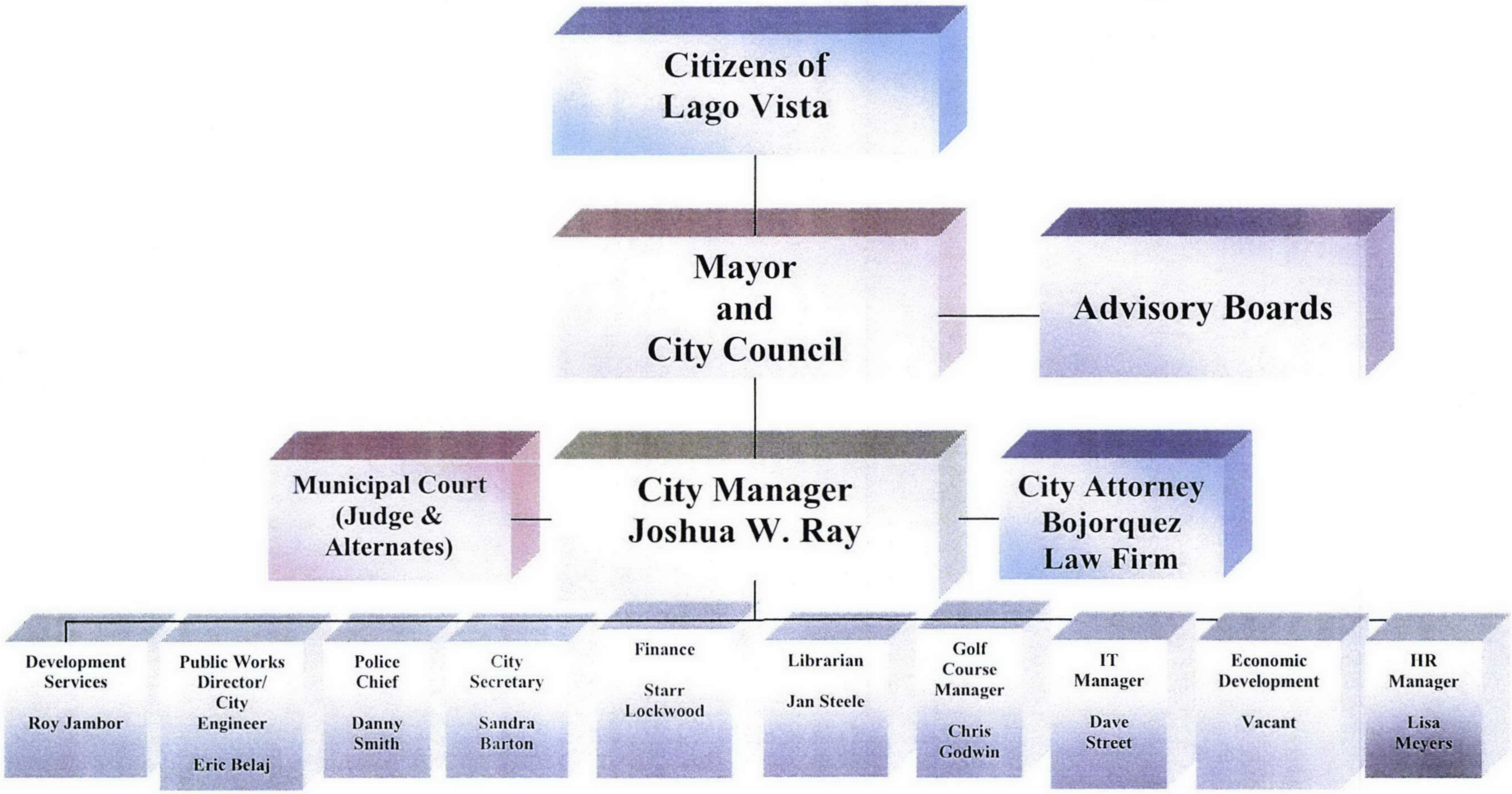
MAYOR
Ed Tidwell

MAYOR PRO TEMPORE
Suzanne Bland – Place 6

CITY COUNCILORS
David Williams – Place 1
Kevin Sullivan – Place 2
Arch Davila – Place 3
Ron Smith – Place 4
Dick Weatherly – Place 5

CITY OF LAGO VISTA ORGANIZATIONAL CHART



CITY OF LAGO VISTA
2018-2019 ANNUAL OPERATING BUDGET

This coversheet is submitted in compliance with Chapter 102 of the Local Government Code and Senate Bill 656 of the 83rd Texas Legislature:

This budget will raise more revenue from property taxes than last year's budget by an amount of ($792,625.78), which is a (15.1524%) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is ($357,754.00).

Record Vote on Adoption of the Budget

The Lago Vista City Council approved the 2018-2019 Budget on September 20, 2018 through a record vote of the Lago Vista City Council.

Mayor Ed Tidwell	Aye
David Williams, Place 1	Aye
Kevin Sullivan, Place 2	Aye
Arch Davila, Place 3	Aye
Ron Smith, Place 4	Aye
Dick Weatherly, Place 5	Aye
Suzanne Bland, Mayor Pro Tem, Place 6	Aye

Property Taxes

Previous Year Rate	$0.6500
2018-2019 Proposed Rate	$0.6500
Effective Tax Rate	$0.5923
Effective Maintenance and Operations Rate	$0.3465
Rollback Rate	$0.6627
Debt Rate (Interest and Sinking)	$0.2885

Total Municipal Debt Obligations

As of September 30, 2018, the City of Lago Vista has an outstanding principal balance of $ $35,171,000.

ORDINANCE NO. 18-09-20-01

AN ORDINANCE OF THE CITY OF LAGO VISTA, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Lago Vista, Texas ("City") has submitted to the City Council a proposed budget of the revenues and the expenditures for FY 2018-19 to conduct the affairs of the City and has provided a complete financial plan for FY 2018-19; and

WHEREAS, the proposed budget has been compiled from detailed information obtained from the several departments, divisions, and offices of the City; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which has been filed with the City Secretary; and

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

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

Section 1. The FY 2018-19 Annual Budget, beginning October 1, 2018, and ending September 30, 2019, a copy which is attached hereto as Exhibit "A", is hereby adopted.

Section 2. That the appropriations for the fiscal year beginning October 1, 2018 and ending September 30, 2019, for the Support, Maintenance and Operation of the General Government of the City of Lago Vista, Texas be fixed and determined for said term in accordance with the expenditures shown in the City's Fiscal Year 2018-2019 Budget, a copy of which is attached hereto as Exhibit "A."

Section 3. That the appropriations for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019 for the payment of Debt Service shown as part of the Interest and Sinking Fund for the City of Lago Vista be fixed and determined as for said term in accordance with the payments shown in Exhibit "A."

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

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

Councilman Williams, made a motion to approve Ordinance No. 18-09-20-01, setting and approving the Municipal Budget for the 2018-2019 Fiscal Year.

Councilman Davila seconded the motion. Upon roll call, the vote was recorded as:

Mayor Tidwell:	Aye √	Nay	Abstain	Absent
Councilmember Williams:	Aye √	Nay	Abstain	Absent
Councilmember Sullivan:	Aye √	Nay	Abstain	Absent
Councilmember Davila:	Aye √	Nay	Abstain	Absent
Councilmember R. Smith:	Aye √	Nay	Abstain	Absent
Councilmember Weatherly:	Aye √	Nay	Abstain	Absent
Mayor Pro Tem Bland:	Aye √	Nay	Abstain	Absent

PASSED AND APPROVED this 20th day of September 2018.

CITY OF LAGO VISTA, TEXAS

Ed Tidwell, Mayor

ATTEST:

Sandra Barton, City Secretary

FILING CERTIFICATE

FILED IN THE OFFICE OF THE CITY SECRETARY THIS 20th DAY OF SEPTEMBER 2018.

Sandra Barton, City Secretary

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
General Fund 10								
Beginning Fund Balance			$ 3,382,330	$ 3,382,330	$ 3,672,647	$ -	$ 3,672,647	$ 3,949,944
Revenues	$ 4,656,882	$ 5,328,434	$ 5,191,756	$ 5,490,459	$ 5,921,297	$ -	$ 5,921,297	$ 5,921,297
Transfer from Utility Fund	$ 1,000,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -	$ 1,500,000	$ 1,500,000
Expenditures:								
Administration	$ 439,762	$ 528,675	$ 601,967	$ 551,184	$ 572,662	$ -	$ 572,662	$ 587,010
Non Department Budget	$ 86,335	$ 119,884	$ 82,700	$ 82,700	$ 87,700	$ 2,500	$ 90,200	$ 90,200
Development Services	$ 511,298	$ 551,531	$ 557,283	$ 433,567	$ 552,037	$ -	$ 552,037	$ 573,378
Finance	$ 198,696	$ 207,464	$ 222,318	$ 201,955	$ 278,216	$ -	$ 278,216	$ 283,054
Human Resources	$ 85,782	$ 101,968	$ 101,326	$ 99,115	$ 103,390	$ -	$ 103,390	$ 103,570
Municipal Court	$ 100,763	$ 96,805	$ 165,169	$ 167,127	$ 163,665	$ -	$ 163,665	$ 169,995
City Secretary	$ 111,326	$ 107,713	$ 124,954	$ 125,028	$ 129,895	$ -	$ 129,895	$ 129,866
Economic Development	$ -	$ -	$ -	$ -	$ -	$ 150,627	$ 150,627	$ 150,625
Police Department	$ 1,492,774	$ 1,700,002	$ 1,873,007	$ 1,872,232	$ 1,787,653	$ 25,860	$ 1,813,513	$ 1,901,018
Police Dispatch	$ 310,794	$ 328,676	$ 381,243	$ 379,324	$ 380,881	$ 4,500	$ 385,381	$ 406,000
Street Department	$ 760,689	$ 849,265	$ 875,190	$ 889,855	$ 809,080	$ 227,244	$ 1,036,324	$ 977,751
Solid Waste	$ 563,721	$ 583,340	$ 633,210	$ 626,604	$ 707,404	$ 220	$ 707,624	$ 707,960
Building Maintenance	$ 50,643	$ 28,659	$ 55,456	$ 54,472	$ 55,462	$ 3,965	$ 59,427	$ 57,930
Parks & Recreation	$ 104,538	$ 106,529	$ 112,045	$ 109,737	$ 96,287	$ 9,691	$ 105,978	$ 152,989
Aquatics	$ 80,740	$ 120,384	$ 111,164	$ 145,743	$ 112,037	$ 17,963	$ 130,000	$ 140,385
Aviation	$ 25,361	$ 29,535	$ 43,731	$ 224,427	$ 176,058	$ 11,385	$ 187,443	$ 188,951
Library	$ 159,493	$ 182,103	$ 192,519	$ 181,942	$ 197,118	$ -	$ 197,118	$ 208,378
City Council Members	$ -	$ -	$ -	$ -	$ -	$ 30,500	$ 30,500	$ 30,500
Transfer to LVGC	$ -	$ 445,000	$ 555,130	$ 555,130	$ 450,000	$ -	$ 450,000	$ 450,000
General Fund Total Expenses	$ 5,082,715	$ 6,542,534	$ 6,688,412	$ 6,700,142	$ 6,659,545	$ 484,455	$ 7,144,000	$ 7,309,560

CONSOLIDATED STATEMENT

		Yr End Actual 09/30/16		Yr End Actual 09/30/17		Curent Budget 2017-18		Year End Estimated 09/30/18		Base Budget 2018-19		Supplemental Budget Request		Total Budget Request 2018-19		Preliminary Budget 2019-2020
Surplus (deficit)	$	**574,167**	$	**35,900**	$	**3,344**	$	**290,317**	$	**761,752**	$	**(484,455)**	$	**277,297**	$	**111,737**
Ending Fund Balance					$	3,385,674	$	3,672,647	$	4,434,399			$	3,949,944	$	4,061,681

Golf Course Fund 15

Beginning Fund Balance					$	(956,492)	$	(956,492)	$	(940,757)	$	-	$	(940,757)	$	(940,345)
Revenues	$	1,055,219	$	903,464	$	855,647	$	641,905	$	672,600	$	-	$	672,600	$	672,600
LVGC Revenue	$	793,371	$	1,143,220	$	1,410,777	$	1,197,035	$	1,122,600	$	-	$	1,122,600	$	1,122,600
HLGC Revenue	$	261,848	$	660,244	$	-	$	-	$	-	$	-	$	-	$	-
Transfer from the General Fund	$	-	$	900,000	$	555,130	$	555,130	$	450,000	$	-	$	450,000	$	450,000
Transfer to LVGC			$	445,000	$	555,130	$	555,130	$	450,000	$	-	$	450,000	$	450,000
Transfer to HLGC			$	455,000	$	-	$	-	$	-	$	-	$	-	$	-
Expenditures:																
LVGC Pro Shop & Snack Bar	$	487,099	$	629,069	$	764,969	$	563,492	$	453,358	$	-	$	453,358	$	459,707
LVGC Maintenance	$	429,866	$	461,271	$	645,807	$	617,808	$	618,032	$	50,798	$	668,830	$	699,037
HLGC Pro Shop & Snack Bar	$	246,198	$	216,277	$	-	$	-	$	-	$	-	$	-	$	-
HLGC Maintenance	$	457,133	$	342,259	$	-	$	-	$	-	$	-	$	-	$	-
Golf Course Fund Total Expenses	$	1,620,296	$	1,648,877	$	1,410,776	$	1,181,300	$	1,071,390	$	50,798	$	1,122,188	$	1,158,744
Surplus (deficit)	$	**(565,077)**	$	**154,587**	$	**1**	$	**15,735**	$	**51,210**	$	**(50,798)**	$	**412**	$	**(36,144)**
Ending Fund Balance					$	(956,491)	$	(940,757)	$	(889,547)			$	(940,345)	$	(976,489)

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Utility Fund 30								
Beginning Fund Balance			$ 887,508	$ 887,508	$ 1,293,237	$ -	$ 1,293,237	$ 1,446,160
Revenues	$ 5,082,277	$ 5,907,049	$ 5,970,099	$ 6,900,668	$ 6,760,678	$ -	$ 6,760,678	$ 7,362,734
Expenditures:								
Utility Administration	$ 215,470	$ 232,515	$ 229,985	$ 212,705	$ 212,980	$ -	$ 212,980	$ 219,861
General Fund Transfer	$ 1,000,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -	$ 1,500,000	$ 1,500,000
Transfer To Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology/Communi	$ 198,905	$ 219,055	$ 435,618	$ 420,537	$ 420,328	$ 76,718	$ 497,046	$ 495,000
Public Works Administration	$ 314,025	$ 258,718	$ 418,371	$ 454,677	$ 351,356	$ 86,218	$ 437,574	$ 485,498
Water Services	$ 654,863	$ 990,768	$ 1,207,209	$ 1,424,135	$ 1,363,169	$ 85,912	$ 1,449,081	$ 1,529,685
Water Plant Number One	$ 458,200	$ 255,862	$ 245,482	$ 281,911	$ 247,657	$ 59,727	$ 307,384	$ 418,173
Water Plant Number Two	$ 231,370	$ 149,653	$ -	$ -	$ -	$ -	$ -	$ -
Water Plant Number Three	$ 28,538	$ 252,544	$ 360,287	$ 432,952	$ 393,096	$ 29,200	$ 422,296	$ 493,312
Sewer Services	$ 395,375	$ 444,054	$ 573,480	$ 791,365	$ 762,159	$ 87,783	$ 849,942	$ 939,123
Waste Water Treatment Plant	$ 296,404	$ 335,614	$ 302,016	$ 328,337	$ 321,748	$ 46,530	$ 368,278	$ 360,995
Effluent Disposal	$ 218,096	$ 236,042	$ 374,360	$ 382,859	$ 279,821	$ 9,009	$ 288,830	$ 303,889
Booster Pump Stations	$ -	$ 86,849	$ 90,741	$ 92,712	$ 89,750	$ 6,950	$ 96,700	$ 99,566
Lift Stations	$ -	$ 168,401	$ 177,952	$ 172,749	$ 174,644	$ 3,000	$ 177,644	$ 217,527
Utility Fund Total Expenses	$ 4,011,247	$ 4,880,075	$ 5,915,501	$ 6,494,939	$ 6,116,708	$ 491,047	$ 6,607,755	$ 7,062,629
Surplus (deficit)	**$ 1,071,031**	**$ 1,026,974**	**$ 54,598**	**$ 405,729**	**$ 643,970**	**$ (491,047)**	**$ 152,923**	**$ 300,105**
Ending Fund Balance			$ 942,106	$ 1,293,237	$ 1,937,207		$ 1,446,160	$ 1,746,265

TOTAL REVENUE:

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
GENERAL FUND	$ 5,656,882	$ 6,578,434	$ 6,691,756	$ 6,990,459	$ 7,421,297	$ -	$ 7,421,297	$ 7,421,297
GOLF COURSE FUND	$ 1,055,219	$ 1,803,464	$ 1,410,777	$ 1,197,035	$ 1,122,600	$ -	$ 1,122,600	$ 1,795,200
UTILITY FUND	$ 5,082,277	$ 5,907,049	$ 5,970,099	$ 6,900,668	$ 6,760,678	$ -	$ 6,760,678	$ 7,362,734
TOTAL	**$ 11,794,379**	**$ 14,288,947**	**$14,072,632**	**$ 15,088,162**	**$ 15,304,575**	**$ -**	**$ 15,304,575**	**$ 16,579,231**
TOTAL EXPENDITURES:								
GENERAL FUND	$ 5,082,715	$ 6,542,534	$ 6,688,412	$ 6,700,142	$ 6,659,545	$ 484,455	$ 7,144,000	$ 7,309,560
GOLF COURSE FUND	$ 1,620,296	$ 1,648,877	$ 1,410,776	$ 1,181,300	$ 1,071,390	$ 50,798	$ 1,122,188	$ 1,158,744
UTILITY FUND	$ 4,011,247	$ 4,880,075	$ 5,915,501	$ 6,494,939	$ 6,116,708	$ 491,047	$ 6,607,755	$ 7,062,629
TOTAL	**$ 10,714,258**	**$ 13,071,485**	**$14,014,689**	**$ 14,376,381**	**$ 13,847,643**	**$ 1,026,300**	**$ 14,873,943**	**$ 15,530,933**
SURPLUS (DEFICIT)	**$ 1,080,121**	**$ 1,217,462**	**$ 57,943**	**$ 711,781**	**$ 1,456,932**	**$ (1,026,300)**	**$ 430,632**	**$ 1,048,298**

Hotel Occupancy Fund 11

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Beginning Fund Balance			$ 402,326	$ 402,326	$ 445,958	$ -	$ 445,958	$ 492,458
Revenues	$ 92,854	$ 111,829	$ 105,000	$ 127,132	$ 130,000	$ -	$ 130,000	$ 130,000
Transfer from Logic Investment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bed Tax Interest Income	$ 1,617	$ 3,932	$ 3,662	$ 4,500	$ 4,500	$ -	$ 4,500	$ 4,500
Expenditures	$ 70,378	$ 63,003	$ 88,000	$ 88,000	$ 88,000	$ -	$ 88,000	$ 88,000
Surplus (deficit)	**$ 24,093**	**$ 52,758**	**$ 20,662**	**$ 43,632**	**$ 46,500**	**$ -**	**$ 46,500**	**$ 46,500**
Ending Fund Balance			$ 422,988	$ 445,958	$ 492,458		$ 492,458	$ 538,958

Construction Fund 40

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Beginning Fund Balance			$ 6,560,057	$ 6,560,057	$ 5,067,900	$ -	$ 5,067,900	$ (1,091,256)

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
New Proceeds	$ 3,839,871	$ 635,480	$ 502,254	$ 138,022	$ 138,022	$ 500,000	$ 638,022	$ 138,022
Interest	$ 16,438	$ 59,592	$ 35,000	$ 111,886	$ 111,886	$ -	$ 111,886	$ 111,886
Existing Funds-Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 45,000	$ 45,000	$ -
Expenditures	$ 6,478,190	$ 1,860,015	$ 8,813,023	$ 1,742,065	$ 5,980,879	$ 973,185	$ 6,954,064	$ 137,104
Transfer to Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Surplus (deficit)	**$ (2,621,881)**	**$ (1,164,943)**	**$ (8,275,769)**	**$ (1,492,157)**	**$ (5,730,971)**	**$ (428,185)**	**$ (6,159,156)**	**$ 112,804**
Ending Fund Balance			$ (1,715,712)	$ 5,067,900	$ (663,071)		$ (1,091,256)	$ (978,452)

Impact Fee Fund 42

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Beginning Fund Balance			$ 1,320,681	$ 1,320,681	$ 2,472,773	$ -	$ 2,472,773	$ 4,124,865
Revenues Impact Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenues (Water Impact Fees)	$ 363,015	$ 549,000	$ 429,000	$ 954,350	$ 954,350	$ -	$ 954,350	$ 954,350
Revenues (Waste Water Impact F	$ 251,340	$ 403,965	$ 311,500	$ 682,742	$ 682,742	$ -	$ 682,742	$ 682,742
Interest Income	$ 2,514	$ 7,905	$ 2,922	$ 15,000	$ 15,000	$ -	$ 15,000	$ 15,000
Transfer to Debt Service	$ 553,354	$ 393,126	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
Water Impact Fees								
Wastewater Impact Fees								
Expenditures	$ -	$ -	$ -	$ -	$ 80,000	$ -	$ 80,000	$ 80,000
Surplus (deficit)	**$ 63,515**	**$ 567,744**	**$ 243,422**	**$ 1,152,092**	**$ 1,572,092**	**$ -**	**$ 1,572,092**	**$ 1,572,092**
Ending Fund Balance			$ 1,564,103	$ 2,472,773	$ 4,124,865		$ 4,124,865	$ 5,776,957

Debt Service Fund 50

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Beginning Fund Balance			$ 35,903	$ 35,903	$ 29,503	$ -	$ 29,503	$ 22,191
Revenues								
Ad Valorem Tax	$ 1,778,215	$ 2,016,542	$ 2,178,035	$ 2,178,035	$ 2,673,579	$ -	$ 2,673,579	$ 2,673,579
Accumulated Interest	$ 2,140	$ 5,999	$ 4,000	$ 5,600	$ 6,000	$ -	$ 6,000	$ 7,000
Bond Funding Revenue	$ -	$ 4,181	$ -	$ -	$ 13,200	$ -	$ 13,200	$ 20,968
Transfer from Debt Service Intere	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buy Down of Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Impact Fees	$ 553,354	$ 393,126	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
Interest From Unspent Debt	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ -
Unused Bond Issuance Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course	$ 3,738	$ 62,506	$ -	$ -	$ -	$ -	$ -	$ -
Transfers Due to Due From	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures	$ 2,288,195	$ 2,482,354	$ 2,687,035	$ 2,690,035	$ 2,686,891	$ -	$ 2,686,891	$ 2,701,547
Surplus (deficit)	**$ 49,252**	**$ 0**	**$ -**	**$ (6,400)**	**$ 5,888**	**$ -**	**$ 5,888**	**$ -**
Ending Fund Balance			$ 35,903	$ 29,503	$ 22,191		$ 22,191	$ 1,223

Park Fund 43

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Beginning Fund Balance			$ 21,811	$ 21,811	$ 22,130	$ -	$ 22,130	$ 22,449
Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accumulated Interest	$ 99	$ 227	$ 212	$ 319	$ 319	$ -	$ 319	$ 319
Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Surplus (deficit)	**$ 99**	**$ 227**	**$ 212**	**$ 319**	**$ 319**	**$ -**	**$ 319**	**$ 319**
Ending Fund Balance			$ 22,023	$ 22,130	$ 22,449	$ -	$ 22,449	$ 22,768

CONSOLIDATED STATEMENT

	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Curent Budget 2017-18	Year End Estimated 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Total Revenues	$ 18,699,574	$ 18,543,231	$18,149,217	$ 19,805,748	$ 20,034,173	$ 545,000	$ 20,579,173	$ 20,644,997
Total Expenditures	$ 20,104,374	$ 17,869,983	$26,102,747	$ 19,396,481	$ 22,683,413	$ 1,999,485	$ 24,682,898	$ 18,537,584
Combined Surplus(Deficit)	$ (1,404,799)	$ 673,247	$ (7,953,530)	$ 409,267	$ (2,649,240)	$ (1,454,485)	$ (4,103,725)	$ 2,107,413
Surplus(Deficit) Verification	$ (1,404,799)	$ 673,247	$ (7,953,530)	$ 409,267	$ (2,649,240)	$ (1,454,485)	$ (4,103,725)	$ 2,107,413

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Administration									
410-1110	Ad Valorem Taxes	$ 2,706,564	$ 2,929,600	$ 2,908,139	$ 3,011,659	$ 3,350,082	$ -	$ 3,350,082	$ 3,350,082
410-1200	Sales Taxes	$ 413,984	$ 443,462	$ 438,238	$ 446,521	$ 446,521	$ -	$ 446,521	$ 446,521
410-1220	Mixed Beverage Tax	$ 4,643	$ 4,922	$ 7,000	$ 5,907	$ 5,907	$ -	$ 5,907	$ 5,907
410-1230	Transfer from Hotel Fund Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-1300	Electric Franchise Fee	$ 146,187	$ 274,155	$ 340,550	$ 314,364	$ 314,364	$ -	$ 314,364	$ 314,364
410-1310	Telephone Franchise Fee	$ 38,794	$ 32,555	$ 38,367	$ 31,790	$ 31,790	$ -	$ 31,790	$ 31,790
410-1320	Cable Franchise Fee	$ 101,188	$ 111,986	$ 110,465	$ 115 445	$ 115,445	$ -	$ 115,445	$ 115,445
410-1410	Investment Interest	$ 6,568	$ 21,356	$ 6,000	$ 25,000	$ 25,000	$ -	$ 25,000	$ 25,000
410-1430	Credit Card Service Fee	$ 4,373	$ 3,975	$ 3,500	$ 4,240	$ 4,240	$ -	$ 4,240	$ 4,240
410-1450	Lago Vista Retail Center	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-1570	Sale of Copies	$ 100	$ 428	$ 120	$ 79	$ 79	$ -	$ 79	$ 79
410-1680	Sale of Assets	$ -	$ 29,207	$ -	$ -	$ -	$ -	$ -	$ -
410-1810	Other Revenue	$ 11.011	$ 8,100	$ 7,000	$ 8,956	$ 8,956	$ -	$ 8,956	$ 8,956
410-1815	Long and short	$ (0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-2000	City Hall Rental Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-3230	Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-4220	Lease Revenue	$ -	$ 58,435	$ -	$ 34,809	$ 34,809	$ -	$ 34,809	$ 34,809
410-9000	Transfer from Utilities	$ 1,000,000	$ 1,250,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -	$ 1,500,000	$ 1,500,000
410-9050	Proceeds from Lease Purchase	$ -	$ 197,288	$ -	$ -	$ -	$ -	$ -	$ -
410-9060	Proceeds from Loans	$ 39,227	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-9100	Transfer from Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-9101	Transfer from CIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
410-9150	Transfer from Hotel Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
							$ -		
	Subtotal	**$ 4,472,637**	**$ 5,365,468**	**$ 5,359,379**	**$ 5,498,771**	**$ 5,837,193**	**$ -**	**$ 5,837,193**	**$ 5,837,193**
Non Departmental									
411-1650	KLVB - Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1700	Veterans Memorial Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1725	Lago Fest Donations	$ 17,474	$ 15,997	$ 22,000	$ 19,000	$ 19,000	$ -	$ 19,000	$ 19,000
411-1750	Lago Fest Vendors	$ 3,970	$ 13,347	$ 5,500	$ 6,000	$ 6,000	$ -	$ 6,000	$ 6,000
411-1775	Christmas Tree Festival Donatior	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1780	Christmas Tree Festival Vendors	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
411-1810	Other Revenue	$ -	$ 7,500	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 21,444**	**$ 36,845**	**$ 27,500**	**$ 25,000**	**$ 25,000**	**$ -**	**$ 25,000**	**$ 25,000**
Development Services									
412-1430	Credit Card Fees	$ 109	$ 623	$ 250	$ 1,269	$ 1,269	$ -	$ 1,269	$ 1,269
412-1520	Sign Permits	$ 175	$ 25	$ 100	$ 100	$ 100	$ -	$ 100	$ 100
412-1525	Development Agreement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1601	PID Initial Development Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
412-1602	PID Professional Services	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	$ 25,000	$ 25,000
412-1812	Other Revenue	$ 1,689	$ -	$ 250	$ -	$ -	$ -	$ -	$ -
412-1815	Dev Services Cash Over/Short	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1830	Replats & Release Easement	$ 8,350	$ 4,250	$ 5,500	$ 5,850	$ 5,850	$ -	$ 5,850	$ 5,850
412-1835	Site Development Reviews	$ 1,400	$ 700	$ 1,500	$ 1,400	$ 1,400	$ -	$ 1,400	$ 1,400
412-1840	Re-Vegetation Cost Deposit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-1845	Park Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3100	Building permits	$ 110,956	$ 142,085	$ 180,400	$ 262,118	$ 262,118	$ -	$ 262,118	$ 262,118
412-3105	Miscellaneous Permits	$ 3,570	$ 15,161	$ 14,000	$ 19,242	$ 19,242	$ -	$ 19,242	$ 19,242
412-3106	Zoning Application Fees	$ 100	$ 8,645	$ 100	$ 8,349	$ 8,349	$ -	$ 8,349	$ 8,349
412-3107	Annexation Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3110	Reinspection Fees	$ 4,450	$ 4,050	$ 4,900	$ 10,300	$ 10,300	$ -	$ 10,300	$ 10,300
412-3200	Mechanical Permits	$ 8,563	$ 7,860	$ 8,500	$ 5,050	$ 5,050	$ -	$ 5,050	$ 5,050
412-3210	Plumbing Permits	$ 12,493	$ 13,925	$ 12,200	$ 21,390	$ 21,390	$ -	$ 21,390	$ 21,390
412-3220	Electrical Permits	$ 10,873	$ 10,965	$ 12,100	$ 7,550	$ 7,550	$ -	$ 7,550	$ 7,550
412-3225	Electrical Licenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3226	Final Plat Application Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3227	Construction Plan Application Fe	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3228	Tree Removal Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3230	Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3235	Escrow Acct - Dev Svcs.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3236	CIP Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3250	Engineer Review Reimbursemen	$ 16,052	$ 31,271	$ 20,000	$ 13,813	$ 13,813	$ -	$ 13,813	$ 13,813
412-3260	Professional Service Reimbursen	$ 929	$ -	$ -	$ -	$ -	$ -	$ -	$ -
412-3300	Health Department Inspection Fe	$ 14,170	$ 14,105	$ 11,095	$ 11,250	$ 11,250	$ -	$ 11,250	$ 11,250
412-4751	Lago Vista Retail Center Holding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 193,879**	**$ 253,665**	**$ 295,895**	**$ 392,681**	**$ 392,681**	**$ -**	**$ 392,681**	**$ 392,681**
Municipal Court									
415-2100	Municipal Court Fines	$ 94,336	$ 91,678	$ 105,000	$ 102,458	$ 102,458	$ -	$ 102,458	$ 102,458
415-2101	City Truancy Prevention Fees	$ 691	$ 722	$ 600	$ 793	$ 793	$ -	$ 793	$ 793
415-2102	Indigent Defense Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2103	State Court Cost Fees Earned	$ 4,225	$ 4,427	$ 3,400	$ 2,150	$ 2,150	$ -	$ 2,150	$ 2,150
415-2105	Building Security Fees	$ 2,188	$ -	$ 2,101	$ -	$ -	$ -	$ -	$ -
415-2106	Court Technology Fee	$ -	$ -	$ 2,802	$ -	$ -	$ -	$ -	$ -
415-2107	State Jury Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2108	Expunction Fee	$ -	$ 90	$ -	$ -	$ -	$ -	$ -	$ -
415-2109	Rest. Fee - Local	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2110	Rest. Fee - State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2111	Judicial Fee - State	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
415-2112	Judicial Fee - City	$ 434	$ 461	$ 400	$ 491	$ 491	$ -	$ 491	$ 491
415-2113	Juvenile Case Management Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name		Yr End Actual 09/30/16		Yr End Actual 09/30/17		Current Budget 2017-18		Year End Estimate 09/30/18		Base Budget 2018-19		Supplemental Budget Request		Total Budget Request 2018-19		Preliminary Budget 2019-2020
415-2114	Court Cash Bond	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
415-2200	Municipal Court Overpayment Fe	$	60	$	-	$	-	$	-	$	-	$	-	$	-	$	-
	Subtotal	**$**	**101,934**	**$**	**97,378**	**$**	**114,303**	**$**	**105,892**	**$**	**105,892**	**$**	**-**	**$**	**105,892**	**$**	**105,892**
Police Department																	
420-1230	School Officer Funding	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-1240	Crossing Guard Tax	$	3,293	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-1530	Wrecker Permits	$	900	$	1,000	$	1,000	$	1,000	$	1,000	$	-	$	1,000	$	1,000
420-1560	Animal Licenses	$	530	$	680	$	400	$	620	$	620	$	-	$	620	$	620
420-1565	Animal Impoundment	$	745	$	505	$	750	$	570	$	570	$	-	$	570	$	570
420-1570	Sale of Copies	$	440	$	426	$	425	$	465	$	465	$	-	$	465	$	465
420-1810	Other Revenue	$	2,114	$	1,690	$	1,600	$	1,953	$	1,953	$	-	$	1,953	$	1,953
420-1820	Private Alarm Permits	$	6,645	$	7,120	$	7,500	$	7,300	$	7,300	$	-	$	7,300	$	7,300
420-4221	CAPCOG Grant-Generator	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-4222	CAPCO - Voice Recorder Reimb	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-4230	Homeland Security Grant	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-4240	Reimbursement for Dispatching S	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-4250	Bulletproof Vest Program	$	697	$	-	$	-	$	-	$	-	$	-	$	-	$	-
420-4260	Body Worn Camera Grant	$	-	$	9,075	$	-	$	-	$	-	$	-	$	-	$	-
420-4320	LEOSE Revenue	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
	Subtotal	**$**	**15,364**	**$**	**20,496**	**$**	**11,675**	**$**	**11,908**	**$**	**11,908**	**$**	**-**	**$**	**11,908**	**$**	**11,908**
Public Works																	
430-1200	Insurance Recovery	$	7,779	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-1450	Capital Metro Contributions	$	42,244	$	21,000	$	42,430	$	42,430	$	42,430	$	-	$	42,430	$	42,430
430-1451	Overlay Carry Overs	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-1452	Capital Metro 1/4 Cent Rebate	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-1453	Prior Year Cap Metro Funds	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-1810	Other Revenue	$	3,168	$	4,337	$	2,000	$	2,383	$	2,383	$	-	$	2,383	$	2,383
430-1820	Street Cuts	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-1830	Hollows Restoration	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-4000	Lease Purchase/Loan Proceeds	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
430-4025	Street Franchise Fee	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
	Subtotal	**$**	**53,191**	**$**	**25,337**	**$**	**44,430**	**$**	**44,813**	**$**	**44,813**	**$**	**-**	**$**	**44,813**	**$**	**44,813**
Solid Waste Fees																	
431-1700	Solid Waste Fees	$	710,766	$	735,414	$	779,924	$	812,005	$	812,005	$	-	$	812,005	$	812,005
431-1800	Green Center Revenue	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	-
	Subtotal	**$**	**710,766**	**$**	**735,414**	**$**	**779,924**	**$**	**812,005**	**$**	**812,005**	**$**	**-**	**$**	**812,005**	**$**	**812,005**

GENERAL FUND REVENUES
Fund 10

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Recreation									
435-1810	Pool Over and Short	$ 31	$ 220	$ (150)	$ (150)	$ (150)	$ -	$ (150)	$ (150)
435-3100	Park Revenue (Pool Fees)	$ 10,939	$ 10,630	$ 8,000	$ 8,000	$ 8,000	$ -	$ 8,000	$ 8,000
435-3150	Pool Snacks Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
435-3200	Transfer from Park Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
435-3230	Grants	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
435-3300	Other Revenue	$ (35,570)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 400**	**$ 10,849**	**$ 7,850**	**$ 7,850**	**$ 7,850**	**$ -**	**$ 7,850**	**$ 7,850**
Airport									
440-1410	Interest Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3100	Airport POA Revenue	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ 20,000	$ 20,000
440-3103	Airport Fuel Revenue	$ -	$ -	$ 20,000	$ 60,803	$ 148,000	$ -	$ 148,000	$ 148,000
440-3105	F-4 Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3200	Ramp Grant Revenue	$ -	$ 6,583	$ 5,000	$ 5,000	$ 10,220	$ -	$ 10,220	$ 10,220
440-3300	Airport POA CIP Contribution	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3350	TXDot Matching Fund Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
440-3400	Airport POA AWOS Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 80,000**	**$ 26,583**	**$ 45,000**	**$ 85,803**	**$ 178,220**	**$ -**	**$ 178,220**	**$ 178,220**
Library									
445-3100	Library Fines and Revenue	$ 7,007	$ 5,897	$ 5,000	$ 5,172	$ 5,172	$ -	$ 5,172	$ 5,172
445-3229	Lone Star Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
445-3230	Library Grants	$ 259	$ 502	$ 800	$ 563	$ 563	$ -	$ 563	$ 563
445-5000	Donations to Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 7,267**	**$ 6,399**	**$ 5,800**	**$ 5,735**	**$ 5,735**	**$ -**	**$ 5,735**	**$ 5,735**
	Total Operating Revenues	**$ 5,656,882**	**$ 6,578,434**	**$ 6,691,756**	**$ 6,990,459**	**$ 7,421,297**	**$ -**	**$ 7,421,297**	**$ 7,421,297**

ADMINISTRATION
Account 10-510

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/2018	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 135,299	$ 110,651	$ 268,267	$ 273,282	$ 271,860	$ -	$ 271,860	$ 271,860
Operation & Maintenance		$ 30,697	$ 47,913	$ 66,700	$ 51,402	$ 55,802	$ -	$ 55,802	$ 57,050
Supplies		$ 4,283	$ 8,516	$ 9,000	$ 9,000	$ 7,000	$ -	$ 7,000	$ 7,100
Services		$ 262,983	$ 360,121	$ 256,000	$ 215,500	$ 236,000	$ -	$ 236,000	$ 249,000
Fixed Assets		$ 6,500	$ 1,474	$ 2,000	$ 2,000	$ 2,000	$ -	$ 2,000	$ 2,000
	TOTAL	$ 439,762	$ 528,675	$ 601,967	$ 551,184	$ 572,662	$ -	$ 572,662	$ 587,010

NON DEPARTMENTAL BUDGET
Account 10-511

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Operation & Maintenance		$ 35,720	$ 36,329	$ 50,000	$ 50,000	$ 55,000	$ -	$ 55,000	$ 55,000
Services		$ 50,616	$ 83,555	$ 32,700	$ 32,700	$ 32,700	$ 2,500	$ 35,200	$ 35,200
	TOTAL	$ 86,335	$ 119,884	$ 82,700	$ 82,700	$ 87,700	$ 2,500	$ 90,200	$ 90,200

DEVELOPMENT SERVICES
Account 10-512

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 332,679	$ 348,898	$ 333,109	$ 311,365	$ 338,637	$ -	$ 338,637	$ 338,637
Operation & Maintenance		$ 35,646	$ 44,558	$ 41,528	$ 39,775	$ 40,900	$ -	$ 40,900	$ 44,991
Supplies		$ 5,357	$ 5,765	$ 7,500	$ 6,000	$ 7,500	$ -	$ 7,500	$ 8,250
Services		$ 127,419	$ 140,833	$ 160,500	$ 65,280	$ 160,500	$ -	$ 160,500	$ 176,550
Fixed Assets		$ 10,197	$ 11,477	$ 14,646	$ 11,146	$ 4,500	$ -	$ 4,500	$ 4,950
	TOTAL	$ 511,298	$ 551,531	$ 557,283	$ 433,567	$ 552,037	$ -	$ 552,037	$ 573,378

FINANCE
Account 10-513

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 132,304	$ 149,226	$ 158,232	$ 152,587	$ 213,706	$ -	$ 213,706	$ 211,744
Operation & Maintenance		$ 13,127	$ 12,657	$ 8,246	$ 1,300	$ 3,210	$ -	$ 3,210	$ 3,710
Supplies		$ 2,919	$ 3,675	$ 4,800	$ 2,250	$ 4,800	$ -	$ 4,800	$ 5,250
Services		$ 50,345	$ 41,906	$ 50,040	$ 44,818	$ 56,000	$ -	$ 56,000	$ 61,600
Fixed Assets		$ -	$ -	$ 1,000	$ 1,000	$ 500	$ -	$ 500	$ 750
	TOTAL	$ 198,696	$ 207,464	$ 222,318	$ 201,955	$ 278,216	$ -	$ 278,216	$ 283,054

HUMAN RESOURCES
Account 10-514

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 73,461	$ 86,254	$ 84,666	$ 82,683	$ 85,100	$ -	$ 85,100	$ 84,125
Operation & Maintenance		$ 9,320	$ 8,814	$ 13,025	$ 13,347	$ 15,240	$ -	$ 15,240	$ 16,375
Supplies		$ 918	$ 1,117	$ 1,650	$ 1,600	$ 1,600	$ -	$ 1,600	$ 1,620
Services		$ 2,083	$ 5,476	$ 1,285	$ 785	$ 1,250	$ -	$ 1,250	$ 1,250
Fixed Assets		$ -	$ 307	$ 700	$ 700	$ 200	$ -	$ 200	$ 200
	TOTAL	$ 85,782	$ 101,968	$ 101,326	$ 99,115	$ 103,390	$ -	$ 103,390	$ 103,570

MUNICIPAL COURT
Account 10-515

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 55,629	$ 59,420	$ 110,269	$ 112,097	$ 107,465	$ -	$ 107,465	$ 107,465
Operation & Maintenance		$ 5,626	$ 3,815	$ 8,900	$ 9,030	$ 9,700	$ -	$ 9,700	$ 10,530
Supplies		$ 1,771	$ 2,213	$ 2,250	$ 2,250	$ 2,250	$ -	$ 2,250	$ 2,250
Services		$ 37,736	$ 31,357	$ 43,750	$ 43,750	$ 44,250	$ -	$ 44,250	$ 49,750
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 100,763	$ 96,805	$ 165,169	$ 167,127	$ 163,665	$ -	$ 163,665	$ 169,995

CITY SECRETARY
Account 10-516

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/2018	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 81,424	$ 81,513	$ 85,253	$ 85,328	$ 89,965	$ -	$ 89,965	$ 89,966
Operation & Maintenance		$ 22,253	$ 15,620	$ 22,900	$ 22,900	$ 23,030	$ -	$ 23,030	$ 22,900
Supplies		$ 903	$ 1,216	$ 1,800	$ 1,800	$ 1,900	$ -	$ 1,900	$ 2,000
Services		$ 6,746	$ 9,365	$ 15,000	$ 15,000	$ 15,000	$ -	$ 15,000	$ 15,000
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 111,326	$ 107,713	$ 124,953	$ 125,028	$ 129,895	$ -	$ 129,895	$ 129,866

ECONOMIC DEVELOPMENT
Account 10-517

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/2018	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ -	$ -	$ -	$ -	$ -	$ 91,127	$ 91,127	$ 91,125
Operation & Maintenance		$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000
Supplies		$ -	$ -	$ -	$ -	$ -	$ 19,500	$ 19,500	$ 19,500
Services		$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 10,000
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ 150,627	$ 150,627	$ 150,625

POLICE DEPARTMENT
Account 10-520

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 1,271,517	$ 1,339,483	$ 1,523,152	$ 1,529,666	$ 1,490,702	$ -	$ 1,490,702	$ 1,592,296
Operation & Maintenance		$ 105,167	$ 128,838	$ 201,125	$ 198,939	$ 205,145	$ 25,860	$ 231,005	$ 217,916
Supplies		$ 41,917	$ 39,565	$ 50,474	$ 50,274	$ 55,874	$ -	$ 55,874	$ 54,874
Services		$ 18,296	$ 15,913	$ 32,983	$ 27,980	$ 35,932	$ -	$ 35,932	$ 35,932
Fixed Assets		$ 55,878	$ 176,204	$ 65,273	$ 65,373	$ -	$ -	$ -	$ -
	TOTAL	$ 1,492,775	$ 1,700,002	$ 1,873,007	$ 1,872,232	$ 1,787,653	$ 25,860	$ 1,813,513	$ 1,901,018

POLICE DISPATCH
Account 10-525

Account Number	Account Name	Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 272,731	$ 286,371	$ 313,318	$ 318,202	$ 316,918	$ -	$ 316,918	$ 336,861
Operations & Maintenance		$ 3,437	$ 5,021	$ 8,307	$ 6,804	$ 9,209	$ -	$ 9,209	$ 10,612
Supplies		$ 753	$ 627	$ 3,200	$ 1,000	$ 3,640	$ -	$ 3,640	$ 3,640
Services		$ 33,873	$ 33,044	$ 44,714	$ 43,814	$ 48,714	$ -	$ 48,714	$ 52,487
Fixed Assets		$ -	$ 3,613	$ 11,704	$ 9,504	$ 2,400	$ 4,500	$ 6,900	$ 2,400
	TOTAL	$ 310,794	$ 328,676	$ 381,243	$ 379,324	$ 380,881	$ 4,500	$ 385,381	$ 406,000

STREET DEPARTMENT
Account 10-530

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 479,378	$ 510,163	$ 530,772	$ 543,972	$ 553,482	$ 42,579	$ 596,061	$626,587
Operation & Maintenance		$ 115,730	$ 116,715	$ 135,094	$ 142,716	$ 138,315	$ 6,160	$ 144,475	$ 154,896
Supplies		$ 55,858	$ 71,135	$ 97,825	$ 100,447	$ 96,984	$ 14,028	$ 111,012	$ 130,315
Services		$ 3,828	$ 42,078	$ 69,300	$ 60,017	$ 20,300	$ 67,100	$ 87,400	$ 65,953
Fixed Assets		$ 105,895	$ 109,174	$ 42,199	$ 42,704	$ -	$ 97,377	$ 97,377	$ -
	TOTAL	$ 760,689	$ 849,265	$ 875,190	$ 889,855	$ 809,080	$ 227,244	$ 1,036,325	$ 977,751

SOLID WASTE
Account 10-531

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Operation & Maintenance		$ 1,675	$ 2,071	$ 3,243	$ 3,507	$ 3,404	$ 220	$ 3,624	$ 3,960
Supplies		$ 3,187	$ 2,273	$ 4,000	$ 3,000	$ 4,000	$ -	$ 4,000	$ 4,000
Services		$ 558,859	$ 578,997	$ 625,967	$ 620,097	$ 700,000	$ -	$ 700,000	$ 700,000
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 563,721	$ 583,340	$ 633,210	$ 626,604	$ 707,404	$ 220	$ 707,624	$ 707,960

BUILDING MAINTENANCE
Account 10-532

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Operation & Maintenance		$ 28,021	$ 14,245	$ 26,776	$ 25,675	$ 26,782	$ 290	$ 27,072	$ 28,180
Supplies		$ 2,325	$ 2,042	$ 2,450	$ 2,317	$ 2,450	$ -	$ 2,450	$ 2,500
Services		$ 20,297	$ 12,372	$ 26,230	$ 26,480	$ 26,230	$ 3,675	$ 29,905	$ 27,250
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 50,643	$ 28,659	$ 55,456	$ 54,472	$ 55,462	$ 3,965	$ 59,427	$ 57,930

PARKS AND RECREATION
Account 10-534

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 44,065	$ 47,504	$ 50,211	$ 48,654	$ 51,870	$ -	$ 51,870	$ 93,333
Operation & Maintenance		$ 32,495	$ 34,323	$ 35,402	$ 34,639	$ 36,017	$ 2,991	$ 39,008	$ 42,507
Supplies		$ 8,819	$ 4,430	$ 6,300	$ 9,312	$ 6,300	$ 3,700	$ 10,000	$ 10,500
Services		$ 3,409	$ 4,702	$ 3,600	$ 2,100	$ 2,100	$ -	$ 2,100	$ 3,650
Fixed Assets		$ 15,750	$ 15,570	$ 16,532	$ 15,032	$ -	$ 3,000	$ 3,000	$ 3,000
	TOTAL	$ 104,538	$ 106,529	$ 112,045	$ 109,737	$ 96,287	$ 9,691	$ 105,978	$ 152,989

AQUATICS
Account 10-535

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operation & Maintenance		$ 22,086	$ 46,750	$ 23,964	$ 58,543	$ 24,837	$ 17,963	$ 42,800	$ 44,265
Supplies		$ 1,245	$ 750	$ 4,200	$ 4,200	$ 4,200	$ -	$ 4,200	$ 4,620
Services		$ 57,409	$ 72,175	$ 83,000	$ 83,000	$ 83,000	$ -	$ 83,000	$ 91,500
Fixed Assets		$ -	$ 710	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 80,740	$ 120,384	$ 111,164	$ 145,743	$ 112,037	$ 17,963	$ 130,000	$ 140,385

AVIATION
Account 10-540

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 1,899	$ 1,198	$ -	$ -	$ -	$ -	$ -	$ -
Operation & Maintenance		$ 9,804	$ 7,906	$ 12,131	$ 20,377	$ 23,990	$ -	$ 23,990	$ 25,291
Supplies		$ 41	$ 122	$ 100	$ 130,150	$ 130,100	$ -	$ 130,100	$ 130,110
Services		$ 13,617	$ 20,310	$ 31,500	$ 31,500	$ 21,968	$ 11,385	$ 33,353	$ 33,550
Fixed Assets		$ -	$ -	$ -	$ 42,400	$ -	$ -	$ -	$ -
	TOTAL	$ 25,361	$ 29,535	$ 43,731	$ 224,427	$ 176,058	$ 11,385	$ 187,443	$ 188,951

LIBRARY
Account 10-545

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 134,401	$ 143,680	$ 154,948	$ 151,795	$ 160,835	$ -	$ 160,835	$ 169,774
Operation & Maintenance		$ 13,241	$ 26,825	$ 15,014	$ 9,947	$ 17,307	$ -	$ 17,307	$ 18,604
Supplies		$ 6,567	$ 7,271	$ 9,900	$ 9,400	$ 11,500	$ -	$ 11,500	$ 11,500
Services		$ 5,284	$ 4,327	$ 12,657	$ 10,800	$ 7,476	$ -	$ 7,476	$ 8,500
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 159,493	$ 182,103	$ 192,519	$ 181,942	$ 197,118	$ -	$ 197,118	$ 208,378

CITY COUNCIL MEMBERS
Account 10-550

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operation & Maintenance		$ -	$ -	$ -	$ -	$ -	$ 30,500	$ 30,500	$ 30,500
Supplies		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -	$ -	$ 30,500	$ 30,500	$ 30,500

GENERAL FUND TO GOLF COURSE FUND TRANSFER
Account 10-586

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Supplemental Budget 2019-2020
9766	Transfer to Lago Vista Golf Cou	$ -	$ 507,506	$ 555,130	$ 555,130	$ 450,000	$ -	$ 450,000	$ 450,000
9767	Transfer to Highland Lalkes Gol	$ -	$ 455,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		$ -	$ 962,506	$ 555,130	$ 555,130	$ 450,000	$ -	$ 450,000	$ 450,000

Lago Vista Golf Course Combined Summary

	Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimated 9/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Revenues	$ 1,055,219	$ 903,464	$ 855,647	$ 641,905	$ 672,600	$ -	$ 672,600	$ 672,600
Transfer from General Fund	$ -	$ 900,000	$ 555,130	$ 555,130	$ 450,000	$ -	$ 450,000	$ 450,000
Combined Expenses								
Personnel & Benefits - ProShop	$ 197,392	$ 198,827	$ 299,617	$ 237,176	$ 239,085	$ -	$ 239,085	$ 239,085
Personnel & Benefits -Maintenance	$ 243,939	$ 308,682	$ 393,100	$ 397,668	$ 399,838	$ 32,111	$ 431,949	$ 431,949
HLGC Personnel & Benefits Combined	$ 417,442	$ 403,113	$ -	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance - ProShop	$ 108,976	$ 63,441	$ 122,063	$ 102,753	$ 103,871	$ -	$ 103,871	$ 106,507
Operations & Maintenance - Maintenanc	$ 106,107	$ 80,564	$ 136,087	$ 134,086	$ 99,494	$ 18,687	$ 118,181	$ 144,238
HLGC Operations & Maintenance Comb	$ 179,376	$ 107,430	$ -	$ -	$ -	$ -	$ -	$ -
Supplies - ProShop	$ 114,524	$ 225,004	$ 181,183	$ 130,782	$ 57,396	$ -	$ 57,396	$ 60,635
Supplies - Maintenance	$ 76,733	$ 71,739	$ 116,620	$ 86,054	$ 118,700	$ -	$ 118,700	$ 122,850
HGLC Supplies Combined	$ 80,460	$ 36,171	$ -	$ -	$ -	$ -	$ -	$ -
Services - ProShop	$ 95,179	$ 145,048	$ 162,106	$ 92,781	$ 53,006	$ -	$ 53,006	$ 53,480
Services - Maintenance	$ 3,087	$ 287	$ -	$ -	$ -	$ -	$ -	$ -
HLGC Services Combined	$ 26,052	$ 11,823	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets - ProShop	$ 28,973	$ (3,251)	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets - Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Combined Expenses	$ 1,678,240	$ 1,648,878	$ 1,410,776	$ 1,181,300	$ 1,071,390	$ 50,798	$ 1,122,188	$ 1,158,744
Surplus (deficit)	$ (623,021)	$ 154,587	$ 1	$ 15,735	$ 51,210	$ (50,798)	$ 412	$ (36,144)

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

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Pro Shop									
410-1100	Cart Rental	$ 100,443	$ 69,016	$ 81,917	$ 90,994	$ 105,000	$ -	$ 105,000	$ 105,000
410-1201	Driving Range Revenue	$ 11,379	$ 13,544	$ 15,475	$ 14,871	$ 20,000	$ -	$ 20,000	$ 20,000
410-1305	Greens Fees	$ 237,901	$ 159,803	$ 198,918	$ 150,969	$ 200,000	$ -	$ 200,000	$ 200,000
410-1310	Handicap Fees	$ 4,905	$ 4,140	$ 4,400	$ 4,400	$ 4,400	$ -	$ 4,400	$ 4,400
410-1320	Membership Fees	$ 230,388	$ 167,220	$ 213,331	$ 172,758	$ 191,000	$ -	$ 191,000	$ 191,000
410-1325	Pro Shop Sales	$ 37,694	$ 35,724	$ 42,663	$ 28,339	$ 28,000	$ -	$ 28,000	$ 28,000
410-1330	Club Rental	$ 1,138	$ 1,925	$ 1,640	$ 1,554	$ 2,000	$ -	$ 2,000	$ 2,000
410-1336	Tournament Fees - Non Taxable	$ 17,336	$ 3,910	$ 20,600	$ 12,688	$ 45,000	$ -	$ 45,000	$ 45,000
410-1340	Other Revenue	$ 1,468	$ 5,525	$ 20,000	$ 25,072	$ 23,500	$ -	$ 23,500	$ 23,500
410-1810	Long and Short	$ (13)	$ 468	$ 257	$ 134	$ 200	$ -	$ 200	$ 200
410-1900	Credit Card Fees	$ 661	$ 1,138	$ 1,404	$ 1,000	$ 1,500	$ -	$ 1,500	$ 1,500
	Hole Sponsorship	$ -	$ -	$ -	$ -	$ 18,000	$ -	$ 18,000	$ 18,000
410-9101	Transfer from General Fund	$ -	$ 445,000	$ 555,130	$ 555,130	$ 450,000	$ -	$ 450,000	$ 450,000
	Subtotal	**$ 643,300**	**$ 907,414**	**$ 1,155,735**	**$ 1,057,909**	**$ 1,088,600**	**$ -**	**$ 1,088,600**	**$ 1,088,600**
Snack Bar									
420-1100	Beer & Wine Sales	$ 70,831	$ 74,540	$ 85,139	$ 64,874	$ -	$ -	$ -	$ -
420-1200	Other Drinks - Non-Taxable	$ 777	$ 1,068	$ 950	$ 712	$ -	$ -	$ -	$ -
420-1201	Food Sales	$ 67,633	$ 142,748	$ 151,785	$ 60,000	$ -	$ -	$ -	$ -
420-1205	Other Drinks - Taxable	$ 10,115	$ 17,867	$ 16,792	$ 13,805	$ -	$ -	$ -	$ -
420-1300	Facility Rental	$ -	$ -	$ -	$ -	$ 34,000	$ -	$ 34,000	$ 34,000
420-1810	Long and Short	$ 715	$ (416)	$ 376	$ (266)	$ -	$ -	$ -	$ -
	Subtotal	**$ 150,071**	**$ 235,807**	**$ 255,042**	**$ 139,126**	**$ 34,000**	**$ -**	**$ 34,000**	**$ 34,000**
	Total Revenue	**$ 261,848**	**$ 660,244**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Mainenance									
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Operating Revenues	**$ 1,055,219**	**$ 1,803,464**	**$ 1,410,777**	**$ 1,197,035**	**$ 1,122,600**	**$ -**	**$ 1,122,600**	**$ 1,122,600**

LVGC PRO SHOP AND SNACK BAR
Account 15-510

Account Number	Account Name	Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimate 9/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
	Personnel & Benefits	$ 197,392	$ 198,827	$ 299,617	$ 237,176	$ 239,085	$ -	$ 239,085	$ 239,085
	Operation & Maintenance	$ 108,976	$ 63,441	$ 122,063	$ 102,753	$ 103,871	$ -	$ 103,871	$ 106,507
	Supplies	$ 114,524	$ 225,004	$ 181,183	$ 130,782	$ 57,396	$ -	$ 57,396	$ 60,635
	Services	$ 95,179	$ 145,048	$ 162,106	$ 92,781	$ 53,006	$ -	$ 53,006	$ 53,480
	Fixed Assets	$ (28,973)	$ (3,251)	$ -	$ -	$ -	$ -	$ -	$ -
	Total	$ 487,099	$ 629,069	$ 764,969	$ 563,492	$ 453,358	$ -	$ 453,358	$ 459,707

LVGC GROUNDS MAINTENANCE BUDGET
Account 15-530

Account Number	Account Name	Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimate 9/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 243,939	$ 308,682	$ 393,100	$ 397,668	$ 399,838	$ 32,111	$ 431,948	$ 431,949
Operation & Maintenance		$ 106,107	$ 80,564	$ 136,087	$ 134,086	$ 99,494	$ 18,687	$ 118,181	$ 144,238
Supplies		$ 76,733	$ 71,739	$ 116,620	$ 86,054	$ 118,700	$ -	$ 118,700	$ 122,850
Services		$ 3,087	$ 287	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total	$ 429,866	$ 461,271	$ 645,807	$ 617,808	$ 618,032	$ 50,798	$ 668,830	$ 699,037

UTILITY FUND REVENUES
FUND 30

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Contribution Capital									
430-1200	Insurance Recovery	$ -	$ 5,018	$ -	$ -	$ -	$ -	$ -	$ -
430-1300	Contributed Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ 5,018**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
General Operations									
450-1410	Investment Interest	$ 1,216	$ 2,863	$ 2,645	$ 3,917	$ 3,917	$ -	$ 3,917	$ 3,917
450-1415	Special Account Interest	$ -	$ -	$ 20,000	$ 40,400	$ 40,400	$ -	$ 40,400	$ 40,400
450-1420	Utility Extension Request Fee	$ 10,815	$ 16,170	$ -	$ -	$ -	$ -	$ -	$ -
450-1421	Interfund Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1425	Trans from Bond for Labor/Equip	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1430	Credit Card Service Fee	$ 28,390	$ 34,406	$ 32,716	$ 38,767	$ 38,767	$ -	$ 38,767	$ 38,767
450-1601	PID Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1602	PID Inspections	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-1810	Cash Long and Short	$ (6)	$ 22	$ -	$ -	$ -	$ -	$ -	$ -
450-3230	LCRA Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-9060	Loan Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-9800	Other Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
450-9900	Interfund Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 40,415**	**$ 53,461**	**$ 55,361**	**$ 83,084**	**$ 83,084**	**$ -**	**$ 83,084**	**$ 83,084**
Water Services									
460-4100	Water Service Fees	$ 2,722,937	$ 2,898,199	$ 2,886,094	$ 2,900,000	$ 2,983,375	$ -	$ 2,983,375	$ 3,594,367
460-4150	Drought Emergency Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4300	Water Tap Fees	$ 168,300	$ 274,500	$ 314,400	$ 427,800	$ 427,800	$ -	$ 427,800	$ 427,800
460-4360	Water Extensions	$ 26,015	$ 37,045	$ 38,000	$ 70,266	$ 70,266	$ -	$ 70,266	$ 70,266
460-4400	Other Revenue	$ 18,852	$ 15,103	$ 16,000	$ 232,000	$ 15,000	$ -	$ 15,000	$ 15,000
460-4450	Reconnect Fee Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4500	Penalties - Service Accounts	$ 82,395	$ 77,535	$ 75,000	$ 89,520	$ 89,520	$ -	$ 89,520	$ 89,520
460-4510	Water Facility - P & I	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
460-4740	Rebate Utility Service Line	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 3,018,500**	**$ 3,302,382**	**$ 3,329,494**	**$ 3,719,586**	**$ 3,585,961**	**$ -**	**$ 3,585,961**	**$ 4,196,953**
Sewer Services									
470-4100	Waste Water Service Fees	$ 1,799,306	$ 2,212,026	$ 2,212,344	$ 2,464,498	$ 2,458,133	$ -	$ 2,458,133	$ 2,518,534
470-4310	Sewer Tap Fees	$ 174,000	$ 286,500	$ 331,200	$ 448,500	$ 448,500	$ -	$ 448,500	$ 448,500
470-4360	Sewer Extensions	$ 50,056	$ 45,933	$ 41,700	$ 185,000	$ 185,000	$ -	$ 185,000	$ 115,663

UTILITY FUND REVENUES
FUND 30

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
470-4400	Other Revenue	$ -	$ 1,730	$ -	$ -	$ -	$ -	$ -	$ -
470-4510	Facility Charges - P & I	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
470-9900	Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ 2,023,362**	**$ 2,546,188**	**$ 2,585,244**	**$ 3,097,998**	**$ 3,091,633**	**$ -**	**$ 3,091,633**	**$ 3,082,697**
Capital Improvements									
480-1100	Transfer From Bond Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
480-9900	Fund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Operating Revenues	**$ 5,082,277**	**$ 5,907,049**	**$ 5,970,099**	**$ 6,900,668**	**$ 6,760,678**	**$ -**	**$ 6,760,678**	**$ 7,362,734**

UTILITY ADMINISTRATION
Account 30-555

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 133,978	$ 161,612	$ 129,245	$ 133,775	$ 92,470	$ -	$ 92,470	$ 92,471
Operation & Maintenance		$ 17,370	$ 22,848	$ 22,740	$ 21,830	$ 30,510	$ -	$ 30,510	$ 32,840
Supplies		$ 19,323	$ 18,397	$ 22,500	$ 24,100	$ 27,500	$ -	$ 27,500	$ 30,050
Services		$ 44,799	$ 28,104	$ 52,500	$ 32,000	$ 62,500	$ -	$ 62,500	$ 64,500
Fixed Assets		$ -	$ 1,555	$ 3,000	$ 1,000	$ -	$ -	$ -	$ -
	TOTAL	$ 215,470	$ 232,515	$ 229,985	$ 212,705	$ 212,980	$ -	$ 212,980	$ 219,861

GENERAL FUND TRANSFER
Account 30-556

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
9765	Transfer to General Fund	$1,000,000	$1,250,000	$1,500,000	$ 1,500,000	$1,500,000	$ -	$ 1,500,000	$ 1,500,000
TOTAL		**$1,000,000**	**$1,250,000**	**$1,500,000**	**$ 1,500,000**	**$1,500,000**	**$ -**	**$ 1,500,000**	**$ 1,500,000**

IT
Account 30-558

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 81,351	$ 102,412	$ 209,016	$ 209,382	$ 222,767	$ 46,075	$ 268,842	$ 268,842
Operation & Maintenance		$ 78,022	$ 60,931	$ 110,000	$ 98,753	$ 110,336	$ 12,493	$ 122,829	$ 123,461
Supplies		$ -	$ 411	$ 650	$ 450	$ 2,000	$ 150	$ 2,150	$ 2,150
Services		$ 38,014	$ 52,383	$ 89,795	$ 85,795	$ 85,225	$ 8,000	$ 93,225	$ 100,547
Fixed Assets		$ 1,518	$ 2,918	$ 26,157	$ 26,157	$ -	$ 10,000	$ 10,000	$ -
	TOTAL	$ 198,905	$ 219,055	$ 435,618	$ 420,537	$ 420,328	$ 76,718	$ 497,046	$ 495,000

PUBLIC WORKS ADMINISTRATION
Account 30-559

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 149,101	$ 104,068	$ 220,097	$ 217,097	$ 251,516	$ 60,473	$ 311,989	$ 312,798
Operation & Maintenance		$ 23,311	$ 27,784	$ 34,849	$ 32,980	$ 22,915	$ 23,770	$ 46,685	$ 48,750
Supplies		$ 1,513	$ 2,009	$ 1,925	$ 2,100	$ 1,925	$ 1,975	$ 3,900	$ 3,950
Services		$ 140,100	$ 124,857	$ 160,000	$ 200,000	$ 75,000	$ -	$ 75,000	$ 120,000
Fixed Assets		$ -	$ -	$ 1,500	$ 2,500	$ -	$ -	$ -	$ -
	TOTAL	$ 314,025	$ 258,718	$ 418,371	$ 454,677	$ 351,356	$ 86,218	$ 437,574	$ 485,498

WATER SERVICES
Account 30-560

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 453,239	$ 533,021	$ 605,820	$ 609,702	$ 634,830	$ -	$ 634,830	$ 638,981
Operation & Maintenance		$ 150,156	$ 330,883	$ 418,275	$ 612,296	$ 605,720	$ 29,425	$ 635,145	$ 731,554
Supplies		$ 30,965	$ 67,363	$ 72,042	$ 90,562	$ 71,492	$ 19,908	$ 91,400	$ 108,000
Services		$ 17,158	$ 53,790	$ 51,127	$ 51,127	$ 51,127	$ 9	$ 51,136	$ 51,150
Fixed Assets		$ 3,346	$ 5,711	$ 59,945	$ 60,449	$ -	$ 36,570	$ 36,570	$ -
	TOTAL	$ 654,863	$ 990,768	$ 1,207,209	$1,424,135	$1,363,169	$ 85,912	$ 1,449,081	$ 1,529,685

WATER PLANT ONE
Account 30-565

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 64,415	$ 59,249	$ 58,543	$ 58,579	$ 60,197	$ -	$ 60,197	$ 60,223
Operation & Maintenance		$ 131,097	$ 46,711	$ 64,020	$ 68,123	$ 66,393	$ 3,690	$ 70,083	$ 76,785
Supplies		$ 65,886	$ 43,064	$ 40,250	$ 66,079	$ 40,250	$ 10,700	$ 50,950	$ 71,500
Services		$ 196,802	$ 106,718	$ 80,817	$ 88,380	$ 80,817	$ 22,422	$ 103,239	$ 209,664
Fixed Assets		$ -	$ 120	$ 1,852	$ 750	$ -	$ 22,915	$ 22,915	$ -
	TOTAL	$ 458,200	$ 255,862	$ 245,482	$ 281,911	$ 247,657	$ 59,727	$ 307,384	$ 418,173

WATER PLANT TWO
Account 30-567

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 70,679	$ 71,592	$ -	$ -	$ -	$ -	$ -	$ -
Operation & Maintenance		$ 79,998	$ 27,024	$ -	$ -	$ -	$ -	$ -	$ -
Supplies		$ 12,137	$ 9,879	$ -	$ -	$ -	$ -	$ -	$ -
Services		$ 68,205	$ 41,158	$ -	$ -	$ -	$ -	$ -	$ -
Fixed Assets		$ 352	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 231,370	$ 149,653	$ -	$ -	$ -	$ -	$ -	$ -

WATER PLANT THREE
Account 30-569

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ -	$ -	$ 67,926	$ 68,962	$ 74,898	$ -	$ 74,898	$ 74,898
Operation & Maintenance		$ 12,561	$ 73,131	$ 95,700	$ 136,490	$ 99,459	$ 14,600	$ 114,059	$ 152,810
Supplies		$ 14,031	$ 22,558	$ 43,000	$ 43,600	$ 43,000	$ 600	$ 43,600	$ 48,865
Services		$ 574	$ 156,000	$ 145,500	$ 175,739	$ 175,739	$ 14,000	$ 189,739	$ 216,739
Fixed Assets		$ 1,372	$ 854	$ 8,161	$ 8,161	$ -	$ -	$ -	$ -
	TOTAL	$ 28,538	$ 252,544	$ 360,287	$ 432,952	$ 393,096	$ 29,200	$ 422,296	$ 493,312

SEWER SERVICES
Account 30-570

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 154,170	$ 170,543	$ 219,667	$ 222,377	$ 228,778	$ -	$ 228,778	$ 260,428
Operation & Maintenance		$ 196,303	$ 219,783	$ 288,213	$ 526,169	$ 509,562	$ 41,608	$ 551,170	$ 629,677
Supplies		$ 24,605	$ 18,114	$ 17,200	$ 32,500	$ 17,000	$ 10,500	$ 27,500	$ 38,200
Services		$ 18,112	$ 31,005	$ 11,819	$ 10,319	$ 6,819	$ 4,000	$ 10,819	$ 10,819
Fixed Assets		$ 2,186	$ 4,609	$ 36,581	$ -	$ -	$ 31,675	$ 31,675	$ -
	TOTAL	$ 395,375	$ 444,054	$ 573,480	$ 791,365	$ 762,159	$ 87,783	$ 849,942	$ 939,123

WASTEWATER TREATMENT PLANT
Account 30-575

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 136,866	$ 149,972	$ 149,295	$ 154,511	$ 163,482	$ -	$ 163,482	$ 164,481
Operation & Maintenance		$ 99,514	$ 116,135	$ 99,324	$ 111,028	$ 105,877	$ 4,404	$ 110,281	$ 133,025
Supplies		$ 20,838	$ 23,836	$ 26,058	$ 29,058	$ 26,150	$ 3,000	$ 29,150	$ 30,250
Services		$ 39,185	$ 45,671	$ 26,239	$ 32,239	$ 26,239	$ 1,000	$ 27,239	$ 33,239
Fixed Assets		$ -	$ -	$ 1,100	$ 1,500	$ -	$ 38,126	$ 38,126	$ -
	TOTAL	$ 296,404	$ 335,614	$ 302,016	$ 328,337	$ 321,748	$ 46,530	$ 368,278	$ 360,995

EFFLUENT DISPOSAL
Account 30-577

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ 144,209	$ 161,013	$ 220,622	$ 215,999	$ 194,105	$ -	$ 194,105	$ 194,131
Operation & Maintenance		$ 55,070	$ 53,942	$ 123,838	$ 133,860	$ 61,716	$ 3,509	$ 65,225	$ 75,458
Supplies		$ 5,028	$ 9,905	$ 15,000	$ 18,500	$ 13,000	$ 5,500	$ 18,500	$ 19,800
Services		$ 13,670	$ 11,182	$ 14,900	$ 14,500	$ 11,000	$ -	$ 11,000	$ 14,500
Fixed Assets		$ 118	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ 218,096	$ 236,042	$ 374,360	$ 382,859	$ 279,821	$ 9,009	$ 288,830	$ 303,889

BOOSTER PUMP STATIONS
Account 30-582

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ -	$ 25,656	$ 28,555	$ 28,573	$ 28,951	$ -	$ 28,951	$ 28,950
Operation & Maintenance		$ -	$ 55,626	$ 51,036	$ 54,239	$ 52,200	$ 5,400	$ 57,600	$ 59,765
Supplies		$ -	$ 2,977	$ 3,400	$ 4,400	$ 3,400	$ 1,250	$ 4,650	$ 4,650
Services		$ -	$ 2,480	$ 5,200	$ 5,500	$ 5,200	$ 300	$ 5,500	$ 6,200
Fixed Assets		$ -	$ 110	$ 2,550	$ -	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ 86,849	$ 90,741	$ 92,712	$ 89,750	$ 6,950	$ 96,700	$ 99,566

LIFT STATIONS
Account 30-584

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Personnel & Benefits		$ -	$ 25,094	$ 28,555	$ 28,663	$ 28,951	$ -	$ 28,951	$ 29,050
Operation & Maintenance		$ -	$ 118,444	$ 118,947	$ 113,636	$ 114,294	$ 2,000	$ 116,294	$ 144,877
Supplies		$ -	$ 10,297	$ 7,900	$ 7,900	$ 7,900	$ 1,000	$ 8,900	$ 13,100
Services		$ -	$ 14,456	$ 20,000	$ 20,000	$ 23,500	$ -	$ 23,500	$ 30,500
Fixed Assets		$ -	$ 110	$ 2,550	$ 2,550	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ 168,401	$ 177,952	$ 172,749	$ 174,644	$ 3,000	$ 177,644	$ 217,527

HOTEL OCCUPANCY TAX FUND
Fund 11

Account Number	Account Name	Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimate 9/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Revenues		$ 94,471	$ 115,761	$ 108,662	$ 131,632	$ 134,500	$ -	$ 134,500	$ 134,500
Expenditures		$ 70,378	$ 63,003	$ 88,000	$ 88,000	$ 88,000	$ -	$ 88,000	$ 88,000
	Net Total	$ 24,093	$ 52,758	$ 20,662	$ 43,632	$ 46,500	$ -	$ 46,500	$ 46,500

IMPACT FEE FUND
Fund 42

Account Number	Account Name		Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimate 9/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Revenues			$ 616,869	$ 960,870	$ 743,422	$ 1,652,092	$ 1,652,092	$ -	$ 1,652,092	$ 1,652,092
Expenditures			$ 553,354	$ 393,126	$ 500,000	$ 500,000	$ 80,000	$ -	$ 80,000	$ 80,000
		Net Total	$ 63,515	$ 567,744	$ 243,422	$ 1,152,092	$ 1,572,092	$ -	$ 1,572,092	$ 1,572,092

PARK FUND
Fund 43

Account Number	Account Name		Yr End Actual 9/30/16	Yr End Actual 9/30/17	Current Budget 2017-18	Year End Estimate 9/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Revenues			$ 99	$ 227	$ 212	$ 319	$ 319	$ -	$ 319	$ 319
Expenditures			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Net Total	$ 99	$ 227	$ 212	$ 319	$ 319	$ -	$ 319	$ 319

DEBT SERVICE REVENUE/EXPENDITURES
Fund 50

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Revenue									
485-1110	Ad Valorem Taxes	$ 1,778,215	$ 2,016,542	$ 2,178,035	$ 2,178,035	$ 2,673,579	$ -	$ 2,673,579	$ 2,673,579
480-1410	Accumulated Interest	$ 2,140	$ 5,999	$ 5,000	$ 5,600	$ 6,000	$ -	$ 6,000	$ 7,000
	Transfer from Debt Service Interest	$ -	$ -	$ -	$ -	$ 13,200	$ -	$ 13,200	$ 20,968
485-1500	Bond Funding Revenue	$ -	$ 4,181	$ -	$ -	$ -	$ -	$ -	$ -
480-9108	Transfer from Golf Course Fund	$ 3,738	$ 62,506	$ -		$ -	$ -	$ -	$ -
480-9109	Impact Fees	$ 553,354	$ 393,126	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
	Water Impact Fees								
	Wastewater Impact Fees								
	TOTAL REVENUE	**$ 2,337,447**	**$ 2,482,354**	**$ 2,683,035**	**$ 2,683,635**	**$ 2,692,779**	**$ -**	**$ 2,692,779**	**$ 2,701,547**
Expenses									
585-4575	Bank Charges	$ 1,900	$ 7,500	$ 9,000	$ 12,000	$ 13,200	$ -	$ 13,200	$ 14,520
585-7911	Refunding Bond Proceeds	$ -	$ (5,685,000)	$ -	$ -	$ -	$ -	$ -	$ -
585-7916	Premium	$ -	$ (204,474)	$ -	$ -	$ -	$ -	$ -	$ -
585-8505	Bond Issue Cost	$ -	$ (2,879)	$ -	$ -	$ -	$ -	$ -	$ -
585-8949	Payment To Escrow Agent	$ -	$ 5,763,253	$ -	$ -	$ -	$ -	$ -	$ -
585-9900	Payment to Escrow Agent	$ -	$ 126,221	$ -	$ -	$ -	$ -	$ -	$ -
585-9770	Transfers - Due to Due From	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Principal Payments									
585-9814	2006 Certificate of Obligation	$ 420,000	$ 310,000	$ 320,000	$ 320,000	$ 335,000	$ -	$ 335,000	$ 350,000

DEBT SERVICE REVENUE/EXPENDITURES
Fund 50

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
585-9816	2008 Certificate of Obligation	$ 88,000	$ 91,000	$ 95,000	$ 95,000	$ 98,000	$ -	$ 98,000	$ 102,000
585-9818	2009 Certificate of Obligation	$ 155,000	$ 153,000	$ 166,000	$ 166,000	$ 169,000	$ -	$ 169,000	$ -
585-9822	2011 Refunding General Bond	$ 460,000	$ 485,000	$ 420,000	$ 420,000	$ 430,000	$ -	$ 430,000	$ 575,000
585-9824	2014 Certificate of Obligation	$ 25,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ -	$ 30,000	$ 30,000
585-9826	2015 Refunding General Bond	$ -	$ 35,000	$ 50,000	$ 50,000	$ 55,000	$ -	$ 55,000	$ 100,000
585-9828	2015 Tax Note - WTP 1 Upgrades	$ 70,000	$ 185,000	$ -	$ -	$ -	$ -	$ -	$ -
585-9832	2016A Refunding Tax Note	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ -	$ 15,000	$ 15,000
585-9834	2016B Refunding Tax Note	$ -	$ -	$ 30,000	$ 30,000	$ 30,000	$ -	$ 30,000	$ 35,000
585-9836	2017 Certificate of Obligation	$ -	$ -	$ 105,000	$ 105,000	$ 220,000	$ -	$ 220,000	$ 235,000
Interest Payments									
585-9815	2006 Certificate of Obligation	$ 181,410	$ 166,904	$ 155,495	$ 155,495	$ 141,969	$ -	$ 141,969	$ 127,824
585-9817	2008 Certificate of Obligation	$ 54,026	$ 50,546	$ 47,388	$ 47,388	$ 43,654	$ -	$ 43,654	$ 39,784
585-9819	2009 Certificate of Obligation	$ 18,022	$ 12,949	$ 8,316	$ 8,316	$ 2,789	$ -	$ 2,789	$ -
585-9821	2010 Certificate of Obligation	$ -	$ 146,504	$ -	$ -	$ -	$ -	$ -	$ -
585-9823	2011 Refunding General Bond	$ 104,231	$ 95,325	$ 81,750	$ 81,750	$ 69,000	$ -	$ 69,000	$ 53,925
585-9825	2014 Certificate of Obligation	$ 306,113	$ 305,612	$ 305,125	$ 305,125	$ 304,525	$ -	$ 304,525	$ 303,925
585-9827	2015 Refunding General Bond	$ 275,400	$ 274,963	$ 274,200	$ 274,200	$ 273,150	$ -	$ 273,150	$ 270,600

DEBT SERVICE REVENUE/EXPENDITURES
Fund 50

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate 09/30/18	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
585-9829	2015 Tax Note - WTP 1 Upgrades	$ 59,557	$ 36,293	$ -	$ -	$ -	$ -	$ -	$ -
585-9831	2015 Tax Note - Otwell Property	$ 69,537	$ 104,637	$ -	$ -	$ -	$ -	$ -	$ -
585-9833	2016A Refunding Tax Note	$ -	$ -	$ 65,900	$ 65,900	$ 65,600	$ -	$ 65,600	$ 65,300
585-9835	2016B Refunding Tax Note	$ -	$ -	$ 125,805	$ 125,805	$ 125,418	$ -	$ 125,418	$ 124,907
585-9837	2017 Certificate of Obligation	$ -	$ -	$ 383,056	$ 383,056	$ 265,588	$ -	$ 265,588	$ 258,763
	TOTAL EXPENSE	**$ 2,288,195**	**$ 2,482,354**	**$ 2,687,035**	**$ 2,690,035**	**$ 2,686,891**	**$ -**	**$ 2,686,891**	**$ 2,701,547**
	NET TOTAL	**$ 49,252**	**$ 0**	**$ (4,000)**	**$ (6,400)**	**$ 5,887**	**$ -**	**$ 5,887**	**$ (0)**

CITY OF LAGO VISTA
CONSOLIDATED SCHEDULE OF BOND MATURITIES

FY ENDING	2005 GO	2006 CO	2008 CO	2009 GO	2011 GO	2014 CO	2015 GO	2015 $2.2 M TAX NOTE	2015 $3.7 M TAX NOTE	2016A REFUNDING	2016B REFUNDING	2017 CO	TOTAL
09/30/2019	0 00	476,968 75	141,653 60	171,788.50	499,000 00	334,525 00	328,150.00			80,600 00	155,417.95	485,587 50	2,673,691 30
09/30/2020	0 00	477,823 50	141,783 60		628,925 00	333,925 00	370,600 00			80,300 00	159,907 08	493,762 50	2,687,026 68
09/30/2021	0 00	478 058 75	141,758 80		631,375 00	333,175 00	366,600.00			84,950 00	159,259 23	491,637.50	2,686,814 28
09/30/2022		477,674 50	142,559 85		470,700 00	332,275 00	303,800 00			163,250 00	297,009.43	489,362 50	2,676,631 28
09/30/2023		476,670 75	142,186 75		471,975 00	331,375 00	302,200 00			165,175 00	297,913 16	491,862 50	2,679,358 16
09/30/2024		479,944 25	141,658 85			409,275 00	692,600 00			157,100 00	307,956 26	487,837 50	2,676,371 86
09/30/2025		482,391 75	141,956.80			405,425 00	694,600 00			154,100 00	307,297 26	487,237 50	2,673 008 31
09/30/2026		484,013 25	142,061 25			405,925 00	690,900 00			151,100 00	306,393 76	491,137 50	2,671,530 76
09/30/2027		484,808 75	141,972 20			406,225 00	691,500 00			147,600 00	315,036 26	489,537 50	2,676,679 71
09/30/2028			141,689 65			1,018,825 00	563,900 00			143,600 00	318,081 26	405,337 50	2,591,433 41
09/30/2029						1,018,225 00	705,300.00			144,500 00	320,582 26	408,587 50	2,597,194 76
09/30/2030						1,016,425 00	708,000 00			140,300 00	327,435 76	406,612 50	2,598,773 26
09/30/2031						1,023,225 00	699,900.00			131,200 00	333,533 26	409,412 50	2,597,270 76
09/30/2032						1,023,525 00	701,000 00			127,200.00	338,561 18	411,593 75	2,601,879 93
09/30/2033						1,027,325 00	696,200 00			123,200 00	337,718 08	408,225 00	2 592,668 08
09/30/2034						1,029,525 00	695 500.00			129,000 00	336,501 08	409,612 50	2,600,138 58
09/30/2035						1,027,612 50	698,700 00			129,500 00	330,003 65	405,756 25	2,591,572 40
09/30/2036										159,200 00	195,749 63	411,212 50	766,162 13
09/30/2037										158,100 00	198,645 53	405,975 00	762,720 53
09/30/2038												331,500 00	331,500 00
09/30/2039												332,687 50	332,687.50
09/30/2040												333,500.00	333,500 00
09/30/2041												329,031 25	329,031.25
09/30/2042												329,281 25	329,281.25
09/30/2043												329,156 25	329,156 25
09/30/2044												333,200 00	333,200 00
09/30/2045												331,400 00	331,400 00
09/30/2046												329,200 00	329,200 00
09/30/2047												331,500 00	331,500 00
	0.00	**4,318,354.25**	**1,419,281.35**	**171,788.50**	**2,701,975.00**	**11,476,812.50**	**9,909,450.00**	**0.00**	**0.00**	**2,569,975.00**	**5,343,002.08**	**11,800,743.75**	**49,711,382.43**
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**	**(12)**	

(1) Refunded the 2005 GO with the 2015 Bond Series
(2) Utility Improvements. Airport CIP
(3) Police Building. Traffic Signal Utilities Improvements
(4) Refunding of 1999 Debt Issues
(5) Refunding of CO 2003 and 2010 Tax Notes
(6) 2014 CO - Build WTP #3
(7) 2015 CO - Refunded the 2005 Bond Series
(8) 2015 $2.2 Million Tax Note
(9) 2015 $3.7 Million Tax Note
(10) 2016A Refunded the 2015 Tax Note - Tax Exempt
(11) 2016B Refunded the 2015 Tax Note - Taxable Note
(12) 2017 CO - Multiple CIP Projects

SCHEDULE 1
CITY OF LAGO VISTA TEXAS
UTILITY FUND
SCHEDULE OF BOND MATURITIES AND INTEREST
COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
SERIES 2006
THE BANK OF AMERICA NA
PAR AMOUNT $6,515 000 - INTEREST RATE 4 13%
DATE OF ISSUE 10-5-2006 - MATURITY DATE 02-15-2027
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	74,443 25	335,000 00	67,525 50	476,968 75
2020	67,525 50	350,000 00	60,298 00	477,823 50
2021	60,298 00	365,000 00	52,760 75	478,058 75
2022	52,760 75	380 000 00	44,913 75	477 674 50
2023	44,913 75	395,000 00	36 757 00	476,670 75
2024	36,757 00	415,000 00	28,187 25	479,944 25
2025	28,187 25	435,000 00	19,204 50	482,391 75
2026	19,204 50	455,000 00	9,808 75	484,013 25
2027	9,808 75	475,000 00	0 00	484,808 75
	393,898 75	3,605,000 00	319,455 50	4,318,354 25

SCHEDULE 2
CITY OF LAGO VISTA, TEXAS
SCHEDULE OF BOND MATURITIES AND INTEREST
COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
SERIES 2008
PAR AMOUNT $2,000,000 - INTEREST RATE 3 87%
DATE OF ISSUE 07-09-2008 - MATURITY DATE 02-15-2028
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	22,774 95	98,000 00	20,878 65	141,653 60
2020	20,878 65	102,000 00	18,904 95	141,783 60
2021	18,904 95	106,000 00	16,853 85	141,758 80
2022	16,853 85	111,000 00	14,706 00	142,559 85
2023	14,706.00	115,000 00	12,480 75	142,186 75
2024	12,480 75	119,000 00	10,178 10	141,658 85
2025	10,178 10	124,000 00	7,778 70	141,956 80
2026	7,778 70	129,000 00	5,282 55	142,061.25
2027	5,282 55	134,000 00	2 689 65	141,972 20
2028	2,689.65	139,000 00	0 00	141,689 65
	132,528 15	1,177,000 00	109,753 20	1,419,281 35

SCHEDULE 3
CITY OF LAGO VISTA, TEXAS
GENERAL LONG TERM DEBT
GENERAL OBLIGATION REFUNDING BOND
SERIES 2009
BANK OF AMERICA, NA
PAR AMOUNT $2,340,000 - INTEREST RATE 3 30%
DATE OF ISSUE 08-20-2009 - MATURITY DATE 02-15-2019
SEPTEMBER 30 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	2,788 50	169,000 00	0 00	171,788 50
	2,788 50	169,000 00	0 00	171,788 50

SCHEDULE 4
CITY OF LAGO VISTA TEXAS
GENERAL LONG TERM DEBT
SCHEDULE OF BOND MATURITIES AND INTEREST
GENERAL OBLIGATION REFUNDING BOND
SERIES 2011
PAR AMOUNT $4,535,000 - INTEREST RATE 2 00%
DATE OF ISSUE 12-1-2011 - MATURITY DATE 2-15-2023
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	37,725 00	430,000 00	31,275 00	499,000 00
2020	31,275 00	575,000 00	22,650 00	628,925 00
2021	22,650 00	595,000 00	13,725 00	631,375 00
2022	13,725 00	450,000 00	6 975 00	470,700 00
2023	6,975 00	465,000 00	0 00	471,975 00
	112,350 00	2,515 000 00	74,625 00	2 701,975 00

SCHEDULE 5
CITY OF LAGO VISTA, TEXAS
WATER TREATMENT PLANT #3
SCHEDULE OF BOND MATURITIES AND INTEREST
GENERAL LONG TERM DEBT - CERTIFICATES OF OBLIGATION
COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
SERIES 2014
THE BANK OF AMERICA NA
PAR AMOUNT $7,655 000 - INTEREST RATE 3 60%
DATE OF ISSUE 8-19-2014 - MATURITY DATE 2-15-2035
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	152,412 50	30,000 00	152,112 50	334,525 00
2020	152,112 50	30,000 00	151,812 50	333,925 00
2021	151,812 50	30,000 00	151,362 50	333,175 00
2022	151,362 50	30 000 00	150,912 50	332,275 00
2023	150,912 50	30,000 00	150,462.50	331,375 00
2024	150,462 50	110,000 00	148,812 50	409,275 00
2025	148,812 50	110,000 00	146 612 50	405,425 00
2026	146,612 50	115,000 00	144,312 50	405,925 00
2027	144,312 50	120,000 00	141,912 50	406,225 00
2028	141,912 50	750,000 00	126 912 50	1,018,825 00
2029	126,912 50	780,000 00	111,312 50	1,018,225 00
2030	111,312 50	810,000 00	95,112 50	1,016,425 00
2031	95,112 50	850,000 00	78,112 50	1,023,225 00
2032	78,112 50	885,000 00	60,412 50	1,023,525.00
2033	60,412 50	925,000 00	41,912 50	1,027,325 00
2034	41,912 50	965,000.00	22,612 50	1,029,525 00
2035	22,612 50	1,005,000 00	0 00	1,027,612 50
	2,027,112 50	7,575,000 00	1,874,700 00	11,476,812 50

SCHEDULE 6
CITY OF LAGO VISTA TEXAS
GENERAL LONG TERM DEBT - REFUNDING SERIES 2005 BONDS
SCHEDULE OF BOND MATURITIES AND INTEREST
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2015
US BANK
PAR AMOUNT $6,955,000 - INTEREST RATE 3 08%
DATE OF ISSUE 1-8-2015 - MATURITY DATE 02-15-2035
SEPTEMBER 30 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	136,850 00	55,000 00	136,300 00	328,150,00
2020	136,300 00	100,000 00	134,300 00	370,600 00
2021	134,300 00	100,000 00	132,300 00	366,600 00
2022	132,300 00	40,000 00	131,500 00	303,800 00
2023	131,500 00	40,000 00	130,700 00	302,200 00
2024	130,700 00	440,000 00	121,900 00	692,600 00
2025	121,900 00	460,000 00	112,700 00	694,600 00
2026	112,700 00	475,000 00	103,200 00	690,900 00
2027	103,200 00	495,000 00	93,300 00	691,500 00
2028	93,300 00	385,000 00	85,600 00	563,900 00
2029	85,600 00	545,000 00	74,700 00	705,300 00
2030	74,700 00	570,000 00	63,300 00	708,000 00
2031	63,300 00	585,000 00	51,600 00	699,900 00
2032	51,600 00	610,000 00	39,400 00	701,000 00
2033	39,400 00	630,000 00	26,800 00	696,200 00
2034	26,800 00	655,000 00	13,700 00	695,500 00
2035	13,700 00	685,000 00	0 00	698,700 00
	1,588,150 00	6,870,000 00	1,451,300 00	9,909 450 00

SCHEDULE 7
CITY OF LAGO VISTA TEXAS
GENERAL LONG TERM DEBT - 7 YEAR TAX NOTE
SCHEDULE OF BOND MATURITIES AND INTEREST
LIMITED TAX NOTE
SERIES 2015
BANK OF AMERICA
PAR AMOUNT $2,200,000 - INTEREST RATE 2 16%
DATE OF ISSUE 6-18-2015 - MATURITY DATE 02-15-2022
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	0 00	0 00	0 00	0 00
2020	0 00	0 00	0 00	0 00
2021	0 00	0 00	0 00	0 00
2022	0 00	0 00	0 00	0 00
	0 00	0 00	0 00	0 00

SCHEDULE 8
CITY OF LAGO VISTA TEXAS
GENERAL LONG TERM DEBT - 7 YEAR TAX NOTE
SCHEDULE OF BOND MATURITIES AND INTEREST
LIMITED TAX NOTE
TAXABLE SERIES 2015
BANK OF AMERICA
PAR AMOUNT $3,738,000 - INTEREST RATE 3 17%
DATE OF ISSUE 10-1-2015 - MATURITY DATE 02-15-2022
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	0 00	0 00	0.00	0 00
2020	0 00	0 00	0 00	0 00
2021	0 00	0 00	0 00	0.00
2022	0 00	0.00	0 00	0 00
	0 00	0 00	0 00	0 00

SCHEDULE 9
CITY OF LAGO VISTA TEXAS
GENERAL LONG TERM DEBT - REFUNDING 2015 TAX NOTE - TAX EXEMPT PORTION
SCHEDULE OF BOND MATURITIES AND INTEREST
GENERAL OBLIGATION REFUNDING BOND
SERIES 2016A
US BANK
PAR AMOUNT $1,810 000 - INTEREST RATE 2 80%
DATE OF ISSUE 12-1-2016 - MATURITY DATE 02-15-2037
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	32,875 00	15,000 00	32,725 00	80,600 00
2020	32,725 00	15,000 00	32,575 00	80,300 00
2021	32,575 00	20,000 00	32,375 00	84,950 00
2022	32,375 00	100,000 00	30,875 00	163,250 00
2023	30,875 00	105,000 00	29,300 00	165,175 00
2024	29,300 00	100,000 00	27,800 00	157,100 00
2025	27,800 00	100,000 00	26,300 00	154,100 00
2026	26,300 00	100,000 00	24,800 00	151,100 00
2027	24,800 00	100,000 00	22,800 00	147,600 00
2028	22,800 00	100,000 00	20,800 00	143,600 00
2029	20,800 00	105,000 00	18,700 00	144,500 00
2030	18,700 00	105,000 00	16,600 00	140,300 00
2031	16,600 00	100 000 00	14,600 00	131 200 00
2032	14,600 00	100,000 00	12 600 00	127,200 00
2033	12,600 00	100,000 00	10,600 00	123,200 00
2034	10,600 00	110,000 00	8,400 00	129,000 00
2035	8 400 00	115,000 00	6,100 00	129,500 00
2036	6,100 00	150,000 00	3,100 00	159,200 00
2037	3,100 00	155,000 00	0 00	158,100,00
	403,925 00	1,795,000 00	371,050 00	2,569,975 00

SCHEDULE 10
CITY OF LAGO VISTA, TEXAS
GENERAL LONG TERM DEBT - REFUNDING 2015 TAX NOTE - TAXABLE PORTION
SCHEDULE OF BOND MATURITIES AND INTEREST
GENERAL OBLIGATION REFUNDING BONDS
TAXABLE SERIES 2016B
US BANK
PAR AMOUNT $3,875,000 - INTEREST RATE 3 49%
DATE OF ISSUE 12-1-2016 - MATURITY DATE 02-15-2037
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	62,811 20	30,000 00	62 606 75	155,417 95
2020	62,606 75	35,000 00	62 300 33	159,907 08
2021	62,300 33	35,000 00	61,958 90	159,259 23
2022	61,958 90	175,000 00	60,050 53	297,009 43
2023	60,050 53	180,000 00	57 862 63	297 913 16
2024	57,862 63	195,000 00	55,093 63	307,956 26
2025	55,093 63	200,000 00	52,203 63	307,297 26
2026	52,203 63	205,000 00	49,190 13	306,393 76
2027	49,190 13	220,000 00	45,846 13	315,036 26
2028	45,846 13	230,000 00	42,235 13	318,081 26
2029	42,235 13	240,000 00	38,347 13	320,582 26
2030	38,347 13	255,000 00	34,088 63	327,435 76
2031	34,088 63	270,000 00	29,444 63	333,533 26
2032	29,444 63	285,000 00	24,116 55	338,561 18
2033	24,116 55	295,000 00	18,601 53	337,718 08
2034	18,601 53	305,000 00	12,899 55	336,501 08
2035	12,899 55	310,000 00	7,104 10	330,003 65
2036	7,104.10	185,000 00	3,645 53	195,749 63
2037	3,645 53	195,000 00	0 00	198,645.53
	780,406 64	3 845,000 00	717,595 44	5,343,002 08

CITY OF LAGO VISTA TEXAS
GENERAL LONG TERM DEBT
SCHEDULE OF BOND MATURITIES AND INTEREST
GENERAL LONG TERM DEBT - CERTIFICATES OF OBLIGATION
COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION
SERIES 2017
US BANK
PAR AMOUNT $7,725,000 - INTEREST RATE 3 25%
DATE OF ISSUE 3-16-2017 - MATURITY DATE 02-15-2047
SEPTEMBER 30, 2017

Year Ended 30-Sep	February Interest	Principal	August Interest	Total
2019	134,443 75	220,000 00	131,143 75	485,587 50
2020	131,143 75	235,000 00	127 618 75	493,762 50
2021	127,618.75	240,000 00	124,018 75	491,637 50
2022	124,018 75	245,000 00	120,343 75	489,362.50
2023	120,343 75	255,000 00	116 518 75	491,862 50
2024	116,518 75	260,000 00	111,318 75	487,837 50
2025	111,318.75	270,000 00	105,918 75	487,237 50
2026	105,918 75	285,000 00	100,218 75	491,137.50
2027	100,218 75	295,000 00	94 318 75	489,537 50
2028	94,318 75	220,000 00	91,018 75	405,337 50
2029	91,018 75	230,000 00	87,568 75	408,587 50
2030	87,568 75	235,000 00	84,043 75	406,612 50
2031	84,043 75	245,000 00	80,368 75	409,412 50
2032	80 368 75	255,000 00	76,225 00	411,593 75
2033	76,225 00	260,000 00	72,000.00	408,225.00
2034	72,000 00	270,000 00	67,612 50	409,612 50
2035	67,612 50	275,000 00	63,143 75	405,756 25
2036	63,143 75	290,000 00	58,068 75	411,212.50
2037	58,068 75	295,000 00	52,906 25	405,975 00
2038	52,906 25	230,000 00	48,593 75	331,500 00
2039	48,593 75	240,000 00	44,093 75	332,687 50
2040	44,093 75	250,000 00	39,406 25	333,500 00
2041	39,406 25	255 000 00	34,625 00	329,031 25
2042	34,625 00	265,000 00	29,656 25	329,281 25
2043	29,656 25	275,000 00	24,500 00	329,156 25
2044	24,500 00	290,000 00	18,700 00	333,200 00
2045	18,700 00	300,000 00	12,700 00	331,400 00
2046	12,700 00	310,000 00	6 500 00	329,200 00
2047	6 500 00	325,000 00	0 00	331,500 00
	2,157,593 75	7,620 000 00	2,023,150 00	11,800,743 75

CAPITAL IMPROVEMENT PROJECTS
Fund 40

Account Number	Account Name	Yr End Actual 09/30/16	Yr End Actual 09/30/17	Current Budget 2017-18	Year End Estimate $ 43,373	Base Budget 2018-19	Supplemental Budget Request	Total Budget Request 2018-19	Preliminary Budget 2019-2020
Revenue		$ 702,556	$ 695,072	$ 8,037,254	$ 5,249,908	$ 5,249,908	$ 545,000	$ 5,794,908	$ 2,499,908
Expenses		$ 6,519,928	$ 1,860,015	$ 8,813,023	$ 1,742,065	$ 5,980,879	$ 973,185	$ 6,954,064	$ 137,104
	Net Total CIP	$ (5,817,372)	$ (1,164,943)	$ (775,769)	$ 3,507,843	$ (730,971)	$ (428,185)	$ (1,159,156)	$ 2,362,804

5-YEAR CIP PLAN

FY18-19

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	ITEM COST	CATEGORY TOTAL	JUSTIFICATION
Waste Water	Lift Station Generators	Impact Fees/Grants	$ 200,000		Recommended 2016-17 Budget Planning for 50% grants
	WWTP TY-1 Conversion (Engineering)	Impact Fees/Bond	$ 200,000	$ 580,000	Convert the sewer plant to produce type 1 effluent for irrigation
	Shoreline Sewer Line	End of Year Balance	$ 180,000		Connecting missing WW segment to support new development at Nature's Point
Water Distribution	Impact Fee Study	Impact Fees	$ 50,000		To recover costs on new CIP projects
	Utility Cost of Service Study	Impact Fees	$ 30,000	$ 110,000	To create a Certificate of Convenience and Necessity Boundary for the City
	CCN Update	Impact Fees	$ 30,000		
Streets	Street Rehab Program	Budget	$ 300,000	$ 300,000	Street maintenance on several City streets identified in the City's roadway master plan
Parks	Cedar Breaks TPWD Parks Grant Project	Budget	$ 586,500	$ 586,500	Funds needed to cover Phase 2 match, and overrun form Phase 1 Park construction
Misc	Lago Fest Back-up Generator	Joint Utility	$ 28,600		Previous Lago fest the generator malfunctioned and there was not a replacement
	Lago Fest Mobile Lighting (QTY-2)	Joint Utility	$ 16,000		Past Lago Fest revealed several dark spots in the park that were unsafe.
	GIS Aerial Image Survey	Joint Utility	$ 25,000		The City has the option of leasing GIS aerial images at $6K a year or purchase our own
	IT PD Internal Video Recording System	Joint Utility	$ 30,000	$ 639,600	System is 8 years old and has issues consistently
	IT Network Penetration Test	Joint Utility	$ 25,000		Test all internal network devices for holes and vulnerability's to prevent any Cyber-attacks
	IT Virtual Cluster Backup Node	Joint Utility	$ 15,000		A hardware device to clone the City's virtual servers for disaster recovery purposes
	New City Hall	Joint Utility	$ 500,000		Finish out shell building at the Lago Vista Village shopping center

TOTAL	**$ 2,216,100**

* All Items included in the Capital Improvements Program are unfunded until City Council approves funding for the project with the adoption of the annual fiscal year budget

5-YEAR CIP PLAN

FY19-20

DEPARTMENT	PROJECT NAME	FUNDING SOURCE	ITEM COST	CATEGORY TOTAL	JUSTIFICATION
Water Treatment	No Project Planned At This Time			$ -	
	Omaha Lift Station Rehab	Impact Fees	$ 250,000		
	WWTP TY-1 Conversion (Construction)	Impact Fees/Bond	$ 1,500,000	$ 1,950,000	Convert the sewer plant to produce type 1 effluent for irrigation
Waste Water	Bronco Wastewater Line Replacement	Joint Utility	$ 100,000		Recommended 2016-17 CIP
	Wastewater System Master Plan	Joint Utility	$ 100,000		Wastewater System Master Plan
Water Distribution	Design BPS at Airport Water Pressure Plane	Impact Fees	$ 100,000		On Hold
	Valves and FH Repalcement	Budget	$ 200,000	$ 2,400,000	
	Lohman to Bronco	Joint Utility	$ 1,020,000		Evaluate in 2017
	Lohman to Bronco	Joint Utility	$ 1,080,000		Evaluate in 2017
Public Works	Underground Utilities at Municipal Complex	Joint Utility	$ 100,000		Improve Appearances Per Municipal Complex Master Plan Budget or COs
	PW Gate at Water Plant	Budget	$ 25,000	$ 300,000	Recommended 2016-17 Budget
	PW Break Room	Budget	$ 50,000		Recommended 2016-17 Budget
	Zoning Plan Update	Reserves	$ 125,000		Budget
Streets	Annual Street Rehab	Reserves	$ 445,000		Budget - Annually
	Street Sign Replacement	Budget	$ 90,000	$ 680,000	Replace Existing Signs
	City Hall, Library, LVGC Parking Lot Overlay	Reserves	$ 145,000		Recommended 2016-17 CIP Need Better Estimate
Parks	Cedar Breaks TPWD Parks Grant Project	Reserves	$ 1,000,000	$ 1,000,000	TPWD Grant and City Match towards Phase 2 & 3 of the project
MISC	IT OS Update	Budget	$ 28,000		Computer Operating Systems update from Win 7 Pro to Win 10 Enterprise
	IT Desktop Refresh for 15 systems	Budget	$ 15,000	$ 43,000	Desktop Systems are too old to run the new Windows 10 Operating System
Golf Course	Greens Renovation	UNK	$ 855,000	$ 3,009,425	Current Greens are 46-yrs old, have improper drainage, and irrigation inadequacies
	Irrigation System Replacement	UNK	$ 2,154,425		Irrigation is half a centry old, prone to many breaks, and current system is undersized
			TOTAL	$ 9,382,425	

* All Items included in the Capital Improvements Program are unfunded until City Council approves funding for the project with the adoption of the annual fiscal year budget

5-YEAR CIP PLAN

FY20-21					
DEPARTMENT	PROJECT NAME	FUNDING SOURCE	ITEM COST	CATEGORY TOTAL	JUSTIFICATION
Water Treatment	No Project Planned At This Time			$ -	
Waste Water	Santa Carlo Lift Sta Design and Const.	Debt	$ 300,000		Recommend Deferal
	Hancock Harrison Lift Station	Debt	$ 525,000	$ 1,725,000	Evaluate in 2017
	MacArthur Lift Station Rebuild	Debt	$ 900,000		Evaluate in 2017
Water/Wastewater	Construct BPS at Airport Pressure Plane	Impact Fees	$ 850,000		On Hold
	Water Line Replacements	Budget	$ 1,000,000	$ 3,750,000	Replace utility lines
	Wastewater Line Replacements	Budget	$ 1,000,000		Replace utility lines
	Meter Replacement and AMI Installation	Grant/Budget	$ 900,000		Convert AMR system to AMI and analysis for best meter brand
Misc					
Streets	Annual Street Rehab	Debt	$ 500,000		Budget - Annually
	Reconstruct Boggy Ford	Debt	$ 5,500,000	$ 6,090,000	
	Street Sign Replacement	Budget	$ 90,000		Replace Existing Signs
Parks	Cedar Breaks TPWD Parks Grant Project	Debt	$ 750,000	$ 750,000	TPWD Grant and City Match towards Phase 2 & 3 of the project.
	Community Building	UNK	UNK		Community meeting space
Airport	New Airport Lounge/Restaurant	UNK	$ 2,500,000	$ 2,500,000	Funding discussions with AAB
			TOTAL	$ 14,815,000	

* All Items included in the Capital Improvements Program are unfunded until City Council approves funding for the project with the adoption of the annual fiscal year budget

5-YEAR CIP PLAN

FY21-22					
DEPARTMENT	PROJECT NAME	FUNDING SOURCE	ITEM COST	CATEGORY TOTAL	JUSTIFICATION
Water Treatment	No Project Planned At This Time		$ -	$ -	
Waste Water	Replace Coves Lift Station	Debt	$ 250,000		Evaluate in 2017
	Replace Truman Lift Station	Debt	$ 110,000	$ 360,000	Evaluate in 2017
Water Distribution	No Project Planned At This Time			$ -	
Public Works	Pond 17 to Pond 3 Effluent Disposal Line Replacen	Debt	$ 625,000		4800 LF of 10 or 12 inch HDPE - Defer
	Library Expansion Phase 2	Debt	$ 1,500,000	$ 2,125,000	Recommend Deferal
Streets	Annual Street Rehab	Debt	$ 500,000		Budget - Annually
	Street Sign Replacement	Budget	$ 90,000	$ 590,000	Replace Existing Signs
Misc	Community Recreation Center	TBD	TBD	$ -	New Recreation Center in the City
	Cedar Breaks TPWD Parks Grant Project	Debt	$ 500,000		TPWD Grant and City Match towards Phase 3 & 4 of the project
Airport	Airport T-Hangars	Debt	$ 1,500,000		TBD
	Pave Airport Parking Lot	Debt	$ 30,000		Pave grass parking and improve for plane access from hangar homes on Bar-K
	Additional Paved Aircraft Parking	Debt	$ 460,000	$ 1,990,000	Total cost to acquire and pave TxDOT suggested. Not yet recommended by Advisory Board Assumes 90/10 TxDot grant Includes property acquisition.
Golf	Lago Vista Golf Course Irrigation System	Debt	$ 2,000,000		
	Lago Vista Golf Course Club House Remodel	Debt	$ 400,000	$ 2,750,000	
	Cart Paths	Debt	$ 350,000		Recommended 2016-17 CIP
			TOTAL	$ 7,815,000	

* All Items included in the Capital Improvements Program are unfunded until City Council approves funding for the project with the adoption of the annual fiscal year budget.

5-YEAR CIP PLAN

FY22-23					
DEPARTMENT	PROJECT NAME	FUNDING SOURCE	ITEM COST	CATEGORY TOTAL	JUSTIFICATION
Water Treatment	No Project Planned At This Time			$ -	
Waste Water	No Project Planned At This Time			$ -	
Water Distribution	No Project Planned At This Time			$ -	
Misc	Town Square Improvements	3-way Agreement	TBD		Create a town square environment; may need developer participation
	Performing Arts Center	TBD	TBD		Renovate Existing City Hall for a new Performing Arts building
Streets	Annual Street Rehab	Debt	$ 500,000	$ 500,000	Budget - Annually
Parks	No Project Planned At This Time			$ -	
Airport	No Project Planned At This Time			$ -	
			TOTAL	$ 500,000	

* All Items included in the Capital Improvements Program are unfunded until City Council approves funding for the project with the adoption of the annual fiscal year budget.

Utility Rates

Utility bills are mailed at the end of each month and you should receive your bill by the 5th. If not, please call for the amount to prevent a late charge. Bills are DUE UPON RECEIPT and are considered past due if payment is not received by the 15th. If the 15th falls on a Holiday, a Friday or weekend, you have until the following business day at 6:00 PM to make your payment. A mandatory $15.00 late fee is assessed for late payments.

You may request monthly auto draft from your bank account or credit card (credit card draft incurs additional 3% fee). To sign up or for more information call the Utility Department at 512-267-1155.

You may also pay your utility bill online via credit card (additional fees apply) at https://www.municipalonlinepayments.com/lagovistatx

A fee of $10 per LUE per month will be assessed during any time the city is in Stage 2b or worse of water conservation measures

WATER RATES

RESIDENTIAL

Volume	2016-2017	2017-2018
Base	$35.23	$36.52
0 - 2,000 Gallons	Included in Base Rate	Included in Base Rate
2,001 - 5,000 Gallons	$5.04 per 1,000 gallons	$5.04 per 1,000 gallons

5,001 – 10,000 Gallons	$6.29 per 1,000 gallons	$6.29 per 1,000 gallons
10,001 – 15,000 Gallons	$8.29 per 1,000 gallons	$8.29 per 1,000 gallons
15,001 – 25,000 Gallons	$10.79 per 1,000 gallons	$10.79 per 1,000 gallons
25,001 – 50,000 Gallons	$13.79 per 1,000 gallons	$13.79 per 1,000 gallons
50,001 – above	$17.29 per 1,000 gallons	$17.29 per 1,000 gallons
		Effective bills due Dec 15, 2017

COMMERCIAL

Volume	2016-2017	2017-2018
Base	$35.23	$36.52
0 - 2,000 Gallons	$3.95 per 1,000 gallons	$3.95 per 1,000 gallons
2,001 - 5,000 Gallons	$4.95 per 1,000 gallons	$4.95 per 1,000 gallons
5,001 – 10,000 Gallons	$6.20 per 1,000 gallons	$6.20 per 1,000 gallons
10,001 – 15,000 Gallons	$8.20 per 1,000 gallons	$8.20 per 1,000 gallons
15,001 – 25,000 Gallons	$10.70 per 1,000 gallons	$10.70 per 1,000 gallons
25,001 – 50,000 Gallons	$13.70 per 1,000 gallons	$13.70 per 1,000 gallons
50,001 – above	$17.20 per 1,000 gallons	$17.20 per 1,000 gallons

IRRIGATION

Volume	2016-2017	2017-2018
Base	$35.23	$36.52
0 - 2,000 Gallons	$4.65 per 1,000 gallons	$4.65 per 1,000 gallons
2,001 - 5,000 Gallons	$5 65 per 1,000 gallons	$5.65 per 1,000 gallons
5,001 – 10,000 Gallons	$6.90 per 1,000 gallons	$6.90 per 1,000 gallons
10,001 – 15,000 Gallons	$8.90 per 1,000 gallons	$8.90 per 1,000 gallons
15,001 – 25,000 Gallons	$11.40 per 1,000 gallons	$11.40 per 1,000 gallons
25,001 – 50,000 Gallons	$14.40 per 1,000 gallons	$14.40 per 1,000 gallons
50,001 – above	$17.90 per 1,000 gallons	$17.90 per 1,000 gallons

INDUSTRIAL

Volume	2016-2017	2017-2018
Base	$0.00	$36.52
Flat Rate per Thousand	Category did not exist	$4.17 per 1,000 gallons

Beginning with bills due May 2016, the City began assessing "Winter Averaging." Winter averaging takes into consideration each individual customer's water usage for the months of November, January, and February. Average usage for these 3 months is typically lower for most customers. This average usage the determines the customer's sewer rate for the next year. For a more detailed explanation of the new rates, go here.

SEWER RATES

Volume	2016-2017	2017-2018
Base	$15.90	$17.22
Volumeric	$10.75 per 1,000 gallons	$10.75 per 1,000 gallons

WASTE DISPOSAL RATES

TRASH

RESIDENTIAL	2016-2017	2017-2018
Base Rate - 1 Cart	$20.48 + Tax	$21.98 + Tax
2nd Cart	$9.24 + Tax	$9.24 + Tax

RECYCLING

RESIDENTIAL	2016-2017	2017-2018
Base Rate - 1 Cart	$20.48 + Tax	$21.98 + Tax
2nd Cart	$9.24 + Tax	$9.24 + Tax

REPORT OF EXAMINATION

CITY OF LAGO VISTA

Lago Vista, Texas

For the Year Ended
September 30, 2018

CITY OF LAGO VISTA, TEXAS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2018

CITY OF LAGO VISTA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Lago Vista, Texas
Lago Vista, TX 78645

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Lago Vista, Texas, as of and for the year ended September 30, 2018 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lago Vista, Texas, as of September 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note M to the financial statements in 2018, the City adopted new accounting guidance prescribed by GASB #75 for its Other Post Employment Benefit (OPEB) Because GASB #75 implements new measurement criteria and reporting provisions information has been added to the Government Wide Statements, Statement of Net Position and Governmental Funds Balance Sheet discloses the City's Net OPEB liability and deferred resource outflows related to the City's supplemental death benefits The Statement of Activities and Governmental Funds Revenues Expenditures and Changes in Fund Balance discloses the adjustment to the City's Beginning Net Position Our opinion is not modified with respect to the matter

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the Schedule of Changes in Net Pension Liability and Related Ratios, the Schedule of Employer Contributions and the Schedule of Changes in the Total OPEB Liability and Related Ratios on pages 3-8 and 50 55 be presented to supplement the basic financial statements Such information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Neffendorf & Knopp, PC

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

January 16, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Lago Vista, we offer readers of the City's financial statements this narrative overview and analysis of the financial statements of the City for the year ended September 30, 2018. Please read it in conjunction with the independent auditors' report (an unqualified opinion) on page 1, and City's Basic Financial Statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by $57,470,458(net position). Of this amount, the unrestricted net position was $(23,772,339). The large negative balance in the unrestricted net position of the governmental activities is due to recording of the long-term debt as required by GASB #34. The assets are reflected in the business type activities while the long-term debt is shown in the governmental activities (financed by property taxes).

- The City's net position increased by $3,877,909 as a result of this year's operations.

- At September 30, 2018, the City's governmental funds reported combined ending fund balances of $9,573,849, a decrease of $806,768 in comparison with the prior year.

- At September 30, 2018, the City's Enterprise Funds reported unrestricted net position of $3,689,317 an increase of $793,673 in comparison with the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 9 and 11). These provide information about the activities of the City as a whole and present a longer-term view of the City's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (beginning on page 15) report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for tax levies and the appropriations budget.

The notes to the financial statements (starting on page 29) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The Budgetary Comparison Schedule (operating fund) Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Employer Contributions, the Notes to the Schedule of Contributions, Schedule of Changes in the Total OPEB Liability and Related Ratios and the Notes to the Schedule of Changes in the Total OPEB Liability are presented as required supplementary information on page 50 through 55.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the City's overall financial condition and operations begins on page 9. Its primary purpose is to show whether the City is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the City's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the City's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the City's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the City's net position and changes in them. The City's net position (the difference between assets and liabilities) provide one measure of the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the City, however, you should consider other factors as well, such as changes in the City's customers or its property tax base and the condition of the City's facilities.

In the Statement of Net Position and the Statement of Activities, the City has two kinds of activity:

➢ Governmental activity - Most of the City's basic services are reported here, including the public safety, public works, municipal court and administration. Property taxes, user charges, sales tax and franchise tax finance most of these activities.

➢ Business-type activity - The City's water and sewer system and golf courses are reported as business-type activities since the fees charged to customers cover the cost of services provided.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

The City has two kinds of funds:

➢ Governmental funds - All of the City's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in Note II to the financial statements.

➢ Proprietary funds - Services for which the City charges customers a fee are generally reported in proprietary funds. The City's enterprise fund (Water and Sewer and Golf Courses) is a business-type activity and provides both long and short-term financial information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position of the City's governmental activities increased from $(6,434,796) to ($4,829,979). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was $(27,461,656), at September 30, 2018. This increase in governmental net position was the result of six factors. First, the City's expenditures exceeded the revenues by $806,768. Second, the City acquired capital assets in the amount of $1,914,702 and paid principal on long-term debt of $1,231,000. Third, the City recorded depreciation in the amounts of $913,527. Fourth, a net decrease of $7,634 due to recognition of deferred outflows and OPEB liability related to GASB 75 accounting and financial reporting for other post-employment benefits. Fifth, a net decrease of $52,578 due to recognition of deferred inflows, outflows and pension liability related to GASB 68 accounting and financial reporting for pensions. Sixth, due to implementation of GASB Statement No. 75 a prior period adjustment was necessary in the amount of ($90,575).

Net position of the City's business-type activities increased from $60,179,920 to $62,300,437. Unrestricted net position was $3,689,317. This increase in business-type net position was the result of net income of $2,182,517 and due to implementation of GASB Statement No. 75 a prior period adjustment in the amount of ($62,000).

Table I
City of Lago Vista

NET POSITION
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2018	2017	2018	2017	2018	2017
Current Assets	$ 4,963	$ 3,739	$ 4,336	$ 3,379	$ 9,299	$ 7,118
Capital Assets	21,938	20,936	56,576	56,732	78,514	77,718
Restricted Assets	6,130	8,005	2,421	1,321	8,551	9,326
Intangible Asset	243	260			243	260
Total Assets	$ 33,274	$ 32,940	$ 63,333	$ 61,482	$ 96,607	$ 94,422
Deferred Outflows of Resources						
Deferred Charge for Refunding	$ 304	$ 341	$	$	$ 304	$ 341
Deferred Outflow Related to Pension & OPEB	424	433	250	313	674	
Total Deferred Outflows of Resources	$ 728	$ 774	$ 250	$ 313	$ 978	$ 341
Current and Long-Term Debt	$ 37,138	$ 39,207	$ 385	$ 687	$ 37,523	$ 39,894
Other Liabilities	1,354	906	729	917	2,083	1,823
Total Liabilities	$ 38,492	$ 40,113	$ 1,114	$ 1,604	$ 39,606	$ 41,717
Deferred Inflow of Resources						
Unavailable Revenue - Property Taxes	$ 19	$ 20	$	$	$ 19	$ 20
Deferred Resource Inflow Related to Pension	321	15	168	11	489	
Total Deferred Inflows of Resources	$ 340	$ 35	$ 168	$ 11	$ 508	$ 20
Net Position:						
Net Investment in						
Capital Assets	$ 21,938	$ 20,567	$ 56,190	$ 55,963	$ 78,128	$ 76,530
Restricted	694	460	2,421	1,321	3,115	1,781
Unrestricted	(27,462)	(27,462)	3,689	2,896	(23,773)	(24,566)
Total Net Position	$ (4,830)	$ (6,435)	$ 62,300	$ 60,180	$ 57,470	$ 53,745

Table II
City of Lago Vista

CHANGES IN NET POSITION
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues						
Charges for Services	$ 1,546	$ 1,081	$ 9,408	$ 7,256	$ 10,954	$ 8,337
Grants & Contributions	46	57			46	57
Property Tax	5,321	4,846			5,321	4,846
Sales Tax	481	443			481	443
Franchise Tax	467	419			467	419
Hotel/Motel Tax	135	117			135	117
Interest Income	215	91	32	11	247	102
Miscellaneous	291	217	425	504	716	721
Total Revenue	$ 8,502	$ 7,271	$ 9,865	$ 7,771	$ 18,367	$ 15,042
Expenses:						
General Government	$ 1,666	$ 1,669	$	$	$ 1,666	$ 1,669
Public Safety	2,668	2,446			2,668	2,446
Community Development	2,351	2,287			2,351	2,287
Debt Service & Interest	1,277	1,435	26	28	1,303	1,463
Water			2,385	1,971	2,385	1,971
Wastewater			1,746	1,173	1,746	1,173
Recreation			1,076	1,652	1,076	1,652
Information Technology			627	471	627	471
Capital Outlay	691	1,245			691	1,245
Depreciation			1,692	1,355	1,692	1,355
Total Expenses	$ 8,653	$ 9,082	$ 7,552	$ 6,650	$ 16,205	$ 15,732
Increase in Net Assets Before Transfers & Capital Contributions	$ (151)	$ (1,811)	$ 2,313	$ 1,121	$ 2,162	$ (690)
Capital Contributions	$ 347	154	$ 1,370	$ 1,245	$ 1,717	$ 1,399
Transfers	1,500	743	(1,500)	(743)	-	
Total	$ 1,847	$ 897	$ (130)	$ 502	$ 1,717	$ 1,399
Net Change	$ 1,606	$ (914)	$ 2,183	$ 1,623	$ 3,879	$ 709
Net Position Beginning	(6,435)	(5,521)	60,180	58,557	53,745	53,036
Prior Period Adjustment	(91)		(62)	-	(153)	-
Net Position, Ending	$ (4,830)	$ (6,435)	$ 62,300	$ 60,180	$ 57,470	$ 53,745

The cost of all governmental activities this year was $8,653,367. However, as shown in the Statement of Activities on page 13-14, the amount that our taxpayers ultimately financed for these activities through City taxes was only $5,320,595 because the other costs were paid by sales tax ($480,798), franchise tax ($467,578), motel and other taxes ($134,695), user charges ($1,546,264), grants and contributions ($392,658), interest on investments ($215,111) and other miscellaneous ($291,060).

THE CITY'S FUNDS

As the City completed the year, its governmental funds (as presented in the balance sheet on page 15 and 16) reported a combined fund balance of $9,573,849, which is less than last year's total of $10,380,617. Included in this year's total change in fund balance is an increase of $970,958 in the City's General Fund. The increase in the General Fund was due to the excess of revenues over expenditures.

The City adopted the General Fund Budget. Actual revenues were more than the budgeted amounts and actual expenditures were less than the budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

At September 30, 2018, the City had the following amounts invested in capital assets, net of depreciation:

CAPITAL ASSETS
in thousands

	Governmental Activities		Business Type Activities		TOTALS Primary Government	
	2018	2017	2018	2017	2018	2017
Land	$ 1,065	$ 1,052	$ 3,272	$ 3,272	$ 4,337	$ 4,324
Construction in Progress	1,823	770	7,029	17,370	8,852	18,140
Buildings & Streets	13,601	13,002	1,259	979	14,860	13,981
Improvements	8,583	8,499	61,514	50,125	70,096	58,625
Machinery & Equipment	2,558	2,391	4,583	4,590	7,140	6,981
Total Capital Assets	$ 27,630	$ 25,715	$ 77,656	$ 76,336	$ 105,286	$ 102,051
Less Accumulated Depreciation	(5,692)	(4,779)	(21,080)	(19,554)	(26,773)	(24,332)
Capital Assets, Net	$ 21,938	$ 20,937	$ 56,576	$ 56,782	$ 78,513	$ 77,719

More detailed information about the City's capital assets is presented in Note E and F to the financial statements.

DEBT

At September 30, 2018, the City had the following outstanding debt:

OUTSTANDING DEBT
in thousands

	Governmental Activities		Business-Type Activities		TOTALS Primary Government	
	2018	2017	2018	2017	2018	2017
Bonds Payable	$ 36,772	$ 38,102	$	$	$ 36,772	$ 38,102
Loans Payable	-	369	-	462	-	831
Capital Leases Payable			385	356	385	356
Deferred Loss on						
Refunding Bonds	(304)	(341)			(304)	(341)
Accrued Compensation	367	314			367	314
Net Pension Liability	148		113		261	-
Net OPEB Liability	110		75		185	-
Total Outstanding Debt	$ 37,093	$ 38,443	$ 574	$ 818	$ 37,666	$ 39,262

For governmental activities, the City had $35,171,000 in certificates of obligation, a decrease of 4.36 percent. The City paid $1,722,652 in principal on the outstanding long-term debt and issued loans for $122,188

For business-type activities, the City had $385,427 in capital leases outstanding. The City paid $879,658 in principal on the outstanding long-term debt and issued capital leases for $426,625.

More detailed information about the City's long-term liabilities is presented in Notes H, I and J to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's elected and appointed officials considered many factors when setting the fiscal-year 2019 budget and tax rates. The major factors are the economy, population growth, and assessed property valuation. These indicators were taken into account when adopting the General Fund budget for 2019. Amounts available for appropriation in the General Fund budget are $7,421,297 (including a transfer from the Utility Fund in the amount of $1,500,000) and expenditures are estimated to be $7,309,560.

If these estimates are realized, the City's budgetary General fund balance is expected to increase by the close of 2019.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's business office, at City of Lago Vista, Lago Vista, Texas.

BASIC FINANCIAL STATEMENTS

CITY OF LAGO VISTA, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	Primary Government		
	Governmental Activities	Business - Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 496,323	$ 895,377	$ 1,391,700
Investments - Current	5,109,681	242,127	5,351,808
Accounts Receivable (Net)	1,018,317	1,200,020	2,218,337
Due from Other Governments	125,437	-	125,437
Due from Other Funds	(1,805,912)	1,805,912	-
Inventories	3,398	179,617	183,015
Prepaid Items	15,641	13,327	28,968
Restricted Assets:			
Restricted Asset - Impact Fees	-	2,420,827	2,420,827
Restricted Asset - Capital Improvements	6,107,937	-	6,107,937
Restricted Asset - Parkland Fees	22,203	-	22,203
Capital Assets:			
Land Purchase and Improvements	1,065,134	3,271,843	4,336,977
Infrastructure, Net	9,534,199	-	9,534,199
Buildings, Net	1,723,173	883,410	2,606,583
Improvements other than Buildings, Net	7,242,907	44,682,051	51,924,958
Furniture and Equipment, Net	548,918	950,534	1,499,452
Construction in Progress	1,823,386	6,787,881	8,611,267
Other Assets	243,690	-	243,690
Total Assets	33,274,432	63,332,926	96,607,358
DEFERRED OUTFLOW OF RESOURCES			
Deferred Charge for Refunding	304,146	-	304,146
Deferred Outflow Related to Pension Plan	411,941	241,619	653,560
Deferred Resource Outflow Related to OPEB	11,811	8,085	19,896
Total Deferred Outflows of Resources	727,898	249,704	977,602

CITY OF LAGO VISTA, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	Primary Government		
	Governmental Activities	Business - Type Activities	Total
LIABILITIES			
Accounts Payable	537,029	55,882	592,911
Wages and Salaries Payable	39,142	60,646	99,788
Compensated Absences Payable	-	179,417	179,417
Intergovernmental Payable	5,929	-	5,929
Accrued Interest Payable	164,284	-	164,284
Unearned Revenues	177,394	9,422	186,816
Notes Payable - Current	-	54,230	54,230
Other Current Liabilities	171,837	234,900	406,737
Noncurrent Liabilities:			
Debt Due Within One Year	1,382,000	-	1,382,000
Due in More Than 1 Year	35,756,270	331,196	36,087,466
Net Pension Liability	148,390	112,789	261,179
Net OPEB Liability	110,020	75,311	185,331
Total Liabilities	38,492,295	1,113,793	39,606,088
DEFERRED INFLOW OF RESOURCES			
Unavailable Revenue - Property Taxes	18,945	-	18,945
Deferred Inflow Related to Pension Plan	321,069	168,400	489,469
Total Deferred Inflows of Resources	340,014	168,400	508,414
NET POSITION			
Net Investment in Capital Assets	21,937,716	56,190,293	78,128,009
Restricted for:			
Restricted for Capital Acquisition & Improvement	-	2,420,827	2,420,827
Restricted for Special Revenue	473,293	-	473,293
Restricted for Parkland Fees	22,203	-	22,203
Restricted for Retirement of Long-Term Debt	198,465	-	198,465
Unrestricted Net Position	(27,461,656)	3,689,317	(23,772,339)
Total Net Position	$ (4,829,979)	$ 62,300,437	$ 57,470,458

The notes to the financial statements are an integral part of this statement.

CITY OF LAGO VISTA, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
GOVERNMENTAL ACTIVITIES				
Administration	$ 465,899	$ 312,354	$ -	$ -
Non Departmental	71,399	-	-	-
Development Services	495,903	286,328	-	-
Finance	197,996	-	-	-
Human Resources	100,340	-	-	-
Municipal Court	158,060	106,088	-	-
City Secretary	117,513	-	-	-
City Attorney	286	-	-	-
Police Department	2,166,281	-	-	-
Dispatching	343,814	-	-	-
Public Works Streets	1,029,916	-	-	63 243
Solid Waste	761,024	841 494	-	-
Building Maintenance	34,044	-	-	-
Recreation	129,466	-	-	-
Aviation	209,709	-	-	283,713
Library	214,248	-	282	-
Parks	125,112	-	-	-
Tourism	64,092	-	-	-
Interest on Debt	1,268,096	-	-	-
Other Debt Service	8,590	-	-	-
Capital Outlay	691,579	-	-	-
Total Governmental Activities	8,653,367	1,546,264	282	346,956
BUSINESS-TYPE ACTIVITIES				
Golf Course Fund	1,232 218	362,799	-	262 509
Utility Fund	6,320,726	9,045,523	-	1,107 410
Total Business-Type Activities	7 552 944	9,408 322	-	1 369 919
TOTAL PRIMARY GOVERNMENT	$ 16,206,311	$ 10,954 586	$ 282	$ 1,716 875

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
(153,545)	-	(153,545)
(71,399)	-	(71,399)
(209,575)	-	(209,575)
(197,996)	-	(197,996)
(100,340)	-	(100,340)
(51,972)	-	(51,972)
(117,513)	-	(117,513)
(286)	-	(286)
(2,166,281)	-	(2,166,281)
(343,814)	-	(343,814)
(966,673)	-	(966,673)
80,470	-	80,470
(34,044)	-	(34,044)
(129,466)	-	(129,466)
74,004	-	74,004
(213,966)	-	(213,966)
(125,112)	-	(125,112)
(64,092)	-	(64,092)
(1,268,096)	-	(1,268,096)
(8,590)	-	(8,590)
(691,579)	-	(691,579)
(6,759,865)	-	(6,759,865)
-	(606,910)	(606,910)
-	3,832,207	3,832,207
-	3,225,297	3,225,297
(6,759,865)	3,225,297	(3,534,568)

CITY OF LAGO VISTA, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

General Revenues
Taxes:
Property Taxes
Property Taxes, Levied for General Purposes
Property Taxes, Levied for Debt Service
General Sales and Use Taxes
Franchise Tax
Other Taxes
Penalty and Interest on Taxes
Grants and Contributions
Miscellaneous Revenue
Investment Earnings
Transfers In (Out)
Total General Revenues and Transfers

Change in Net Position
Net Position - Beginning
Prior Period Adjustment
Net Position--Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
3,033,678	-	3,033,678
2,196,802	-	2,196,802
480,798	-	480,798
467,578	-	467,578
134,695	-	134,695
90,115	-	90,115
45,420	-	45,420
291,060	425,351	716,411
215,111	31,869	246,980
1,500,000	(1,500,000)	-
8,455,257	(1,042,780)	7,412,477
1,695,392	2,182,517	3,877,909
(6,434,796)	60,179,920	53,745,124
(90,575)	(62,000)	(152,575)
$ (4,829,979)	$ 62,300,437	$ 57,470,458

CITY OF LAGO VISTA, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

	General Fund	Capital Projects Fund	Debt Service Fund
ASSETS			
Cash and Cash Equivalents	$ 496,323	$ -	$ -
Investments - Current	4,236,001	189,535	216,104
Accounts Receivable (Net)	528,090	244,109	151,552
Due from Other Governments	125,437	-	-
Due from Other Funds	393,870	-	146,644
Inventories	3,398	-	-
Prepaid Items	15,641	-	-
Restricted Asset - Capital Improvements	-	6,107,937	-
Restricted Asset - Parkland Fees	22,203	-	-
Total Assets	$ 5,820,963	$ 6,541,581	$ 514,300
LIABILITIES			
Accounts Payable	$ 530,029	$ -	$ -
Wages and Salaries Payable	39,142	-	-
Intergovernmental Payable	5,929	-	-
Due to Other Funds	493,410	1,815,384	-
Accrued Interest Payable	-	-	164,283
Unearned Revenues	-	177,394	-
Other Current Liabilities	171,837	-	-
Total Liabilities	1,240,347	1,992,778	164,283
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	227,328	-	151,552
Total Deferred Inflows of Resources	227,328	-	151,552
FUND BALANCES			
Restricted Fund Balance			
Restricted for Tourism	-	-	-
Capital Acquisition and Contractural Obligation	-	4,548,803	-
Retirement of Long-Term Debt	-	-	198,465
Parkland Fees	22,203	-	-
Unassigned Fund Balance	4,331,085	-	-
Total Fund Balances	4,353,288	4,548,803	198,465
Total Liabilities, Deferred Inflows & Fund Balances	$ 5,820,963	$ 6,541,581	$ 514,300

The notes to the financial statements are an integral part of this statement.