

TABLE OF CONTENTS

	Page Number
Budget Message	
Budget Principals	I
Legal Requirements	II
Budget Format	III
Changes in Budget Format from Previous Year	IV
Budget Goals and Objectives	V
Ad Valorem Tax Calculation	VI
2009 Truth in Taxation	VIII
Recommended Tax Rate	VIII
Salary Adjustments and Employee Compensation	VIII
Consolidated Statement	VIII
General Fund Revenue / Expenses	XI
Utility Fund Revenue / Expenses	XIV
Golf Course Fund Revenue / Expenses	XVII
Other Funds Revenue / Expenses	XVIII
Organization Charts	1
Consolidated Statement	7

General Fund

General Fund Revenues	13
Administration	17
Non Department Budget	26
Development Services	29
Finance	37
Municipal Court	44
Police Department	51
Police Dispatch	62
Public Works – Streets	68
Solid Waste	77
Building Maintenance	80
Recreation	84
Aviation	90
Library	96

Golf Course Fund

Golf Course Fund Revenues	104
Pro Shop & Snack Bar	105
Grounds Maintenance	114
Golf Course Combined Detail Summary	122

Utility Fund	
Utility Fund Revenues	123
Utility Administration	124
General Fund Transfer	132
Water Services	135
Water Plant One	143
Water Plant Two	150
Sewer Services	157
Wastewater Treatment Plant	165
Hotel Occupancy Tax Fund	173
Capital Improvements Fund (CIP)	175
Debt Service Fund & Investments (with Bond Schedules)	177

MEMORANDUM

TO: The Mayor and Members of the City Council

FROM: Bill Angelo, City Manager

DATE: August 1, 2009

SUBJECT: 2009/10 Annual Operating Budget

The recommended Annual Operating Budget for the 2009/10 Fiscal Year is attached for your review and consideration. The Budget reflects the efforts of several employees including Department Heads, Division Supervisors and other support staff who have attempted to address the needs of their operations and project probable costs for the provision of services to the citizens of Lago Vista under what can only be described as trying economic conditions. The primary focus in this year's budget development process has been to balance expenses with anticipated reductions in revenues while minimizing any reduction in services provided to the public. The following Budget Message attempts to summarize these efforts and highlights significant changes and other related issues.

Budgeting Principles:

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

The budget fulfills four roles: policy, operations, communications, and a financial guide. First and foremost the budget is a policy document; it is usually the most important policy document that the City Council will deliberate in any year. The budget reflects the City's priorities in providing services to the public. No city can be all things to all people; most services cost money and there just isn't enough money to go around to cover the cost of everyone's requests. Therefore, the City has to prioritize services and programs and make difficult decisions about what gets funded and what doesn't.

The budget is also an operations guide. As much as practical, we have provided information about the items included in the budget. The budget sheets identify many of the major expenditures in the budget for many line items. Personnel and benefits are identified, capital outlay purchases (those items over \$1000) are identified, and many of the services charged to the City are identified. This detail not only helps the City Council in deciding what to fund or eliminate from the budget, it also lets the City staff know what is or is not included in the budget. The budget also helps to make the coding of expenditures much easier throughout the fiscal year. As an operations guide, the budget is a very valuable resource throughout the fiscal year as issues arise or priorities change.

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

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

Legal Requirements:

The budgeting process in every Texas City, without regard to size, must comply with the requirements of the Texas Uniform Budget Law, Article 689-A et. seq. In addition, the budgeting process in the City of Lago Vista is governed by the Lago Vista City Charter. These documents require that a city must comply with ten tenets.

1. The City Council must adopt an annual budget and conduct the financial affairs of the City in strict conformance with the budget.

2. The budget for each fiscal year must be adopted prior to the first day of that fiscal year. In accordance with our home rule charter the new fiscal year begins on October 1st and runs through September 30th.
3. The budget must list all proposed expenditures to be made that fiscal year and compare them with expenditures for the same purpose during the prior fiscal year.
4. The budget must show a complete financial statement for the City including all debts and financial obligations, a projected cash position for the City at the end of the fiscal year, total projected revenues for the current fiscal year, and estimated revenues for the next fiscal year.
5. All projected activities and projects the City will participate in must be defined as accurately as possible and an estimated price for each activity must be affixed to it.
6. The City's budget office, in Lago Vista's case, the City Manager, must prepare a proposed budget for the consideration of the City Council.
7. The proposed budget must be filed with the City Clerk/Secretary and be made available to the public no less than 30 days prior to the date the Council will set the property tax rate for the next fiscal year.
8. The City Council must hold a public hearing if the actual tax rate equals or exceeds three percent more than the effective tax rate. If the actual tax rate is between 3 and 7.99 percent more than the effective tax rate, then the City Council must hold two public hearings and take an actual vote raising the tax between 3 and 7.99 percent. If the actual tax rate exceeds the effective tax rate by eight percent or more, then the citizens of the community may file a petition calling for an election to rollback the taxes.
9. The budget may be changed by the City Council as they see fit after the completion of the public hearing.
10. After adoption of the final budget by majority vote of the City Council, copies must be filed with the City Clerk/Secretary and made available to the public.

Budget Format:

The budget is divided into funds and departments. Lago Vista's Budget is divided into the following Fund categories: General Fund, Utility Fund, Golf Course Fund, Hotel Occupancy Fund, Park Fund, Construction Fund, Impact Fee Fund, and the Debt Service Fund. The General Fund includes all expenditures for the Administration, Building Maintenance, Development Services, Finance, Municipal Court, Dispatching, Police, Public Works, Aviation, Recreation and Library departments. The Utility Fund includes all funding for the Utility Administration, Water Services, Water Plant One, Water Plant Two, the Sewer Plant, and Sewer Services departments. The Golf Course Fund includes revenues and expenditures for the Lago Vista Municipal Golf Course and is divided into two divisional budgets which include the Pro Shop/Snack Bar and the Golf Course Maintenance Operations. The Hotel Occupancy Fund includes revenues generated by the Hotel/Motel Occupancy Tax and includes all expenditures related to that fund. The Park Fund includes all financial transactions related to the capital expenses and improvements to the City's Sports Complex and Swimming Pool. The Construction Fund depicts all financial activity related to the City's Capital Improvement Program. The Impact Fee Fund includes all revenues collected and expenditures under the Impact Fee Ordinance. The Debt Service Fund includes all revenues and expenses related to the City's debt.

Changes in Budget Format from Previous Year:

The 2009/10 Annual Budget reflects some changes in budget format from previous years. These changes have been introduced to enhance lines of accountability, promote clarity and to eliminate financial activity listings that are no longer needed. The specific modifications include the following items:

1. As discussed during last year's budget hearings, the 2009/10 Budget provides for the establishment of the Finance Department and a departmental budget which isolates related expenses into one Departmental Budget. The centralization of such expenses into one departmental budget has been offset by reductions in expenses in the General Fund Administration Budget and the Utility Fund Administration Budget.
2. The Construction Fund Budget which reflects all CIP and other project activity has been formatted a little differently in the 2009/10 Budget in an effort to enhance the reporting and understanding with regard to financial activity and the availability of construction fund monies.

Factors Affecting the 2009/10 Budget:

The 2009/10 Budget as proposed is a product influenced by a number of factors which have affected both revenues and expenses. Specific factors of major significance include:

1. The downturn in economic conditions has resulted in a significant decrease in the overall value of taxable property in the community due to devaluations which will result in significantly lower ad valorem tax revenue to support general fund M&O expenses and debt service expenses without a significant increase in the City's tax rate.
2. The economic climate has and will continue to affect sales tax revenues generated in Lago Vista. Recent trends and projections indicate that Sales Tax Revenues for the 2009/10 Fiscal Year will be approximately 20% less than the 2008/09.
3. The economic conditions have resulted in very little growth in the community in terms of new developments, building permits, other permits, water & sewer taps and other such activities which result in revenues for related services that will be lower than in prior years.
4. The City's Health Insurance Provider, TML, has notified the City that it will experience a 12% increase in the cost of employee health insurance coverage which is expected to increase employee benefit costs by \$54,460.
5. The Budget anticipates a rather nominal inflationary cost increase of 2% in some goods and services and somewhat larger increases in specific commodities such as fuel and chemicals.

Budget Goals and Objectives:

The 2009/10 Budget was developed and prepared with several goals and objectives in mind. These goals include the following items.

1. Balance recurring annual expenses with annual recurring revenues in order to reduce dependency on cash reserves and one time revenues to balance the Budget.
2. Maintain a positive Fund Balance in the Utility Fund.
3. Reduce staffing levels in various departments in an effort to reduce overall expenses and to respond to the slow down in growth. Funding for one street department laborer position, two utility laborer positions, one plant operator trainee position, and one police officer position that are all currently vacant has been eliminated from the Budget. Funding for one code enforcement officer/building inspector position which is currently filled has also been eliminated.
- 4.. Maintain existing property tax rate at current level.
5. Maintain rates and other user fees at existing levels.
6. Maintain existing levels of service for the citizens of Lago Vista.

7. Maintain existing compensation program at current levels and avoid an increase in salaries due to merit or market adjustments.
8. Provide funding for the continuation of the Employee Rewards Program in an effort to recognize and reward employees for their contributions to the City's excellent financial performance during the 2008/09 Fiscal Year.

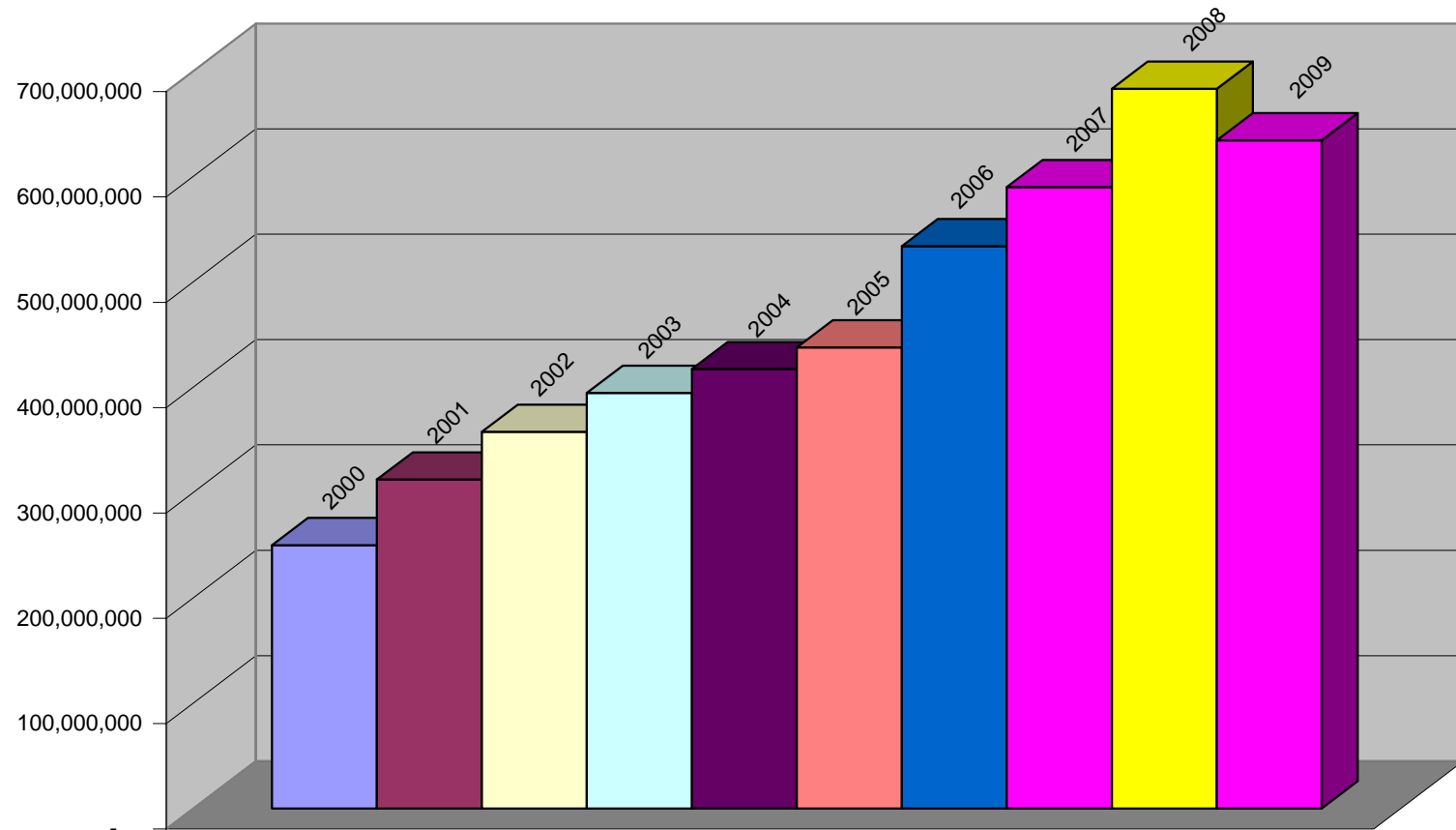
Ad Valorem Tax Calculations:

Decline in Tax Base

According to the most recent estimates from the Travis County Central Appraisal District (TCAD) the value of taxable property in Lago Vista is projected to be \$635,898,917 which reflects a decrease in value of \$47,491,484 below the 2008/09 Fiscal Year. Specific details regarding the calculations are not currently available given the delay in certification of the tax roles by the TCAD.

The following graph depicts the changes in tax base over the last nine years.

Changes in Tax Base



2009 Truth in Taxation Calculations Data Input Page:

The Travis County Central Appraisal District (TCAD) was unable to provide certified tax role values to the City at this date which has postponed the development and distribution of the Truth In Taxation Calculation for the 2009/10 Budget. TCAD anticipates completing the tax role certifications sometime later in the month. The Truth In Taxation Calculations will be added to the Budget when they are made available to the City.

Recommended Tax Rate

The decline in the tax base as projected by the Travis County Tax Appraisal District would allow for an increase in the current tax rate for the City of Lago Vista and still result in a tax decrease at or below the effective tax rate. Based on past discussions with the Council and despite the lack of official data from TCAD, the 2009/10 Budget has assumed that there will not be a change in the overall tax rate of \$0.57 per \$100 valuation. As included in proposed Budget the M & O portion of the tax rate will be \$0.26 per \$100 valuation and the I & S (Debt Service) portion of the tax rate will be \$0.31 per \$100 valuation.

Salary Adjustments and Employee Compensation:

As presented, the 2009/10 Budget does not include funding for merit increases and market adjustments in an effort to hold salary and wage expenses at or below levels in the prior year Budget. The elimination of funding for compensation increases is strictly a financial decision due to the decline in revenues and is not reflective of employee performance during the past year. The Budget also includes funding in the amount of \$22,500 to continue the employee rewards program which allows the City to share savings realized during the last fiscal year with the employees that contributed to those savings. As proposed in this year's Budget the program will provide a one time \$300 reward payment to each employee in December, 2009. To be eligible for the reward, employees must be in good standing with the City at the time of the reward payment and have been an employee of the City for at least six months prior to the reward payment date.

Consolidated Statement:

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

The Consolidated Statement for the 2009/10 Budget as proposed includes the following information.

General Fund	
Total Revenues	\$3,949,049
Total Expenses	<u>\$3,943,927</u>
Surplus (Deficit)	\$ 5,122
Utility Fund	
Total Revenues	\$3,036,450
Total Expenses	<u>\$3,028,256</u>
Surplus (Deficit)	\$ 8,194
Golf Course Fund	
Total Revenues	\$1,139,338
Total Expenses	<u>\$1,139,338</u>
Surplus (Deficit)	\$ 0
Hotel Occupancy Fund	
Total Revenues	\$ 46,000
Total Expenses	<u>\$ 40,500</u>

Surplus (Deficit)	\$ 5,500
Construction Fund	
Total Revenues	\$ 0
Total Expenses	<u>\$5,499,921</u>
Surplus (Deficit)	(\$5,499,921)
Impact Fee Fund	
Total Revenues	\$ 105,000
Total Expenses	<u>\$ 512,349</u>
Surplus (Deficit)	(\$ 407,349)
The Hollows – Centex	
Total Revenues	\$ 0
Expenditures	\$1,542,096
Transfer for Taps	<u>\$ 0</u>
Surplus (Deficit)	(\$1,542,096)
Debt Service Fund	
Total Revenues	\$1,971,287
Interest Income	\$ 6,375
Buy Down of Debt	\$ 542,349
Total Expenses	<u>\$2,513,636</u>
Surplus (Deficit)	\$ 6,375

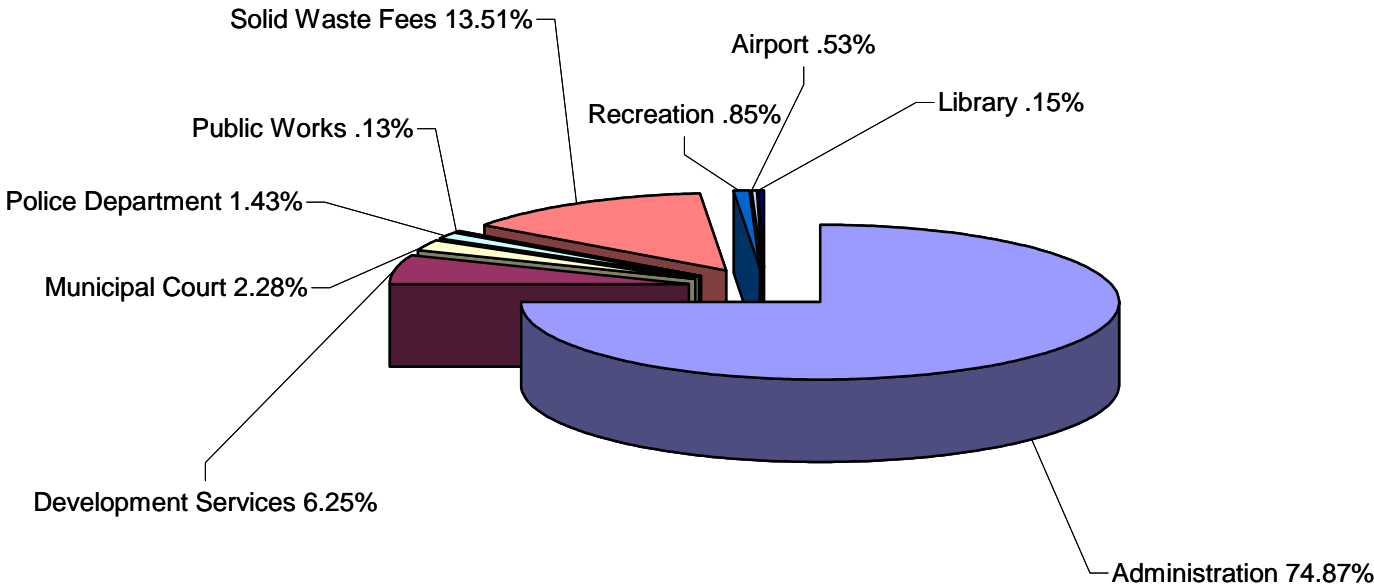
Park Fund		
Total Revenues	\$	2,045
Total Expenses	\$	<u>8,500</u>
Surplus (Deficit)	\$	(6,455)

General Fund Revenues and Expenses:

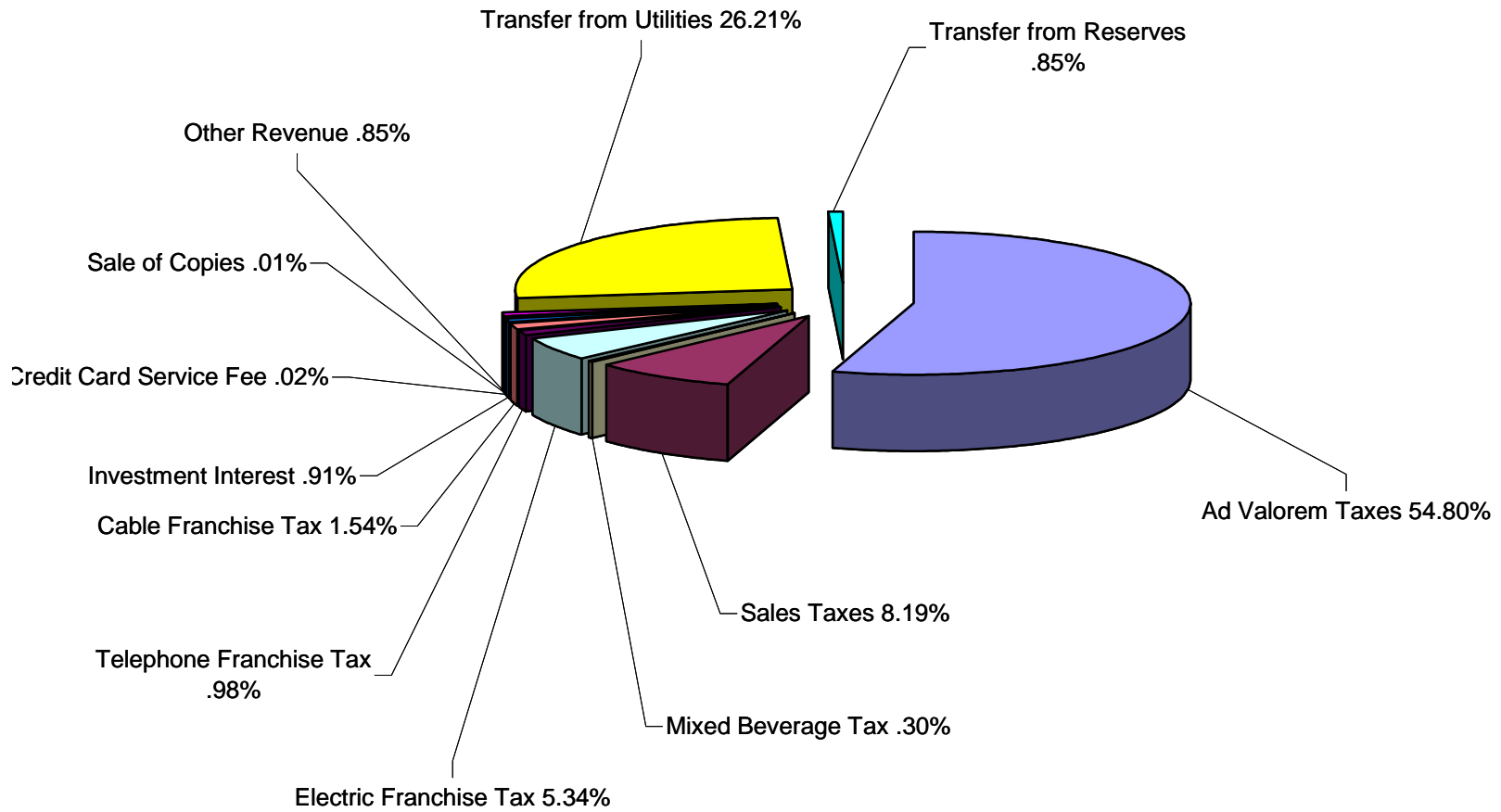
Revenues

General Fund Revenues are generally divided into sub-categories including Administration Taxes and Fees (taxes, franchise fees and transfers), Municipal Court Revenues (fines), Police Department Revenues (contributions, grants and fees), Development Service Revenues (Building, Zoning, Site Plan, Annexation Fees and reimbursements for professional services), Public Works Revenues (contributions and fees), Recreation Revenues (pool fees), Airport Revenues (POA contribution) and Library Revenues (fines and fees). As included in the 2009/10 Budget, General Fund Revenues are projected at \$3,949,049 which represents a 12.9% (\$582,738) decrease below the 2008/09 Budget and a 7.7% (\$329,323) decrease below the 2008/09 Year End Estimate. The proposed Budget includes substantial decreases below the 2008/09 Budget and Year End Estimate in revenues for ad valorem taxes sales tax, interest income, Cap Metro contributions, and fees related to new construction/development. Revenues from the utility transfer to the General Fund have been increased by \$75,000 over the prior year. Other categories of revenues in the General Fund are expected to increase slightly or remain comparatively stable. The following graph entitled General Fund Revenues depicts the percentage of General Fund Revenues by major Category. The next graph entitled Administration Revenues provides a breakdown by major line item within the Administration Category which constitutes the lion's share (74.8%) of General Fund Revenues.

General Fund Revenue



Administration Revenue



Expenses

General Fund expenses for the 2009/10 Fiscal Year are projected to total \$3,943,927 which represents a 10.6% (\$466,784) decrease in expenses below the 2008/09 Budget and a 1.2% (\$48,215) increase over the Year End Actual for 2008/09. As proposed the Budget reflects efforts to address the decrease in revenues anticipated during the 2009/10 Fiscal Year. The Budget also attempts to respond to a slight decrease in the demand for services that has resulted from a slow down in growth. As proposed, the 2009/10 Budget eliminates funding for three positions within the General Fund Departments including one Police Officer, one Street Laborer and the Code Enforcement Officer/Building Inspector position in the Development Services Department. The 2009/10 Budget also eliminates funding for street overlays and rebuilds. There are no new programs, services, personnel or equipment requested in the proposed Budget. In terms of significant changes in Departmental Budgets from the 2009/10 Budget the proposed adjustments are as follows:

- General Fund Administration – 24.0% (\$125,595) Decrease
- Non Departmental Expenses – 62.7% (\$30,500) Decrease
- Development Services – 16.9% (\$94,383) Decrease
- Municipal Court – 6.7% (\$5,333) Decrease
- Police Department – 2.2% (\$29,278) Decrease
- Police Dispatch – 1.6% (\$4,069) Decrease
- Public Works – 39.3% (\$378,472) Decrease
- Solid Waste – 0.03% (\$130) Decrease
- Building Maintenance – 4.0% (\$1,448) Decrease
- Recreation – 5.2% (\$4,750) Decrease
- Aviation – 11.9% (\$2,913) Decrease
- Library – 0.50% (\$515) Decrease

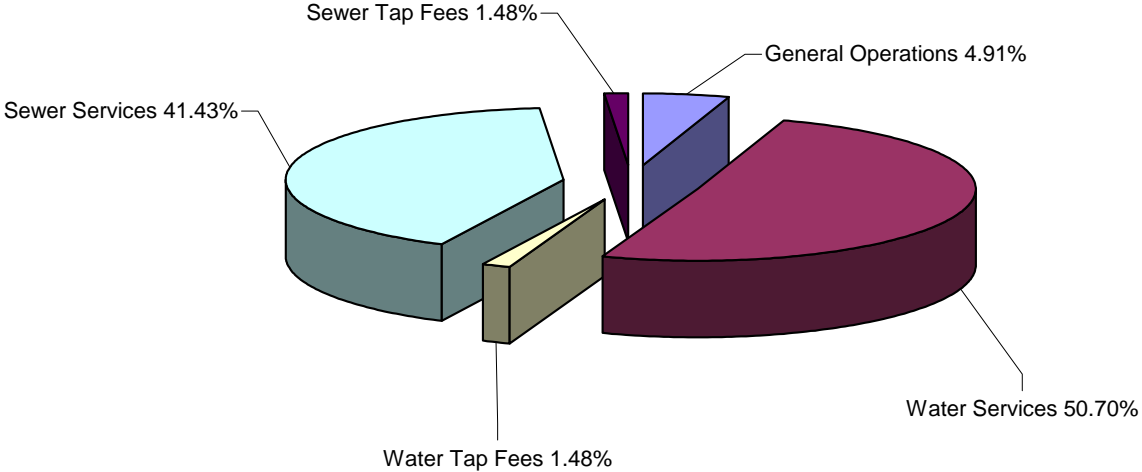
Utility Fund Revenues and Expenses:

Revenues

Total Utility Fund Revenues for the 2009/10 Fiscal Year are projected at \$3,036,450 which represents a 6.2% (\$202,206) decrease below the 2008/09 Budget and a 2.6% (\$84,799) decrease below the Year End Estimate for 2008/09. The primary source of utility revenues

includes service fees charged for water and sewer service, tap fees and transfers from the Construction Fund. As proposed, the 2009/10 Budget anticipates that demand for service due to growth will remain fairly stable and that existing rate structures will be maintained at current levels. Tap fee revenues are based on 30 new connections which is consistent with current year projections but reflects a decrease in revenues of approximately \$180,000 below previous years. The 2009/10 Utility Budget reflects the elimination of all revenues formerly generated by facility charges. The transfers from the Construction Fund are based on the estimate of work that will be provided for capital projects by utility employees. The following graph depicts a break down in Revenue Funds by percentages. Specific changes in revenues are included in the revenue detail sheets.

Utility Fund Revenue



Expenses

Total expenditures for the Utility Fund are projected at \$3,028,256 which represents a 5.8% (\$187,539) decrease below the 2008/09 Budget and a 5.5% (\$158,801) increase over the Year End Estimate for 2008/09. All of the divisional budgets within the Utility Fund are projected to decrease below prior year's expenses with the exception of the Utility Fund Transfer to the General Fund which is expected to increase by 10.7%. As proposed, the Utility Budget eliminates funding for three positions which include one Plant Operator Trainee, one Utility Laborer in the Water Services Division and one Utility Laborer in the Sewer Services Division. The proposed Budget anticipates decreases in expenses related to taps and extensions consistent with revenue reductions based on projected demand for services. The Utility Budget includes \$7,400 for the purchase of one new piece of equipment for the repair HDPE pipe which is critical for future repair and maintenance operations. Specific changes are depicted in detail in later sections of the Budget.

Golf Course Fund:

Revenues

The 2009/10 Budget projects Golf Course Revenues to total \$1,139,338 which represents a 3.5% increase over the 2008/09 Budget and a 16.6% increase over the 2008/09 Year End Estimate. Revenues generated by memberships, general play, driving range fees and other play related fees are projected at \$979,338 with revenues generated through food and beverage sales estimated at \$160,000. Due to the absence of historical data regarding golf course revenues, projections for the 2009/10 Fiscal Year are based on assumptions of increased play during the second year of ownership of the course.

Expenses

Total expenses for the Golf Course for the 2009/10 Fiscal Year are estimated at \$1,139,338 which represents an increase of 4.6% (\$49,669) above the expenses included in the 2008/09 Budget and a 11.9% (\$121,196) increase over the 2008/09 Year End Estimate. The Pro Shop/Snack Bar Budget is expected to total \$587,252 and the Maintenance Budget is estimated to total \$552,086 with the impact of the Employee Rewards Program related to the Golf Course totaling \$4,500. As is the case with the Golf Course Revenue Projections, the absence of substantial historical data related to golf course expenses necessitate dependence on assumptions on potential needs rather than past experience.

Hotel Occupancy Fund:

Revenues

Revenues in the Hotel Occupancy Fund are projected to total at \$46,000 with \$45,000 generated from bed tax and \$1,000 from interest earnings from the overall fund. Permitting activity related to short term occupancy registrations appear to have significant impact on revenues generated by the Hotel/Motel Occupancy Tax as revenues for the 2009/10 Budget.

Expenses

The 2009/10 Budget represents the fifth year that expenditures will be charged directly to the Hotel Occupancy Fund. In prior years expenses were spread across different budgets and money was transferred from the Hotel Occupancy Fund to the General Fund to cover those expenses. Keeping all the Fund transaction within the Fund itself will facilitate reporting and tracking of financial activity related to the Fund. As proposed, the 2009/10 Budget includes \$40,500 in expenditures which is a substantial increase of \$8,700 (27.4%) above the 2008/09 Budget. The Budget earmarks \$28,000 of the Hotel Taxes collected to the Chamber of Commerce to support tourism activities with \$2,000 earmarked for the 4th of July Celebration, \$1,000 for the Heritage & Cultural Society, \$2,000 earmarked for the Christmas Tree Lighting Event, \$1,000 for the Songbird Festival, \$1,000 for the Lago Vista Players and \$5,500 earmarked for miscellaneous tourism promotion.

Construction Fund:

The Construction Fund revenues and expenses are expected to total \$5,469,921 for the 2009/10 Fiscal Year. Proceeds supporting these expenses originate from various sources including the 2000 CO Issue, the 2003 CO Issue, the 2006 CO Issue, the 2008 CO Issue, Contributions by Developers, and interest income generated from investments. Expenses from this fund include projects from the 2006/07 CIP, 2007/08 CIP, 2008/09 CIP, and the 2009/10 CIP. Specific revenue data and expenses are included in detail in the Construction Fund Budget.

Impact Fee Fund:

The Impact Fee Fund revenue projections are based on 30 new connections for water and 30 new connections for sewer at a cost of \$1,250 each which will generate \$75,000 in revenues. Expenditures in the amount of \$512,349 have been included for use in debt service payments to buy down the debt and reduce the I & S tax rate needed to fund debt service payments.

The Hollows-Centex Fund:

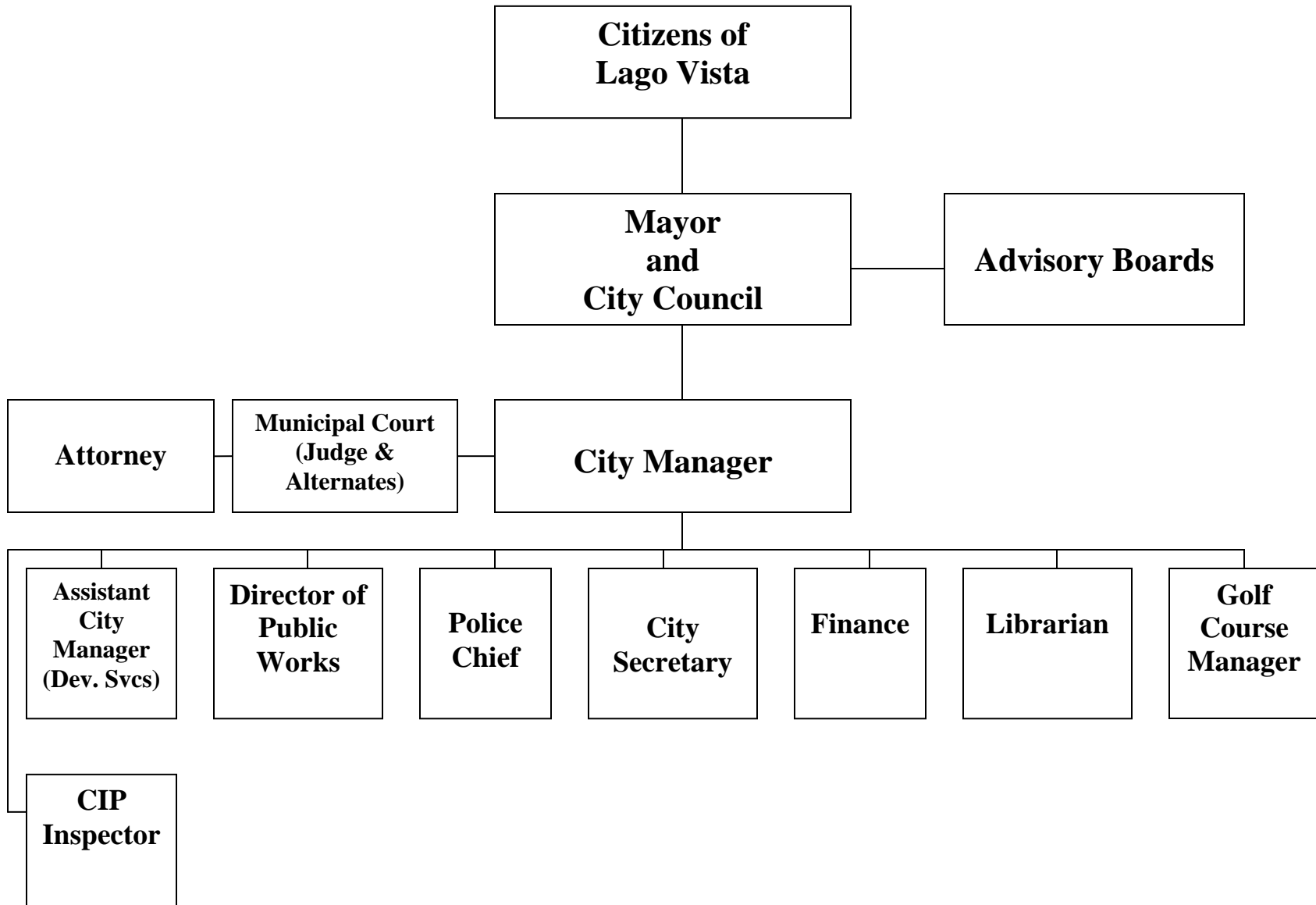
The Hollows-Centex Fund has been added to the Annual Budget in order to reflect upfront cash payments by Centex Destination Properties for fees related to the development of The Hollows Subdivision. No additional revenues are anticipated in the 2009/10 Budget. The Budget does not anticipate much activity in this Fund other than the transfer of moneys to the City's Construction Fund which will be needed to cover expenses related to improvements to FM 1431 in accordance with the City's Future Funding Agreement with TXDOT.

Debt Service Fund:

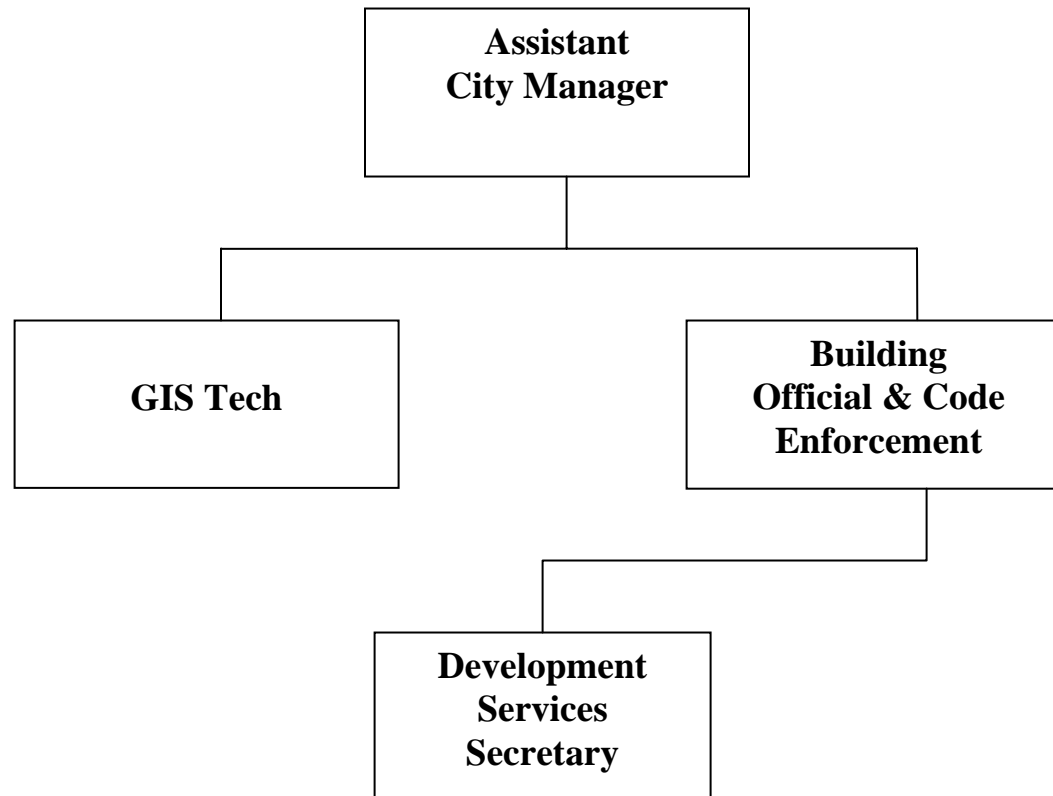
Debt Service revenues which are generated through ad valorem taxes are projected at \$1,971,287 for the 2009/10 Fiscal Year. The proposed Budget estimates interest earnings of \$6,375 from debt service investments, \$512,349 from the Impact Fee Funds and \$30,000 from CO Interest Earnings that will be needed to fund Debt Service payments. Total Debt Service expenses are projected at \$2,513,636.

Parkland Dedication Fund:

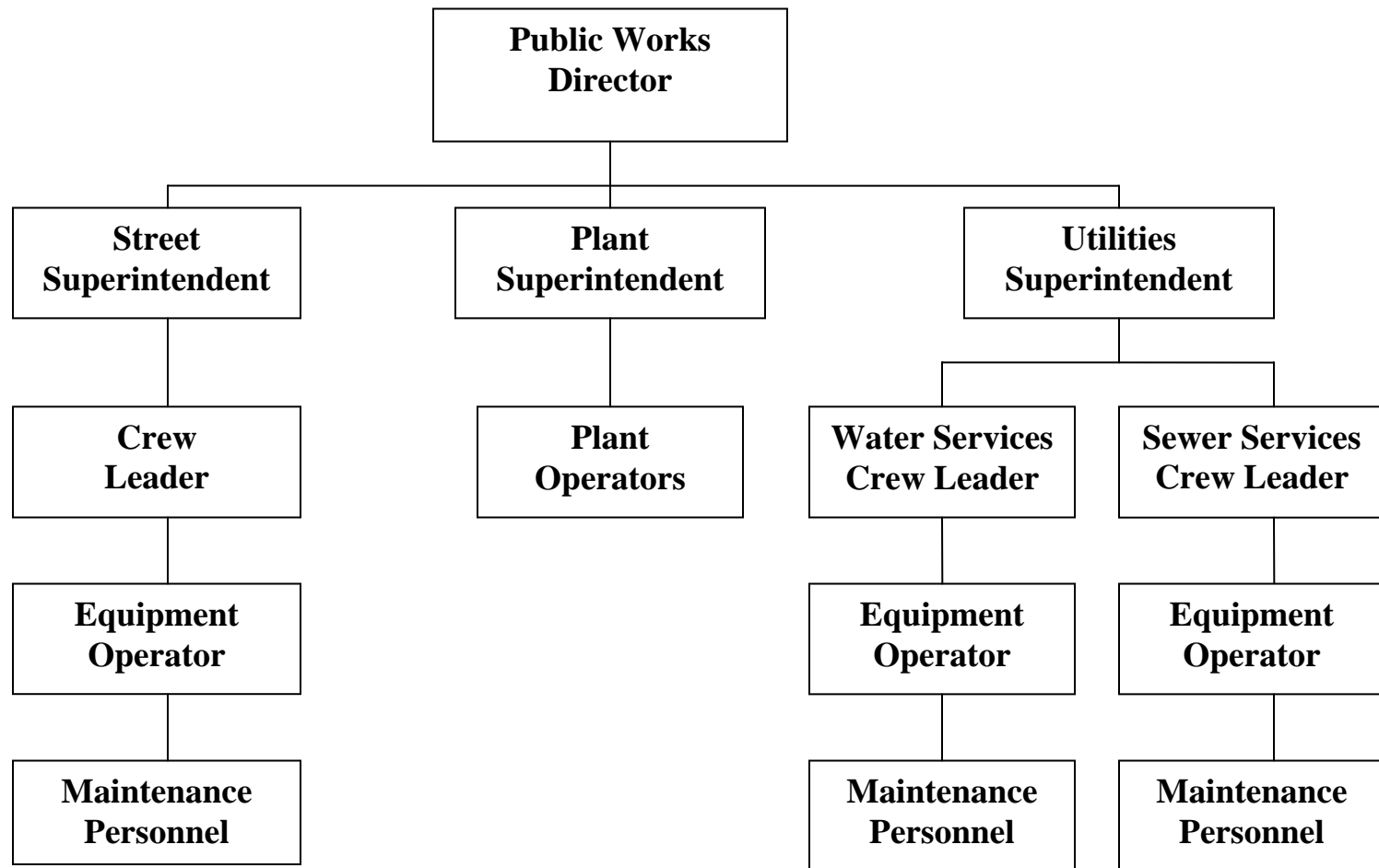
The 2009/10 Budget anticipates that there will be no real increase in Parkland Dedication Revenues during the year other than nominal income from interest earnings of \$2,045. As proposed, the 2009/10 Budget includes \$8,500 in funding from the Park Fund to the General Fund Recreation Budget in order to provide for the acquisition and installation of a playscape at the Sports Complex Park.



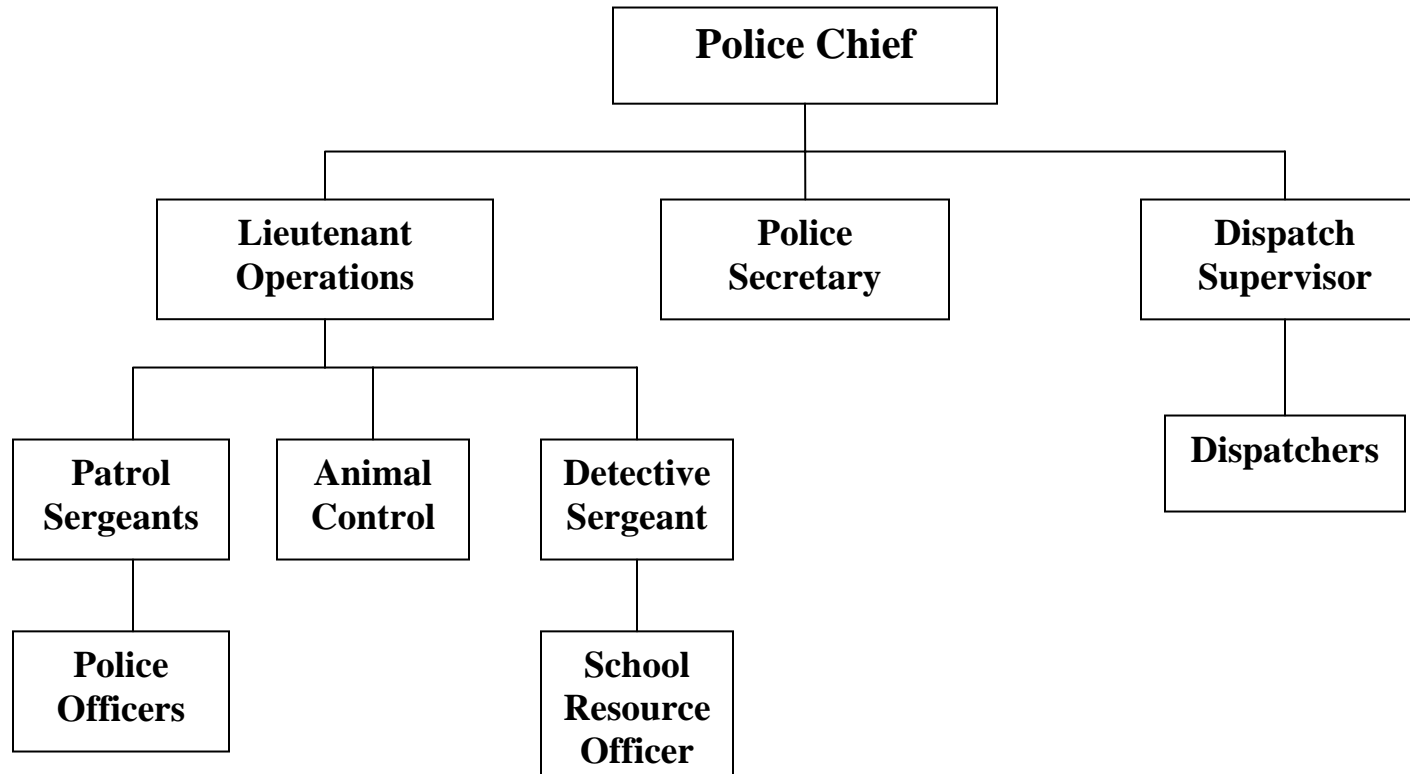
Development Services



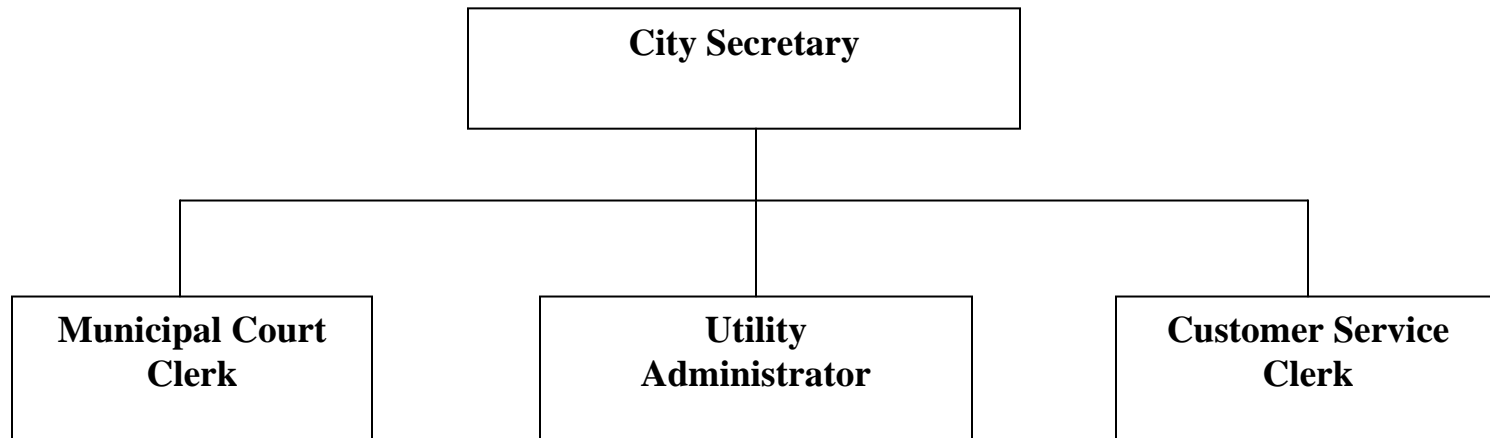
Public Works and Utility Departments



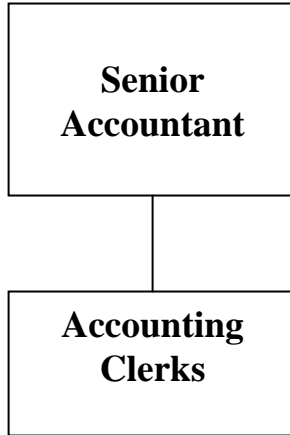
Police Department



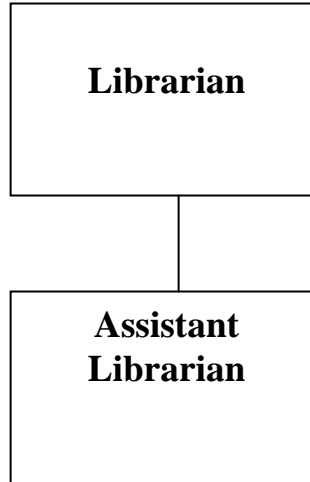
Administration & Utility Administration



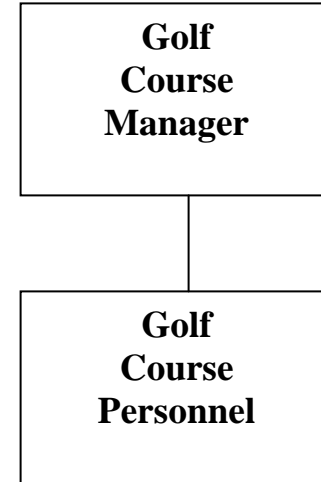
Finance



Library



Golf Course



Consolidated Statement

	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimated 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>General Fund</u>										
<u>Revenues</u>	\$ 4,356,446	\$ 4,531,787	\$ 3,325,535	\$ 4,278,372		\$ 3,949,049	\$ -	\$ 3,949,049	\$ -	\$ 3,949,049
<u>Expenditures:</u>										
Administration	\$ 660,425	\$ 524,152	\$ 214,630	\$ 442,102		\$ 398,557	\$ -	\$ 398,557	\$ -	\$ 398,557
Non Department Budget	\$ 69,056	\$ 45,000	\$ 2,500	\$ 3,500		\$ 14,500	\$ -	\$ 14,500	\$ -	\$ 14,500
Development Services	\$ 528,495	\$ 557,001	\$ 208,693	\$ 442,891		\$ 462,618	\$ -	\$ 462,618	\$ -	\$ 462,618
Finance	\$ -	\$ -	\$ -	\$ -		\$ 210,602	\$ -	\$ 210,602	\$ -	\$ 210,602
Municipal Court	\$ 72,306	\$ 80,045	\$ 37,531	\$ 69,147		\$ 74,712	\$ -	\$ 74,712	\$ -	\$ 74,712
Police Department	\$ 1,210,451	\$ 1,322,165	\$ 616,394	\$ 1,225,023		\$ 1,292,887	\$ -	\$ 1,292,887	\$ -	\$ 1,292,887
Police Dispatch	\$ 221,585	\$ 258,424	\$ 137,169	\$ 255,905		\$ 254,355	\$ -	\$ 254,355	\$ -	\$ 254,355
Public Works	\$ 566,444	\$ 964,126	\$ 264,651	\$ 842,735		\$ 585,654	\$ -	\$ 585,654	\$ -	\$ 585,654
Solid Waste	\$ 362,987	\$ 405,479	\$ 196,108	\$ 391,960		\$ 405,349	\$ -	\$ 405,349	\$ -	\$ 405,349
Building Maintenance	\$ 24,945	\$ 36,416	\$ 12,658	\$ 29,551		\$ 34,968	\$ -	\$ 34,968	\$ -	\$ 34,968
Recreation	\$ 90,842	\$ 90,670	\$ 17,548	\$ 87,621		\$ 85,920	\$ -	\$ 85,920	\$ -	\$ 85,920
Aviation	\$ 41,831	\$ 24,551	\$ 5,853	\$ 13,073		\$ 21,638	\$ -	\$ 21,638	\$ -	\$ 21,638
Library	\$ 87,869	\$ 102,682	\$ 42,419	\$ 92,204		\$ 102,167	\$ -	\$ 102,167	\$ -	\$ 102,167
General Fund Total Expenses	\$ 3,937,236	\$ 4,410,711	\$ 1,756,154	\$ 3,895,712		\$ 3,943,927	\$ -	\$ 3,943,927	\$ -	\$ 3,943,927
Surplus (deficit)	\$ 419,210	\$ 121,076	\$ 1,569,381	\$ 382,660		\$ 5,122	\$ -	\$ 5,122	\$ -	\$ 5,122

Consolidated Statement

	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimated 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Golf Course Fund</u>										
<u>Revenues</u>	\$ 285,351	\$ 1,100,707	\$ 553,236	\$ 976,800		\$ 1,139,338	\$ -	\$ 1,139,338	\$ -	\$ 1,139,338
<u>Expenditures:</u>										
Pro Shop & Snack Bar	\$ 123,180	\$ 544,933	\$ 279,507	\$ 547,889		\$ 587,252	\$ -	\$ 587,252	\$ -	\$ 587,252
Maintenance	\$ 93,404	\$ 544,736	\$ 217,213	\$ 470,253		\$ 552,086	\$ -	\$ 552,086	\$ -	\$ 552,086
Golf Course Fund Total Expe	\$ 216,584	\$ 1,089,669	\$ 496,720	\$ 1,018,142		\$ 1,139,338	\$ -	\$ 1,139,338	\$ -	\$ 1,139,338
Surplus (deficit)	\$ 68,767	\$ 11,038	\$ 56,516	\$ (41,342)		\$ -	\$ -	\$ -	\$ -	\$ -

Consolidated Statement

	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimated 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Utility Fund</u>										
<u>Revenues</u>	\$ 3,146,502	\$ 3,238,656	\$ 2,058,367	\$ 3,121,249		\$ 3,036,450	\$ -	\$ 3,036,450	\$ -	\$ 3,036,450
<u>Expenditures:</u>										
Utility Administration	\$ 354,281	\$ 372,252	\$ 187,176	\$ 376,680		\$ 297,677	\$ -	\$ 297,677	\$ -	\$ 297,677
General Fund Transfer	\$ 650,000	\$ 700,000	\$ 350,000	\$ 700,000		\$ 775,000	\$ -	\$ 775,000	\$ -	\$ 775,000
Water Services	\$ 583,601	\$ 620,617	\$ 262,568	\$ 512,790		\$ 545,785	\$ 7,400	\$ 553,185	\$ -	\$ 553,185
Water Plant Number One	\$ 420,432	\$ 463,047	\$ 191,627	\$ 448,814		\$ 442,764	\$ -	\$ 442,764	\$ -	\$ 442,764
Water Plant Number Two	\$ 261,399	\$ 282,171	\$ 112,806	\$ 250,201		\$ 267,358	\$ -	\$ 267,358	\$ -	\$ 267,358
Sewer Services	\$ 385,679	\$ 448,305	\$ 125,243	\$ 253,941		\$ 366,197	\$ -	\$ 366,197	\$ -	\$ 366,197
Waste Water Treatment Plant	\$ 324,716	\$ 329,403	\$ 172,872	\$ 327,029		\$ 326,075	\$ -	\$ 326,075	\$ -	\$ 326,075
Utility Fund Total Expenses	\$ 2,980,108	\$ 3,215,795	\$ 1,402,292	\$ 2,869,455		\$ 3,020,856	\$ 7,400	\$ 3,028,256	\$ -	\$ 3,028,256
Surplus (deficit)	\$ 166,394	\$ 22,861	\$ 656,075	\$ 251,794		\$ 15,594	\$ (7,400)	\$ 8,194	\$ -	\$ 8,194

Consolidated Statement

	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimated 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Hotel Occupancy Fund</u>										
Beginning Fund Balance				\$ 115,158		\$ 128,833	\$ -	\$ 128,833	\$ -	\$ 128,833
Revenues	\$ 34,423	\$ 15,500	\$ 28,513	\$ 45,529		\$ 46,000	\$ -	\$ 46,000	\$ -	\$ 46,000
Expenditures	\$ 16,850	\$ 31,800	\$ 13,704	\$ 31,854		\$ 40,500	\$ -	\$ 40,500	\$ -	\$ 40,500
Surplus (deficit)	\$ 17,573	\$ (16,300)	\$ 14,809	\$ 13,675		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500
Ending Fund Balance				\$ 128,833		\$ 134,333	\$ -	\$ 134,333	\$ -	\$ 134,333

Construction Fund

Proceeds	\$ 2,816,225	\$ 45,000	\$ 25,309	\$ 25,309		\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 3,255,980	\$ 3,995,140	\$ 572,746	\$ 1,154,370		\$ 5,469,921	\$ -	\$ 5,469,921	\$ -	\$ 5,469,921
Transfer to Dept Service	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
Surplus (deficit)	\$ (439,755)	\$ (3,950,140)	\$ (547,437)	\$ (1,159,061)		\$ (5,499,921)	\$ -	\$ (5,499,921)	\$ -	\$ (5,499,921)

Impact Fee Fund

Beginning Fund Balance				\$ 2,630,847		\$ 2,286,955	\$ -	\$ 2,286,955	\$ -	\$ 2,286,955
Revenues (Impact Fees)	\$ 136,250	\$ 187,500	\$ 37,500	\$ 41,250		\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
Interest Income			\$ 28,921	\$ 31,921		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
Trans to Debt Service	\$ -	\$ 417,063	\$ -	\$ 417,063		\$ 512,349	\$ -	\$ 512,349	\$ -	\$ 512,349
Expenditures	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (deficit)	\$ 136,250	\$ (229,563)	\$ 66,421	\$ (343,892)		\$ (407,349)	\$ -	\$ (407,349)	\$ -	\$ (407,349)
Ending Fund Balance				\$ 2,286,955		\$ 1,879,606	\$ -	\$ 1,879,606	\$ -	\$ 1,879,606

Consolidated Statement

	<u>Yr End</u> <u>Actual</u> <u>09/30/08</u>	<u>Current</u> <u>Budget</u> <u>2008-09</u>	<u>6 Months</u> <u>Actual YTD</u> <u>3/31/09</u>	<u>Year End</u> <u>Estimated</u> <u>9/30/09</u>	<u>Calculation</u>	<u>Base</u> <u>Budget</u> <u>2009-10</u>	<u>Supplemental</u> <u>Budget</u> <u>Request</u>	<u>Total Budget</u> <u>Request</u> <u>2009-10</u>	<u>Budget</u> <u>Cuts</u>	<u>Proposed</u> <u>Budget</u> <u>2009-10</u>
<u>The Hollows-Centex</u>										
Beginning Fund Balance				\$ 1,411,290		\$ 2,841,584	\$ -	\$ 2,841,584	\$ -	\$ 2,841,584
Revenues	\$ -	\$ -	\$ 1,546,568	\$ 1,546,568		\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ 17,200	\$ 2,714	\$ 113,274	\$ 113,274		\$ 1,542,096	\$ -	\$ 1,542,096	\$ -	\$ 1,542,096
Transfer For Taps	\$ -	\$ -	\$ 3,000	\$ 3,000		\$ -	\$ -	\$ -	\$ -	\$ -
Surplus (deficit)	\$ (17,200)	\$ (2,714)	\$ 1,430,294	\$ 1,430,294		\$ (1,542,096)	\$ -	\$ (1,542,096)	\$ -	\$ (1,542,096)
Ending Fund Balance				\$ 2,841,584		\$ 1,299,488	\$ -	\$ 1,299,488	\$ -	\$ 1,299,488

Debt Service Fund

Beginning Fund Balance				\$ 205,663		\$ 173,868	\$ -	\$ 173,868	\$ -	\$ 173,868
Revenues										
Ad Valorem Tax	\$ 1,967,903	\$ 2,076,140	\$ 1,973,260	\$ 1,988,813		\$ 1,971,287	\$ -	\$ 1,971,287	\$ -	\$ 1,971,287
Accumulated Interest	\$ 277,246	\$ 150,000	\$ 64,092	\$ 72,792		\$ 6,375	\$ -	\$ 6,375	\$ -	\$ 6,375
Buy Down of Debt	\$ -		\$ -	\$ -		\$ 542,349	\$ -	\$ 542,349	\$ -	\$ 542,349
Impact Fees		\$ 417,063	\$ -	\$ 417,063	\$ 512,349					
Interest From Unspent Debt 06 & 08 CO Issues (CIP Fu			\$ -	\$ 30,000	\$ 30,000					
Expenditures	\$ 2,334,203	\$ 2,540,464	\$ 1,248,740	\$ 2,540,462		\$ 2,513,636	\$ -	\$ 2,513,636	\$ -	\$ 2,513,636
Surplus (deficit)	\$ (89,054)	\$ 102,739	\$ 788,612	\$ (31,794)		\$ 6,375	\$ -	\$ 6,375	\$ -	\$ 6,375
Ending Fund Balance				\$ 173,868		\$ 180,243	\$ -	\$ 180,243	\$ -	\$ 180,243

Consolidated Statement

	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimated 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
Park Fund										
Beginning Fund Balance				\$ 327,151		\$ 312,250	\$ -	\$ 312,250	\$ -	\$ 312,250
Revenues	\$ 136,500	\$ 85,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Interest	\$ 12,885	\$ -	\$ 3,545	\$ 3,995		\$ 2,045	\$ -	\$ 2,045	\$ -	\$ 2,045
Expenditures	\$ 18,476	\$ 15,770	\$ 16,774	\$ 18,896		\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 8,500
Surplus (deficit)	\$ 130,909	\$ 69,230	\$ (13,229)	\$ (14,901)		\$ (6,455)	\$ -	\$ (8,500)	\$ -	\$ (6,455)
Ending Fund Balance				\$ 312,250		\$ 305,795	\$ -	\$ 305,795	\$ -	\$ 305,795
Total Expenditures	\$ 12,776,637	\$ 15,302,063	\$ 5,620,404	\$ 11,642,165		\$ 17,678,774	\$ 7,400	\$ 17,686,174	\$ -	\$ 17,686,174

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 05/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
Administration											
410-1110	Ad Valorem Taxes	\$ 1,563,135	\$ 1,746,417	\$ 1,727,974	\$ 1,740,000		\$ 1,620,270	\$ -	\$ 1,620,270	\$ -	\$ 1,620,270
410-1200	Sales taxes	\$ 283,345	\$ 285,140	\$ 187,681	\$ 267,681		\$ 241,744	\$ -	\$ 241,744	\$ -	\$ 241,744
410-1220	Mixed beverage tax	\$ 8,261	\$ 8,500	\$ 5,736	\$ 9,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
410-1230	Transfer from Hotel Fund tax	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-1300	Electric franchise Tax	\$ 133,063	\$ 155,000	\$ 121,245	\$ 155,000		\$ 158,000	\$ -	\$ 158,000	\$ -	\$ 158,000
410-1310	Telephone franchise tax	\$ 25,766	\$ 28,000	\$ 26,071	\$ 28,000		\$ 29,000	\$ -	\$ 29,000	\$ -	\$ 29,000
410-1320	Cable franchise tax	\$ 47,177	\$ 58,000	\$ 30,440	\$ 45,000		\$ 45,500	\$ -	\$ 45,500	\$ -	\$ 45,500
410-1410	Investment interest	\$ 56,907	\$ 52,000	\$ 18,434	\$ 27,000		\$ 27,000	\$ -	\$ 27,000	\$ -	\$ 27,000
410-1430	Credit Card Service Fee	\$ 876	\$ 700	\$ 626	\$ 710		\$ 700	\$ -	\$ 700	\$ -	\$ 700
410-1570	Sale of copies	\$ 331	\$ 320	\$ 412	\$ 400		\$ 350	\$ -	\$ 350	\$ -	\$ 350
410-1810	Other revenue	\$ 64,066	\$ 25,000	\$ 81,534	\$ 91,000		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
410-1815	Long and short	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-2000	City Hall Rent	\$ 1,007	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-3230	Grants	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-4220	Lease Revenue	\$ 650,000	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9000	Transfer from Utilities	\$ -	\$ 700,000	\$ 466,667	\$ 700,000		\$ 775,000	\$ -	\$ 775,000	\$ -	\$ 775,000
410-9050	Proceeds from Lease Purchase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
410-9100	Transfer from Reserves	\$ -	\$ 245,251	\$ -	\$ 245,251		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
	Subtotal	\$ 2,833,934	\$ 3,304,328	\$ 2,666,820	\$ 3,309,042		\$ 2,956,564	\$ -	\$ 2,956,564	\$ -	\$ 2,956,564
Non Departmental											
411-1650	KLVB - Donations	\$ 2,161	\$ 1,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
411-1810	Other Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,161	\$ 1,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Development Services											
412-1520	Sign permits	\$ 3,705	\$ 4,500	\$ 700	\$ 800		\$ 800	\$ -	\$ 800	\$ -	\$ 800
412-1812	Other Revenue	\$ -	\$ -	\$ 37	\$ 37		\$ -	\$ -	\$ -	\$ -	\$ -
412-1830	Replats & Release Easement	\$ 7,195	\$ 6,500	\$ 1,500	\$ 2,400		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
412-1835	Site Development Reviews	\$ 5,850	\$ 3,800	\$ 1,400	\$ 2,600		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
412-1840	Re-Vegetation Cost Deposit	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 05/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
412-1845	Park Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3100	Building permits	\$ 84,425	\$ 100,000	\$ 21,430	\$ 30,000		\$ 27,500	\$ -	\$ 27,500	\$ -	\$ 27,500
412-3105	Misc. permits	\$ 16,417	\$ 15,500	\$ 10,074	\$ 13,000		\$ 13,000	\$ -	\$ 13,000	\$ -	\$ 13,000
412-3106	Zoning Application Fees	\$ 25,324	\$ 15,000	\$ 1,250	\$ 1,500		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
412-3107	Annexation Fees	\$ 250	\$ 10,000	\$ 1,301	\$ 1,301		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
412-3110	Reinspection Fees	\$ 13,785	\$ 7,000	\$ 6,900	\$ 10,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
412-3200	Mechanical permits	\$ 14,921	\$ 10,000	\$ 3,645	\$ 4,600		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
412-3210	Plumbing permits	\$ 13,614	\$ 16,000	\$ 2,375	\$ 3,000		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
412-3220	Electrical permits	\$ 15,824	\$ 15,000	\$ 2,755	\$ 3,250		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
412-3225	Electrical licenses	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3226	Final Plat Application Fee	\$ 1,750	\$ 500	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
412-3227	Construction Plan App.. Fee	\$ 550	\$ 700	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3228	Tree Removal Fees	\$ -	\$ -	\$ 1,850	\$ 1,850		\$ -	\$ -	\$ -	\$ -	\$ -
412-3230	Grants	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3235	Escrow Acct - Dev. Svcs.	\$ 74,637	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
412-3250	Engineer Review Reimbursements	\$ 250,615	\$ 168,750	\$ 72,293	\$ 78,000		\$ 151,875	\$ -	\$ 151,875	\$ -	\$ 151,875
412-3260	Professional Service Reimb.	\$ 37,583	\$ 45,000	\$ 13,885	\$ 15,000		\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000
412-3300	Health Department Inspection Fees	\$ 8,155	\$ 9,000	\$ 6,035	\$ 8,200		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
412-4751	Lago Vista Retail Center Holding	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 574,601	\$ 427,250	\$ 147,430	\$ 175,538		\$ 246,675	\$ -	\$ 246,675	\$ -	\$ 246,675

Municipal Court

415-2100	Municipal court fines	\$ 83,379	\$ 75,000	\$ 55,296	\$ 75,122		\$ 78,000	\$ -	\$ 78,000	\$ -	\$ 78,000
415-2102	Indigent Defense Fee	\$ 736	\$ 350	\$ 1,000	\$ 1,200		\$ 800	\$ -	\$ 800	\$ -	\$ 800
415-2103	Court Cost Fees Earned	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2105	Building Security Fees	\$ 2,288	\$ 2,200	\$ 1,419	\$ 2,000		\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 2,200
415-2106	Court Technology Fee	\$ 3,044	\$ 2,500	\$ 1,881	\$ 2,450		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
415-2107	State Jury Fee	\$ 3,117	\$ 2,500	\$ 2,116	\$ 2,815		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
415-2108	Expunction Fee	\$ 90	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2109	Rest. Fee - Local	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2110	Rest. Fee - State	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2111	Judicial Fee - County	\$ 3,415	\$ 2,600	\$ 2,813	\$ 3,739		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 05/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
415-2112	Judicial Fee - City	\$ 414	\$ 350	\$ 271	\$ 357		\$ 350	\$ -	\$ 350	\$ -	\$ 350
415-2113	Juvenile Case Management Fee	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2114	Court Cash Bond	\$ 575	\$ 300	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
415-2200	Municipal court Overpayment Fee	\$ 1	\$ -	\$ 1	\$ 1		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 97,059	\$ 85,800	\$ 64,798	\$ 87,684		\$ 89,850	\$ -	\$ 89,850	\$ -	\$ 89,850
Police Department											
420-1230	School Officer Funding	\$ 35,347	\$ 41,000	\$ 28,050	\$ 39,100		\$ 39,100	\$ -	\$ 39,100	\$ -	\$ 39,100
420-1240	Crossing Guard Tax	\$ 5,727	\$ 4,600	\$ 3,891	\$ 4,600		\$ 4,600	\$ -	\$ 4,600	\$ -	\$ 4,600
420-1530	Wrecker permits	\$ 800	\$ 600	\$ 600	\$ 600		\$ 600	\$ -	\$ 600	\$ -	\$ 600
420-1560	Animal licenses	\$ 540	\$ 700	\$ 260	\$ 500		\$ 700	\$ -	\$ 700	\$ -	\$ 700
420-1565	Animal impoundment	\$ 605	\$ 700	\$ 520	\$ 600		\$ 700	\$ -	\$ 700	\$ -	\$ 700
420-1570	Sale of copies	\$ 427	\$ 300	\$ 198	\$ 220		\$ 250	\$ -	\$ 250	\$ -	\$ 250
420-1810	Other revenue	\$ 3,394	\$ 4,500	\$ 4,342	\$ 4,700		\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
420-1820	Private alarm permits	\$ 5,000	\$ 5,500	\$ 3,520	\$ 4,000		\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
420-4221	CAP COG Grant-Generator	\$ 22,235	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4222	CAPCO - Voice Recorder Reimb	\$ -	\$ 2,643	\$ 2,467	\$ 2,467		\$ -	\$ -	\$ -	\$ -	\$ -
420-4230	Homeland Security Grant	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4240	Reimb for Dispatching Svcs	\$ -	\$ -	\$ 300	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
420-4250	Bulletproof Vest Program	\$ 1,151	\$ 500	\$ 748	\$ 750		\$ 500	\$ -	\$ 500	\$ -	\$ 500
420-4320	Lease Revenue	\$ 1,606	\$ 1,700	\$ 1,640	\$ 1,700		\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700
Subtotal		\$ 76,832	\$ 62,743	\$ 46,536	\$ 59,237		\$ 56,650	\$ -	\$ 56,650	\$ -	\$ 56,650
Public Works											
430-1450	Capital Metro contributions	\$ 86,661	\$ 54,000	\$ 28,887	\$ 57,774		\$ -	\$ -	\$ -	\$ -	\$ -
430-1451	Overlay Carry Overs	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1452	Capital Metro 1/4cent Rebate	\$ 71,930	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
430-1810	Other revenue	\$ 58,447	\$ 5,000	\$ -	\$ 1,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
430-1820	Street Cuts	\$ 255	\$ 500	\$ 245	\$ 500		\$ 500	\$ -	\$ 500	\$ -	\$ 500
430-4000	Lease Purchase Proceeds	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 217,292	\$ 59,500	\$ 29,132	\$ 59,274		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500

GENERAL FUND REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 05/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
Solid Waste Fees											
431-1700	Solid Waste Fees	\$ 490,851	\$ 535,646	\$ 350,322	\$ 527,922		\$ 533,500	\$ -	\$ 533,500	\$ -	\$ 533,500
	Subtotal	\$ 490,851	\$ 535,646	\$ 350,322	\$ 527,922		\$ 533,500	\$ -	\$ 533,500	\$ -	\$ 533,500
Recreation											
435-3100	Park Revenue (Pool Fees)	\$ 20,176	\$ 25,000	\$ 5,617	\$ 25,000		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
435-3200	Transfer from Park Fund	\$ 18,476	\$ 15,770	\$ -	\$ 15,770		\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 8,500
435-3300	Other Revenues	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 38,652	\$ 40,770	\$ 5,617	\$ 40,770		\$ 33,500	\$ -	\$ 33,500	\$ -	\$ 33,500
Airport											
440-1410	Interest Income	\$ 8	\$ -	\$ 4	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3100	Airport Revenue	\$ 11,934	\$ 12,000	\$ 8,212	\$ 12,000		\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
440-3105	F-4 Project	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3200	Ramp Grant Revenue	\$ -	\$ 750	\$ 875	\$ 875		\$ 750	\$ -	\$ 750	\$ -	\$ 750
440-3300	POA CIP Contribution	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
440-3400	POA AWOS Contribution	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 11,942	\$ 12,750	\$ 9,091	\$ 12,875		\$ 20,750	\$ -	\$ 20,750	\$ -	\$ 20,750
Library											
445-3100	Library fines and revenues	\$ 2,659	\$ 2,000	\$ 1,980	\$ 2,220		\$ 2,250	\$ -	\$ 2,250	\$ -	\$ 2,250
445-3229	Lone Star Grant 2007	\$ 3,814	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
445-3230	Library Grants	\$ 6,650	\$ -	\$ 3,810	\$ 3,810		\$ 3,810	\$ -	\$ 3,810	\$ -	\$ 3,810
445-5000	Donation of Library	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 13,123	\$ 2,000	\$ 5,790	\$ 6,030		\$ 6,060	\$ -	\$ 6,060	\$ -	\$ 6,060
	Total Operating Revenues	\$ 4,356,446	\$ 4,531,787	\$ 3,325,535	\$ 4,278,372		\$ 3,949,049	\$ -	\$ 3,949,049	\$ -	\$ 3,949,049

**DEPARTMENTAL BUDGET NARRATIVE
ADMINISTRATION
2009/10**

Personnel & Benefits	\$171,550
Operation & Maintenance	\$60,352
Supplies	\$5,450
Services	\$161,205
Fixed Assets	\$ 0
TOTALS	\$398,557

Departmental Description:

The Administration Division of the General Fund provides for basic administration and management of the City and all Departments. Expenses in this division provide for and support the City Council, City Manager, and City Secretary. It provides for basic liability and property insurance for general fund operations, all election expenses, legal notices, general fund auditing services, travel and educational expenses for the Council and Staff, memberships in various organizations, and the cost of general legal expenses for the City.

Budget Summary:

The 2009-10 Budget for the Administration Division totals \$398,557 which represents a 23.96% (\$125,595) decrease below the 2008-09 Approved Budget, a 8.31% (\$43,545) decrease below the 2008-09 Year End Estimate, and a 39.65% (\$261,868) decrease below the Year End Actual for the 2007-08 Fiscal Year.

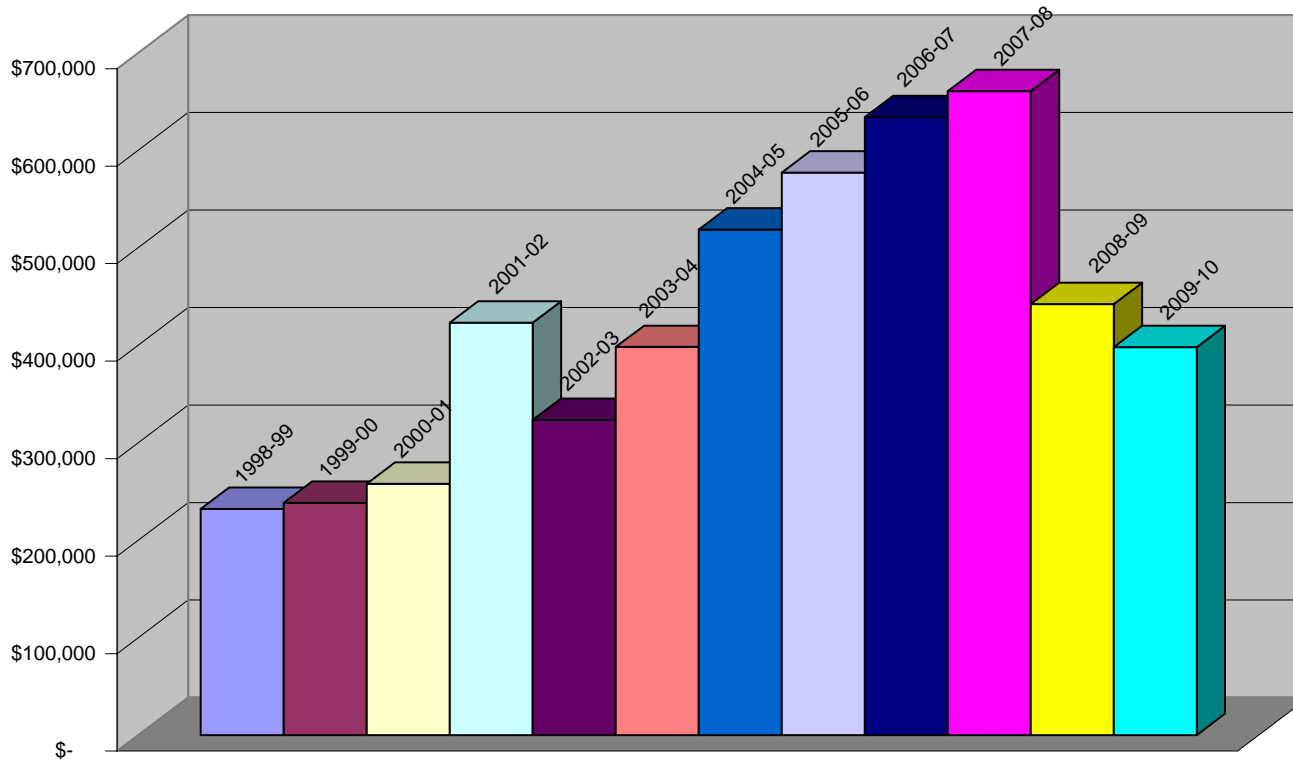
As proposed, the Administration Budget reflects some modest increases in expenses related to inflation. The overall decrease in the Administration Budget is a result of the relocation of all Finance related expenses to the newly created Finance Department. And decreases in office equipment and IT related expenses.

Personnel:

Staffing levels for the Administration Division include 2 positions as follows:

- 1 City Manager
- 1 City Secretary

Administration Expenses



Note: Expenditure increase during the 2001/02 Fiscal Year resulted from a change in City Managers, increased legal expenses and transfer of POA Sports Complex contribution from General Fund to the Sports Complex Construction Fund. Increases in expenses during the 2003/04 Fiscal Year were the result of increased legal services. The increase in expenditures during the 2004/05 Fiscal Year are due to increased legal services and a change in City Managers. The decrease in expenditures during the 2008/09 Fiscal Year resulted from the relocation of the Assistant City Manager to the Development Services Budget and a decrease in legal expenses. The decrease in expenditures during the 2009/10 Fiscal Year are due to the relocation of all Finance related costs to the newly created Finance Department.

ADMINISTRATION

Account 510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 403	\$ 297	\$ 123	\$ 135		\$ 198	\$ -	\$ 198	\$ -	\$ 198
1020	Social Security (Salaries and overtime * 7.65%)	\$ 17,481	\$ 13,487	\$ 6,852	\$ 12,402		\$ 10,399	\$ -	\$ 10,399	\$ -	\$ 10,399
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 24,676	\$ 16,992	\$ 9,331	\$ 16,009		\$ 12,397	\$ -	\$ 12,397	\$ -	\$ 12,397
1050	Health Insurance	\$ 25,054	\$ 19,225	\$ 11,275	\$ 19,328		\$ 12,130	\$ -	\$ 12,130	\$ -	\$ 12,130
1070	Workers Compensation	\$ 668	\$ 582	\$ 179	\$ 553		\$ 488	\$ -	\$ 488	\$ -	\$ 488
1100	City Manager	\$ 83,633	\$ 82,300	\$ 39,633	\$ 78,614		\$ 84,460	\$ -	\$ 84,460	\$ -	\$ 84,460
1105	Assistant City Manager	\$ 55,583	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1110	City Secretary	\$ 50,159	\$ 50,325	\$ 23,764	\$ 47,022		\$ 50,393	\$ -	\$ 50,393	\$ -	\$ 50,393
1140	Deputy City Secretary	\$ 37,609	\$ 37,724	\$ 17,856	\$ 35,256		\$ -	\$ -	\$ -	\$ -	\$ -
1145	Longevity	\$ 623	\$ 727	\$ 727	\$ 727		\$ 484	\$ -	\$ 484	\$ -	\$ 484
	3.0 % Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 600	\$ -	\$ 600	\$ -	\$ 600
1274	Overtime	\$ 2,184	\$ 500	\$ 178	\$ 500		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 298,073	\$ 222,159	\$ 109,917	\$ 210,546		\$ 171,550	\$ -	\$ 171,550	\$ -	\$ 171,550

ADMINISTRATION

Account 510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operation & Maintenance</u>											
4000	Liability/Property Insurance	\$ 16,855	\$ 13,500	\$ 3,367	\$ 9,081		\$ 11,781	\$ -	\$ 11,781	\$ -	\$ 11,781
	Liability					\$ 2,350		\$ -			
	Property					\$ 5,325		\$ -			
	Errors and Omissions					\$ 4,106		\$ -			
4200	Travel	\$ 22,966	\$ 18,425	\$ 12,320	\$ 19,850		\$ 20,800	\$ -	\$ 20,800	\$ -	\$ 20,800
	City Manager car allowance (\$650 per month * 12 months)					\$ 7,800		\$ -			
	City Secretary car allowance (\$425 per month * 12 months)					\$ 5,100		\$ -			
	Misc. trips (Mayor, Council, etc.)					\$ 900		\$ -			
	TML (\$850. x 8)					\$ 7,000		\$ -			
4300	Education	\$ 455	\$ 2,500	\$ 305	\$ 305		\$ 1,050	\$ -	\$ 1,050	\$ -	\$ 1,050
	City Secretary					\$ 50		\$ -			
	City Manager					\$ 1,000		\$ -			
4305	Conventions	\$ (180)	\$ 4,220	\$ 2,590	\$ 2,880		\$ 3,890	\$ -	\$ 3,890	\$ -	\$ 3,890
	Texas Municipal League (\$330x8)					\$ 2,640		\$ -			
	AMCC					\$ -		\$ -			
	City Clerk's Seminars					\$ 600		\$ -			
	Texas City Management Association					\$ 650		\$ -			
4350	Super S Sales Tax Rebate	\$ -	\$ 19,957	\$ -	\$ 19,957		\$ -	\$ -	\$ -	\$ -	\$ -
4400	Dues	\$ 2,364	\$ 3,007	\$ 1,329	\$ 3,130		\$ 3,200	\$ -	\$ 3,200	\$ -	\$ 3,200
	Texas Municipal League					\$ 1,200		\$ -			
	Capitol Area COG					\$ 695		\$ -			
	TCMA					\$ 300		\$ -			
	TCMA Region 7					\$ 25		\$ -			
	TMCA - City Secretary Association					\$ 85		\$ -			
	Capitol Chapter of City Clerks Assn.					\$ 15		\$ -			

ADMINISTRATION

Account 510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Texas Environmental Equity Alliance					\$ 500		\$ -			
	Chamber of Commerce					\$ 125		\$ -			
	TX Bldg & Procurement					\$ 100		\$ -			
	Sam's Club					\$ 20		\$ -			
	ERS - TX Social Security Program					\$ 35		\$ -			
	TX CPA Co-op membership					\$ 100		\$ -			
4420	Bonds (Notary Bond)	\$ -	\$ 100	\$ 100	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ -
4550	Legal Notices	\$ 8,862	\$ 4,800	\$ 1,731	\$ 4,463		\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300
	Employment					\$ 500		\$ -			
	Ordinances passed					\$ 2,800		\$ -			
	Tax rate/budget					\$ -		\$ -			
	Misc.					\$ -		\$ -			
4565	Elections	\$ 3,767	\$ 4,000	\$ 35	\$ 35		\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
	General election					\$ 4,000		\$ -			
	Special elections					\$ -		\$ -			
4570	Rental/Lease	\$ 2,922	\$ 4,364	\$ 1,657	\$ 3,309		\$ 2,367	\$ -	\$ 2,367	\$ -	\$ 2,367
	Post mach/Pit Bowes \$4104/yr*20%					\$ 821		\$ -			
	New copier \$2800/yr * 25%					\$ 698		\$ -			
	DeLange/phone sys \$3530/mo*24%					\$ 848		\$ -			
4575	Bank Charges	\$ 1,757	\$ 1,400	\$ 1,621	\$ 3,563		\$ -	\$ -	\$ -	\$ -	\$ -
4600	Telephone/Internet	\$ 4,769	\$ 4,850	\$ 2,073	\$ 4,247		\$ 4,464	\$ -	\$ 4,464	\$ -	\$ 4,464
	Time Warner Internet					\$ 564		\$ -			
	AT&T Long Distance \$7/mo					\$ 84		\$ -			
	AT&T Mobility \$57/mo					\$ 684		\$ -			
	AT&T \$261/mo					\$ 3,132		\$ -			
	Conference calling					\$ -		\$ -			

ADMINISTRATION

Account 510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4700	Maintenance/Repairs	\$ 59	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expenses	\$ 10,884	\$ 5,500	\$ 4,147	\$ 5,300		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500
	Employee Recognition					\$ 4,500		\$ -			
	Office Equip. Repairs					\$ 1,000		\$ -			
	Server Upgrade					\$ -		\$ -			
	Back-up Licenses					\$ -		\$ -			
	Microsoft Office Licenses					\$ -		\$ -			
	Subtotal	\$ 75,480	\$ 86,623	\$ 31,275	\$ 76,220		\$ 60,352	\$ -	\$ 60,352	\$ -	\$ 60,352

Supplies

5100	Books/Publications/Films	\$ 175	\$ 200	\$ 35	\$ 86		\$ 200	\$ -	\$ 200	\$ -	\$ 200
	Miscellaneous books					\$ 100		\$ -			
	NLT LOG					\$ 100					
5200	Postage	\$ 1,790	\$ 1,500	\$ 552	\$ 1,150		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
	Postage misc.					\$ 200		\$ -			
	Purchase Power/postage for machine					\$ 1,200		\$ -			
	FedEx					\$ 100		\$ -			
5300	Supplies	\$ 6,775	\$ 6,000	\$ 2,995	\$ 5,450		\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750
	\$312.50 per month * 12 months										
	Subtotal	\$ 8,740	\$ 7,700	\$ 3,583	\$ 6,686		\$ 5,450	\$ -	\$ 5,450	\$ -	\$ 5,450

Services

6100	Professional Services	\$ 2,827	\$ 5,700	\$ 240	\$ 4,000		\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
	Updates to Codification					\$ 4,000		\$ -			
	Miscellaneous					\$ 500		\$ -			

ADMINISTRATION

Account 510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
6110	Auditing Services Annual Audit 50%	\$ 8,750	\$ 9,250	\$ -	\$ 9,250	\$ 9,500	\$ 9,500	\$ -	\$ 9,500	\$ -	\$ 9,500
6120	Legal Services City Attorney 12 months Misc. attorney fees	\$ 203,601	\$ 110,000	\$ 37,258	\$ 75,200	\$ 80,000 \$ 30,000	\$ 110,000	\$ - \$ - \$ -	\$ 110,000	\$ -	\$ 110,000
6200	Tax Collections 12,500 Parcels @ \$1.00 per parcel	\$ 12,589	\$ 12,500	\$ 12,338	\$ 12,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6210	Tax Appraisal Services	\$ 18,361	\$ 20,395	\$ 10,246	\$ 20,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6400	Printing and Binding Services Misc. Printing/Stationary	\$ 307	\$ 100	\$ 236	\$ 236	\$ 300	\$ -	\$ -	\$ 300	\$ -	\$ 300
6500	Miscellaneous Services Misc. / Unanticipated IT - Northshore Computers Run Computer Wire in Walls @ City Hall Website hosting	\$ 5,345	\$ 11,700	\$ 1,898	\$ 6,250	\$ 500 \$ 2,900 \$ 2,000 \$ -	\$ 5,400	\$ - \$ - \$ - \$ -	\$ 5,400	\$ -	\$ 5,400
6540	Maintenance Agreements Incode / yr software maint - AP Incode monthly network support fees 25% Incode annual hardware maintenance 25%(receipt printer) Xerox Copier - b&w Copies \$1260/yr *60% Xerox Copier - Color Copies \$1780/yr *17%	\$ 7,489	\$ 7,025	\$ 4,568	\$ 6,250	\$ 3,583 \$ 750 \$ 170 \$ 756 \$ 1,246	\$ 6,505	\$ - \$ - \$ - \$ - \$ -	\$ 6,505	\$ -	\$ 6,505
6560	City Managers Contingency Unanticipated Expenses	\$ 13,495	\$ 25,000	\$ -	\$ 10,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Subtotal		\$ 272,764	\$ 201,670	\$ 66,785	\$ 144,017		\$ 161,205	\$ -	\$ 161,205	\$ -	\$ 161,205

ADMINISTRATION

Account 510

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
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Fixed Assets

9000	Transfer TP Capital Improvements	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment/Software	\$ 5,368	\$ 6,000	\$ 3,070	\$ 4,633		\$ -	\$ -	\$ -	\$ -	\$ -
	new server/misc hardware - 50%					\$ -		\$ -			
	Office 03/07 upgrade 50%					\$ -		\$ -			
	Subtotal	\$ 5,368	\$ 6,000	\$ 3,070	\$ 4,633		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 660,425	\$ 524,152	\$ 214,630	\$ 442,102		\$ 398,557	\$ -	\$ 398,557	\$ -	\$ 398,557

**DEPARTMENTAL BUDGET NARRATIVE
NON DEPARTMENTAL
2009-10**

Personnel and Benefits	\$0
Operating and Maintenance	\$14,500
Supplies	\$0
Services	\$0
Fixed Assets	\$0
Total	\$14,500

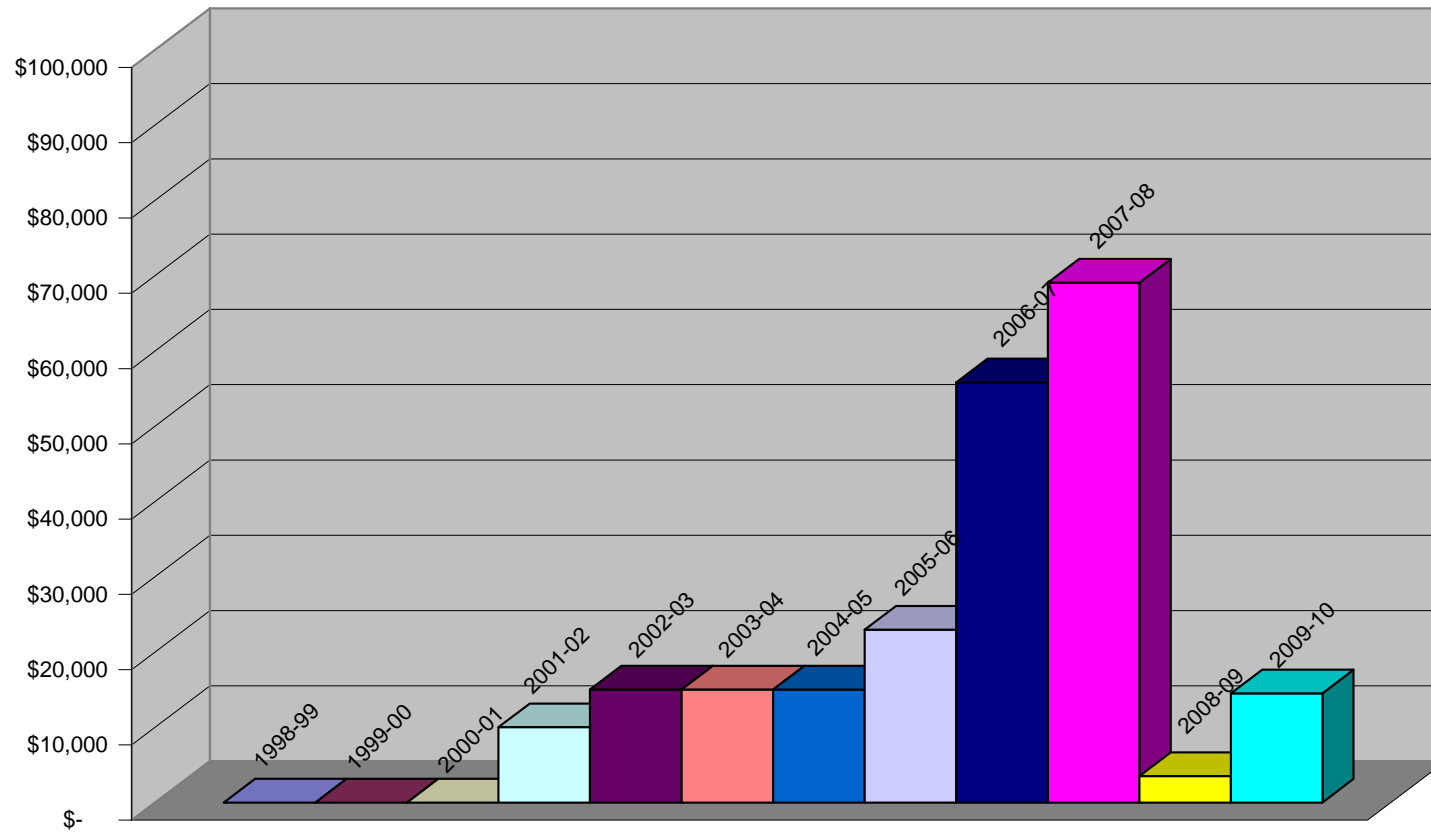
Departmental Description:

The Non Departmental Budget was created for the 2006-07 Budget year. It consists of expenses for the Economic Development Alliance, Animal Services, Keep Lago Vista Beautiful and the Bowden Memorial.

Budget Summary:

The 2009/10 Budget for the Non Departmental Budget totals \$14,500. This is a decrease from last year's budget by (\$30,500), due to the changes in animal services. Operation and Maintenance expense consists of \$2,500 for the EDA, \$10,000 for Animal Services, \$1,000 for the Bowden Memorial, and \$1,000 to KLVB.

Non Department Expenses



NON DEPARTMENT BUDGET

Account 511

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax - EDF (First \$9000. ea emp @ 1.1%)	\$ 99	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1020	Social Security - EDF (Salary x 7.65%)	\$ 1,159	\$ -	\$ -	\$ -		-	-	\$ -	\$ -	\$ -
1070	Workers Compensation - EDF	\$ 57.38	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1110	Administration - EDF	\$ 15,114	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1145	Longevity - EDF	\$ 34.60	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	3.0% Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 16,464	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<u>Operation & Maintenance</u>											
4750	Miscellaneous Expenses	\$ 45,788	\$ 44,000	\$ 2,500	\$ 2,500		\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
	Economic Development Alliance	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
	Animal Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Bowden Memorial					\$ 1,000					
4800	KLVB - Donation	\$ 6,803	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Subtotal	\$ 52,591	\$ 45,000	\$ 2,500	\$ 3,500		\$ 14,500	\$ -	\$ 14,500	\$ -	\$ 14,500
<u>Supplies</u>											
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<u>Services</u>											
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fixed Assets</u>											
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 69,056	\$ 45,000	\$ 2,500	\$ 3,500		\$ 14,500	\$ -	\$ 14,500	\$ -	\$ 14,500

**DEPARTMENT BUDGET NARRATIVE
DEVELOPMENT SERVICES
2009-10**

Personnel & Benefits	\$246,852
Operation & Maintenance	\$35,321
Supplies	\$8,675
Services	\$168,600
Fixed Assets	\$3,170
TOTALS	\$462,618

Department Description:

The proposed budget is \$94,383 or 16.94% less than the 2008-09 Budget.

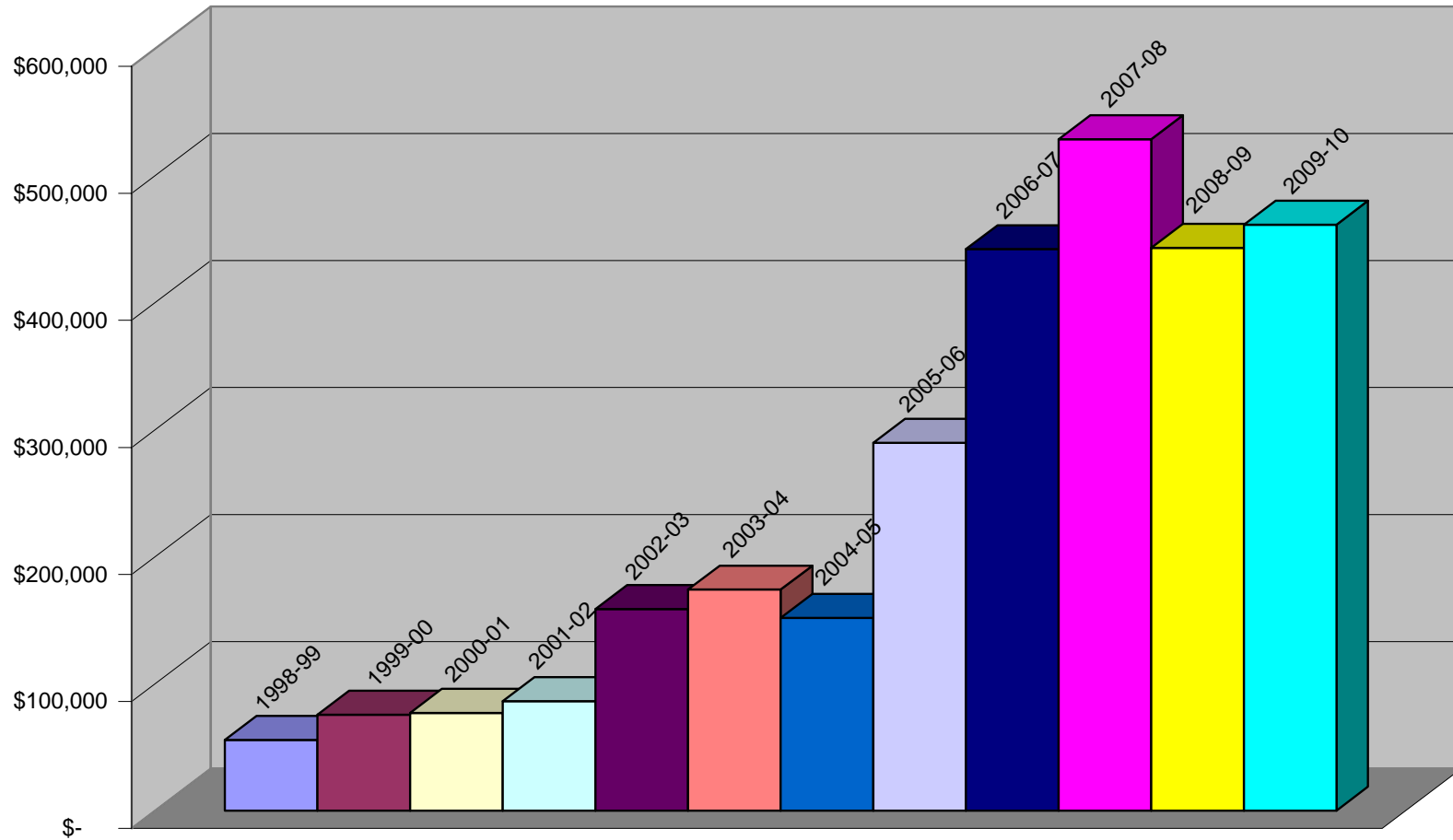
Development Services provides all services related to new development and building and code enforcement within the city limits and the ETJ. The department acts as an information bank and distributes information to citizens, local and out of state development interests, elected and appointed officials, and city staff who inquire about building and development process and standards. The division provides GIS support to all departments and has the city web page manager. The division will issue about 380 permits and make about 1300 inspections for new buildings and construction. There will be about 890 separate code violations that will be investigated and processed by the code enforcement service. About 25 plats and zoning changes will be processed by the department. The department provides staff support to the Building Committee, the Planning and Zoning Commission and City Council. The division drafts amendments to development and building regulations and supports the city master planning program.

The proposed budget includes the layoff of the building inspector/code enforcement officer due to a significant decrease in building activity. New building permitting is down to two to three permits per month. Department code enforcement activities have increased about 60% from 2008. It can be expected that this position will need to be added back in future years. Level of service decreases will be felt in the time it takes to respond to code enforcement issues and since the building official will be in the field much of the day, in the time it takes to respond to some questions to the building official.

Supplemental Requests:

None

Development Services Expenses



DEVELOPMENT SERVICES

Account 512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 398	\$ 495	\$ 227	\$ 495		\$ 396	\$ -	\$ 396	\$ -	\$ 396
1020	Social Security (Salaries and overtime * 7.65%)	\$ 9,095	\$ 16,442	\$ 7,232	\$ 14,936		\$ 14,246	\$ -	\$ 14,246	\$ -	\$ 14,246
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 12,646	\$ 20,725	\$ 9,805	\$ 19,280		\$ 16,984	\$ -	\$ 16,984	\$ -	\$ 16,984
1050	Health Insurance	\$ 16,327	\$ 23,261	\$ 14,871	\$ 26,083		\$ 28,208	\$ -	\$ 28,208	\$ -	\$ 28,208
1070	Workers Comp	\$ 861	\$ 760	\$ 233	\$ 944		\$ 795	\$ -	\$ 795	\$ -	\$ 795
1105	Assistant City Manager Frank Robbins	\$ -	\$ 69,830	\$ 32,775	\$ 67,795		\$ 70,040	\$ -	\$ 70,040	\$ -	\$ 70,040
1120	Building Official Linda Alger	\$ 56,275	\$ 44,307	\$ 20,769	\$ 43,288		\$ 45,040	\$ -	\$ 45,040	\$ -	\$ 45,040
1135	GIS Tech Chris Martinez	\$ -	\$ 30,000	\$ -	\$ 15,305		\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
1140	Building Inspector/CEO Gary Campbell	\$ 34,445	\$ 40,000	\$ 19,039	\$ 39,059		\$ -	\$ -	\$ -	\$ -	\$ -
1145	Longevity	\$ 242	\$ 242	\$ 242	\$ 242		\$ 346	\$ -	\$ 346	\$ -	\$ 346
1274	Overtime	\$ 812	\$ 1,000	\$ 528	\$ 1,000		\$ -	\$ -	\$ -	\$ -	\$ -
1525	Development Services Secretary Sherry McCurdy	\$ 28,037	\$ 29,897	\$ 13,751	\$ 28,549		\$ 29,597	\$ -	\$ 29,597	\$ -	\$ 29,597

DEVELOPMENT SERVICES

Account 512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	3.0% Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
	Subtotal	\$ 159,137	\$ 276,959	\$ 119,471	\$ 256,976		\$ 246,852	\$ -	\$ 246,852	\$ -	\$ 246,852

Operation & Maintenance

4000	Liability & Property Insurance CEO Chevrolet Colorado Pick Up	\$ 73	\$ 513	\$ 77	\$ 200		\$ 200	\$ -	\$ 200	\$ -	\$ 200
4110	Uniforms Workboots 1 @ \$80.each employee	\$ 497	\$ 677	\$ 633	\$ 1,266	\$ 80	\$ 80	\$ -	\$ 80	\$ -	\$ 80
4200	Travel Assistant City Manager Car Allowance (\$650 per month * 12 months) Car allowance Bldg Off. (\$525 per month * 12 months) CBO Cert. travel & food APA Conf. P & Z Members	\$ 6,533	\$ 14,600	\$ 7,155	\$ 14,350	\$ 7,800 \$ 6,300 \$ 250 \$ 500	\$ 14,850	\$ - \$ - \$ - \$ -	\$ 14,850	\$ -	\$ 14,850
4300	Education Assistant City Manager Cont. Ed. (Bldg Official) License Renewal (Bldg Official) GIS Program Training - @ 600 ea APA Conf. P & Z Members	\$ 698	\$ 2,640	\$ 149	\$ 1,040	\$ 500 \$ 150 \$ 200 \$ - \$ 500	\$ 1,350	\$ - \$ - \$ - \$ - \$ -	\$ 1,350	\$ -	\$ 1,350
4400	Dues Flood Plain Coalition International Code Conference APA Dues	\$ 570	\$ 1,685	\$ 1,165	\$ 1,165	\$ 1,000 \$ 100 \$ 495	\$ 1,685	\$ - \$ - \$ - \$ -	\$ 1,685	\$ -	\$ 1,685

DEVELOPMENT SERVICES

Account 512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	TX Flood Plain Mgmt Assn					\$ 40		\$ -			
	Bldg Official Assn of TX					\$ 50		\$ -			
4420	Bonds (Notary Bond)	\$ 85	\$ 97	\$ -	\$ 97		\$ -	\$ -	\$ -	\$ -	\$ -
4525	Contract Inspections	\$ 9,110	\$ 9,000	\$ 3,855	\$ 9,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
	Restaurant, Day Care, & Pool Inspections					\$ 9,000		\$ -			
4550	Legal Notices	\$ 5,467	\$ 4,500	\$ 792	\$ 1,800		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Advertisements										
4570	Leases & Rents	\$ -	\$ 2,500	\$ -	\$ 1,500		\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 2,200
	Copier Lease										
4600	Telephone	\$ 3,068	\$ 3,612	\$ 1,546	\$ 3,100		\$ 3,156	\$ -	\$ 3,156	\$ -	\$ 3,156
	\$225 mo @ 12 months					\$ 2,700					
	Bldg Official Cell Phone \$38/month					\$ 456					
4700	Maintenance/Repairs	\$ -	\$ -	\$ 1,475	\$ 1,475		\$ -	\$ -	\$ -	\$ -	\$ -
4725	Vehicle Maintenance	\$ 6	\$ 750	\$ 81	\$ 200		\$ 200	\$ -	\$ 200	\$ -	\$ 200
4750	Miscellaneous Expenses	\$ 2,465	\$ 600	\$ 390	\$ 600		\$ 600	\$ -	\$ 600	\$ -	\$ 600
	Subtotal	\$ 28,571	\$ 41,174	\$ 17,318	\$ 35,793		\$ 35,321	\$ -	\$ 35,321	\$ -	\$ 35,321
Supplies											
5100	Books/Publications/Films	\$ 616	\$ 750	\$ 586	\$ 750		\$ 750	\$ -	\$ 750	\$ -	\$ 750
	Up-date code books										
5200	Postage	\$ 1,008	\$ 1,000	\$ 880	\$ 1,680		\$ 1,700	\$ -	\$ 1,700	\$ -	\$ 1,700

DEVELOPMENT SERVICES

Account 512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
5300	Supplies	\$ 4,631	\$ 5,225	\$ 1,854	\$ 5,225		\$ 5,225	\$ -	\$ 5,225	\$ -	\$ 5,225
5400	Fuel and Lubricants	\$ 1,023	\$ 1,400	\$ 515	\$ 1,030		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Subtotal	\$ 7,278	\$ 8,375	\$ 3,834	\$ 8,685		\$ 8,675	\$ -	\$ 8,675	\$ -	\$ 8,675

Services

6100	Professional Services Plats, Replats, Mapping, Zoning Changes Moved from 6130 for Engineering not covered by Developer Escrow	\$ 4,628	\$ 2,500	\$ 120	\$ 2,500	\$ 2,500 \$ 15,000	\$ 17,500	\$ -	\$ 17,500	\$ -	\$ 17,500
6120	Legal Services	\$ 32,847	\$ 40,000	\$ 6,710	\$ 30,000		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
6130	Engineering & Planning Development	\$ 280,670	\$ 150,000	\$ 55,904	\$ 75,000		\$ 135,000	\$ -	\$ 135,000	\$ -	\$ 135,000
6400	Printing and Binding Misc. Printing/Stationary	\$ 1,021	\$ 500	\$ 227	\$ 300		\$ 300	\$ -	\$ 300	\$ -	\$ 300
6500	Miscellaneous Services (IT) Lot Cleanup	\$ 4,657	\$ 7,500	\$ 1,822	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	\$ 3,800	\$ -	\$ 3,800
6540	Maintenance Agreements	\$ 855	\$ 855	\$ 118	\$ 700		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Subtotal	\$ 324,678	\$ 201,355	\$ 64,900	\$ 112,300		\$ 168,600	\$ -	\$ 168,600	\$ -	\$ 168,600

Fixed Assets

9730	Office Equip/Furniture/Software	\$ 2,493	\$ 22,800	\$ -	\$ 22,800		\$ -	\$ -	\$ -	\$ -	\$ -
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DEVELOPMENT SERVICES

Account 512

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9735	Chevrolet Colorado Extended Cab Pick-up - Principal	\$ 5,738	\$ 6,000	\$ 2,959	\$ 5,917		\$ 3,113	\$ -	\$ 3,113	\$ -	\$ 3,113
9736	Chevrolet Colorado Extended Cab Pick-up - Interest	\$ 600	\$ 338	\$ 210	\$ 421		\$ 58	\$ -	\$ 58	\$ -	\$ 58
	Subtotal	\$ 8,831	\$ 29,138	\$ 3,169	\$ 29,138		\$ 3,170	\$ -	\$ 3,170	\$ -	\$ 3,170
	TOTAL	\$ 528,495	\$ 557,001	\$ 208,693	\$ 442,891		\$ 462,618	\$ -	\$ 462,618	\$ -	\$ 462,618

**DEPARTMENTAL BUDGET NARRATIVE
FINANCE
2009/10**

Personnel & Benefits	\$140,181
Operation & Maintenance	\$26,096
Supplies	\$5,000
Services	\$39,324
Fixed Assets	\$0
TOTALS	\$210,602

Departmental Description:

The Finance Division of the General Fund is a newly formed department for the budget year 2009-10. It provides for financial reporting such as the monthly Financial Statements and reconciliations, participate in the annual budgeting process, the annual audit, a bi-weekly payroll for 100 city wide employees, Human Resource functions, purchasing and bi-weekly Accounts Payable checks. Expenses in this division provides for three Accounting Staff employees.

Budget Summary:

The 2009-10 Budget for the Finance Division totals \$210,602.

Personnel:

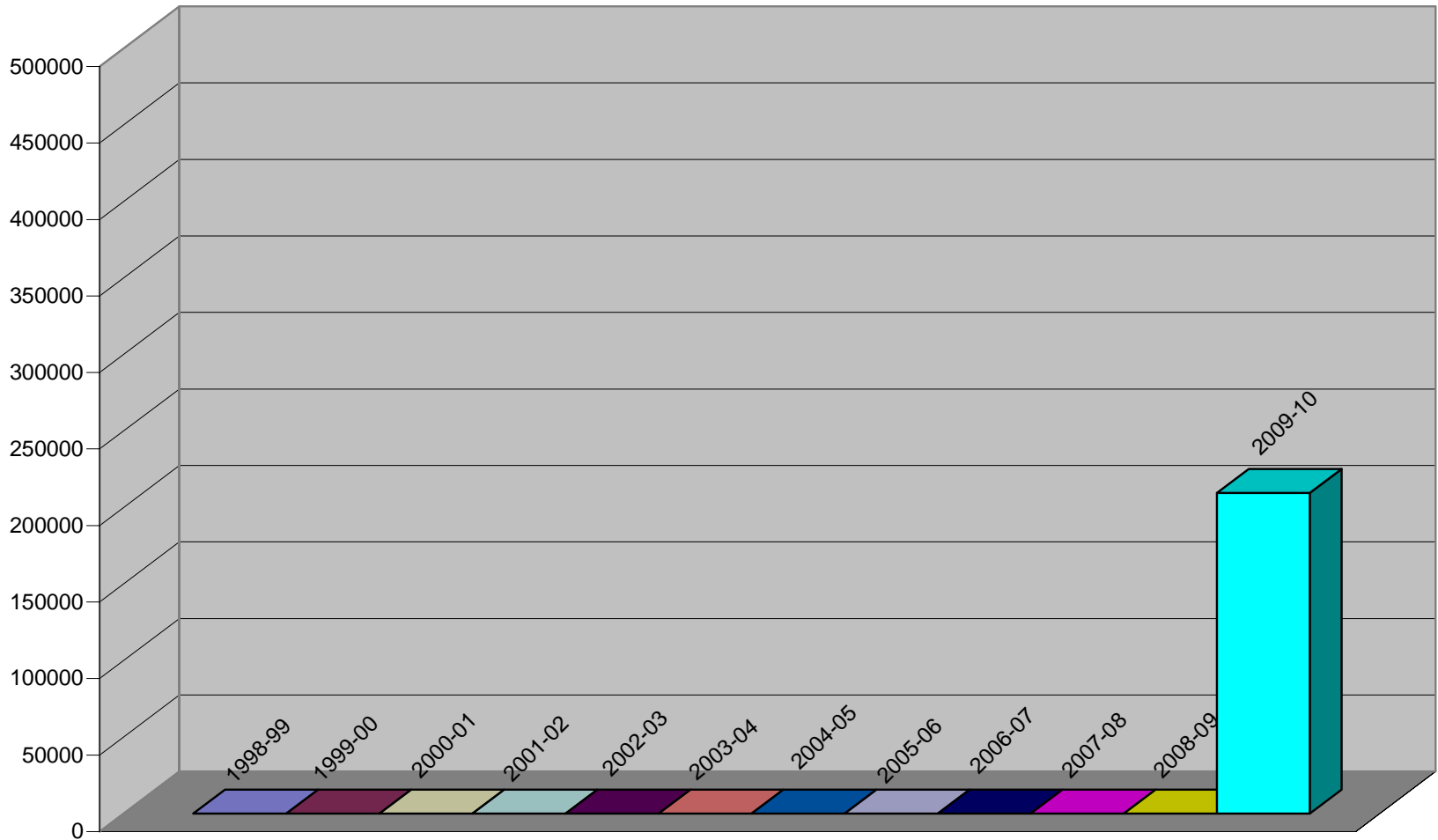
Staffing levels for the Finance Division include 3 positions as follows:

1 Senior Accountant

1 Staff Accountant (Accounts Payable and Payroll)

1 Staff Accountant (Accounting functions and cross train with Utility Administration)

Finance Expenses



FINANCE
Account 513

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ -	\$ -	\$ -	\$ -		\$ 297	\$ -	\$ 297	\$ -	\$ 297
1020	Social Security (Salaries and overtime * 7.65%)	\$ -	\$ -	\$ -	\$ -		\$ 7,693	\$ -	\$ 7,693	\$ -	\$ 7,693
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ -	\$ -	\$ -	\$ -		\$ 9,171	\$ -	\$ 9,171	\$ -	\$ 9,171
1050	Health Insurance	\$ -	\$ -	\$ -	\$ -		\$ 22,143	\$ -	\$ 22,143	\$ -	\$ 22,143
1070	Workers Compensation	\$ -	\$ -	\$ -	\$ -		\$ 314	\$ -	\$ 314	\$ -	\$ 314
1140	Senior Accounting Clerk/Finance Sue Hendrickson	\$ -	\$ -	\$ -	\$ -		\$ 37,700	\$ -	\$ 37,700	\$ -	\$ 37,700
1145	Accounting Clerk/Finance Starr Lockwood	\$ -	\$ -	\$ -	\$ -		\$ 32,500	\$ -	\$ 32,500	\$ -	\$ 32,500
1150	Accounting Clerk/Finance Lisa Meyers	\$ -	\$ -	\$ -	\$ -		\$ 28,840	\$ -	\$ 28,840	\$ -	\$ 28,840
1145	Longevity	\$ -	\$ -	\$ -	\$ -		\$ 623	\$ -	\$ 623	\$ -	\$ 623
	3.0 % Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 900	\$ -	\$ 900	\$ -	\$ 900
1274	Overtime	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

FINANCE

Account 513

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ 140,181	\$ -	\$ 140,181	\$ -	\$ 140,181

Operation & Maintenance

4000	Liability/Property Insurance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4200	Travel	\$ -	\$ -	\$ -	\$ -		\$ 772	\$ -	\$ 772	\$ -	\$ 772
	Sue - Bank & PO 5 mile per day @.55 per mile					\$ 572					
	Starr - Travel to Incode Training					\$ 200					
4300	Education	\$ -	\$ -	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Starr - Incode Training					\$ 500		\$ -			
4350	Super S Sales Tax Rebate	\$ -	\$ -	\$ -	\$ -		\$ 13,000	\$ -	\$ 13,000	\$ -	\$ 13,000
4400	Dues	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4420	Bonds (Notary Bond)	\$ -	\$ -	\$ -	\$ -		\$ 200	\$ -	\$ 200	\$ -	\$ 200
	Sue and Lisa 2 @ \$100										
4550	Legal Notices	\$ -	\$ -	\$ -	\$ -		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Tax Rate/Budget										
4570	Rental/Lease	\$ -	\$ -	\$ -	\$ -		\$ 2,119	\$ -	\$ 2,119	\$ -	\$ 2,119
	Post mach/Pit Bowes \$3530/yr * 20%					\$ 821					
	New copier \$2800/yr * 25%					\$ 697					
	DeLange/phone sys \$3530/yr * 17%					\$ 601					
4575	Bank Charges	\$ -	\$ -	\$ -	\$ -		\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750
	Bank Statement Charges					\$ 1,750					
	Credit Card Charges					\$ 2,000					

FINANCE

Account 513

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4600	Telephone/Internet	\$ -	\$ -	\$ -	\$ -		\$ 3,648	\$ -	\$ 3,648	\$ -	\$ 3,648
	AT&T Long Distance - \$7/mo					\$ 84					
	Time Warner Internet					\$ 564					
	AT&T					\$ 3,000					
4700	Maintenance/Repairs	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -		\$ 1,107	\$ -	\$ 1,107	\$ -	\$ 1,107
	Misc. Expense					\$ 150					
	Server Upgrade \$1600 * 20%					\$ 320					
	Back-up Licenses * \$99/ea					\$ 297					
	Microsoft Office Licenses \$2000 * 17%					\$ 340					
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ 26,096	\$ -	\$ 26,096	\$ -	\$ 26,096

Supplies

5200	Postage	\$ -	\$ -	\$ -	\$ -		\$ 1,250	\$ -	\$ 1,250	\$ -	\$ 1,250
	Postage misc.					\$ -					
	Purchase Power/postage for machine					\$ 1,200					
	FedEx					\$ 50					
5300	Supplies	\$ -	\$ -	\$ -	\$ -		\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750
	\$312.50 per month * 12 months										
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000

Services

6200	Tax Collections	\$ -	\$ -	\$ -	\$ -		\$ 12,643	\$ -	\$ 12,643	\$ -	\$ 12,643
	12,275 Parcels @ \$1.03 per parcel										

FINANCE
Account 513

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
6210	Tax Appraisal Services	\$ -	\$ -	\$ -	\$ -		\$ 22,950	\$ -	\$ 22,950	\$ -	\$ 22,950
6400	Printing and Binding Services	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
6500	Miscellaneous Services Northshore Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
6540	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -		\$ 1,731	\$ -	\$ 1,731	\$ -	\$ 1,731
	Incode annual software maintenance 40%					\$ -					
	Incode monthly network support fees 25%					\$ 750					
	Incode annual hardware maintenance 25%(receipt printer)					\$ 170					
	Xerox Copier - b&w Copies \$1260 yr * 22%					\$ 277					
	Xerox Copier - Color Copies \$1780 yr * 30%					\$ 534					
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ 39,324	\$ -	\$ 39,324	\$ -	\$ 39,324
Fixed Assets											
9730	Office Equipment/Software	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -		\$ 210,602	\$ -	\$ 210,602	\$ -	\$ 210,602

**DEPARTMENTAL BUDGET NARRATIVE
MUNICIPAL COURT
2009-10**

Personnel and Benefits	\$40,506
Operating and Maintenance	\$6,991
Supplies	\$3,200
Services	\$24,015
Fixed Assets	\$0
Total	\$74,712

Departmental Description:

The Municipal Court Division of the General Fund processes all Municipal Court cases including arraignments, pre-trials, trials and the issuance of warrants. In 2008-2009, 1,779 violations were processed. There were 195 pre-trials, 26 trials, 126 show cause hearings and 300 warrants. Projections for 2009-2010 are 1,957 violations, 205 pre-trials, 30 trials, 150 show cause hearings and 320 warrants.

Budget Summary:

The 2009-10 Budget for the Municipal Court Division totals \$74,712 which represents a 6.66% (\$5,333) decrease below the 2008-09 Approved Budget, a 7.44% (\$5,565) increase above the 2008-09 Year End Estimate and a 3.22% (\$2,406) increase over the Year End Actual for 2007-08 Fiscal Year.

As proposed the Municipal Court Budget includes some nominal increases in various accounts due to inflationary factors and increases for education, professional translator services and warrant services. The overall decrease in the Municipal Court budget is a result of a reduction in attorney fees and office and IT equipment.

Personnel:

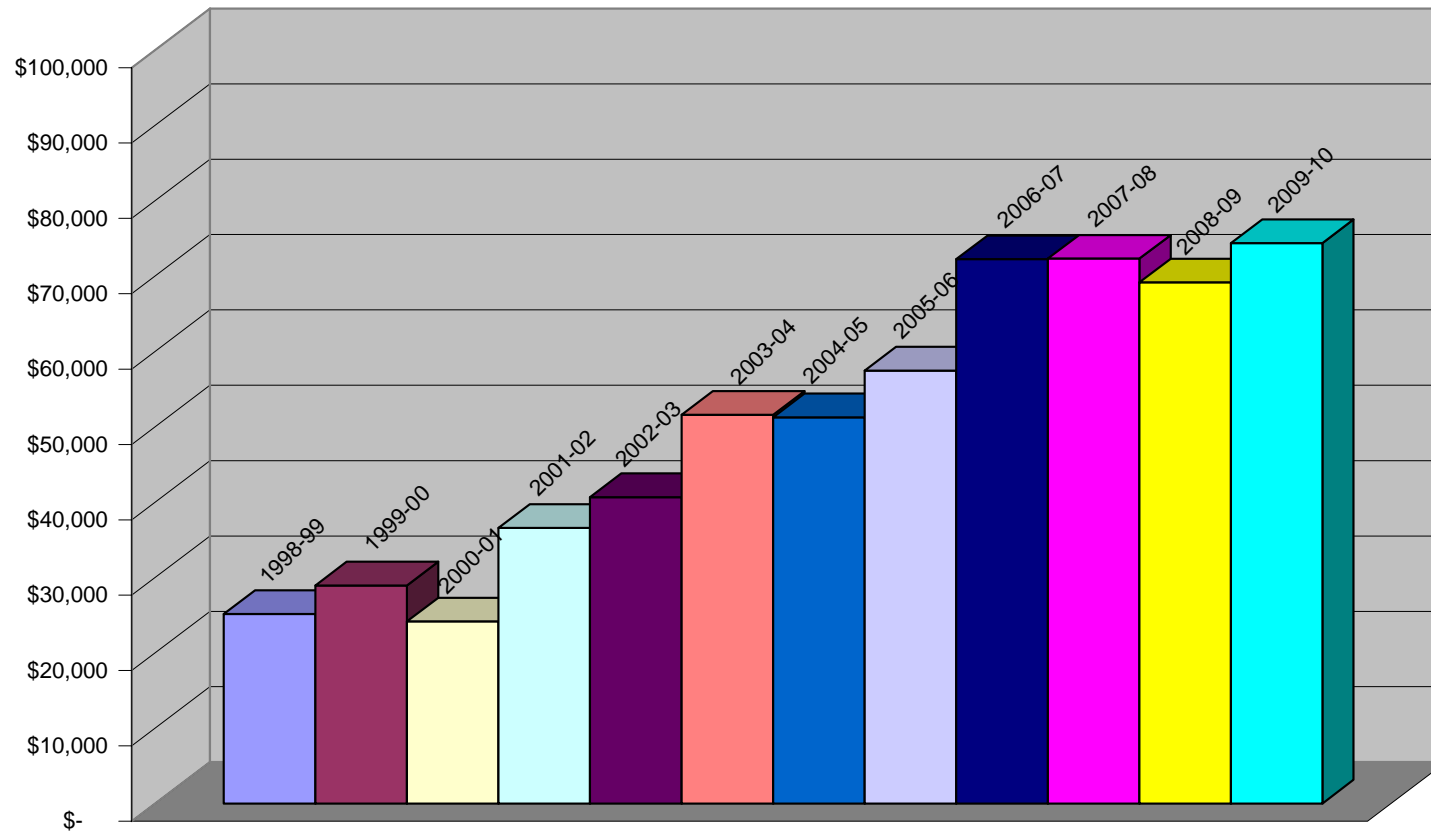
Staffing levels for the Municipal Court Division include 1 position as follows:

1 Municipal Court Clerk

There are 4 Municipal Court Judges who do not receive a salary.

Legal services are provided by the City Attorney for a fee of \$140/hour plus incidental expenses (copies, fax, travel, telephone, etc.)

Municipal Court



**MUNICIPAL COURT
Account 515**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 99	\$ 99	\$ 31	\$ 45		\$ 99	\$ -	\$ 99	\$ -	\$ 99
1020	Social Security (Salaries and overtime * 7.65%)	\$ 2,006	\$ 2,197	\$ 1,117	\$ 2,165		\$ 2,244	\$ -	\$ 2,244	\$ -	\$ 2,244
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 2,696	\$ 2,769	\$ 1,463	\$ 2,795		\$ 2,675	\$ -	\$ 2,675	\$ -	\$ 2,675
1050	Health Insurance	\$ 5,250	\$ 5,381	\$ 3,159	\$ 2,256		\$ 6,065	\$ -	\$ 6,065	\$ -	\$ 6,065
1070	Workers Comp	\$ 91	\$ 82	\$ 25	\$ 78		\$ 86	\$ -	\$ 86	\$ -	\$ 86
1130	Municipal Court Clerk	\$ 26,805	\$ 28,842	\$ 13,711	\$ 28,126		\$ 28,829	\$ -	\$ 28,829	\$ -	\$ 28,829
1145	Longevity	\$ 138	\$ 173	\$ 173	\$ 173		\$ 208	\$ -	\$ 208	\$ -	\$ 208
1274	Overtime	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	3.0% Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Subtotal	\$ 37,085	\$ 39,543	\$ 19,680	\$ 35,637		\$ 40,506	\$ -	\$ 40,506	\$ -	\$ 40,506

Operation & Maintenance

4200	Travel	\$ 1,326	\$ 900	\$ 293	\$ 793		\$ 900	\$ -	\$ 900	\$ -	\$ 900
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MUNICIPAL COURT
Account 515

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4300	Education	\$ 415	\$ 200	\$ 250	\$ 400		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Judge's school (\$50 ea)					\$ 200		\$ -			
	Court Clerk school (\$50 ea * 2)					\$ 100		\$ -			
4400	Dues	\$ 40	\$ 50	\$ 40	\$ 40		\$ 50	\$ -	\$ 50	\$ -	\$ 50
	TCAA										
4420	Bonds (Notary Bond)	\$ -	\$ -	\$ 106	\$ 106		\$ -	\$ -	\$ -	\$ -	\$ -
4425	Jury Expense	\$ (54)	\$ 200	\$ 48	\$ 100		\$ 150	\$ -	\$ 150	\$ -	\$ 150
4430	State Court & Arrest Fees	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4435	Bond Refund for defendant	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4570	Rental/Lease	\$ 1,313	\$ 1,614	\$ 657	\$ 1,431		\$ 1,733	\$ -	\$ 1,733	\$ -	\$ 1,733
	Pitney Bowes \$4104*20%					\$ 821		\$ -			
	Xerox Copier \$2788/yr * 25%					\$ 700		\$ -			
	Phone sys. - DeLage \$3.530/yr *6%					\$ 212		\$ -			
4600	Telephone	\$ 3,545	\$ 3,675	\$ 1,756	\$ 3,568		\$ 3,708	\$ -	\$ 3,708	\$ -	\$ 3,708
	Time Warner Cable \$17/mo					\$ 204					
	AT&T Long Distance \$7/mo					\$ 84					
	AT&T Mobility \$30/mo					\$ 360					
	AT&T \$255/mo					\$ 3,060					
4750	Miscellaneous Expenses	\$ 20	\$ 150	\$ -	\$ -		\$ 150	\$ -	\$ 150	\$ -	\$ 150
	Misc.					\$ 150		\$ -			
	Server Upgrade					\$ -		\$ -			
	Back-up License					\$ -		\$ -			
	Microsoft License					\$ -		\$ -			

**MUNICIPAL COURT
Account 515**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Subtotal	\$ 6,605	\$ 6,789	\$ 3,150	\$ 6,438		\$ 6,991	\$ -	\$ 6,991	\$ -	\$ 6,991

Supplies

5100	Books/Publications/Films TX Crime & Traffic Law Code (5 * \$35)	\$ 36	\$ 100	\$ -	\$ 100		\$ 100	\$ -	\$ 100	\$ -	\$ 100
5200	Postage Purchase Power - Pitney Bowes	\$ 1,135	\$ 700	\$ 426	\$ 900		\$ 1,100	\$ -	\$ 1,100	\$ -	\$ 1,100
5300	Supplies	\$ 1,769	\$ 2,000	\$ 746	\$ 1,980		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Subtotal	\$ 2,940	\$ 2,800	\$ 1,172	\$ 2,980		\$ 3,200	\$ -	\$ 3,200	\$ -	\$ 3,200

Services

6100	Professional Services Certified Translator \$290/mo	\$ 2,035	\$ 2,970	\$ 2,197	\$ 3,444		\$ 3,480	\$ -	\$ 3,480	\$ -	\$ 3,480
6120	Legal Services City Attorney	\$ 15,696	\$ 20,000	\$ 5,647	\$ 12,937		\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
6320	Jail and Warrant Expense Warrant Fees Omni base	\$ 1,650	\$ 1,824	\$ 1,252	\$ 1,940	\$ 1,500 \$ 500	\$ 2,000	\$ - \$ -	\$ 2,000	\$ -	\$ 2,000
6400	Printing & Binding Services	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
6500	Miscellaneous Services Miscellaneous Services IT - Northshore Computers	\$ 2,074	\$ 2,100	\$ 735	\$ 1,155	\$ 200 \$ 1,800	\$ 2,000	\$ - \$ -	\$ 2,000	\$ -	\$ 2,000

**MUNICIPAL COURT
Account 515**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 03/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
6540	Maintenance Agreements	\$ 2,498	\$ 2,619	\$ 3,411	\$ 3,666		\$ 3,035	\$ -	\$ 3,035	\$ -	\$ 3,035
	Incode annual software maint.					\$ 2,015		\$ -			
	Incode monthly network support fees 25%					\$ 750		\$ -			
	Incode annual hw maint - receipt printer 25%					\$ 170		\$ -			
	New copier \$1,260*8%					\$ 100		\$ -			
	Subtotal	\$ 23,953	\$ 29,513	\$ 13,242	\$ 23,142		\$ 24,015	\$ -	\$ 24,015	\$ -	\$ 24,015
Fixed Assets											
9730	Office Equipment/Software	\$ 1,723	\$ 1,400	\$ 286	\$ 950		\$ -	\$ -	\$ -	\$ -	\$ -
	City Network Upgrade/Hardware					\$ -		\$ -			
	TV with DVD and VCR					\$ -		\$ -			
	Subtotal	\$ 1,723	\$ 1,400	\$ 286	\$ 950		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 72,306	\$ 80,045	\$ 37,531	\$ 69,147		\$ 74,712	\$ -	\$ 74,712	\$ -	\$ 74,712

**DEPARTMENTAL BUDGET NARRATIVE
POLICE DEPARTMENT
2009/10**

Personnel & Benefits	\$ 1,055,066
Operation & Maintenance	\$87,086
Supplies	\$43,851
Services	\$26,018
Fixed Assets	\$80,866
TOTALS	\$1,292,887

Departmental Description:

The Police Department provides for essential public safety services through routine police patrols, criminal investigations, crime prevention and other law enforcement activities.

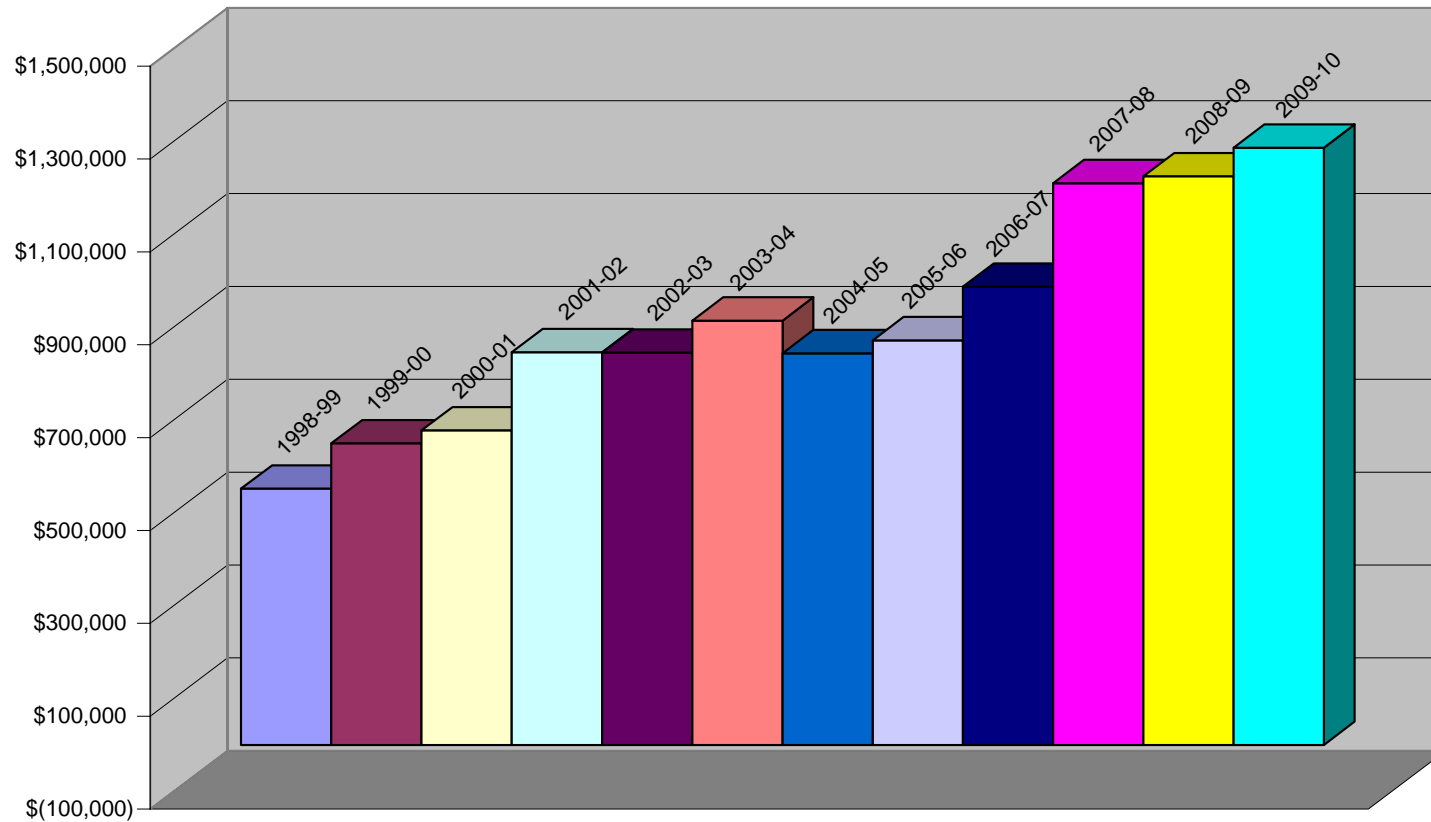
Budget Summary:

The 2009-10 Budget for the Police Department totals \$1,292,887 which represents a 1.77% (\$29,278) decrease from the 2008-09 Approved Budget, and a 5.54% (\$67,864) increase over the 2008-09 Year End Estimate. The decrease is due to cost saving efforts by Staff to reduce expenses to meet revenue shortfalls.

Personnel:

<u>Positions</u>	<u>Regular Hours</u>	<u>Overtime Hours</u>
1 Police Chief	2080	0
1 Police Lieutenant	2080	0
1 Police Sergeant Detective	2080	0
1 Animal Control/Police Officer	2080	0
1 SRO Officer (Sgt.)	2080	0
2 Sergeant Patrol	4160	0
9 Police Officers	18720	0
1 Police Secretary	2080	0
TOTAL HOURS	35360	

Police Department Expenses



Note: Expenditure increases from 2007/08 to 2008/09 were the result of additional personnel and supervision positions. The department also updated and replaced vital equipment. Decreases experienced in 2009/10 are the result of cost saving efforts by Staff to reduce expenses to meet revenue shortfalls.

**POLICE DEPARTMENT
Account 520**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 1,690	\$ 1,782	\$ 793	\$ 850		\$ 1,683	\$ -	\$ 1,683	\$ -	\$ 1,683
1020	Social Security (Salaries and overtime * 7.65%)	\$ 52,091	\$ 58,777	\$ 28,455	\$ 57,235		\$ 59,405	\$ -	\$ 59,405	\$ -	\$ 59,405
1030	TMRS (*9.75%-3 mos / 8.91%-9 mos)	\$ 72,430	\$ 74,085	\$ 38,734	\$ 73,882		\$ 70,820	\$ -	\$ 70,820	\$ -	\$ 70,820
1050	Health Insurance	\$ 98,311	\$ 110,906	\$ 61,372	\$ 105,235		\$ 117,904	\$ -	\$ 117,904	\$ -	\$ 117,904
1070	Workers Comp	\$ 29,735	\$ 27,447	\$ 8,426	\$ 26,104		\$ 28,714	\$ -	\$ 28,714	\$ -	\$ 28,714
1145	Longevity	\$ 4,533	\$ 5,087	\$ 5,052	\$ 5,052		\$ 5,571	\$ -	\$ 5,571	\$ -	\$ 5,571
1200	Police Chief Danny Smith	\$ 72,077	\$ 72,597	\$ 34,343	\$ 70,908		\$ 73,130	\$ -	\$ 73,130	\$ -	\$ 73,130
1210	Police Lieutenant Jerry Reyes	\$ 59,826	\$ 61,350	\$ 29,063	\$ 59,962		\$ 61,800	\$ -	\$ 61,800	\$ -	\$ 61,800
1220	Sergeant Detective Daniel Reid	\$ 53,966	\$ 54,358	\$ 25,795	\$ 53,173		\$ 54,757	\$ -	\$ 54,757	\$ -	\$ 54,757
1221	Sergeant Patrols Troy Schofield Larry Jonap Thomas Franco	\$ 143,817	\$ 149,052	\$ 69,379	\$ 144,434	\$ 51,788 \$ 49,163 \$ 49,163	\$ 150,113	\$ - \$ - \$ -	\$ 150,113	\$ -	\$ 150,113
1230	Police Officers Theron Oestrick Steve Jackley	\$ 307,515	\$ 359,830	\$ 163,547	\$ 333,662	\$ 38,182 \$ 38,543	\$ 340,237	\$ - \$ -	\$ 340,237	\$ -	\$ 340,237

POLICE DEPARTMENT
Account 520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Ray Villarreal					\$ 43,637		\$ -			
	Lane Farr					\$ 38,543		\$ -			
	James Neely					\$ 38,182		\$ -			
	Luis Valdez					\$ 37,101		\$ -			
	Thomas Cox					\$ 36,050		\$ -			
	Martin Vonderheid					\$ 35,000		\$ -			
	Bryan Simons					\$ 35,000		\$ -			
	Police Officer (6 months - vacant)					\$ -		\$ -	\$ -	\$ -	\$ -
1250	Police Secretary Paula Tyler	\$ 36,846	\$ 36,672	\$ 17,503	\$ 35,973		\$ 36,942	\$ -	\$ 36,942	\$ -	\$ 36,942
1260	Animal Control/Police Officer Scott Orrison	\$ 35,783	\$ 36,619	\$ 17,470	\$ 35,915		\$ 36,888	\$ -	\$ 36,888	\$ -	\$ 36,888
1274	Overtime	\$ 10,180	\$ 12,000	\$ 4,548	\$ 9,096		\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000
	3.0% Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 5,100	\$ -	\$ 5,100	\$ -	\$ 5,100
	Subtotal	\$ 978,800	\$ 1,060,562	\$ 504,477	\$ 1,011,480		\$ 1,055,066	\$ -	\$ 1,055,066	\$ -	\$ 1,055,066

Operation & Maintenance

4000	Liability/Property Insurance	\$ 18,236	\$ 14,641	\$ 5,472	\$ 14,539		\$ 15,266	\$ -	\$ 15,266	\$ -	\$ 15,266
4100	Uniforms	\$ 13,433	\$ 15,608	\$ 12,908	\$ 12,908		\$ 15,308	\$ -	\$ 15,308	\$ -	\$ 15,308
	15 Officers @ \$900 pr yr					\$ 13,500		\$ -			
	1 Animal Control Officer @ \$900 yr					\$ 900		\$ -			
	1 Police Secretary @ \$308					\$ 308		\$ -			
	2 Reserve Officers @ \$300 pr yr					\$ 600		\$ -			

POLICE DEPARTMENT
Account 520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4110	Ballistic Vest Program	\$ 2,128	\$ 3,000	\$ 665	\$ 2,064		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
4200	Travel Hotel, gas & meals for peace officer education	\$ 911	\$ 1,500	\$ 756	\$ 1,500		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
4221	CAP COG Grant (Generator)	\$ 22,185	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4300	Education Expense State Mandated Education for Peace Officers IACP Net School & Classes TCLEEDS	\$ 5,033	\$ 5,780	\$ 4,777	\$ 4,777		\$ 4,777	\$ -	\$ 4,777	\$ -	\$ 4,777
4320	Lease Expense	\$ -	\$ -	\$ 120	\$ 3,045		\$ -	\$ -	\$ -	\$ -	\$ -
4330	Capco Expense Voice Recorder Maint Agreement with CAPCO * NOTE-CAPCO Reimburse	\$ 63	\$ 2,643	\$ 2,647	\$ 2,647		\$ 2,995	\$ -	\$ 2,995	\$ -	\$ 2,995
4340	Crossing Guard Expenditure	\$ 3,185	\$ -	\$ -	\$ 1,210		\$ -	\$ -	\$ -	\$ -	\$ -
4400	Dues International Assoc. of Chief Police TX Police Chiefs Assoc. NASRO Theron - Crime Prev Officer Sam's Club	\$ 35	\$ 440	\$ 180	\$ 440		\$ 440	\$ -	\$ 440	\$ -	\$ 440
4420	Bonds Notary Bonds @ 97 ea	\$ 305	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4550	Legal Notices	\$ -	\$ -	\$ (75)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4570	Rental/Lease	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

POLICE DEPARTMENT
Account 520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4600	Telephone	\$ 9,047	\$ 11,338	\$ 4,377	\$ 8,754		\$ 11,334	\$ -	\$ 11,334	\$ -	\$ 11,334
	Telephone Service					\$ 5,581		\$ -			
	13 pagers for officer @ 8.50 x 12					\$ 1,326		\$ -			
	Road Runner Internet svc @ 104.90 x 12					\$ 1,259		\$ -			
	8 Cell Phones @ \$33 ea x 12					\$ 3,168		\$ -			
4650	Electric	\$ 8,486	\$ 6,955	\$ 4,542	\$ 9,084		\$ 9,084	\$ -	\$ 9,084	\$ -	\$ 9,084
4700	Maintenance/Repairs	\$ 2,475	\$ 4,590	\$ 1,225	\$ 4,090		\$ 4,615	\$ -	\$ 4,615	\$ -	\$ 4,615
	Computer repairs \$200 @ 12 mo.					\$ 2,400		\$ -			
	A/C Filters					\$ 500		\$ -			
	Pest control \$60 x 4					\$ 240		\$ -			
	Repairs to Car Radios					\$ 1,200		\$ -			
	Fire Extinguisher Inspections					\$ 275		\$ -			
4725	Vehicle Maintenance & Repair	\$ 10,529	\$ 12,697	\$ 10,216	\$ 12,697		\$ 12,576	\$ -	\$ 12,576	\$ -	\$ 12,576
	12 Inspections @ \$28.80					\$ 346		\$ -			
	Repairs					\$ 5,000		\$ -			
	Tires :					\$ 7,230		\$ -			
	New Cars - 40*\$102-each car 2 times a year(17")=\$4080										
	Animal Control Trk - 1 set (17")=\$750										
	Old Cars - 32@\$75 16")=\$2400										
4740	Animal Control	\$ 868	\$ 1,100	\$ 915	\$ 1,163		\$ 2,150	\$ -	\$ 2,150	\$ -	\$ 2,150
	Animal Food, Cages, Equipment					\$ 1,100		\$ -			
	Annual Inspection of cages/facility					\$ 550		\$ -			
	Euthanasia and Rabies					\$ 500		\$ -			
4750	Miscellaneous Expenses	\$ 4,954	\$ 3,650	\$ 568	\$ 3,232		\$ 5,042	\$ -	\$ 5,042	\$ -	\$ 5,042
	Medical Svc. (sex crime victims)\$1245 x 2					\$ 2,490		\$ -			
	Miscellaneous Expenses					\$ 1,000		\$ -			

POLICE DEPARTMENT
Account 520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Towing \$130. x 5					\$ 650		\$ -			
	Sane Nurse Exam \$451 x 2					\$ 902		\$ -			
	Subtotal	\$ 101,873	\$ 83,942	\$ 49,293	\$ 82,150		\$ 87,086	\$ -	\$ 87,086	\$ -	\$ 87,086

Supplies

5100	Books/Publications/Films	\$ 2,574	\$ 2,977	\$ 1,595	\$ 2,977		\$ 3,284	\$ -	\$ 3,284	\$ -	\$ 3,284
	NLT Log - Monthly (\$6.40 x 12)					\$ 84		\$ -			
	Law Books					\$ 1,500		\$ -			
	Citations and Warning Books					\$ 1,700		\$ -			
5200	Postage	\$ 424	\$ 500	\$ 509	\$ 650		\$ 750	\$ -	\$ 750	\$ -	\$ 750
5300	Supplies	\$ 14,435	\$ 15,685	\$ 4,192	\$ 14,685		\$ 10,035	\$ -	\$ 10,035	\$ -	\$ 10,035
	Miscellaneous (\$550 @ 12 months)					\$ 6,000		\$ -			
	Misc Ink Cartridges					\$ 1,000		\$ -			
	Flares					\$ 200		\$ -			
	CD's					\$ 200		\$ -			
	Police Tapes					\$ 125		\$ -			
	Slim Jims					\$ 210		\$ -			
	Drug Kits					\$ 400		\$ -			
	Radar Calibration @2 per year					\$ 650		\$ -			
	Calibration of sound lever meters					\$ 250		\$ -			
	Digital Cameras 5 @ \$200 ea					\$ 1,000		\$ -			
5301	Qualifying Ammunition	\$ -	\$ -	\$ -	\$ -		\$ 3,800	\$ -	\$ 3,800	\$ -	\$ 3,800
5305	Homeland Security Grant Supplies	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
5400	Fuel and Lubrication	\$ 40,861	\$ 34,823	\$ 11,934	\$ 20,670		\$ 25,982	\$ -	\$ 25,982	\$ -	\$ 25,982
	Fuel 10,401 gal @ \$2.25					\$ 23,402		\$ -			
	Lubrication					\$ 2,380		\$ -			
	Oil Filters					\$ 200		\$ -			

POLICE DEPARTMENT
Account 520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Subtotal	\$ 58,294	\$ 53,985	\$ 18,230	\$ 38,982		\$ 43,851	\$ -	\$ 43,851	\$ -	\$ 43,851

Services

6100	Professional Services	\$ 3,065	\$ 3,000	\$ 2,000	\$ 2,000		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
	Racial Profiling					\$ 2,000		\$ -			
	New View Psychological/Physicals					\$ 1,000		\$ -			
6120	Legal Services	\$ -	\$ 1,000	\$ -	\$ -		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
6150	PD 911 Services	\$ 600	\$ 1,587	\$ 1,948	\$ 1,947		\$ 2,087	\$ -	\$ 2,087	\$ -	\$ 2,087
	911 Service (repairs)					\$ 500		\$ -			
	Repair Agreement for 24-7 service-TLETS					\$ 600		\$ -			
	ENS Service Fee					\$ 987		\$ -			
6500	Contractual Services	\$ 17,835	\$ 18,394	\$ 10,473	\$ 14,545		\$ 19,366	\$ -	\$ 19,366	\$ -	\$ 19,366
	Cleaning Service \$300/mo					\$ 3,600		\$ -			
	5 video cameras @ \$688.83 @ 12 Annual Rental					\$ 8,266		\$ -			
	Record Mgmt Sys: \$7500 Annual					\$ 7,500		\$ -			
6540	Maintenance Agreements	\$ 528	\$ 528	\$ -	\$ 528		\$ 565	\$ -	\$ 565	\$ -	\$ 565
	Maint Agree / 3 video cameras (city owned)					\$ 565		\$ -			
	Subtotal	\$ 22,028	\$ 24,509	\$ 14,420	\$ 19,020		\$ 26,018	\$ -	\$ 26,018	\$ -	\$ 26,018

Fixed Assets

9730	Office Equipment/Software	\$ 3,791	\$ 9,974	\$ -	\$ 3,974		\$ 4,100	\$ -	\$ 4,100	\$ -	\$ 4,100
	New Telephone System					\$ -		\$ -			
	3 Lockers @ \$200 ea					\$ 600		\$ -			

POLICE DEPARTMENT
Account 520

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	2 Replacement Computers (Laptop)					\$ 3,500		\$ -			
9740	Emergency & Vehicle Equipment Workstation DVD Back-Up	\$ 656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9750	Communication Equipment	\$ 702	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9824	07 Crown Vic Prin #4028	\$ 7,640	\$ 10,977	\$ 5,432	\$ 10,977		\$ 5,606	\$ -	\$ 5,606	\$ -	\$ 5,606
9825	07 Crown Vic Int #4028	\$ 784	\$ 615	\$ 364	\$ 615		\$ 104	\$ -	\$ 104	\$ -	\$ 104
9826	07 Crown Vic Prin #7163 (total)	\$ 2,354	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9827	07 Crown Vic Int #7163 (total)	\$ 274	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9828	07 Crown Vic Prin #4001	\$ 7,640	\$ 10,977	\$ 5,432	\$ 10,977		\$ 5,606	\$ -	\$ 5,606	\$ -	\$ 5,606
9829	07 Crown Vic Int #4001	\$ 784	\$ 615	\$ 364	\$ 615		\$ 104	\$ -	\$ 104	\$ -	\$ 104
9830	07 Crown Vic Prin #7162	\$ 7,640	\$ 10,977	\$ 5,432	\$ 10,977		\$ 5,606	\$ -	\$ 5,606	\$ -	\$ 5,606
9831	07 Crown Vic Int #7162	\$ 784	\$ 615	\$ 364	\$ 615		\$ 104	\$ -	\$ 104	\$ -	\$ 104
9832	07 Ford F-150 Pick UP Prin	\$ 6,879	\$ 7,234	\$ 3,584	\$ 7,234		\$ 3,753	\$ -	\$ 3,753	\$ -	\$ 3,753
9833	07 Ford F-150 Pick Up Int	\$ 761	\$ 406	\$ 236	\$ 406		\$ 69	\$ -	\$ 69	\$ -	\$ 69
9834	08 #5 Crown Vic Prin (Chief)	\$ 1,876	\$ 7,805	\$ 3,856	\$ 7,805		\$ 8,183	\$ -	\$ 8,183	\$ -	\$ 8,183
9835	08 #5 Crown Vic Int (Chief)	\$ 560	\$ 823	\$ 458	\$ 823		\$ 446	\$ -	\$ 446	\$ -	\$ 446
9836	08 Crown Vic replace#7163 Prin	\$ 3,906	\$ 8,053	\$ 3,989	\$ 8,053		\$ 8,443	\$ -	\$ 8,443	\$ -	\$ 8,443
9837	08 Crown Vic replace#7163 Int	\$ 2,424	\$ 849	\$ 463	\$ 849		\$ 460	\$ -	\$ 460	\$ -	\$ 460

**POLICE DEPARTMENT
Account 520**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9838	09 Crown Vic w/Video System Replace 2002 #65 Prin	\$ -	\$ 8,504	\$ -	\$ 2,831		\$ 11,630	\$ -	\$ 11,630	\$ -	\$ 11,630
9839	09 Crown Vic w/Video System Replace 2002 #65 Int	\$ -	\$ 1,245	\$ -	\$ 283		\$ 1,227	\$ -	\$ 1,227	\$ -	\$ 1,227
9840	09 Crown Vic w/Video System Replace 2002 #64 Prin	\$ -	\$ 8,504	\$ -	\$ 2,800		\$ 11,500	\$ -	\$ 11,500	\$ -	\$ 11,500
9841	09 Crown Vic w/Video System Replace 2002 #64 Int	\$ -	\$ 1,245	\$ -	\$ 379		\$ 1,214	\$ -	\$ 1,214	\$ -	\$ 1,214
9842	09 Crown Vic w/Video System Replace 2002 #62 Prin	\$ -	\$ 8,504	\$ -	\$ 2,800		\$ 11,500	\$ -	\$ 11,500	\$ -	\$ 11,500
9843	09 Crown Vic w/Video System Replace 2002 #62 Int	\$ -	\$ 1,245	\$ -	\$ 379		\$ 1,214	\$ -	\$ 1,214	\$ -	\$ 1,214
	Subtotal	\$ 49,456	\$ 99,167	\$ 29,973	\$ 73,391		\$ 80,866	\$ -	\$ 80,866	\$ -	\$ 80,866
	TOTAL	\$ 1,210,451	\$ 1,322,165	\$ 616,394	\$ 1,225,023		\$ 1,292,887	\$ -	\$ 1,292,887	\$ -	\$ 1,292,887

**DEPARTMENTAL BUDGET NARRATIVE
POLICE DISPATCH
2009/10**

Personnel & Benefits	\$243,042
Operation & Maintenance	\$7,573
Supplies	\$1,580
Services	\$2,160
Fixed Assets	\$ 0
TOTALS	\$254,355

Departmental Description:

The Police Department Dispatch provides for essential public safety services through maintaining an emergency telecommunications center 24/7 through which all public safety personnel rely heavily upon for all emergency and non-emergency communications. Public safety communications and coordination (C&C) between agencies is routed through Dispatch, including C&C with TCSO, DPS, JPD, CPPD, WCS, LCRA, and TP&WD, to name a few. Dispatch is also the central hub of all public safety communications between public safety personnel and the public.

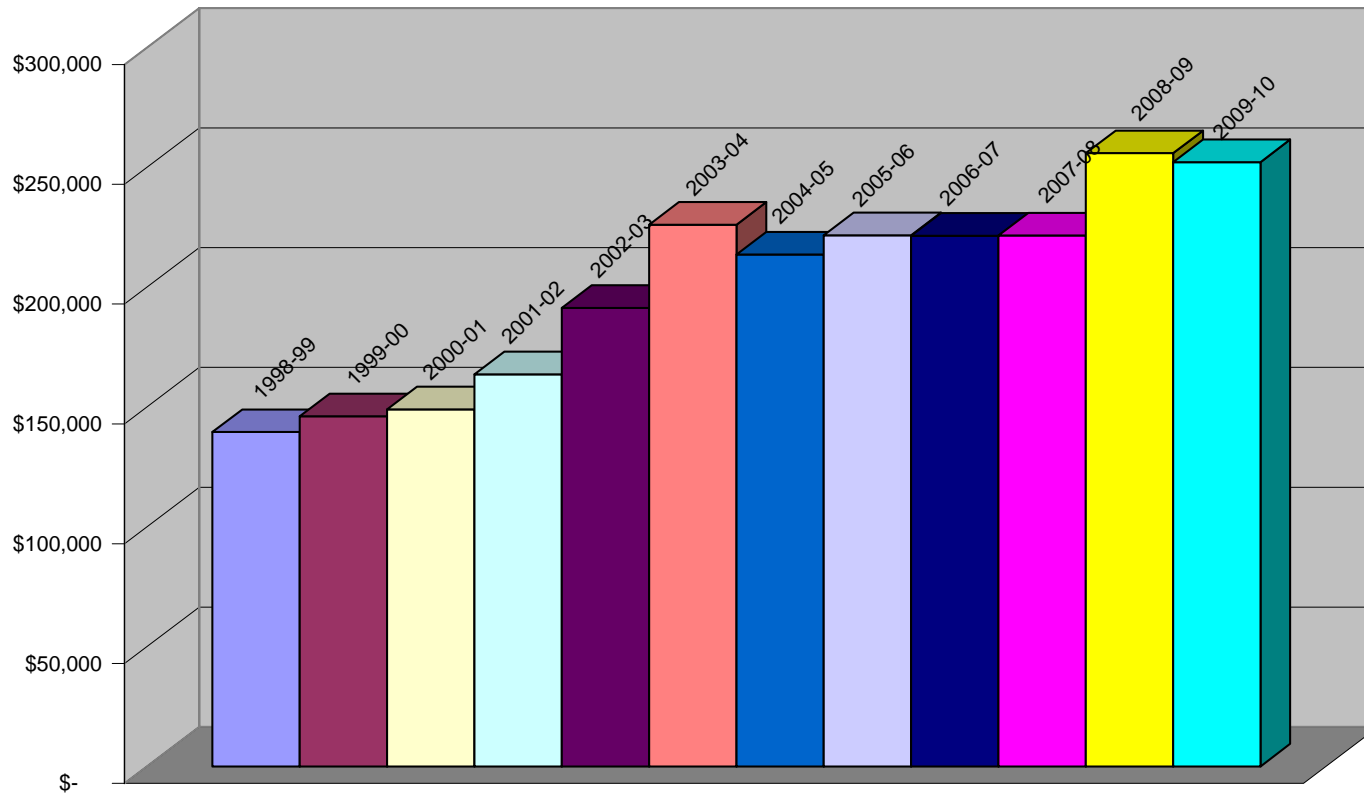
Budget Summary:

The 2009-10 Budget for the Police Dispatch totals \$254,355 which represents a 1.57% (\$4,069) decrease from the 2008-09 Approved Budget and a .61% (\$1,550) decrease from the 2008-09 Year End Estimate. The decrease is due to previous equipment replacement and cost saving efforts by Staff to reduce expenses to meet revenue shortfalls.

Personnel:

<u>Positions</u>	<u>Regular Hours</u>	<u>Overtime Hours</u>
1 Dispatch Supervisor	2080	0
5 Dispatchers	10400	0
TOTAL HOURS	12480	0

Police Dispatch Expenses



POLICE DISPATCH
Account 525

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 561	\$ 594	\$ 303	\$ 424		\$ 594	\$ -	\$ 594	\$ -	\$ 594
1020	Social Security (Salaries and overtime * 7.65%)	\$ 10,975	\$ 14,087	\$ 7,342	\$ 13,779		\$ 13,247	\$ -	\$ 13,247	\$ -	\$ 13,247
1030	TMRS (*9.75%-3 mos / 8.91%-9 mos)	\$ 15,519	\$ 17,756	\$ 9,996	\$ 17,787		\$ 15,793	\$ -	\$ 15,793	\$ -	\$ 15,793
1050	Health Insurance	\$ 33,261	\$ 35,368	\$ 19,411	\$ 34,233		\$ 39,842	\$ -	\$ 39,842	\$ -	\$ 39,842
1070	Workers Comp	\$ 442	\$ 382	\$ 117	\$ 474		\$ 399	\$ -	\$ 399	\$ -	\$ 399
1145	Longevity	\$ 1,246	\$ 1,419	\$ 727	\$ 727		\$ 727	\$ -	\$ 727	\$ -	\$ 727
1260	Dispatch Supervisor D. O'Neal	\$ 35,420	\$ 35,576	\$ 16,837	\$ 34,605		\$ 35,535	\$ -	\$ 35,535	\$ -	\$ 35,535
1261	Dispatchers	\$ 111,340	\$ 135,678	\$ 76,170	\$ 141,220		\$ 130,105	\$ -	\$ 130,105	\$ -	\$ 130,105
	S. Cepak					\$ 29,355	\$ -	\$ -	\$ -	\$ -	\$ -
	J. McHugh					\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	D. Varner					\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	D. Jennings					\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	S. Koudelka					\$ 25,750	\$ -	\$ -	\$ -	\$ -	\$ -
1274	Overtime	\$ 7,119	\$ 5,000	\$ 1,783	\$ 3,567		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	3.0% Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800
	Subtotal	\$ 215,882	\$ 245,860	\$ 132,686	\$ 246,815		\$ 243,042	\$ -	\$ 243,042	\$ -	\$ 243,042

POLICE DISPATCH
Account 525

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operations & Maintenance</u>											
4110	Uniforms 6 @ 308.00	\$ 1,232	\$ 1,848	\$ 210	\$ 1,134		\$ 1,848	\$ -	\$ 1,848	\$ -	\$ 1,848
4200	Travel Hotel, fuel & meals to Education and Meetings for Dispatchers	\$ 1,709	\$ 2,500	\$ 758	\$ 1,239		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
4300	Education Mandated classes for Dispatchers	\$ 620	\$ 1,000	\$ 984	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
4420	Bonds Notary Bonds 3@\$97 each (Sharon K. & Debbie J.	\$ -	\$ 291	\$ 219	\$ 291		\$ 225	\$ -	\$ 225	\$ -	\$ 225
4700	Repairs and Maintenance Comm Equipment Repairs	\$ -	\$ 2,000	\$ 2,201	\$ 2,201	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Subtotal	\$ 3,561	\$ 7,639	\$ 4,372	\$ 5,865		\$ 7,573	\$ -	\$ 7,573	\$ -	\$ 7,573
<u>Supplies</u>											
5300	Supplies Toner Labels Dispatch Cards Comm Equipment Batteries 12 @ \$40	\$ 1,395	\$ 1,580	\$ 112	\$ 880		\$ 1,580	\$ -	\$ 1,580	\$ -	\$ 1,580
	Subtotal	\$ 1,395	\$ 1,580	\$ 112	\$ 880		\$ 1,580	\$ -	\$ 1,580	\$ -	\$ 1,580

Services

POLICE DISPATCH
Account 525

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
6500	Miscellaneous Services	\$ 547	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
6540	Maintenance Agreements Repeater 24-7 (vender S&P) Generator	\$ -	\$ 1,320	\$ -	\$ 320	\$ 1,320 \$ 840	\$ 2,160	\$ -	\$ 2,160	\$ -	\$ 2,160
	Subtotal	\$ 547	\$ 1,320	\$ -	\$ 320		\$ 2,160	\$ -	\$ 2,160	\$ -	\$ 2,160
Fixed Assets											
9730	Office Equipment/Software	\$ 200	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9750	Communication Equipment Handhelds x 3 @\$675.	\$ -	\$ 2,025	\$ -	\$ 2,025		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 200	\$ 2,025	\$ -	\$ 2,025		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 221,585	\$ 258,424	\$ 137,169	\$ 255,905		\$ 254,355	\$ -	\$ 254,355	\$ -	\$ 254,355

**DEPARTMENTAL BUDGET NARRATIVE
PUBLIC WORKS
2009-10**

Personnel & Benefits	\$390,941
Operation & Maintenance	\$115,151
Supplies	\$62,528
Services	\$12,023
Fixed Assets	\$5,012
TOTALS	\$585,654

Departmental Description:

The Street Department provides a host of services to the citizens of Lago Vista and other City Divisions and organizations. While the primary mission of the Department involves the maintenance and repair of City streets and Right-of-Way, the Department provides for roadside mowing, landscape mowing, tree trimming, maintenance and repair of drainage ditches and culverts and the installation of new and replacement signs. The Department also maintains the City's Sports Complex and swimming pool, provides for mowing at the airport, provides major assistance to several KLVB projects, provides labor in support of the Cleanup and Burn Day events, puts up, maintains and takes down community Christmas lights at various locations, provides for building maintenance activities and assists all other City operations. In addition, the Division provides for the electricity and installation of street lights and the review and inspections of all permits for construction in the Right-of-Way. During the last several years, the Department has provided for major street repairs through overlays and/or reconstruction in an amounts ranging from \$150,000 to \$378,000 per year. Some years have been missed for overlay/or reconstruction because of lack of funds or delayed for combining with a former year's funding to take advantage of the economies of scale.

Budget Summary:

The 2009/10 Budget for the Public Works Department totals \$585,654 which represents a 39.26% decrease (\$378,472) less than the 2008/09 Approved Budget. Overall reductions, including leaving one laborer position vacant, are included. The largest decrease is due to no funds being requested for street overlays and reconstruction.

Personnel:

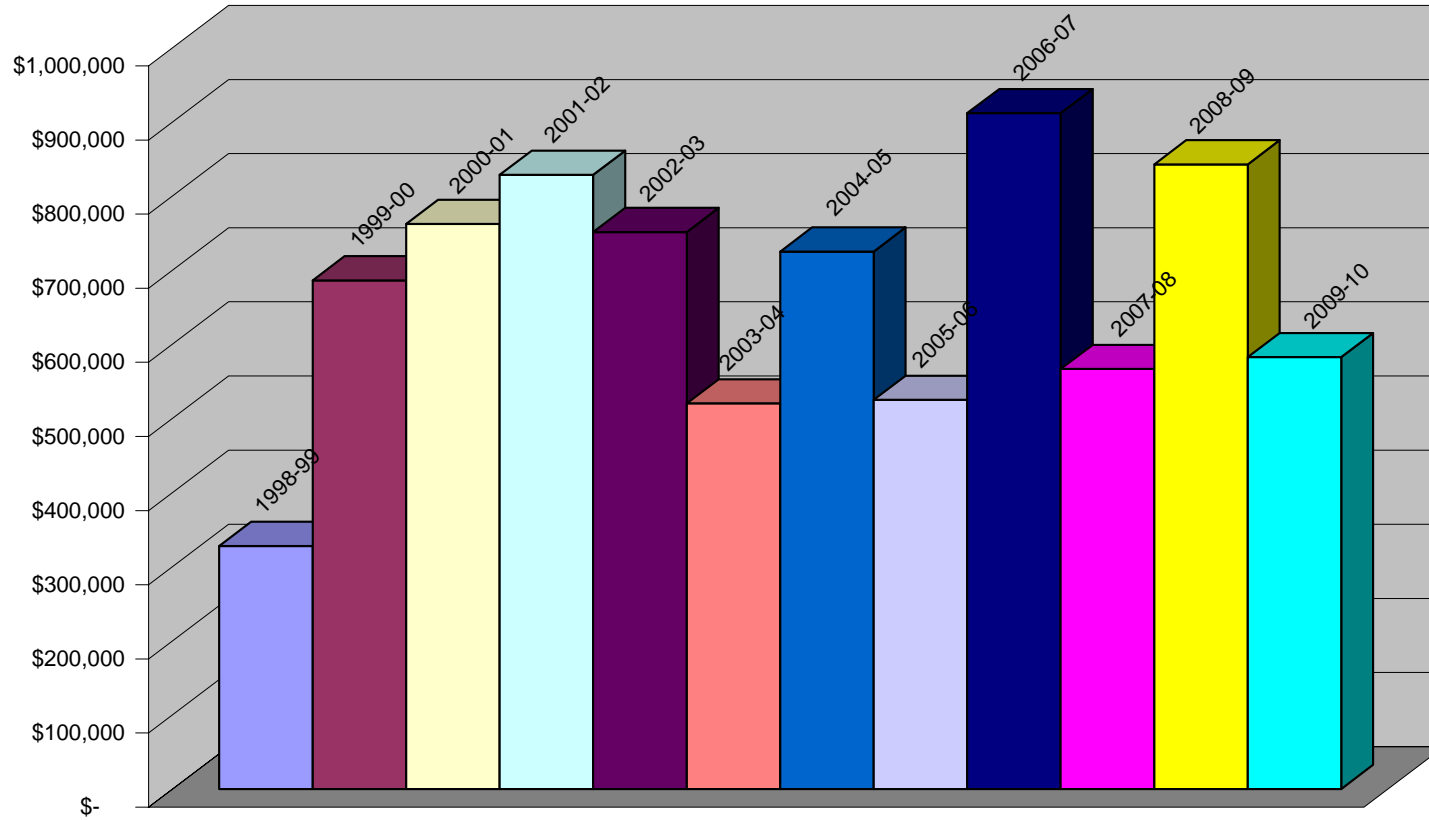
Current staffing levels for the Street Department include 10 positions as follows:

- 1 Street Superintendent
- 1 Crew Leader
- 2 Equipment Operators
- 6 Street Laborers-one vacant

Fixed Assets:

This budget includes funds to replace a 10 year old computer for the Street Superintendent's office.

Public Works Expenses



Note: Expenses as shown in the 2004-05, 2006-07 and 2008-09 Budget are considerably higher since street overlays and reconstruction projects were done in those years. No street overlays or reconstruction projects are requested for FY 2009/10.

**Public Works
Account 530**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000 x ea emp x 1.1%)	\$ 915	\$ 792	\$ 306	\$ 440		\$ 891	\$ -	\$ 891	\$ -	\$ 891
1020	Social Security (Salaries and overtime * 7.65%)	\$ 18,865	\$ 21,952	\$ 9,848	\$ 20,049		\$ 20,824	\$ -	\$ 20,824	\$ -	\$ 20,824
1030	TMRS (*9.75%-3 mos / 8.91%9 mos)	\$ 26,059	\$ 27,668	\$ 13,255	\$ 25,880		\$ 24,826	\$ -	\$ 24,826	\$ -	\$ 24,826
1050	Health Insurance	\$ 45,594	\$ 54,200	\$ 30,227	\$ 51,818		\$ 58,036	\$ -	\$ 58,036	\$ -	\$ 58,036
1070	Workers Compensation	\$ 15,786	\$ 13,529	\$ 4,153	\$ 12,867		\$ 14,154	\$ -	\$ 14,154	\$ -	\$ 14,154
1145	Longevity	\$ 2,976	\$ 2,837	\$ 2,803	\$ 2,803		\$ 3,080	\$ -	\$ 3,080	\$ -	\$ 3,080
1274	Overtime	\$ 13,007	\$ 10,000	\$ 1,902	\$ 10,000		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
1310	Street Superintendent Steve Pabst	\$ 45,956	\$ 45,855	\$ 21,670	\$ 44,616		\$ 45,891	\$ -	\$ 45,891	\$ -	\$ 45,891
1320	Crew Leader James LaBlanc	\$ 24,941	\$ 29,952	\$ 13,344	\$ 28,364		\$ 30,039	\$ -	\$ 30,039	\$ -	\$ 30,039
1330	Maintenance Personnel	\$ 172,436	\$ 190,249	\$ 85,658	\$ 175,542		\$ 179,750	\$ -	\$ 179,750	\$ -	\$ 179,750
	Equipment Operator - Alvarado					\$ 29,139	\$ -	\$ -	\$ -	\$ -	\$ -
	Equipment Operator - Gonzales					\$ 28,548	\$ -	\$ -	\$ -	\$ -	\$ -
	Street Laborer - Mejia, J.					\$ 27,257	\$ -	\$ -	\$ -	\$ -	\$ -
	Street Laborer - Garcia					\$ 28,390	\$ -	\$ -	\$ -	\$ -	\$ -
	Street Laborer - Ramon Sosa					\$ 21,050	\$ -	\$ -	\$ -	\$ -	\$ -
	Street Laborer - Camacho					\$ 23,685	\$ -	\$ -	\$ -	\$ -	\$ -

**Public Works
Account 530**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Street Laborer - Mejia, O.					\$ 21,682		\$ -			
	Street Laborer - vacant					\$ -		\$ -			
1331	Seasonal Street Laborer	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1591	Standby Time On Call (Recreation - 10 wks @ \$75)	\$ 825	\$ 750	\$ 112	\$ 750		\$ 750	\$ -	\$ 750	\$ -	\$ 750
	3.0 % merit Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 2,700	\$ -	\$ 2,700	\$ -	\$ 2,700
	Subtotal	\$ 367,359	\$ 397,784	\$ 183,277	\$ 373,128		\$ 390,941	\$ -	\$ 390,941	\$ -	\$ 390,941

Operation & Maintenance

4000	Liability/Property Insurance	\$ 2,127	\$ 1,873	\$ 445	\$ 1,332		\$ 1,399	\$ -	\$ 1,399	\$ -	\$ 1,399
4110	Uniforms	\$ 5,523	\$ 6,759	\$ 3,970	\$ 6,759		\$ 5,110	\$ -	\$ 5,110	\$ -	\$ 5,110
	Uniforms (\$9/wk*52 wks *9 employees)					\$ 4,212		\$ -			
	Delivery Fee (\$1.53/*52)					\$ 80		\$ -			
	Uniform Insurance (1.89*52)					\$ 98		\$ -			
	Steel Toed Boot Allowance (\$80/9 employees)					\$ 720		\$ -			
4200	Travel Misc.	\$ 109	\$ 500	\$ -	\$ -		\$ 250	\$ -	\$ 250	\$ -	\$ 250
4300	Education	\$ 151	\$ 275	\$ 265	\$ 265		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Pesticide License Renewal (School and License x 2)					\$ 300					
	Other License Renewal										

**Public Works
Account 530**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4400	Dues Sam's Club (Steve Pabst) APWA Dues DPW Dues	\$ 35	\$ 350	\$ 38	\$ 38		\$ 350	\$ -	\$ 350	\$ -	\$ 350
4550	Legal Notices	\$ 58	\$ 400	\$ -	\$ 400		\$ 400	\$ -	\$ 400	\$ -	\$ 400
4570	Rental/Lease Lift for Xmas Lights	\$ -	\$ 1,250	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
4600	Telephone Cell Phones \$38 x 3 x 12 mos Office & FAX \$27.91 x 12 mos Internet \$11.99 x 12 mos	\$ 1,709	\$ 1,846	\$ 800	\$ 1,800	\$ 1,368 \$ 335 \$ 143	\$ 1,846	\$ -	\$ 1,846	\$ -	\$ 1,846
4650	Electric	\$ 87,162	\$ 89,996	\$ 43,314	\$ 89,996		\$ 89,996	\$ -	\$ 89,996	\$ -	\$ 89,996
4700	Maintenance/Repairs	\$ 1,730	\$ 4,000	\$ 1,587	\$ 4,000		\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
4710	Maintenance City Owned Lights	\$ -	\$ 500	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
4725	Vehicle Maintenance & Repair	\$ 20,920	\$ 12,000	\$ 3,332	\$ 9,996		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
	Subtotal	\$ 119,526	\$ 119,749	\$ 53,750	\$ 114,586		\$ 115,151	\$ -	\$ 115,151	\$ -	\$ 115,151
Supplies											
5300	Supplies Roll Hand Towels (1.64*52) SYN 3.4 Mat (1.13*52) Shop Towels (2.96*52) 36" Dry Mop (.55*52) Misc Supplies	\$ 8,416	\$ 6,467	\$ 2,796	\$ 6,467	\$ 65 \$ 59 \$ 154 \$ 29 \$ 6,289	\$ 6,596	\$ -	\$ 6,596	\$ -	\$ 6,596

**Public Works
Account 530**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
5305	Supplies Small Tools	\$ 446	\$ 1,200	\$ 416	\$ 1,200		\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600
	1 Weed Eater					\$ 400		\$ -			
	1 Chainsaw					\$ 400		\$ -			
	1 Push Mower					\$ 400		\$ -			
	1 Blower					\$ 400		\$ -			
5400	Fuel/Lubricants \$1000/mo * 12 mos	\$ 21,233	\$ 25,200	\$ 5,554	\$ 15,000		\$ 15,300	\$ -	\$ 15,300	\$ -	\$ 15,300
5410	Street Materials	\$ 26,704	\$ 35,232	\$ 9,067	\$ 23,414		\$ 31,432	\$ -	\$ 31,432	\$ -	\$ 31,432
	Asphalt (34.75 tons/mo * \$60 ton * 12 mos)					\$ 25,000					
	Crack Seal Materials (6 tons * \$880/ton)					\$ 5,280					
	Road Base Materials (16 tons/mo * \$6.00/ton * 12 months)					\$ 1,152					
5420	Street Signs New and Replacement Signs Fire Hydrant Markers	\$ 5,316	\$ 6,000	\$ 5,157	\$ 6,000		\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
5430	Chemicals	\$ 1,133	\$ 1,900	\$ 146	\$ 1,600		\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600
	\$58.33/mo * 12 mos					\$ 700					
	Fertilizer for Landscape					\$ 600					
	Fire Ant Control					\$ 300					
	Subtotal	\$ 63,247	\$ 75,999	\$ 23,137	\$ 53,681		\$ 62,528	\$ -	\$ 62,528	\$ -	\$ 62,528

Services

6130	Engineering & Planning Service	\$ 760	\$ 8,500	\$ -	\$ 4,355		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
	Annual street overlay plans & specs					\$ -					
	Drainage & Complaint Eng.					\$ 3,500		\$ -			
	Traffic Eng. Studies					\$ -					

**Public Works
Account 530**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
6135	Contract Services Electrician Traffic Light Maint Contract (Lohman Ford at Dawn Drive)	\$ 603	\$ 6,773	\$ 225	\$ 6,773	\$ 5,273 \$ 1,500	\$ 6,773	\$ -	\$ 6,773	\$ -	\$ 6,773
6500	Miscellaneous Services	\$ 909	\$ 250	\$ -	\$ 250		\$ 250	\$ -	\$ 250	\$ -	\$ 250
6600	Disposal Service	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
6700	Street Light Installation	\$ -	\$ 1,500	\$ -	\$ 1,500		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
6750	Street Overlays Striping	\$ -	\$ 100,000	\$ 103	\$ 31,321		\$ -	\$ -	\$ -	\$ -	\$ -
6751	Capital Metro Fund	\$ -	\$ -	\$ -	\$ 57,774		\$ -	\$ -	\$ -	\$ -	\$ -
6752	Transfer from Reserves for Paving	\$ -	\$ 245,251	\$ -	\$ 191,047						
	Subtotal	\$ 2,272	\$ 362,274	\$ 328	\$ 293,020		\$ 12,023	\$ -	\$ 12,023	\$ -	\$ 12,023

Fixed Assets

9720	Machinery & Equipment Computer - Replacement Plate Compacter - Replacement 1 Ton Truck Replacement for the 1997 Chev. 1 Ton Flatbed-Prin 1 Ton Truck Replacement for the 1997 Chev. 1 Ton Flatbed-Int	\$ 5,720	\$ -	\$ -	\$ -	\$ 850 \$ - \$ -	\$ 850	\$ -	\$ 850	\$ -	\$ 850
9818	2007 Chev 2500 4WD Principal	\$ 7,492	\$ 7,878	\$ 3,903	\$ 7,878		\$ 4,087	\$ -	\$ 4,087	\$ -	\$ 4,087

Public Works
Account 530

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9819	2007 Chev 2500 4WD Interest	\$ 828	\$ 442	\$ 257	\$ 442		\$ 75	\$ -	\$ 75	\$ -	\$ 75
	Subtotal	\$ 14,040	\$ 8,320	\$ 4,160	\$ 8,320		\$ 5,012	\$ -	\$ 5,012	\$ -	\$ 5,012
	TOTAL	\$ 566,444	\$ 964,126	\$ 264,651	\$ 842,735		\$ 585,654	\$ -	\$ 585,654	\$ -	\$ 585,654

**DEPARTMENTAL BUDGET NARRATIVE
SOLID WASTE
2009-10**

Personnel & Benefits	\$0
Operation & Maintenance	\$0
Supplies	\$0
Services	\$405,349
Fixed Assets	\$0
TOTALS	\$405,349

Departmental Description:

The Solid Waste Division was new as of the 2006/07 budget year. The division provides for solid waste pick up and disposal throughout the community, as well as the cost of containers and hauling for city wide clean ups. The service is currently under contract with a service provider on a once a week per household pick-up schedule.

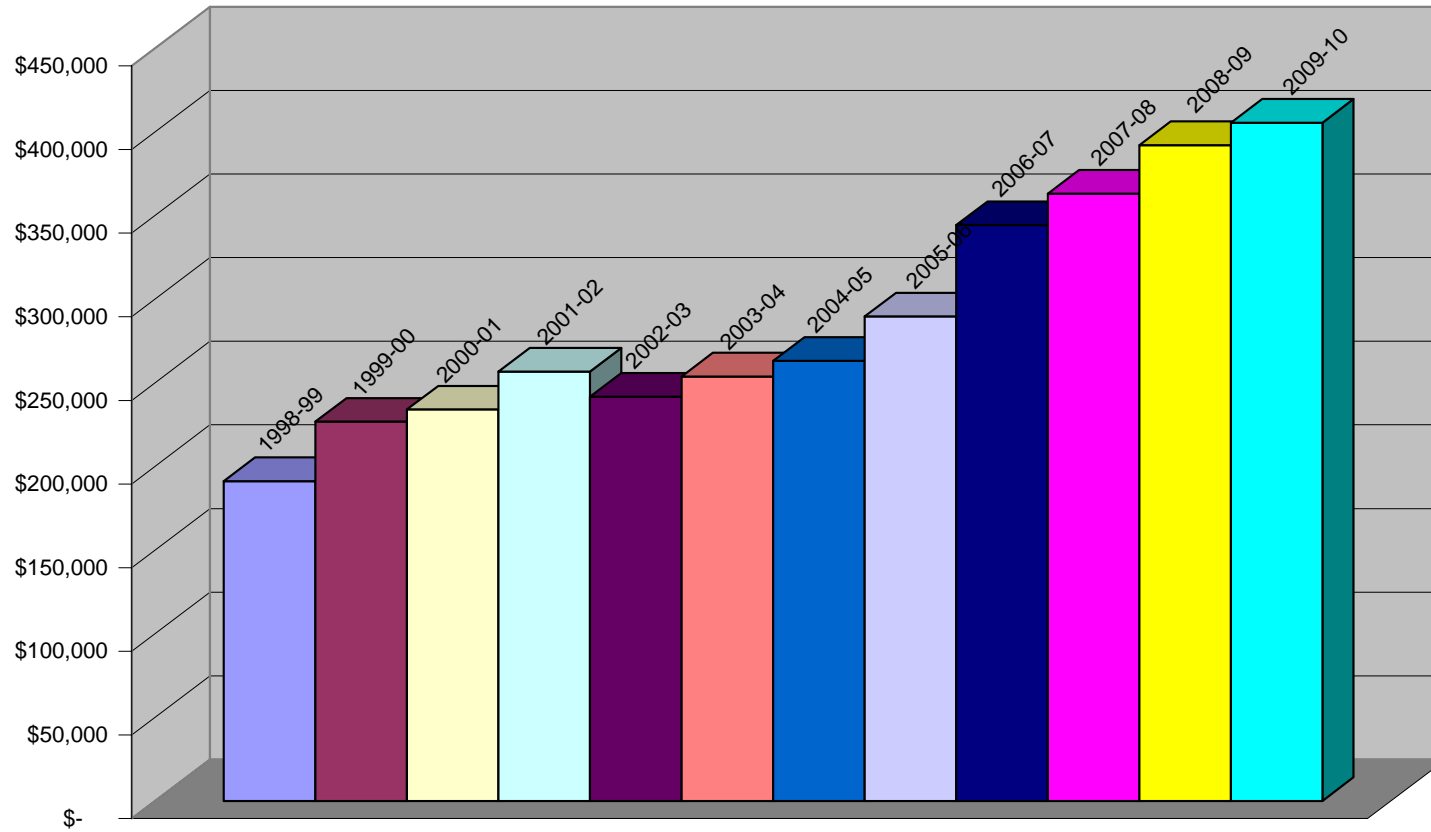
Budget Summary:

The 2009/10 Budget for the Solid Waste Division totals \$405,349 which represents a \$130 Decrease from the 2008/09 Approved Budget. The amount is calculated as 2,674 customers @ \$12.38/mo for 12 months. The annual clean up expenses is also included in this department.

Personnel:

There are no personnel included in Solid Waste Division.

Solid Waste Expenses



**Solid Waste
Account 531**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operation & Maintenance</u>											
4100	Bad Debt Write Off - Trash/Tax	\$ 426	\$ 130	\$ 504	\$ 760		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 426	\$ 130	\$ 504	\$ 760		\$ -	\$ -	\$ -	\$ -	\$ -
<u>Services</u>											
6600	Disposal Service	\$ 362,561	\$ 405,349	\$ 195,604	\$ 391,200		\$ 405,349	\$ -	\$ 405,349	\$ -	\$ 405,349
	2674 avg. Customers @ \$12.38/mo for 12 mos					\$ 397,249					
	Containers for city wide cleanup \$450 ea*18 containers					\$ 8,100					
	Subtotal	\$ 362,561	\$ 405,349	\$ 195,604	\$ 391,200		\$ 405,349	\$ -	\$ 405,349	\$ -	\$ 405,349
	TOTAL	\$ 362,987	\$ 405,479	\$ 196,108	\$ 391,960		\$ 405,349	\$ -	\$ 405,349	\$ -	\$ 405,349

**DEPARTMENTAL BUDGET NARRATIVE
BUILDING MAINTENANCE
2009-10**

Operation & Maintenance	\$21,200
Supplies	\$1,912
Services	\$11,856
Fixed Assets	\$0
TOTALS	\$34,968

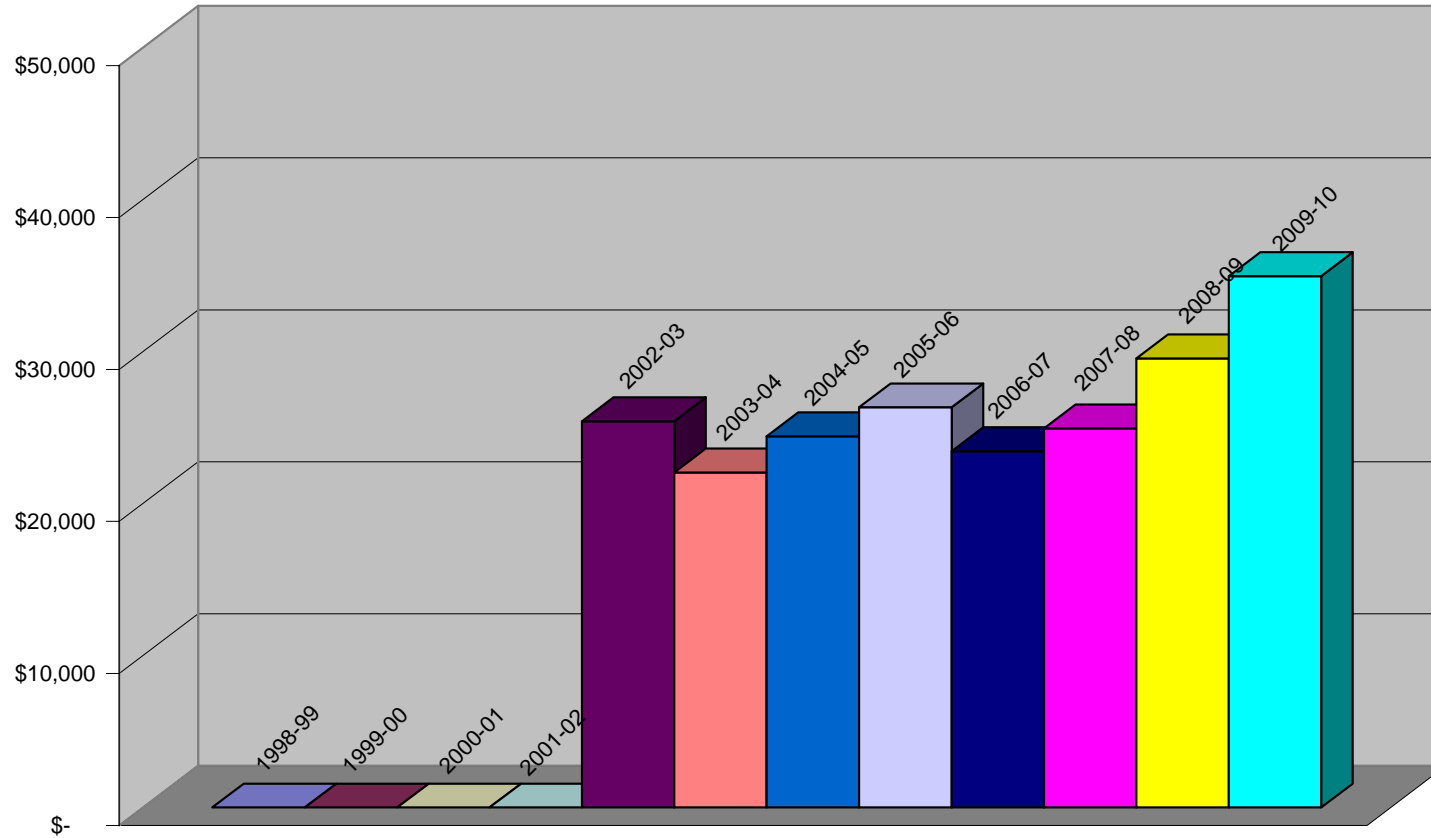
Departmental Description:

The Building Maintenance Division provides for all facility related operation and maintenance expenses for City Hall, the Development Services Office, Court Clerk Office and the Library. The primary costs for the Division include janitorial services, security services, HVAC maintenance and repairs, electrical service and other maintenance items. The City's Street Department Superintendent oversees the Building Maintenance Division and Street Department Employees provide for some repair and maintenance activities.

Budget Summary:

The 2009/10 Budget for the Building Maintenance totals \$34,968 which represents a 4% decrease (\$1,448) less than the 2008/09 Approved Budget. The decrease is due to lower anticipated costs for Contractual Services. Other expenses for the Division are expected to be at or near the same level as last year.

Building Maintenance Expenses



Note: The Building Maintenance Division was created in the 2002/03 Fiscal Year in an attempt to centralize expenses that were previously spread across multiple budgets.

**Building Maintenance
Account 532**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operation & Maintenance</u>											
4650	Electricity City Hall Library Development Services Office	\$ 12,040	\$ 12,586	\$ 6,745	\$ 13,490		\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
4700	Maintenance & Repairs Miscellaneous Building Repairs	\$ 85	\$ 3,200	\$ 127	\$ 3,200		\$ 3,200	\$ -	\$ 3,200	\$ -	\$ 3,200
4715	Unanticipated Maintenance & Re	\$ 2,982	\$ 4,500	\$ 1,405	\$ 2,810		\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500
4750	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 15,108	\$ 20,286	\$ 8,276	\$ 19,500		\$ 21,200	\$ -	\$ 21,200	\$ -	\$ 21,200
<u>Supplies</u>											
5300	Supplies City Hall Janitorial Supplies (\$51/mo) Unifirst (\$25/wk*52)	\$ 2,019	\$ 1,910	\$ 616	\$ 1,485		\$ 1,912	\$ -	\$ 1,912	\$ -	\$ 1,912
						\$ 612					
						\$ 1,300					
	Subtotal	\$ 2,019	\$ 1,910	\$ 616	\$ 1,485		\$ 1,912	\$ -	\$ 1,912	\$ -	\$ 1,912
<u>Services</u>											
6135	Contract Services All Buildings HVAC Maint.	\$ -	\$ 980	\$ -	\$ -		\$ 980	\$ -	\$ 980	\$ -	\$ 980
6500	Contractual Services Janitor-CH & Lib (\$797/mo) ADT Security Services (\$203/qtr) CH - strip & refinish tile floors 1/yr Miscellaneous	\$ 7,818	\$ 13,240	\$ 3,766	\$ 8,566		\$ 10,876	\$ -	\$ 10,876	\$ -	\$ 10,876
						\$ 9,564					
						\$ 812					
						\$ 500					
						\$ -					

**Building Maintenance
Account 532**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Subtotal	\$ 7,818	\$ 14,220	\$ 3,766	\$ 8,566		\$ 11,856	\$ -	\$ 11,856	\$ -	\$ 11,856

Fixed Assets

	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 24,945	\$ 36,416	\$ 12,658	\$ 29,551		\$ 34,968	\$ -	\$ 34,968	\$ -	\$ 34,968

**DEPARTMENTAL BUDGET NARRATIVE
RECREATION
2009/10**

Personnel & Benefits	\$51,000
Operation & Maintenance	\$14,555
Supplies	\$9,365
Services	\$1,000
Fixed Assets	\$10,000
TOTALS	\$85,920

Departmental Description:

The Recreation Division provides for the operation and maintenance of the City's Sports Complex including the swimming pool, tennis courts, softball field and park open space. The City's Street Department Superintendent provides for the general oversight of the Complex and Street Department employees provide for the majority of maintenance and repair work at the facility. The City's Capital Improvement Program Manager oversees the operation of the swimming pool equipment including pumps, electronics and chemical feeds. All testing and reporting activities are supervised or performed by the Street Superintendent, the Street Lead Man, and the Capital Improvement Program Manager, all whom are Certified Pool Operators.

Budget Summary:

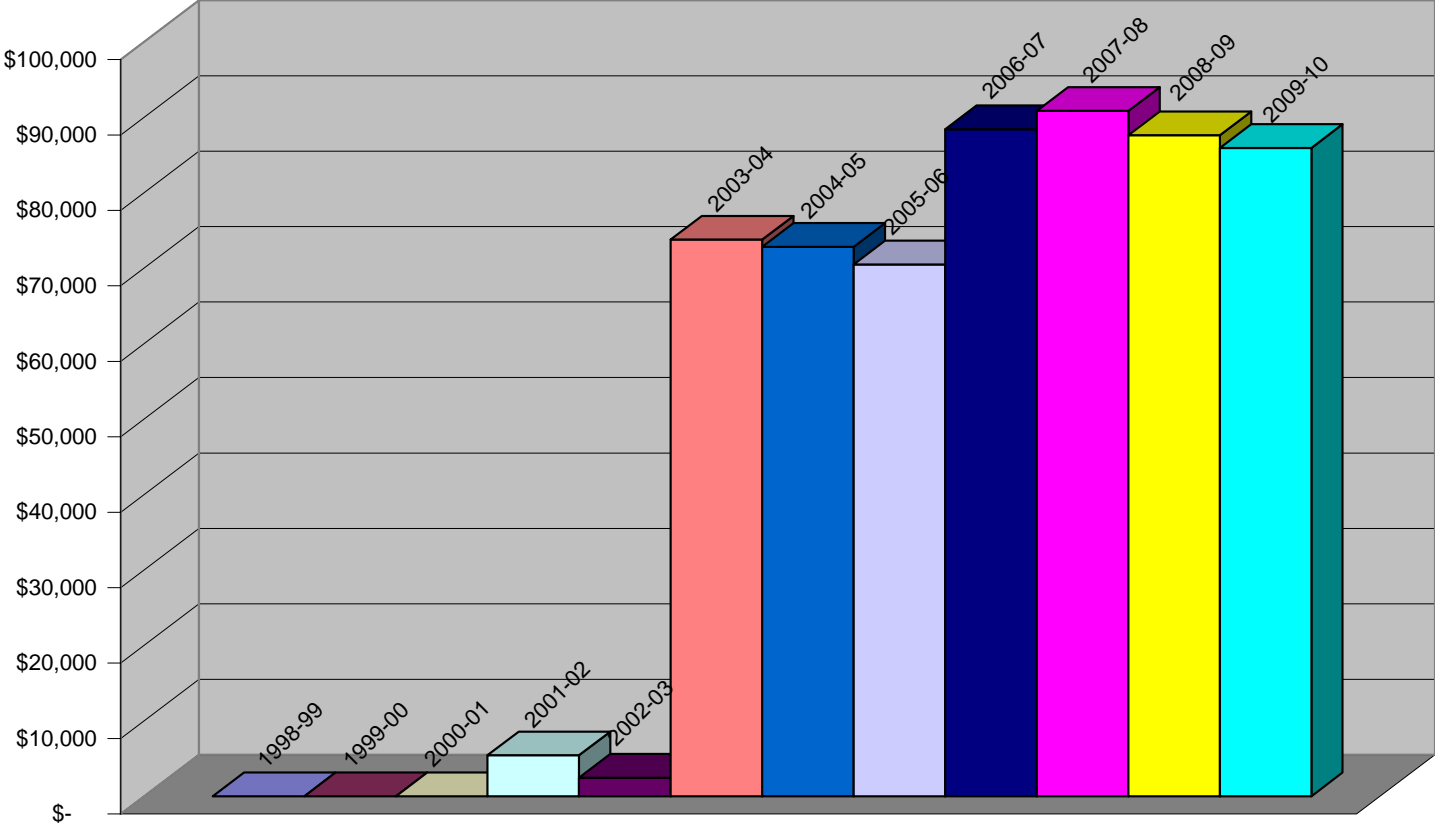
The 2009-10 Budget for the Recreation Department totals \$90,669 which represents a 5.3% (\$4,749) decrease over the 2008-09 Approved Budget and a 7.0% (\$-6,452) decrease below the 2008-09 Year End Estimate. Basic pool operations and maintenance costs for 2009-10 were increased \$202 over the 2008-09 budget. In the 2008-09 budget, \$15,770 was budgeted in fixed assets to install the second pump in the pool lift station, replace the handicapped hoist, replace the pool robot cleaners, install gutters across the front of the building, and install a cable fence along the entrance road to control parking. The majority of expenses for the Recreation Department are for the labor force of 15 seasonal employees. Pool attendance which increased in the 2007-08 pool season, increased again during the 2008-09 pool season, partly due to Bar K pool being closed for most of the summer in 2009, requiring the City to staff the pool during most of the afternoon hours with five lifeguards. Other 2009-10 budgeted expenses for basic operating and maintenance expenses (for lifeguard training, chemicals, electricity, and supplies), required a minimum increase for the 2009-10 budget. The 2009-10 budget allows for the purchase of three new fixed assets: a children's playscape for the sports complex, and five new chaise lounges and five new chairs for the pool.

Personnel:

Staffing levels for the Division include 16 positions as follows:

- 1 Pool Manager - 640 hours
- 15 Lifeguards – 3,888 hours

Recreation Expenses



**RECREATION
Account 535**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 423	\$ 473	\$ 13	\$ 473		\$ 500	\$ -	\$ 500	\$ -	\$ 500
1020	Social Security (Salaries and overtime * 7.65%)	\$ 2,954	\$ 3,481	\$ 73	\$ 3,481		\$ 3,481	\$ -	\$ 3,481	\$ -	\$ 3,481
1070	Workers Compensation	\$ 1,562	\$ 1,452	\$ 446	\$ 1,381		\$ 1,519	\$ -	\$ 1,519	\$ -	\$ 1,519
1274	Overtime	\$ 166	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1310	Pool Manager	\$ 10,000	\$ 10,500	\$ 500	\$ 10,500		\$ 10,500	\$ -	\$ 10,500	\$ -	\$ 10,500
1320	Life Guards	\$ 28,486	\$ 35,000	\$ 407	\$ 35,000		\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000
	Subtotal	\$ 43,591	\$ 50,906	\$ 1,438	\$ 50,835		\$ 51,000	\$ -	\$ 51,000	\$ -	\$ 51,000
<u>Operation & Maintenance</u>											
4110	Uniforms (15 lifeguards @ \$95. ea)	\$ 1,394	\$ 1,425	\$ 212	\$ 1,000		\$ 1,394	\$ -	\$ 1,394	\$ -	\$ 1,394
4300	Education CPO (3 Licenses x \$150 due in '14) Lifeguards Class 9 @ \$170 ea CPR Classes 7 @ \$30 ea WSI Classes 4@\$250 ea	\$ 1,182	\$ 2,990	\$ 1,088	\$ 2,900	\$ 150 \$ 1,530 \$ 210 \$ 1,000	\$ 2,890	\$ -	\$ 2,890	\$ -	\$ 2,890
4325	Drug Testing 9 @ \$30 ea	\$ -	\$ 270	\$ -	\$ 180		\$ 270	\$ -	\$ 270	\$ -	\$ 270
4550	Legal Notices	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

RECREATION
Account 535

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual</u> <u>09/30/08</u>	<u>Current Budget</u> <u>2008-09</u>	<u>YTD Estimate</u> <u>3/31/09</u>	<u>Year End Estimate</u> <u>09/30/09</u>	<u>Calculation</u>	<u>Base Budget</u> <u>2009-10</u>	<u>Supplemental Budget</u> <u>Request</u>	<u>Total Budget Request</u> <u>2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget</u> <u>2009-10</u>
4600	Telephone	\$ 353	\$ 375	\$ 172	\$ 346		\$ 375	\$ -	\$ 375	\$ -	\$ 375
4650	Electricity	\$ 4,662	\$ 5,793	\$ 1,691	\$ 5,793		\$ 5,966	\$ -	\$ 5,966	\$ -	\$ 5,966
4715	Maint/Repair Unanticipated	\$ 5,740	\$ 3,500	\$ 445	\$ 3,500		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
4775	Pool Pass Refunds	\$ 400	\$ -	\$ -	\$ 160		\$ 160	\$ -	\$ 160	\$ -	\$ 160
	Subtotal	\$ 13,731	\$ 14,353	\$ 3,609	\$ 13,879		\$ 14,555	\$ -	\$ 14,555	\$ -	\$ 14,555

Supplies

5300	Supplies	\$ 2,678	\$ 2,200	\$ 266	\$ 2,200		\$ 2,200	\$ -	\$ 2,200	\$ -	\$ 2,200
5430	Chemicals	\$ 11,083	\$ 6,441	\$ 1,379	\$ 6,441		\$ 7,165	\$ -	\$ 7,165	\$ -	\$ 7,165
	HTH (3 100 lb Barrels @\$170 ea)				\$ 510						
	Muratic Acid (9 Barrels @ \$110 ea)				\$ 990						
	Muratic Acid (12 Gallons @ \$4 ea)				\$ 48						
	Cyanuric Acid (80 lbs @ \$1.75/lb)				\$ 140						
	Pool Perfect 3 Lt (12 bottles @ \$34.25 ea)				\$ 411						
	Phos Free 3 Lt (20 bottles @ \$35 ea)				\$ 700						
	Briquettes (38 50lb barrels @ \$105 ea)				\$ 3,990						
	3" Aquatabs (4 barrels @ \$94 ea)				\$ 376						
	Subtotal	\$ 13,761	\$ 8,641	\$ 1,645	\$ 8,641		\$ 9,365	\$ -	\$ 9,365	\$ -	\$ 9,365

Services

6500	Miscellaneous Services	\$ 1,240	\$ 1,000	\$ 90	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	RPZ Testing (2 @ \$55 ea)				\$ 110						
	Research Pest Control				\$ 100						
	Electrical Maintenance				\$ 500						

**RECREATION
Account 535**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Misc. Contract Labor					\$ 290					
	Subtotal	\$ 1,240	\$ 1,000	\$ 90	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000

Fixed Assets

9310	Park Improvements	\$ 18,476	\$ 15,770	\$ 10,766	\$ 13,266		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
	Childrens Playscape (from Park Fund)					\$ 8,500					
	Chaise Loungers 5 @ \$150					\$ 750					
	Sitting Chairs 5 @ \$150					\$ 750					
9320	Land Purchase	\$ 44	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 18,520	\$ 15,770	\$ 10,766	\$ 13,266		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
	TOTAL	\$ 90,842	\$ 90,670	\$ 17,548	\$ 87,621		\$ 85,920	\$ -	\$ 85,920	\$ -	\$ 85,920

**DEPARTMENTAL BUDGET NARRATIVE
AVIATION
2009-10**

Personnel & Benefits	\$1,675
Operation & Maintenance	\$17,214
Supplies	\$500
Services	\$2,248
Fixed Assets	\$0
TOTALS	\$21,638

Departmental Description:

The Aviation Division provides for funding for operation and maintenance expenses for the Airport. Funding for these expenses is provided by the Airport's Property Owner Association. The Division's Budget includes expenses for mowing, runway light replacements and repairs, portable restroom facilities, some consulting services, general maintenance and repairs and for nominal airport management services. While some maintenance items are taken care of through the part-time airport manager much of the efforts required involve personnel from the City's Street Department.

Budget Summary:

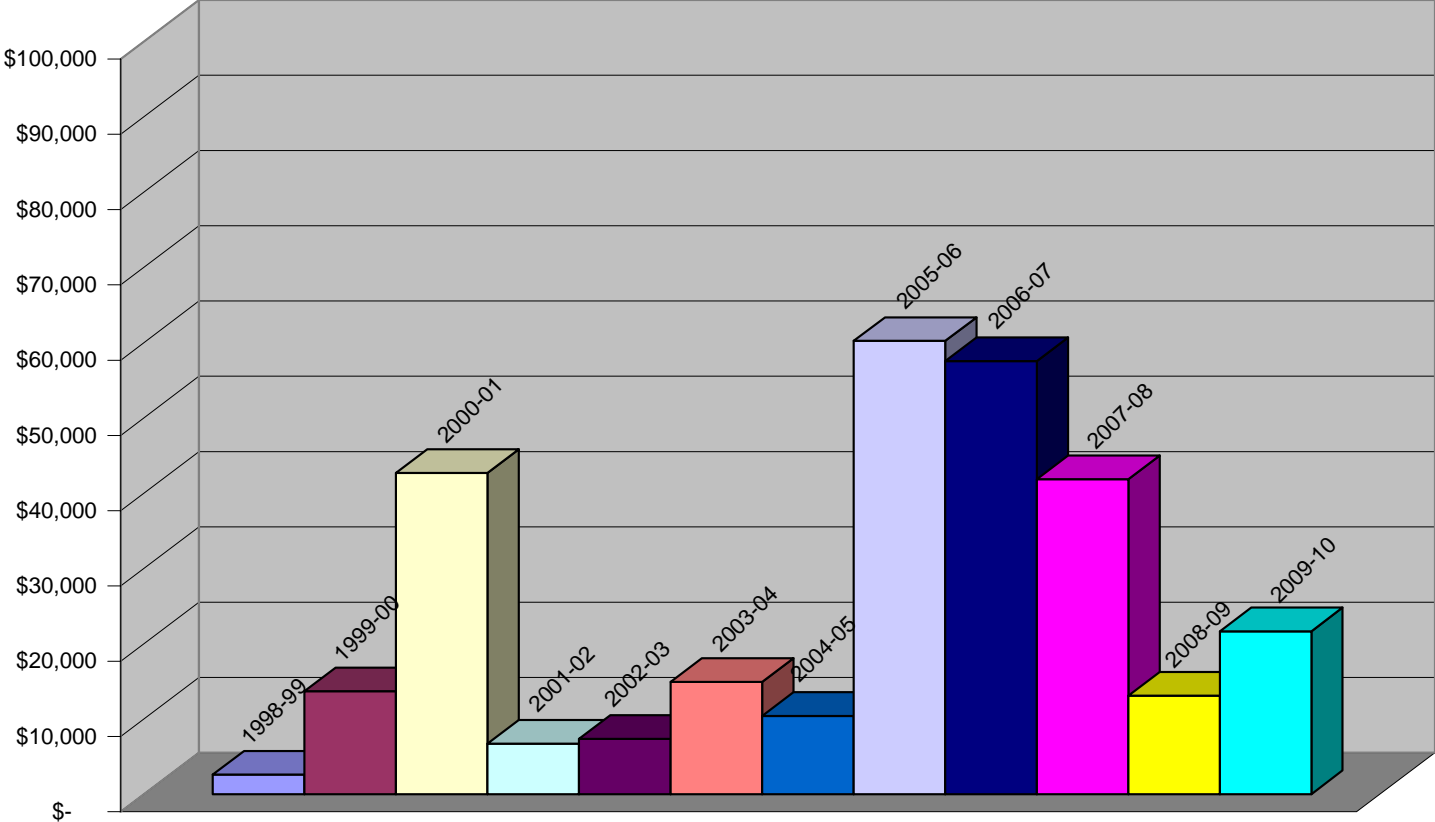
The 2009/10 Budget for the Aviation Department totals \$21,638 which represents an 13.5% (\$2,913) decrease from the 2008/09 Approved Budget. While many of the O&M expenses for the Airport remain unchanged, the budget assumes an inflationary increase for electricity. Maintenance of the AWOS has been included. The largest maintenance expense in the airport budget involves mowing costs, which included for 8 mowing event per year at \$1,000 per event.

Personnel:

Staffing levels for the Division include 1 part time position as follows

1 Airport Manager – Part Time

Aviation Expenses



Note: The large increase in expenses incurred during the 2000/01 Fiscal Year involved matching funds for an airport improvement grant.

**AVIATION
Account 540**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 13	\$ 32	\$ 7	\$ 14		\$ 14	\$ -	\$ 14	\$ -	\$ 14
1020	Social Security (Salaries and overtime * 7.65%)	\$ 110	\$ 113	\$ 63	\$ 113		\$ 118	\$ -	\$ 118	\$ -	\$ 118
1070	Workers Comp	\$ 39	\$ 34	\$ 10	\$ 32		\$ 35	\$ -	\$ 35	\$ -	\$ 35
1145	Longevity	\$ 138	\$ 173	\$ 173	\$ 173		\$ 208	\$ -	\$ 208	\$ -	\$ 208
1260	Airport Superintendent	\$ 1,335	\$ 1,300	\$ 615	\$ 1,300		\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
	3.0% Merit Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,636	\$ 1,652	\$ 869	\$ 1,632		\$ 1,675	\$ -	\$ 1,675	\$ -	\$ 1,675

Operation & Maintenance

4000	Liability/Property Insurance	\$ 2,178	\$ 1,916	\$ 436	\$ 1,742		\$ 1,916	\$ -	\$ 1,916	\$ -	\$ 1,916
4575	Bank Charges	\$ 15	\$ -	\$ 30	\$ 61		\$ 61	\$ -	\$ 61	\$ -	\$ 61
4600	Telephone (AWOS) \$28.91/mo	\$ 355	\$ 815	\$ 173	\$ 347		\$ 347	\$ -	\$ 347	\$ -	\$ 347
4650	Electric	\$ 4,279	\$ 7,000	\$ 1,761	\$ 3,867		\$ 4,620	\$ -	\$ 4,620	\$ -	\$ 4,620
	206 Flightline \$68 x 12 mo					\$ 816					
	Beacon & Runway Lights \$248 x 12 mos					\$ 2,976					
	9305 Rolling Hills (AWOS) \$69 x 12 mos					\$ 828					

**AVIATION
Account 540**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4700	Maintenance and Repairs	\$ 493	\$ 2,368	\$ 1,973	\$ 2,200		\$ 2,270	\$ -	\$ 2,270	\$ -	\$ 2,270
	Trash Pickup					\$ 200					
	Lights (Blueglobes)					\$ 500					
	AWOS					\$ 1,570					
4710	Improvement Grant	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4715	TX DOT Matching Fund Project	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4725	F-4 Project	\$ 127	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expenses	\$ 4,023	\$ 8,000	\$ -	\$ 2,000		\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
	Mowing										
	Subtotal	\$ 11,470	\$ 20,099	\$ 4,373	\$ 10,217		\$ 17,214	\$ -	\$ 17,214	\$ -	\$ 17,214

Supplies

5300	Supplies	\$ 1,527	\$ 500	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Subtotal	\$ 1,527	\$ 500	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500

Services

6100	Professional Services	\$ 994	\$ 1,000	\$ -	\$ -		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
6500	Miscellaneous Services	\$ 1,283	\$ 1,300	\$ 612	\$ 1,224		\$ 1,248	\$ -	\$ 1,248	\$ -	\$ 1,248
	Chem Can Rental										
	Subtotal	\$ 2,277	\$ 2,300	\$ 612	\$ 1,224		\$ 2,248	\$ -	\$ 2,248	\$ -	\$ 2,248

**AVIATION
Account 540**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Fixed Assets</u>											
9801	Property Acquisition	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9809	Airport Improvements	\$ 4,585	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9830	TX DOT CIP AWOS-05AWLAGC	\$ 20,335	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 24,920	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 41,831	\$ 24,551	\$ 5,853	\$ 13,073		\$ 21,638	\$ -	\$ 21,638	\$ -	\$ 21,638

**DEPARTMENTAL BUDGET NARRATIVE
LIBRARY
2009-10**

Personnel and Benefits	\$84,872
Operation and Maintenance	\$7,524
Supplies	\$3,890
Services	\$4,881
Fixed Assets	\$1,000
Total	\$102,167

Departmental Description:

The Lago Vista Public Library provides access to recreational and informational reading in print and electronic form and promotes the love of reading by providing a strong children’s program. The library enriches the quality of life for all citizens of the community by offering lifelong learning opportunities and encouraging the community to become active participants in library programs.

Personnel and Benefits:

The library operates on a 6-day work week (48 hours per week). Currently the hours are: Monday, Wednesday, & Friday 10:00 - 6:00; Tuesday & Thursday 10:00 – 8:00; Saturday 10:00 - 2:00.

The personnel budget provides for one full time certified librarian (2080 hours per year), two part-time assistant librarians (2496 hours per year combined), and several substitutes who may fill in if one of the librarians is absent.

The library uses approximately 60 volunteers who perform a multitude of tasks.

An advisory board of seven members meets quarterly to assist the librarian with decision making. The Friends of the Library (FOL) organization handles donations for books and materials for the library. FOL pays for book purchases and periodical subscriptions. In the past, FOL has purchased children's tables, computers, software, printers, signs, and other items needed to enhance library services. Currently, FOL is funding the cost of one new computer and upgrades to existing computers.

Operation and Maintenance:

Expenses for travel include mileage to continuing education classes within the central Texas region as well as expenses for librarians to attend the Texas Library Association Conference in San Antonio in March 2010. Workshop attendance, which was free in past years, now costs each attendee \$20 per class.

Currently, a \$3814 Loan Star Libraries Grant from the Texas State Library & Archives Commission is being used to supplement the assistant librarians' salary. The library anticipates receiving a similar grant for 2009-2010, which will also be used for personnel.

The library leased a new Xerox copier/printer with fax capabilities for staff and community use. A small portion of the lease amount is for faxing capabilities. The library charges users \$0.25 per page for local faxes and \$0.50 per page for long distance.

Miscellaneous Expenses includes a new category for the children's program. This budget would pay for supplies, programs, and any other expenses necessary to provide quality service for the children of the community.

Supplies:

Supplies are any items necessary for the day to day operations of the library. Such items include printer cartridges & toners, book processing supplies, plastic holders for audio books, etc. It is estimated that having patron computer users print to the new Xerox Copier/Printer instead of the Dell laser printer which is currently being used, will result in a decrease in the supplies budget request.

Services:

The majority of funds in this section would adequately cover hourly fees for the city's computer technician in the likely event that there are computer problems in the library.

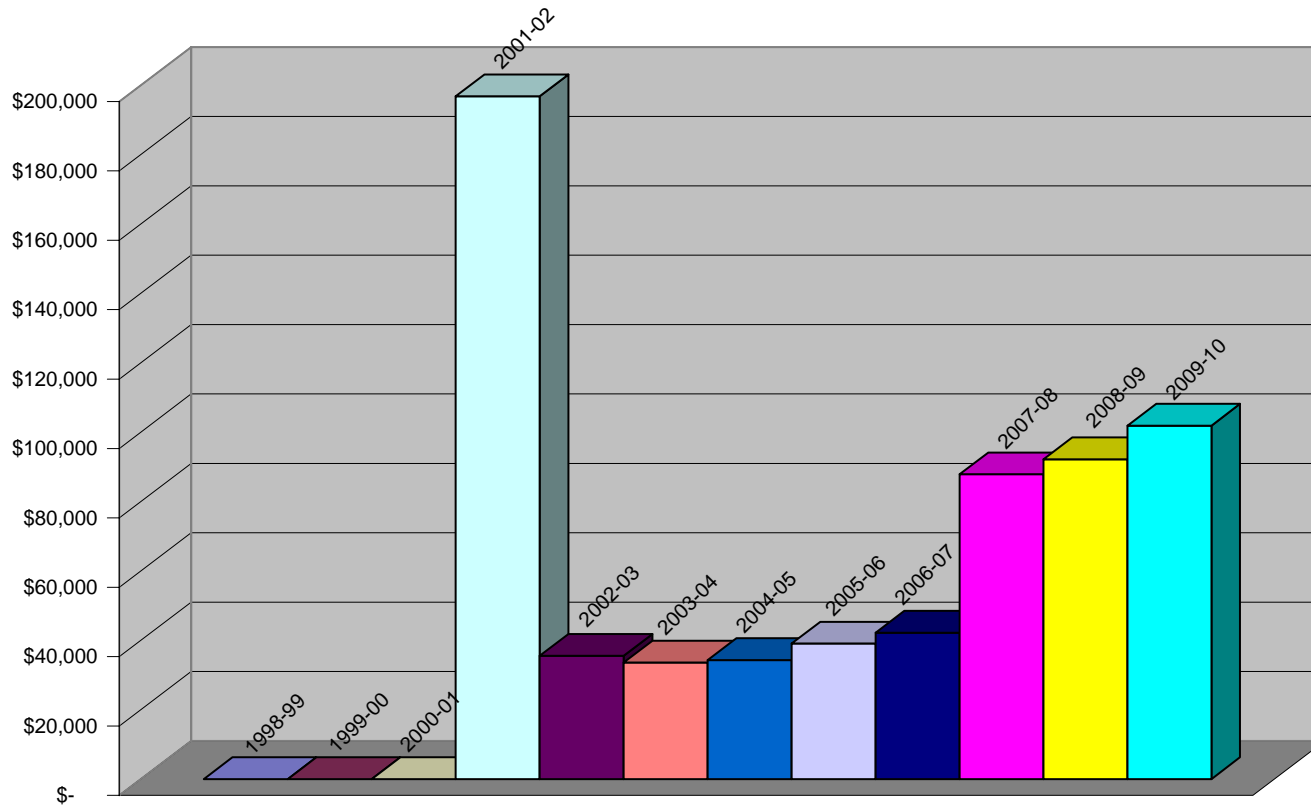
Maintenance Agreements:

An increase in the maintenance agreements budget is the result of using the new Xerox Copier/Printer as the sole printer for public computers. A large portion of per-page copy costs that are charged by Xerox are recouped in the printing and copying fees charged to users. The library charges \$0.10 per page for black & white copies and \$0.20 per page for color copies. The laser printer, which is currently used by the public and takes a large portion of the supply budget in the purchase of toner cartridges and drum replacements, will be devoted to staff use only. (See decrease in Section 545-5300 -Supplies Section)

Fixed Assets:

This amount was included in case of computer or other equipment failure.

Library Expenses



LIBRARY
Account 545

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 318	\$ 330	\$ 79	\$ 330		\$ 354	\$ -	\$ 354	\$ -	\$ 354
1020	Social Security (Salaries and overtime * 7.65%)	\$ 4,331	\$ 5,328	\$ 2,492	\$ 4,845		\$ 5,358	\$ -	\$ 5,358	\$ -	\$ 5,358
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 3,403	\$ 2,842	\$ 2,062	\$ 2,918		\$ 2,787	\$ -	\$ 2,787	\$ -	\$ 2,787
1050	Health Insurance	\$ 4,815	\$ 5,381	\$ 3,159	\$ 5,415		\$ 6,065	\$ -	\$ 6,065	\$ -	\$ 6,065
1070	Workers Comp	\$ 276	\$ 255	\$ 78	\$ 243		\$ 267	\$ -	\$ 267	\$ -	\$ 267
1120	Librarian Jan Steele 40 hr/wk @ 15.20 p/hr	\$ 33,254	\$ 41,200	\$ 19,160	\$ 39,760		\$ 41,200	\$ -	\$ 41,200	\$ -	\$ 41,200
1130	Assistant Librarians Louise Morris 22hrs per wk @ \$11 pr/hr Carol Rawlins 26 hrs per wk @ \$11 pr/hr	\$ 23,984	\$ 28,361	\$ 11,424	\$ 22,848	\$ 12,584 \$ 14,872	\$ 27,456	\$ -	\$ 27,456	\$ -	\$ 27,456
1135	Substitutes/Weekend Substitute \$10 p/hr Sat. & when needed	\$ 543	\$ 600	\$ 170	\$ 340		\$ 600	\$ -	\$ 600	\$ -	\$ 600
1145	Longevity	\$ 277	\$ 381	\$ 381	\$ 381		\$ 484	\$ -	\$ 484	\$ -	\$ 484
	3.0% Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Subtotal	\$ 71,201	\$ 84,678	\$ 39,005	\$ 77,080		\$ 84,872	\$ -	\$ 84,872	\$ -	\$ 84,872

LIBRARY

Account 545

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operation & Maintenance</u>											
4200	Travel	\$ 413	\$ 994	\$ 54	\$ 350		\$ 1,178	\$ -	\$ 1,178	\$ -	\$ 1,178
	Mileage CTLS Classes & Meetings for staff @ \$.55 per mile					\$ 442					
	Mileage TLA Conference in San Antonio @ \$.55 per mile					\$ 121					
	Hotel for 3 employees at TLA Conference					\$ 300					
	Meals for 3 employees at TLA Conference @ \$105 per day					\$ 315					
4300	Education	\$ 185	\$ 655	\$ 118	\$ 323		\$ 960	\$ -	\$ 960	\$ -	\$ 960
	TLA Conference Registration 3 @ \$200					\$ 600		\$ -			
	CTLS Classes & Workshops @ \$20 Per Person					\$ 360		\$ -			
4331	Library Grant (Tocker)	\$ 6,650	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4333	Lonestar Library Grant Expense	\$ -	\$ -	\$ 73	\$ 73		\$ -	\$ -	\$ -	\$ -	\$ -
4400	Dues	\$ 260	\$ 390	\$ 335	\$ 390		\$ 427	\$ -	\$ 427	\$ -	\$ 427
	ALA - Director					\$ 130		\$ -			
	ALA - Assistants 2 @ \$46 each					\$ 92		\$ -			
	TLA - Director					\$ 125		\$ -			
	TLA - Assistants 2 @ \$40 each					\$ 80		\$ -			
4420	Bonds (Notary Bond)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4570	Rental Lease	\$ -	\$ 1,300	\$ -	\$ 804		\$ 1,607	\$ -	\$ 1,607	\$ -	\$ 1,607
	Color Copier/Scanner/Fax Machine \$133.94/mon										
4600	Telephone	\$ 979	\$ 840	\$ 416	\$ 852		\$ 852	\$ -	\$ 852	\$ -	\$ 852
4700	Maintenance and Repairs	\$ 320	\$ 1,000	\$ -	\$ 800		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
4750	Miscellaneous Expenses	\$ 75	\$ 1,000	\$ -	\$ 1,000		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500

LIBRARY
Account 545

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Children's Program					\$ 650	\$ -				
	Volunteer Appreciation Event					\$ 350	\$ -				
	Miscellaneous Needs					\$ 500	\$ -				
	Subtotal	\$ 8,883	\$ 6,179	\$ 996	\$ 4,592		\$ 7,524	\$ -	\$ 7,524	\$ -	\$ 7,524

Supplies

5100	Books/Publications/Films	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
5200	Postage	\$ 223	\$ 300	\$ 28	\$ 100		\$ 190	\$ -	\$ 190	\$ -	\$ 190
5300	Supplies	\$ 3,887	\$ 4,300	\$ 1,955	\$ 4,300		\$ 3,700	\$ -	\$ 3,700	\$ -	\$ 3,700
	Subtotal	\$ 4,110	\$ 4,600	\$ 1,983	\$ 4,400		\$ 3,890	\$ -	\$ 3,890	\$ -	\$ 3,890

Services

6500	Miscellaneous Services	\$ 1,383	\$ 3,772	\$ 200	\$ 3,500		\$ 2,128	\$ -	\$ 2,128	\$ -	\$ 2,128
	Overdue Auto-Calls @.10 per call					\$ 108	\$ -				
	Pest Control					\$ 220	\$ -				
	Computer Tech Serv. @\$60 p/					\$ 1,800	\$ -				
6540	Maintenance Agreements	\$ 1,286	\$ 1,053	\$ 235	\$ 1,532		\$ 2,753	\$ -	\$ 2,753	\$ -	\$ 2,753
	Computer Maintenance \$55/mo					\$ 660					
	Xerox B/W Copies @ \$.0084 per page					\$ 252					
	Xerox Color Copies @ \$.099 per page					\$ 1,841					
	Subtotal	\$ 2,669	\$ 4,825	\$ 435	\$ 5,032		\$ 4,881	\$ -	\$ 4,881	\$ -	\$ 4,881

Fixed Assets

LIBRARY

Account 545

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9730	Office Equipment/Software	\$ 1,006	\$ 2,400	\$ -	\$ 1,100		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
9800	Capitol Outlay Donated Library	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,006	\$ 2,400	\$ -	\$ 1,100		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	TOTAL	\$ 87,869	\$ 102,682	\$ 42,419	\$ 92,204		\$ 102,167	\$ -	\$ 102,167	\$ -	\$ 102,167

GOLF COURSE FUND REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
Pro Shop											
410-1100	Cart Rental	\$ 36,695	\$ 227,800	\$ 117,581	\$ 180,000		\$ 196,000	\$ -	\$ 196,000	\$ -	\$ 196,000
410-1201	Driving Range Revenue	\$ 4,643	\$ 59,650	\$ 12,111	\$ 19,300		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
410-1305	Greens Fees	\$ 89,099	\$ 382,107	\$ 199,072	\$ 322,600		\$ 359,338	\$ -	\$ 359,338	\$ -	\$ 359,338
410-1310	Handicap Fees	\$ 233	\$ 1,200	\$ 4,135	\$ 4,800		\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
410-1320	Membership Fees	\$ 135,120	\$ 252,700	\$ 83,961	\$ 225,000		\$ 256,000	\$ -	\$ 256,000	\$ -	\$ 256,000
410-1325	Pro Shop Sales	\$ 3,695	\$ 27,000	\$ 24,171	\$ 45,000		\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
410-1330	Club Rental	\$ -	\$ 3,250	\$ 427	\$ 1,200		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
410-1335	Tournament Fees - Taxable	\$ 2,385	\$ 43,400	\$ 13,333	\$ 16,000		\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
410-1336	Tournament Fees - Non Taxab	\$ -	\$ -	\$ 8,969	\$ 14,000		\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
410-1340	Other Revenue	\$ -	\$ -	\$ 2,255	\$ 12,000		\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000
410-1810	Long and Short	\$ (137)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 271,734	\$ 997,107	\$ 466,015	\$ 839,900		\$ 979,338	\$ -	\$ 979,338	\$ -	\$ 979,338
Snack Bar											
420-1100	Beer & Wine Sales	\$ 2,757	\$ 33,000	\$ 39,713	\$ 61,500		\$ 66,000	\$ -	\$ 66,000	\$ -	\$ 66,000
420-1200	Other Drinks - Non-Taxable	\$ 2,038	\$ 18,400	\$ 6,080	\$ 9,000		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
420-1201	Food Sales	\$ 6,231	\$ 52,200	\$ 35,832	\$ 48,400		\$ 62,000	\$ -	\$ 62,000	\$ -	\$ 62,000
420-1205	Other Drinks - Taxable	\$ 2,591	\$ -	\$ 5,595	\$ 18,000		\$ 22,000	\$ -	\$ 22,000	\$ -	\$ 22,000
	Subtotal	\$ 13,617	\$ 103,600	\$ 87,221	\$ 136,900		\$ 160,000	\$ -	\$ 160,000	\$ -	\$ 160,000
	Total Operating Revenues	\$ 285,351	\$ 1,100,707	\$ 553,236	\$ 976,800		\$ 1,139,338	\$ -	\$ 1,139,338	\$ -	\$ 1,139,338

**DEPARTMENTAL BUDGET NARRATIVE
GOLF COURSE PRO SHOP & SNACK BAR
2009-10**

Personnel & Benefits	\$305,323
Operation & Maintenance	\$66,182
Supplies	\$104,460
Services	\$22,232
Fixed Assets	\$89,054
TOTALS	\$587,252

Departmental Description:

The Golf Shop staff provides all visiting golfers (citizens, non-residents, members, etc.) with all the services one would expect at a municipal golf course. To name a few, these services include booking tee times, accepting payment for greens fees, cart rental, driving range balls, golf club rental, and membership fees. The shop staff is involved in the solicitation and the overseeing of golf tournaments for both residents of Lago Vista, and other golfing groups in the Austin area. Lago Vista Golf Course also hosts numerous fund-raising golf tournaments. Along with the daily routine of administrative and counter work, the staff is also involved in merchandize sales from the golf pro shop. These sales include golf balls, gloves, caps and hats, soft goods, shoes, golf bags, and clubs. A very important aspect of the staff is an overall promotion of the game of golf from teaching to rules interpretation to what is proper etiquette during a round of golf. As important as any function previously stated is the desire to promote the entire City of Lago Vista, not only its newly acquired municipal golf course, but all of the city amenities. Another area under the department of the golf shop is the rental and maintenance of 60 electric golf carts. These carts are housed under the pro shop and require daily care, which includes washing, recharging and any repairs that are necessary.

The snack bar is also part of the golf shop operation. It is open 7 days a week from 7:00 in the morning until any where from 4:00 P.M. to dark, depending on the day and the situations. The menu includes hot and cold sandwiches, salads, snacks and beverages (including beer and wine). The goal of the snack bar is to not only serve the thousands of golfers coming through the doors annually, but also to offer the citizens of Lago Vista another alternative restaurant to enjoy breakfast and lunch.

Budget Summary:

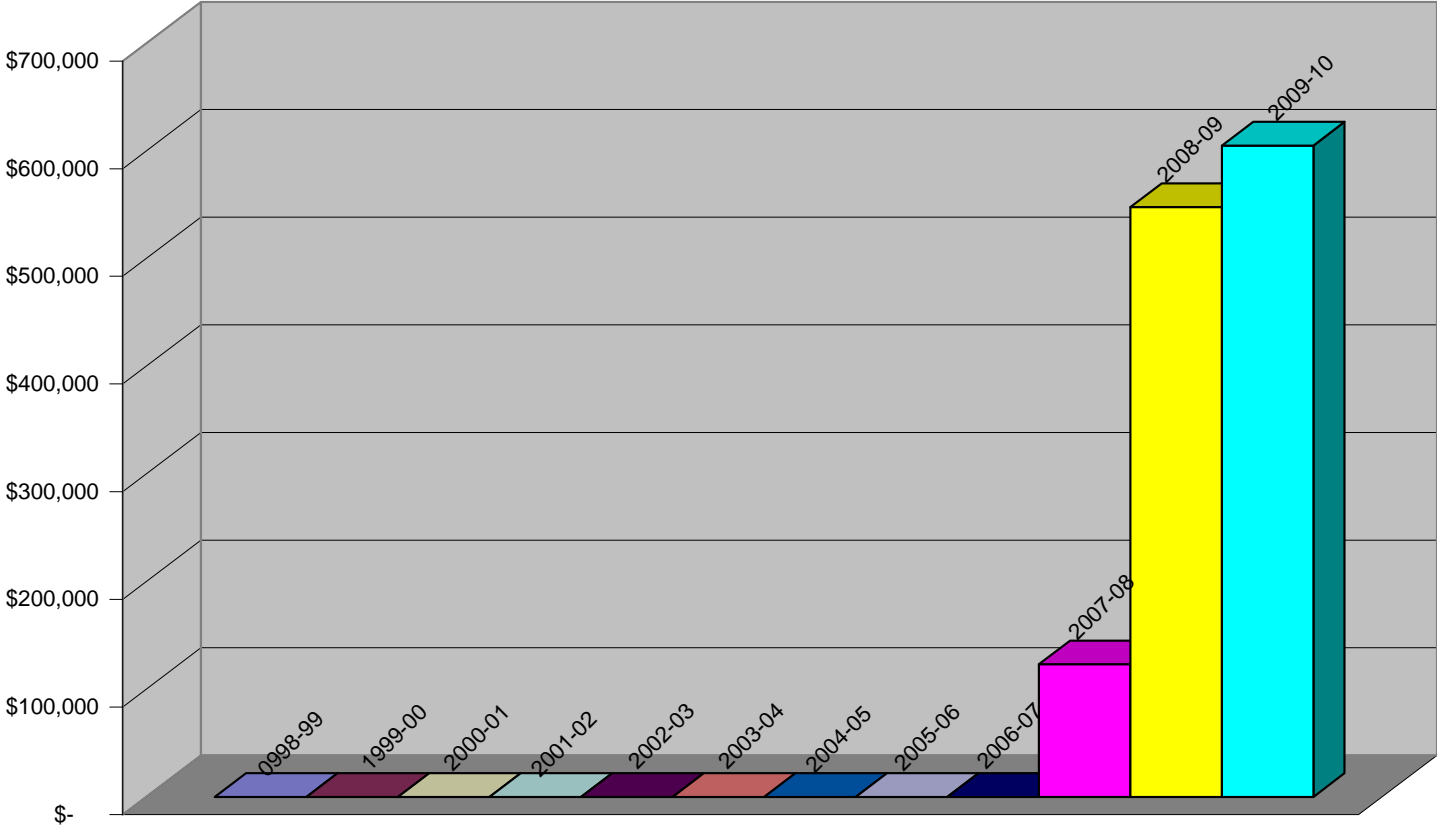
The 2009-10 Budget figure of \$587,252 is based upon many known costs and some that are anticipated through information gathered from equivalent surrounding golf courses. Having had only one year's experience with owning a golf course and snack bar, several of the expenses may fluctuate, depending on the number of golfers and their activity in the golf shop and restaurant.

Personnel:

Current staffing levels for the Golf Course Pro Shop and Snack Bar include 11 positions as follows:

- 1 Golf Course Manager
- 1 Golf Professional
- 2 Clerk/Assistant Golf Professionals
- 3 Snack Bar Attendants
- 4 Golf Cart Attendants

Golf Course Pro Shop & Snack Bar



**Pro Shop and Snack Bar (510)
Account**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. per emp x 1.1%)	\$ 301	\$ 974	\$ 490	\$ 644		\$ 1,038	\$ -	\$ 1,038	\$ -	\$ 1,038
1020	Social Security (Salaries and overtime * 7.65%)	\$ 3,029	\$ 15,234	\$ 7,085	\$ 13,849		\$ 16,804	\$ -	\$ 16,804	\$ -	\$ 16,804
1030	TMRS (9.75%-3 mos / 8.91 %-9 mos)	\$ 3,292	\$ 15,212	\$ 8,618	\$ 16,275		\$ 17,105	\$ -	\$ 17,105	\$ -	\$ 17,105
1050	Health Insurance	\$ 4,083	\$ 21,838	\$ 21,714	\$ 36,536		\$ 45,906	\$ -	\$ 45,906	\$ -	\$ 45,906
1070	Workers Compensation	\$ 988	\$ 4,600	\$ 1,412	\$ 4,375		\$ 4,813	\$ -	\$ 4,813	\$ -	\$ 4,813
1100	Golf Course Manager Zach Padgett - FT	\$ 15,000	\$ 65,300	\$ 31,050	\$ 63,550		\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000
1102	Golf Professional Eric Cupit - FT	\$ 5,727	\$ 25,300	\$ 13,629	\$ 28,629		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
1103	Bookkeeper/Accounting Clerk	\$ 7,426	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1105	Front Desk Clerk Richard Dildine - FT Christopher Kuehner - FT	\$ 4,016	\$ 17,980	\$ 15,872	\$ 31,840	\$ 17,680 \$ 17,680	\$ 35,360	\$ -	\$ 35,360	\$ -	\$ 35,360
1106	Front Desk Clerk - PT	\$ 4,301	\$ 18,280	\$ 237	\$ 237		\$ -	\$ -	\$ -	\$ -	\$ -
1110	Marshall/Starter - PT	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

**Pro Shop and Snack Bar (510)
Account**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
1120	Outside Services/Cart Keepers	\$ 4,995	\$ 17,610	\$ 7,991	\$ 15,982		\$ 32,104	\$ -	\$ 32,104	\$ -	\$ 32,104
	Austin Shockey - PT					\$ 8,730					
	Ryan Anderson - PT					\$ 6,812					
	Eric Donnellan - PT					\$ 9,750					
	Vacant - PT					\$ 6,812					
1121	Drink Cart Workers - PT	\$ 80	\$ 6,993	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1122	Snack Bar/Grill	\$ 3,326	\$ 47,100	\$ 16,913	\$ 36,071		\$ 53,040	\$ -	\$ 53,040	\$ -	\$ 53,040
	Cheri Spriggs - FT					\$ 17,680					
	Natalie Norwood - FT					\$ 17,680					
	Michelle Wilburn - FT					\$ 17,680					
1145	Longevity	\$ -	\$ 277	\$ 277	\$ 277		\$ 554	\$ -	\$ 554	\$ -	\$ 554
1274	Overtime	\$ 471	\$ 3,000	\$ 2,223	\$ 4,446		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
	3% Merit Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 2,100	\$ -	\$ 2,100	\$ -	\$ 2,100
	Subtotal	\$ 57,035	\$ 259,698	\$ 127,510	\$ 252,709		\$ 305,323	\$ -	\$ 305,323	\$ -	\$ 305,323

Operation & Maintenance

4000	Liability/Property Insurance	\$ 1,645	\$ 5,050	\$ 1,271	\$ 3,410		\$ 3,580	\$ -	\$ 3,580	\$ -	\$ 3,580
	Liability					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Property					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Errors and Omissions					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Mobile Equipment					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4110	Uniform	\$ -	\$ 1,000	\$ -	\$ 247		\$ 300	\$ -	\$ 300	\$ -	\$ 300

**Pro Shop and Snack Bar (510)
Account**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4200	Travel Car Allowance (\$425*12) Misc. Travel	\$ 1,453	\$ 6,100	\$ 2,848	\$ 5,398	\$ 5,100 \$ 1,000	\$ 6,100	\$ -	\$ 6,100	\$ -	\$ 6,100
4300	Education PGA	\$ -	\$ 500	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
4305	Conventions	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4400	Dues (PGA)	\$ 54	\$ 400	\$ 779	\$ 779		\$ 506	\$ -	\$ 506	\$ -	\$ 506
4570	Rental/Lease Dishwasher	\$ -	\$ 1,032	\$ -	\$ 1,032		\$ -	\$ -	\$ -	\$ -	\$ -
4575	Bank Charges Credit Card Charges	\$ 3,874	\$ 16,800	\$ 6,451	\$ 12,900		\$ 14,000	\$ -	\$ 14,000	\$ -	\$ 14,000
4600	Telephone	\$ 1,383	\$ 7,680	\$ 2,921	\$ 5,800		\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
4650	Electric	\$ 5,216	\$ 25,000	\$ 12,445	\$ 25,725		\$ 26,250	\$ -	\$ 26,250	\$ -	\$ 26,250
4670	Water Service	\$ 110	\$ 2,400	\$ 780	\$ 1,560		\$ 1,560	\$ -	\$ 1,560	\$ -	\$ 1,560
4675	Sewer Service	\$ 41	\$ 2,000	\$ 360	\$ 720		\$ 720	\$ -	\$ 720	\$ -	\$ 720
4680	Cable TV Service Time Warner Cable	\$ 96	\$ 708	\$ 333	\$ 666		\$ 666	\$ -	\$ 666	\$ -	\$ 666
4685	Satellite TV Service	\$ -	\$ 1,600	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4700	Maintenance/Repairs	\$ 2,256	\$ 10,000	\$ 2,566	\$ 8,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000

**Pro Shop and Snack Bar (510)
Account**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4750	Miscellaneous Expenses	\$ 375	\$ 2,500	\$ 861	\$ 2,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Subtotal	\$ 16,503	\$ 82,770	\$ 31,614	\$ 68,237		\$ 66,182	\$ -	\$ 66,182	\$ -	\$ 66,182

Supplies

5100	Books/Publications/Films	\$ -	\$ 500	\$ -	\$ 100		\$ -	\$ -	\$ -	\$ -	\$ -
5200	Postage	\$ -	\$ 1,500	\$ 15	\$ 100		\$ 60	\$ -	\$ 60	\$ -	\$ 60
5300	Supplies	\$ 4,923	\$ 8,000	\$ 3,273	\$ 8,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
5301	Pro Shop Inventory	\$ 8,783	\$ 30,000	\$ 18,432	\$ 40,000		\$ 24,400	\$ -	\$ 24,400	\$ -	\$ 24,400
5302	Snack Bar Supplies	\$ 2,251	\$ 12,500	\$ 3,968	\$ 10,000		\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
5303	Snack Bar Food	\$ 5,393	\$ 25,000	\$ 16,671	\$ 35,000		\$ 33,000	\$ -	\$ 33,000	\$ -	\$ 33,000
5304	Snack Bar Drinks	\$ 3,142	\$ 25,000	\$ 3,595	\$ 8,000		\$ 8,000	\$ -	\$ 8,000	\$ -	\$ 8,000
5305	Snack Bar Beer & Wine	\$ 6,084	\$ -	\$ 12,815	\$ 26,000		\$ 26,000	\$ -	\$ 26,000	\$ -	\$ 26,000
5306	Pro Shop Supplies	\$ -	\$ -	\$ 505	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Subtotal	\$ 30,576	\$ 102,500	\$ 59,274	\$ 128,200		\$ 104,460	\$ -	\$ 104,460	\$ -	\$ 104,460

Services

6100	Professional Services	\$ 825	\$ 5,000	\$ 1,458	\$ 3,000		\$ -	\$ -	\$ -	\$ -	\$ -
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**Pro Shop and Snack Bar (510)
Account**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
6135	Contract Services TGA - GHIN Handicap	\$ -	\$ -	\$ 90	\$ 2,700		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
6400	Printing and Binding Services	\$ -	\$ 3,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
6500	Miscellaneous Services Northshore Computers Abel Lopez	\$ 6,355	\$ 1,000	\$ 6,382	\$ 10,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
6540	Maintenance Agreements ADT Club Prophet System ECO Lab Janitor Service	\$ -	\$ 1,200	\$ -	\$ -	\$ 696 \$ 4,680 \$ 1,760 \$ 2,400	\$ 9,536	\$ -	\$ 9,536	\$ -	\$ 9,536
6550	Advertising Yellow Pager Golfers Guide Magazine Local Paper	\$ 1,169	\$ 5,000	\$ 5,148	\$ 6,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
6560	Promotional	\$ -	\$ 5,000	\$ -	\$ -		\$ 400	\$ -	\$ 400	\$ -	\$ 400
6600	Trash Service IESI - Austin	\$ 716	\$ 2,796	\$ 1,399	\$ 2,796		\$ 2,796	\$ -	\$ 2,796	\$ -	\$ 2,796
	Subtotal	\$ 9,065	\$ 22,996	\$ 14,478	\$ 24,496		\$ 22,232	\$ -	\$ 22,232	\$ -	\$ 22,232

Fixed Assets

9000	Fixed Assets computers and printers	\$ 10,000	\$ -	\$ 2,106	\$ 7,455		\$ -	\$ -	\$ -	\$ -	\$ -
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Pro Shop and Snack Bar (510)

Account

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	software										
	Surveillance Cameras										
9100	Golf Carts - Principal (\$248,220)	\$ -	\$ 65,926	\$ 39,166	\$ 58,899		\$ 81,742	\$ -	\$ 81,742	\$ -	\$ 81,742
9105	Golf Carts - Interest	\$ -	\$ 11,043	\$ 5,360	\$ 7,891		\$ 7,312	\$ -	\$ 7,312	\$ -	\$ 7,312
	Subtotal	\$ 10,000	\$ 76,969	\$ 46,632	\$ 74,246		\$ 89,054	\$ -	\$ 89,054	\$ -	\$ 89,054
	Total	\$ 123,180	\$ 544,933	\$ 279,507	\$ 547,889		\$ 587,252	\$ -	\$ 587,252	\$ -	\$ 587,252

**DEPARTMENTAL BUDGET NARRATIVE
GOLF COURSE MAINTENANCE
2009-10**

Personnel & Benefits	\$373,957
Operation & Maintenance	\$40,817
Supplies	\$40,500
Services	\$6,234
Fixed Assets	\$90,578
TOTALS	\$552,086

Departmental Description:

The golf course maintenance crew is charged with the responsibility of overseeing 156 acres of one of the most scenic golf courses in Texas. The ability of this crew to grow and mow Bermuda grass directly affects the appearance and beauty that we strive for at Lago Vista Golf Club. More precisely, these are areas that the maintenance crew must address:

1. Irrigation System - they have to make sure that it is 100% operational at all times. This includes fixing leaks in the lines and working on irrigational heads that are mal-functioning. They are also responsible for the electrical and hydraulic systems that make this whole system work. The maintenance crew is also involved with expanding our present irrigation system.
2. Growing Grass - The Lago Vista Golf Club has Bermuda grass tees, fairways and greens. The formal name for the grass on the putting surfaces is Dwarf Tiff Bermuda, which is a hybrid of common Bermuda. The key to success for grass growing on a golf course is abundant water, fertilization and the application of the proper chemicals at the right time. It also calls for verti-cutting and aerification periodically.

3. Mowing grass - A considerable percentage of time is spent on mowing. Greens are usually mowed at 5/32", fairways at 1/2", and roughs at 1 1/2". In order to accomplish this, special mowers are required, which leads to:
4. Equipment Maintenance - Each employee is responsible for treating his particular piece of machinery as if it were his own. Washing, greasing, oiling, etc. of all machinery is done on a schedule that keeps mowers, utility vehicles, spreaders, etc. in the best condition possible.
5. General Golf Course Maintenance - Besides the obvious areas previously stated, our crew maintains sand bunkers, weed eats continuously, maintains the maintenance area, the golf shop grounds and trims trees when necessary. They also work 7 days a week (split shifts), because mowing greens and changing the hole position on the greens is required daily.

Budget Summary:

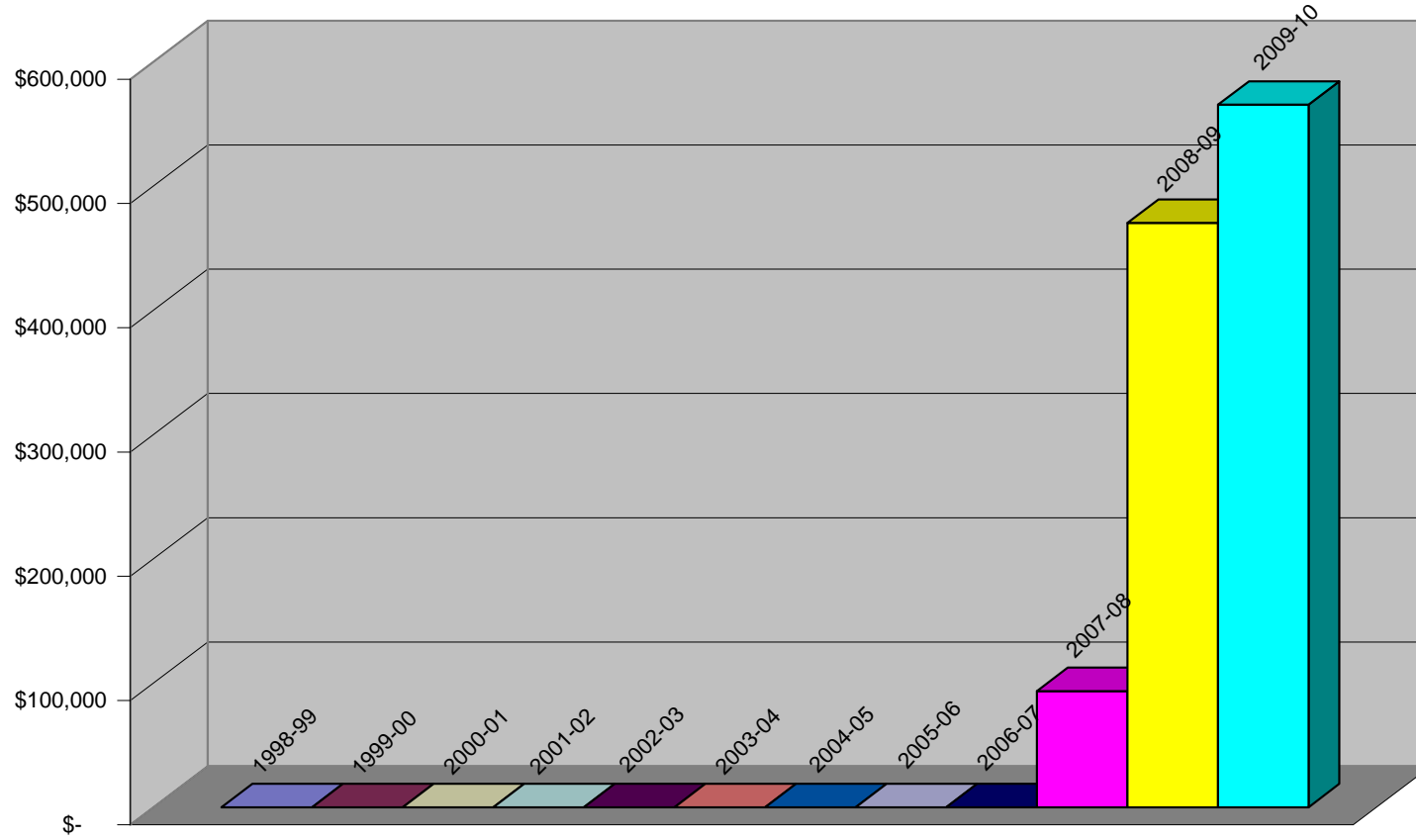
The budget for the golf course itself is a composite of information acquired from other area golf courses, and our first year's experience. This should be a more predictable budget than the golf shop because of the stability of pricing on tools, machinery, chemicals, sand, fertilizers, etc. Information and experience with the 08-09 Adopted Budget has obviously influenced the 09-10 Budget. Once again the plan is to over seed the golf course with "winter grass" sometime in October to provide our patrons with the full beauty that Lago Vista Golf Club has to offer.

Personnel:

Current staffing levels for the Maintenance Department include 9 positions as follows:

- 1 Greens Superintendent
- 1 Irrigation Technician
- 7 Maintenance Employees

Golf Course Maintenance



Grounds Maintenance Budget (530)

Account

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. per employee x 1.1%)	\$ 399	\$ 891	\$ 615	\$ 869		\$ 1,087	\$ -	\$ 1,087	\$ -	\$ 1,087
1020	Social Security (Salaries and overtime * 7.65%)	\$ 2,777	\$ 18,723	\$ 6,562	\$ 13,697		\$ 19,700	\$ -	\$ 19,700	\$ -	\$ 19,700
1030	TMRS (9.75%-3 mos / 8.91% - 9 mos)	\$ 3,408	\$ 9,335	\$ 8,122	17,681		23,704	\$ -	\$ 23,704	\$ -	\$ 23,704
1050	Health Insurance	\$ 7,880	\$ 49,313	\$ 18,993	\$ 37,043		\$ 61,640	\$ -	\$ 61,640	\$ -	\$ 61,640
1070	Workers Compensation	\$ 1,624	\$ 7,563	\$ 2,322	\$ 7,193		\$ 7,912	\$ -	\$ 7,912	\$ -	\$ 7,912
1080	Superintendent (Greens Kpr) Ted Mc Clure	\$ -	\$ 59,300	\$ -	\$ -		\$ 59,300	\$ -	\$ 59,300	\$ -	\$ 59,300
1100	Crew Leader / Irrigation Daniel Cole - FT	\$ 7,391	\$ 32,800	\$ 15,984	\$ 32,234	\$ -	\$ 32,500	\$ -	\$ 32,500	\$ -	\$ 32,500
1105	Maintenance Personnel	\$ 28,855	\$ 150,030	\$ 62,909	\$ 141,884		\$ 162,160	\$ -	\$ 162,160	\$ -	\$ 162,160
	Florencio Alvarado - FT					\$ 22,880					
	Nolan Pabst - FT					\$ 31,200					
	Timothy Perry - FT					\$ 17,600					
	Jose Baena - FT					\$ 19,760					
	Flores, Logan - FT					\$ 17,680					
	Charles - FT					\$ 17,680					
	Navaro, Diego - FT					\$ 17,680					
	Vacant - FT					\$ 17,680					

Grounds Maintenance Budget (530)

Account

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
1110	Maintenance Personnel - Seasor 2 emp. X 520 hours @ \$8.50	\$ 3,432	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1145	Longevity	\$ -	\$ 311	\$ 277	\$ 277		\$ 554	\$ -	\$ 554	\$ -	\$ 554
	6 Month Evaluation Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
1274	Overtime	\$ 900	\$ 5,000	\$ 2,327	\$ 4,655		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
	3% Merit Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 2,400	\$ -	\$ 2,400	\$ -	\$ 2,400
	Subtotal	\$ 56,665	\$ 333,266	\$ 118,111	\$ 255,533		\$ 373,957	\$ -	\$ 373,957	\$ -	\$ 373,957

Operation & Maintenance

4000	Liability/Property Insurance Liability Property Errors and Omissions	\$ 1,604	\$ 4,516	\$ 1,148	\$ 3,064		\$ 3,217	\$ -	\$ 3,217	\$ -	\$ 3,217
						\$ -					
						\$ -					
						\$ -					
4110	Uniform Uniform (Purchase) Steel Toed Boots (\$80*9)	\$ -	\$ 6,445	\$ 1,170	\$ 1,170		\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600
						\$ 880					
						\$ 720					
4200	Travel	\$ -	\$ 500	\$ 360	\$ 500		\$ 500	\$ -	\$ 500	\$ -	\$ 500
4300	Education	\$ -	\$ 750	\$ 365	\$ 750		\$ 750	\$ -	\$ 750	\$ -	\$ 750
4400	Dues & Subscriptions	\$ -	\$ 250	\$ -	\$ 250		\$ 250	\$ -	\$ 250	\$ -	\$ 250

Grounds Maintenance Budget (530)

Account

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4570	Rental/Lease US Rental (Small Rock Saw/Back Hoe)	\$ -	\$ -	\$ -	\$ -		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
4600	Telephone / Cell Phones / Pagers (Ted McClure & Daniel Cole)	\$ 330	\$ 720	\$ 501	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
4650	Electric To include Rest Rooms	\$ 4,447	\$ 21,000	\$ 8,646	\$ 19,000		\$ 18,000	\$ -	\$ 18,000	\$ -	\$ 18,000
4700	Equipment Repairs & Maintenance	\$ 8,567	\$ 10,000	\$ 1,410	\$ 3,800		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
4705	Irrigation Maintenance & Repairs	\$ 81	\$ -	\$ 704	\$ 2,000		\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000
4710	Golf Cart Maint & Repairs	\$ -	\$ -	\$ 1,139	\$ 2,000		\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
4725	Vehicle Maintenance & Repairs	\$ 563	\$ 5,000	\$ 98	\$ 213		\$ 500	\$ -	\$ 500	\$ -	\$ 500
4750	Miscellaneous Expenses	\$ 348	\$ 1,000	\$ 456	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Subtotal	\$ 15,939	\$ 50,181	\$ 15,997	\$ 34,746		\$ 40,817	\$ -	\$ 40,817	\$ -	\$ 40,817

Supplies

5300	Supplies	\$ 181	\$ 300	\$ 1,613	\$ 4,000		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
5305	Small Tools	\$ 865	\$ 1,700	\$ 120	\$ 500		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	1 Weed Eater					\$ 350					
	1 Chain Saw					\$ 350					
	1 Push Mower					\$ -					
	Misc.					\$ 300					
5400	Fuel/Lubricants	\$ 11,863	\$ 20,000	\$ 3,901	\$ 9,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000

Grounds Maintenance Budget (530)

Account

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
5430	Chemicals	\$ 1,168	\$ 13,000	\$ 2,440	\$ 5,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
5435	Fertilizer	\$ 2,403	\$ 13,000	\$ 4,992	\$ 8,000		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
5440	Sand & Soil	\$ 1,611	\$ 7,000	\$ 1,104	\$ 7,000		\$ 7,000	\$ -	\$ 7,000	\$ -	\$ 7,000
5445	Seed	\$ (186)	\$ 5,000	\$ 315	\$ 315		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
5450	Other Materials & Supplies	\$ 781	\$ 1,000	\$ 58	\$ 100		\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Subtotal	\$ 18,686	\$ 61,000	\$ 14,543	\$ 33,915		\$ 40,500	\$ -	\$ 40,500	\$ -	\$ 40,500

Services

6135	Contract Services Electrician	\$ 1,698	\$ 5,275	\$ 1,939	\$ 3,600	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
6150	Greens Keeper	\$ -	\$ -	\$ 23,678	\$ 54,000		\$ -	\$ -	\$ -	\$ -	\$ -
6430	Bulk Water Services Est 7,700,000 gallons @.42 per 1000 gallons	\$ -	\$ -	\$ -	\$ -		\$ 3,234	\$ -	\$ 3,234	\$ -	\$ 3,234
6500	Miscellaneous Services Frank Oaralas	\$ 326	\$ 3,216	\$ 274	\$ 500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
	Subtotal	\$ 2,024	\$ 8,491	\$ 25,890	\$ 58,100		\$ 6,234	\$ -	\$ 6,234	\$ -	\$ 6,234

Fixed Assets

9720	08 Maint Equip Prin	(\$310,174)	\$ 90	\$ 72,843	\$ 35,867	\$ 72,307	\$ -	\$ 75,691	\$ -	\$ 75,691	\$ -	\$ 75,691
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Grounds Maintenance Budget (530)

Account

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9725	08 Maint Equip Int	\$ -	\$ 12,201	\$ 6,805	\$ 13,033	\$ -	\$ 9,649	\$ -	\$ 9,649	\$ -	\$ 9,649
9730	Vehicles & Equipment (pickup)	\$ -	\$ 6,754	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9732	09 F150 Pick Up - Prin	\$ -	\$ -	\$ -	\$ 2,319		\$ 4,789	\$ -	\$ 4,789	\$ -	\$ 4,789
9733	09 F150 Pick Up - Int	\$ -	\$ -	\$ -	\$ 300		\$ 450	\$ -	\$ 450	\$ -	\$ 450
	Subtotal	\$ 90	\$ 91,798	\$ 42,671	\$ 87,959		\$ 90,578	\$ -	\$ 90,578	\$ -	\$ 90,578
	Total	\$ 93,404	\$ 544,736	\$ 217,213	\$ 470,253		\$ 552,086	\$ -	\$ 552,086	\$ -	\$ 552,086

Golf Course Combined Detail Summary

	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimated 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Revenues</u>	\$ 285,351	\$ 1,100,707	\$ 553,236	\$ 976,800		\$ 1,139,338	\$ -	\$ 1,139,338	\$ -	\$ 1,139,338
<u>Combined Expenses</u>										
Personnel & Benefits	\$ 113,700	\$ 592,964	\$ 245,621	\$ 508,242		\$ 679,280	\$ -	\$ 679,280	\$ -	\$ 679,280
Operations & Maintenance	\$ 32,442	\$ 132,951	\$ 47,611	\$ 102,983		\$ 106,999	\$ -	\$ 106,999	\$ -	\$ 106,999
Supplies	\$ 49,263	\$ 163,500	\$ 73,817	\$ 162,116		\$ 144,960	\$ -	\$ 144,960	\$ -	\$ 144,960
Services	\$ 11,089	\$ 31,487	\$ 40,368	\$ 82,596		\$ 28,466	\$ -	\$ 28,466	\$ -	\$ 28,466
Fixed Assets	\$ 10,090	\$ 168,767	\$ 89,303	\$ 162,205		\$ 179,632	\$ -	\$ 179,632	\$ -	\$ 179,632
Total Combined Expenses	\$ 216,584	\$ 1,089,669	\$ 496,720	\$ 1,018,142	\$ -	\$ 1,139,337	\$ -	\$ 1,139,337	\$ -	\$ 1,139,337
Surplus (deficit)	\$ 68,767	\$ 11,038	\$ 56,516	\$ (41,342)	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ 1

UTILITY FUND REVENUES

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 5/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
General Operations											
450-1410	Investment Interest	\$ 91,299	\$ 80,000	\$ 19,542	\$ 30,000		\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
450-1415	Special Account Interest	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
450-1420	Utility Extension Request Fee	\$ 4,480	\$ 6,500	\$ 1,400	\$ 2,000		\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
450-1425	Trans from Bond for Labor/Equip	\$ -	\$ 100,000	\$ -	\$ -		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
450-1430	Credit Card Service Fee	\$ 7,511	\$ 6,500	\$ 5,291	\$ 6,600		\$ 6,500	\$ -	\$ 6,500	\$ -	\$ 6,500
450-1810	Cash Long and Short	\$ (3)	\$ -	\$ 27	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
450-9900	Transfer from reserves	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 103,288	\$ 193,000	\$ 26,260	\$ 38,600		\$ 149,000	\$ -	\$ 149,000	\$ -	\$ 149,000
Water Services											
460-4100	Service Fees	\$ 1,570,402	\$ 1,478,565	\$ 1,072,512	\$ 1,650,322		\$ 1,497,450	\$ -	\$ 1,497,450	\$ -	\$ 1,497,450
460-4200	Facility Charges	\$ 30,438	\$ -	\$ 2,125	\$ 2,000		\$ -	\$ -	\$ -	\$ -	\$ -
460-4300	Water Tap Fees	\$ 100,300	\$ 112,500	\$ 18,000	\$ 33,000		\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
460-4350	Water Impact Fees	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
460-4360	Water Extensions	\$ 8,975	\$ 10,000	\$ -	\$ -		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
460-4400	Other Revenue	\$ 35,054	\$ 15,000	\$ 26,703	\$ 30,000		\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000
460-4425	Fire Hydrant Deposit	\$ 500	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
460-4450	Reconnect Fee Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
460-4500	Penalties - Service Accounts	\$ 64,535	\$ 20,000	\$ 41,605	\$ 42,000		\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
460-4510	Water Facility - P & I	\$ 6,227	\$ 2,500	\$ 320	\$ 600		\$ -	\$ -	\$ -	\$ -	\$ -
460-4740	Rebate Utility Service Line	\$ 2,477	\$ 4,000	\$ 537	\$ 800		\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
	Subtotal	\$ 1,818,909	\$ 1,642,565	\$ 1,161,802	\$ 1,758,722		\$ 1,584,450	\$ -	\$ 1,584,450	\$ -	\$ 1,584,450
Sewer Services											
470-4100	Service Fees	\$ 1,072,890	\$ 1,259,891	\$ 831,377	\$ 1,267,777		\$ 1,236,000	\$ -	\$ 1,236,000	\$ -	\$ 1,236,000
470-4200	Facility Charges	\$ 17,218	\$ -	\$ 995	\$ 1,000		\$ -	\$ -	\$ -	\$ -	\$ -
470-4310	Sewer Tap Fees	\$ 87,650	\$ 112,500	\$ 19,500	\$ 33,000		\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
470-4350	Wastewater Impact Fees	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
470-4360	Sewer Extensions	\$ 44,236	\$ 30,000	\$ 18,338	\$ 22,000		\$ 22,000	\$ -	\$ 22,000	\$ -	\$ 22,000
470-4400	Other Revenue	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
470-4510	Facility Charges - P & I	\$ 2,312	\$ 700	\$ 95	\$ 150		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 1,224,306	\$ 1,403,091	\$ 870,305	\$ 1,323,927		\$ 1,303,000	\$ -	\$ 1,303,000	\$ -	\$ 1,303,000
Capital Improvements											
480-1100	Transfer From Bond Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
480-1410	Investment Interest	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Operating Revenues	\$ 3,146,502	\$ 3,238,656	\$ 2,058,367	\$ 3,121,249		\$ 3,036,450	\$ -	\$ 3,036,450	\$ -	\$ 3,036,450

**DEPARTMENTAL BUDGET NARRATIVE
UTILITY ADMINISTRATION
2009/10**

Personnel & Benefits	\$196,911
Operation & Maintenance	\$45,739
Supplies	\$17,225
Services	\$36,602
Fixed Assets	\$1,200
TOTALS	\$297,677

Departmental Description:

The Utility Administration Division provides for expenditures related to the administration of the Utility Department. This Division provides for all utility and solid waste service billing activities and work orders for water and sewer taps and extensions. The Division also provides for customer service activities related to most City services including Utilities, Streets, Signs and citizen complaints and inquiries. In addition, the Division provides for the overall management and supervision of the Utility and Public Works Department.

Budget Summary:

The 2009/10 Budget for the Utility Administration totals \$297,677 which represents a 20.03% (\$74,575) decrease over the 2008/09 Approved Budget, a 20.97% (\$79,003) decrease over the 2008/09 Year End Estimate and a 15.98% (\$56,604) decrease over the Year End Actual for the 2007/08 Fiscal Year.

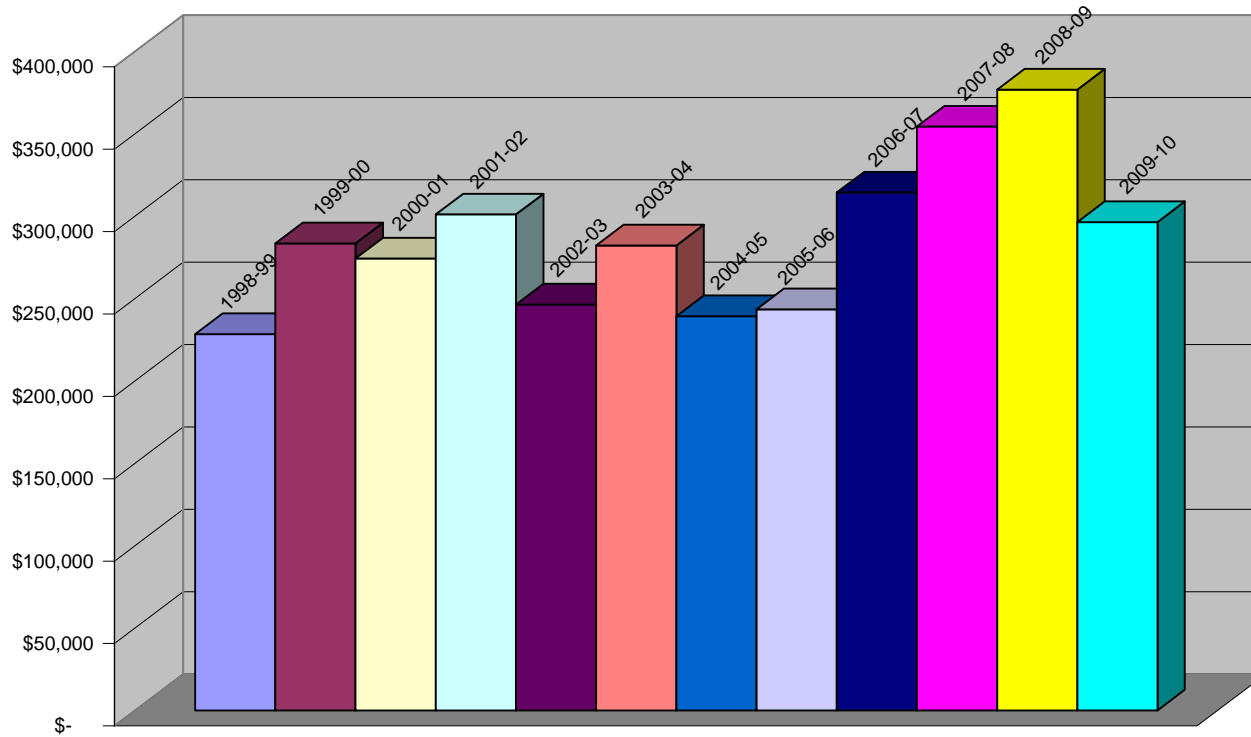
As proposed, The Utility Administration Budget reflects some modest increases in expenses related to inflation, bad debt write offs and bank and credit card fees. The bulk of expenditure reductions in the Utility Administration Budget are a result of the relocation of 2 positions and some associated expenses to the newly created Finance Department. Additional expenditure reductions are attributable to decreases in legal notices, utility extension estimates and office equipment and IT related expenses.

Personnel:

Staffing levels for the Division include 4 positions as follows:

- 1 Public Works Director
- 1 Billing Administrator
- 2 Customer Service Clerks

Utility Administration Expenses



Note: The reduction in expenses during the 2004/05 Fiscal Year is a result of the vacancy in the Public Works Director position and efforts by the Staff to reduce expenses to meet revenue projections. The decrease in expenditures during the 2009/10 Fiscal Year are due to the relocation of 2 positions and some associated expenses to the newly created Finance Department.

UTILITY ADMINISTRATION
Account 555

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplementa Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 625	\$ 594	\$ 315	\$ 398		\$ 396	\$ -	\$ 396	\$ -	\$ 396
1020	Social Security (Salaries and overtime * 7.65%)	\$ 13,809	\$ 15,519	\$ 7,828	\$ 15,273		\$ 11,037	\$ -	\$ 11,037	\$ -	\$ 11,037
1030	TMRS (9.75%-3 mos / 8.91%-9mos)	\$ 18,794	\$ 19,561	\$ 10,584	\$ 19,716		\$ 13,157	\$ -	\$ 13,157	\$ -	\$ 13,157
1050	Health Insurance	\$ 26,587	\$ 32,185	\$ 20,033	\$ 35,039		\$ 27,712	\$ -	\$ 27,712	\$ -	\$ 27,712
1070	Workers Compensation	\$ 591	\$ 512	\$ 157	\$ 487		\$ 341	\$ -	\$ 341	\$ -	\$ 341
1120	Customer Service Clerks Valerie Alley Lisa Meyers Cindy Cleary Starr Lockwood/billing bookkeeper	\$ 79,746	\$ 103,212	\$ 49,192	\$ 100,912	\$ 21,050 \$ - \$ 21,050 \$ -	\$ 42,099	\$ -	\$ 42,099	\$ -	\$ 42,099
1145	Longevity	\$ 1,280	\$ 1,073	\$ 1,073	\$ 1,073		\$ 969	\$ -	\$ 969	\$ -	\$ 969
1274	Overtime	\$ 1,023	\$ 500	\$ 72	\$ 500		\$ -	\$ -	\$ -	\$ -	\$ -
1300	Director of Public Works Jack Tyler	\$ 64,458	\$ 64,717	\$ 30,514	\$ 62,959		\$ 64,890	\$ -	\$ 64,890	\$ -	\$ 64,890
1520	Utility Administrator Donna Weber	\$ 35,076	\$ 35,159	\$ 16,652	\$ 34,208		\$ 35,110	\$ -	\$ 35,110	\$ -	\$ 35,110
	3.0 % Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

UTILITY ADMINISTRATION
Account 555

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplementa Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
	Subtotal	\$ 241,990	\$ 273,032	\$ 136,421	\$ 270,564		\$ 196,911	\$ -	\$ 196,911	\$ -	\$ 196,911
Operation & Maintenance											
4000	Liability/Property Insurance	\$ 16,109	\$ 13,000	\$ 3,240	\$ 8,741		\$ 11,337	\$ -	\$ 11,337	\$ -	\$ 11,337
	General					\$ 2,267		\$ -			
	Property					\$ 5,151		\$ -			
	Errors and Omissions					\$ 3,919		\$ -			
4100	Bad Debt Write -Offs	\$ 10,152	\$ -	\$ 4,122	\$ 8,250		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
4110	Uniforms	\$ 868	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4200	Travel	\$ 6,512	\$ 6,900	\$ 2,873	\$ 5,910		\$ 6,400	\$ -	\$ 6,400	\$ -	\$ 6,400
	Misc. Mileage Reimbursement					\$ 200		\$ -			
	Incode (1 person)					\$ 500		\$ -			
	Public Works Director Car Allowance (\$475/mo*12)					\$ 5,700		\$ -			
4300	Education	\$ 500	\$ 1,000	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Incode (1 person)					\$ 500		\$ -			
4400	Dues	\$ 35	\$ 35	\$ 30	\$ 30		\$ 35	\$ -	\$ 35	\$ -	\$ 35
	Sam's					\$ 35		\$ -			
4420	Bonds (Notary Bond)	\$ 200	\$ 100	\$ -	\$ -		\$ 110	\$ -	\$ 110	\$ -	\$ 110
	D. Weber exp. 01-10										
4550	Legal Notices	\$ 1,025	\$ 750	\$ (77)	\$ 200		\$ 400	\$ -	\$ 400	\$ -	\$ 400
	Consumer Conf. Report					\$ 200		\$ -			
	Misc/employment					\$ 200		\$ -			

UTILITY ADMINISTRATION

Account 555

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplementa Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4570	Rental/Lease	\$ 2,922	\$ 4,359	\$ 1,656	\$ 3,680		\$ 2,366	\$ -	\$ 2,366	\$ -	\$ 2,366
	Pitney Bowes \$4104/yr* 20%					\$ 821		\$ -			
	Copier \$2,788/yr*25%					\$ 697		\$ -			
	DeLange/phone sys \$3530*24%					\$ 848		\$ -			
4575	Bank Charges	\$ 8,605	\$ 8,000	\$ 5,514	\$ 11,045		\$ 11,351	\$ -	\$ 11,351	\$ -	\$ 11,351
	Bank Statement Charges					\$ 3,650					
	Credit Card Charges					\$ 7,701					
4600	Telephone/Internet	\$ 3,958	\$ 4,176	\$ 2,019	\$ 3,910		\$ 4,140	\$ -	\$ 4,140	\$ -	\$ 4,140
	Time Warner Internet \$47/mo					\$ 564		\$ -			
	AT&T Long Distance \$7/mo					\$ 84		\$ -			
	AT&T Mobility \$30/mo					\$ 360		\$ -			
	AT&T \$261/mo					\$ 3,132		\$ -			
4700	Maintenance & Repairs	\$ 59	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4750	Miscellaneous Expenses	\$ 58	\$ 100	\$ 132	\$ 132		\$ 100	\$ -	\$ 100	\$ -	\$ 100
	Misc.					\$ 100		\$ -			
	Server Upgrade					\$ -		\$ -			
	Back-Up Licenses					\$ -		\$ -			
	Microsoft Licenses					\$ -		\$ -			
	Subtotal	\$ 51,002	\$ 38,420	\$ 19,510	\$ 41,898		\$ 45,739	\$ -	\$ 45,739	\$ -	\$ 45,739
Supplies											
5100	Books/Publications/Films	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
5200	Postage	\$ 16,031	\$ 14,250	\$ 7,008	\$ 14,210		\$ 13,625	\$ -	\$ 13,625	\$ -	\$ 13,625
	Postage misc.					\$ 200		\$ -			
	Purchase Power/postage for machine					\$ 500		\$ -			
	Data Prose					\$ 12,650		\$ -			

UTILITY ADMINISTRATION
Account 555

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplementa Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Postage - CCR's					\$ 275		\$ -			
5300	Supplies \$300/mo	\$ 4,904	\$ 4,200	\$ 2,555	\$ 4,950	\$ 3,600	\$ -	\$ 3,600	\$ -	\$ 3,600	
						\$ 3,600	\$ -				
	Subtotal	\$ 20,934	\$ 18,450	\$ 9,563	\$ 19,160		\$ 17,225	\$ -	\$ 17,225	\$ -	\$ 17,225
Services											
6100	Professional Services Bonnie Jones - utility extension/rebates	\$ 2,505	\$ 3,000	\$ 335	\$ 1,300	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	
						\$ 2,500					
6110	Auditing Services Annual Audit 50%	\$ 8,750	\$ 9,250	\$ -	\$ 9,250	\$ 9,500	\$ -	\$ 9,500	\$ -	\$ 9,500	
						\$ 9,500	\$ -				
6400	Printing and Binding Services Misc. Printing/Stationary Consumer Confidence reports copies Data Prose	\$ 10,770	\$ 10,600	\$ 4,336	\$ 9,900	\$ 10,600	\$ -	\$ 10,600	\$ -	\$ 10,600	
						\$ 1,000	\$ -				
						\$ 1,000	\$ -				
						\$ 8,600	\$ -				
6500	Misc. Services IT - Northshore Computers	\$ 4,128	\$ 3,500	\$ 1,841	\$ 4,300	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500	
						\$ 3,500	\$ -				
6540	Maintenance Agreements Incode/yr Software Maint. Incode/Monetnetwork support 25% Incode/yr Hardware Maint. (receipt printer)25% Datamatic (handhelds) Xerox Copier (copies) \$1260/yr *10%	\$ 9,598	\$ 9,000	\$ 4,473	\$ 7,604	\$ 10,502	\$ -	\$ 10,502	\$ -	\$ 10,502	
						\$ 6,930	\$ -				
						\$ 750	\$ -				
						\$ 170	\$ -				
						\$ 2,522	\$ -				
						\$ 130	\$ -				
6545	Customer Refunds	\$ 858	\$ -	\$ 3,189	\$ 3,632	\$ -	\$ -	\$ -	\$ -	\$ -	
6700	Damage Claims Against the City	\$ -	\$ -	\$ 3,519	\$ 3,519	\$ -	\$ -	\$ -	\$ -	\$ -	

UTILITY ADMINISTRATION

Account 555

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplementa Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Subtotal	\$ 36,608	\$ 35,350	\$ 17,692	\$ 39,505		\$ 36,602	\$ -	\$ 36,602	\$ -	\$ 36,602
<u>Fixed Assets</u>											
9310	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment/Software New Computer & Printer for Jack Tyler	\$ 3,746	\$ 7,000	\$ 3,990	\$ 5,553	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	
	Subtotal	\$ 3,746	\$ 7,000	\$ 3,990	\$ 5,553	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	
	TOTAL	\$ 354,281	\$ 372,252	\$ 187,176	\$ 376,680		\$ 297,677	\$ -	\$ 297,677	\$ -	\$ 297,677

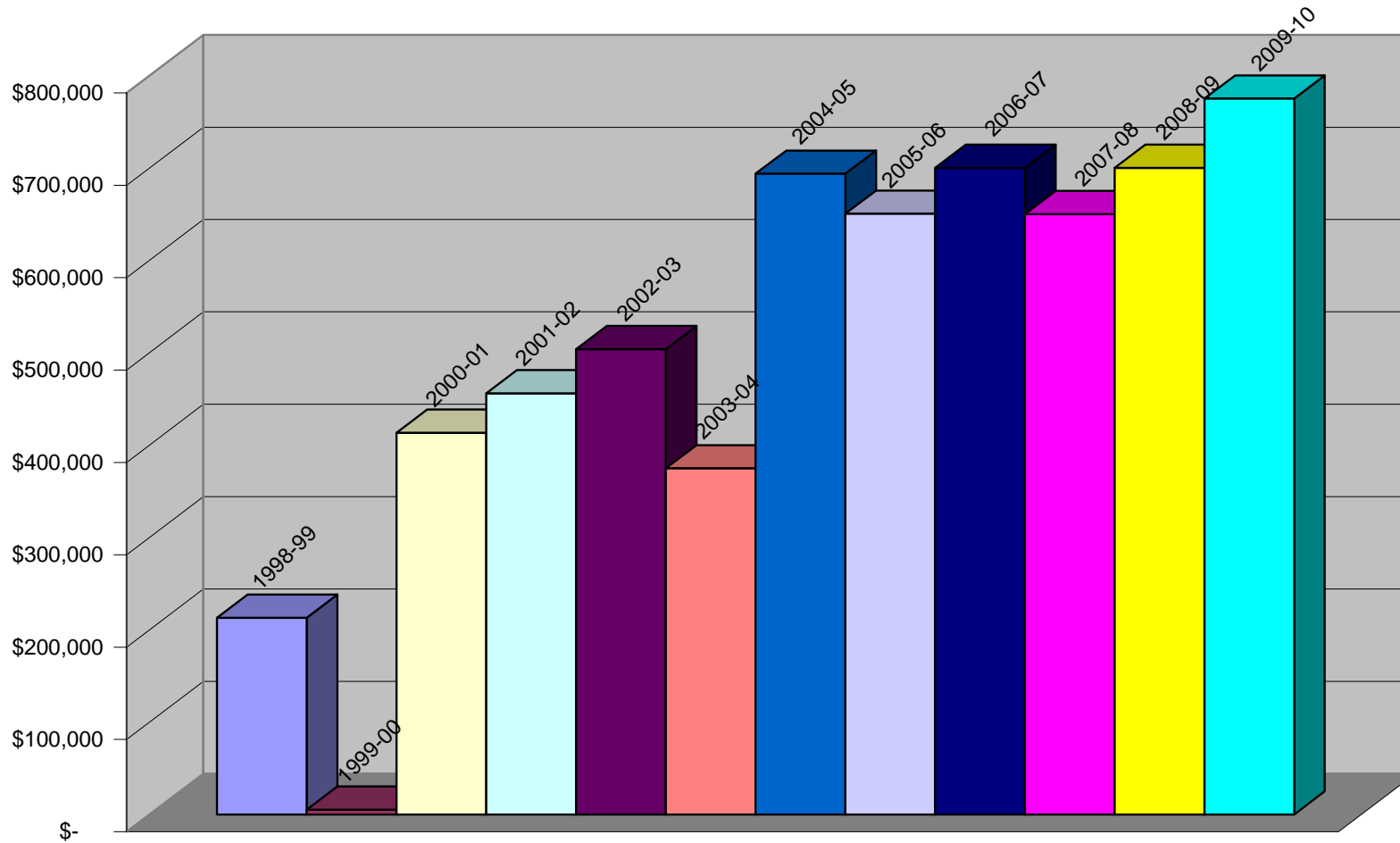
**DEPARTMENTAL BUDGET NARRATIVE
GENERAL FUND TRANSFER
2009-10**

Fixed Assets	\$775,000
TOTALS	\$775,000

Budget Summary:

The 2009/10 Budget for the General Fund Transfer totals \$775,000. This is a 10.7% (\$75,000) over the \$700,000. on the 2008/09 Approved Budget.

General Fund Transfer Expenses



GENERAL FUND TRANSFER

Account 556

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplementa Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9765	Transfer to General Fund	\$ 650,000	\$ 700,000	\$ 350,000	\$ 700,000		\$ 775,000	\$ -	\$ 775,000	\$ -	\$ 775,000
TOTAL		\$ 650,000	\$ 700,000	\$ 350,000	\$ 700,000		\$ 775,000	\$ -	\$ 775,000	\$ -	\$ 775,000

**DEPARTMENTAL BUDGET NARRATIVE
WATER SERVICES
2009-10**

Personnel & Benefits	\$387,522
Operation & Maintenance	\$72,685
Supplies	\$32,730
Services	\$25,500
Fixed Assets	\$34,748
TOTALS	\$553,185

Departmental Description:

The Water Services Division provides for the basic operation, maintenance and expansion of the water distribution system throughout the community. The Division provides for the maintenance and repair of waterlines in excess of 549,870 linear feet (104 miles), 682 fire hydrants and 4,283 valves. The Division also provides for meter reading in excess of 3,000 meters on a monthly basis, various re-reads, and meter replacements, distribution of trash cans and connection and disconnection of services. In addition, the Division provides for all water taps (approx. 30 per year), waterline extensions (approx. 2,000 L.F. per year), fire hydrant installations (6 per year) and service line replacements and repairs. The Division provides for the repair of all waterline breaks (45 per year) and for the installation of new waterlines, fire hydrants and other facilities under the City's Utility Capital Improvement Program.

Budget Summary:

The 2009/10 Budget for the Water Services Division totals \$553,185 which represents an 10.87% decrease (\$67,432) less than the 2008/09 Approved Budget. Several of the costs, as listed, are based on estimated growth and the demand created by new home construction. Water taps and extension expenses are assumed to be less because of the lesser demand from house construction. The Budget also includes costs for Contractual Services for rental of big rock sawing equipment that opens deep trenches to enable the utility forces to install larger water main extensions, as requested.

Personnel:

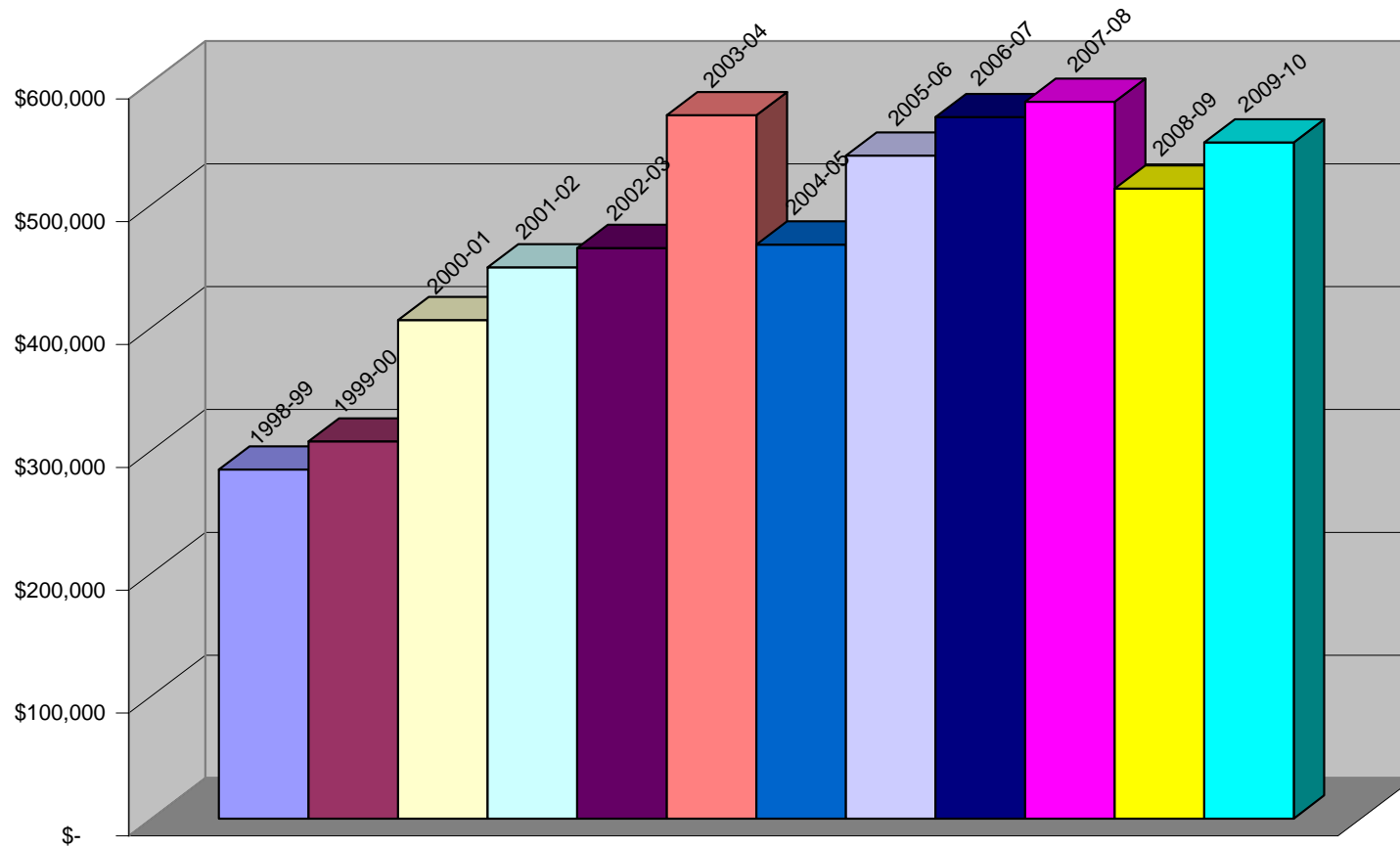
Staffing levels for the Division include 9 positions as follows:

- 1 Utility Superintendent
- 1 Crew Leader (Foreman)
- 1 CIP Manager/Inspector (Funded from CIP projects)
- 1 Equipment Operator-vacant
- 5 Utility Laborers

Fixed Assets:

The Budget includes funds for the purchase of an electro fusion machine, with attachments, that is designed to provide for repairs of high density polyethylene pipe that has become more common in our new subdivision which will be coming on line.

Water Services Expenses



Note: The spike in expenditures of the 2003/04 Fiscal Year was primarily the result of the cost of replacing old vehicles and equipment. The decrease in the year end projections of 2004/05 is a result the modified hiring freeze and efforts to reduce expenses by Staff. Increased spending starting in the 2005-06 Fiscal Year has been driven by a steady demand in water tap and water extension activity, along with increases in the cost of equipment and supplies. Reductions in personnel and O & M expenses has allowed for a reduced overall Budget amount for FY 2009/10.

WATER SERVICES

Account 560

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
Personnel & Benefits											
1010	Payroll Tax (TWC) (First \$9000.ea emp @1.1%)	\$ 899	\$ 891	\$ 293	\$ 393		\$ 792	\$ -	\$ 792	\$ -	\$ 792
1020	Social Security (Salaries and overtime * 7.65%)	\$ 20,360	\$ 23,038	\$ 10,009	\$ 20,537		\$ 21,216	\$ -	\$ 21,216	\$ -	\$ 21,216
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 28,961	\$ 29,691	\$ 14,113	\$ 26,510		\$ 25,293	\$ -	\$ 25,293	\$ -	\$ 25,293
1050	Health Insurance	\$ 50,841	\$ 54,593	\$ 30,149	\$ 50,768		\$ 55,424		\$ 55,424	\$ -	\$ 55,424
1070	Workers Compensation	\$ 8,303	\$ 7,130	\$ 2,189	\$ 6,781		\$ 7,459	\$ -	\$ 7,459	\$ -	\$ 7,459
1145	Longevity	\$ 2,284	\$ 2,455	\$ 2,422	\$ 2,422		\$ 2,630	\$ -	\$ 2,630	\$ -	\$ 2,630
1274	Overtime	\$ 24,819	\$ 12,197	\$ 7,763	\$ 12,197		\$ 12,197	\$ -	\$ 12,197	\$ -	\$ 12,197
1540	Utility Superintendent L J McBride	\$ 58,119	\$ 58,171	\$ 27,448	\$ 56,596		\$ 58,296	\$ -	\$ 58,296	\$ -	\$ 58,296
1561	Crew Leader Matt Hargrove	\$ 23,233	\$ 31,813	\$ 14,727	\$ 30,600		\$ 31,745	\$ -	\$ 31,745	\$ -	\$ 31,745
1570	Maintenance Personnel	\$ 127,481	\$ 144,216	\$ 55,886	\$ 114,228		\$ 115,646	\$ -	\$ 115,646	\$ -	\$ 115,646
	Equipment Operator/Vacant					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Laborer/Salvador Guillen					\$ 27,271	\$ -	\$ -	\$ -	\$ -	\$ -
	Laborer/Chris Wadkins					\$ 21,682	\$ -	\$ -	\$ -	\$ -	\$ -
	Laborer/Cody Hall					\$ 21,682	\$ -	\$ -	\$ -	\$ -	\$ -
	Laborer/Diego Rios					\$ 25,002	\$ -	\$ -	\$ -	\$ -	\$ -
	Laborer/Lee Wallace					\$ 20,010	\$ -	\$ -	\$ -	\$ -	\$ -
1575	CIP Inspector / Manager	\$ 50,626	\$ 50,852	\$ 24,012	\$ 49,473		\$ 50,924	\$ -	\$ 50,924	\$ -	\$ 50,924

WATER SERVICES

Account 560

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Dave Stewart										
1591	Standby Time	\$ 3,630	\$ 3,500	\$ 1,470	\$ 2,940		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
	3.0 % Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 2,400	\$ -	\$ 2,400	\$ -	\$ 2,400
	Subtotal	\$ 399,556	\$ 418,547	\$ 190,481	\$ 373,446		\$ 387,522	\$ -	\$ 387,522	\$ -	\$ 387,522
Operation & Maintenance											
4000	Liability/Property Insurance Auto Liability Auto physical damage	\$ 9,592	\$ 8,445	\$ 2,006	\$ 5,926		\$ 6,222	\$ -	\$ 6,222	\$ -	\$ 6,222
4110	Uniforms Uniforms (\$9/wk*52 wks) Uniform Insurance (\$1.89/wk*52) Steel Toed Boot Allow. (\$80/8 emp)	\$ 5,030	\$ 6,267	\$ 3,360	\$ 6,720	\$ 3,744 \$ 98 \$ 640	\$ 4,482	\$ - \$ - \$ -	\$ 4,482	\$ -	\$ 4,482
4200	Travel Monthly Coop Mtg & Schools	\$ 98	\$ 100	\$ 65	\$ 130		\$ 300	\$ -	\$ 300	\$ -	\$ 300
4300	Education L.J. Mc Bride - License renewal \$111& 2 classes \$370 Lee Wallace - 3 Classes \$555 & 1 Test \$111 Cody Hall - 4 Classes \$740 & 2 Tests \$222	\$ 1,311	\$ 1,457	\$ 814	\$ 1,628	\$ 481 \$ 666 \$ 962	\$ 2,109	\$ -	\$ 2,109	\$ -	\$ 2,109
4400	Dues Sam's Club	\$ 35	\$ 35	\$ 30	\$ 30		\$ 35	\$ -	\$ 35	\$ -	\$ 35
4570	Rental/Lease	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

WATER SERVICES

Account 560

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4600	Telephone	\$ 3,540	\$ 3,657	\$ 1,657	\$ 3,314		\$ 3,657	\$ -	\$ 3,657	\$ -	\$ 3,657
	AT&T (\$66.15 * 12 mo)					\$ 794					
	AT&T Long Dist \$(1.60 * 12 mo)					\$ 19					
	Cell Phones (5 * \$37/mo X 12 mos) (L.J. McBride, 2 On Call, Dave Stewart, Matt Hargrove)					\$ 2,220					
	Pagers (5 * \$8 * 12 mo)					\$ 480					
	Time Warner (\$11.99 * 12 mo)					\$ 144					
4650	Electric	\$ 2,866	\$ 3,703	\$ 2,304	\$ 4,608		\$ 4,700	\$ -	\$ 4,700	\$ -	\$ 4,700
4700	Maintenance/Repairs	\$ 10,836	\$ 8,000	\$ 11,185	\$ 16,000		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
4715	Maint/ Repairs Unanticipated	\$ 12,185	\$ 10,000	\$ 2,567	\$ 5,134		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
4725	Vehicle Maintenance & Repair	\$ 13,202	\$ 10,000	\$ 3,140	\$ 6,280		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
4750	Miscellaneous Expense	\$ 526	\$ 300	\$ 54	\$ 108		\$ 300	\$ -	\$ 300	\$ -	\$ 300
4757	Water Tap & Extension Expense Based on 30 @ \$596/ea	\$ 31,308	\$ 29,800	\$ 4,819	\$ 9,638		\$ 17,880	\$ -	\$ 17,880	\$ -	\$ 17,880
4758	Rebate on Line Extension	\$ 6,954	\$ 12,000	\$ 1,476	\$ 2,952		\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
	Subtotal	\$ 97,484	\$ 93,764	\$ 33,476	\$ 62,468		\$ 72,685	\$ -	\$ 72,685	\$ -	\$ 72,685
Supplies											
5300	Supplies	\$ 4,088	\$ 3,630	\$ 1,682	\$ 3,364		\$ 3,630	\$ -	\$ 3,630	\$ -	\$ 3,630
	\$225/month X 12 months					\$ 2,700					
	Misc Supplies (locks, keys, fittings, hardware, etc)										
	Unifirst:										
	Micrell 800 ML R (1.45*52)					\$ 75					
	Scraper 3.5 (2.20*52)					\$ 114					
	Roll Hand Towels (2.40*52)					\$ 125					

WATER SERVICES

Account 560

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	SYN 3.4 Mat (2.20*52)					\$ 114					
	3x5 Anti Fatigue (2.20*52)					\$ 114					
	Shop Towels (2.88*52)					\$ 150					
	36" Dry Mop (.82*52)					\$ 43					
	Air Freshener (2.20*52)					\$ 114					
	Delivery Fee (1.53*52)					\$ 80					
5305	Small Tools Wrenches, screwdrivers, chain, saw blades	\$ 1,068	\$ 800	\$ 586	\$ 1,172		\$ 800	\$ -	\$ 800	\$ -	\$ 800
5350	Meters 100 @ \$50/ea 10 @ \$130/ea	\$ 9,330	\$ 6,300	\$ 2,527	\$ 5,054	\$ 5,000 \$ 1,300	\$ 6,300	\$ -	\$ 6,300	\$ -	\$ 6,300
5400	Fuel/Lubricants \$2187.50/month x 12 months	\$ 25,768	\$ 25,735	\$ 10,674	\$ 21,000		\$ 21,800	\$ -	\$ 21,800	\$ -	\$ 21,800
5430	Chemicals Chlorine Tabs	\$ 411	\$ 200	\$ 144	\$ 288		\$ 200	\$ -	\$ 200	\$ -	\$ 200
	Subtotal	\$ 40,665	\$ 36,665	\$ 15,613	\$ 30,878		\$ 32,730	\$ -	\$ 32,730	\$ -	\$ 32,730
Services											
6130	Engineering & Planning Service	\$ 225	\$ 1,000	\$ 820	\$ 1,640		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
6135	Contractual Services Rock Sawing (3,000 LF @ \$6/lf) Exp. For Moving Saw (2 @ \$2000) Misc. Contract Services	\$ 9,718	\$ 20,000	\$ 75	\$ 150	\$ 16,000 \$ 4,000 \$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000
6500	Miscellaneous Services	\$ 638	\$ 500	\$ 347	\$ 694		\$ 500	\$ -	\$ 500	\$ -	\$ 500
	Subtotal	\$ 10,581	\$ 21,500	\$ 1,241	\$ 2,484		\$ 25,500	\$ -	\$ 25,500	\$ -	\$ 25,500

WATER SERVICES

Account 560

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
Fixed Assets											
9720	Machinery & Equipment Electro Fusion Machine with Attachments	\$ 1,399	\$ 6,994	\$ 1,483	\$ 2,966		\$ -	\$ 7,400 \$ 7,400	\$ 7,400	\$ -	\$ 7,400
9730	Office Equipment & Software	\$ 436	\$ 2,600	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9818	2007 Chev CC8500 Dump Trk Prin	\$ 24,143	\$ 25,004	\$ 12,541	\$ 25,004		\$ 12,971	\$ -	\$ 12,971	\$ -	\$ 12,971
9819	2007 Chev CC8500 Dump Trk Int	\$ 2,270	\$ 1,408	\$ 665	\$ 1,408		\$ 241	\$ -	\$ 241	\$ -	\$ 241
9820	2008 Ford F350 Pick Up Prin	\$ 4,734	\$ 9,837	\$ 4,868	\$ 9,837		\$ 10,313	\$ -	\$ 10,313	\$ -	\$ 10,313
9821	2008 Ford F350 Pick Up Int	\$ 703	\$ 1,037	\$ 569	\$ 1,037		\$ 562	\$ -	\$ 562	\$ -	\$ 562
9822	Backhoe Attachment - Prin	\$ 1,427	\$ 2,950	\$ 1,456	\$ 2,950		\$ 3,093	\$ -	\$ 3,093	\$ -	\$ 3,093
9823	Backhoe Attachment - Int	\$ 203	\$ 311	\$ 175	\$ 311		\$ 168	\$ -	\$ 168	\$ -	\$ 168
	Subtotal	\$ 35,315	\$ 50,141	\$ 21,757	\$ 43,514		\$ 27,348	\$ 7,400	\$ 34,748	\$ -	\$ 34,748
	TOTAL	\$ 583,601	\$ 620,617	\$ 262,568	\$ 512,790		\$ 545,785	\$ 7,400	\$ 553,185	\$ -	\$ 553,185

**DEPARTMENTAL BUDGET NARRATIVE
WATER TREATMENT PLANT ONE
2009-10**

Personnel & Benefits	\$71,219
Operation & Maintenance	\$112,324
Supplies	\$91,279
Services	\$167,942
Fixed Assets	0
TOTALS	\$442,764

Departmental Description:

Water Treatment Plant Number 1 (WTP 1) provides for the intake, treatment and distribution of water from Lake Travis to the southern half of Lago Vista. The Plant is capable of treating and distributing up to 2 million gallons of water per day (MGD) and averages approximately 0.900 MGD of actual production during the course of a year. In addition to the Plant itself, the Budget for WTP 1 includes various operation and maintenance expenses for the Allegiance Booster Pump Station, the Allegiance Storage Tanks and the Golf Ball Elevated Storage Tank.

Budget Summary:

The 2009/10 Budget for the Water Treatment Plant One totals \$442,764 which represents a 4.38% decrease (\$20,283) less than the 2008/09 Approved Budget. The WTP 1 Budget has eliminated one position of operator trainee that was added last year but not filled. This Division experiences significant overtime and standby pay expenses as weekend and holiday coverage is rotated among water plant and sewer plant employees. All other expenditures for electricity, chemicals, supplies, testing services and raw water purchases are being projected at a similar level as last year. The

Budget does include the continuation of contractual services for electrical work, which includes repairs, enhancement, upgrades and expansion of the SCADA system.

Personnel:

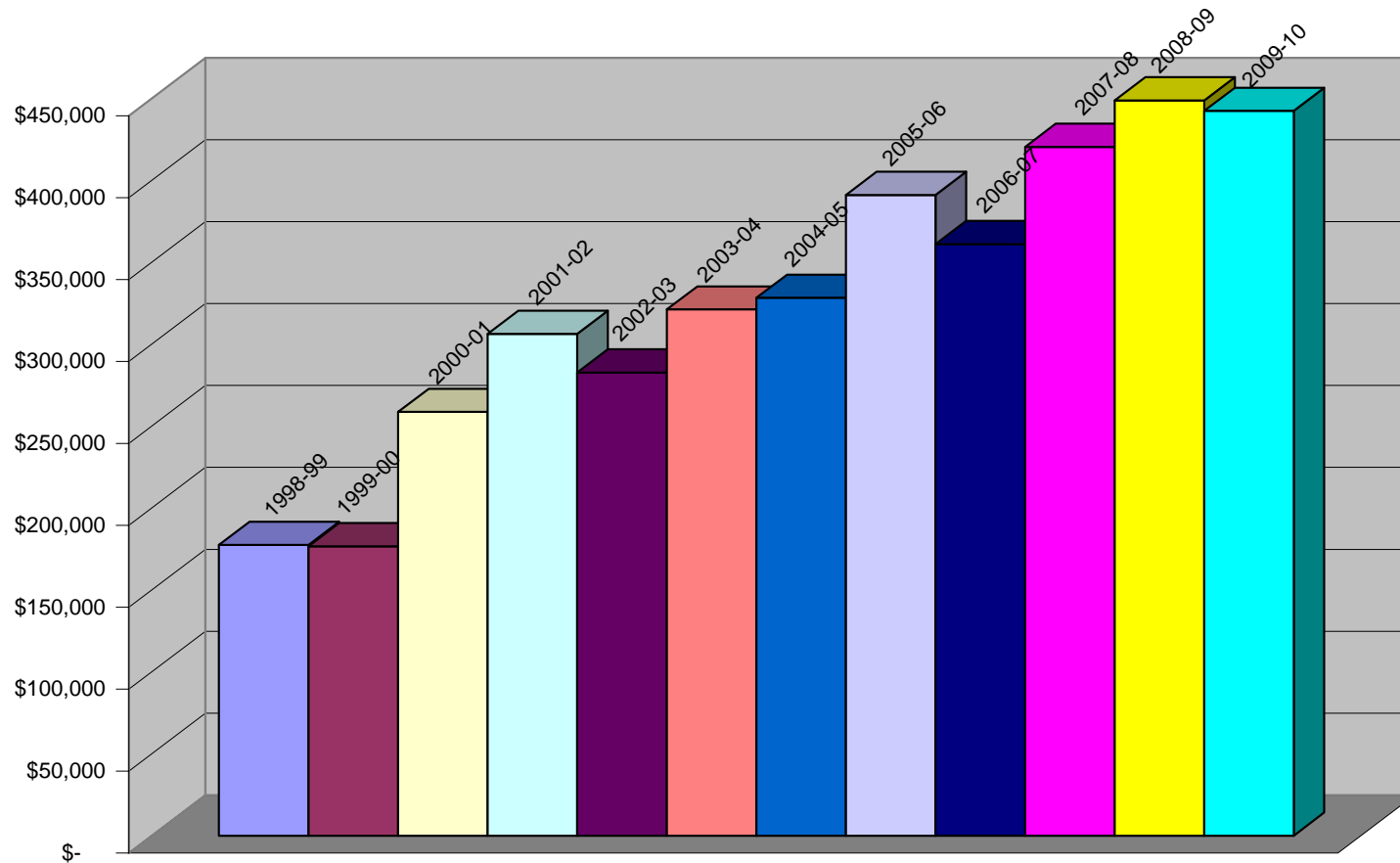
Staffing levels for the Division include 1 position as follows:

1 Plant Operator

Fixed Assets

No new or replacement equipment is included.

Water Plant One Expenses



Note: Expenses for 2001/02 included the initial cost of implementing the SCADA system. Conversion from treatment by free chlorine to treatment by chloramines resulted in cost increases in 2003/04. A reduction in expenses for 2004/05 reflect the efforts by Staff to generate savings by delaying some repairs and reflecting major repairs and improvements in the capital budget. A steady increase in demand for water from growth and inflationary costs of operation have driven the costs higher for the last 3 years. A slight decrease in costs is projected for FY 2009/10.

**Water Plant One
Account 565**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000.ea emp @ 1.1%)	\$ 99	\$ 198	\$ 45	\$ 45		\$ 99		\$ 99	\$ -	\$ 99
1020	Social Security (Salaries and overtime * 7.65%)	\$ 3,304	\$ 4,850	\$ 1,828	\$ 3,813		\$ 3,931	\$ -	\$ 3,931	\$ -	\$ 3,931
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 5,017	\$ 6,206	\$ 2,724	\$ 4,923		\$ 4,686	\$ -	\$ 4,686	\$ -	\$ 4,686
1050	Health Insurance	\$ 6,016	\$ 11,154	\$ 4,957	\$ 8,498		\$ 9,518	\$ -	\$ 9,518	\$ -	\$ 9,518
1070	Workers Compensation	\$ 1,752	\$ 1,535	\$ 471	\$ 1,460		\$ 1,606	\$ -	\$ 1,606	\$ -	\$ 1,606
1145	Longevity	\$ 277	\$ 311	\$ 311	\$ 311		\$ 346	\$ -	\$ 346	\$ -	\$ 346
1274	Overtime	\$ 5,568	\$ 5,177	\$ 4,071	\$ 5,177		\$ 5,177	\$ -	\$ 5,177	\$ -	\$ 5,177
1560	Plant Operator Jesse Cortinas Plant Trainee - vacant	\$ 42,100	\$ 56,170	\$ 20,607	\$ 42,411	\$ 43,607 \$ -	\$ 43,607 \$ -	\$ - \$ -	\$ 43,607	\$ -	\$ 43,607
1591	Standby Time	\$ 2,025	\$ 1,950	\$ 1,050	\$ 1,950		\$ 1,950	\$ -	\$ 1,950	\$ -	\$ 1,950
	3.0% merit Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Subtotal	\$ 66,158	\$ 87,551	\$ 36,064	\$ 68,588		\$ 71,219	\$ -	\$ 71,219	\$ -	\$ 71,219

**Water Plant One
Account 565**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operation & Maintenance</u>											
4110	Uniforms	\$ 814	\$ 1,228	\$ 547	\$ 1,094		\$ 726	\$ -	\$ 726	\$ -	\$ 726
	Uniforms (\$9/wk*52 wks)					\$ 468		\$ -			
	Delivery Fee (1.53*52)					\$ 80		\$ -			
	Uniform Insurance (1.89*52)					\$ 98		\$ -			
	Steel Toed Boot Allowance					\$ 80		\$ -			
4200	Travel	\$ -	\$ 500	\$ -	\$ 500		\$ 315	\$ -	\$ 315	\$ -	\$ 315
	Co-op Meetings/Monthly \$15/mo					\$ 180					
	Meals for school \$45x3					\$ 135					
4300	Education	\$ 409	\$ 551	\$ 405	\$ 551		\$ 882	\$ -	\$ 882	\$ -	\$ 882
	License Renewal (2 @ \$111 ea)					\$ 222		\$ -			
	Classes (3 @ \$220 ea)					\$ 660		\$ -			
4400	Dues Sam's Club	\$ -	\$ 35	\$ -	\$ 35		\$ 35	\$ -	\$ 35	\$ -	\$ 35
4600	Telephone	\$ 2,726	\$ 4,508	\$ 1,199	\$ 1,176		\$ 2,196	\$ -	\$ 2,196	\$ -	\$ 2,196
	\$179.67/month * 12 months					\$ -		\$ -			
	Cell Phone Plant Access \$97.99 x 12					\$ 1,176		\$ -			
	Plant Phone \$85/mo					\$ 1,020					
4650	Electric	\$ 92,487	\$ 89,019	\$ 56,330	\$ 89,019		\$ 90,799	\$ -	\$ 90,799	\$ -	\$ 90,799
4700	Maintenance/Repairs	\$ 11,312	\$ 8,871	\$ 6,606	\$ 8,871		\$ 8,871	\$ -	\$ 8,871	\$ -	\$ 8,871
	* Annual Lab Equipment Maint.					\$ 630		\$ -			
	* Annual Chlorinator Maint. Cont.					\$ 3,428		\$ -			
	* Annual Pump Maint Cont.					\$ 1,250		\$ -			
	* Annual Cathodic Maint. Cont.					\$ 1,100		\$ -			
	* Annual Meter Calibration Cont.					\$ 463		\$ -			

**Water Plant One
Account 565**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	* Annual ACT-PAK Calib. Cont.					\$ 350		\$ -			
	* Annual RPZ Calibration Cont.					\$ 150		\$ -			
	* Fittings and Valves					\$ 1,500		\$ -			
	* Essential Line Items										
4715	Maint/Repair Unanticipated	\$ 8,197	\$ 7,000	\$ 2,065	\$ 5,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
4725	Vehicle Maintenance & Repair	\$ 1,032	\$ 1,000	\$ 12	\$ 1,000		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
	Subtotal	\$ 116,977	\$ 112,712	\$ 67,165	\$ 107,246		\$ 112,324	\$ -	\$ 112,324	\$ -	\$ 112,324

Supplies

5300	Supplies	\$ 1,632	\$ 928	\$ 336	\$ 928		\$ 928	\$ -	\$ 928	\$ -	\$ 928
	SYN 3.4 Mat(1.13*52)					\$ 59					
	Roll Hand Towels (1.64*52)					\$ 85					
	Shop Towels (2.96*52)					\$ 154					
	Misc Supplies					\$ 630					
5400	Fuel/Lubricants	\$ 2,975	\$ 1,866	\$ 827	\$ 1,866		\$ 1,903	\$ -	\$ 1,903	\$ -	\$ 1,903
5430	Chemicals	\$ 61,912	\$ 88,448	\$ 21,752	\$ 88,448		\$ 88,448	\$ -	\$ 88,448	\$ -	\$ 88,448
	* Alum (5 - Loads @ \$3753 ea)					\$ 18,765		\$ -			
	* Polymer (30 - Drums @ \$350 ea)					\$ 10,500		\$ -			
	* Fluoride (13 - Drums @ \$273 ea)					\$ 3,549		\$ -			
	* Chlorine (100 - Cyls @ \$119 ea)					\$ 11,900		\$ -			
	* HTH (5 - 100# Drums @ \$152 ea)					\$ 760		\$ -			
	* LAS (1 - Load @ \$4800 ea)					\$ 4,800		\$ -			
	* Copper S. (2/3 - Load @ \$17600 ea)					\$ 17,600		\$ -			
	* Sodium P. (17 Drums @ \$650 ea)					\$ 11,050		\$ -			
	* Bentonite (120 Bags @ \$10.59 ea)					\$ 1,271		\$ -			
	* Caustic (1 - Load @ \$4,450 ea)					\$ 4,450		\$ -			
	* Laboratory Chemicals					\$ 3,803		\$ -			

**Water Plant One
Account 565**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<i>* Essential Line Items (Cost+5%)</i>											
	Subtotal	\$ 66,519	\$ 91,242	\$ 22,915	\$ 91,242		\$ 91,279	\$ -	\$ 91,279	\$ -	\$ 91,279
Services											
6125	Testing Services	\$ 5,924	\$ 7,125	\$ 2,813	\$ 7,125		\$ 7,125	\$ -	\$ 7,125	\$ -	\$ 7,125
6135	Contractual Services Electrical @ 75,000	\$ 23,040	\$ 19,727	\$ 9,291	\$ 19,727		\$ 19,727	\$ -	\$ 19,727	\$ -	\$ 19,727
6430	Bulk Water Services	\$ 139,028	\$ 141,090	\$ 53,380	\$ 154,886		\$ 141,090	\$ -	\$ 141,090	\$ -	\$ 141,090
6540	Maintenance Agreement SCADA license renewal	\$ 575	\$ 900	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 168,567	\$ 168,842	\$ 65,484	\$ 181,738		\$ 167,942	\$ -	\$ 167,942	\$ -	\$ 167,942
Fixed Assets											
9720	Machinery & Equipment Fence at Intake	\$ -	\$ 1,500	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment	\$ 2,212	\$ 1,200	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,212	\$ 2,700	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 420,432	\$ 463,047	\$ 191,627	\$ 448,814		\$ 442,764	\$ -	\$ 442,764	\$ -	\$ 442,764

**DEPARTMENTAL BUDGET NARRATIVE
WATER TREATMENT PLANT TWO
2009-10**

Personnel & Benefits	\$50,500
Operation & Maintenance	\$90,622
Supplies	\$42,537
Services	\$ 83,699
Fixed Assets	\$0
TOTALS	\$267,358

Departmental Description:

Water Treatment Plant Number 2 (WTP 2) provides for the intake, treatment and distribution of water from Lake Travis to the northern section of Lago Vista. The Plant is capable of treating up to 1 million gallons of treated water per day (MGD) but its distribution capacity is limited to approximately 0.800 MGD. The Plant averages an estimated 0.400 MGD of actual production over the course of a year. In addition to the expenses for the Plant, the WTP 2 Budget includes various operating and maintenance expenses for the Lohman's Ford Road/Paseo De Vaca Booster Pump Stations and Storage Tanks, the Bronco (Lower Bar K) Storage Tank, the Talon Circle (Upper Bar K) Storage Tank and the Hollows Tanks.

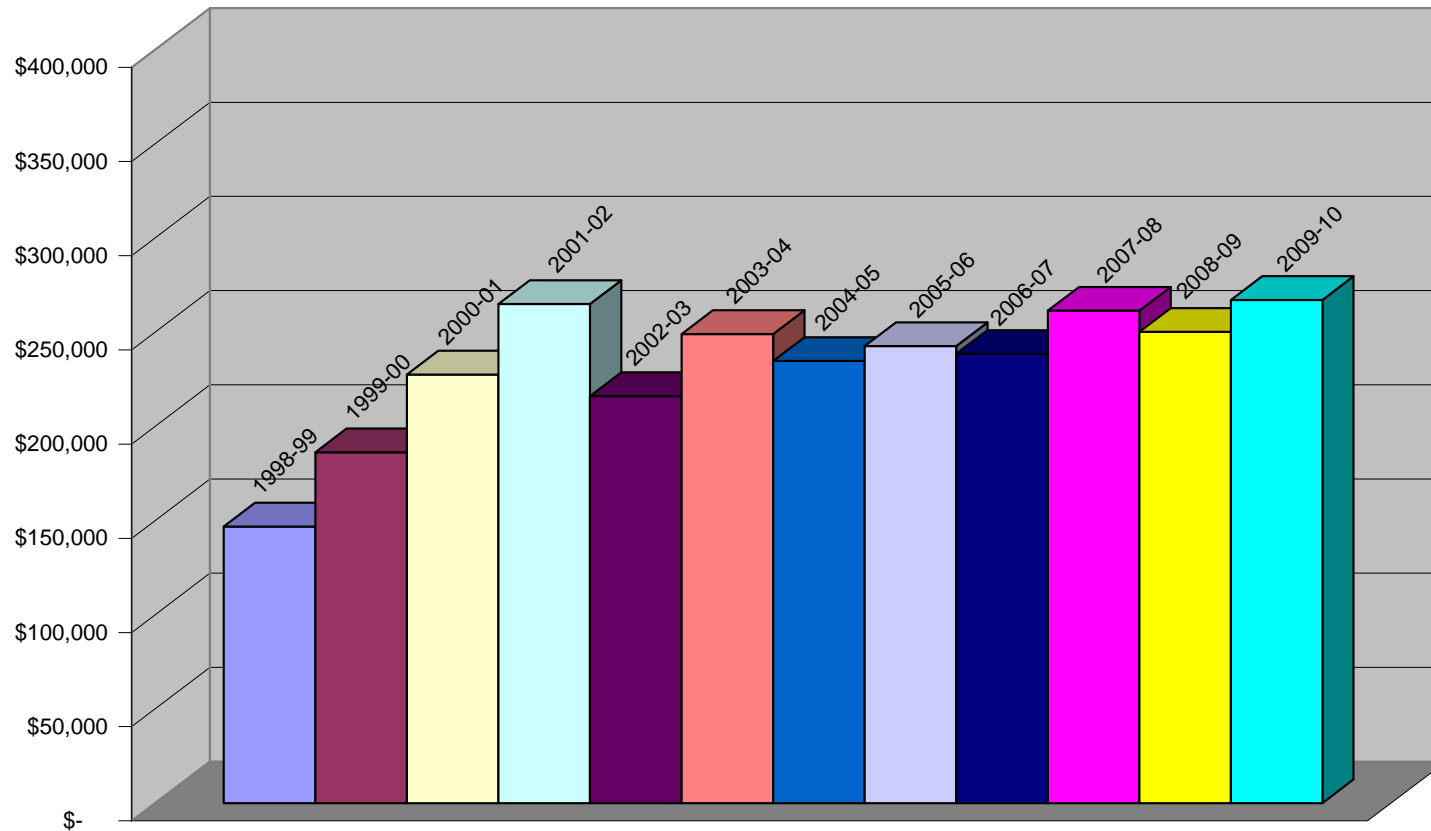
Budget Summary:

The 2009/10 Budget for the Water Treatment Plant Two totals \$267,358 which represents a 5.25% decrease (\$14,813) less than the 2008/09 Approved Budget. This Division experiences significant overtime and standby pay expenses as weekend and holiday coverage is rotated among water plant and sewer plant employees. The decrease is mostly due to the amount of raw water costs, projected and not used, for FY 2008/09.

Personnel:

Staffing Levels for the Division include 1 position as follows:
1 Plant Operator

Water Plant Two Expenses



Note: Increases in expenses from 2002/03 to 2003/04 were primarily related to conversion from treatment by free chlorine to treatment by chloramines. The reduction in expenditures for 2004/05 is due to efforts by Staff to cut back on expenses and the funding of plant improvements through capital funds. Increases in demand for treated water as well as increased chemical and raw water costs continue to drive up expenses. A slight decrease is anticipated for FY 2009/10.

Water Plant Two
Account 567

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 99	\$ 99	\$ 39	\$ 45		\$ 99	\$ -	\$ 99	\$ -	\$ 99
1020	Social Security (Salaries and overtime * 7.65%)	\$ 2,887	\$ 2,812	\$ 1,445	\$ 2,745		\$ 2,831	\$ -	\$ 2,831	\$ -	\$ 2,831
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 3,953	\$ 3,544	\$ 1,894	\$ 3,543		\$ 3,375	\$ -	\$ 3,375	\$ -	\$ 3,375
1050	Health Insurance	\$ 7,546	\$ 5,381	\$ 3,159	\$ 5,415		\$ 6,065	\$ -	\$ 6,065	\$ -	\$ 6,065
1070	Workers Compensation	\$ 1,250	\$ 1,071	\$ 329	\$ 1,019		\$ 1,121	\$ -	\$ 1,121	\$ -	\$ 1,121
1145	Longevity	\$ 104	\$ 138	\$ 138	\$ 138		\$ 173	\$ -	\$ 173	\$ -	\$ 173
1274	Overtime	\$ 4,451	\$ 2,758	\$ 1,766	\$ 2,758		\$ 2,758	\$ -	\$ 2,758	\$ -	\$ 2,758
1560	Plant Operator Kelly Shaffer	\$ 33,227	\$ 31,911	\$ 15,122	\$ 31,036		\$ 31,828	\$ -	\$ 31,828	\$ -	\$ 31,828
1591	Standby Time	\$ 1,905	\$ 1,950	\$ 645	\$ 1,950		\$ 1,950	\$ -	\$ 1,950	\$ -	\$ 1,950
	3% Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Subtotal	\$ 55,422	\$ 49,664	\$ 24,537	\$ 48,650		\$ 50,500	\$ -	\$ 50,500	\$ -	\$ 50,500

**Water Plant Two
Account 567**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Operation & Maintenance</u>											
4110	Uniforms	\$ 817	\$ 776	\$ 420	\$ 776		\$ 726	\$ -	\$ 726	\$ -	\$ 726
	Uniforms (\$9/wk*52 wks)					\$ 468					
	Delivery Fee (1.53*52)					\$ 80					
	Uniform Insurance (1.89*52)					\$ 98					
	Steel Toed Boot Allowance					\$ 80					
4200	Travel	\$ 62	\$ 500	\$ -	\$ 500		\$ 45	\$ -	\$ 45	\$ -	\$ 45
	Meals for School \$45x1										
4300	Education	\$ 829	\$ 662	\$ 321	\$ 662		\$ 220	\$ -	\$ 220	\$ -	\$ 220
	Classes (1 @ \$220)					\$ 220					
4600	Telephone	\$ 2,477	\$ 3,332	\$ 1,124	\$ 3,332		\$ 2,196	\$ -	\$ 2,196	\$ -	\$ 2,196
	Cell Phone Plant Access \$97.99 * 12 (Telephone Internet Access for SCADA)					\$ 1,176					
	Plant Phone \$85/mo					\$ 1,020					
4650	Electric	\$ 57,534	\$ 56,131	\$ 30,719	\$ 56,131		\$ 57,253	\$ -	\$ 57,253	\$ -	\$ 57,253
4700	Maintenance/Repairs	\$ 17,325	\$ 11,349	\$ 2,006	\$ 11,349		\$ 24,182	\$ -	\$ 24,182	\$ -	\$ 24,182
	* Annual Lab Equipment Maint.					\$ 630		\$ -			
	* Annual Chlorinator Maint. Cont.					\$ 1,920		\$ -			
	* Annual Pump Maint Cont.					\$ 1,250		\$ -			
	* Pressure Tank Inspections					\$ 1,545		\$ -			
	* 2EA wtp2 Tank Clean. Cont.					\$ 3,000		\$ -			
	* Annual Meter Calibration Cont.					\$ 560		\$ -			
	* Annual RPZ Calibration Cont.					\$ 165		\$ -			
	* Annual ACT-PAK Calib. Cont.					\$ 779		\$ -			
	* Repair Under Drain Screens and Replace Media in Filter #1					\$ 12,833		\$ -			
	* Fittings and Valves					\$ 1,500		\$ -			

**Water Plant Two
Account 567**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<i>* Essential Line Items</i>											
4715	Maint/Repair Unanticipated	\$ 14,429	\$ 10,000	\$ 5,045	\$ 6,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
4725	Vehicle Maintenance & Repair	\$ 2,151	\$ 1,000	\$ 41	\$ 1,000		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
	Subtotal	\$ 95,623	\$ 83,750	\$ 39,675	\$ 79,750		\$ 90,622	\$ -	\$ 90,622	\$ -	\$ 90,622

Supplies

5300	Supplies	\$ 1,069	\$ 1,225	\$ 283	\$ 1,225		\$ 1,225	\$ -	\$ 1,225	\$ -	\$ 1,225
	SYN 3.4 Mat (1.13*52)					\$ 59					
	Roll Hand Towels (1.64*52)					\$ 85					
	Shop Towels (2.96*52)					\$ 154					
	Misc Supplies					\$ 927					
5400	Fuel/Lubricants	\$ 3,454	\$ 1,962	\$ 940	\$ 1,962		\$ 2,001	\$ -	\$ 2,001	\$ -	\$ 2,001
5430	Chemicals	\$ 19,082	\$ 39,311	\$ 7,959	\$ 30,000		\$ 39,311	\$ -	\$ 39,311	\$ -	\$ 39,311
	<i>* Alum (3 Loads @ \$3753 ea)</i>					\$ 11,259		\$ -			
	<i>* Polymer (6 Drums @ \$350 ea)</i>					\$ 2,100		\$ -			
	<i>* Fluoride (4 Drums @ \$273 ea)</i>					\$ 1,092		\$ -			
	<i>* Chlorine (35 Cyls @ \$119 ea)</i>					\$ 4,165		\$ -			
	<i>* CCH (2 100# @ \$152 ea)</i>					\$ 304		\$ -			
	<i>* LAS (1 load @ \$4800 ea)</i>					\$ 4,800		\$ -			
	<i>* Copper S. (1/3 load @ \$8800 ea)</i>					\$ 8,800		\$ -			
	<i>* Sodium P. (6 Drums @ \$640 ea)</i>					\$ 3,840		\$ -			
	<i>* Laboratory Chemicals</i>					\$ 2,951		\$ -			
	<i>* Essential Line Items</i>										
	Subtotal	\$ 23,604	\$ 42,498	\$ 9,182	\$ 33,187		\$ 42,537	\$ -	\$ 42,537	\$ -	\$ 42,537

Water Plant Two
Account 567

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Services</u>											
6125	Testing Services	\$ 5,493	\$ 7,125	\$ 2,180	\$ 7,125		\$ 7,125	\$ -	\$ 7,125	\$ -	\$ 7,125
6135	Contractual Services Electrical @ \$75,000	\$ 23,513	\$ 19,727	\$ 10,481	\$ 19,727		\$ 19,727	\$ -	\$ 19,727	\$ -	\$ 19,727
6430	Bulk Water Services	\$ 54,396	\$ 78,507	\$ 21,837	\$ 56,847		\$ 56,847	\$ -	\$ 56,847	\$ -	\$ 56,847
6540	Maintenance Agreement SCADA license renewal	\$ 575	\$ 900	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 83,977	\$ 106,259	\$ 34,498	\$ 83,699		\$ 83,699	\$ -	\$ 83,699	\$ -	\$ 83,699
<u>Fixed Assets</u>											
9720	Machinery & Equipment	\$ 3,462	\$ -	\$ 4,915	\$ 4,915		\$ -	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment	\$ (688)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 2,774	\$ -	\$ 4,915	\$ 4,915		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 261,399	\$ 282,171	\$ 112,806	\$ 250,201		\$ 267,358	\$ -	\$ 267,358	\$ -	\$ 267,358

**DEPARTMENTAL BUDGET NARRATIVE
SEWER SERVICES
2009-10**

Personnel & Benefits	\$163,570
Operation & Maintenance	\$98,451
Supplies	\$49,604
Services	\$9,000
Fixed Assets	\$45,572
TOTALS	\$366,197

Departmental Description:

The Sewer Services Division provides for the operation and maintenance of the wastewater collection system throughout the community. The wastewater collection system consists of a combination of gravity and pressure sewer lines totaling 452,000 linear feet and 328 sewer manholes, and 14 lift stations. The Division provides for all sewer taps (30 per year), sewer line extensions (2,400 linear feet per year), repair of sewer line breaks (8 per year), removal of sewer line blockages (12 per year) and routine sewer line cleaning (15,000 linear feet per year). The division also provides for the repair and maintenance of all manholes and lift stations and provides for installation of sewer lines and other facilities under the City's Capital Improvement Program. In addition, the Division provides for odor control at various locations in the collection system.

Budget Summary:

The 2009/10 Budget for the Sewer Services Division totals \$366,197 which represents a 18.32% decrease (\$82,108) less than the 2008/09 Approved Budget. Laborer personnel has been reduced by 1 from last fiscal year. Supplies, chemicals and other costs have been trimmed to effect some reduction. The Budget, as in past years, includes expenses for necessary odor control chemicals that allow us to resolve customer complaints regarding odors at our lift station locations. Reductions in personnel and anticipated extension demand has allowed for a reduction in expenses for fiscal year 2009/10.

Personnel:

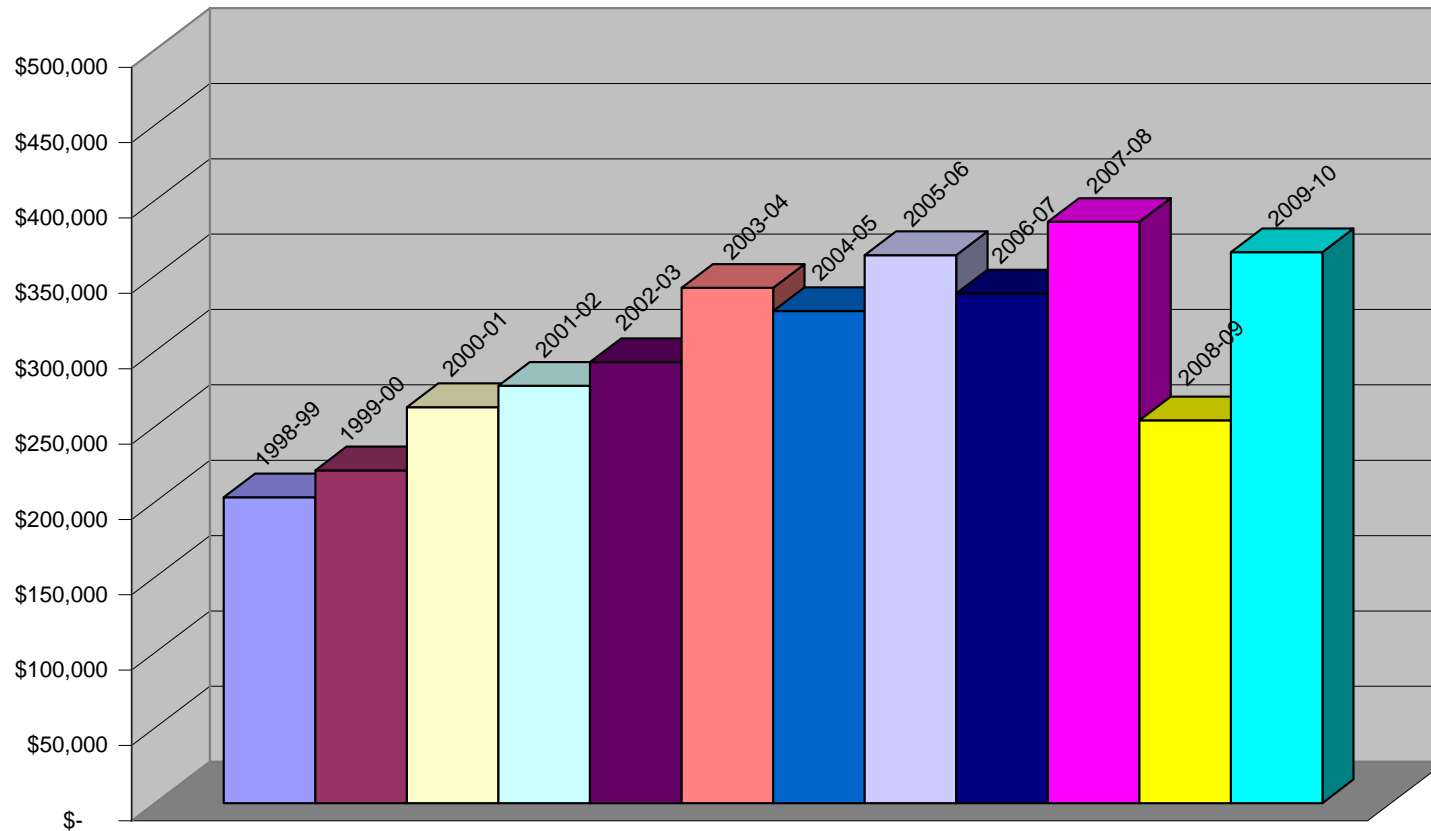
Staffing levels for the Division include 4 positions as follows:

- 1 Crew Leader-currently vacant
- 1 Equipment Operator-currently vacant
- 2 Utility Laborers

Fixed Assets:

No new or replacement equipment is requested.

Sewer Services Expenses



Note: Increases across the various fiscal years were due to inflationary factors and demand for services. Increases experienced from 2002/03 to 2003/04 are due to sewer odor control program. Reduction in expenses for 2004/05 are due to Staff efforts to reduce expenses including the reduction in worker hours due to vacancy and a reduction in the demand for sewer taps and sewer extensions. Demand for service and inflationary factors, as well as replacing major pieces of maintenance equipment continues to drive the expenditures upward in past years. The expected demand for new services and extensions has been reduced for FY 2009/10, allowing for reduced expenses.

SEWER SERVICES

Account 570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 374	\$ 495	\$ 101	\$ 129		\$ 396	\$ -	\$ 396	\$ -	\$ 396
1020	Social Security (Salaries and overtime * 7.65%)	\$ 8,428	\$ 11,682	\$ 2,714	\$ 4,750		\$ 9,265	\$ -	\$ 9,265	\$ -	\$ 9,265
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 11,341	\$ 14,724	\$ 3,576	\$ 6,131		\$ 11,045	\$ -	\$ 11,045	\$ -	\$ 11,045
1050	Health Insurance	\$ 17,929	\$ 26,002	\$ 8,146	\$ 12,658		\$ 18,194	\$ -	\$ 18,194	\$ -	\$ 18,194
1070	Workers Compensation	\$ 3,969	\$ 3,401	\$ 1,044	\$ 3,235		\$ 3,559	\$ -	\$ 3,559	\$ -	\$ 3,559
1145	Longevity	\$ 1,107	\$ 1,246	\$ 554	\$ 554		\$ 623	\$ -	\$ 623	\$ -	\$ 623
1274	Overtime	\$ 3,783	\$ 3,638	\$ 1,515	\$ 3,638		\$ 3,638	\$ -	\$ 3,638	\$ -	\$ 3,638
1561	Crew Leader (Vacant)	\$ 42,844	\$ 42,990	\$ 482	\$ 482		\$ 31,625	\$ -	\$ 31,625	\$ -	\$ 31,625
1570	Maintenance Personnel	\$ 65,081	\$ 90,122	\$ 29,449	\$ 56,513		\$ 83,725	\$ -	\$ 83,725	\$ -	\$ 83,725
	Utility Operator - Vacant					\$ 29,597	\$ -				
	Utility Laborer (Carl Sanders)					\$ 27,296	\$ -				
	Utility Laborer (Jesus Valero)					\$ 26,832	\$ -				
	Utility Laborer - New Position (1-1-10) 9 months					\$ -	\$ -				
1591	Standby Time	\$ 825	\$ 900	\$ 450	\$ 900		\$ 900	\$ -	\$ 900	\$ -	\$ 900
	3.0 % Pay Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 600	\$ -	\$ 600	\$ -	\$ 600

SEWER SERVICES

Account 570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	Subtotal	\$ 155,680	\$ 195,200	\$ 48,031	\$ 88,990		\$ 163,570	\$ -	\$ 163,570	\$ -	\$ 163,570

Operation & Maintenance

4000	Liability/Property Insurance Auto Liability Auto physical damage	\$ 1,860	\$ 1,637	\$ 389	\$ 1,149		\$ 1,206	\$ -	\$ 1,206	\$ -	\$ 1,206
4110	Uniforms 4 emp@\$9/week*52weeks Uniform Insurance (\$1.89*2/wk*52) Steel toed boot allow(*\$80/emp)	\$ 2,486	\$ 3,107	\$ 1,501	\$ 3,002	\$ 1,872 \$ 98 \$ 320	\$ 2,290	\$ - \$ - \$ -	\$ 2,290	\$ -	\$ 2,290
4200	Travel Misc.	\$ 40	\$ 200	\$ -	\$ -		\$ 160	\$ -	\$ 160	\$ -	\$ 160
4300	Education L.J. McBride License Renewal \$111 & 2 Classes \$370 L. Wallace 3 Classes \$555 & 1 Test \$111 C. Hall 3 Classes \$555 & 1 Test \$111	\$ 970	\$ 882	\$ 111	\$ 222	\$ 481 \$ 666 \$ 666	\$ 1,813	\$ -	\$ 1,813	\$ -	\$ 1,813
4570	Rental/Lease	\$ -	\$ 500	\$ -	\$ -		\$ 500	\$ -	\$ 500	\$ -	\$ 500
4600	Telephone AT&T (Lift Stations) \$461*12 mo Cell Phones 1 @ \$37/ea x 12 mo (Carl Sanders) Pager 1 * \$8 * 12 mo (Jesus Valero)	\$ 7,066	\$ 6,516	\$ 3,295	\$ 6,592	\$ 5,532 \$ 444 \$ 96	\$ 6,072	\$ - \$ - \$ -	\$ 6,072	\$ -	\$ 6,072
4650	Electric	\$ 29,012	\$ 31,160	\$ 18,543	\$ 37,086		\$ 31,160	\$ -	\$ 31,160	\$ -	\$ 31,160
4700	Maintenance/Repairs	\$ 12,716	\$ 13,000	\$ 5,746	\$ 11,492		\$ 13,000	\$ -	\$ 13,000	\$ -	\$ 13,000

SEWER SERVICES

Account 570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4715	Maint/ Repairs Unanticipated	\$ 9,260	\$ 10,000	\$ 4,212	\$ 8,424		\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000
4725	Vehicle Maintenance & Repair	\$ 19,313	\$ 9,000	\$ 3,975	\$ 7,950		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000
4758	Sewer Extension Expense	\$ 25,287	\$ 35,475	\$ 1,030	\$ 2,060		\$ 23,250	\$ -	\$ 23,250	\$ -	\$ 23,250
	30 Taps @ \$375/Tap					\$ 11,250					
	1000 LF Ext @ \$12/LF					\$ 12,000					
	Subtotal	\$ 108,010	\$ 111,477	\$ 38,802	\$ 77,977		\$ 98,451	\$ -	\$ 98,451	\$ -	\$ 98,451

Supplies

5300	Supplies	\$ 4,027	\$ 4,000	\$ 1,600	\$ 3,200		\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
	Misc. Supplies										
	\$255.83/month x 12 months					\$ 3,070					
	Misc Supplies (locks, keys, fittings, hardware, etc)										
	Unifirst:										
	Micrell 800 ML R (1.45*52)					\$ 75					
	Scraper 3.5 (2.20*52)					\$ 114					
	Roll Hand Towels (2.40*52)					\$ 125					
	SYN 3.4 Mat (2.20*52)					\$ 114					
	3x5 Anti Fatigue Mat (2.20*52)					\$ 114					
	Shop Towels (2.88*52)					\$ 150					
	36' Dry Mop (.82*52)					\$ 43					
	Air Freshener (2.20*52)					\$ 114					
	Delivery Fee (1.53*52)					\$ 80					
5305	Supplies- Small tools	\$ 681	\$ 600	\$ 438	\$ 600		\$ 600	\$ -	\$ 600	\$ -	\$ 600
	Wrenches,pliers,screwdrivers, chain saw blades										
5400	Fuel/Lubricants	\$ 22,320	\$ 16,875	\$ 6,489	\$ 14,000		\$ 14,280	\$ -	\$ 14,280	\$ -	\$ 14,280
	\$1190 / month X 12 months										

SEWER SERVICES

Account 570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
5430	Chemicals	\$ 57,305	\$ 39,276	\$ 7,709	\$ 23,071		\$ 30,724	\$ -	\$ 30,724	\$ -	\$ 30,724
	Grease Enzymes \$70 per week * 52					\$ 3,640					
	Hydrogen Peroxide 1095 lb * .75/lb					\$ 8,213					
	1095 lb * .55/lb					\$ 6,024					
	29200 lb * .44/lb					\$ 12,848					
	Subtotal	\$ 84,333	\$ 60,751	\$ 16,236	\$ 40,871		\$ 49,604	\$ -	\$ 49,604	\$ -	\$ 49,604

Services

6130	Engineering & Planning Service	\$ 835	\$ 1,102	\$ -	\$ -		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
6135	Contractual Services MCS - & Microtel Repairs	\$ 6,191	\$ 4,000	\$ 5,857	\$ 7,000		\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
6500	Miscellaneous Services	\$ 21,143	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Subtotal	\$ 28,169	\$ 5,102	\$ 5,857	\$ 7,000		\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 9,000

Fixed Assets

9720	Machinery & Equipment	\$ 1,267	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9815	Sewer Cleaning Machine - Prin	\$ 7,180	\$ 14,874	\$ 7,384	\$ 14,874		\$ 15,593	\$ -	\$ 15,593	\$ -	\$ 15,593
9816	Sewer Cleaning Machine - Int	\$ 1,040	\$ 1,568	\$ 837	\$ 1,568		\$ 849	\$ -	\$ 849	\$ -	\$ 849
9817	PLC Turner Lift Station	\$ -	\$ 3,849	\$ 4,423	\$ 4,423		\$ -	\$ -	\$ -	\$ -	\$ -
9818	Fences Around Lift Stations	\$ -	\$ 9,000	\$ 3,673	\$ 3,673		\$ -	\$ -	\$ -	\$ -	\$ -
9819	Odor Cont. Biocube Unit	\$ -	\$ 22,000	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

SEWER SERVICES

Account 570

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9820	09 Mack Vacuum Tk - Prin (Total Cost \$129,775)	\$ -	\$ 19,337	\$ -	\$ 11,710		\$ 24,221	\$ -	\$ 24,221	\$ -	\$ 24,221
9821	09 Mack Vacuum Tk - Int	\$ -	\$ 5,147	\$ -	\$ 2,854		\$ 4,908	\$ -	\$ 4,908	\$ -	\$ 4,908
	Subtotal	\$ 9,487	\$ 75,775	\$ 16,316	\$ 39,103		\$ 45,572	\$ -	\$ 45,572	\$ -	\$ 45,572
	TOTAL	\$ 385,679	\$ 448,305	\$ 125,243	\$ 253,941		\$ 366,197	\$ -	\$ 366,197	\$ -	\$ 366,197

**DEPARTMENTAL BUDGET NARRATIVE
WASTE WATER TREATMENT PLANT
2009-10**

Personnel & Benefits	\$116,368
Operation & Maintenance	\$112,587
Supplies	\$37,697
Services	\$49,845
Fixed Assets	\$9,578
TOTALS	\$326,075

Departmental Description:

The Wastewater Treatment Plant (WTTP) provides for the treatment of all sewage generated by the wastewater collection system and the disposal of all treated effluent and sludge created through the treatment process. Current flow through the plant averages approximately 0.429 MGD. The WTTP Budget also includes operating and maintenance expense for the 17th Fairway Effluent Holding Pond, the WWTP Effluent Pump Station, the Cedar Breaks Effluent Holding Pond and the Cedar Breaks Irrigation System and Pump Station. The new plant (1.0 MGD) was put into operation in 2005 and the old plant is no longer in use. Operation and maintenance of the Effluent Pump Station and the Cedar Breaks Irrigation System and Pump station are included in this Division.

Budget Summary:

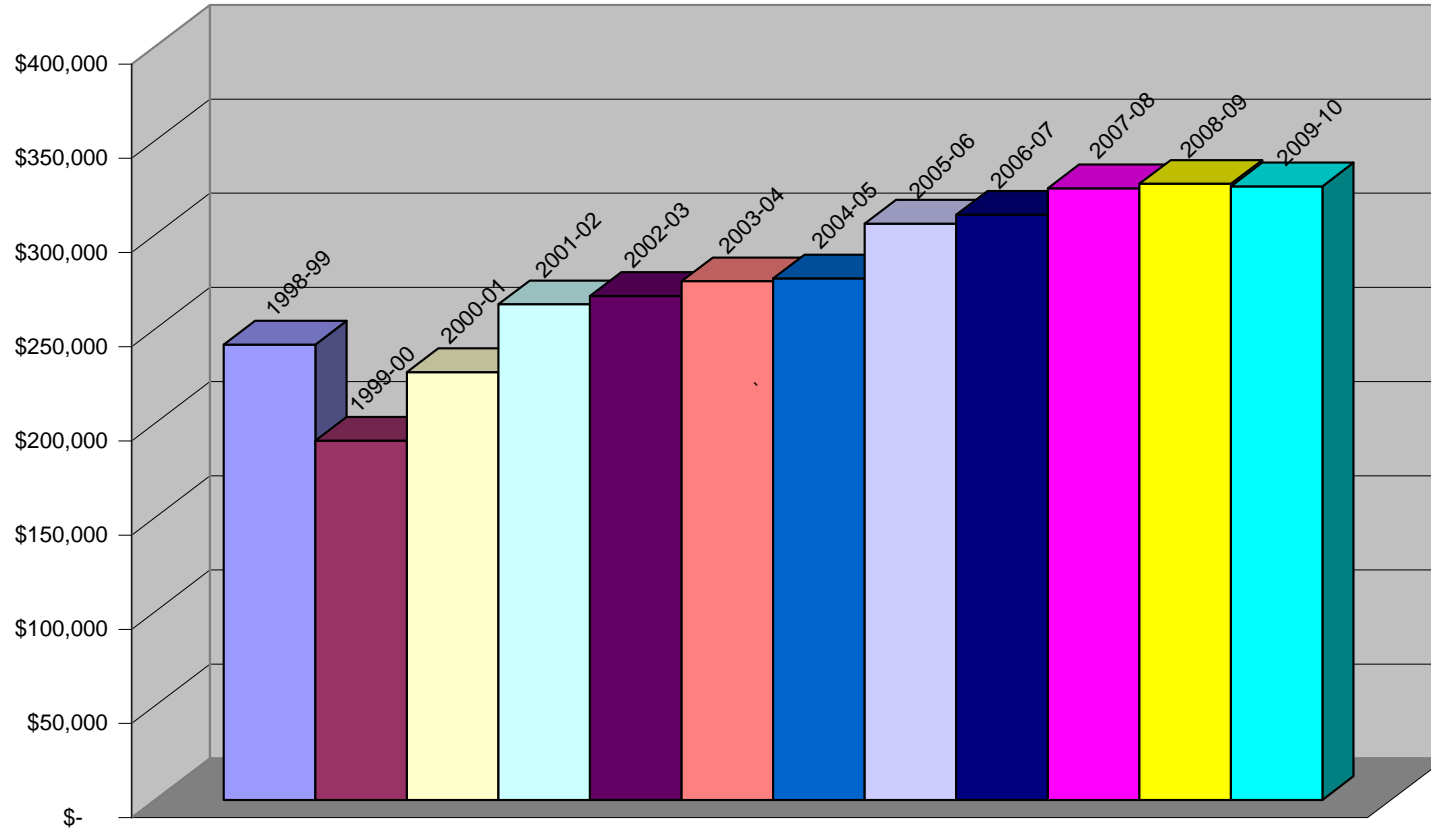
The 2009/10 Budget for the Waste Water Treatment Plant totals \$326,075 which represents a 1.01% decrease (\$3,328) less than the 2008/09 Approved Budget. This Division experiences significant overtime and standby pay expenses as weekend and holiday coverage is rotated among water plant and sewer plant employees. The Budget is predicated on a similar flow through the plant as FY 2008/09 and similar costs for electricity, chemicals and sludge disposal.

Personnel:

Staffing levels for the Division include 2 positions as follows:

- 1 Plant Supervisor
- 1 Plant Operator

Waste Water Treatment Plant Expenses



Note: Increases experienced across the various Fiscal Years has been based on increased demand for treatment services. The reduction in expenses in 2004/05 is based on attempts by Staff to hold off on expenses to meet revenue projections. The cost of fuel, electricity and chemicals appear to have leveled off and should hold steady for fiscal year 2009/10.

Waste Water Treatment Plant
Account 575

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Personnel & Benefits</u>											
1010	Payroll Tax (TWC) (First \$9000. ea emp @ 1.1%)	\$ 198	\$ 198	\$ 73	\$ 90		\$ 198	\$ -	\$ 198	\$ -	\$ 198
1020	Social Security (Salaries and overtime * 7.65%)	\$ 6,276	\$ 6,660	\$ 3,204	\$ 6,514		\$ 6,724	\$ -	\$ 6,724	\$ -	\$ 6,724
1030	TMRS (9.75%-3 mos / 8.91%-9 mos)	\$ 8,545	\$ 8,581	\$ 4,249	\$ 8,409		\$ 8,016	\$ -	\$ 8,016	\$ -	\$ 8,016
1050	Health Insurance	\$ 10,063	\$ 10,762	\$ 6,576	\$ 11,273		\$ 12,626	\$ -	\$ 12,626	\$ -	\$ 12,626
1070	Workers Compensation	\$ 968	\$ 868	\$ 266	\$ 826		\$ 909	\$ -	\$ 909	\$ -	\$ 909
1145	Longevity	\$ 692	\$ 761	\$ 761	\$ 761		\$ 727	\$ -	\$ 727	\$ -	\$ 727
1274	Overtime	\$ 2,668	\$ 5,000	\$ 1,355	\$ 5,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
1555	Plant Superintendent Michael Duke	\$ 54,950	\$ 55,064	\$ 25,990	\$ 53,574		\$ 55,168	\$ -	\$ 55,168	\$ -	\$ 55,168
1560	Plant Operator Jorge Vallejo	\$ 26,953	\$ 26,005	\$ 12,143	\$ 25,172		\$ 26,058	\$ -	\$ 26,058	\$ -	\$ 26,058
1591	Standby Time	\$ -	\$ 643	\$ -	\$ 643		\$ 643	\$ -	\$ 643	\$ -	\$ 643
	3.0% merit Increase	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Bonus	\$ -	\$ -	\$ -	\$ -		\$ 300	\$ -	\$ 300	\$ -	\$ 300
	Subtotal	\$ 111,314	\$ 114,542	\$ 54,617	\$ 112,262		\$ 116,368	\$ -	\$ 116,368	\$ -	\$ 116,368

**Waste Water Treatment Plant
Account 575**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
4110	Uniforms (\$9/2 persons*52 wks) Delivery Fee (1.53*52) Uniform Insurance (1.89*2*52) Steel Toed Boot Allowance x2	\$ 1,363	\$ 1,549	\$ 1,007	\$ 1,549	\$ 936 \$ 80 \$ 197 \$ 160	\$ 1,372	\$ -	\$ 1,372	\$ -	\$ 1,372
4200	Travel Meals for School \$45x6	\$ 148	\$ 500	\$ 4	\$ 500		\$ 270	\$ -	\$ 270	\$ -	\$ 270
4300	Education License Renewal (3 @ \$111 each Classes:1-Plant Operator = 220.00 3-Plant Superintend = 660.00 2-Dave Stewart=440.00	\$ 1,175	\$ 1,322	\$ 505	\$ 1,322	\$ 333 \$ 1,320	\$ 1,653	\$ -	\$ 1,653	\$ -	\$ 1,653
4400	Misc Dues and Fees Annual TCEQ permit Water Quality Assessment Fee	\$ 2,293	\$ 4,440	\$ 2,996	\$ 4,440	\$ 2,521 \$ 1,919	\$ 4,440	\$ -	\$ 4,440	\$ -	\$ 4,440
4600	Telephone Cell Phone Plant Access (2 phones) \$97.99/12 (Telephone Internet Access for SCADA) Plant Phone - \$85/mo	\$ 3,014	\$ 4,508	\$ 1,243	\$ 4,508	\$ 2,352 \$ 1,020	\$ 3,372	\$ -	\$ 3,372	\$ -	\$ 3,372
4650	Electric	\$ 87,112	\$ 84,708	\$ 54,571	\$ 84,708		\$ 86,402	\$ -	\$ 86,402	\$ -	\$ 86,402
4700	Maintenance/Repairs * Annual Lab Equipment Maint. * Annual Chlorinator Maint. Cont. * Annual Pump Maint Cont.	\$ 5,716	\$ 6,578	\$ 4,531	\$ 6,578	\$ 630 \$ 3,523 \$ 1,100	\$ 6,578	\$ -	\$ 6,578	\$ -	\$ 6,578

**Waste Water Treatment Plant
Account 575**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
	* Annual Meter Calibration Cont.					\$ 700		\$ -			
	* Annual RPZ Calibration Cont.					\$ 275		\$ -			
	* Annual ACT-PAK Calib. Cont.					\$ 350		\$ -			
	Essential Line Items										
4715	Maint/Repair Unanticipated	\$ 9,571	\$ 5,000	\$ 1,909	\$ 5,000		\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
4725	Vehicle Maintenance & Repair	\$ 2,757	\$ 3,500	\$ 1,361	\$ 3,500		\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500
	Subtotal	\$ 113,149	\$ 112,105	\$ 68,126	\$ 112,105		\$ 112,587	\$ -	\$ 112,587	\$ -	\$ 112,587

Supplies

5100	Books/Publications/Films	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
5300	Supplies	\$ 1,252	\$ 1,783	\$ 576	\$ 1,783		\$ 1,783	\$ -	\$ 1,783	\$ -	\$ 1,783
	SYN 3.4 Mat (1.13*52)					\$ 59					
	Roll Hand Towels (1.64*52)					\$ 85					
	Shop Towels (2.96*52)					\$ 154					
	Misc supplies					\$ 1,485					
5400	Fuel/Lubricants	\$ 4,897	\$ 3,176	\$ 1,334	\$ 3,176		\$ 3,239	\$ -	\$ 3,239	\$ -	\$ 3,239
5430	Chemicals	\$ 13,829	\$ 20,675	\$ 5,437	\$ 20,675		\$ 20,675	\$ -	\$ 20,675	\$ -	\$ 20,675
	* Polymer (10 Drums @ \$846 ea)					\$ 8,460					
	* Chlorine (80 Cyls @ \$119 ea)					\$ 9,520					
	* Chlorine (3 100 lb Dr. @ \$152 ea)					\$ 456					
	* Laboratory Chemicals					\$ 2,239					
	* Essential Line Items (Cost +5%)										

**Waste Water Treatment Plant
Account 575**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
5435	Golf Course Irrigation Seeding Lago Vista Golf Course	\$ 15,811	\$ 18,000	\$ 17,983	\$ 17,983	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000	
						\$ 12,000	\$ -				
	Subtotal	\$ 35,788	\$ 43,634	\$ 25,331	\$ 43,617		\$ 37,697	\$ -	\$ 37,697	\$ -	\$ 37,697

Services

6125	Testing Services	\$ 6,100	\$ 6,090	\$ 6,213	\$ 6,913		\$ 6,090	\$ -	\$ 6,090	\$ -	\$ 6,090
	Annual Sour Test					\$ 630					
	TCLP Test					\$ 1,260					
	Monthly Testing					\$ 2,310					
	Land Application Lago, Bar-K, C.B.					\$ 1,890					
6135	Contractual Services	\$ 24,358	\$ 19,727	\$ 6,030	\$ 19,727		\$ 19,727	\$ -	\$ 19,727	\$ -	\$ 19,727
	Electrical @ \$75,000										
6500	Miscellaneous Services	\$ 2,448	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
6540	Maintenance Agreements	\$ 575	\$ 900	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	SCADA license renewal										
6600	Disposal Service	\$ 23,154	\$ 24,028	\$ 8,368	\$ 24,028		\$ 24,028	\$ -	\$ 24,028	\$ -	\$ 24,028
	Subtotal	\$ 56,634	\$ 50,745	\$ 20,610	\$ 50,668		\$ 49,845	\$ -	\$ 49,845	\$ -	\$ 49,845

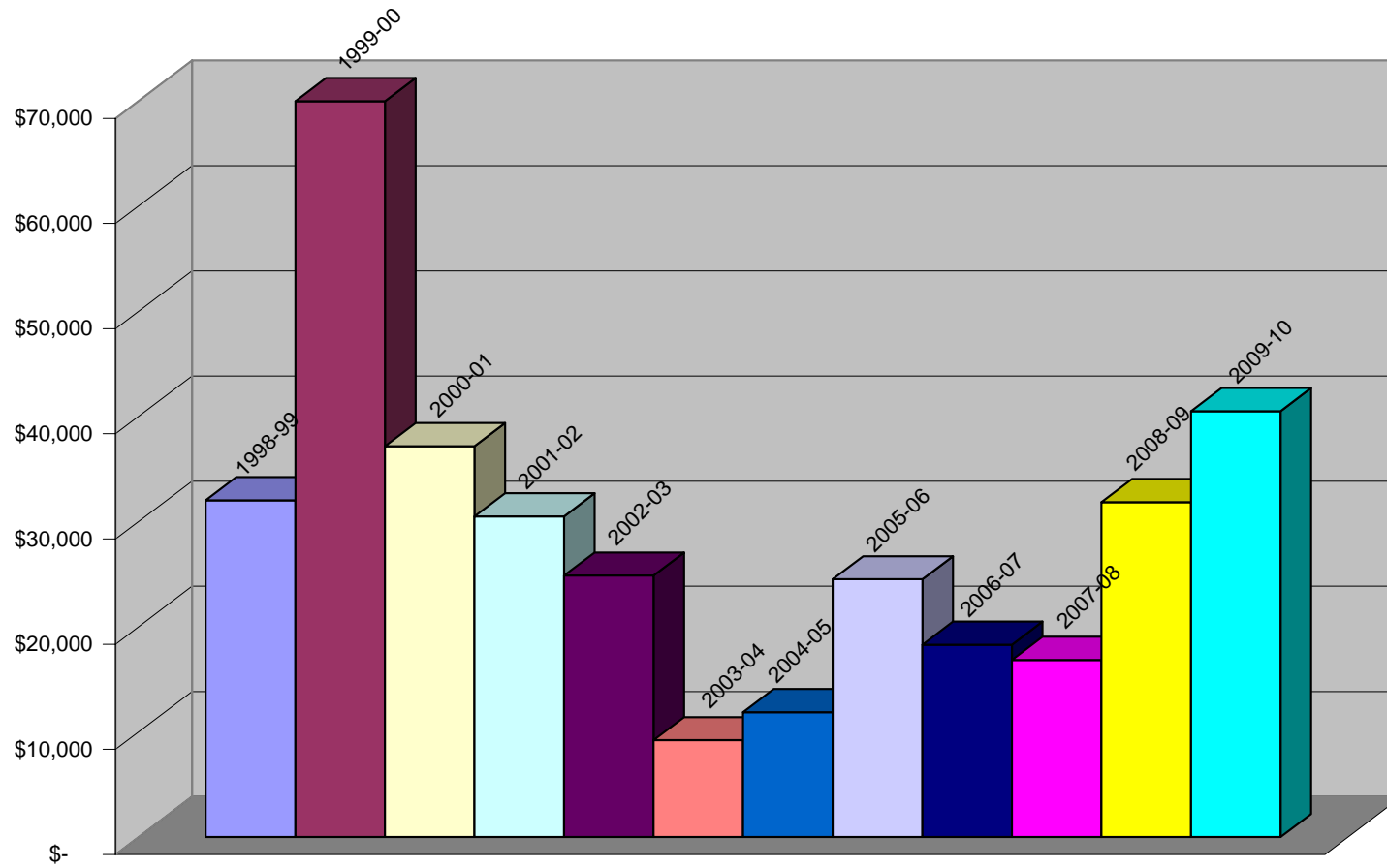
Fixed Assets

9720	Machinery & Equipment	\$ 1,431	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
9730	Office Equipment	\$ 2,212	\$ -	\$ -	\$ -		\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
	Replace Computer-WWTP Comp. and Printer										

**Waste Water Treatment Plant
Account 575**

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>6 Months Actual YTD 3/31/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
9815	4x4 Chevy Pick Up Truck (Princi	\$ 3,680	\$ 7,578	\$ 3,763	\$ 7,578		\$ 7,945	\$ -	\$ 7,945	\$ -	\$ 7,945
9816	4x4 Chevy Pick Up Truck (Intere	\$ 508	\$ 799	\$ 426	\$ 799		\$ 433	\$ -	\$ 433	\$ -	\$ 433
	Subtotal	\$ 7,831	\$ 8,377	\$ 4,188	\$ 8,378		\$ 9,578	\$ -	\$ 9,578	\$ -	\$ 9,578
	TOTAL	\$ 324,716	\$ 329,403	\$ 172,872	\$ 327,029		\$ 326,075	\$ -	\$ 326,075	\$ -	\$ 326,075

Hotel/Motel Expenses



HOTEL OCCUPANCY TAX FUND

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 9/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 3/31/09</u>	<u>Year End Estimate 9/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Revenues</u>											
411-1230	Hotel occupancy tax	\$ 30,167	\$ 12,500	\$ 27,357	\$ 44,079		\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
411-9100	Transfer from Reserves	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
411-1410	Bed Tax Interest Income	\$ 4,107	\$ 3,000	\$ 1,155	\$ 1,450		\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
411-1810	Other Revenue	\$ 149	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenue	\$ 34,423	\$ 15,500	\$ 28,513	\$ 45,529		\$ 46,000	\$ -	\$ 46,000	\$ -	\$ 46,000
<u>Expenditures</u>											
511-8610	Chamber of Commerce	\$ 12,150	\$ 24,300	\$ 12,150	\$ 24,300		\$ 28,000	\$ -	\$ 28,000	\$ -	\$ 28,000
511-8620	Tourism Promotion	\$ 4,700	\$ 7,500	\$ -	\$ -		\$ 12,500	\$ -	\$ 12,500	\$ -	\$ 12,500
	4th of July Celebration			\$ -	\$ 1,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Turnback Canyon Ragetta			\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Heritage & Cultural Society			\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Christmas Lighting			\$ 1,254	\$ 1,254	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous			\$ 300	\$ 300	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -
	Song Bird Festival			\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Lago Vista Players			\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expense	\$ 16,850	\$ 31,800	\$ 13,704	\$ 31,854		\$ 40,500	\$ -	\$ 40,500	\$ -	\$ 40,500
	Total	\$ 17,573	\$ (16,300)	\$ 14,809	\$ 13,675		\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,500

General Ledger Fund 40												
Account 580 combined												
				Actual	Actual	Actual	Projected	Projected	Projected	Total	Percent	
				Exp Pd	Exp Pd	Exp Pd	Expenses	Expenses	Expenses	Cost at	Complete	Project
				2006-07	2007-08	07/31/2009	2008-09	2009-10	2010-11	Completion	07/31/2009	Notes
2008 CIP												
<u>Expenditures</u>												
<u>From other Sources</u>												
8112	Irrigation Expansion (00 COs)	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 30,889	\$ 35,889	\$ 64,111	\$ -	\$ 100,000	0%	In Planning Stage
8122	Manhole Rehab (00 COs) & Odor Control	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 68,670	\$ 68,670	\$ 25,000	\$ -	\$ 93,670	70%	Underway
8140	Add Pump / Turner Lift Station (Dev EXP)	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	Waiting on Developer
8136	Sports Complex Parking Expansion (PF)	\$ 90,000	\$ 140,476	\$ -	\$ 140,476	\$ -	\$ -	\$ -	\$ -	\$ 140,476	100%	Complete
8144	Allegiance Pump Station Exp. (03 COs/CIP)	\$ 350,000	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	Waiting on Developer
8150	WTP #1 Clear Well Tank R/R (03 COs/CIP)	\$ -	\$ 200,000	\$ -	\$ -	\$ 7,017	\$ 7,017	\$ 192,983	\$ -	\$ 200,000	0%	Trans From Acct #8144
8142	Impact Fee Study Update (00 COs/CIP)	\$ 23,000	\$ 23,000	\$ -	\$ 22,245	\$ 2,723	\$ 2,723	\$ -	\$ -	\$ 24,968	100%	Complete
8152	Turner Lift Station - Discharge Effluent Line R&M (00 C/O)	\$ -	\$ -	\$ -	\$ -	\$ 1,199	\$ 3,000	\$ 32,000	\$ -	\$ 35,000	20%	Ongoing
8154	Temporary Barge & Intake Pump (00 C/O)	\$ -	\$ -	\$ -	\$ -	\$ 4,218	\$ 23,000	\$ 16,000	\$ -	\$ 39,000	25%	Ongoing
	Police Building Property and Site Development (06 COs)	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 175,000	\$ 225,000	\$ -	\$ 400,000		From Maint. Yard Relocation
8164	WTP #3 Property/Easements/Site Plan (06 COs)	\$ -	\$ 800,000	\$ -	\$ -	\$ 343	\$ -	\$ 800,000	\$ -	\$ 800,000		From WTP #1 Pump Stn
XXXX	Buy Down Debt From Debt Interest Earnings	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 60,000		
	Subtotal	\$ 708,000	\$ 2,088,476	\$ -	\$ 162,721	\$ 115,057	\$ 345,299	\$ 1,385,094	\$ -	\$ 1,893,114		
	<u>From 2008 Debt Issue</u>											
8123	Airport Water Pressure Plain	\$ 90,000	\$ 90,000	\$ -	\$ 4,640	\$ -	\$ 5,360	\$ 80,000	\$ -	\$ 90,000	5%	Underway
8124	WTP #1 & #2 Improvements	\$ 80,000	\$ 80,000	\$ -	\$ 6,756	\$ 39,586	\$ 43,244	\$ 30,000	\$ -	\$ 80,000	50%	Ongoing
8126	WWTP Improvements	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 47,353	\$ 50,000	\$ -	\$ -	\$ 50,000	80%	Underway
8128	Police Department Building	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 1,268	\$ 3,415	\$ 3,415	\$ 998,732	\$ 296,585	\$ 1,300,000	3%	
8130	Traffic Signal @ Lohman Ford & Dawn	\$ 180,000	\$ 180,000	\$ -	\$ 10,618	\$ 65,666	\$ 142,854	\$ -	\$ -	\$ 153,472	99%	Waiting for Pavement Markings & signs
8132	Transportation Study	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 51,900	\$ 51,900	\$ -	\$ -	\$ 51,900	100%	Complete
8134	Drainage Master Plan-Phase I	\$ 100,000	\$ 100,000	\$ -	\$ 3,951	\$ 83,244	\$ 83,244	\$ 12,805	\$ -	\$ 100,000	85%	Underway
8146	Fire Hydrant Replacements	\$ 50,000	\$ 50,000	\$ -	\$ 17,563	\$ 17	\$ 2,437	\$ 30,000	\$ -	\$ 50,000	35%	Underway
8148	Property Acquisition	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000	0%	
8160	FM 1431 Improvements (Centex)	\$ -	\$ 1,616,831	\$ -	\$ -	\$ 95,319	\$ 95,319	\$ 1,521,512	\$ -	\$ 1,616,831	10%	Waiting for Developer
	Subtotal	\$ 2,000,000	\$ 3,616,831	\$ -	\$ 44,796	\$ 386,499	\$ 477,773	\$ 2,723,049	\$ 346,585	\$ 3,592,203		
	TOTAL 2008/09 CIP	\$ 2,708,000	\$ 5,705,307	\$ -	\$ 207,518	\$ 501,557	\$ 823,072	\$ 4,108,143	\$ 346,585	\$ 5,485,317		
	<u>Expenditures</u>											
8162	Airport Water Line Extension	\$ -	\$ 195,000	\$ -	\$ -	\$ 191	\$ -	\$ 195,000	\$ -	\$ 195,000		
8156	City Hall Roof Replacement	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000		
8158	WW Effluent Discharge Permit	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 20,000	\$ 80,000		
	Subtotal	\$ -	\$ 295,000	\$ -	\$ -	\$ 191	\$ -	\$ 295,000	\$ 20,000	\$ 315,000		
	TOTAL 2009/10 CIP	\$ -	\$ 295,000	\$ -	\$ -	\$ 191	\$ -	\$ 295,000	\$ 20,000	\$ 315,000		
						\$ 501,748						
	TOTAL COMBINED CIP 06, 08, 09									\$ 12,331,991		
	BALANCE OF REMAINING CIP FUNDS FROM ALL SOURCES									\$ 552,265		

DEBT SERVICE REVENUE/EXPENDITURES

Fund 50

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual 09/30/08</u>	<u>Current Budget 2008-09</u>	<u>YTD Estimate 6/30/09</u>	<u>Year End Estimate 09/30/09</u>	<u>Calculation</u>	<u>Base Budget 2009-10</u>	<u>Supplemental Budget Request</u>	<u>Total Budget Request 2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget 2009-10</u>
<u>Revenue</u>											
485-1110	Ad Valorem Taxes	\$ 1,967,903	\$ 2,076,140	\$ 1,973,260	\$ 1,988,813		\$ 1,971,287	\$ -	\$ 1,971,287	\$ -	\$ 1,971,287
	1999 Certificates of Obligation					\$ 142,102					
	1999 Refunding Bond					\$ 550,734					
	2000 Certificates of Obligation					\$ 46,442					
	2001 General Obligation Bond					\$ 5,226					
	2003 Certificates of Obligation					\$ 353,286					
	2005 Refunding General Bond					\$ 423,720					
	2006 Certificate of Obligation					\$ 337,634					
	2008 Certificate of Obligation					\$ 112,143					
485-1410	Accumulated Interest	\$ 277,246	\$ 150,000	\$ 64,092	\$ 72,792		\$ 6,375	\$ -	\$ 6,375	\$ -	\$ 6,375
485-1115	Buy Down of Debt	\$ -	\$ 417,063	\$ -	\$ 417,063		\$ 542,349	\$ -	\$ 542,349	\$ -	\$ 542,349
	Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ 512,349					
	Interest From Unspent Debt 06 & 08 CO Issues	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000					
TOTAL REVENUE		\$ 2,245,149	\$ 2,643,203	\$ 2,037,352	\$ 2,508,668		\$ 2,520,011	\$ -	\$ 2,520,011	\$ -	\$ 2,520,011
<u>Expense</u>											
585-4575	Bank Charges	\$ 3,155	\$ 1,724	\$ 1,424	\$ 1,724		\$ 3,155	\$ -	\$ 3,155	\$ -	\$ 3,155
585-9800	Principal Payment										
585-XXX	> 1999 Certificates of Obligation	\$ 200,000	\$ 200,000	\$ -	\$ 200,000		\$ 115,000	\$ -	\$ 115,000	\$ -	\$ 115,000
585-XXX	> 1999 Refunding Bond	\$ 600,000	\$ 630,000	\$ -	\$ 630,000		\$ 665,000	\$ -	\$ 665,000	\$ -	\$ 665,000
585-XXX	> 2000 Certificates of Obligation	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
585-XXX	> 2001 General Obligation Bond	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
585-XXX	> 2003 Certificates of Obligation	\$ 200,000	\$ 205,000	\$ 205,000	\$ 205,000		\$ 215,000	\$ -	\$ 215,000	\$ -	\$ 215,000
585-XXX	> 2005 Refunding General Bond	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000		\$ 155,000	\$ -	\$ 155,000	\$ -	\$ 155,000
585-XXX	> 2006 Certificate of Obligation	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000		\$ 175,000	\$ -	\$ 175,000	\$ -	\$ 175,000
585-XXX	> 2008 Certificate of Obligation	\$ -	\$ 89,000	\$ 89,000	\$ 89,000		\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000
585-9801	Interest Payments										
585-XXX	> 1999 Certificates of Obligation	\$ 82,908	\$ 74,408	\$ 37,204	\$ 74,408		\$ 65,808	\$ -	\$ 65,808	\$ -	\$ 65,808
585-XXX	> 1999 Refunding Bond	\$ 88,220	\$ 63,320	\$ 31,660	\$ 63,320		\$ 36,860	\$ -	\$ 36,860	\$ -	\$ 36,860
585-XXX	> 2000 Certificates of Obligation	\$ 58,825	\$ 58,825	\$ 29,413	\$ 58,825		\$ 58,825	\$ -	\$ 58,825	\$ -	\$ 58,825
585-XXX	> 2001 General Obligation Bond	\$ 8,984	\$ 6,268	\$ 3,134	\$ 6,268		\$ 6,268	\$ -	\$ 6,268	\$ -	\$ 6,268

DEBT SERVICE REVENUE/EXPENDITURES

Fund 50

<u>Account Number</u>	<u>Account Name</u>	<u>Yr End Actual</u> <u>09/30/08</u>	<u>Current Budget</u> <u>2008-09</u>	<u>YTD Estimate</u> <u>6/30/09</u>	<u>Year End Estimate</u> <u>09/30/09</u>	<u>Calculation</u>	<u>Base Budget</u> <u>2009-10</u>	<u>Supplemental Budget Request</u> <u>2009-10</u>	<u>Total Budget Request</u> <u>2009-10</u>	<u>Budget Cuts</u>	<u>Proposed Budget</u> <u>2009-10</u>
585-XXX	> 2003 Certificates of Obligation	\$ 248,250	\$ 241,750	\$ 241,750	\$ 241,750		\$ 235,088	\$ -	\$ 235,088	\$ -	\$ 235,088
585-XXX	> 2005 Refunding General Bond	\$ 390,249	\$ 388,299	\$ 194,637	\$ 388,299		\$ 384,902	\$ -	\$ 384,902	\$ -	\$ 384,902
585-XXX	> 2006 Certificate of Obligation	\$ 267,005	\$ 261,842	\$ 132,470	\$ 261,842		\$ 255,131	\$ -	\$ 255,131	\$ -	\$ 255,131
585-XXX	> 2008 Certificate of Obligation	\$ -	\$ 83,418	\$ 46,440	\$ 83,418		\$ 72,601	\$ -	\$ 72,601	\$ -	\$ 72,601
<u>Sewer Services Debt Service</u>											
585-7009	S.S. Back Hoe (Replacement) Prin	\$ 19,980	\$ 20,780	\$ 20,779	\$ 20,779		\$ -	\$ -	\$ -	\$ -	\$ -
585-7010	S.S. Back Hoe (Replacement) Int	\$ 1,630	\$ 831	\$ 831	\$ 831		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ 2,334,204	\$ 2,540,464	\$ 1,248,740	\$ 2,540,462		\$ 2,513,636	\$ -	\$ 2,513,636	\$ -	\$ 2,513,636
DEBT SERVICE FUND BALANCE		\$ (89,054)	\$ 102,739	\$ 788,612	\$ (31,794)		\$ 6,375	\$ -	\$ 6,375	\$ -	\$ 6,375

SCHEDULE 1
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 1999
 THE BANK OF NEW YORK - MELLON
 PURCHASE PRICE \$3,400,000. - INTEREST RATE 4.5663697%
 DATE OF ISSUE 5-18-1999 - MATURITY DATE 8-15-2019
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	32,904	115,000	32,904	180,808
2011	30,431	125,000	30,431	185,862
2012	27,713	130,000	27,713	185,426
2013	24,848	130,000	24,848	179,696
2014	21,960	140,000	21,960	183,920
2015	18,775	145,000	18,775	182,550
2016	15,440	155,000	15,440	185,880
2017	11,836	155,000	11,836	178,672
2018	8,194	170,000	8,194	186,388
2019	4,156	175,000	4,156	183,312
	\$ 196,257	\$ 1,440,000	\$ 196,257	\$ 1,832,514

SCHEDULE 2
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION REFUNDING BOND
 SERIES 1999
 THE BANK OF NEW YORK - MELLON
 PURCHASE PRICE \$5,005,000 - INTEREST RATE 4.2096882%
 DATE OF ISSUE 5-18-1999 - MATURITY DATE 8-15-2011
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	18,430	665,000	18,430	701,860
2011	4,133	325,000	4,133	333,266
	<u>\$ 22,563</u>	<u>\$ 990,000</u>	<u>\$ 22,563</u>	<u>\$ 1,035,126</u>

SCHEDULE 3
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2000
 THE BANK OF NEW YORK - MELLON
 PURCHASE PRICE \$8,325,000 - INTEREST RATE 6.50%
 DATE OF ISSUE 10-19-2000 - MATURITY DATE 2-15-2012
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	29,412	-	29,412	58,824
2011	29,412	315,000	29,412	373,824
2012	29,412	590,000	29,412	648,824
	<u>\$ 88,236</u>	<u>\$ 905,000</u>	<u>\$ 88,236</u>	<u>\$ 1,081,472</u>

SCHEDULE 4
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION BOND
 SERIES 2001
 THE BANK OF NEW YORK - MELLON
 PURCHASE PRICE \$115,000 - INTEREST RATE 5.4500000%
 DATE OF ISSUE 10-15-2001 - MATURITY DATE 2-15-2013
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	3,134	-	3,134	6,268
2011	3,134	-	3,134	6,268
2012	3,134	55,000	1,635	59,769
2013	1,635	60,000	-	61,635
	<u>\$ 11,036</u>	<u>\$ 115,000</u>	<u>\$ 7,903</u>	<u>\$ 133,939</u>

SCHEDULE 5
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2003
 THE BANK OF NEW YORK - MELLON
 PURCHASE PRICE \$6,168,600 - INTEREST RATE 4.2788240%
 DATE OF ISSUE 11-25-2003 - MATURITY DATE 4-15-2023
 SEPTEMBER 30, 2010

Year Ended 30-Sep	April Interest	Principal	October Interest	Total
2010	117,544	215,000	117,544	450,088
2011	114,050	285,000	114,050	513,100
2012	109,063	330,000	109,062	548,125
2013	103,081	345,000	103,081	551,162
2014	96,613	360,000	96,612	553,225
2015	89,638	365,000	89,637	544,275
2016	82,338	380,000	82,337	544,675
2017	74,548	395,000	74,547	544,095
2018	66,154	400,000	66,153	532,307
2019	57,354	415,000	57,354	529,708
2020	48,016	565,000	48,016	661,032
2021	35,163	590,000	35,162	660,325
2022	21,740	460,000	21,740	503,480
2023	11,160	480,000	11,160	502,320
	<u>\$ 1,026,462</u>	<u>\$ 5,585,000</u>	<u>\$ 1,026,455</u>	<u>\$ 7,637,917</u>

SCHEDULE 6
 CITY OF LAGO VISTA, TEXAS
 GENERAL LONG TERM DEBT
 SCHEDULE OF BOND MATURITIES AND INTEREST
 GENERAL OBLIGATION REFUNDING BOND
 SERIES 2005
 THE BANK OF NEW YORK - MELLON
 PURCHASE PRICE \$9,710,000 - INTEREST RATE 4.0470524%
 DATE OF ISSUE 5-10-2005 - MATURITY DATE 2-15-2021
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	193,662	155,000	191,240	539,902
2011	191,240	290,000	186,528	667,768
2012	186,528	160,000	183,728	530,256
2013	183,728	785,000	169,499	1,138,227
2014	169,499	875,000	153,093	1,197,592
2015	153,093	920,000	135,268	1,208,361
2016	135,268	950,000	116,268	1,201,536
2017	116,268	1,000,000	96,018	1,212,286
2018	96,018	1,045,000	74,465	1,215,483
2019	74,465	1,095,000	51,744	1,221,209
2020	51,744	1,190,000	26,456	1,268,200
2021	26,455	1,245,000	-	1,271,455
	<u>\$ 1,577,968</u>	<u>\$ 9,710,000</u>	<u>\$ 1,384,307</u>	<u>\$ 12,672,275</u>

SCHEDULE 7
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2006
 THE BANK OF AMERICA NA
 PURCHASE PRICE \$6,515,000 - INTEREST RATE 4.13000000%
 DATE OF ISSUE 10-15-2006 - MATURITY DATE 2-15-2027
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	129,372	175,000	125,759	430,131
2011	125,759	255,000	120,493	501,251
2012	120,493	250,000	115,330	485,823
2013	115,330	260,000	109,961	485,292
2014	109,961	270,000	104,386	484,347
2015	104,386	400,000	96,126	600,512
2016	96,126	420,000	87,453	603,579
2017	87,453	310,000	81,051	478,504
2018	81,051	320,000	74,443	475,495
2019	74,443	335,000	67,526	476,969
2020	67,526	350,000	60,298	477,824
2021	60,298	365,000	52,761	478,059
2022	52,761	380,000	44,914	477,675
2023	44,914	395,000	36,757	476,671
2024	36,757	415,000	28,187	479,944
2025	28,187	435,000	19,205	482,392
2026	19,205	455,000	9,809	484,013
2027	9,809	475,000	-	484,809
	<u>\$ 1,363,829</u>	<u>\$ 6,265,000</u>	<u>\$ 1,234,457</u>	<u>\$ 8,863,286</u>

SCHEDULE 8
 CITY OF LAGO VISTA, TEXAS
 UTILITY FUND
 SCHEDULE OF BOND MATURITIES AND INTEREST
 COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
 SERIES 2008
 THE BANK OF AMERICA NA
 PURCHASE PRICE \$2,000,000 - INTEREST RATE 3.8700000%
 DATE OF ISSUE 7-9-2008 - MATURITY DATE 2-15-2028
 SEPTEMBER 30, 2010

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2010	36,978	70,000	35,623	142,601
2011	35,623	72,000	34,230	141,854
2012	34,230	75,000	32,779	142,009
2013	32,779	78,000	31,270	142,049
2014	31,270	81,000	29,702	141,972
2015	29,702	84,000	28,077	141,779
2016	28,077	88,000	26,374	142,451
2017	26,374	91,000	24,613	141,987
2018	24,613	95,000	22,775	142,388
2019	22,775	98,000	20,879	141,654
2020	20,879	102,000	18,905	141,784
2021	18,905	106,000	16,854	141,759
2022	16,854	111,000	14,706	142,560
2023	14,706	115,000	12,481	142,187
2024	12,481	119,000	10,178	141,659
2025	10,178	124,000	7,779	141,957
2026	7,779	129,000	5,283	142,061
2027	5,283	134,000	2,690	141,972
2028	2,690	139,000	-	141,690
	\$ 412,174	\$ 1,911,000	\$ 375,197	\$ 2,698,371