–	$0	–	–	$0
10-522-4700 - Maintenance & Repairs	–	–	$0	–	$0	–	–	$0
10-522-4725 - Equip/Vehicle Maint/Repairs	–	–	$0	–	$0	–	$3,000	$3,000
10-522-4740 - Animal Control	–	–	$0	–	$0	–	$10,000	$10,000
10-522-4750 - Miscellaneous Expense	–	–	$0	–	$0	–	–	$0
10-522-4775 - Medical	–	–	$0	–	$0	–	–	$0
10-522-4780 - Misc Building Expense	–	–	$0	–	$0	–	–	$0
10-522-4800 - National Night Out	–	–	$0	–	$0	–	–	$0
10-522-4825 - IT Expense	–	–	$0	–	$0	–	–	$0
OPERATION & MAINTENANCE TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**$19,100**	**$19,100**
Supplies								
10-522-5100 - Books, Publications & Films	–	–	$0	–	$0	–	–	$0
10-522-5200 - Postage	–	–	$0	–	$0	–	$1,000	$1,000
10-522-5300 - Supplies	–	–	$0	–	$0	–	$500	$500
10-522-5301 - Qualifying Ammunition	–	–	$0	–	$0	–	–	$0
10-522-5400 - Fuel & Lubricants	–	–	$0	–	$0	–	$2,000	$2,000
SUPPLIES TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**$3,500**	**$3,500**
Services								

Lago Vista
10 - General Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
10-522-6100 - Professional Services	–	–	$0	–	$0	–	$20,000	$20,000
10-522-6150 - PD 911 Service	–	–	$0	–	$0	–	–	$0
10-522-6200 - Radios/LCRA	–	–	$0	–	$0	–	–	$0
10-522-6500 - Contract Services	–	–	$0	–	$0	–	$25,000	$25,000
10-522-6540 - Maintenance Agreements	–	–	$0	–	$0	–	–	$0
SERVICES TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**$45,000**	**$45,000**
Assets								
10-522-9760 - Vehicles	–	–	$0	–	$0	–	–	$0
ASSETS TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**–**	**$0**
CODE ENFORCEMENT TOTAL	**–**	**–**	**$0**	**–**	**$0**	**$176,114**	**$67,600**	**$243,714**
10 - GENERAL FUND TOTAL	**$10,885,388**	**$12,134,809**	**$14,458,377**	**$10,122,490**	**$14,064,916**	**$14,950,093**	**$513,681**	**$15,463,774**
EXPENSES TOTAL	**$10,885,388**	**$12,134,809**	**$14,458,377**	**$10,122,490**	**$14,064,916**	**$14,950,093**	**$513,681**	**$15,463,774**
Surplus / Deficit	$1,791,841	$2,419,388	$434,547	$4,720,713	$1,602,859	$282,495	-$78,495	$204,000

PAGE

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Lago Vista
11 - Hotel Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
11 - Hotel Fund								
11-411-1230 - HOTEL OCCUPANCY TAX	$236,652	$213,820	$286,878	$188,139	$261,012	$286,878	-$25,866	$261,012
11-411-1410 - INVESTMENT INTEREST	$6,353	$44,268	$43,119	$45,722	$40,988	$43,119	-$2,131	$40,988
11 - HOTEL FUND TOTAL	**$243,004**	**$258,088**	**$329,997**	**$233,861**	**$302,001**	**$329,997**	**-$27,996**	**$302,001**
REVENUES TOTAL	**$243,004**	**$258,088**	**$329,997**	**$233,861**	**$302,001**	**$329,997**	**-$27,996**	**$302,001**
Expenses								
11 - Hotel Fund								
Hotel								
Assets								
11-511-8610 - CHAMBER OF COMMERCE	$48,000	$48,000	$48,000	$36,000	$48,000	$48,000	–	$48,000
11-511-8620 - TOURISM PROMOTION	$35,593	$91,999	$96,000	$92,971	$96,000	$96,000	–	$96,000
ASSETS TOTAL	**$83,593**	**$139,999**	**$144,000**	**$128,971**	**$144,000**	**$144,000**	**–**	**$144,000**
HOTEL TOTAL	**$83,593**	**$139,999**	**$144,000**	**$128,971**	**$144,000**	**$144,000**	**–**	**$144,000**
11 - HOTEL FUND TOTAL	**$83,593**	**$139,999**	**$144,000**	**$128,971**	**$144,000**	**$144,000**	**–**	**$144,000**
EXPENSES TOTAL	**$83,593**	**$139,999**	**$144,000**	**$128,971**	**$144,000**	**$144,000**	**–**	**$144,000**
Surplus / Deficit	$159,412	$118,089	$185,997	$104,891	$158,001	$185,997	-$27,996	$158,001

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Lago Vista
14 - Aviation Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
14 - Aviation Fund								
14-440-9101 - Transfer from General Fund	–	–	$0	–	$239,387	–	$92,275	$92,275
14-440-3225 - AIRPORT GRANT REVENUE	–	$43,000	–	$32,000	–	–	–	–
14-440-3173 - MISCELLANEOUS AIRPORT REVENUE	–	$30	$0	–	$0	–	–	$0
14-440-1410 - INVESTMENT INTEREST	–	–	$0	–	$0	–	–	$0
14-440-1430 - CREDIT CARD FEES	–	–	$0	–	$0	–	–	$0
14-440-3100 - AIRPORT REVENUE	$0	–	$23,400	–	$0	$23,400	-$23,400	$0
14-440-3103 - AIRPORT FUEL REVENUE	$381,602	$270,756	$300,000	$232,758	$275,082	$300,000	-$24,918	$275,082
14-440-3105 - F-4 PROJECT	–	–	$0	–	$0	–	–	$0
14-440-3113 - TTF AGREEMENTS	–	–	$0	–	$0	–	–	$0
14-440-3123 - MONTHLY TIE DOWNS	–	–	$0	–	$0	–	–	$0
14-440-3133 - VEHICLE PARKING	–	–	$0	–	$0	–	–	$0
14-440-3143 - RAAPOA ACCESS FEE	$23,400	$23,400	$0	–	$0	–	–	$0
14-440-3153 - OVERNIGHT TIE DOWN	$1,039	$410	$500	$170	$200	$500	-$300	$200
14-440-3163 - TIE DOWN LEASE AGREEMENT	$5,740	$4,760	$5,665	$2,355	$2,773	$5,665	-$2,892	$2,773
14-440-3200 - RAMP GRANT REVENUE	$8,342	$15,941	$5,000	$14,160	$10,000	$5,000	$5,000	$10,000
14-440-3250 - AIRPORT POA SHARED EXP CONT	–	–	$0	–	$0	–	–	$0
14-440-3300 - AIRPORT POA CIP CONTRIBUTION	–	–	$0	–	$0	–	–	$0
14-440-3350 - TXDOT MATCHING FUND PROJECT	–	–	$0	–	$0	–	–	$0
14-440-3400 - AIRPORT POA AWOS CONTRIBUTION	–	–	$0	–	$0	–	–	$0
14-440-9000 - TRANSFERS IN	$0	$0	–	–	–	–	–	–
14 - AVIATION FUND TOTAL	**$420,123**	**$358,296**	**$334,565**	**$281,443**	**$527,443**	**$334,565**	**$45,766**	**$380,331**
REVENUES TOTAL	**$420,123**	**$358,296**	**$334,565**	**$281,443**	**$527,443**	**$334,565**	**$45,766**	**$380,331**
Expenses								
14 - Aviation Fund								

Lago Vista
14 - Aviation Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Aviation Department								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$252	–	$252
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$1,110	–	$1,110
1030 - TMRS	–	–	$0	–	$0	–	–	$0
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$67	–	$67
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	–	–	$0
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$919	$919
1100 - BASE SALARIES	–	–	$0	–	$0	$14,333	–	$14,333
1145 - LONGEVITY	–	–	$0	–	$0	–	–	$0
1146 - REWARDS PROGRAM	–	–	$0	–	$0	–	–	$0
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$180	–	$180
1149 - IN LIEU OF	–	–	$0	–	$0	–	–	$0
14-540-1000 - ACCRUED SALARY (AUDITOR ADJ)	$646	-$81	–	–	–	–	–	–
14-540-1010 - STATE UNEMPLOYMENT TAX	$114	$13	$252	$95	$252	–	–	$0
14-540-1020 - SOCIAL SECURITY / MEDICARE	$596	$1,060	$1,063	$949	$1,063	–	–	$0
14-540-1030 - TMRS	$0	–	$1,262	–	$1,262	–	–	$0
14-540-1070 - WORKERS COMPENSATION	$0	$229	$252	$835	$252	–	–	$0
14-540-1145 - LONGEVITY PAY	$35	$35	$69	$69	$69	–	–	$0
14-540-1147 - WORK BOOT ALLOWANCE	$180	$180	$180	$180	$180	–	–	$0
14-540-1149 - IN LIEU OF	$35	$35	$69	$35	$69	–	–	$0
14-540-1260 - AIRPORT SUPERINTENDENT	$7,545	$13,613	$13,650	$11,606	$13,650	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$9,151**	**$15,083**	**$16,797**	**$13,769**	**$16,797**	**$15,942**	**$919**	**$16,861**
Operation & Maintenance								
14-540-4000 - LIABILITY & PROPERTY INS	$3,400	$3,577	$4,114	$3,681	$4,114	$4,114	-$65	$4,049
14-540-4575 - BANK CHARGES	$8,933	$6,855	$7,000	$6,118	$7,000	$7,000	–	$7,000
14-540-4600 - TELEPHONE/INTERNET	$3,347	$2,871	$3,500	$2,335	$3,500	$3,500	–	$3,500
14-540-4650 - ELECTRICITY	$5,891	$7,495	$7,500	$7,033	$8,350	$7,500	$1,000	$8,500

Lago Vista
14 - Aviation Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
14-540-4670 - WATER SERVICE	$551	$776	$1,000	$1,189	$1,660	$1,000	$1,000	$2,000
14-540-4675 - SEWER SERVICE	$586	$781	$1,000	$1,170	$1,660	$1,000	$1,000	$2,000
14-540-4700 - MAINTENANCE & REPAIRS	$7,046	$4,749	$7,500	$11,003	$11,000	$7,500	$5,500	$13,000
14-540-4720 - VECHICLE MAINTENANCE/REAPIRS	$155	–	$1,000	$722	$250	$1,000	–	$1,000
14-540-4750 - MISCELLANEOUS EXPENSE	$1,999	$530	$1,000	$925	$70	$1,000	-$1,000	$0
14-540-4825 - INFORMATION TECHNOLOGY	$536	$318	$500	–	$500	$500	–	$500
OPERATION & MAINTENANCE TOTAL	**$32,444**	**$27,953**	**$34,114**	**$34,176**	**$38,104**	**$34,114**	**$7,435**	**$41,549**
Supplies								
14-540-5300 - SUPPLIES	$2,126	$2,708	$1,500	$5,124	$5,350	$1,500	$3,500	$5,000
14-540-5400 - FUEL & LUBRICANTS	$365,465	$196,803	$300,000	$156,455	$30,000	$300,000	-$38,618	$261,382
14-540-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$367,591**	**$199,511**	**$301,500**	**$161,579**	**$35,350**	**$301,500**	**-$35,118**	**$266,382**
Services								
14-540-6100 - PROFESSIONAL SERVICES	$20,807	$25,646	$35,000	$28,999	$35,000	$35,000	-$14,785	$20,215
14-540-6500 - MISCELLANEOUS SERVICES	$0	$120	$300	$75	$225	$300	–	$300
14-540-6540 - MAINTENANCE AGREEMENTS	–	–	$0	–	$0	–	–	$0
14-540-6800 - DEPRECIATION	$60,812	$0	–	–	–	–	–	–
SERVICES TOTAL	**$81,619**	**$25,766**	**$35,300**	**$29,073**	**$35,225**	**$35,300**	**-$14,785**	**$20,515**
Assets								
14-540-9700 - FIXED ASSETS	$0	$0	$0	–	$0	–	$35,025	$35,025
ASSETS TOTAL	**$0**	**$0**	**$0**	**–**	**$0**	**–**	**$35,025**	**$35,025**
AVIATION DEPARTMENT TOTAL	**$490,805**	**$268,313**	**$387,711**	**$238,597**	**$125,476**	**$386,856**	**-$6,525**	**$380,331**
14 - AVIATION FUND TOTAL	**$490,805**	**$268,313**	**$387,711**	**$238,597**	**$125,476**	**$386,856**	**-$6,525**	**$380,331**
EXPENSES TOTAL	**$490,805**	**$268,313**	**$387,711**	**$238,597**	**$125,476**	**$386,856**	**-$6,525**	**$380,331**
Surplus / Deficit	-$70,682	$89,984	-$53,146	$42,846	$401,966	-$52,291	$52,291	$0

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Lago Vista
15 - Municipal Golf Course
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
15 - Municipal Golf Course								
15-410-1100 - CART RENTAL	$146,569	$144,813	$150,000	$146,783	$234,033	$150,000	$84,033	$234,033
15-410-1201 - DRIVING RANGE REVENUE	$25,305	$19,896	$20,284	$24,035	$40,672	$20,284	$20,388	$40,672
15-410-1305 - GREENS FEES	$290,741	$181,307	$191,978	$210,695	$344,774	$191,978	$152,796	$344,774
15-410-1310 - HANDICAP FEES	$3,810	$4,145	$3,929	$1,320	$2,991	$3,929	-$938	$2,991
15-410-1320 - MEMBERSHIP FEES	$126,661	$74,739	$78,730	$82,916	$148,484	$78,730	$69,754	$148,484
15-410-1325 - PRO SHOP SALES	$58,368	$33,035	$36,175	$44,751	$70,280	$36,175	$34,105	$70,280
15-410-1330 - CLUB RENTAL	$7,604	$8,037	$8,639	$5,738	$9,208	$8,639	$569	$9,208
15-410-1335 - TOURNAMENT FEES - TAXABLE	–	–	$0	–	$0	$43,400	-$43,400	$0
15-410-1336 - TOURNAMENT FEES - NON-TAXABLE	$19,319	$10,480	$9,934	–	$0	$9,934	-$9,936	-$2
15-410-1338 - HOLE SPONSORSHIP	$0	–	–	–	–	–	–	–
15-410-1340 - OTHER REVENUE	$55,155	$9,713	$8,000	$6,214	$10,985	$8,000	$2,985	$10,985
15-410-1810 - LONG AND SHORT	-$1,739	-$930	$0	-$2,052	-$1,787	–	-$1,787	-$1,787
15-410-1900 - GC CREDIT CARD FEES	–	–	$16,662	$10,737	$13,795	$16,662	-$2,867	$13,795
15-410-7953 - GRANTS - NOT CAPITAL	–	–	$0	–	$0	–	–	$0
15-410-9101 - TRANSFER FROM GENERAL FUND	$438,694	$800,000	$1,048,044	–	$0	$1,048,044	-$381,058	$666,986
15-410-9850 - CAPITAL CONTRIBUTIONS - AUDIT	$0	$0	$0	–	$0	–	–	$0
15-420-1100 - BEER & WINE SALES	–	–	$0	–	$0	$33,000	-$33,000	$0
15-420-1200 - OTHER DRINKS NON-TAXABLE	$0	$0	$0	–	$0	$18,400	-$18,400	$0
15-420-1201 - FOOD SALES	$0	$0	$0	–	$0	$52,200	-$52,200	$0
15-420-1205 - OTHER DRINKS - TAXABLE	$0	$0	$0	–	$0	–	–	$0
15-420-1300 - FACILITY RENTAL	$34,200	$34,250	$34,200	$28,500	$51,300	$34,200	$17,100	$51,300
15-420-1810 - OVER/SHORT	–	–	$0	–	$0	–	–	$0
15 - MUNICIPAL GOLF COURSE TOTAL	**$1,204,688**	**$1,319,484**	**$1,606,575**	**$559,637**	**$924,735**	**$1,753,575**	**-$161,856**	**$1,591,719**
REVENUES TOTAL	**$1,204,688**	**$1,319,484**	**$1,606,575**	**$559,637**	**$924,735**	**$1,753,575**	**-$161,856**	**$1,591,719**

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Expenses								
15 - Municipal Golf Course								
LVGC Pro Shop								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$3,024	–	$3,024
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$23,625	–	$23,625
1030 - TMRS	–	–	$0	–	$0	$17,940	–	$17,940
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$53,812	–	$53,812
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$2,616	–	$2,616
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$7,105	$7,105
1100 - BASE SALARIES	–	–	$0	–	$0	$302,055	–	$302,055
1145 - LONGEVITY	–	–	$0	–	$0	$1,662	$203	$1,865
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,620	–	$1,620
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$3,100	-$1,550	$1,550
1149 - IN LIEU OF	–	–	$0	–	$0	$381	$623	$1,004
15-510-1000 - ACCRUED SALARY (AUDITOR ADJ)	-$15,951	$1,818	–	–	–	–	–	–
15-510-1010 - STATE UNEMPLOYMENT TAX	$290	$102	–	$968	–	–	–	–
15-510-1020 - SOCIAL SECURITY / MEDICARE	$13,438	$14,350	–	$17,053	–	–	–	–
15-510-1030 - TMRS	-$11,396	$8,910	–	$13,642	–	–	–	–
15-510-1050 - HEALTH, DENTAL & LIFE INS.	$29,429	$28,827	–	$39,227	–	–	–	–
15-510-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,660	$1,618	–	$2,159	–	–	–	–
15-510-1070 - WORKERS COMPENSATION	$9,330	$3,765	–	$6,459	–	–	–	–
15-510-1100 - DIRECTOR OF GOLF OPERATIONS	$57,473	$34,398	–	–	–	–	–	–
15-510-1101 - MARKETING COORDINATOR	$20,152	$0	–	–	–	–	–	–
15-510-1102 - GOLF PROFESSIONAL	$10,884	$14,591	–	$45,068	–	–	–	–
15-510-1104 - PGA HEAD GOLF	–	$20,749	–	$62,192	–	–	–	–

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
PROFESSIONAL								
15-510-1105 - FRONT DESK CLERK (FT)	$0	–	–	–	–	–	–	–
15-510-1106 - FRONT DESK CLERK (PT)	$36,667	$38,169	–	$30,180	–	–	–	–
15-510-1120 - OUTSIDE SERVICES/CART KEEPERS	$44,379	$77,521	–	$73,056	–	–	–	–
15-510-1143 - CELL PHONE ALLOWANCE	$360	$0	–	–	–	–	–	–
15-510-1144 - CAR ALLOWANCE	$1,662	$0	–	–	–	–	–	–
15-510-1145 - LONGEVITY PAY	$1,695	$1,107	–	$1,419	–	–	–	–
15-510-1146 - REWARDS PROGRAM	$1,215	$810	–	$1,215	–	–	–	–
15-510-1148 - CELL PHONE STIPEND	$600	$323	–	$457	–	–	–	–
15-510-1149 - IN LIEU OF	$311	$277	–	$415	–	–	–	–
15-510-1274 - OVERTIME	$1,594	$306	$4,000	–	$4,000	$4,000	–	$4,000
15-510-1405 - COLA PAY INCREASE	$0	–	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$203,793**	**$247,642**	**$4,000**	**$293,512**	**$4,000**	**$413,834**	**$6,381**	**$420,215**
Operation & Maintenance								
15-510-4000 - LIABILITY & PROPERTY INS	$2,635	$4,307	$3,188	$4,416	$6,234	$3,188	$1,670	$4,858
15-510-4110 - UNIFORMS	$495	$822	–	$814	–	–	–	–
15-510-4200 - TRAVEL	$996	$2,782	$2,000	$2,488	$1,900	$2,000	–	$2,000
15-510-4300 - TRAINING/EDUCATION	$0	$286	$2,000	$1,019	$1,700	$2,000	–	$2,000
15-510-4400 - DUES & SUBSCRIPTIONS	$150	$300	$500	$500	$1,000	$500	$600	$1,100
15-510-4570 - RENTAL/LEASE	$0	$46,200	$47,000	$46,200	$47,000	$47,000	–	$47,000
15-510-4575 - BANK CHARGES	$17,871	$16,251	$16,500	$16,129	$16,500	$16,500	–	$16,500
15-510-4600 - TELEPHONE/INTERNET	$3,513	$3,600	$5,000	$3,000	$3,300	$5,000	-$1,300	$3,700
15-510-4650 - ELECTRICITY	$20,079	$20,565	$20,000	$20,385	$22,000	$20,000	$3,000	$23,000
15-510-4670 - WATER SERVICE	$6,540	$3,195	$3,000	$7,671	$8,000	$3,000	$5,000	$8,000
15-510-4675 - SEWER SERVICE	$6,240	$3,387	$3,000	$6,406	$6,000	$3,000	$3,000	$6,000
15-510-4680 - CABLE TV SERVICE	$3,504	$2,674	$3,400	$2,522	$3,200	$3,400	-$100	$3,300
15-510-4700 - MAINTENANCE & REPAIRS	$6,020	$24,596	$24,000	$14,465	$17,000	$24,000	-$4,000	$20,000
15-510-4710 - GOLF CART MAINT/REPAIRS	–	–	$15,000	$1,275	$3,000	$15,000	-$5,000	$10,000
15-510-4715 - UNANTICIPATED MAINT/REPAIRS	$10,632	$0	–	–	–	–	–	–

Lago Vista
15 - Municipal Golf Course
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
15-510-4750 - MISCELLANEOUS EXPENSE	$6,769	$14,588	$7,500	$5,566	$7,500	$7,500	–	$7,500
15-510-4775 - TOURNAMENT EXPENSES	–	–	$1,550	–	$1,550	$1,550	–	$1,550
15-510-4825 - IT EXPENSE	$802	$1,981	$1,000	–	$1,000	$1,000	-$500	$500
OPERATION & MAINTENANCE TOTAL	**$86,245**	**$145,533**	**$154,638**	**$132,856**	**$146,884**	**$154,638**	**$2,370**	**$157,008**
Supplies								
15-510-5200 - POSTAGE	$7	–	$150	–	$150	$150	–	$150
15-510-5300 - SUPPLIES	$3,874	$9,417	$7,500	$6,665	$7,500	$7,500	–	$7,500
15-510-5301 - PRO SHOP INVENTORY	$53,575	$37,408	$40,000	$31,000	$37,000	$40,000	–	$40,000
15-510-5303 - SNACK BAR FOOD	-$581	$0	–	–	–	–	–	–
15-510-5306 - PRO SHOP SUPPLIES	$5,723	$0	–	–	–	–	–	–
15-510-5400 - FUEL & LUBRICANTS	$0	$6,049	$6,000	$7,255	$7,000	$6,000	$1,500	$7,500
15-510-5500 - COVID 19 EXPENSES	-$85	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$62,513**	**$52,874**	**$53,650**	**$44,919**	**$51,650**	**$53,650**	**$1,500**	**$55,150**
Services								
15-510-6100 - PROFESSIONAL SERVICES	$11,728	–	$4,000	–	$0	$4,000	–	$4,000
15-510-6135 - CONTRACTUAL SERVICES	$3,084	$2,332	$20,000	$5,809	$5,000	$20,000	-$5,000	$15,000
15-510-6400 - PRINTING & BINDING SERVICES	$0	$1,200	$1,000	$1,000	$1,000	$1,000	–	$1,000
15-510-6500 - MISCELLANEOUS SERVICES	–	$128	–	–	–	–	–	–
15-510-6540 - MAINTENANCE AGREEMENTS	$7,962	$6,177	$12,000	$8,308	$9,000	$12,000	-$3,000	$9,000
15-510-6550 - ADVERTISING	$35,826	$17,861	$15,000	$12,756	$15,000	$15,000	–	$15,000
15-510-6600 - DISPOSAL SERVICE	$1,125	$1,120	$1,400	$1,083	$1,300	$1,400	–	$1,400
SERVICES TOTAL	**$59,726**	**$28,818**	**$53,400**	**$28,956**	**$31,300**	**$53,400**	**-$8,000**	**$45,400**
Assets								
15-510-9000 - FIXED ASSETS	$0	$1,029	–	–	–	–	–	–
15-510-9105 - GOLF CARTS - INTEREST	$4,002	$0	–	–	–	–	–	–
ASSETS TOTAL	**$4,002**	**$1,029**	**–**	**–**	**–**	**–**	**–**	**–**
LVGC PRO SHOP TOTAL	**$416,279**	**$475,896**	**$265,688**	**$500,243**	**$233,834**	**$675,522**	**$2,250**	**$677,773**
LVGC Maintenance								
Personnel & Benefits								

Lago Vista
15 - Municipal Golf Course
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$2,016	–	$2,016
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$26,756	–	$26,756
1030 - TMRS	–	–	$0	–	$0	$33,191	–	$33,191
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$106,884	–	$106,884
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$5,232	–	$5,232
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$8,149	$8,149
1100 - BASE SALARIES	–	–	$0	–	$0	$344,205	$6,775	$350,980
1145 - LONGEVITY	–	–	$0	–	$0	$588	$58	$646
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$3,239	–	$3,239
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$1,440	–	$1,440
1149 - IN LIEU OF	–	–	$0	–	$0	$277	–	$277
1274 - OVERTIME	–	–	$0	–	$0	–	$8,000	$8,000
15-530-1000 - ACCRUED SALARY (AUDITOR ADJ)	-$9,213	$2,391	–	–	–	–	–	–
15-530-1010 - STATE UNEMPLOYMENT TAX	$72	$86	–	$650	–	–	–	–
15-530-1020 - SOCIAL SECURITY / MEDICARE	$14,647	$20,978	–	$15,832	–	–	–	–
15-530-1030 - TMRS	$14,556	$21,120	–	$18,561	–	–	–	–
15-530-1050 - HEALTH, DENTAL & LIFE INS.	$45,604	$51,782	–	$60,097	–	–	–	–
15-530-1060 - HEALTH REIMBURSEMENT ACCOUNT	$2,655	$3,354	–	$2,823	–	–	–	–
15-530-1070 - WORKERS COMPENSATION	$6,882	$5,777	–	$7,408	–	–	–	–
15-530-1080 - SUPERINTENDENT (GREENS KEEP	$40,385	$0	–	–	–	–	–	–
15-530-1100 - CREW LEADER/IRRIGATION TECH	$31,979	$36,446	–	$34,315	–	–	–	–
15-530-1101 - SUPERINTENDENT (GREENS KEEPER)	$0	$78,606	–	$37,498	–	–	–	–
15-530-1105 - MAINTENANCE PERSONNEL	$85,203	$141,651	–	$119,582	–	–	–	–
15-530-1115 - GOLF COURSE MECHANIC	$24,523	–	–	–	–	–	–	–
15-530-1145 - LONGEVITY PAY	$1,003	$484	–	$311	–	–	–	–

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
15-530-1146 - REWARDS PROGRAM	$1,620	$1,620	–	$1,215	–	–	–	–
15-530-1147 - UNIFORM/BOOT ALLOWANCE	$900	$1,080	–	$1,080	–	–	–	–
15-530-1148 - CELL PHONE STIPEND	$415	$277	–	–	–	–	–	–
15-530-1149 - IN LIEU OF	$173	$208	–	$173	–	–	–	–
15-530-1274 - OVERTIME	$5,468	$14,120	–	$6,197	–	–	–	–
15-530-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$266,872**	**$379,979**	**$0**	**$305,744**	**$0**	**$523,828**	**$22,982**	**$546,810**
Operation & Maintenance								
15-530-4000 - LIABILITY & PROPERTY INS	$6,134	$5,483	$7,423	$1,775	$7,423	$7,423	-$5,470	$1,953
15-530-4110 - UNIFORMS	$4,557	$1,925	$5,000	$1,149	$2,000	$5,000	–	$5,000
15-530-4200 - TRAVEL	$0	–	$1,500	$662	$600	$1,500	–	$1,500
15-530-4300 - TRAINING/EDUCATION	$851	$100	$2,000	$764	$1,446	$2,000	–	$2,000
15-530-4400 - DUES & SUBSCRIPTIONS	–	$465	$500	$465	$605	$500	$1,000	$1,500
15-530-4570 - RENTAL/LEASE	$0	$83,616	$85,801	$82,893	$85,801	$85,801	$75,783	$161,584
15-530-4600 - TELEPHONE/INTERNET	$979	$1,493	$1,200	$1,326	$1,330	$1,200	$400	$1,600
15-530-4650 - ELECTRICITY	$5,265	$5,451	$7,000	$3,978	$500	$7,000	$1,000	$8,000
15-530-4670 - WATER SERVICE - REST ROOMS	$2,283	$2,581	$6,000	$1,549	$4,000	$6,000	$500	$6,500
15-530-4675 - SEWER SERVICE - REST ROOMS	$1,134	$923	$3,000	$561	$2,000	$3,000	–	$3,000
15-530-4680 - BUILDING MAINTENANCE	$0	$9,556	$10,000	$152	$9,700	$10,000	-$7,000	$3,000
15-530-4700 - EQUIPMENT MAINT/REPAIRS	$34,412	$39,051	$30,000	$13,931	$10,000	$30,000	-$10,000	$20,000
15-530-4705 - IRRIGATION MAINT/REPAIRS	$17,402	$15,570	$20,000	$17,734	$0	$20,000	-$12,500	$7,500
15-530-4710 - GOLF CART MAINT/REPAIRS	$882	$0	–	–	–	–	–	–
15-530-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$6,292	$19	$1,500	$1,033	$450	$1,500	–	$1,500
15-530-4750 - MISCELLANEOUS EXPENSE	$6,091	$8,800	$2,500	$1,278	$100	$2,500	–	$2,500
OPERATION & MAINTENANCE TOTAL	**$86,284**	**$175,032**	**$183,424**	**$129,250**	**$125,955**	**$183,424**	**$43,713**	**$227,137**
Supplies								
15-530-5300 - SUPPLIES	$4,293	$23,133	$13,000	$8,021	$3,000	$13,000	–	$13,000
15-530-5305 - SMALL TOOLS	$975	$1,744	$2,500	$590	$400	$2,500	–	$2,500

Lago Vista
15 - Municipal Golf Course
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
15-530-5400 - FUEL & LUBRICANTS	$18,772	$11,623	$12,000	$8,895	-$1,000	$12,000	$4,000	$16,000
15-530-5430 - CHEMICALS	$5,694	$29,394	$45,000	$19,967	$11,000	$45,000	-$10,000	$35,000
15-530-5435 - FERTILIZER	$4,415	$11,194	$35,000	$17,744	$15,000	$35,000	-$15,000	$20,000
15-530-5440 - SAND & SOIL	$3,304	$11,136	$15,000	$5,054	$5,000	$15,000	-$7,000	$8,000
15-530-5445 - SEED	$0	$5,250	$5,000	$1,890	$10,900	$5,000	$3,000	$8,000
15-530-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$37,453**	**$93,474**	**$127,500**	**$62,161**	**$44,300**	**$127,500**	**-$25,000**	**$102,500**
Services								
15-530-6100 - PROFESSIONAL SERVICES	$45,008	$37,550	$15,000	$9,118	$17,500	$15,000	$15,000	$30,000
15-530-6135 - CONTRACTUAL SERVICES	$0	$81,050	$49,000	$35,839	$0	$49,000	-$44,000	$5,000
15-530-6600 - DISPOSAL SERVICE	$461	$2,596	$2,000	$1,678	$0	$2,000	$500	$2,500
SERVICES TOTAL	**$45,469**	**$121,196**	**$66,000**	**$46,635**	**$17,500**	**$66,000**	**-$28,500**	**$37,500**
Assets								
15-530-9700 - FIXED ASSETS	$0	$0	–	–	–	–	–	–
15-530-9751 - TURF GATOR-INTEREST	$9,882	$0	–	–	–	–	–	–
ASSETS TOTAL	**$9,882**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
LVGC MAINTENANCE TOTAL	**$445,959**	**$769,681**	**$376,924**	**$543,790**	**$187,755**	**$900,752**	**$13,195**	**$913,947**
HLGC Pro Shop								
Operation & Maintenance								
15-540-4670 - WATER SERVICE	$0	$0	–	–	–	–	–	–
OPERATION & MAINTENANCE TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
Supplies								
15-540-5400 - FUEL & LUBRICANTS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
HLGC PRO SHOP TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
Depreciation								
Assets								
15-585-8505 - DEPRECIATION	$181,731	$0	–	–	–	–	–	–
ASSETS TOTAL	**$181,731**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
DEPRECIATION TOTAL	**$181,731**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**

Lago Vista
15 - Municipal Golf Course
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
15 - MUNICIPAL GOLF COURSE TOTAL	**$1,043,970**	**$1,245,577**	**$642,612**	**$1,044,033**	**$421,589**	**$1,576,274**	**$15,445**	**$1,591,719**
EXPENSES TOTAL	**$1,043,970**	**$1,245,577**	**$642,612**	**$1,044,033**	**$421,589**	**$1,576,274**	**$15,445**	**$1,591,719**
Surplus / Deficit	$160,719	$73,907	$963,963	-$484,396	$503,146	$177,301	-$177,301	$0

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Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
30 - Utilities								
30-450-1414 - 2018 LCRA REUSE WTR GRNT PROJE	–	–	$0	$386	$347	–	$347	$347
30-430-1200 - INSURANCE RECOVERY	$927	$0	$0	$1,025	$0	–	–	$0
30-430-1300 - CONTRIBUTED CAPITAL	–	–	$0	–	$0	–	–	$0
30-450-1410 - INVESTMENT INTEREST	$73,256	$626,574	$600,985	$769,287	$689,091	$600,985	$88,106	$689,091
30-450-1411 - ARPA GRANT INTEREST	$7,517	$91,662	$10,000	$0	$0	$10,000	-$10,000	$0
30-450-1412 - WTP EXPANSION INTEREST	$6,106	$38,845	$38,151	$36,567	$32,971	$38,151	-$5,180	$32,971
30-450-1413 - WATERLINE: BAR K TO BRONCO INT	$6,566	$41,603	$40,861	$17,907	$0	$40,861	-$40,861	$0
30-450-1415 - SPECIAL ACCT INTEREST	–	–	$0	–	$0	–	–	$0
30-450-1420 - UTILITY EXTENSIONS REQUEST FEE	$89,800	$22,020	$17,220	$17,700	$16,100	$17,220	-$1,120	$16,100
30-450-1421 - INTERFUND REIMBURSEMENT	–	–	$0	–	$0	–	–	$0
30-450-1425 - TRANS FROM BONDS - LABOR/EQUIP	–	–	$0	–	$0	$100,000	-$100,000	$0
30-450-1430 - CREDIT CARD SERVICE FEES	–	–	$116,425	$94,547	$108,985	$116,425	-$7,440	$108,985
30-450-1601 - PID ADMINISTRATION	–	–	$0	–	$0	–	–	$0
30-450-1602 - PID INSPECTIONS	–	–	$0	–	$0	–	–	$0
30-450-1810 - CASH LONG AND SHORT	-$2	$0	$0	–	$0	–	–	$0
30-450-3220 - OTHER UTILITY GRANTS	$100,545	$5,130	$0	$22,869	$0	–	–	$0
30-450-3230 - LCRA GRANTS	$58,350	$0	$0	–	$0	–	–	$0
30-450-4400 - OTHER REVENUE	$0	$52,136	$25,000	–	$0	$25,000	-$25,000	$0
30-450-7911 - BOND PROCEEDS	–	–	$0	–	$0	–	–	$0
30-450-9060 - LOAN PROCEEDS	–	–	$0	–	$0	–	–	$0
30-450-9100 - TRANSFER FROM RESERVES	–	–	$0	–	$0	–	–	$0
30-450-9800 - OTHER RESOURCES	–	–	$0	–	$0	–	–	$0
30-450-9850 - Capital Contributions-Aud	$0	$0	–	–	–	–	–	–
30-450-9900 - INTERFUND TRANSFER	$0	$0	$0	–	$0	–	–	$0

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	**FY2023**	**FY2024**	**FY2024**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
30-470-9900 - INTERFUND TRANSFER	–	–	$0	–	$0	–	–	$0
30-460-4100 - WATER SERVICE FEES	$5,191,347	$5,167,203	$4,564,118	$3,889,556	$4,599,617	$4,564,118	$35,499	$4,599,617
30-460-4150 - DROUGHT EMERGENCY FEE	–	–	$0	–	$0	–	–	$0
30-460-4300 - WATER TAP FEES	$653,250	$303,750	$312,750	$218,250	$273,000	$312,750	-$39,750	$273,000
30-460-4360 - WATER EXTENSIONS	$387,762	$65,317	$65,658	$58,661	$58,644	$65,658	-$7,014	$58,644
30-460-4400 - OTHER REVENUE	$38,918	$34,529	$34,472	$43,509	$41,199	$34,472	$6,727	$41,199
30-460-4425 - FIRE HYDRANT	–	–	$0	–	$1	–	$1	$1
30-460-4450 - RECONNECT FEE REVENUE	–	–	$0	–	$0	–	–	$0
30-460-4500 - PENALTIES-SERVICE ACCTS	$111,840	$115,365	$116,210	$97,575	$117,260	$116,210	$1,050	$117,260
30-460-4510 - WATER FACILITY PEN/INT	–	–	$0	–	$0	$2,500	-$2,500	$0
30-460-4550 - ENGINEERING/METER SET FEES	–	–	$0	–	$0	–	–	$0
30-460-4740 - REBATE UTILITY SERVICE LINE	$125	$0	$0	–	$0	$4,000	-$4,000	$0
30-460-9101 - TRANSFERS IN	–	–	$0	–	$0	–	$401,157	$401,157
30-470-4100 - SEWER SERVICE FEES	$3,324,580	$3,506,835	$3,646,089	$3,048,733	$3,657,038	$3,646,089	$10,949	$3,657,038
30-470-4310 - SEWER TAP FEES	$934,265	$468,000	$491,625	$261,750	$327,000	$491,625	-$164,625	$327,000
30-470-4360 - SEWER EXTENSIONS	$330,280	$62,955	$64,779	$56,552	$55,347	$64,779	-$9,432	$55,347
30-470-4400 - OTHER REVENUE	$802	–	$0	$5,700	$5,700	–	$5,700	$5,700
30-470-4510 - FACILITY CHGS-INT/PEN	–	–	$0	–	$0	$700	-$700	$0
30-470-4550 - ENGINEERING/METER SET FEES	–	–	$0	–	$0	–	–	$0
30-480-1100 - TRANSFER FROM BOND FUND	–	–	$0	–	$0	–	–	$0
30-480-1200 - TRANSFER FROM WATER IMPACT FEE	$1,677,000	$0	$0	–	$0	–	–	$0
30-480-9900 - FUND TRANSFERS	–	–	$0	–	$590,737	–	$590,737	$590,737
30 - UTILITIES TOTAL	**$12,993,234**	**$10,601,923**	**$10,144,343**	**$8,640,574**	**$10,573,036**	**$10,251,543**	**$722,650**	**$10,974,193**
REVENUES TOTAL	**$12,993,234**	**$10,601,923**	**$10,144,343**	**$8,640,574**	**$10,573,036**	**$10,251,543**	**$722,650**	**$10,974,193**
Expenses								
30 - Utilities								

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Utilities Adminstration								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$756	–	$756
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$10,402	–	$10,402
1030 - TMRS	–	–	$0	–	$0	$12,904	–	$12,904
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$33,240	–	$33,240
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,962	–	$1,962
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$588	$588
1100 - BASE SALARIES	–	–	$0	–	$0	$133,366	–	$133,366
1145 - LONGEVITY	–	–	$0	–	$0	$692	–	$692
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,215	–	$1,215
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$104	–	$104
30-555-1000 - ACCRUED SALARY EXPENSE (AJE)	$6,477	-$3,190	–	–	–	–	–	–
30-555-1010 - STATE UNEMPLOYMENT TAX	$27	$35	$756	$361	$756	–	–	$0
30-555-1020 - SOCIAL SECURITY / MEDICARE	$8,209	$9,688	$9,907	$7,877	$9,907	–	–	$0
30-555-1030 - TMRS	-$105,755	$10,455	$11,759	$9,068	$11,759	–	–	$0
30-555-1050 - HEALTH, DENTAL & LIFE INS.	$31,112	$30,776	$33,240	$25,534	$33,240	–	–	$0
30-555-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,915	$1,989	$1,962	$1,490	$1,962	–	–	$0
30-555-1070 - WORKERS COMPENSATION	$736	$1,998	$2,197	$534	$2,197	–	–	$0
30-555-1120 - CUSTOMER SERVICE CLERKS	$37,528	$1,451	–	–	–	–	–	–
30-555-1145 - LONGEVITY PAY	$484	$554	$657	$657	$657	–	–	$0
30-555-1146 - REWARDS PROGRAM	$1,215	$810	$1,215	$1,215	$1,215	–	–	$0
30-555-1148 - CELL PHONE STIPEND	$600	$600	$600	$508	$600	–	–	$0
30-555-1149 - IN LIEU OF	$104	$104	$208	$104	$208	–	–	$0
30-555-1405 - COLA PAY INCREASE	$0	–	–	–	–	–	–	–
30-555-1500 - UTILITY FUND PAY PLAN	$0	–	–	–	–	–	–	–

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-555-1520 - UTILITY BILLING CLERK	$81,158	$123,239	$127,032	$97,261	$127,032	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$63,810**	**$178,507**	**$189,533**	**$144,610**	**$189,533**	**$195,241**	**$588**	**$195,828**
Operation & Maintenance								
30-555-4000 - LIABILITY & PROPERTY INS	–	$370	$400	–	$0	$400	-$400	$0
30-555-4100 - BAD DEBT WRITE-OFFS	$0	-$230	–	–	–	–	–	–
30-555-4110 - UNIFORMS	–	$224	$300	–	$300	$300	–	$300
30-555-4200 - TRAVEL	$641	$2,320	$2,500	$507	$750	$2,500	-$500	$2,000
30-555-4300 - TRAINING/EDUCATION	$26	$2,198	$2,500	–	$500	$2,500	–	$2,500
30-555-4400 - DUES & SUBSCRIPTIONS	$9	$14	$100	–	$0	$100	-$100	$0
30-555-4420 - NOTARY BONDS	$0	–	$115	–	$0	$115	–	$115
30-555-4575 - BANK CHARGES	$85,661	$116,782	$120,000	$111,733	$136,597	$120,000	$17,000	$137,000
30-555-4600 - TELEPHONE/INTERNET	–	$675	$0	$95	$145	–	$145	$145
30-555-4750 - MISCELLANEOUS EXPENSE	$295	$114	$500	$414	$400	$500	–	$500
30-555-4825 - IT EXPENSE	$0	–	$2,000	$1,418	$0	$2,000	–	$2,000
OPERATION & MAINTENANCE TOTAL	**$86,632**	**$122,467**	**$128,415**	**$114,167**	**$138,692**	**$128,415**	**$16,145**	**$144,560**
Supplies								
30-555-5200 - POSTAGE	$28,886	$38,335	$40,000	$31,700	$32,701	$40,000	-$5,000	$35,000
30-555-5300 - SUPPLIES	$4,049	$4,532	$4,000	$2,514	$3,000	$4,000	–	$4,000
30-555-5400 - FUEL & LUBRICANTS	$0	$0	–	–	–	–	–	–
30-555-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$32,935**	**$42,867**	**$44,000**	**$34,214**	**$35,701**	**$44,000**	**-$5,000**	**$39,000**
Services								
30-555-6100 - PROFESSIONAL SERVICES	$1,878	–	$30,000	–	$10,000	$30,000	–	$30,000
30-555-6110 - AUDITING SERVICES	$14,475	$11,250	$20,000	$12,750	$12,600	$20,000	–	$20,000
30-555-6400 - PRINTING & BINDING SERVICES	$28,043	$29,947	$38,000	$23,719	$26,046	$38,000	–	$38,000
30-555-6540 - MAINTENANCE AGREEMENTS	$0	$0	–	–	–	–	–	–
SERVICES TOTAL	**$44,396**	**$41,197**	**$88,000**	**$36,469**	**$48,646**	**$88,000**	**–**	**$88,000**
UTILITIES ADMINSTRATION TOTAL	**$227,773**	**$385,038**	**$449,948**	**$329,460**	**$412,572**	**$455,656**	**$11,733**	**$467,388**

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
General Fund Transfers								
Assets								
30-556-9765 - TRANSFER TO GENERAL FUND	$1,600,000	$2,059,643	$2,059,643	$1,716,369	$2,059,643	$2,059,643	–	$2,059,643
ASSETS TOTAL	**$1,600,000**	**$2,059,643**	**$2,059,643**	**$1,716,369**	**$2,059,643**	**$2,059,643**	**–**	**$2,059,643**
GENERAL FUND TRANSFERS TOTAL	**$1,600,000**	**$2,059,643**	**$2,059,643**	**$1,716,369**	**$2,059,643**	**$2,059,643**	**–**	**$2,059,643**
Utility Fund Info Tech								
Personnel & Benefits								
30-558-1000 - ACCRUED SALARY (AUDITOR ADJ)	$9,353	-$8,306	–	–	–	–	–	–
30-558-1010 - STATE UNEMPLOYMENT TAX	$27	$0	–	–	–	–	–	–
30-558-1020 - SOCIAL SECURITY/MEDICARE	$14,466	$555	–	–	–	–	–	–
30-558-1030 - TMRS	$15,544	$593	–	–	–	–	–	–
30-558-1050 - HEALTH, DENTAL & LIFE INS	$37,029	$5,807	–	–	–	–	–	–
30-558-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,992	$15	–	–	–	–	–	–
30-558-1070 - WORKERS COMPENSATION	$264	$0	–	–	–	–	–	–
30-558-1120 - IT DIRECTOR	$78,955	$3,040	–	–	–	–	–	–
30-558-1125 - SYSTEM ADMINISTRATOR/IT ASST	$45,015	$1,733	–	–	–	–	–	–
30-558-1135 - SR. GIS TECHNICIAN	$58,578	$2,256	–	–	–	–	–	–
30-558-1143 - CELL PHONE ALLOWANCE	$0	$0	–	–	–	–	–	–
30-558-1144 - CAR ALLOWANCE	$5,000	$192	–	–	–	–	–	–
30-558-1145 - LONGEVITY	$1,003	$0	–	–	–	–	–	–
30-558-1146 - REWARDS PROGRAM	$1,215	$0	–	–	–	–	–	–
30-558-1148 - CELL PHONE STIPEND	$1,200	$46	–	–	–	–	–	–
30-558-1149 - IN LIEU OF	$104	$0	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$269,745**	**$5,931**	**–**	**–**	**–**	**–**	**–**	**–**
Operation & Maintenance								
30-558-4000 - LIABILITY & PROPERTY INS	–	–	$0	$76	$0	–	$83	$83

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-558-4300 - TRAINING/EDUCATION	$4,759	$0	–	–	–	–	–	–
30-558-4400 - DUES & SUBSCRIPTIONS	–	$45	–	–	–	–	–	–
30-558-4570 - RENTAL/LEASE	$11,268	$2,892	$4,800	$2,897	$3,800	$4,800	–	$4,800
30-558-4600 - TELEPHONE/INTERNET	$24,228	$6,133	$10,000	$4,910	$8,000	$10,000	–	$10,000
30-558-4700 - MAINTENANCE & REPAIRS	$36,721	$7,979	$16,000	$7,501	$14,000	$16,000	–	$16,000
30-558-4715 - UNANTICIPATED MAINT/REPAIRS	$760	$0	–	–	–	–	–	–
30-558-4750 - MISCELLANEOUS EXPENSE	$777	–	$500	–	$500	$500	–	$500
30-558-4825 - INFORMATION TECHNOLOGY	$39,646	$7,881	$17,000	$6,846	$12,000	$17,000	–	$17,000
OPERATION & MAINTENANCE TOTAL	**$118,158**	**$24,930**	**$48,300**	**$22,231**	**$38,300**	**$48,300**	**$83**	**$48,383**
Supplies								
30-558-5100 - BOOKS,PUBLICATIONS & FILMS	$0	$0	–	–	–	–	–	–
30-558-5300 - SUPPLIES	$832	–	$500	–	$500	$500	–	$500
30-558-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$832**	**$0**	**$500**	**–**	**$500**	**$500**	**–**	**$500**
Services								
30-558-6100 - PROFESSIONAL SERVICES	$30,649	$0	–	$500	–	–	–	–
30-558-6540 - MAINTENANCE AGREEMENTS	$78,796	$17,258	$35,000	$14,263	$30,000	$35,000	–	$35,000
SERVICES TOTAL	**$109,445**	**$17,258**	**$35,000**	**$14,763**	**$30,000**	**$35,000**	**–**	**$35,000**
Assets								
30-558-9720 - MACHINERY & EQUIPMENT	$0	$0	–	–	–	–	–	–
30-558-9730 - OFFICE EQUIPMENT & SOFTWARE	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
UTILITY FUND INFO TECH TOTAL	**$498,180**	**$48,120**	**$83,800**	**$36,994**	**$68,800**	**$83,800**	**$83**	**$83,883**
Public Works Admin								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$1,008	–	$1,008
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$26,977	–	$26,977

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1030 - TMRS	–	–	$0	–	$0	$33,744	–	$33,744
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$69,356	–	$69,356
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$2,616	–	$2,616
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$1,071	$1,071
1100 - BASE SALARIES	–	–	$0	–	$0	$342,050	–	$342,050
1144 - CAR ALLOWANCE	–	–	$0	–	$0	$9,900	–	$9,900
1145 - LONGEVITY	–	–	$0	–	$0	$311	$119	$430
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,620	–	$1,620
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$180	–	$180
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$1,380	–	$1,380
1149 - IN LIEU OF	–	–	$0	–	$0	$138	$35	$173
30-559-1000 - ACCRUED SALARY (AUDITOR ADJ)	-$2,019	$4,270	–	–	–	–	–	–
30-559-1010 - STATE UNEMPLOYMENT TAX	$221	$33	$1,008	$480	$1,008	–	–	$0
30-559-1020 - SOCIAL SECURITY / MEDICARE	$19,696	$12,803	$25,658	$21,438	$25,658	–	–	$0
30-559-1030 - TMRS	$21,007	$14,891	$30,454	$26,608	$30,454	–	–	$0
30-559-1050 - HEALTH, DENTAL & LIFE INS	$38,493	$32,085	$72,549	$55,396	$72,549	–	–	$0
30-559-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,941	$1,491	$2,616	$2,215	$2,616	–	–	$0
30-559-1070 - WORKERS COMPENSATION	$4,167	$3,140	$3,454	$974	$3,454	–	–	$0
30-559-1100 - DIRECTOR OF PUBLIC WORKS	$0	$111,686	$118,766	$100,494	$118,766	–	–	$0
30-559-1130 - GIS ASSISTANT	$34,253	$31,584	$58,656	$49,625	$58,656	–	–	$0
30-559-1138 - CELL PHONE ALLOWANCE	–	$0	–	–	–	–	–	–
30-559-1144 - CAR ALLOWANCE	$391	$6,000	$9,900	$5,077	$9,900	–	–	$0
30-559-1145 - LONGEVITY	$657	$104	$173	$173	$173	–	–	$0
30-559-1146 - REWARDS PROGRAM	$1,215	$810	$1,620	$810	$1,620	–	–	$0
30-559-1147 - WORK BOOT ALLOWANCE	$180	–	$180	$180	$180	–	–	$0
30-559-1148 - CELL PHONE STIPEND	$1,073	$646	$1,380	$508	$1,380	–	–	$0

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-559-1149 - IN LIEU OF	$138	$69	$277	$138	$277	–	–	$0
30-559-1300 - MERIT INCREASE	$144,630	$0	–	–	–	–	–	–
30-559-1302 - CAR ALLOWANCE	$7,511	$0	–	–	–	–	–	–
30-559-1303 - PUBLIC WORKS ADMIN ASST	$47,125	$29,582	$43,680	$39,930	$43,680	–	–	$0
30-559-1310 - GRADUATE ENGINEER	$25,771	–	$101,044	$83,106	$101,044	–	–	$0
30-559-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
PERSONNEL & BENEFITS TOTAL	**$346,453**	**$249,195**	**$471,415**	**$387,151**	**$471,415**	**$489,281**	**$1,225**	**$490,506**
Operation & Maintenance								
30-559-4650 - Utility Infill Program	–	–	$0	–	$0	–	$300,000	$300,000
30-559-4000 - LIABILITY & PROPERTY INS	$14,121	$16,337	$16,882	$17,567	$18,002	$16,882	$2,442	$19,324
30-559-4110 - UNIFORMS	$368	$300	$1,000	$81	$250	$1,000	-$250	$750
30-559-4200 - TRAVEL	$5,155	–	$1,500	–	$500	$1,500	–	$1,500
30-559-4300 - TRAINING/EDUCATION	$1,870	–	$5,000	$510	$1,000	$5,000	–	$5,000
30-559-4400 - DUES & SUBSCRIPTIONS	$338	$100	$5,000	–	$5,000	$5,000	–	$5,000
30-559-4550 - LEGAL NOTICES	–	–	–	$85	–	–	–	–
30-559-4600 - TELEPHONE/INTERNET	$865	$893	$995	$1,841	$3,356	$995	$1,005	$2,000
30-559-4700 - MAINTENANCE & REPAIRS	$439	$915	$2,500	$1,169	$2,400	$2,500	–	$2,500
30-559-4725 - VEHICLE MAIN/REPAIRS	$0	$218	$1,100	–	$500	$1,100	-$100	$1,000
30-559-4750 - MISCELLANEOUS EXPENSE	$5,300	$697	$2,000	$1,954	$3,380	$2,000	–	$2,000
30-559-4825 - INFORMATION TECHNOLOGY	$12,728	–	$37,000	$17,200	$34,400	$37,000	$3,000	$40,000
OPERATION & MAINTENANCE TOTAL	**$41,183**	**$19,461**	**$72,977**	**$40,407**	**$68,788**	**$72,977**	**$306,097**	**$379,074**
Supplies								
30-559-5100 - BOOKS,PUBLICATIONS & FILMS	$2,382	$1,328	$1,800	$887	$1,775	$1,800	–	$1,800
30-559-5200 - POSTAGE	$0	–	$100	–	$0	$100	-$100	$0
30-559-5300 - SUPPLIES	$6,360	$1,992	$4,500	$712	$2,500	$4,500	-$1,000	$3,500
30-559-5400 - FUEL & LUBRICANTS	$1,597	$945	$2,300	$528	$1,100	$2,300	-$800	$1,500
30-559-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
30-559-5700 - WINTER STORMS	$0	$0	$1,000	–	$0	$1,000	-$1,000	$0
SUPPLIES TOTAL	**$10,339**	**$4,265**	**$9,700**	**$2,128**	**$5,375**	**$9,700**	**-$2,900**	**$6,800**

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Services								
30-559-6100 - PROFESSIONAL SERVICES	$11,852	$71,082	$355,000	$227,351	$300,000	$355,000	-$25,000	$330,000
30-559-6135 - CONTRACTUAL SERVICES	$16,999	–	$30,000	$14,738	$29,480	$30,000	–	$30,000
30-559-6500 - MISCELLANEOUS SERVICES	$0	$1,250	$4,000	–	$1,500	$4,000	-$500	$3,500
30-559-6540 - MAINTENANCE AGREEMENTS	–	–	$3,500	–	$3,500	$3,500	–	$3,500
SERVICES TOTAL	**$28,851**	**$72,332**	**$392,500**	**$242,090**	**$334,480**	**$392,500**	**-$25,500**	**$367,000**
Assets								
30-559-9700 - FIXED ASSETS	$0	$0	$150,000	$14,576	$125,000	$150,000	-$150,000	$0
30-559-9720 - MACHINERY & EQUIPMENT	–	–	$8,000	$7,468	$7,468	$8,000	-$8,000	$0
ASSETS TOTAL	**$0**	**$0**	**$158,000**	**$22,044**	**$132,468**	**$158,000**	**-$158,000**	**$0**
PUBLIC WORKS ADMIN TOTAL	**$426,826**	**$345,253**	**$1,104,592**	**$693,819**	**$1,012,526**	**$1,122,458**	**$120,922**	**$1,243,380**
Water Services								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$2,016	–	$2,016
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$31,050	–	$31,050
1030 - TMRS	–	–	$0	–	$0	$38,519	–	$38,519
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$102,950	–	$102,950
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$5,232	–	$5,232
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$10,542	$10,542
1100 - BASE SALARIES	–	–	$0	–	$0	$399,050	–	$399,050
1145 - LONGEVITY	–	–	$0	–	$0	$1,280	$188	$1,468
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$3,239	–	$3,239
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$1,440	–	$1,440
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$600	–	$600
1149 - IN LIEU OF	–	–	$0	–	$0	$277	–	$277
30-560-1000 - ACCRUED SALARY (AUDITOR ADJ)	$5,041	$1,461	–	–	–	–	–	–
30-560-1010 - STATE UNEMPLOYMENT TAX	$214	$134	$2,016	$944	$2,016	–	–	$0

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-560-1020 - SOCIAL SECURITY / MEDICARE	$34,622	$38,440	$32,007	$27,821	$32,007	–	–	$0
30-560-1030 - TMRS	$37,316	$42,105	$37,990	$32,340	$37,990	–	–	$0
30-560-1050 - HEALTH, DENTAL & LIFE INS.	$134,933	$123,363	$102,950	$85,039	$102,950	–	–	$0
30-560-1060 - HEALTH REIMBURSEMENT ACCOUNT	$6,800	$6,329	$5,232	$4,429	$5,232	–	–	$0
30-560-1070 - WORKERS COMPENSATION	$8,935	$8,056	$8,861	$9,584	$8,861	–	–	$0
30-560-1145 - LONGEVITY PAY	$2,457	$1,903	$1,246	$1,211	$1,246	–	–	$0
30-560-1146 - REWARDS PROGRAM	$4,049	$3,239	$3,239	$2,834	$3,239	–	–	$0
30-560-1147 - WORK BOOT ALLOWANCE	$1,800	$1,620	$1,440	$1,440	$1,440	–	–	$0
30-560-1148 - CELL PHONE STIPEND	$1,731	$808	$600	$508	$600	–	–	$0
30-560-1149 - IN LIEU OF	$346	$346	$554	$277	$554	–	–	$0
30-560-1274 - OVERTIME	$27,575	$35,229	$30,000	$19,483	$30,000	–	–	$0
30-560-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-560-1540 - UTILITY SUPERINTENDENT	$67,904	$77,185	$77,553	$65,622	$77,553	–	–	$0
30-560-1561 - CREW LEADER	$87,164	$72,185	$54,600	$46,200	$54,600	–	–	$0
30-560-1570 - MAINTENANCE PERSONNEL	$262,534	$314,206	$245,814	$210,814	$245,814	–	–	$0
30-560-1591 - STANDBY TIME	$3,150	$3,675	$3,900	$2,700	$3,900	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$686,572**	**$730,283**	**$608,002**	**$511,245**	**$608,002**	**$585,653**	**$10,730**	**$596,383**
Operation & Maintenance								
30-560-4000 - LIABILITY & PROPERTY INS	$14,377	$24,730	$17,396	$19,658	$27,396	$17,396	$4,227	$21,623
30-560-4110 - UNIFORMS	$11,857	$26,044	$11,000	$649	$11,000	$11,000	$1,000	$12,000
30-560-4200 - TRAVEL	$1,115	$640	$2,000	$2,581	$2,500	$2,000	–	$2,000
30-560-4300 - TRAINING/EDUCATION	$10,594	$5,567	$6,000	$6,273	$5,000	$6,000	–	$6,000
30-560-4400 - DUES & SUBSCRIPTIONS	$74	$67	$100	$42	$100	$100	–	$100
30-560-4570 - RENTAL/LEASE EXPENSE	–	$6,625	–	$4,300	–	–	–	–
30-560-4600 - TELEPHONE/INTERNET	$687	$534	$1,500	$208	$1,500	$1,500	–	$1,500
30-560-4650 - ELECTRICITY	$7,603	$7,953	$9,000	$6,256	$7,000	$9,000	–	$9,000
30-560-4700 - MAINTENANCE & REPAIRS	$105,108	$61,962	$100,000	$34,689	$80,000	$100,000	–	$100,000
30-560-4715 - UNANTICIPATED MAINT/REPAIRS	$43,390	$35	–	–	–	–	–	–

Lago Vista

30 - Utility Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-560-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$36,500	$28,473	$40,000	$43,351	$60,000	$40,000	$20,000	$60,000
30-560-4730 - VEHICLE SAFETY EQUIPMENT	$700	$5,007	$2,000	$2,977	$4,000	$2,000	–	$2,000
30-560-4750 - MISCELLANEOUS EXPENSE	$1,329	$2,350	$1,500	$564	$1,500	$1,500	–	$1,500
30-560-4755 - FIRE HYDRANT REPLACEMENT	$38,335	$33,320	$40,000	$36,428	$40,000	$40,000	–	$40,000
30-560-4757 - WATER TAP & EXTENSION EXPENSE	$607,357	$223,694	$400,000	$81,256	$100,000	$400,000	–	$400,000
30-560-4758 - REBATE ON LINE EXTENSIONS	$0	$0	$25,000	$12,284	$20,000	$25,000	–	$25,000
30-560-4761 - WATER SYSTEM IMPROVEMENTS	$120,016	$22,440	$50,000	$43,411	$30,000	$50,000	–	$50,000
30-560-4825 - IT EXPENSE	$18	$600	$2,200	–	$1,200	$2,200	–	$2,200
OPERATION & MAINTENANCE TOTAL	**$999,061**	**$450,042**	**$707,696**	**$294,927**	**$391,196**	**$707,696**	**$25,227**	**$732,923**
Supplies								
30-560-5300 - SUPPLIES	$7,034	$5,155	$5,500	$3,475	$5,000	$5,500	–	$5,500
30-560-5305 - SMALL TOOLS	$3,747	$3,629	$4,000	$6,235	$4,000	$4,000	–	$4,000
30-560-5350 - METERS	$106,352	$42,031	$60,000	$48,902	$60,000	$60,000	–	$60,000
30-560-5400 - FUEL & LUBRICANTS	$45,534	$40,321	$30,000	$31,777	$30,000	$30,000	–	$30,000
30-560-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$162,667**	**$91,137**	**$99,500**	**$90,390**	**$99,000**	**$99,500**	**–**	**$99,500**
Services								
30-560-6135 - CONTRACTUAL SERVICES	$5,756	$31,128	$50,000	$21,747	$45,000	$50,000	–	$50,000
30-560-6500 - MISCELLANEOUS SERVICES	$0	$110	$110	–	$110	$110	–	$110
30-560-6540 - MAINTENANCE AGREEMENTS	$3,572	–	$3,000	$1,807	$3,000	$3,000	–	$3,000
30-560-6545 - REFUND WATER TAP FEE	$35,250	$400	–	–	–	–	–	–
SERVICES TOTAL	**$44,577**	**$31,638**	**$53,110**	**$23,554**	**$48,110**	**$53,110**	**–**	**$53,110**
Assets								
30-560-9720 - MACHINERY & EQUIPMENT	-$43,424	$0	$89,633	$87,997	$89,633	$89,633	-$16,133	$73,500
30-560-9750 - WATERLINE: BAR K TO BRONCO	$43,424	$0	–	$663,679	–	–	–	–

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-560-9760 - VEHICLES	$0	–	$60,000	$0	$60,000	$60,000	$10,000	$70,000
ASSETS TOTAL	**$0**	**$0**	**$149,633**	**$751,676**	**$149,633**	**$149,633**	**-$6,133**	**$143,500**
WATER SERVICES TOTAL	**$1,892,877**	**$1,303,100**	**$1,617,941**	**$1,671,791**	**$1,295,941**	**$1,595,592**	**$29,824**	**$1,625,416**
Water Plan One								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$504	–	$504
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$10,166	–	$10,166
1030 - TMRS	–	–	$0	–	$0	$12,612	–	$12,612
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$41,144	–	$41,144
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,308	–	$1,308
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$266	$266
1100 - BASE SALARIES	–	–	$0	–	$0	$131,586	–	$131,586
1145 - LONGEVITY	–	–	$0	–	$0	$69	–	$69
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$810	–	$810
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$360	–	$360
1149 - IN LIEU OF	–	–	$0	–	$0	$69	–	$69
30-565-1000 - ACCRUED SALARY (AUDITOR ADJ)	$2,646	-$2,514	–	–	–	–	–	–
30-565-1010 - STATE UNEMPLOYMENT TAX	$269	$9	$504	–	$504	–	–	$0
30-565-1020 - SOCIAL SECURITY / MEDICARE	$7,799	$3,282	$10,194	–	$10,194	–	–	$0
30-565-1030 - TMRS	$8,414	$3,537	$12,100	–	$12,100	–	–	$0
30-565-1050 - HEALTH, DENTAL & LIFE INS.	$20,390	$7,695	$41,144	–	$41,144	–	–	$0
30-565-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,052	$442	$1,308	–	$1,308	–	–	$0
30-565-1070 - WORKERS COMPENSATION	$1,307	$1,992	$2,192	$233	$2,192	–	–	$0
30-565-1145 - LONGEVITY PAY	$381	$381	$69	–	$69	–	–	$0
30-565-1146 - REWARDS PROGRAM	$405	$405	$810	–	$810	–	–	$0
30-565-1147 - WORK BOOT ALLOWANCE	$180	$180	$360	–	$360	–	–	$0
30-565-1148 - CELL PHONE STIPEND	$346	$0	–	–	–	–	–	–

Lago Vista

30 - Utility Fund

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-565-1149 - IN LIEU OF	$69	$35	$138	–	$138	–	–	$0
30-565-1274 - OVERTIME	$8,150	$6,077	$6,000	–	$6,000	–	–	$0
30-565-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-565-1560 - PLANT OPERATORS	$47,986	$35,448	$54,600	–	$54,600	–	–	$0
30-565-1570 - SCADA OPERATOR	$45,544	–	$70,720	–	$70,720	–	–	$0
30-565-1591 - STANDBY TIME	$300	$450	$700	–	$700	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$145,237**	**$57,417**	**$200,839**	**$233**	**$200,839**	**$198,628**	**$266**	**$198,894**
Operation & Maintenance								
30-565-4000 - LIABILITY & PROPERTY INS	$3,059	$14,645	$3,701	$13,924	$15,001	$3,701	$11,616	$15,317
30-565-4110 - UNIFORMS	$718	$547	$1,000	–	$300	$1,000	–	$1,000
30-565-4200 - TRAVEL	$0	–	$300	$206	$400	$300	$50	$350
30-565-4300 - TRAINING/EDUCATION	$4,261	$1,885	$4,000	$520	$1,000	$4,000	-$1,500	$2,500
30-565-4400 - DUES & SUBSCRIPTIONS	$530	$5,299	$6,000	$6,099	$6,100	$6,000	$100	$6,100
30-565-4600 - TELEPHONE/INTERNET	$926	$937	$1,000	$820	$1,180	$1,000	$200	$1,200
30-565-4650 - ELECTRICITY	$57,847	$52,585	$62,000	$45,005	$69,000	$62,000	$8,000	$70,000
30-565-4700 - MAINTENANCE & REPAIRS	$30,178	$48,421	$50,000	$36,450	$50,000	$50,000	$5,000	$55,000
30-565-4715 - UNANTICIPATED MAINT/REPAIRS	$5,562	$0	–	–	–	–	–	–
30-565-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$1,007	$1,109	$1,500	$467	$1,000	$1,500	-$300	$1,200
30-565-4825 - IT EXPENSE	$0	$1,987	$2,500	–	$1,000	$2,500	-$500	$2,000
OPERATION & MAINTENANCE TOTAL	**$104,087**	**$127,414**	**$132,001**	**$103,491**	**$144,981**	**$132,001**	**$22,666**	**$154,667**
Supplies								
30-565-5300 - SUPPLIES	$6,799	$3,272	$4,200	$4,182	$5,200	$4,200	$800	$5,000
30-565-5305 - SMALL TOOLS	$1,205	$49	$1,000	$1,359	$1,000	$1,000	–	$1,000
30-565-5400 - FUEL & LUBRICANTS	$7,110	$3,864	$6,200	–	$3,000	$6,200	–	$6,200
30-565-5430 - CHEMICALS	$52,199	$36,495	$45,000	$28,504	$43,000	$45,000	–	$45,000
30-565-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
30-565-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$67,313**	**$43,679**	**$56,400**	**$34,045**	**$52,200**	**$56,400**	**$800**	**$57,200**

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Services								
30-565-6125 - TESTING SERVICES	$14,838	$9,015	$12,000	$5,006	$7,000	$12,000	-$2,000	$10,000
30-565-6135 - CONTRACTUAL SERVICES	$14,677	$27,676	$25,000	$1,875	$5,000	$25,000	-$5,000	$20,000
30-565-6425 - LCRA RESERVATION FEE	–	–	$175,000	$58,125	$175,000	$175,000	–	$175,000
30-565-6430 - BULK WATER	$101,671	$98,232	$70,000	$47,806	$82,000	$70,000	$12,000	$82,000
30-565-6500 - MISCELLANEOUS SERVICES	–	–	$4,000	–	$3,000	$4,000	-$1,500	$2,500
30-565-6540 - MAINTENANCE AGREEMENTS	$0	–	$500	–	$500	$500	–	$500
30-565-6600 - DISPOSAL SERVICE	$1,530	–	$2,000	–	$1,500	$2,000	–	$2,000
SERVICES TOTAL	**$132,715**	**$134,923**	**$288,500**	**$112,812**	**$274,000**	**$288,500**	**$3,500**	**$292,000**
Assets								
30-565-9700 - FIXED ASSETS	$0	–	$60,000	$0	$48,000	$60,000	-$60,000	$0
30-565-9720 - MACHINERY & EQUIPMENT	$0	$0	$41,500	$34,624	$30,000	$41,500	-$11,500	$30,000
30-565-9750 - WTP EXPANSION	$0	$0	–	$0	–	–	–	–
ASSETS TOTAL	**$0**	**$0**	**$101,500**	**$34,624**	**$78,000**	**$101,500**	**-$71,500**	**$30,000**
WATER PLAN ONE TOTAL	**$449,353**	**$363,433**	**$779,240**	**$285,207**	**$750,020**	**$777,029**	**-$44,268**	**$732,761**
TBD	$0	$0	–	–	–	–	–	–
Water Plant Three								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$252	–	$252
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$4,570	–	$4,570
1030 - TMRS	–	–	$0	–	$0	$5,670	–	$5,670
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$17,379	–	$17,379
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$654	–	$654
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$1,784	$1,784
1100 - BASE SALARIES	–	–	$0	–	$0	$58,640	–	$58,640
1145 - LONGEVITY	–	–	$0	–	$0	$484	–	$484
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$405	–	$405
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$180	–	$180

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1149 - IN LIEU OF	–	–	$0	–	$0	$35	–	$35
30-569-1000 - ACCRUED SALARY - AUDITOR ADJ	$1,160	-$516	–	–	–	–	–	–
30-569-1010 - STATE UNEMPLOYMENT TAX	$9	$9	$252	$117	$252	–	–	$0
30-569-1020 - SOCIAL SECURITY / MEDICARE	$4,295	$4,686	$4,918	$4,045	$4,918	–	–	$0
30-569-1030 - TMRS	$4,754	$5,257	$5,837	$4,851	$5,837	–	–	$0
30-569-1050 - HEALTH, DENTAL & LIFE INS.	$14,868	$16,591	$17,379	$15,840	$17,379	–	–	$0
30-569-1060 - HEALTH REIMBURSEMENT ACCOUNT	$664	$663	$654	$554	$654	–	–	$0
30-569-1070 - WORKERS COMPENSATION	$1,307	$887	$976	$1,622	$976	–	–	$0
30-569-1145 - LONGEVITY PAY	$415	$450	$450	$450	$450	–	–	$0
30-569-1146 - REWARDS PROGRAM	$405	$405	$405	$405	$405	–	–	$0
30-569-1147 - WORK BOOT ALLOWANCE	$180	$180	$180	$180	$180	–	–	$0
30-569-1149 - IN LIEU OF	$35	$35	$69	$35	$69	–	–	$0
30-569-1274 - OVERTIME	$3,822	$6,655	$6,500	$4,189	$6,500	–	–	$0
30-569-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-569-1560 - PLANT OPERATOR	$52,681	$55,438	$55,848	$46,965	$55,848	–	–	$0
30-569-1591 - STANDBY TIME	$900	$600	$900	$525	$900	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$85,494**	**$91,339**	**$94,368**	**$79,777**	**$94,368**	**$88,269**	**$1,784**	**$90,054**
Operation & Maintenance								
30-569-4000 - LIABILITY & PROPERTY INS	$7,949	$6,796	$9,618	$9,753	$19,505	$9,618	$1,110	$10,728
30-569-4110 - UNIFORMS	$2,349	$624	$500	$269	$500	$500	–	$500
30-569-4200 - TRAVEL	$325	$417	$350	–	$200	$350	–	$350
30-569-4300 - TRAINING/EDUCATION	$575	$931	$1,500	$50	$1,000	$1,500	-$500	$1,000
30-569-4400 - DUES & SUBSCRIPTIONS	$1,250	$5,232	$6,000	$4,649	$6,000	$6,000	–	$6,000
30-569-4600 - TELEPHONE/INTERNET	$637	$852	$750	$491	$705	$750	–	$750
30-569-4650 - ELECTRICITY	$86,074	$81,356	$90,000	$73,375	$115,500	$90,000	$10,000	$100,000
30-569-4700 - MAINTENANCE & REPAIRS	$17,080	$28,303	$50,000	$541,046	$569,236	$50,000	$5,000	$55,000
30-569-4715 - UNANTICIPATED MAINT/REPAIRS	$10,314	$7,026	–	–	–	–	–	–

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-569-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$1,392	$674	$1,200	$606	$1,200	$1,200	–	$1,200
30-569-4730 - VEHICLE SAFETY EQUIPMENT	$0	$0	–	–	–	–	–	–
30-569-4825 - INFORMATION TECHNOLOGY	$0	–	$1,500	–	$500	$1,500	–	$1,500
OPERATION & MAINTENANCE TOTAL	**$127,944**	**$132,212**	**$161,418**	**$630,239**	**$714,346**	**$161,418**	**$15,610**	**$177,028**
Supplies								
30-569-5300 - SUPPLIES	$3,962	$8,187	$3,000	$4,755	$5,500	$3,000	$2,000	$5,000
30-569-5305 - SMALL TOOLS	–	$50	$200	$1,876	$1,170	$200	$800	$1,000
30-569-5400 - FUEL & LUBRICANTS	$5,848	$2,589	$2,600	$1,990	$2,940	$2,600	$400	$3,000
30-569-5430 - CHEMICALS	$41,948	$58,713	$65,000	$33,886	$50,000	$65,000	–	$65,000
30-569-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$51,758**	**$69,539**	**$70,800**	**$42,507**	**$59,610**	**$70,800**	**$3,200**	**$74,000**
Services								
30-569-6125 - TESTING SERVICES	$10,157	$6,769	$10,000	$7,125	$10,556	$10,000	$1,000	$11,000
30-569-6135 - CONTRACTUAL SERVICES	$21,038	$30,495	$27,500	$31,955	$67,500	$27,500	$4,500	$32,000
30-569-6425 - LCRA RESERVATION FEE	–	–	$175,000	$58,125	$75,000	$175,000	–	$175,000
30-569-6430 - BULK WATER	$153,783	$161,875	$85,000	$97,993	$169,000	$85,000	$35,000	$120,000
30-569-6500 - MISCELLANEOUS SERVICES	–	–	$10,000	–	$5,000	$10,000	-$5,000	$5,000
30-569-6540 - MAINTENANCE AGREEMENTS	$0	–	$300	–	$300	$300	–	$300
30-569-6600 - DISPOSAL SERVICE	$0	–	$5,000	–	$5,000	$5,000	–	$5,000
SERVICES TOTAL	**$184,979**	**$199,139**	**$312,800**	**$195,198**	**$332,356**	**$312,800**	**$35,500**	**$348,300**
Assets								
30-569-9720 - MACHINERY & EQUIPMENT	–	–	$25,000	–	$25,000	$25,000	$79,000	$104,000
30-569-9750 - WTP EXPANSION	$0	$0	$65,000	$83,968	$80,000	$65,000	-$65,000	$0
ASSETS TOTAL	**$0**	**$0**	**$90,000**	**$83,968**	**$105,000**	**$90,000**	**$14,000**	**$104,000**
WATER PLANT THREE TOTAL	**$450,176**	**$492,229**	**$729,386**	**$1,031,688**	**$1,305,680**	**$723,287**	**$70,094**	**$793,381**
Sewer Services								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$2,016	–	$2,016

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$31,040	–	$31,040
1030 - TMRS	–	–	$0	–	$0	$38,506	–	$38,506
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$112,689	–	$112,689
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$5,232	–	$5,232
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$9,117	$9,117
1100 - BASE SALARIES	–	–	$0	–	$0	$397,073	–	$397,073
1145 - LONGEVITY	–	–	$0	–	$0	$2,526	-$90	$2,436
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$3,239	–	$3,239
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$1,440	–	$1,440
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$1,200	–	$1,200
1149 - IN LIEU OF	–	–	$0	–	$0	$277	–	$277
30-570-1000 - ACCRUED SALARY (AUDITOR ADJ)	$10,435	-$7,125	–	–	–	–	–	–
30-570-1010 - STATE UNEMPLOYMENT TAX	$36	$27	$2,016	$717	$2,016	–	–	$0
30-570-1020 - SOCIAL SECURITY / MEDICARE	$13,966	$13,824	$29,342	$20,506	$29,342	–	–	$0
30-570-1030 - TMRS	$15,089	$15,150	$34,677	$23,945	$34,677	–	–	$0
30-570-1050 - HEALTH, DENTAL & LIFE INS.	$48,373	$43,255	$112,689	$66,932	$112,689	–	–	$0
30-570-1060 - HEALTH REIMBURSEMENT ACCOUNT	$2,655	$2,430	$5,232	$3,378	$5,232	–	–	$0
30-570-1070 - WORKERS COMPENSATION	$4,167	$2,902	$3,192	$8,288	$3,192	–	–	$0
30-570-1145 - LONGEVITY PAY	$1,869	$1,938	$2,595	$2,318	$2,595	–	–	$0
30-570-1146 - REWARDS PROGRAM	$1,620	$1,620	$3,239	$2,025	$3,239	–	–	$0
30-570-1147 - WORK BOOT ALLOWANCE	$720	$720	$1,440	$1,260	$1,440	–	–	$0
30-570-1148 - CELL PHONE STIPEND	$1,200	$1,200	$1,200	$1,016	$1,200	–	–	$0
30-570-1149 - IN LIEU OF	$138	$138	$554	$242	$554	–	–	$0
30-570-1274 - OVERTIME	$7,084	$5,718	$8,000	$8,323	$8,000	–	–	$0
30-570-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-570-1540 - SUPERINTENDENT	–	–	$62,400	$50,400	$62,400	–	–	$0
30-570-1561 - CREW LEADER	$49,787	$71,671	$45,760	$44,135	$45,760	–	–	$0

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-570-1570 - MAINTENANCE PERSONNEL	$122,335	$100,431	$258,024	$149,358	$258,024	–	–	$0
30-570-1591 - STANDBY TIME	$750	$375	$900	$675	$900	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$280,225**	**$254,273**	**$571,260**	**$383,516**	**$571,260**	**$595,238**	**$9,027**	**$604,265**
Operation & Maintenance								
30-570-4000 - LIABILITY & PROPERTY INS	$7,906	$2,268	$9,566	$9,795	$14,566	$9,566	$1,209	$10,775
30-570-4110 - UNIFORMS	$6,080	$5,047	$11,000	$415	$11,000	$11,000	$1,000	$12,000
30-570-4200 - TRAVEL	$1,433	–	$2,000	$730	$1,500	$2,000	–	$2,000
30-570-4300 - TRAINING/EDUCATION	$5,141	$2,500	$6,000	$2,876	$5,000	$6,000	–	$6,000
30-570-4570 - RENTAL/LEASE EXPENSE	–	$5,501	–	$6,463	–	–	–	–
30-570-4600 - TELEPHONE/INTERNET	$0	$144	–	$283	–	–	–	–
30-570-4650 - ELECTRICITY	$2,275	$2,274	$4,500	$1,653	$2,500	$4,500	–	$4,500
30-570-4700 - MAINTENANCE & REPAIRS	$38,462	$57,943	$70,000	$47,120	$60,000	$70,000	–	$70,000
30-570-4715 - UNANTICIPATED MAINT/REPAIRS	$26,009	$0	–	–	–	–	–	–
30-570-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$28,830	$28,732	$40,000	$56,657	$55,000	$40,000	$10,000	$50,000
30-570-4730 - VEHICLE SAFETY EQUIPMENT	$2,948	–	$1,500	$1,271	$1,500	$1,500	–	$1,500
30-570-4750 - MISCELLANEOUS EXPENSE	$442	$209	$500	$220	$500	$500	–	$500
30-570-4758 - SEWER EXTENSION EXPENSE	$595,611	$211,981	$400,000	$110,538	$200,000	$400,000	–	$400,000
30-570-4759 - REBATE ON SEWER EXTENSION	–	–	–	$12,705	–	–	–	–
30-570-4761 - SEWER SYSTEM IMPROVEMENTS	$2,498	$44,897	$40,000	–	$10,000	$40,000	–	$40,000
OPERATION & MAINTENANCE TOTAL	**$717,636**	**$361,495**	**$585,066**	**$250,726**	**$361,566**	**$585,066**	**$12,209**	**$597,275**
Supplies								
30-570-5300 - SUPPLIES	$3,908	$2,255	$3,000	$1,289	$3,000	$3,000	–	$3,000
30-570-5305 - SMALL TOOLS	$2,476	$3,177	$4,000	$2,799	$4,000	$4,000	–	$4,000
30-570-5400 - FUEL & LUBRICANTS	$24,989	$17,716	$30,000	$14,315	$29,000	$30,000	–	$30,000
30-570-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$31,372**	**$23,149**	**$37,000**	**$18,403**	**$36,000**	**$37,000**	**–**	**$37,000**
Services								

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-570-6135 - CONTRACTUAL SERVICES	$10,783	$7,008	$7,000	$2,557	$5,000	$7,000	–	$7,000
30-570-6500 - MISCELLANEOUS SERVICES	$0	$8	$100	–	$100	$100	–	$100
30-570-6540 - MAINTENANCE AGREEMENTS	$0	–	$1,600	$421	$1,000	$1,600	–	$1,600
30-570-6545 - REFUND SEWER TAP FEE	–	$0	–	–	–	–	–	–
SERVICES TOTAL	**$10,783**	**$7,017**	**$8,700**	**$2,978**	**$6,100**	**$8,700**	**–**	**$8,700**
Assets								
30-1707 - Description pending	$0	$0	–	–	–	–	–	–
30-570-9720 - MACHINERY & EQUIPMENT	$1	$0	$14,176	$14,176	$0	$14,176	$106,500	$120,676
ASSETS TOTAL	**$1**	**$0**	**$14,176**	**$14,176**	**$0**	**$14,176**	**$106,500**	**$120,676**
SEWER SERVICES TOTAL	**$1,040,017**	**$645,934**	**$1,216,202**	**$669,798**	**$974,926**	**$1,240,180**	**$127,735**	**$1,367,915**
Sewer Plant								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$756	–	$756
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$15,012	–	$15,012
1030 - TMRS	–	–	$0	–	$0	$18,623	–	$18,623
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$50,011	–	$50,011
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,962	–	$1,962
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$3,134	$3,134
1100 - BASE SALARIES	–	–	$0	–	$0	$193,859	–	$193,859
1145 - LONGEVITY	–	–	$0	–	$0	$519	$40	$559
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,215	–	$1,215
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$540	–	$540
1149 - IN LIEU OF	–	–	$0	–	$0	$104	–	$104
30-575-1000 - ACCRUED SALARY (AUDITOR ADJ)	$4,240	-$286	–	–	–	–	–	–
30-575-1010 - STATE UNEMPLOYMENT TAX	$18	$18	$756	$331	$756	–	–	$0
30-575-1020 - SOCIAL SECURITY / MEDICARE	$9,955	$12,725	$14,705	$9,495	$14,705	–	–	$0
30-575-1030 - TMRS	$11,102	$14,423	$17,454	$11,516	$17,454	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-575-1050 - HEALTH, DENTAL & LIFE INS.	$28,560	$32,485	$48,045	$33,115	$48,045	–	–	$0
30-575-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,328	$1,547	$1,962	$1,329	$1,962	–	–	$0
30-575-1070 - WORKERS COMPENSATION	$3,003	$2,852	$3,137	$2,849	$3,137	–	–	$0
30-575-1145 - LONGEVITY PAY	$519	$588	$727	$727	$727	–	–	$0
30-575-1146 - REWARDS PROGRAM	$810	$810	$1,215	$1,215	$1,215	–	–	$0
30-575-1147 - WORK BOOT ALLOWANCE	$180	$360	$540	$540	$540	–	–	$0
30-575-1148 - CELL PHONE STIPEND	–	$69	–	$508	–	–	–	–
30-575-1149 - IN LIEU OF	$69	$69	$208	$104	$208	–	–	$0
30-575-1274 - OVERTIME	$6,669	$21,064	$6,000	$14,037	$6,000	–	–	$0
30-575-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-575-1555 - PLANT SUPERINTENDENT	$81,932	$83,856	$87,387	$27,076	$87,387	–	–	$0
30-575-1560 - PLANT OPERATOR	$45,618	$67,008	$95,160	$81,585	$95,160	–	–	$0
30-575-1591 - STANDBY TIME	$675	$975	$1,200	$1,275	$1,200	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$194,677**	**$238,563**	**$278,496**	**$185,700**	**$278,496**	**$282,600**	**$3,174**	**$285,774**
Operation & Maintenance								
30-575-4000 - LIABILITY & PROPERTY INS	$4,322	$3,885	$5,230	$7,688	$15,374	$5,230	$3,227	$8,457
30-575-4110 - UNIFORMS	$2,374	$2,560	$3,000	$396	$654	$3,000	-$1,000	$2,000
30-575-4200 - TRAVEL	$60	$923	$1,200	$1,192	$1,200	$1,200	–	$1,200
30-575-4300 - TRAINING/EDUCATION	$3,327	$1,723	$3,500	$2,901	$3,000	$3,500	-$500	$3,000
30-575-4400 - DUES & SUBSCRIPTIONS	$640	$200	$1,000	–	$500	$1,000	–	$1,000
30-575-4600 - TELEPHONE/INTERNET	$629	$834	$1,000	$291	$502	$1,000	-$100	$900
30-575-4650 - ELECTRICITY	$70,379	$64,486	$73,000	$54,596	$75,670	$73,000	$7,000	$80,000
30-575-4700 - MAINTENANCE & REPAIRS	$14,378	$18,544	$50,000	$54,230	$95,000	$50,000	$70,000	$120,000
30-575-4715 - UNANTICIPATED MAINT/REPAIRS	$17,762	$11,900	–	$6,663	–	–	–	–
30-575-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$92	$204	$1,000	$4,564	$774	$1,000	$200	$1,200
30-575-4825 - IT EXPENSE	$0	$892	$1,500	–	$500	$1,500	–	$1,500
OPERATION & MAINTENANCE TOTAL	**$113,964**	**$106,151**	**$140,430**	**$132,519**	**$193,174**	**$140,430**	**$78,827**	**$219,257**
Supplies								

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-575-5300 - SUPPLIES	$2,427	$5,293	$4,000	$8,113	$8,500	$4,000	$8,000	$12,000
30-575-5305 - SMALL TOOLS	–	–	–	$1,291	–	–	–	–
30-575-5400 - FUEL & LUBRICANTS	$3,906	$3,788	$2,500	$5,296	$8,562	$2,500	$5,000	$7,500
30-575-5430 - CHEMICALS	$33,808	$29,542	$40,000	$22,810	$34,878	$40,000	–	$40,000
30-575-5500 - COVID 19 EXPENSES	$0	$0	–	–	–	–	–	–
30-575-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$40,141**	**$38,623**	**$46,500**	**$37,509**	**$51,940**	**$46,500**	**$13,000**	**$59,500**
Services								
30-575-6125 - TESTING SERVICES	$9,635	$12,845	$12,000	$9,252	$9,038	$12,000	$500	$12,500
30-575-6135 - CONTRACTUAL SERVICES	$6,528	$5,596	$5,000	$4,190	$5,500	$5,000	$1,000	$6,000
30-575-6500 - MISCELLANEOUS SERVICES	–	$135	$2,500	$1,459	$2,500	$2,500	–	$2,500
30-575-6540 - MAINTENANCE AGREEMENTS	$0	–	$250	–	$0	$250	–	$250
30-575-6600 - DISPOSAL SERVICE	$57,056	$89,838	$70,000	$94,194	$136,352	$70,000	$80,000	$150,000
SERVICES TOTAL	**$73,219**	**$108,414**	**$89,750**	**$109,094**	**$153,390**	**$89,750**	**$81,500**	**$171,250**
Assets								
30-575-9720 - MACHINERY & EQUIPMENT	$0	$0	$0	–	$0	–	$22,000	$22,000
ASSETS TOTAL	**$0**	**$0**	**$0**	**–**	**$0**	**–**	**$22,000**	**$22,000**
SEWER PLANT TOTAL	**$422,000**	**$491,751**	**$555,176**	**$464,823**	**$677,000**	**$559,280**	**$198,500**	**$757,781**
Effluent Disposal								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$756	–	$756
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$11,244	–	$11,244
1030 - TMRS	–	–	$0	–	$0	$13,949	–	$13,949
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$42,239	–	$42,239
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$1,962	–	$1,962
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$2,981	$2,981
1100 - BASE SALARIES	–	–	$0	–	$0	$144,362	–	$144,362
1145 - LONGEVITY	–	–	$0	–	$0	$761	–	$761

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$1,215	-$405	$810
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$540	-$180	$360
1149 - IN LIEU OF	–	–	$0	–	$0	$104	-$69	$35
30-577-1000 - ACCRUED SALARY (AUDITOR ADJ)	$3,289	-$3,467	–	–	–	–	–	–
30-577-1010 - STATE UNEMPLOYMENT TAX	$27	$27	$756	$234	$756	–	–	$0
30-577-1020 - SOCIAL SECURITY / MEDICARE	$9,407	$10,974	$11,375	$7,321	$11,375	–	–	$0
30-577-1030 - TMRS	$10,126	$11,845	$13,501	$8,515	$13,501	–	–	$0
30-577-1050 - HEALTH, DENTAL & LIFE INS.	$33,798	$20,734	$42,239	$19,793	$42,239	–	–	$0
30-577-1060 - HEALTH REIMBURSEMENT ACCOUNT	$1,826	$1,762	$1,962	$1,107	$1,962	–	–	$0
30-577-1070 - WORKERS COMPENSATION	$618	$2,046	$2,250	$2,710	$2,250	–	–	$0
30-577-1145 - LONGEVITY PAY	$484	$796	$692	$657	$692	–	–	$0
30-577-1146 - REWARDS PROGRAM	$810	$1,215	$1,215	$810	$1,215	–	–	$0
30-577-1147 - WORK BOOT ALLOWANCE	$540	$540	$540	$360	$540	–	–	$0
30-577-1148 - CELL PHONE STIPEND	$600	$392	$600	–	$600	–	–	$0
30-577-1149 - IN LIEU OF	$104	$104	$208	$69	$208	–	–	$0
30-577-1274 - OVERTIME	$8,307	$18,886	$8,000	$6,475	$8,000	–	–	$0
30-577-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-577-1560 - EFFLUENT IRRIGATION OPERATOR	$42,997	$52,031	$52,312	$44,176	$52,312	–	–	$0
30-577-1570 - EFFLUENT LABORER	$68,947	$68,053	$84,136	$39,313	$84,136	–	–	$0
30-577-1591 - STANDBY TIME	$1,725	$1,650	$1,200	$825	$1,200	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$183,606**	**$187,588**	**$220,986**	**$132,366**	**$220,986**	**$217,131**	**$2,327**	**$219,458**
Operation & Maintenance								
30-577-4000 - LIABILITY & PROPERTY INS	$2,953	$673	$3,574	$3,124	$6,246	$3,574	-$138	$3,436
30-577-4110 - UNIFORMS	$456	$1,909	$800	$218	$436	$800	-$300	$500
30-577-4200 - TRAVEL	$0	$392	$500	–	$0	$500	-$250	$250
30-577-4300 - TRAINING/EDUCATION	$0	$1,381	$800	$1,114	$1,800	$800	$1,200	$2,000
30-577-4570 - RENTAL/LEASE	–	–	$1,000	–	$0	$1,000	–	$1,000

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	**FY2023**	**FY2024**	**FY2024**	**FY2024**	**FY2025**	**FY2025**	**FY2025**
30-577-4600 - TELEPHONE/INTERNET	$578	$966	$900	$605	$816	$900	–	$900
30-577-4650 - ELECTRICITY	$37,797	$35,411	$38,000	$36,068	$55,548	$38,000	$20,000	$58,000
30-577-4700 - MAINTENANCE & REPAIRS	$19,965	$10,320	$85,000	$15,699	$60,000	$85,000	-$5,000	$80,000
30-577-4705 - IRRIGATION MAINT. & REPAIRS	$100	$0	–	–	–	–	–	–
30-577-4715 - UNANTICIPATED MAINT/REPAIRS	$2,415	$0	–	–	–	–	–	–
30-577-4725 - EQUIP/VEHICLE MAINT/REPAIRS	$1,632	$2,962	$3,000	$1,652	$3,092	$3,000	–	$3,000
30-577-4730 - VEHICLE SAFETY EQUIPMENT	$3,564	–	$500	$503	$0	$500	-$500	$0
30-577-4750 - MISCELLANEOUS EXPENSE	$278	$83	$500	$21	$40	$500	-$250	$250
OPERATION & MAINTENANCE TOTAL	**$69,739**	**$54,097**	**$134,574**	**$59,004**	**$127,978**	**$134,574**	**$14,762**	**$149,336**
Supplies								
30-577-5300 - SUPPLIES	$7,937	$1,459	$5,000	$972	$1,124	$5,000	-$1,500	$3,500
30-577-5305 - SMALL TOOLS	$0	$85	$300	$298	$260	$300	–	$300
30-577-5400 - FUEL & LUBRICANTS	$8,230	$7,253	$8,500	$4,528	$7,100	$8,500	-$1,300	$7,200
30-577-5430 - CHEMICALS	$7,095	$1,491	$5,000	$3,177	$5,874	$5,000	$1,200	$6,200
30-577-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$23,262**	**$10,288**	**$18,800**	**$8,976**	**$14,358**	**$18,800**	**-$1,600**	**$17,200**
Services								
30-577-6125 - TESTING SERVICES	$599	–	$4,000	$352	$0	$4,000	-$2,000	$2,000
30-577-6135 - CONTRACTUAL SERVICES	$2,640	$1,973	$5,000	$524	$1,046	$5,000	–	$5,000
30-577-6430 - BULK WATER	$0	$0	–	–	–	–	–	–
30-577-6500 - MISCELLANEOUS SERVICES	–	–	$12,000	$276	$12,000	$12,000	-$12,000	$0
SERVICES TOTAL	**$3,239**	**$1,973**	**$21,000**	**$1,151**	**$13,046**	**$21,000**	**-$14,000**	**$7,000**
Assets								
30-577-9750 - EFFLUENT POND REHABILITATION	–	–	$0	$192,020	$0	–	–	$0
30-577-9720 - MACHINERY & EQUIPMENT	$0	$0	$0	–	$0	–	$51,000	$51,000
ASSETS TOTAL	**$0**	**$0**	**$0**	**$192,020**	**$0**	**–**	**$51,000**	**$51,000**
EFFLUENT DISPOSAL TOTAL	**$279,846**	**$253,945**	**$395,360**	**$393,517**	**$376,368**	**$391,505**	**$52,489**	**$443,994**

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Booster Pump Stations								
Personnel & Benefits								
1010 - STATE UNEMPLOYMENT TAX	–	–	$0	–	$0	$252	–	$252
1020 - SOCIAL SECURITY / MEDICARE	–	–	$0	–	$0	$3,255	–	$3,255
1030 - TMRS	–	–	$0	–	$0	$4,038	–	$4,038
1050 - HEALTH INSURANCE	–	–	$0	–	$0	$10,662	–	$10,662
1060 - HEALTH REIMBURSEMENT ACCOUNT	–	–	$0	–	$0	$654	–	$654
1070 - WORKERS COMPENSATION	–	–	$0	–	$0	–	$676	$676
1100 - BASE SALARIES	–	–	$0	–	$0	$41,496	–	$41,496
1145 - LONGEVITY	–	–	$0	–	$0	$138	$69	$207
1146 - REWARDS PROGRAM	–	–	$0	–	$0	$405	–	$405
1147 - UNIFORM/BOOT ALLOWANCE	–	–	$0	–	$0	$180	–	$180
1148 - CELL PHONE STIPEND	–	–	$0	–	$0	$300	$150	$450
1149 - IN LIEU OF	–	–	$0	–	$0	$35	$34	$69
30-582-1000 - ACCRUED SALARY (AUDITOR ADJ)	-$37	$603	–	–	–	–	–	–
30-582-1010 - STATE UNEMPLOYMENT TAX	$9	$9	$126	$117	$126	–	–	$0
30-582-1020 - SOCIAL SECURITY / MEDICARE	$1,615	$1,364	$1,708	$1,475	$1,708	–	–	$0
30-582-1030 - TMRS	$1,723	$1,474	$2,027	$1,781	$2,027	–	–	$0
30-582-1050 - HEALTH, DENTAL & LIFE INS	$5,243	$5,444	$5,415	$7,952	$5,415	–	–	$0
30-582-1060 - HEALTH REIMBURSEMENT ACCOUNT	$357	$331	$327	$277	$327	–	–	$0
30-582-1070 - WORKERS COMPENSATION	$221	$349	$349	$614	$349	–	–	$0
30-582-1145 - LONGEVITY	$69	$52	$121	$121	$121	–	–	$0
30-582-1146 - REWARDS PROGRAM	$202	$202	$202	$202	$202	–	–	$0
30-582-1147 - WORK BOOT ALLOWANCE	$90	$180	$90	$90	$90	–	–	$0
30-582-1148 - CELL PHONE STIPEND	$415	$369	$300	–	$300	–	–	$0
30-582-1149 - IN LIEU OF	$17	$17	$35	$17	$35	–	–	$0
30-582-1274 - OVERTIME	$1,160	$1,573	$1,400	$1,817	$1,400	–	–	$0

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-582-1500 - PAY PLAN INCREASES	$0	–	–	–	–	–	–	–
30-582-1560 - PLANT OPERATOR	$18,908	$15,357	$19,760	$16,701	$19,760	–	–	$0
30-582-1591 - STANDBY TIME	$225	$113	$450	$300	$450	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$30,217**	**$27,437**	**$32,310**	**$31,465**	**$32,310**	**$61,415**	**$929**	**$62,344**
Operation & Maintenance								
30-582-4000 - LIABILITY & PROPERTY INS	$6,591	$5,152	$7,975	$923	$2,200	$7,975	-$6,959	$1,016
30-582-4110 - UNIFORMS	$66	$393	$500	$55	$750	$500	–	$500
30-582-4200 - TRAVEL	$0	–	$200	–	$0	$200	-$100	$100
30-582-4300 - TRAINING/EDUCATION	$520	–	$800	$50	$250	$800	-$300	$500
30-582-4600 - TELEPHONE/INTERNET	$0	$108	–	$283	–	–	–	–
30-582-4650 - ELECTRICITY	$34,472	$32,970	$35,000	$26,952	$43,000	$35,000	$10,000	$45,000
30-582-4700 - MAINTENANCE & REPAIRS	$20,058	$3,802	$35,000	$13,548	$30,000	$35,000	–	$35,000
30-582-4715 - UNANTICIPATED MAINT/REPAIRS	$9,983	$660	–	–	–	–	–	–
30-582-4725 - VEHICLE MAINTENENCE/REPAIRS	$45	$119	$500	$45	$500	$500	–	$500
30-582-4730 - VEHICLE SAFETY EQUIPMENT	$0	–	–	–	–	–	–	–
30-582-4750 - MISCELLANEOUS EXPENSE	$105	$133	$1,000	–	$500	$1,000	–	$1,000
OPERATION & MAINTENANCE TOTAL	**$71,840**	**$43,337**	**$80,975**	**$41,857**	**$77,200**	**$80,975**	**$2,641**	**$83,616**
Supplies								
30-582-5300 - SUPPLIES	$553	$171	$500	$149	$500	$500	–	$500
30-582-5305 - SMALL TOOLS	$0	$0	$150	–	$150	$150	–	$150
30-582-5400 - FUEL & LUBRICANTS	$3,713	$508	$3,000	$790	$1,500	$3,000	-$1,000	$2,000
30-582-5430 - CHEMICALS	$430	$258	$1,000	$332	$200	$1,000	-$500	$500
30-582-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$4,696**	**$936**	**$4,650**	**$1,270**	**$2,350**	**$4,650**	**-$1,500**	**$3,150**
Services								
30-582-6135 - CONTRACTUAL SERVICES	$2,950	$2,445	$3,500	–	$1,500	$3,500	-$500	$3,000
30-582-6500 - MISCELLANEOUS SERVICES	$0	–	$14,200	$13,310	$14,200	$14,200	-$10,200	$4,000
SERVICES TOTAL	**$2,950**	**$2,445**	**$17,700**	**$13,310**	**$15,700**	**$17,700**	**-$10,700**	**$7,000**

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Assets								
30-582-9720 - MACHINERY & EQUIPMENT	–	–	$30,000	–	$30,000	$30,000	-$30,000	$0
30-582-9760 - VEHICLES	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$0**	**$0**	**$30,000**	**–**	**$30,000**	**$30,000**	**-$30,000**	**$0**
BOOSTER PUMP STATIONS TOTAL	**$109,704**	**$74,156**	**$165,635**	**$87,903**	**$157,560**	**$194,740**	**-$38,631**	**$156,110**
Lift Station								
Personnel & Benefits								
30-584-1000 - ACCRUED SALARY (AUDITOR ADJ)	$812	-$812	–	–	–	–	–	–
30-584-1010 - STATE UNEMPLOYMENT TAX	$0	–	$126	–	$126	–	–	$0
30-584-1020 - SOCIAL SECURITY / MEDICARE	$1,574	$1,323	$1,708	$1,475	$1,708	–	–	$0
30-584-1030 - TMRS	$1,680	$1,429	$2,027	$1,781	$2,027	–	–	$0
30-584-1050 - HEALTH, DENTAL & LIFE INS	$5,243	$5,444	$5,415	$7,851	$5,415	–	–	$0
30-584-1060 - HEALTH REIMBURSEMENT ACCOUNT	$307	$331	$327	$277	$327	–	–	$0
30-584-1070 - WORKERS COMPENSATION	$221	$349	$349	$614	$349	–	–	$0
30-584-1145 - LONGEVITY	$0	$52	$121	$121	$121	–	–	$0
30-584-1146 - REWARDS PROGRAM	$202	$202	$202	$202	$202	–	–	$0
30-584-1147 - WORK BOOT ALLOWANCE	$90	–	$90	$90	$90	–	–	$0
30-584-1148 - CELL PHONE STIPEND	$115	–	$300	–	$300	–	–	$0
30-584-1149 - IN LIEU OF	$17	$17	$35	$17	$35	–	–	$0
30-584-1274 - OVERTIME	$1,160	$1,573	$1,400	$1,817	$1,400	–	–	$0
30-584-1500 - PAY PLAN INCREASE	$0	–	–	–	–	–	–	–
30-584-1560 - PLANT OPERATOR	$18,908	$15,357	$19,760	$16,701	$19,760	–	–	$0
30-584-1591 - STANDBY TIME	$225	$113	$450	$300	$450	–	–	$0
PERSONNEL & BENEFITS TOTAL	**$30,554**	**$25,378**	**$32,310**	**$31,247**	**$32,310**	**–**	**–**	**$0**
Operation & Maintenance								
30-584-4000 - LIABILITY & PROPERTY INS	$1,398	$618	$1,692	$2,765	$5,500	$1,692	$1,349	$3,041
30-584-4110 - UNIFORMS	$86	$378	$1,000	$55	$500	$1,000	-$500	$500
30-584-4200 - TRAVEL	$0	–	$500	–	$0	$500	-$400	$100

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-584-4300 - TRAINING/EDUCATION	$0	–	$1,000	$599	$950	$1,000	-$500	$500
30-584-4600 - TELEPHONE/INTERNET	$289	$300	$325	$283	$408	$325	$75	$400
30-584-4650 - ELECTRICITY	$30,016	$29,585	$34,000	$27,876	$45,000	$34,000	$13,000	$47,000
30-584-4700 - MAINTENANCE & REPAIRS	$94,218	$142,278	$120,000	$96,307	$140,000	$120,000	$30,000	$150,000
30-584-4715 - UNANTICIPATED MAINT/REPAIRS	$68,663	$7,287	–	–	–	–	–	–
30-584-4725 - VEHICLE MAINTENANCE/REPAIRS	$560	$546	$1,200	$1,935	$1,500	$1,200	$300	$1,500
30-584-4730 - VEHICLE SAFETY EQUIPMENT	$0	$0	–	–	–	–	–	–
30-584-4750 - MISCELLANEOUS EXPENSE	$33	$28	$350	$55	$100	$350	-$100	$250
OPERATION & MAINTENANCE TOTAL	**$195,263**	**$181,019**	**$160,067**	**$129,873**	**$193,958**	**$160,067**	**$43,224**	**$203,291**
Supplies								
30-584-5300 - SUPPLIES	$792	$882	$1,500	$857	$500	$1,500	–	$1,500
30-584-5305 - SMALL TOOLS	$33	$538	$750	$884	$700	$750	–	$750
30-584-5400 - FUEL & LUBRICANTS	$6,264	$508	$3,000	$790	$1,500	$3,000	–	$3,000
30-584-5430 - CHEMICALS	$15,689	$17,883	$20,000	$1,214	$3,500	$20,000	-$5,000	$15,000
30-584-5700 - WINTER STORMS	$0	$0	–	–	–	–	–	–
SUPPLIES TOTAL	**$22,778**	**$19,810**	**$25,250**	**$3,745**	**$6,200**	**$25,250**	**-$5,000**	**$20,250**
Services								
30-584-6135 - CONTRACTUAL SERVICES	$68,896	$9,335	$30,000	$4,531	$3,500	$30,000	-$15,000	$15,000
30-584-6500 - MISCELLANEOUS SERVICES	$0	$2,588	$8,000	$3,409	$2,000	$8,000	-$4,000	$4,000
SERVICES TOTAL	**$68,896**	**$11,923**	**$38,000**	**$7,940**	**$5,500**	**$38,000**	**-$19,000**	**$19,000**
Assets								
30-584-9000 - LIFT STATION IMPROVEMENTS	–	–	$1,164,400	–	$150,000	$1,164,400	-$164,401	$999,999
30-584-9720 - MACHINERY & EQUIPMENT	$0	$0	$75,000	$46,300	$80,000	$75,000	-$75,000	$0
30-584-9760 - VEHICLES	–	–	$195,000	$189,510	$189,510	$195,000	-$195,000	$0
ASSETS TOTAL	**$0**	**$0**	**$1,434,400**	**$235,810**	**$419,510**	**$1,434,400**	**-$434,401**	**$999,999**
LIFT STATION TOTAL	**$317,491**	**$238,130**	**$1,690,027**	**$408,615**	**$657,478**	**$1,657,717**	**-$415,177**	**$1,242,540**
Debt Service								
Assets								

Lago Vista
30 - Utility Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
30-585-8505 - DEPRECIATION	$1,891,876	$0	–	–	–	–	–	–
ASSETS TOTAL	**$1,891,876**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
DEBT SERVICE TOTAL	**$1,891,876**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
Utility Fund Transfer								
Assets								
30-586-9768 - TRANS UTILITY FUND TO CIP	$217,000	$0	–	–	–	–	–	–
ASSETS TOTAL	**$217,000**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
UTILITY FUND TRANSFER TOTAL	**$217,000**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
30 - UTILITIES TOTAL	**$9,823,118**	**$6,700,732**	**$10,846,950**	**$7,789,985**	**$9,748,514**	**$10,860,888**	**$113,305**	**$10,974,193**
EXPENSES TOTAL	**$9,823,118**	**$6,700,732**	**$10,846,950**	**$7,789,985**	**$9,748,514**	**$10,860,888**	**$113,305**	**$10,974,193**
Surplus / Deficit	$3,170,116	$3,901,191	-$702,607	$850,590	$824,522	-$609,345	$609,345	$0

PAGE

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Lago Vista
40 - Cap Improvement Projects
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
40 - Capital Improvement Fund								
40-480-1225 - 2024 CO RECEIVING ACCOUNT INT	–	–	$0	$624,681	$505,051	–	–	$0
40-480-1176 - INVESTMENT INTEREST	$14	$45	–	–	–	–	–	–
40-480-1185 - LCRA HOLLOWS WATER QUALITY INT	$1,483	$7,714	–	–	–	–	–	–
40-480-1188 - AUSTIN BLVD PAVING INTEREST	$218	$1,374	–	$0	–	–	–	–
40-480-1192 - 2017 CO RECEIVING ACCOUNT INT	$1,553	$24,015	$0	$23,611	$23,611	–	–	$0
40-480-1193 - WWTP IMPROVEMENTS INTEREST	$4,306	$18,865	–	–	–	–	–	–
40-480-1200 - WATER QUALITY IMPROVEMENTS INT	$299	$0	–	–	–	–	–	–
40-480-1201 - LIFT STATION SCADA IMPROV INTE	$497	$0	–	–	–	–	–	–
40-480-1205 - WATER MASTER PLAN #1 RECOM INT	$158	$0	–	–	–	–	–	–
40-480-1207 - 2018 LCRA REUSE WTR GRNT PROJE	$32	$384	–	$0	–	–	–	–
40-480-1208 - TOWN CENTER DEVELOPMENT INTERE	$3,890	$0	–	–	–	–	–	–
40-480-1212 - LEAK DETECTION SURVEY INTEREST	$28	$0	–	–	–	–	–	–
40-480-1213 - PUBLIC WORKS BREAKROOM INTERES	$0	$0	–	–	–	–	–	–
40-480-1214 - GOLF COURSE RECONSTRUCTION INT	$0	$0	–	–	–	–	–	–
40-480-1215 - IMPACT FEE STUDY INTEREST	$4	$0	–	–	–	–	–	–
40-480-1216 - AIRPORT HANGARS INTEREST	$0	$0	–	–	–	–	–	–

Lago Vista
40 - Cap Improvement Projects
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
40-480-1217 - WTP #3 SLUDGE POND/H20 SYS BAL	$1,592	$0	–	–	–	–	–	–
40-480-1218 - WTP #3 GENERATOR INTEREST	$1,412	$2,224	–	–	–	–	–	–
40-480-1219 - WASTEWATER SYSTEM MASTER PLAN	$1,362	$2,604	–	–	–	–	–	–
40-480-1220 - METER SYSTEM AMI INSTALL INT	$274	$0	–	–	–	–	–	–
40-480-1221 - LV SUNSET PARK INTEREST	$3,554	$0	–	–	–	–	–	–
40-480-1222 - ARPA GRANT INTEREST	$0	$0	–	–	–	–	–	–
40-480-1223 - WTP EXPANSION INTEREST	$0	$0	–	–	–	–	–	–
40-480-1224 - WATERLINE: BAR-K TO BRONCO INT	$0	$0	–	–	–	–	–	–
40-480-7911 - BOND PROCEEDS	–	–	$0	$23,465,000	$23,465,000	–	–	$0
40-480-7916 - PREMIUM/DISCOUNT BOND ISSUE	–	–	$0	$2,520,405	$2,520,405	–	–	$0
40-480-7920 - TRANSFER WATER IMPACT FEES	$9,500	$0	–	–	–	–	–	–
40-480-7930 - TRANS WASTEWATER IMPACT FEES	$9,500	$0	–	–	–	–	–	–
40-480-9100 - TRANS/GENERAL FUND TO CIP	$407,000	–	–	–	–	–	–	–
40-480-9200 - TRANS/UTILITY FUND TO CIP	$217,000	$0	–	–	–	–	–	–
40-580-9000 - TRANSFERS-DUE TO DUE FROM	$0	$0	–	–	–	–	–	–
40 - CAPITAL IMPROVEMENT FUND TOTAL	**$663,678**	**$57,225**	**$0**	**$26,633,698**	**$26,514,067**	**–**	**–**	**$0**
REVENUES TOTAL	**$663,678**	**$57,225**	**$0**	**$26,633,698**	**$26,514,067**	**–**	**–**	**$0**
Expenses								
40 - Capital Improvement Fund								
Capital Improvement								
Assets								
40-580-6991 - BOND ISSUANCE COSTS	–	–	–	$285,371	–	–	–	–

Lago Vista

40 - Cap Improvement Projects

07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
40-580-8211 - HOLLOWS WATER QUALITY CONST.	$0	$199,424	–	–	–	–	–	–
40-580-8216 - WATER/SEWER IMPACT FEE STUDY	$35,026	$0	–	–	–	–	–	–
40-580-8228 - WWTP IMPROVEMENTS	$8,500	$0	–	–	–	–	–	–
40-580-8238 - LIFT STATION SCADA IMPROVEMENT	$11,111	$0	–	–	–	–	–	–
40-580-8242 - WATER MASTER PLAN #1 RECOMM	$0	$0	–	–	–	–	–	–
40-580-8243 - LAGO VISTA PARK PROJECT	$282,416	$0	–	–	–	–	–	–
40-580-8247 - TOWN CENTER DEVELOPMENT	$0	$0	–	–	–	–	–	–
40-580-8249 - LOHMAN TANK-PART 2	$0	$0	–	–	–	–	–	–
40-580-8251 - CONTINUING STREET MAINTENANCE	$0	$0	–	–	–	–	–	–
40-580-8257 - LEAK DETECTION SURVEY	$0	$0	–	–	–	–	–	–
40-580-8259 - GOLF COURSE RECONSTRUCTION	$0	$0	–	–	–	–	–	–
40-580-8261 - AIRPORT HANGARS	$0	$0	–	–	–	–	–	–
40-580-8262 - WTP #3 MAINTENANCE BUILDING	$0	$0	–	–	–	–	–	–
40-580-8263 - WTP3 SLUDGE POND/WTR SYSTEM BA	$3,250	$0	–	–	–	–	–	–
40-580-8264 - WTP #3 GENERATOR	$272,894	$90,018	–	–	–	–	–	–
40-580-8265 - WASTEWATER SYSTEM MASTER PLAN	$68,572	$107,036	–	$0	–	–	–	–
40-580-8266 - METER SYSTEM AMI INSTALL	$894,638	$0	–	–	–	–	–	–
40-580-8267 - PUBLIC WORKS OPERATIONS	$0	$0	–	–	–	–	–	–
40-580-8268 - WTP EXPANSION	$0	$0	–	–	–	–	–	–
40-580-8269 - WATERLINE: BAR-K TO BRONCO	$0	$0	–	–	–	–	–	–
ASSETS TOTAL	**$1,576,407**	**$396,478**	**–**	**$285,371**	**–**	**–**	**–**	**–**
CAPITAL IMPROVEMENT TOTAL	**$1,576,407**	**$396,478**	**–**	**$285,371**	**–**	**–**	**–**	**–**

Lago Vista
40 - Cap Improvement Projects
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
40 - CAPITAL IMPROVEMENT FUND TOTAL	**$1,576,407**	**$396,478**	**–**	**$285,371**	**–**	**–**	**–**	**–**
EXPENSES TOTAL	**$1,576,407**	**$396,478**	**–**	**$285,371**	**–**	**–**	**–**	**–**
Surplus / Deficit	-$912,729	-$339,253	$0	$26,348,326	$26,514,067	$0	$0	$0

PAGE

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Lago Vista
42 - Impact Fee Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
42 - Impact Fee Fund								
42-450-1410 - INTEREST ON INVESTMENT	$78,201	$369,812	$360,631	$409,568	$366,083	$360,631	$5,452	$366,083
42-460-4350 - WATER IMPACT FEES	$1,255,284	$666,434	$706,406	$358,572	$353,203	$706,406	-$353,203	$353,203
42-460-9100 - WATER IMPACT FEE RESERVE	–	–	$0	–	$0	–	–	$0
42-470-4350 - WASTEWATER IMPACT FEES	$968,325	$584,700	$616,940	$294,670	$308,470	$616,940	-$308,470	$308,470
42-470-9100 - WASTEWATER IMPACT FEE RESERVE	–	–	$0	–	$0	–	–	$0
42 - IMPACT FEE FUND TOTAL	**$2,301,810**	**$1,620,946**	**$1,683,977**	**$1,062,810**	**$1,027,756**	**$1,683,977**	**-$656,221**	**$1,027,756**
REVENUES TOTAL	**$2,301,810**	**$1,620,946**	**$1,683,977**	**$1,062,810**	**$1,027,756**	**$1,683,977**	**-$656,221**	**$1,027,756**
Expenses								
42 - Impact Fee Fund								
Water Impact Revenue								
Operation & Maintenance								
42-560-4765 - REBATE - LVISD WATER TANK	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000	–	$80,000
OPERATION & MAINTENANCE TOTAL	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**–**	**$80,000**
Assets								
42-560-5000 - TRANSFER WATER IMPACT FEES/CIP	$1,686,500	$0	–	–	–	–	–	–
42-560-6545 - WTR IMPACT FEE REFUND	$531,663	$0	–	–	–	–	–	–
ASSETS TOTAL	**$2,218,163**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
WATER IMPACT REVENUE TOTAL	**$2,298,163**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**–**	**$80,000**
Sewer Impact Revenue								
Assets								
42-570-5100 - TRANS WASTEWATER IMPACT/CIP	$9,500	$0	–	–	–	–	–	–
42-570-6545 - SWR IMPACT FEE REFUND	$568,158	$0	–	–	–	–	–	–
ASSETS TOTAL	**$577,658**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
SEWER IMPACT REVENUE TOTAL	**$577,658**	**$0**	**–**	**–**	**–**	**–**	**–**	**–**
42 - IMPACT FEE FUND TOTAL	**$2,875,820**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**–**	**$80,000**

Lago Vista
42 - Impact Fee Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
EXPENSES TOTAL	**$2,875,820**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**–**	**$80,000**
Surplus / Deficit	-$574,010	$1,540,946	$1,603,977	$982,810	$947,756	$1,603,977	-$656,221	$947,756

PAGE

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Lago Vista
43 - Parkland Fee Fund
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
43 - Parkland Fee Fund								
43-460-1410 - INVESTMENT INTEREST	$5,088	$31,925	$31,356	$32,084	$28,802	$31,356	-$2,554	$28,802
43-460-4350 - PARK LAND REVENUE	$0	$0	$0	–	$0	–	–	$0
43-460-9000 - TRANSFERS IN	–	–	$0	–	$0	–	–	$0
43-460-9700 - TRANSFERS - DUE TO DUE FROM	–	–	$0	–	$0	–	–	$0
43 - PARKLAND FEE FUND TOTAL	**$5,088**	**$31,925**	**$31,356**	**$32,084**	**$28,802**	**$31,356**	**-$2,554**	**$28,802**
REVENUES TOTAL	**$5,088**	**$31,925**	**$31,356**	**$32,084**	**$28,802**	**$31,356**	**-$2,554**	**$28,802**
Expenses								
43 - Parkland Fee Fund								
TBD								
Operation & Maintenance								
43-560-4750 - MISCELLANEOUS EXPENSE	$0	$3,150	–	$1,235	–	–	–	–
OPERATION & MAINTENANCE TOTAL	**$0**	**$3,150**	**–**	**$1,235**	**–**	**–**	**–**	**–**
TBD TOTAL	**$0**	**$3,150**	**–**	**$1,235**	**–**	**–**	**–**	**–**
43 - PARKLAND FEE FUND TOTAL	**$0**	**$3,150**	**–**	**$1,235**	**–**	**–**	**–**	**–**
EXPENSES TOTAL	**$0**	**$3,150**	**–**	**$1,235**	**–**	**–**	**–**	**–**
Surplus / Deficit	$5,088	$28,775	$31,356	$30,849	$28,802	$31,356	-$2,554	$28,802

PAGE

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Lago Vista
50 - Debt Service
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
Revenues								
50 - Debt Service								
50-480-7916 - PREMIUM	–	–	–	$13,892	–	–	–	–
50-480-1410 - AD VALOREM - INTEREST INCOME	$5,903	$43,585	$46,695	$47,515	$42,377	$46,695	-$4,318	$42,377
50-480-9108 - TRANSFER FROM GOLF COURSE FUND	–	–	$0	–	$0	–	–	$0
50-480-9109 - TRANSFER FROM IMPACT FEE FUND	–	–	$0	–	$0	–	–	$0
50-485-1110 - AD VALOREM TAXES FOR DEBT SVC	$2,675,754	$2,748,921	$2,676,372	$2,705,020	$4,493,771	$2,676,372	$1,817,399	$4,493,771
50-485-1111 - AD VALOREM PENALTIES & INTERES	$20,178	$15,752	$0	–	$0	–	–	$0
50-485-1115 - BUY DOWN FROM DEBT	–	–	$0	–	$0	$417,063	-$417,063	$0
50-485-1410 - INVESTMENT INTEREST	$0	–	$0	–	$0	$150,000	-$150,000	$0
50-485-1500 - BOND FUNDING REVENUE	–	–	$0	–	$0	–	–	$0
50 - DEBT SERVICE TOTAL	**$2,701,835**	**$2,808,258**	**$2,723,067**	**$2,766,427**	**$4,536,148**	**$3,290,130**	**$1,246,018**	**$4,536,148**
REVENUES TOTAL	**$2,701,835**	**$2,808,258**	**$2,723,067**	**$2,766,427**	**$4,536,148**	**$3,290,130**	**$1,246,018**	**$4,536,148**
Expenses								
50 - Debt Service								
Accumulated Interest								
Assets								
50-585-7916 - PREMIUM	–	–	$0	–	$0	–	–	$0
ASSETS TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**–**	**$0**
ACCUMULATED INTEREST TOTAL	**–**	**–**	**$0**	**–**	**$0**	**–**	**–**	**$0**
Ad Valorem & Other								
Operation & Maintenance								
50-585-4575 - BANK CHARGES	$2,650	$3,000	$8,000	$2,000	$3,000	$8,000	–	$8,000
OPERATION & MAINTENANCE TOTAL	**$2,650**	**$3,000**	**$8,000**	**$2,000**	**$3,000**	**$8,000**	**–**	**$8,000**
Assets								
50-585-9838 - 2024 CO Principal	–	–	$0	–	$0	–	$100,000	$100,000

Lago Vista
50 - Debt Service
07/31/2024

	YR END ACTUAL		ADOPTED BUDGET	YTD	FY23-24 YEAR END ESTIMATES	FY24-25 BASE	FY 24-25 SUPPLEMENTAL	2025 CITY COUNCIL BUDGET PRESENTATION BUDGET SUMMARY
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	FY2025	FY2025
50-585-9839 - 2024 CO Interest	–	–	$0	–	$0	–	$1,720,763	$1,720,763
50-585-8505 - BOND ISSUE COST	–	–	$0	$9,500	$9,500	–	–	$0
50-585-9814 - 2006 C/O - PRIN	$380,000	$395,000	$415,000	$415,000	$415,000	$415,000	$20,000	$435,000
50-585-9815 - 2006 C/O - INT	$97,675	$81,671	$64,944	$36,757	$64,944	$64,944	-$17,552	$47,392
50-585-9816 - 2008 C/O - PRIN	$111,000	$115,000	$119,000	$119,000	$119,000	$119,000	$5,000	$124,000
50-585-9817 - 2008 C/O - INT	$31,560	$27,187	$22,659	$12,481	$22,659	$22,659	-$4,702	$17,957
50-585-9822 - 2011 REFUNDING GO BOND - PRINC	$450,000	$465,000	–	–	–	–	–	–
50-585-9823 - 2011 REFUNDING GO BOND - INT	$20,700	$6,975	–	–	–	–	–	–
50-585-9824 - 2014 CO - PRINCIPAL	$30,000	$30,000	$110,000	$110,000	$110,000	$110,000	–	$110,000
50-585-9825 - 2014 CO - INTEREST	$302,275	$301,375	$299,275	$150,463	$299,275	$299,275	-$3,850	$295,425
50-585-9826 - 2015 GO REFUNDING/2005 - PRINC	$40,000	$40,000	$440,000	$440,000	$440,000	$440,000	$20,000	$460,000
50-585-9827 - 2015 GO REFUNDING/2005 INTERE	$263,800	$262,200	$252,600	$130,700	$252,600	$252,600	-$18,000	$234,600
50-585-9832 - 2016A REFUNDING TAX NOTE-PRINC	$100,000	$105,000	$100,000	$100,000	$100,000	$100,000	–	$100,000
50-585-9833 - 2016A REFUNDING TAX NOTE-INTER	$63,250	$60,175	$57,100	$29,300	$57,100	$57,100	-$3,000	$54,100
50-585-9834 - 2016B REFUNDING TAX NOTE-PRINC	$175,000	$180,000	$195,000	$195,000	$195,000	$195,000	$5,000	$200,000
50-585-9835 - 2016B REFUNDING TAX NOTE-INTER	$122,007	$117,912	$112,956	$57,863	$112,956	$112,956	-$5,659	$107,297
50-585-9836 - 2017 CO-PRINCIPAL	$245,000	$255,000	$260,000	$260,000	$260,000	$260,000	$10,000	$270,000
50-585-9837 - 2017 CO-INTEREST	$244,363	$236,863	$227,838	$116,519	$227,838	$227,838	-$10,600	$217,238
ASSETS TOTAL	**$2,676,629**	**$2,679,357**	**$2,676,372**	**$2,182,582**	**$2,685,872**	**$2,676,372**	**$1,817,400**	**$4,493,772**
AD VALOREM & OTHER TOTAL	**$2,679,279**	**$2,682,357**	**$2,684,372**	**$2,184,582**	**$2,688,872**	**$2,684,372**	**$1,817,400**	**$4,501,772**
50 - DEBT SERVICE TOTAL	**$2,679,279**	**$2,682,357**	**$2,684,372**	**$2,184,582**	**$2,688,872**	**$2,684,372**	**$1,817,400**	**$4,501,772**
EXPENSES TOTAL	**$2,679,279**	**$2,682,357**	**$2,684,372**	**$2,184,582**	**$2,688,872**	**$2,684,372**	**$1,817,400**	**$4,501,772**
Surplus / Deficit	$22,556	$125,901	$38,695	$581,846	$1,847,276	$605,758	-$571,381	$34,377

AGENDA ITEM NO. 3

Item Cover Page

CITY COUNCIL AGENDA ITEM REPORT

DATE: August 29, 2024

SUBMITTED BY: Jai Brown, Finance

SUBJECT: Discussion, consideration, and possible action regarding a roll call vote on adoption of a proposal to set a 2025 tax rate for the City of Lago Vista.

BACKGROUND:

	General Funds	Additional Funds Needed	Total
Voter Approval Rate	($205,821.00)	$0	$0.00
No New Revenue Rate ($0.4231)	($205,821.00)	$2,022,202.76	$1,816,381.76
No New Revenue Rate + 25% ($0.443725)	($205,821.00)	$1,516,652,107	$1,310,831.11
No New Revenue Rate + 50% ($0.46435)	($205,821.00)	$1,011,101.38	$805,280.38

FINDINGS: Staff recommends City Council take a record vote on setting a proposed tax rate of $0.443725 that was identified during the August 15, 2024 budget discussions. As a reminder this action only sets a proposed tax rate. Action on setting the tax rate is scheduled to occur on September 19, 2024. When setting the tax rate on September 19, 2024, City Council can only set the proposed tax rate of $0.443725 or a lower amount. This action of setting a proposed tax rate is only setting a ceiling amount.

FINANCIAL IMPACT: N/A