



CITY OF WEST LAKE HILLS, TEXAS
NOTICE OF CITY COUNCIL SPECIAL MEETING
Tuesday, September 17, 2024 at 5:30 PM

Notice is hereby given that the City Council of the City of West Lake Hills, Texas, will hold a Special Meeting on the 17th day of September 2024 at 5:30 p.m., in the Council Chambers, Municipal Building, 911 Westlake Drive, West Lake Hills, Texas, at which time the following items will be discussed, to-wit:

REMOTE ACCESS - Join Zoom Meeting at <https://us02web.zoom.us/j/3499549035>
Or via telephone: Dial (346) 248-7799
Meeting ID: 349 954 9035

If you wish to speak during the meeting or provide written comments, please email your name, phone number, comments, and the item number you wish to speak/comment on to citysec@westlakehills.gov by 1:00 P.M. on September 17, 2024.

1. Call to Order
2. Citizen Communications The City Council welcomes public comments at this point on any issue. If the issue is listed on the agenda, the speaker may choose to comment during the Public Comment period or when the specific agenda item is taken up by the Council later in the meeting. The Council cannot respond to or discuss matters not listed on the agenda. The Council may provide factual information, refer the item to a staff member, or request the item be added to a future meeting agenda. Speakers shall limit their comments to five (5) minutes each.
3. Consent Agenda All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one (1) motion. No separate discussion or action on any of the items is necessary unless requested by a Council Member.
 - a. Approval of the September 11, 2024 Regular Meeting Minutes.
 - b. Approval of the FY 2024-25 Holiday Schedule for city employees.
 - c. Approval of resolutions regarding:
 1. General Fund Balance Policy;
 2. Investment Policy & Strategy; and
 3. Financial Procedures & Controls.

4. Public Hearing Discuss and consider action on an ordinance amending Appendix A Fee Schedule, Article A8.000 Utility Fees, Section A8.001 Wastewater Fees, by adding a monthly grinder pump maintenance fee; amending Article A2.000, Administrative Fees, Section A2.002 Miscellaneous Fees, by adding a credit card processing fee; amending and repealing conflicting ordinances; and providing findings of fact, amendments, repealer, severability clause, effective date, codification, and an open meeting clause.
5. Finance Discuss and consider action on an ordinance enacting the municipal budget for Fiscal Year 2024-25; funding municipal purposes; authorizing expenditures; providing for the following: findings of fact, enactment, filing of budget, repealer, severability, effective date, and proper notice and meeting.
6. Finance Discuss and consider action on an ordinance ratifying the property tax revenue increase reflected in the operating budget for Fiscal Year 2024-25, beginning October 1, 2024, and ending September 30, 2025, in accordance with Texas Local Government Code Chapter 102.
7. Finance Discuss and consider action on an ordinance adopting the 2024 Ad Valorem tax rate and levy of seventeen & eighty-six hundredths cents (\$0.1786) per one hundred dollars (\$100.00) of assessed valuation of all taxable property within the corporate city limits of the City; providing for penalties and interest; and providing for the following: findings of fact, severability, savings clause, publication and effective date.
8. Public Hearing Discuss and consider action on an ordinance amending Appendix A, Fee Schedule of the City of West Lake Hills Code of Ordinances, Texas to authorize and adopt Administrative fees, Municipal Court fees, Animal fees, Business fees, Sanitation fees, Streets/Sidewalks/and Other Public Way fees, Utility fees, and Building and Development fees; providing for a savings clause, severability, repealer, effective date and proper notice and meeting.
9. Adjournment

Approved by: James Vaughan, Mayor

Certificate

I certify that the above Notice of the September 17, 2024 City Council Special Meeting was posted on the bulletin board at the Municipal Building, 911 Westlake Drive, West Lake Hills, Texas on Friday, September 13, 2024 by 5:00 pm. and will remain posted continuously until said meeting is convened.

Signed by: Terry Blanchard, City Secretary

The City of West Lake Hills is committed to compliance with the Americans with Disabilities Act. Reasonable accommodation and equal access to communications will be provided upon request.

All items on the agenda are for discussion and/or action. City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

CITY OF WEST LAKE HILLS, TEXAS
MINUTES OF A CITY COUNCIL REGULAR MEETING
Wednesday, September 11, 2024 at 7:00 PM

1. Call to Order

With a quorum present, Mayor Vaughan called the meeting to order at 7:01 p.m.

CITY COUNCIL PRESENT:

Mayor James Vaughan
Mayor Pro Tem Gordon Bowman
Dana Harmon (arrived at 7:40 p.m.)
Brian Plunkett
Beth South
Darin Walker

CITY STAFF PRESENT:

City Administrator Trey Fletcher
City Secretary Terry Blanchard
Finance Director Vonda Ragsdale
Director of BDS Jennifer Bills
Chief of Police Scott Gerdes
City Attorney Josh Brockman-Weber

Meeting was suspended at 7:02 p.m.

Meeting reconvened at 8:00 p.m.

2. Citizen Communications The City Council welcomes public comments at this point on any issue. If the issue is listed on the agenda, the speaker may choose to comment during the Public Comment period or when the specific agenda item is taken up by the Council later in the meeting. The Council cannot respond to or discuss matters not listed on the agenda. The Council may provide factual information, refer the item to a staff member, or request the item be added to a future meeting agenda. Speakers shall limit their comments to five (5) minutes each.

Mayor Vaughan opened the meeting for public comments. Hearing none, the public comment section was closed.

10. Executive Session In accordance with Texas Government Code, Section 551.001, et seq, the City Council will recess into Executive Session (closed meeting) to discuss the following:
- a. Section 551.071 - Consultation with the attorney regarding pending or contemplated litigation, or settlement offer; or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act, re: City of West Lake Hills v. the following:
 - i. Jaffe - 1405 Wildcat Hollow;
 - ii. Alvarez - 1505 Wildcat Hollow; and
 - iii. 1836 Real Estate, LLC - 707 Butler Cove.

Council convened into Executive Session at 8:01 p.m.

11. Executive Session Reconvene into Open Session and take action if and as deemed appropriate in the City Councils' discretion regarding consultation with attorney.

Council reconvened in Open Session at 8:56 p.m. No action was taken.

3. Consent Agenda All Consent Agenda items listed are considered to be routine by the City Council and will be enacted by one (1) motion. No separate discussion or action on any of the items is necessary unless requested by a Council Member.
 - a. Approval of the August 28, 2024 Regular Meeting Minutes.
 - b. Approval of the September 4, 2024 Workshop Minutes.

MOTION: Upon a motion made by Councilmember Walker and a second by Councilmember Harmon, the Council voted five (5) for and none (0) opposed to approve the Consent Agenda as presented. Motion carried.

4. Public Hearing Conduct a Public Hearing to receive comments regarding the Proposed Budget and Tax Rate for Fiscal Year 2024-25.

Public hearing was opened at 8:56 p.m. Hearing no comments, the public hearing was closed at 8:57 p.m.

5. Finance Discuss and consider action on the FY 2024-25 Proposed Budget.

Finance Director Ragsdale stated the proposed tax rate will remain the same as last year.

6. Administration Discuss and consider action to postpone the final vote on the FY 2024-25 Proposed Budget until the special meeting of the City Council scheduled for Tuesday, September 17, 2024 at 5:30 PM.

MOTION: Upon a motion made by Councilmember Harmon and a second by Councilmember Bowman, the Council voted five (5) for and none (0) opposed to postpone the final vote on the Fiscal Year 2024-25 Proposed Budget until the special meeting on Tuesday, September 17, 2024 at 5:30 p.m. in the City Hall Council Chambers. Motion carried.

7. Administration Discuss and consider appointing a General Assembly Representative to the Capital Area Council of Governments.

MOTION: Upon a motion made by Councilmember Walker and a second by Councilmember Harmon, the Council voted five (5) for and none (0) opposed to appoint the Mayor as the General Assembly Representative to the Capital Area Council of Governments. Motion carried.

8. Administration Discuss and consider approving change order number 3 for the Proposition B Road bond projects with Smith Contracting to change the high friction pavement treatment method on Westlake Drive and revisions to Eanes Creek Crossing, Yaupon Drive and Redbud Trail and authorize the City Administrator to execute the same.

Jay Kennedy gave a brief summary. The additional costs for Change Order #3 will be

\$155,140.73. Camp Craft work is scheduled to begin in early 2025. Cost sharing with Water District #10 will be discussed once plans have been finalized. The work on Westlake Drive is scheduled to begin in mid-October. Mobile flagging will be utilized to keep at least one lane of traffic open at all times.

MOTION: Upon a motion made by Councilmember Harmon and a second by Councilmember Bowman, the Council voted five (5) for and none (0) opposed to approve Change Order #3 as presented. Motion carried.

9. Administration Discuss and consider action on a request for the extension of wastewater service and the transfer of the existing LUE from 1508 Westlake Drive to the neighboring property at 1405 Wildcat Hollow.

Director Bills gave a brief summary. The previous owner requested one LUE years ago. If the request is approved, the line to 1405 Wildcat Hollow would run through the 1508 Westlake Drive property, requiring the need for an easement. Staff is asking for policy direction from Council. The Council members do not have enough information to make a policy decision at this time.

MOTION: Upon a motion made by Councilmember Bowman and a second by Councilmember Walker, the Council voted five (5) for and none (0) opposed to deny the present request, but ask for more information. Motion carried.

12. Adjournment

MOTION: Upon a motion made by Councilmember Walker and a second by Councilmember South, the Council voted five (5) for and none (0) opposed to adjourn the meeting at 9:17 p.m. Motion carried.

Respectfully submitted,

JAMES VAUGHAN, MAYOR

ATTEST:

Terry Blanchard, TRMC
City Secretary

These minutes were approved on September 17, 2024.



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>Consent Agenda</u>
Department:	<u>Administration</u>	Cost / Budget:	<u></u>
Prepared By:	<u>Terry Blanchard</u>	Source of Funds:	<u></u>
Exhibits:	<u>Memo</u>		

Subject

Approval of the FY 25 Holiday Schedule for city employees.

Recommendation

Approve the holiday schedule as presented.

Discussion

The City of West Lake Hills Personnel Manual states that the City Council shall designate ten (10) paid holidays to coincide with the City’s fiscal year, with the employees voting to select three (3) of the dates.

Historically, Council designates Thanksgiving Day, Christmas Day, New Year’s Day, Martin Luther King Jr. Day, Memorial Day, Independence Day, and Labor Day as City holidays. For the past several years, City staff has voted to include the day after Thanksgiving, Christmas Eve, and Good Friday as their three (3) selections.

Beginning with the FY 25 holiday schedule, Council will set all ten (10) holidays for city staff. These will include the holidays as listed above. By utilizing a set holiday schedule, this will allow for employees to better plan for future vacation use as well as assist staff with more consistent scheduling for meetings, court dates, etc.

The current Personnel Manual Holiday Policy also states, “In addition, each October each full-time regular employee shall also be granted eight additional hours of paid time off to be used within twelve months.” This floating holiday was reinstated to the holiday schedule for FY 24 and will continue for the upcoming FY.

Proposed FY 2024-25 Holiday Schedule

Policy	The City Council shall designate paid holidays for City employees each fiscal year. The City Council has chosen the following ten (10) holidays plus one (1) floating holiday.
Designated Holidays	<p>The following days are observed as paid holidays:</p> <ul style="list-style-type: none"> • New Year’s Day • Martin Luther King Jr. Day • Good Friday* • Memorial Day • Independence Day • Labor Day • Thanksgiving Day • Friday after Thanksgiving* • Christmas Eve* • Christmas Day <p><i>The * denotes holidays most-voted by City employees.</i></p> <p>If the holiday falls on a Saturday, the preceding Friday shall be observed. If a holiday falls on a Sunday, the following Monday shall be observed.</p>

The City of West Lake Hills currently has 11 holidays designated for employees (this includes 7 Council-set holidays, 3 holidays voted on by employees, and one floating holiday).

The proposed schedule designates the 10 Council-set holidays (7 designated holidays plus the 3 holidays most-voted on by employees) and one floating holiday.

By comparison, holidays for the following cities include:

- | | |
|---|---|
| <ul style="list-style-type: none"> • City of Austin – 12 days • City of Bastrop – 14 days • City of Buda – 14 days • City of Cedar Park – 13 days • City of Hutto – 14 days • City of Lago Vista – 13 days • City of Lakeway – 13 days | <ul style="list-style-type: none"> • City of Leander – 12 days • City of Marble Falls – 12 days • City of Rollingwood – 15 days • City of Round Rock – 12 days • City of San Marcos – 13 days • City of Sunset Valley – 11 days • City of Taylor – 13 days |
|---|---|



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>3c1</u>
Department:	<u>Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u></u>
	<u>General Fund Balance</u>		
Exhibits:	<u>Policy</u>	Source of Funds:	<u></u>

Subject

Approval of resolution regarding the General Fund Balance Policy.

Recommendation

Approval of General Fund Balance Policy.

Discussion

The Proposed General Fund Balance Policy includes:

- Stabilization Cash Reserve of \$3,250,000
- Legal Counsel Cash Reserve of \$300,000
- Contingency Cash Reserve of \$500,000
- Brush Pickup Reserve of \$200,000
- City Hall Cash Reserve Fund of \$3,000,000

A total of \$7,250,000 in reserves of which \$3,000,000 will be expended in FY2024-2025 for the City Hall.

RESOLUTION NO. 2024-09-01

GENERAL FUND BALANCE POLICY FOR THE CITY OF WEST LAKE HILLS

INTRODUCTION

To maintain a high quality fund balance program, the City of West Lake Hills (the "City") has adopted the guidelines and policies set forth in this document titled "General Fund Balance Policy" (the "Fund Balance Policy"). The purpose of creating the Fund Balance Policy is to establish and codify the objectives and best practices for the fund balance for the City and to assist all concerned parties in understanding the City's approach to fund balance maintenance.

The Fund Balance Policy is intended to serve as a benchmark, or frame of reference against which, current and future decisions related to funding and use of unrestricted cash balances by the City can be compared.

Per Governmental Accounting Standards Board (GASB) Statement No. 54, the terms associated with the use of unrestricted cash balances are classified as restricted, committed, assigned or unassigned. The definitions are:

- **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation (currently, the Court Special Revenue Fund is the only restricted balance at the City).
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the City (the Cash Reserve Fund, in the following Policy Statement, are all committed funds).
- **Assigned** fund balance amounts are intended to be used by the City for specific purposes (currently, Bee Cave Road Fund, PD Special Revenue Fund and the Tree Fund, are all assigned funds).
- **Unassigned (Unrestricted)** fund balance is the classification for the City's general fund of all spendable amounts not contained in the other classifications.

POLICY STATEMENT

In managing its unrestricted General Fund balance, the City will set limits for a Committed Fund Balance (the "Cash Reserve Funds"). It is the City's policy to set limits to:

- Maintain a Stabilization Cash Reserve Fund balance (Approximately 6 months operating expenses) in the amount of \$3,250,000.
- Establish a Legal Counsel Cash Reserve Fund balance in the amount of \$300,000.
- Establish a Contingency Cash Reserve in the amount of \$500,000.
- Establish a Brush Pickup Reserve in the amount of \$200,000 for the city-wide brush pickup every three years.
- Establish a City Hall Construction Cash Reserve Fund in the amount of \$3,000,000.

Total Committed Fund Balance Amount: \$7,250,000.

GOALS & OBJECTIVES

Maintaining a Cash Reserve Fund by adhering to a fund balance policy is not only a prudent fiscal management tool, but also an important factor in the analysis of financial stability. The City should maintain a prudent level of financial resources to protect against service reductions or tax increases because of temporary revenue shortfalls or unanticipated one-time expenditures. The Cash Reserve Funds may be used to address unanticipated revenue shortfalls or unforeseen expenditures, providing a first defense against deficit spending and helping to maintain liquidity when budgeted overages become inevitable.

Maintaining a Cash Reserve Fund is among the most effective practices a government can apply to maintain a favorable credit rating. The accumulation of prudent reserves in more favorable economic times could be a resource to sustain the City in inevitable economic downturns or unforeseen and/or emergency expenditures.

USE OF STABILIZATION CASH RESERVE FUNDS

The Stabilization Cash Reserve Fund balance should be used for one-time capital projects or emergency operational expenditures only if all of the following conditions exist:

1. A rare and extraordinary event (e.g. natural disaster, man-made disaster, or large and unanticipated reduction or elimination of State/City revenue), or the one-time funding of a capital project or an operating initiative that will result in material, recurring reductions in future operating expenditures or material, recurring increases in operating revenues.
2. The City has made a complete and rational analysis, with justifying evidence that the Stabilization Cash Reserve Fund can be maintained in the future.
3. At such time that these reserve funds are expended, the City Council shall adopt a repayment schedule for replenishment of these reserves.

USE OF LEGAL COUNSEL CASH RESERVE FUNDS

The Legal Counsel Cash Reserve Fund balance should be used for unexpected or unanticipated legal expenses, as named by the City.

USE OF CONTINGENCY CASH RESERVE FUNDS

The Contingency Cash Reserve Fund is to set aside funds for specific projects, unexpected or unanticipated expenses, as named by the City.

USE OF BRUSH PICKUP RESERVE FUNDS

The Brush Pickup Reserve Fund is to set aside funds for the City to use in the city-wide brush pickup as named/scheduled by the City.

USE OF CITY HALL CONSTRUCTION CASH RESERVE FUNDS

The City Hall Construction Cash Reserve Fund is to set aside funds for the payment of construction costs for the new City Hall building. This will be expended in FY2024-2025.

FUND BALANCE POLICY REVIEW

The Fund Balance Policy guidelines, outlined herein, are only intended to provide general direction regarding the future use and maintenance of the Cash Reserve Funds.

Since the guidelines contained in the Fund Balance Policy requires regular updating in order to maintain relevance and to respond to the changes inherent in the capital markets, the City plans to revisit the Fund Balance Policy from time to time.

This policy will be reviewed as needed. At that time, the Mayor/City Council will consider any recommendations for any amendments, deletions, additions, improvements or clarification.

PASSED, ADOPTED AND APPROVED by the City Council of the City of West Lake Hills this the 17th day of September, 2024.

CITY OF WEST LAKE HILLS, TEXAS:

by: _____

JAMES VAUGHAN, MAYOR

ATTEST:

TERRY BLANCHARD, CITY SECRETARY



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>3c2</u>
Department:	<u>Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u></u>
	<u>Investment Policy &</u>		
Exhibits:	<u>Strategy</u>	Source of Funds:	<u></u>

Subject

Approval of resolution regarding the Investment Policy & Strategy

Recommendation

Approval of Investment Policy & Strategy

Discussion

There were no changes needed to the Investment Policy & Strategy for this year.



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>3c3</u>
Department:	<u>Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u></u>
	<u>Financial Procedures &</u>		
Exhibits:	<u>Controls</u>	Source of Funds:	<u></u>

Subject

Approval of resolution regarding the Financial Procedures & Control.

Recommendation

Approval of Financial Procedures & Controls.

Discussion

There were no changes needed to the Financial Procedures & Control for this year.

RESOLUTION NO. 2024-09-02

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS AMENDING BOTH THE (1) INVESTMENT POLICY AND STRATEGY, AND (2) FINANCIAL PROCEDURES AND CONTROLS.

WHEREAS, the City Council of the City of West Lake Hills (“City Council”) seeks to promote the timely, effective, and efficient administration of City business; and

WHEREAS, the City Council finds that it is necessary and proper for good government, peace, and order of the City of West Lake Hills to adopt the following.

NOW, THEREFORE, BE IT RESOLVED by the City Council of West Lake Hills:

- 1. Findings of Fact:** The foregoing recitals are incorporated into this Resolution by reference as findings of fact as if expressly set forth herein.
- 2. Effective Date:** This Resolution shall be effective immediately upon passage.
- 3. Policy Amendment:** The Council hereby amends the City’s Investment Policy and Strategy, and Financial Procedures and Control Policy as follows:
 1. Investment Policy and Strategy Changes: (Exhibit A)
 - a. No Changes – readoption of current policy
 2. Financial Procedures and Control Additions: (Exhibit B)
 - a. No Changes – readoption of current policy

(See Exhibit “A” & “B”)

- 4. Repealer:** Any conflicting policy or rule of the City’s is hereby repealed to the extent necessary to give effect to this Resolution.
- 5. Filing:** The Council directs the City Secretary to include this Resolution in and among the City’s official records, and to transmit an executed copy to the City’s depository.
- 6. Proper Notice & Meeting:** It is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & ADOPTED this, the 17th day of September, 2024

James Vaughan, Mayor

ATTEST:

Terry Blanchard, City Secretary

(ATTACH EXHIBIT “A” – INVESTMENT POLICY AND STRATEGY)



CITY OF WEST LAKE HILLS, TEXAS

INVESTMENT POLICY AND STRATEGY
September 17, 2024

I. INTRODUCTION

It is the policy of the City of West Lake Hills (the “City”) that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner which will provide the maximum security of principal while meeting the daily cash flow needs of the City and conforming to the Texas Government Code Chapter 2256, the Public Funds Investment Act (the “Act”). The purpose of this Policy is to set specific investment policy and strategy guidelines. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas funds deposits.

The receipt of a market return will be secondary to the requirements for safety and liquidity. The earnings from investment will be used in a manner that best serves the interests of the City.

II. SCOPE

This Policy applies to the investment of all City funds under the City's control and any new funds created unless specifically exempted by the City Council and this Policy.

III. OBJECTIVES

The policy of the City is to invest public funds in a manner which will provide a reasonable market yield with the maximum security of principal while meeting the daily cash fund demands of the City and conforming to all bond covenants. Investments are to be chosen in a manner which promotes diversification. To match anticipated cash flow requirements the maximum dollar-weighted average maturity (WAM) of the overall portfolio may not exceed one year. All purchases of securities will be made on a competitive basis. The primary objectives of City investments are, in priority order:

Safety. Safety of principal is the foremost objective of City investments. Investments shall be made so as to ensure the preservation of principal. Each investment transaction shall be conducted in a manner to avoid capital losses, whether from security defaults, safekeeping, or erosion of market value. Investments in high credit quality securities and decisions based on anticipated cash needs are primary factors in providing safety.

Liquidity. The City investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated on a timely basis. This shall be achieved by matching

investment maturities with forecasted cash flow liabilities and maintaining additional liquidity for unexpected liabilities. Securities with active and efficient secondary markets will be used to assure liquidity.

Diversification. The portfolio shall be diversified by institution, market sector and maturity as much as possible according to market conditions. Diversification will minimize market, liquidity and credit risk and limit potential losses on individual securities.

Yield. The City investment portfolio will be designed to attain a market yield commensurate with City investment risk constraints and cash flow needs for operating expenses. The benchmark for the commingled portfolio shall be the comparable period six month U.S. Treasury Bill, designated for its comparability to the expected average cash flow pattern. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified and the City's prudent investment strategy.

IV. STRATEGY

The City may maintain one commingled portfolio for investment purposes which incorporates the specific uses and the unique characteristics of the funds in the portfolio. The investment strategy has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The City shall pursue a pro-active and conservative portfolio management strategy. This may be accomplished by creating a laddered maturity structure with some extension for yield enhancement. The maximum maturity of any security will be two years and the maximum dollar weighted average maturity of one year or less will be calculated using the stated final maturity date of each security.

The investment strategy for debt service funds shall have as its primary objective the timely payment of debt service obligations. Successive debt service dates will be fully funded before any investment extensions are made for debt service.

General Fund. Investments will be diversified in suitable, high credit quality, short-term investments to maintain liquidity and assure adequate cash flow. Anticipated liabilities will be matched with a laddered portfolio structure. Diversification requirements may be met through use of an investment pool.

Capital Project Funds. To meet construction needs investments will be diversified in suitable, high credit quality, short-term investments. Anticipated construction liabilities will be matched with a laddered portfolio structure and not exceed the planned expenditure schedule of the projects.

V. DELEGATION OF AUTHORITY

No unauthorized person may engage in an investment transaction and all transactions shall be executed as provided under the terms of this Policy and its supporting procedures.

Investment Officers. Authority to manage the City's investment program is derived from state statutes and City resolutions. Council will designate the City Administrator, Finance Director, Assistant City Administrator and WW/Accounting Manager as Investment Officers by resolution. These officers have authority to invest funds in accordance with the City's Investment Policy. The officers shall be responsible for all transactions made and records maintained. The Investment Officer(s) are responsible for creating and maintaining the portfolio in accordance with this Policy, providing timely quarterly reporting to the Council, and establishing supporting procedures.

All investment officers shall attend at least ten (10) hours of training within twelve months of designation as investment officer and shall attend eight (8) hours of training every two successive fiscal years. Such training shall include education in investment controls, security risks, strategy risks, market risks and compliance with the Public Funds Investment Act. The City will pay for the training of investment officers as required by the Public Funds Investment Act.

Investment Officers shall refrain from personal and business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. An Investment Officer who has a personal business relationship within two levels of affinity or consanguinity with an organization seeking to sell an investment to the City, shall file a statement disclosing that relationship to the City Council and the Texas Ethics Commission.

City Council. By law, the City Council holds ultimate fiduciary responsibility for the portfolio. It will designate investment officer(s), receive and review quarterly reporting, approve and provide for investment officer training, approve broker/dealers, and review and adopt the Investment Policy and Strategy as needed.

VI. PRUDENCE AND CONTROLS

Standard of Care. The standard of care to be applied to all City investments shall be the “prudent person rule”, which states:

“Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds under the City’s control, over which the officer has responsibility rather than a consideration as to the prudence of a single investment. The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall be responsible but not liable for a specific security’s credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

Internal Controls. The Investment Officer is responsible for establishing and maintaining internal controls to reasonably assure that assets are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and, the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion,
- Separation of transaction authority from accounting and record keeping,
- Custodial safekeeping,
- Clear delegation of authority,
- Written confirmation for all transactions, and
- Review, maintenance and monitoring of security procedures both manual and automated.

The City, in conjunction with its annual financial audit, shall perform a compliance audit of management controls on investments and adherence to the City Investment Policy. If City funds are invested in other than CDs or local government investment pools; the auditor shall also review the quarterly reports as part of the annual audit.

Cash Flow Forecasting. Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. The Investment Officer will analyze cash flows to monitor and forecast cash positions for investment purposes.

Competitive Bidding. All security transactions will be made on a documented competitive bid basis to assure the City is receiving good market rates.

Monitoring Credit Ratings. The Investment Officer shall monitor, on no less than a quarterly basis, the credit rating on all authorized investments in the portfolio which require credit ratings based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating, and liquidate the investment within two days.

Monitoring FDIC Status for Mergers and Acquisitions. The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC (fdic.gov). If any bank has been acquired or merged with another bank in which brokered CDs are owned by the City, the Investment Officer shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

VII. AUTHORIZED INVESTMENTS

Assets of the City may be invested only in the following investments, as further defined by the Act. . If changes are made to the Act they will not be authorized until this Policy is modified and adopted by the City Council.

1. Obligations of the United States, its agencies and instrumentalities with a maximum stated maturity of two (2) years and excluding mortgage-backed securities. (Gov’t Code 2256.009)
2. Fully FDIC insured or collateralized depository certificates of deposit from banks or savings bank doing business in Texas with a maximum maturity of two (2) years. Certificates will be collateralized in accordance with this policy. (Gov’t Code 2256.010)
3. Fully insured share certificates from credit unions doing business in Texas, with a maximum maturity of two (2) years and insured by the National Credit Union Insurance Fund.
4. AAA rated, Texas local government investment pools which strive to maintain a \$1 net asset value and are continuously rated no lower than AAA or an equivalent by at least one nationally recognized rating service. (Gov’t Code 2256.016 and 2256.019)
5. AAA-rated money market mutual funds which comply with SEC Rule 2a-7 and which strive to maintain a \$1 net asset value. (Gov’t Code 2256.014(a)).
6. FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City’s safekeeping agent, not to exceed one year to maturity. Before purchase, the Investment Officer must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.
7. FDIC insured or collateralized interest bearing and money market accounts from any FDIC insured bank in Texas.

8. General debt obligations of any US state or political subdivision rated AA or better with a stated maturity not to exceed one year.
9. Bonds issued, assumed, or guaranteed by the State of Israel.

VIII. COLLATERALIZATION

Time and Demand Deposits Pledged Collateral. All bank time and demand deposits shall be collateralized above the FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The bank shall monitor and maintain the margin on a daily basis.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository. The collateral agreement with the depository shall be approved by resolution of the Bank Board or Bank Loan Committee. The Custodian shall provide a monthly report of collateral directly to the City. All collateral shall be subject to inspection and audit by the City or its independent auditors.

Authorized Collateral. Only the following securities are authorized as collateral for time and demand deposits:

- A. Obligations of the United States, its agencies or instrumentalities, or evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the bank test.
- B. Obligations of any US state or of a county, City or other political subdivision of any state having been rated A or equivalent by two nationally recognized rating agencies.
- C. Letters of Credit from the FHLB.

IX. SAFEKEEPING

All securities owned by the City will be cleared on a delivery versus payment (DVP) basis and held by an independent third party safekeeping agent approved by the City. The independent third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, CUSIP number, and other pertinent information.

X. FINANCIAL COUNTER-PARTIES

Depository

At least every five years, a banking services depository shall be selected through a competitive request for proposal process. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and collateralization by the institutions shall be considered. If securities require safekeeping, the RFP/bid will request information on safekeeping services. The depository contract will provide for collateral if balances exceed the FDIC insurance balance per tax identification number.

Other banking institutions, from which the City may purchase certificates of deposit or place interest bearing accounts, will also be designated as a depository for depository/collateral purposes. All depositories will execute a depository agreement and have the Bank’s Board or Bank Loan Committee pass a resolution approving the agreement if collateral is required.

Security Broker/Dealers. All broker/dealers who desire to transact business with the City must supply the following documents to the Investments Officer(s).

- Financial Industry Regulatory Authority (FINRA) certification and CRD #
- proof of Texas State Securities registration

Each broker/dealer will be sent a copy of the City's investment policy. If material changes are made to the policy, the new policy will also be sent.

A list of qualified broker/dealers will be reviewed and adopted at least annually by the City Council.

Investment Pools. Each pool must be provided a copy of the City's current Investment Policy and certify to a review of the Policy. An authorized representative shall execute a written instrument substantially to the effect that the pool has received and thoroughly reviewed the City's Investment Policy and acknowledges that the firm has implemented reasonable procedures and controls to preclude investment transactions conducted between the City and the pool that are not authorized by the Policy.

XI. QUARTERLY INVESTMENT REPORTING

Not less than quarterly, the Investment Officers shall prepare and submit to the City Council a quarterly written investment report in compliance with the Public Funds Investment Act (Gov't Code 2256.023). The report must:

- describe in detail the investment position of the City on the date of the report,
- state the book value and fair market value of each separately invested asset at the beginning and the end of the quarter by the type of asset and fund type invested,
- state the change in market value during the quarter,
- state the accrued interest received in the period,
- state the final maturity date of each separately invested asset that has a maturity date,
- state the fund for which each individual investment was acquired, and state the compliance of the investment portfolio of the City as it relates to the Investment Policy and the Public Funds Investment Act, and
- be prepared jointly and signed by any two of the City Investment Officers.

Market prices will be obtained from an independent source.

XII. INVESTMENT POLICY ADOPTION

The City's Investment Policy shall be reviewed and adopted by resolution of the City Council no less than annually. Any changes made to the Policy must be noted in the adopting resolution.

(ATTACH EXHIBIT “B” – FINANCIAL PROCEDURES AND CONTROLS)



CITY OF WEST LAKE HILLS
FINANCIAL PROCEDURES AND CONTROLS
September 17, 2024

I. FINANCIAL POLICIES

The City should focus on prudent long-term financial policies which address key areas such as:

- long-term financial stability and accountability
- avoidance of deficit financing
- budgets based on realistic revenues and expenditures
- establishment of a fund balance policy
- competitive and value-based procurement

II. BUDGETING

Long-term financial plans and strategic planning should be linked to the budget process.

- the annual budget should be developed in terms of long-term solvency and sustainability
- the Mayor shall prepare and present the budget annually
- the Council should focus on policies, funding priorities at a macro level
- public involvement and transparent decision making is critical in the budget development
- modifications to the budget must be approved by Council and require timely updates

III. CASH MANAGEMENT

Collections and Receivables.

The City will invoice and collect all funds due on a timely basis.

- each department billing for services will create at a minimum a monthly invoice within five days of service provision (with the exception of the utility scheduled cycles)
- all invoices will be dated and numbered
- a copy of the invoice will be sent to the Finance Director and or the WW/Accounting Manager for entry and reconciliation
- the Finance Director will monitor the outstanding receivables and a second notice will be sent by Finance or the department that is responsible for the amount outstanding in 30 days
- aged receivables (over 60 days) will be reviewed with the City Administrator quarterly for further collection action
- if specific overdue fees are established for the City, those fees will be applied
- there will be a \$35 fee placed on all NSF checks received, in addition to any other fees

Cash Handling.

All funds collected by departments throughout the City’s operations will be given to the Finance Director and or WW/Accounting Manager and deposited in the City depository bank on a weekly basis, at a minimum.

Any department which receives funds must assign an administrator to that receivables function and the name of the fund administrator reported to the Finance Director. All funds collected by each department will require a receipt attached or saved in the Finance folder for the deposit copy given to the Finance Director and/or the WW/Accounting Manager.

Change funds, the change fund administrator and the stipulated size of the change fund are established within departments and approved by the City Administrator. If a change fund is used in a department for making change to citizens, then the amount of that change fund must be reconciled monthly and reported to the Finance Director. The amount in change funds will be established based on historical activity for that department.

- change accounts must be reconciled at least on a monthly basis - responsibility and liability for the change fund rests with the administrator of that fund
- excess funds in any change fund is deposited with the Finance Director with full details/reconciliation
- numbered receipts shall be given for all City funds received
- all funds shall be maintained in a locked receptacle at all times
- if a deposit to City Hall cannot be made weekly, funds must be safely kept in a locked cabinet/safe and made as soon as possible
- access to the cabinet/safe used for deposits must be restricted and the names of all having access must be recorded by the administrator of that fund location with a copy to the Finance Director

Purchase Approval

Department heads shall ensure that expenditures are allocated to and paid from the correct budget accounts. It is the responsibility of department heads to assure that sufficient funds remain in the budget accounts to cover the expenditures. Over expenditures in any budgeted category are prohibited without prior consent by the City Administrator or Finance Director.

- the department head or their assignee must sign each request for payment
- the department head or their assignee will verify that funds are available for the purchase request
- request for payment should be forwarded to the Finance Department in a timely manner and such that any discount terms can be utilized
- if requested by the vendor, purchase orders are issued by the Finance Director or Accounting Manager and the department head or their assignee are responsible to verify that funds are available for the purchase

Emergency Purchases

Emergency Purchases are those procurements necessary due to a public calamity, a need to preserve or protect the public health or safety of the City’s residents, unforeseen damage to public machinery, etc. When emergency purchases are made, the user department will make the purchase at the best possible price.

Emergency purchases in excess of \$50,000 will be accompanied by the appropriate contract documents, authorized by the City Administrator and ratified by the City Council. When City Council approval is necessary, a detailed explanation of the emergency will be included by the user department on the agenda request form.

The necessity for an emergency construction procurement does not waive insurance, bond, wage rate compliance or any grant related conditions, etc. where those requirements would otherwise apply.

Sole Source Purchases

State laws allow for a limited exemption from competitive bidding for the purchase of goods where the functional requirements of the City can be satisfied by only one source. This applies to purchases where competition is precluded such as:

- items that are available from one source because of patents, copyrights, secret processes or natural monopolies
- films, manuscripts or books published and available from only one source
- gas, electricity, water and other utility services
- captive replacement parts or components for equipment

Sole Source purchases are exempt from competitive solicitation. Departments should use their best professional judgement when selecting a vendor. Contracts or purchases over \$50,000 require City Council approval. When City Council approval is necessary, a detailed explanation of the sole source basis for the purchase will be included by the user department on the agenda request form.

Cooperative Purchasing

A Cooperative purchase is a procurement based on a contract that has been competitively bid and issued by another government or purchasing alliance with the intention of sharing it with other government entities. The use of Purchasing Cooperatives provides for volume discount pricing and expedited placement or orders.

Individual purchase orders may be processed using a Vendor’s cooperative contract up to \$50,000 per year without City Council approval provided that the Vendor has presented to the City a valid quote referencing the cooperative contract number. Either a single or multiple purchase orders issued to a vendor for the same goods or services, using a cooperative contract in a amount that exceeds \$50,000 per year for the same goods or services will require City Council approval. The cooperative contract number must appear on the vendor’s quote.

Grants Compliance

Once a Grant has been approved, expending approved grant funds requires the City to follow Section 8: Uniform Grant Guidance-Federal Procurement Rules; 2 CFR 200.320. In most cases the City’s purchasing thresholds are more conservative than the Federal purchasing thresholds, however purchasing guidelines for each grant are unique and must be reviewed in advance of collecting bids, proposals or quotes.

For Purchasing, please refer to the Governing Policies:

- Texas Local Government Code, Chapter 252.022
- Texas Municipal Procurement Laws Made Easy – TML 2023

Checking Account Controls

The City's checking account(s) shall be managed/reconciled by the Finance Director and/or the WW/Accounting Manager.

- all checking accounts will have positive pay service to protect the City from fraudulent checks
- vendors may require to receive City payments by ACH
- balances necessary to fund routine/recurring expenses shall be determined by the Finance Director based on operating expenses and encumbrances
- to avoid overdraft situations sufficient liquid cash shall be maintained as a liquidity buffer to pay for unforeseen expenses

Disbursement of Funds

The production of checks or ACH transfers is solely the responsibility of the Finance Director and/ or WW/Accounting Manager and no other checking accounts shall be established or used by any department.

- bank checking account shall be established for payment of all disbursements
- accounts which will not have more than six disbursements a month, should be styled as money market accounts to increase potential earnings
- debt service payments must be made (by wire or ACH), unless a check is required
- checks will be written at least weekly with a review of the check register by the Finance Director, WW/Accounting Manager or the City Administrator before printing
- available discounts in the payment of invoices shall be taken
- the City will move to increasing the use of ACH payments to all vendors to reduce costs and provide the best audit trail possible
- the check register (and listing of ACH debits) to be written from the general ledger system (InCode), will be reviewed against signed documents by the Finance Director, WW/Accounting Manager or the City Administrator
- release of checks will be made only after a balancing of the register and the actual checks
- Disbursement reports (check registers) are posted quarterly on the City's website
- checks shall require two electronic signatures or two manual signatures:
 Any two of the following – Mayor, City Administrator, Finance Director, or Assistant City Administrator

Depository Bank

In accordance with state law (Local Government Code Chapter 105), the City will request 'bank applications', in the form of a Request for Proposal (RFP) for primary depository services (banks handling the primary accounts, collections and disbursements of the City) at least every five years. The proposals shall be competitively bid.

- approval by the Council shall allow the City to receive RFPs from banks within ten miles of City Hall to assure adequate banking alternatives
- a notice of the RFP shall be published no later than 21 days prior to the deadline for proposals in a local newspaper of general circulation
- the contract for banking services must be executed under the terms of FIRREA which requires approval by the Bank Board or Bank Loan Committee
- the contract must be approved by the City Council
- the bank shall provide pledged collateral as defined by the Investment Policy and in accordance with the Public Funds Collateral Act (Government Code 2257) and collateral must be in place before City funds are moved to the bank

- in a bank transition all funds should be transferred on a timely basis and no longer than 90 days
- transaction access to the bank must be limited and access reviewed at least annually
- bank fraud protection services (such as positive pay and ACH filters) will be used to protect City assets
- the Finance Director should meet with the depository bank, at least annually, to assure that the most cost-efficient services are being used

Financial Statement Reporting

The Finance Director shall prepare a comparative financial statement quarterly for timely presentation to Council. The written quarterly statement shall include, at a minimum:

- statements of budgeted and actual revenues
- expenditures in the general fund, debt service fund, and capital projects fund, and
- an investment report
- the quarterly statements will be distributed to the City Council as soon as available, but not later than the end of the succeeding month
- the Finance Director will brief the City Council each quarter on the financial condition of the City as reported in the statements
- if necessary, the Finance Director shall make quarterly adjustments to the financial statements and complete all required adjustments within ninety days after the close of the fiscal year
- adjustments to prior reports shall be presented to the Council at the following regular Council meeting
- monthly Revenue and Expense Reports are posted on the City’s website

IV. FIXED ASSETS

General. Positive control over general fixed assets is needed to determine adequacy of insurance coverage, to safeguard assets, and to provide accurate disclosure in the City's financial statements. General fixed asset categories are:

- Land
- Buildings and improvements
- Furniture, Fixtures and Equipment
- Construction in progress

Fixed Asset Acquisition. A complete City fixed asset inventory shall be maintained by Finance with verification by each department at least annually.

- an asset acquired by the City having a useful life of more than one year and costing more than \$1,000.00 and all computers regardless of cost, shall be capitalized at cost
- cost shall include ancillary charges for freight, installation, set-up and other fees necessary to acquire or construct the asset
- a fixed asset expenditure shall be charged to the Capital Outlay account of the department incurring the expense and shall also be recorded in the General Fixed Assets Account Group
- if an expenditure does not materially add to the value of the asset or appreciably prolong its life, the expenditure should not be capitalized
- if an existing asset is replaced, the existing asset must be removed from the General Fixed Asset Account group and replaced by the new asset

Fixed Asset Retirement. All fixed asset retirement requests should be in writing, signed by the department head and be approved by the City Administrator or Finance Director.

- the approved request for the retirement of a fixed asset must include the reason for retirement and the method and date of disposition
- the request shall be forwarded to the Finance Director for removal of the asset from the Fixed Asset listing and Account

CITY OF WEST LAKE HILLS

ORDINANCE 2024-011

UTILITY FEES AND ADMINISTRATIVE FEES

AN ORDINANCE AMENDING APPENDIX A, FEE SCHEDULE OF THE WEST LAKE HILLS CODE OF ORDINANCES, ARTICLE A8.000, UTILITY FEES, SECTION A8.001 WASTEWATER FEES, BY ADDING A MONTHLY GRINDER PUMP MAINTENANCE FEE; AMENDING ARTICLE A2.000, ADMINISTRATIVE FEES, SECTION A2.002 MISCELLANEOUS FEES, BY ADDING A CREDIT CARD PROCESSING FEE; AMENDING AND REPEALING CONFLICTING ORDINANCES; AND PROVIDING FINDINGS OF FACT, AMENDMENTS, REPEALER, SEVERABILITY CLAUSE, EFFECTIVE DATE, CODIFICATION, AND AN OPEN MEETING CLAUSE.

WHEREAS, the City Council of the City of West Lake Hills (“City Council”) seeks to operate a centralized municipal wastewater system in an effective, efficient manner; and

WHEREAS, the City Council finds that the revisions enacted by this Ordinance are characterized as reasonable under the circumstances; and

WHEREAS, pursuant to Chapter 552 of the Texas Local Government Code, the City is authorized to operate its utility systems to regulate the systems in a manner that protects the interests of the municipality; and

WHEREAS, the City Council finds that it is necessary and proper for the good government, peace or order of the City of West Lake Hills to adopt the following rules.

NOW, THEREFORE, BE IT ORDAINED by the City Council of West Lake Hills, Texas:

SECTION 1. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION 2. AMENDMENT TO ARTICLE A8.000 UTILITY FEES

Appendix A, entitled “Fee Schedule,” Article A8.000 Utility Fees, of the West Lake Hills Code of Ordinances is hereby amended to add the following line item to Section A8.001 entitled “Wastewater Fees,” which shall read as follows:

Sec. A8.001 WASTEWATER FEES

(c) Monthly Rates

(7) Grinder pump maintenance fee – monthly surcharge \$35.00 per grinder pump

SECTION 3. AMENDMENT TO ARTICLE A2.000 ADMINISTRATIVE FEES

Appendix A, entitled “Fee Schedule,” Article A2.000 Administrative Fees, of the West Lake Hills Code of Ordinances is hereby amended to add line item (c) Credit card processing fee to Section A2.002 entitled “Miscellaneous Fees,” to renumber remaining items, and which shall read as follows:

Sec. A2.002 MISCELLANEOUS FEES

(a) Police accident report (as allowed by HB 391)	\$ 6.00
(b) Returned checks	\$ 30.00
(c) Credit card processing fee	4%
(d) Maps (address or zoning)	\$ 1.50
(e) Miscellaneous legal applications (easements, vacation documents, etc.)	\$250.00

In addition to the standard fee, professional service fees may be required depending on the nature of the request. (See section A9.006).

SECTION 4. CODIFICATION

The City Secretary is hereby directed to record and publish the attached rules, regulations and policies in the City’s Code of Ordinances as authorized by Section 52.001 of the Texas Local Government Code.

SECTION 5. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage.

SECTION 6. REPEALER

All ordinances, resolutions, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

SECTION 7. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

SECTION 8. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, the 17th day of September 2024 by the City Council of West Lake Hills, Texas.

CITY OF WEST LAKE HILLS, TEXAS:

James Vaughan, Mayor

ATTEST:

Terry Blanchard, TRMC
City Secretary



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>5</u>
Department:	<u>Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u></u>
Exhibits:	<u>Proposed Budget FY24-25</u>	Source of Funds:	<u></u>

Subject

Discuss and consider action on an ordinance enacting the municipal budget for Fiscal Year 2024-25; funding municipal purposes; authorizing expenditures; providing for the following: findings of fact, enactment, filing of budget, repealer, severability, effective date, and proper notice and meeting.

Recommendation

Approval of Proposed Budget FY2024-25.

Discussion

The Proposed Budget for FY2024-25 includes:

- \$7.6m for the General Fund Maintenance and Operations
- \$2.6m for the Wastewater Maintenance and Operations
- Projected Unrestricted General Fund Balance of \$4,773,253
- Stabilization Cash Reserve of \$3,250,000
- Legal Counsel Cash Reserve of \$300,000
- Contingency Cash Reserve of \$500,000
- Brush Pickup Reserve of \$200,000
- City Hall Cash Reserve Fund of \$3,000,000

A total of \$7,250,000 in reserves of which \$3,000,000 will be expended in FY2024-2025 for the City Hall.

FY2024-2025 Proposed Tax Rate is \$0.1786 per \$100 valuation and will raise approximately \$101,916 more in revenue than last year's budget. The total expected revenue from property tax is \$5,882,219 and is for:

- General Fund Maintenance and Operations \$3,920,000
- 2022 GO Bond Debt Payment of \$1,365,344
- 2023 CO Bond Debt Payment of \$596,875

ORDINANCE NO. 2024-012

**AN ORDINANCE OF THE CITY OF WEST LAKE HILLS, TEXAS,
ENACTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2024-2025;
FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES;
PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT;
ENACTMENT; FILING OF BUDGET; REPEALER; SEVERABILITY;
EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.**

WHEREAS, the City Council of the City of West Lake Hills (“City Council”) seeks to enact and otherwise approve the City’s budget for Fiscal Year 2024-2025; and

WHEREAS, the new fiscal year commences for the City of West Lake Hills (“City”) on October 1, 2024; and

WHEREAS, the City Council finds that the proposed Budget is for legitimate municipal purposes, and is in compliance with Texas Local Government Code Chapter 102; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, pursuant to Texas Local Government Code Section 101.002, the City Council may manage and control the finances of the municipality; and

WHEREAS, the City Council finds that is necessary and proper for the good government, peace or order of the City of West Lake Hills to adopt an ordinance establishing a budget for the upcoming fiscal year; and

WHEREAS, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

NOW, THEREFORE, BE IT ORDAINED by the City of West Lake Hills City Council:

1. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

2. ENACTMENT

The City's budget for Fiscal Year 2024-2025 shall read in accordance with *Attachment "A"*, which is attached hereto and incorporated into this Ordinance for all purposes.

3. REPEALER

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

4. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

5. FILING THE BUDGET

The City Secretary is hereby directed to file the budget on the website of the City and in the City's official records.

6. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage and publication as provided for by law.

7. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also proved as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, the 17th day of September 2024 by the following City Council of West Lake Hills roll call vote:

Mayor Pro Tem Bowman	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember Harmon	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember Plunkett	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember South	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember Walker	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>Absent</i>

CITY OF WEST LAKE HILLS:

James Vaughan, Mayor

ATTEST:

Terry Blanchard, TRMC
City Secretary

Attachment “A”

***Fiscal Year 2024-2025
Municipal Budget***



City of West Lake Hills

Fiscal Year 2024-2025

James Vaughan, Mayor

PROPOSED BUDGET - SEPTEMBER 17, 2024

PROPOSED TAX RATE

FY 2024-2025 PROPOSED PROPERTY TAX RATE FOR CITY OF WEST LAKE HILLS

This budget will raise more revenue from property taxes than last year's budget by an amount of \$101,916 which is a 1.75% increase from last year's budget. The property tax revenue to be raised from new property (\$62,768,352) added to the tax roll this year is \$112,104.

Property Tax Rate Comparison	FY 2023-24	FY 2024-25
Proposed Tax Rate	\$0.1786/100	\$0.1786/100
No New Revenue Tax Rate	\$0.1447/100	\$0.1784/100
Maintenance and Operations Rate	\$0.1178/100	\$0.1196/100
Debt Rate	\$0.0608/100	\$0.0590/100
Voter Approval Rate	\$0.1667/100	\$0.1808/100
De Minimis Rate	\$0.1786/100	\$0.1917/100

City of West Lake Hills City Council Recorded Roll Call Vote:

Vote

(Mayor does not vote unless required to break a tie.)

Mayor James Vaughan

Council Members:

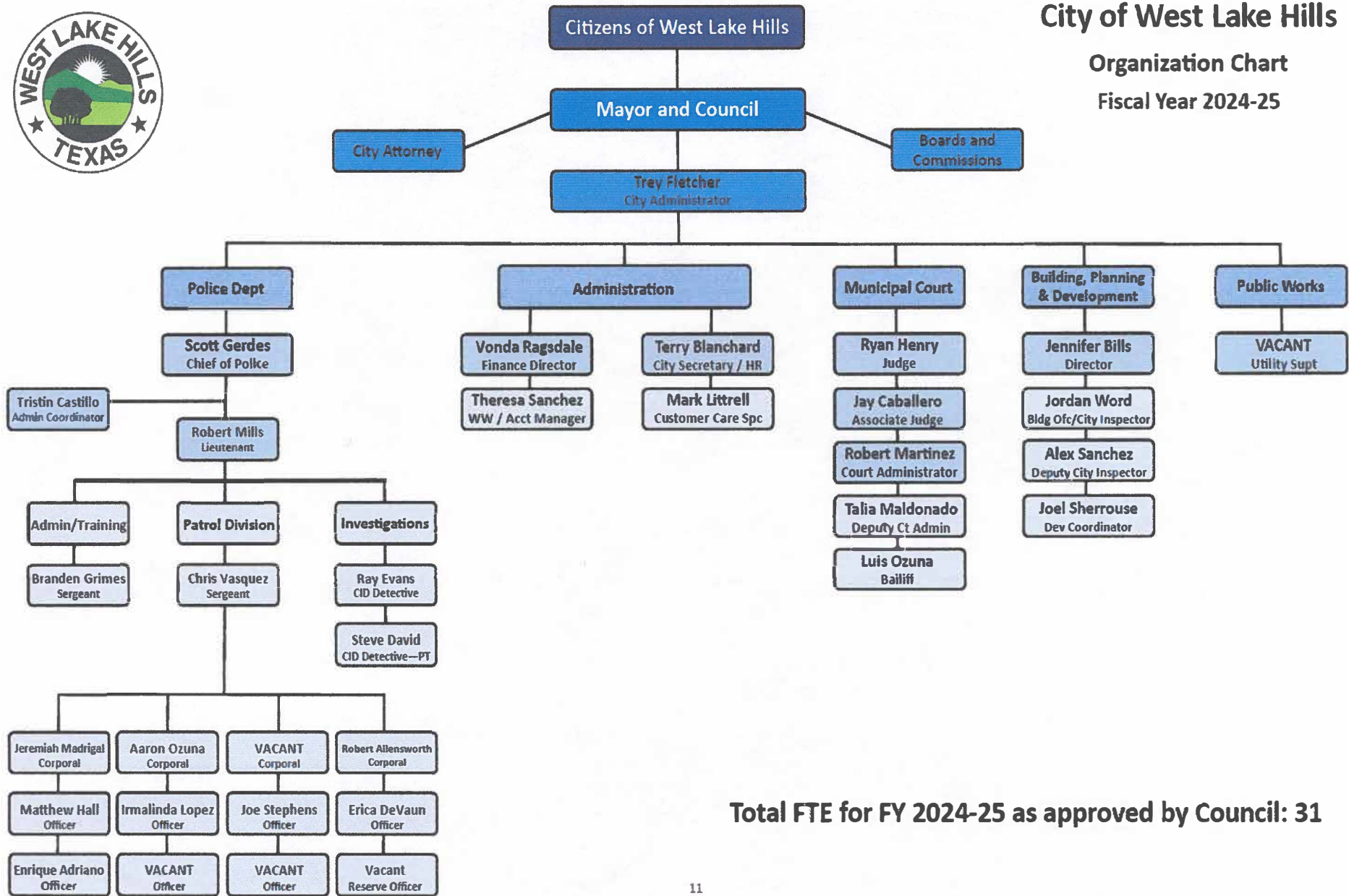
	FOR	AGAINST	ABSENT
Place 1 Dana Harmon	()	()	()
Place 2 Brian Plunkett	()	()	()
Place 3 Beth South	()	()	()
Place 4 Darin Walker	()	()	()
Place 5 Gordon Bowman, Mayor Pro Tem	()	()	()



City of West Lake Hills

Organization Chart

Fiscal Year 2024-25



Total FTE for FY 2024-25 as approved by Council: 31

**CITY OF WEST LAKE HILLS
PROPOSED BUDGET SUMMARY TOTALS - ALL GENERAL FUNDS
FY 2024-2025**

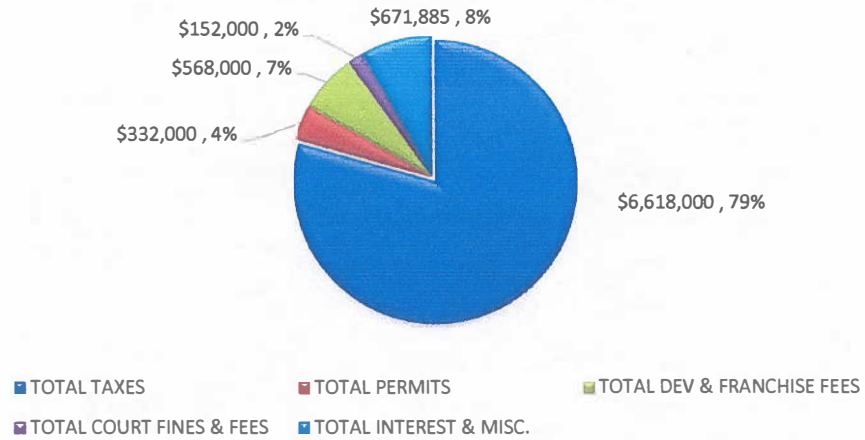
AS OF 9/17/24

	GENERAL FUNDS					TOTAL GENERAL FUNDS
	01 GENERAL FUND	04 2021 STREET MAINT. FUND	06 COURT SPECIAL REVENUE FUND	07 PD SPECIAL REVENUE FUND	08 STAN GRAHAM MEMORIAL TREE FUND	
REVENUE SOURCE						
TAXES	\$ 6,618,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 7,918,000
PERMITS	332,000		-	-	-	332,000
FEES	568,000		-	-	-	568,000
FINES & WARRANTS	152,000		-	-	-	152,000
INTEREST & MISC REVENUE	671,885		26,200	1,200	9,000	708,285
TOTAL REVENUE	\$ 8,341,885	\$ 1,300,000	\$ 26,200	\$ 1,200	\$ 9,000	\$ 9,678,285
DEPARTMENTAL EXPENSE						
ADMINISTRATION	\$ 1,399,117		\$ -	\$ -	\$ -	\$ 1,399,117
POLICE	3,136,195		-	1,500	-	3,137,695
PLANNING & DEVELOPMENT	1,079,761		-	-	-	1,079,761
PUBLIC WORKS	1,182,671	50,000				1,232,671
MUNICIPAL COURT	373,227		18,000	-	-	391,227
FACILITIES MAINTENANCE & OPERATIONS	38,750					38,750
CAPITAL OUTLAY - GF	459,019	1,083,270	-	-		1,542,289
TREE FUND	-		-	-	15,000	15,000
TOTAL EXPENSE	\$ 7,668,740	\$ 1,133,270	\$ 18,000	\$ 1,500	\$ 15,000	\$ 8,836,510
BUDGET SURPLUS/ (SHORTFALL)	\$ 673,145	\$ 166,730	\$ 8,200	\$ (300)	\$ (6,000)	\$ 841,775

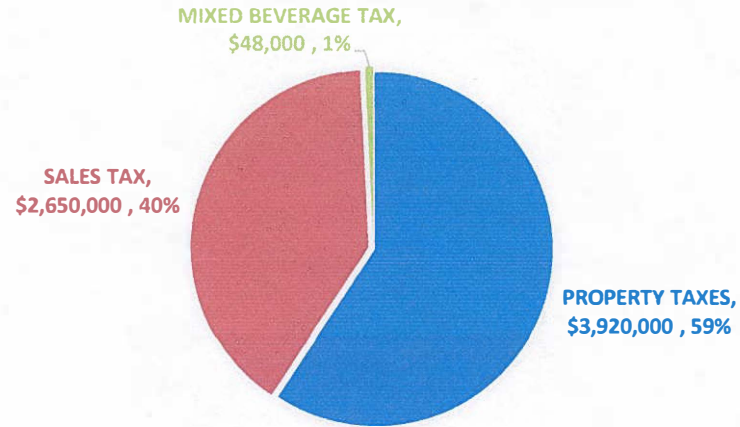
	GENERAL FUND	2021 STREET MAINT. FUND	COURT SPECIAL REVENUE FUND	PD SPECIAL REVENUE FUND	STAN GRAHAM MEMORIAL TREE FUND	TOTAL GENERAL FUNDS
Audited Ending Balances - 9/30/21	\$ 8,319,860	\$ -	\$ 137,276	\$ 41,975	\$ 193,025	\$ 8,692,136
Audited Ending Balances - 9/30/22	\$ 10,125,776	\$ -	\$ 162,105	\$ 43,172	\$ 217,262	\$ 10,548,315
Audited Ending Balances - 9/30/23	\$ 9,562,230	\$ 1,236,840	\$ 184,787	\$ 41,335	\$ 275,248	\$ 11,300,440
Est Projected EOY Budget - FY23-24	\$ 11,350,108	\$ 507,998	\$ 195,907	\$ 41,505	\$ 416,792	\$ 12,512,310
Est Projected EOY Budget - FY24-25	\$ 12,023,253	\$ 674,728	\$ 204,107	\$ 41,205	\$ 410,792	\$ 13,354,085
Less: Stabilization Cash Reserve	\$ (3,250,000)					
Less: Legal Counsel Cash Reserve	\$ (300,000)					
Less: Contingency Cash Reserve	\$ (500,000)					
Less: Brush Pickup Reserve	\$ (200,000)					
Less: City Hall Cash Reserve Fund	\$ (3,000,000)					
Unrestricted General Fund Balance	\$ 4,773,253					

GENERAL FUND M&O REVENUE FY2024-2025

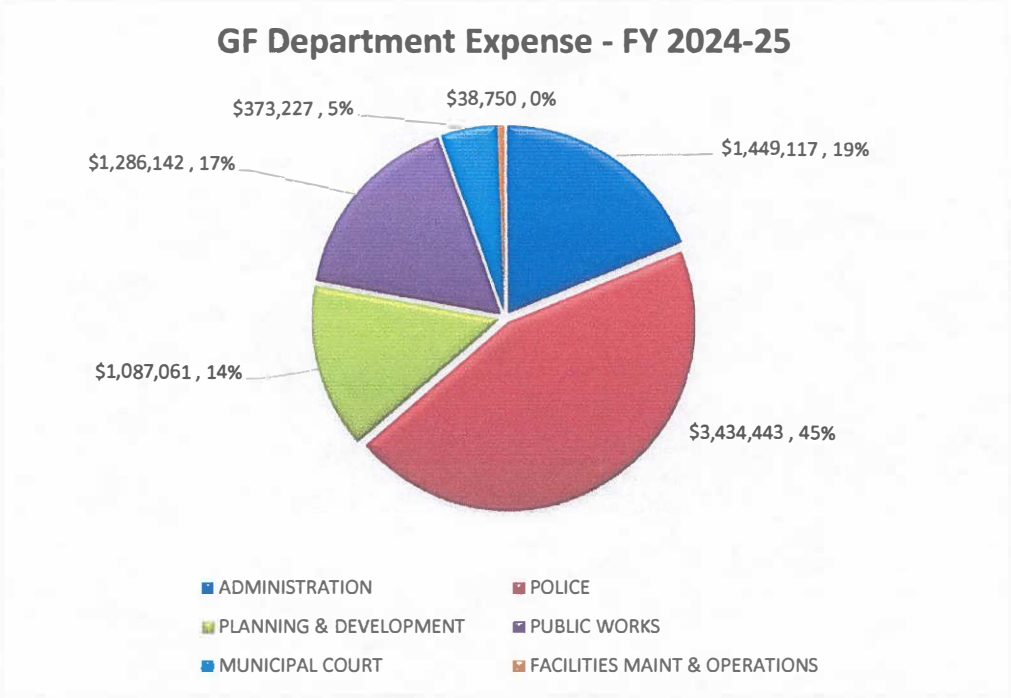
Total GF Revenue by Category - FY 2024-25 Budget



TAX REVENUE - FY 2024-25 BUDGET



GENERAL FUND M&O EXPENSES FY2024-25



CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET PB
TAXES							
01-40100 PROPERTY TAXES	1,873,782	2,027,107	3,235,995	3,736,978	3,820,191	3,820,000	3,920,000
01-40200 SALES TAX	3,438,498	3,814,133	2,700,666	2,500,000	2,491,574	2,700,000	2,650,000
01-40250 MIXED BEVERAGE TAX	34,041	40,815	45,940	48,000	40,013	43,000	48,000
TOTAL TAXES	5,346,321	5,882,055	5,982,602	6,284,978	6,351,778	6,563,000	6,618,000
PERMITS							
01-41000 BUILDING PERMITS	255,317	393,337	344,291	330,000	257,867	330,000	330,000
01-41010 TECHNOLOGY FEE - PLANNING	0	1,395	2,783	2,000	1,130	2,000	2,000
TOTAL PERMITS	255,317	394,732	347,073	332,000	258,997	332,000	332,000
FEES							
01-42000 SUBDIVISION PLATS	1,900	468	0	1,000	0	0	0
01-42010 STREET MAINT FEES	18,191	31,461	7,263	8,000	0	0	0
01-42020 ZONING FEES	77,900	96,373	47,255	40,000	33,800	40,000	40,000
01-42025 INSPECTION FEES	28,620	41,285	54,010	52,000	27,995	35,000	45,000
01-42030 PLANNING ADMINISTRATIVE FEES	12,371	10,767	12,437	13,000	9,979	13,000	13,000
01-42040 TELECOM FRANCHISE/ROW FEES	54,575	61,817	51,255	55,000	42,116	50,000	55,000
01-42043 NATURAL GAS FRANCHISE FEES	34,933	48,783	52,262	50,000	41,576	41,576	40,000
01-42045 ELECTRIC FRANCHISE FEES	243,981	245,517	275,005	275,000	318,427	318,427	325,000
01-42050 CABLE FRANCHISE FEES	48,970	48,724	48,447	50,000	45,045	45,045	50,000
TOTAL FEES	521,440	585,194	547,935	544,000	518,938	543,048	568,000
FINES & WARRANTS							
01-44000 FINES	94,452	141,280	166,746	140,000	123,488	125,000	140,000
01-44100 WARRANT FEES	1,800	1,600	650	1,600	1,850	2,100	2,000
01-44150 COURT ADMINISTRATIVE FEES	9,963	16,956	16,817	15,000	6,270	7,500	10,000
TOTAL FINES & WARRANTS	106,215	159,836	184,213	156,600	131,608	134,600	152,000
INTEREST & MISC.							
01-45000 INTEREST INCOME	7,879	81,257	565,851	550,000	721,461	790,000	550,000
01-45005 PROPERTY TAX P & I	7,506	10,005	26,882	16,000	30,422	32,000	25,000
01-45007 LEASES	72,926	76,177	77,900	79,500	77,897	79,660	81,885
01-45008 LEASE-PARKING LOT	0	0	4,524	0	5,700	5,700	0
01-45010 MISCELLANEOUS INCOME	111,585	146,523	17,365	10,000	11,159	12,000	15,000
01-45012 POLICE GRANT REVENUE	0	0	50,598	0	0	0	0
01-45013 CORONAVIRUS RELIEF FUND-COUNTY	155,648	0	0	0	0	0	0
01-45017 TXDOT REIMBURSEMENT	11,285	0	0	0	0	0	0
01-45018 CLRF GRANT (ARPA)	124,433	56,811	82,730	0	0	0	0
01-45019 OPIOID SETTLEMENT	0	0	5,354	0	2,422	2,422	0
01-45040 SALE OF ASSETS	326	8,500	27,949	0	20,638	20,638	0
TOTAL INTEREST & MISC.	491,589	379,274	859,152	655,500	869,700	942,420	671,885
TOTAL REVENUES	6,720,882	7,401,091	7,920,975	7,973,078	8,131,021	8,515,068	8,341,885

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		
MAINTENANCE								
01-60050 BUILDING MAINTENANCE	2,819	3,243	21,472	5,000	4,180	5,000	5,000	
01-60055 COMP MAINT/SOFTWARE/ACCESSORIE	31,426	27,354	30,867	70,000	21,650	45,000	70,000	
TOTAL MAINTENANCE	34,245	30,596	52,339	75,000	25,830	50,000	75,000	
REPAIRS								
01-60140 EQUIPMENT CONTRACTS	645	645	1,392	3,500	1,038	2,000	2,000	
01-60190 JANITORIAL	5,379	6,141	5,857	7,500	7,505	7,500	9,000	
TOTAL REPAIRS	6,024	6,785	7,249	11,000	8,543	9,500	11,000	
CONTRACT SERVICES								
01-60200 OUTSIDE LEGAL COUNSEL	18,493	94,964	21,841	75,000	0	10,000	10,000	
01-60205 CONSULTANT FEES	11,033	28,069	53,489	70,500	27,513	70,500	84,500	
01-60206 CITY HALL/911 PROJECT MANAGER	0	0	26,136	0	0	0	0	
01-60210 CITY ATTORNEY FEES	40,150	62,925	84,862	75,000	27,159	50,000	75,000	
01-60210 CITY ATTORNEY - LITIGATION	20,548	4,128	59,183	5,000	268,755	300,000	20,000	
01-60212 CODIFICATION	4,637	4,421	2,225	19,000	11,102	15,000	15,000	
01-60214 TAX COLLECTION EXPENSE	4,991	4,911	5,612	6,200	6,040	6,040	6,500	
01-60215 APPRAISAL DISTRICT EXPENSE	7,472	8,295	19,876	25,000	29,756	29,756	32,000	
01-60216 AUDITING SERVICES	20,140	23,160	24,720	26,400	27,180	27,180	29,000	
01-60219 CITY COUNCIL EXPENSES	0	0	0	3,000	1,454	3,000	3,000	
01-60220 TRAINING	1,930	4,159	15,684	16,000	5,742	16,000	16,000	
01-60221 MEMBERSHIPS/SUBSCRIPTIONS	2,831	4,649	4,005	9,750	11,117	12,000	13,000	
01-60230 OFFICE SUPPLIES	3,299	2,231	1,366	3,000	1,955	3,000	3,000	
01-60235 ELECTION EXPENSES	150	16,817	9,424	10,500	0	0	12,000	
01-60250 POSTAGE	604	562	975	1,000	1,180	1,250	1,000	
01-60260 EMPLOYMENT ADS/RECRUITMENT	0	41,856	0	250	0	0	250	
01-60266 CREDIT CARD FEES	1,578	24	0	0	0	0	0	
01-60270 PRINTING/PUBLICATIONS	2,163	2,422	9,049	26,000	4,503	10,000	10,000	
01-60280 PUBLIC NOTICES	3,968	15,153	5,561	10,000	158	10,000	10,000	
01-60290 RECORDS STORAGE & MAINTENANCE	857	832	1,084	1,700	699	1,450	1,450	
TOTAL CONTRACT SERVICES	144,844	319,578	345,090	383,300	424,312	565,176	341,700	
PAYROLL								
01-60330 SALARIES	434,585	397,471	484,597	524,019	534,580	580,244	617,380	
01-60340 PAYROLL TAX	34,979	28,983	34,296	41,734	40,501	43,992	49,395	
01-60341 RETIREMENT	75,026	67,402	78,518	100,842	105,108	114,076	123,030	
01-60342 LONGEVITY	552	715	895	1,370	2,765	3,040	4,065	
01-60343 VEHICLE/PHONE ALLOWANCE	9,536	6,700	10,340	19,440	21,435	23,385	23,400	
01-60344 MEDICAL/DENTAL/VISION/LIFE INS	47,366	52,441	76,815	69,513	77,029	82,184	118,605	
01-60346 WORKERS COMP INSURANCE	782	713	670	680	652	652	842	
01-60350 CONTRACT/TEMPORARY SUPPORT	520	0	0	0	0	0	0	
TOTAL PAYROLL	603,345	554,424	686,132	757,598	782,070	847,573	936,717	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 ADMINISTRATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET PB
<u>UTILITIES & SUNDRY</u>								
01-60430 PUBLIC INFORMATION SERVICES	4,961	4,169	2,604	10,000	0	3,000	7,500	_____
01-60440 SUNDRY	1,446	2,732	1,572	2,000	1,210	2,000	2,000	_____
01-60450 TELECOM	4,710	4,692	4,207	5,000	2,813	4,500	4,500	_____
01-60465 GENERAL INSURANCE	2,233	2,677	3,064	3,801	2,842	2,842	3,200	_____
01-60469 UNEMPLOYMENT CLAIMS (TWC)	3,296	0	0	0	0	0	0	_____
01-60477 TEAM DEVELOPMENT	1,563	3,213	5,043	5,000	2,942	5,000	5,000	_____
01-60485 UNIFORMS	0	0	810	500	0	500	500	_____
01-60490 UTILITIES	7,750	9,343	11,824	11,500	12,076	12,000	12,000	_____
TOTAL UTILITIES & SUNDRY	<u>25,958</u>	<u>26,826</u>	<u>29,123</u>	<u>37,801</u>	<u>21,883</u>	<u>29,842</u>	<u>34,700</u>	_____
<u>CAPITAL OUTLAY</u>								
01-60550 COMPUTERS/FURNITURE/EQUIP	2,613	9,243	50,361	73,000	29,758	73,000	50,000	_____
TOTAL CAPITAL OUTLAY	<u>2,613</u>	<u>9,243</u>	<u>50,361</u>	<u>73,000</u>	<u>29,758</u>	<u>73,000</u>	<u>50,000</u>	_____
<u>TRANSFERS</u>								
	_____	_____	_____	_____	_____	_____	_____	_____
TOTAL ADMINISTRATION	817,030	947,453	1,170,294	1,337,699	1,292,396	1,575,091	1,449,117	_____

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 POLICE DEPARTMENT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
MAINTENANCE							
01-61050 BUILDING MAINTENANCE	7,196	6,219	5,848	10,000	11,741	11,500	10,000
01-61055 COMP MAINT/SOFTWARE/ACCESSORIE	66,704	57,249	81,284	75,000	74,857	85,000	85,000
01-61060 VEHICLE M & O	22,353	13,638	30,539	22,000	18,786	22,000	22,000
01-61061 FUEL	24,378	33,243	30,273	48,000	22,336	35,000	40,000
01-61080 RADAR REP/CALIBRATION	60	440	400	1,000	328	1,000	1,000
TOTAL MAINTENANCE	120,691	110,789	148,344	156,000	128,048	154,500	158,000
REPAIRS							
01-61150 EQUIPMENT CONTRACTS/REPAIRS	22,524	25,959	27,169	30,000	17,727	30,000	29,000
01-61190 JANITORIAL	7,182	6,709	8,141	8,000	9,979	10,000	10,000
TOTAL REPAIRS	29,705	32,667	35,310	38,000	27,706	40,000	39,000
CONTRACT SERVICES							
01-61200 CITY ATTORNEY FEES	2,221	4,459	660	2,500	60	1,000	2,500
01-61210 MEDICAL EXAMINATIONS	408	1,040	913	3,000	1,136	3,000	3,000
01-61211 PSYCHOLOGICAL EXAMINATIONS	3,050	3,850	3,550	4,000	3,850	4,000	4,000
01-61213 PSYCHOLOGICAL COUNSELING	2,100	650	200	2,000	2,090	2,500	2,500
01-61215 OPIOID SETTLEMENT EXPENSES	0	1,620	0	0	0	0	0
01-61221 MEMBERSHIPS/SUBSCRIPTIONS	5,316	6,990	4,509	4,800	8,657	8,820	9,000
01-61225 BODY CAMERA STORAGE GRANT EXP	0	3,520	0	0	0	0	0
01-61230 OFFICE SUPPLIES	5,206	5,032	4,938	5,000	3,406	5,000	5,000
01-61240 POLICE SUPPLIES	18,546	20,489	22,691	22,000	16,404	22,000	22,000
01-61250 POSTAGE	264	349	269	500	94	500	500
01-61256 DISPATCH/CTECC	106,464	122,434	140,799	161,919	161,919	161,919	186,206
01-61260 EMPLOYMENT ADS/RECRUITING	327	3,074	3,590	2,000	0	2,000	2,000
01-61290 RECORDS STORAGE & MAINTENANCE	771	693	621	1,500	185	200	200
TOTAL CONTRACT SERVICES	144,672	174,200	182,739	209,219	197,801	210,939	236,906
PAYROLL							
01-61330 SALARIES	1,158,115	1,204,416	1,282,459	1,514,620	1,194,853	1,301,705	1,549,020
01-61335 CERTIFICATION PAY	16,537	18,158	15,008	19,553	29,906	32,474	43,446
01-61336 BI-LINGUAL INCENTIVE	0	0	0	2,400	0	0	2,400
01-61340 PAYROLL TAXES	94,312	94,397	93,602	123,095	100,400	108,494	127,640
01-61341 RETIREMENT	195,481	199,471	231,362	296,627	244,796	265,766	315,880
01-61342 LONGEVITY	6,158	7,660	7,585	7,890	6,850	7,475	8,930
01-61343 VEHICLE/PHONE ALLOWANCE	7,920	7,920	7,920	62,520	48,790	53,000	62,520
01-61344 MEDICAL/DENTAL/VISION/LIFE INS	170,877	178,772	180,091	260,068	179,768	195,530	398,663
01-61346 WORKERS COMP INSURANCE	32,337	29,405	33,115	34,955	34,096	34,096	34,955
01-61350 CONTRACT/TEMPORARY SUPPORT	1,360	0	0	0	0	0	0
TOTAL PAYROLL	1,683,097	1,740,199	1,851,142	2,321,728	1,839,459	1,998,540	2,543,454

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 POLICE DEPARTMENT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB
UTILITIES & SUNDRY							
01-61430 PUBLIC INFORMATION SERVICES	0	0	0	0	0	0	6,835
01-61450 TELECOM	25,582	24,311	26,682	26,000	21,760	26,000	27,000
01-61465 GENERAL INSURANCE	21,416	23,553	25,487	28,250	30,020	30,020	33,000
01-61470 TRAINING	15,782	15,652	22,197	37,500	22,503	37,500	37,500
01-61475 COMMUNITY RELATIONS/NNO	3,440	5,713	5,322	6,000	1,820	6,000	6,000
01-61477 TEAM DEVELOPMENT	1,822	2,929	2,692	6,000	2,568	6,000	6,000
01-61480 UNIFORM ALLOWANCE	15,276	18,528	16,392	18,000	14,193	18,000	18,000
01-61485 FIRING RANGE/AMMUNITION/GUNS	8,653	10,573	10,021	8,500	6,939	8,500	8,500
01-61490 UTILITIES	11,506	13,841	16,136	15,000	17,325	18,350	16,000
TOTAL UTILITIES & SUNDRY	103,478	115,101	124,930	145,250	117,127	150,370	158,835
CAPITAL OUTLAY							
01-61550 COMPUTERS/FURNITURE/EQUIP	6,855	20,618	25,566	33,500	11,242	33,500	12,000
01-61551 DIGITAL VIDEO SYST FOR CARS	0	5,935	3,583	8,000	15,823	15,823	19,600
01-61553 PATROL VEHICLES	0	68,047	148,180	77,850	3,200	81,050	160,000
01-61554 RADIOS	0	0	0	40,000	21,160	40,000	35,000
01-61555 VESTS	1,530	3,960	5,524	4,000	3,565	4,000	3,200
01-61556 RADAR EQUIPMENT	0	3,579	6,769	3,200	3,215	3,200	6,400
01-61558 CAPITAL OUTLAY-TASERS	5,836	6,080	7,458	7,000	0	0	12,950
01-61559 CO - PD GRANT EXPENSE	0	0	47,958	0	0	0	0
01-61560 CAPITAL OUTLAY-BODY CAMERAS	5,601	4,025	8,138	6,400	4,217	6,400	16,248
01-61561 CO - FLOCK CAMERAS	0	0	0	0	0	0	32,850
TOTAL CAPITAL OUTLAY	19,822	112,242	253,175	179,950	62,421	183,973	298,248
TRANSFERS							
TOTAL POLICE DEPARTMENT	2,101,465	2,285,198	2,595,640	3,050,147	2,372,562	2,738,322	3,434,443

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 PLANNING & DEVELOPMENT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
MAINTENANCE							
01-63055 COMP MAINT/SOFTWARE/ACCESSORIE	30,316	33,789	32,835	48,600	29,577	35,500	35,500
01-63060 VEHICLE M & O	117	502	912	2,200	2,106	2,200	4,200
01-63061 FUEL	332	650	1,349	1,500	1,068	1,500	1,500
TOTAL MAINTENANCE	30,765	34,941	35,096	52,300	32,751	39,200	41,200
REPAIRS							
01-63140 EQUIPMENT CONTRACTS	0	0	812	1,250	816	1,250	1,250
01-63157 CODE COMPLIANCE EXPENSE	0	400	161	500	34	500	500
TOTAL REPAIRS	0	400	973	1,750	850	1,750	1,750
CONTRACT SERVICES							
01-63200 OUTSIDE LEGAL COUNSEL	0	1,950	0	0	1,000	2,500	0
01-63205 CONSULTANT FEES	92,303	151,634	319,773	105,000	50,570	75,000	84,500
01-63207 CITY ENGINEER	0	0	0	150,000	267,854	270,000	200,000
01-63210 CITY ATTORNEY FEES	24,318	26,721	26,765	30,000	10,686	20,000	25,000
01-63220 TRAINING	3,229	2,502	2,876	7,500	1,995	7,500	7,500
01-63230 OFFICE SUPPLIES	1,178	1,626	1,317	1,500	820	1,500	1,500
01-63240 MEMBERSHIPS/PROFESSIONAL FEES	2,012	1,307	1,997	5,000	1,124	4,000	4,000
01-63245 INSP/PLAN REVIEWS-3RD PARTY	54,045	68,683	68,144	75,000	46,915	52,000	60,000
01-63250 POSTAGE	1,800	2,353	2,373	2,000	1,307	2,000	2,000
01-63266 CREDIT CARD FEES	3,692	9,731	15,314	15,000	7,596	15,000	15,000
01-63270 PRINTING	1,387	2,271	1,517	1,000	1,001	1,000	1,000
01-63280 PUBLIC NOTICES/ADVERTISING	278	100	0	1,000	276	500	1,000
01-63290 RECORDS STORAGE & MAINTENANCE	1,302	1,155	840	1,000	1,030	1,100	1,100
TOTAL CONTRACT SERVICES	185,544	270,032	440,916	394,000	392,174	452,100	402,600
PAYROLL							
01-63330 SALARIES	309,696	368,315	348,766	448,805	349,308	378,252	390,070
01-63336 BI-LINGUAL INCENTIVE	0	0	1,200	1,200	1,100	1,200	1,200
01-63340 PAYROLL TAX	22,334	28,612	26,302	36,198	28,186	30,450	31,262
01-63341 RETIREMENT	48,944	61,040	57,032	87,464	68,344	74,040	77,865
01-63342 LONGEVITY	1,840	1,900	1,960	2,150	445	475	410
01-63343 VEHICLE/PHONE ALLOWANCE	3,200	4,280	4,130	20,400	15,920	17,290	16,440
01-63344 MEDICAL/DENTAL/VISION/LIFE INS	24,943	39,196	50,218	72,531	58,724	62,452	88,814
01-63346 WORKERS COMP INSURANCE	1,396	1,206	1,135	1,188	1,177	1,177	1,200
01-63350 CONTRACT/TEMPORARY SUPPORT	3,251	2,127	86,225	3,500	3,712	3,712	4,000
TOTAL PAYROLL	415,606	506,675	576,969	673,436	526,916	569,048	611,261
UTILITIES & SUNDRY							
01-63430 PUBLIC INFORMATION SERVICES	0	0	0	0	0	0	14,150
01-63440 SUNDRY	0	0	255	500	44	500	500
01-63450 TELECOM	3,222	3,876	4,056	4,000	3,409	4,000	4,000
01-63465 GENERAL INSURANCE	2,020	2,213	2,231	3,260	2,259	2,259	2,500
01-63469 UNEMPLOYMENT CLAIMS (TWC)	4,129	0	0	0	0	0	0
01-63480 RECORDING FEES	0	698	500	500	536	536	500

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 PLANNING & DEVELOPMENT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
01-63485 UNIFORMS	0	944	624	1,000	1,098	1,300	1,300	
TOTAL UTILITIES & SUNDRY	9,371	7,731	7,666	9,260	7,345	8,595	22,950	
CAPITAL OUTLAY								
01-63540 COMPUTERS/FURNITURE/EQUIP	2,560	0	13,149	2,000	0	2,000	7,300	
TOTAL CAPITAL OUTLAY	2,560	0	13,149	2,000	0	2,000	7,300	
TRANSFERS								
TOTAL PLANNING & DEVELOPMENT	643,846	819,779	1,074,769	1,132,746	960,036	1,072,693	1,087,061	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 PUBLIC WORKS

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
REPAIRS							
01-64151 DRAINAGE REPAIRS & MAINT	117,284	78,741	53,693	120,000	108,451	120,000	150,000
01-64155 ROW MAINTENANCE	158,121	212,801	98,253	130,000	141,123	150,000	150,000
01-64156 ROW CANOPY & RAVINE CLEARANCE	0	0	0	0	0	0	125,000
01-64160 FIRE SAFETY/BRUSH PICKUP	243,282	0	1,952,913	0	155,543	156,000	1,700
01-64165 SIGN MAINTENANCE	2,745	414	397	2,500	2,188	2,500	2,500
01-64170 STREET LIGHTING	208	163	194	250	193	250	250
01-64175 STREET REPAIRS	4,956	7,924	7,982	10,000	5,852	10,000	10,000
TOTAL REPAIRS	526,596	300,044	2,113,432	262,750	413,351	438,750	439,450
CONTRACT SERVICES							
01-64205 CONSULTANT FEES	0	0	9,373	0	2,513	2,513	0
01-64217 SOLID WASTE SERVICES	467,246	482,364	517,305	543,165	451,992	543,165	567,000
TOTAL CONTRACT SERVICES	467,246	482,364	526,678	543,165	454,504	545,678	567,000
PAYROLL							
01-64330 SALARIES	0	0	0	0	0	0	120,000
01-64340 PAYROLL TAX	0	0	0	0	0	0	9,495
01-64341 RETIREMENT	0	0	0	0	0	0	23,650
01-64343 VEHICLE/PHONE ALLOWANCE	0	0	0	0	0	0	3,960
01-64344 MEDICAL/DENTAL/VISION/LIFE INS	0	0	0	0	0	0	15,390
01-64346 WORKERS COMP INSURANCE	0	0	0	0	0	0	350
TOTAL PAYROLL	0	0	0	0	0	0	172,845
UTILITIES & SUNDRY							
01-64430 PUBLIC INFORMATION SERVICES	0	0	0	0	0	0	2,521
01-64465 GENERAL INSURANCE	0	0	130	145	775	775	855
TOTAL UTILITIES & SUNDRY	0	0	130	145	775	775	3,376
CAPITAL OUTLAY							
01-64550 STREET IMPRV/TRAFFIC CALMING	0	8,430	4,807	0	0	0	0
01-64551 SIGNS WITH RADAR	0	0	0	0	0	0	36,000
01-64552 CITY ENTRANCE SIGNAGE	0	0	9,675	85,000	17,529	17,529	67,471
01-64555 DRAINAGE IMPROVEMENTS	12,000	0	0	0	0	0	0
01-64565 STREET REPAVING/MAINT - WD10	141,624	0	0	0	0	0	0
01-64566 ANNUAL MAINT-CEDAR OAK-YR 3	0	37,882	636,087	0	0	0	0
01-64567 ANNUAL MAINT-HRBRVW & WLDCT HL	53,971	322,988	3,266	0	0	0	0
01-64568 ANNUAL MAINTENANCE-YEAR 4	0	40,517	4,792	0	0	0	0
01-64569 ANNUAL MAINTENANCE-YEAR 5	0	73,631	4,792	0	0	0	0
01-64570 ANNUAL MAINTENANCE-YEAR 6	0	0	942	0	0	0	0
TOTAL CAPITAL OUTLAY	207,595	483,448	664,361	85,000	17,529	17,529	103,471

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 PUBLIC WORKS

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
<u>TRANSFERS</u>								
TOTAL PUBLIC WORKS	1,201,437	1,265,856	3,304,601	891,060	886,159	1,002,732	1,286,142	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 MUNICIPAL COURT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		
REPAIRS								
01-67140 EQUIPMENT CONTRACTS	0	0	812	1,000	816	1,000	1,000	
01-67150 COMP MAINT/SOFTWARE/ACCESSORIE	28,047	24,457	27,706	29,500	27,693	29,500	29,500	
TOTAL REPAIRS	28,047	24,457	28,518	30,500	28,508	30,500	30,500	
CONTRACT SERVICES								
01-67220 TRAINING	1,037	2,520	4,405	3,000	2,908	3,000	3,000	
01-67221 MEMBERSHIPS/SUBSCRIPTIONS	150	195	150	300	182	300	300	
01-67230 OFFICE SUPPLIES	1,850	1,077	1,083	1,250	396	1,250	1,250	
01-67250 POSTAGE	849	816	838	1,000	489	800	800	
01-67260 PROSECUTOR FEES	32,423	28,177	57,171	50,000	25,992	40,000	40,000	
01-67266 CREDIT CARD FEES	4,674	8,400	10,261	6,500	2,865	2,865	0	
01-67290 RECORDS STORAGE & MAINTENANCE	718	582	295	1,000	13	13	0	
TOTAL CONTRACT SERVICES	41,700	41,767	74,202	63,050	32,844	48,228	45,350	
PAYROLL								
01-67330 SALARIES	130,159	145,913	158,827	181,028	156,266	171,085	187,120	
01-67336 BI-LINGUAL INCENTIVE	0	0	1,200	1,200	1,100	1,200	1,200	
01-67340 PAYROLL TAXES	10,232	11,313	11,857	14,722	12,882	14,000	15,230	
01-67341 RETIREMENT	18,900	21,142	23,460	30,278	28,458	30,278	32,473	
01-67342 LONGEVITY	1,118	1,330	1,805	2,040	1,905	2,040	2,560	
01-67343 VEHICLE/PHONE ALLOWANCE	0	0	2,090	7,920	7,590	7,920	7,920	
01-67344 MEDICAL/DENTAL/VISION/LIFE INS	21,829	24,752	26,026	28,773	26,511	28,773	44,407	
01-67346 WORKERS COMP INSURANCE	782	661	622	510	659	659	652	
TOTAL PAYROLL	183,019	205,110	225,888	266,471	235,372	255,955	291,562	
UTILITIES & SUNDRY								
01-67430 PUBLIC INFORMATION SERVICES	0	2,480	2,604	2,500	0	955	3,065	
01-67450 TELECOM	0	2,331	2,300	1,100	1,257	1,600	1,600	
01-67465 GENERAL INSURANCE	434	588	761	655	664	664	700	
01-67475 PUBLIC EDUCATION/COMM RELATION	250	155	250	250	0	250	250	
01-67485 UNIFORMS	0	0	200	200	0	200	200	
TOTAL UTILITIES & SUNDRY	683	5,554	6,115	4,705	1,921	3,669	5,815	
CAPITAL OUTLAY								
01-67550 COMPUTERS/FURNITURE/EQUIP	0	0	4,493	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	0	4,493	0	0	0	0	
TRANSFERS								
TOTAL MUNICIPAL COURT	253,450	276,889	339,217	364,726	298,646	338,352	373,227	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

01 -GENERAL FUND
 FACILITIES MAINT & OPERAT

EXPENDITURES	(----- 2023-2024 -----)			(----- 2024-2025 -----)				
	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
01-68050 BUILDING MAINTENANCE/SUPPLIES	0	0	0	0	0	0	5,000	
01-68051 GROUNDS MAINT-CITY HALL	0	0	0	0	0	0	5,000	
TOTAL MAINTENANCE	0	0	0	0	0	0	10,000	
REPAIRS								
01-68140 EQUIPMENT CONTRACTS	0	0	0	0	0	0	5,000	
01-68190 JANITORIAL	0	0	0	0	0	0	5,000	
TOTAL REPAIRS	0	0	0	0	0	0	10,000	
UTILITIES & SUNDRY								
01-68450 TELECOM	0	0	0	0	0	0	5,000	
01-68465 GENERAL INSURANCE	0	0	0	0	0	0	8,750	
01-68490 UTILITIES	0	0	0	0	0	0	5,000	
TOTAL UTILITIES & SUNDRY	0	0	0	0	0	0	18,750	
TOTAL FACILITIES MAINT & OPERAT								
	0	0	0	0	0	0	38,750	
TOTAL EXPENDITURES								
	5,017,228	5,595,174	8,484,521	6,776,377	5,809,799	6,727,190	7,668,740	
REVENUE OVER/(UNDER) EXPENDITURES								
	1,703,654	1,805,917	(563,546)	1,196,701	2,321,222	1,787,878	673,145	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

04 -2021 STREET MAINT FUND

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
TAXES								
04-40200 SALES TAX	0	0	1,350,333	1,300,000	1,245,787	1,330,000	1,300,000	
TOTAL TAXES	0	0	1,350,333	1,300,000	1,245,787	1,330,000	1,300,000	
TOTAL REVENUES	0	0	1,350,333	1,300,000	1,245,787	1,330,000	1,300,000	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

04 -2021 STREET MAINT FUND
 PUBLIC WORKS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
CONTRACT SERVICES							
04-64205 CONSULTANT/ENGINEER FEES	0	0	113,493	50,000	92,149	125,000	50,000
04-64207 ENGINEERING	0	0	0	0	4,900	0	0
TOTAL CONTRACT SERVICES	0	0	113,493	50,000	97,049	125,000	50,000
CAPITAL OUTLAY							
04-64570 ANNUAL MAINTENANCE-FY22-23	0	0	0	1,105,249	3,791	1,105,249	0
04-64571 ANNUAL MAINTENANCE-FY23-24	0	0	0	828,593	177,564	828,593	0
04-64572 ANNUAL MAINTENANCE-FY24-25	0	0	0	0	0	0	1,083,270
TOTAL CAPITAL OUTLAY	0	0	0	1,933,842	181,355	1,933,842	1,083,270
TOTAL PUBLIC WORKS	0	0	113,493	1,983,842	278,404	2,058,842	1,133,270
TOTAL EXPENDITURES	0	0	113,493	1,983,842	278,404	2,058,842	1,133,270
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	1,236,840	(683,842)	967,382	(728,842)	166,730

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

06 -COURT SPECIAL REVENUE

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
FINES & WARRANTS								
06-44170 LTPDF-LOCAL TRUANCY PREVENTION	3,445	6,420	7,440	6,000	6,080	6,100	6,000	
06-44180 LMJF-LOCAL MUNICIPAL JURY FUND	69	128	149	100	122	120	100	
06-44200 SECURITY FEES	3,912	6,663	7,447	6,000	6,126	6,100	6,000	
06-44300 TECHNOLOGY FEES	3,430	5,628	6,153	5,500	5,100	5,100	5,100	
TOTAL FINES & WARRANTS	10,856	18,839	21,189	17,600	17,427	17,420	17,200	
CHILD SAFETY REVENUE								
06-45015 CHILD SAFETY & HEALTH REVENUE	7,843	10,704	12,060	11,000	7,317	8,000	9,000	
TOTAL CHILD SAFETY REVENUE	7,843	10,704	12,060	11,000	7,317	8,000	9,000	
TOTAL REVENUES	18,699	29,543	33,249	28,600	24,744	25,420	26,200	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

06 -COURT SPECIAL REVENUE
 MUNICIPAL COURT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
<u>CONTRACT SERVICES</u>							
06-67290 SECURITY EXPENSE	359	2,803	5,781	7,872	4,955	5,300	6,000
06-67291 TECHNOLOGY EXPENSE	5,409	1,571	3,863	5,000	2,588	5,000	6,000
06-67292 TRANSLATION SERVICES	0	340	923	1,000	984	1,000	1,000
TOTAL CONTRACT SERVICES	5,768	4,714	10,567	13,872	8,526	11,300	13,000
<u>PAYROLL</u>							
<u>CAPITAL OUTLAY</u>							
06-67560 CO - TECHNOLOGY EXPENSE	7,675	0	0	11,400	2,520	3,000	5,000
TOTAL CAPITAL OUTLAY	7,675	0	0	11,400	2,520	3,000	5,000
TOTAL MUNICIPAL COURT	13,443	4,714	10,567	25,272	11,046	14,300	18,000
TOTAL EXPENDITURES	13,443	4,714	10,567	25,272	11,046	14,300	18,000
REVENUE OVER/ (UNDER) EXPENDITURES	5,256	24,829	22,682	3,328	13,697	11,120	8,200

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

07 -PD SPECIAL REVENUE

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
<u>PD SPECIAL REVENUE</u>								
07-45014 POLICE TRAINING REV (LEOSE)	<u>1,382</u>	<u>1,197</u>	<u>1,197</u>	<u>1,500</u>	<u>1,670</u>	<u>1,670</u>	<u>1,200</u>	
TOTAL PD SPECIAL REVENUE	<u>1,382</u>	<u>1,197</u>	<u>1,197</u>	<u>1,500</u>	<u>1,670</u>	<u>1,670</u>	<u>1,200</u>	
<hr/> TOTAL REVENUES	1,382	1,197	1,197	1,500	1,670	1,670	1,200	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

07 -PD SPECIAL REVENUE
 POLICE DEPARTMENT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
UTILITIES & SUNDRY								
07-61470 LEOSE TRAINING	1,121	0	1,313	1,500	1,504	1,500	1,500	
07-61471 SPECIAL REVENUE TRAINING	2,993	0	1,722	5,000	0	0	0	
TOTAL UTILITIES & SUNDRY	4,113	0	3,034	6,500	1,504	1,500	1,500	
CAPITAL OUTLAY								
TOTAL POLICE DEPARTMENT	4,113	0	3,034	6,500	1,504	1,500	1,500	
TOTAL EXPENDITURES	4,113	0	3,034	6,500	1,504	1,500	1,500	
REVENUE OVER/(UNDER) EXPENDITURES	(2,732)	1,197	(1,837)	(5,000)	166	170	(300)	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

08 -STAN GRAHAM MEM TREE FUND

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
<u>REVENUE</u>								
08-40200 OAK WILT FEE	13,050	17,250	13,950	5,000	8,100	9,000	9,000	
08-40260 TREE REPLACEMENT REVENUE	46,943	31,100	79,100	0	16,300	157,013	0	
TOTAL REVENUE	59,993	48,350	93,050	5,000	24,400	166,013	9,000	
<u>DONATIONS</u>								
08-45020 DONATIONS-STAN GRAHAM	1,375	0	75	0	1,031	1,031	0	
TOTAL DONATIONS	1,375	0	75	0	1,031	1,031	0	
TOTAL REVENUES	61,368	48,350	93,125	5,000	25,431	167,044	9,000	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 GENERAL FUND PROPOSED BUDGET FY2024-2025

08 -STAN GRAHAM MEM TREE FUND
 TREE FUND

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	-----
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
MAINTENANCE								
08-60050 BEAUTIFICATION	5,820	22,973	26,863	15,000	8,886	10,000	10,000	
TOTAL MAINTENANCE	5,820	22,973	26,863	15,000	8,886	10,000	10,000	
REPAIRS								
08-60156 CITY SIGN/MEDIAN MAINT&LNDSCP	1,309	1,140	8,275	4,250	14,251	15,500	5,000	
TOTAL REPAIRS	1,309	1,140	8,275	4,250	14,251	15,500	5,000	
UTILITIES & SUNDRY								
TOTAL TREE FUND	7,129	24,113	35,139	19,250	23,137	25,500	15,000	
TOTAL EXPENDITURES	7,129	24,113	35,139	19,250	23,137	25,500	15,000	
REVENUE OVER/ (UNDER) EXPENDITURES	54,239	24,237	57,986	(14,250)	2,294	141,544	(6,000)	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS

**PROPOSED BUDGET SUMMARY TOTALS -WASTEWATER
FY 2024-2025**

AS OF 9/17/24

WASTEWATER (WW) FUNDS			
02	10	11	
WW FUND	WW DEBT SERVICE FUND	WW CONSTR. FUND	TOTAL WW FUNDS
REVENUES			
\$ -	\$ -	\$ -	\$ -
2,813,561	900	25,000	2,839,461
\$ 2,813,561	\$ 900	\$ 25,000	\$ 2,839,461
EXPENSES			
\$ -	\$ -	\$ -	\$ -
2,668,419	-	-	2,668,419
\$ 2,668,419	\$ -	\$ -	\$ 2,668,419
BUDGET SURPLUS/ (SHORTFALL)			
\$ 145,142	\$ 900	\$ 25,000	\$ 171,042

WW FUND	Audited 9/30/21	Audited 9/30/22	Audited 9/30/23	Proj EOY Budget FY23-24	Proposed Budget FY24-25
WW Fund Balance	\$ 3,263,244	\$ 4,087,338	\$ 4,854,914	\$ 4,940,038	\$ 5,111,080

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 WASTEWATER PROPOSED BUDGET FY2024-2025

02 -WASTE WATER FUND

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REVENUE								
02-50100 WASTEWATER REVENUE	2,202,658	2,331,124	2,399,673	2,475,000	1,889,746	2,475,000	2,600,000	_____
02-50200 WASTEWATER PENALTIES	2,640	14,087	11,371	5,000	9,233	11,000	5,000	_____
02-50250 INDUSTRIAL SURCHARGE REVENUE	81,072	31,707	35,750	30,500	71,877	90,000	50,000	_____
02-50300 REIMBURSEMENT REVENUE	5,549	7,580	7,800	0	6,026	7,800	8,000	_____
02-50310 GRINDER PUMP MAINTENANCE FEE	0	0	0	0	0	0	139,000	_____
02-50400 ENGINEERING ASSESSMENT FEE	822	1,503	4,740	0	131	200	300	_____
02-50500 ADMINISTRATIVE FEES	8,429	4,489	5,059	4,000	2,200	2,500	2,000	_____
02-50505 CREDIT CARD FEES	3,339	0	(20)	0	0	0	0	_____
02-50700 IMPACT FEES	7,661	7,661	30,644	0	0	7,661	7,661	_____
02-50750 INTEREST INCOME	35	298	1,780	1,600	1,974	2,100	1,600	_____
TOTAL REVENUE	2,312,204	2,398,449	2,496,797	2,516,100	1,981,187	2,596,261	2,813,561	_____
TOTAL REVENUES	2,312,204	2,398,449	2,496,797	2,516,100	1,981,187	2,596,261	2,813,561	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 WASTEWATER PROPOSED BUDGET FY2024-2025

02 -WASTE WATER FUND
 WASTEWATER DEPARTMENT

EXPENDITURES	2020-2021		2021-2022		2022-2023		(----- 2023-2024 -----) (----- 2024-2025 -----)		PROPOSED BUDGET SELECTED	
	ACTUAL		ACTUAL		ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END		REQUESTED BUDGET PB
MAINTENANCE										
CONTRACT SERVICES										
02-60205 WASTEWATER PROJECT CONSULTANT	0		0		0	10,000	4,945	10,000	0	
02-60210 RATE ANALYSIS	0		1,375		0	0	0	0	40,000	
02-60220 TREATMENT CHARGES (COA)	426,497		412,631		446,520	410,000	461,072	500,000	500,000	
02-60225 TRAINING	0		0		0	1,000	250	1,000	3,000	
02-60230 BILLING FEES/AWR	36,793		54,385		57,678	63,600	52,187	60,000	63,600	
02-60240 LEGAL SERVICES	0		0		1,660	1,500	0	1,500	1,500	
02-60250 WW CHEMICALS	45,447		19,292		11,936	10,000	5,205	6,000	5,000	
02-60260 WW UTILITIES	7,047		7,457		7,492	9,000	9,051	9,000	9,000	
02-60266 CREDIT CARD/BANK FEES	5,152		1,660		95	250	121	121	0	
02-60270 WW M & O - FIXED/CROSSROADS	27,105		27,105		63,518	75,000	59,000	75,000	76,800	
02-60275 WW M & O - VARIABLE/CROSSROADS	168,701		177,370		290,461	250,000	295,362	300,000	300,000	
02-60290 RECORDS STORAGE & MAINTENANCE	18		0		180	250	148	180	120	
TOTAL CONTRACT SERVICES	716,760		701,276		879,539	830,600	887,340	962,801	999,020	
PAYROLL										
02-60330 WW SALARIES	11		0		0	0	0	0	0	
02-60340 PAYROLL TAXES	4		0		0	0	0	0	0	
TOTAL PAYROLL	15		0		0	0	0	0	0	
UTILITIES & SUNDRY										
02-60410 ENGINEERING	17,645		21,087		36,755	20,000	103,773	135,000	100,000	
02-60465 GENERAL INSURANCE	6,162		6,676		7,549	7,150	9,326	9,326	10,000	
TOTAL UTILITIES & SUNDRY	23,808		27,762		44,304	27,150	113,098	144,326	110,000	
CAPITAL OUTLAY										
02-60510 DEBT PAYMENTS	243,429		228,251		210,231	1,263,980	1,263,581	1,263,980	1,289,399	
02-60515 DEBT PMT TO GENERAL FUND	0		0		0	150,000	0	150,000	150,000	
02-60565 CAPITAL OUTLAY - WW SYSTEM	0		0		0	20,000	925	20,000	120,000	
TOTAL CAPITAL OUTLAY	243,429		228,251		210,231	1,433,980	1,264,506	1,433,980	1,559,399	
TRANSFERS										
02-60998 DEPRECIATION	621,152		621,201		620,411	0	0	0	0	
TOTAL TRANSFERS	621,152		621,201		620,411	0	0	0	0	
TOTAL WASTEWATER DEPARTMENT	1,605,163		1,578,490		1,754,485	2,291,730	2,264,945	2,541,107	2,668,419	
TOTAL EXPENDITURES	1,605,163		1,578,490		1,754,485	2,291,730	2,264,945	2,541,107	2,668,419	
REVENUE OVER/(UNDER) EXPENDITURES	707,042		819,959		742,312	224,370	(283,758)	55,154	145,142	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 WASTEWATER PROPOSED BUDGET FY2024-2025

10 -WASTEWATER DEBT SERVICE

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
INCOME								
10-40100 INTEREST INCOME	112	112	1,270	1,500	826	900	900	
TOTAL INCOME	112	112	1,270	1,500	826	900	900	
TOTAL REVENUES	112	112	1,270	1,500	826	900	900	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 WASTEWATER PROPOSED BUDGET FY2024-2025

10 -WASTEWATER DEBT SERVICE
 WW DEBT SERVICE

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CAPITAL OUTLAY								
REVENUE OVER/ (UNDER) EXPENDITURES	112	112	1,270	1,500	826	900	900	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 WASTEWATER PROPOSED BUDGET FY2024-2025

11 -WASTEWATER CONSTRUCTION

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
INCOME								
11-40100 INTEREST INCOME	471	4,023	23,995	20,000	26,601	29,070	25,000	
TOTAL INCOME	471	4,023	23,995	20,000	26,601	29,070	25,000	
TOTAL REVENUES	471	4,023	23,995	20,000	26,601	29,070	25,000	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 WASTEWATER PROPOSED BUDGET FY2024-2025

11 -WASTEWATER CONSTRUCTION
 EXPENSE

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REPAIRS								
CONTRACT SERVICES								
CAPITAL OUTLAY								
TRANSFERS								
REVENUE OVER/ (UNDER) EXPENDITURES	471	4,023	23,995	20,000	26,601	29,070	25,000	

*** END OF REPORT ***

**CITY OF WEST LAKE HILLS
PROPOSED BUDGET SUMMARY TOTALS
2022 GO & 2023 CO BOND FUNDS
FY 2024-2025**

AS OF 9/17/24

2022 GO & 2023 CO BOND FUNDS				
	21	22	23	
	2022 GO BOND I&S FUND	2022 GO BOND CAPITAL PROJ FUND	2023 CO BOND FUND	TOTAL 2022 & 2023 BOND FUNDS
REVENUES				
TRANSFER IN FROM GF		3,000,000		3,000,000
TRF FROM FUND 23 TO 22	\$ -	\$ 10,147,478		\$ 10,147,478
	1,366,344	450,000	796,875	2,613,219
	\$ 1,366,344	\$ 13,597,478	\$ 796,875	\$ 15,760,697
EXPENSES				
TRF FROM FUND 23 TO 22			\$ 10,147,478	10,147,478
	1,365,694	19,480,000	597,375	21,443,069
	\$ 1,365,694	\$ 19,480,000	\$ 10,744,853	\$ 31,590,547
BUDGET SURPLUS/ (SHORTFALL)				
	\$ 650	\$ (5,882,522)	\$ (9,947,978)	\$ (15,829,850)

2022 GO & 2023 CO BOND FUNDS	Audited 9/30/22	Audited 9/30/23	PROJECTED EOY BUDGET FY23-24	PROPOSED BUDGET FY24-25
FUND BALANCE	\$ 17,963,484	\$ 26,749,576	\$ 18,622,381	\$ 2,792,531
FUND 21	\$ 10,582	\$ 8,124	\$ 9,194	\$ 9,844
FUND 22	\$ 17,952,902	\$ 17,183,973	\$ 8,536,208	\$ 2,653,686
FUND 23	\$ -	\$ 9,557,478	\$ 10,076,978	\$ 129,000
	\$ 17,963,484	\$ 26,749,575	\$ 18,622,380	\$ 2,792,530

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 BOND FUNDS PROPOSED BUDGET FY2024-2025

21 -GO BOND I & S FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REVENUE								
21-40100 PROPERTY TAXES I&S	0	0	1,353,156	1,366,344	1,370,321	1,366,344	1,365,344	
TOTAL REVENUE	0	0	1,353,156	1,366,344	1,370,321	1,366,344	1,365,344	
INTEREST & MISC								
21-45000 INTEREST INCOME	0	7	518	500	984	1,070	1,000	
21-45105 ISSUED BONDS PREMIUM	0	10,575	8,007	0	0	0	0	
TOTAL INTEREST & MISC	0	10,582	8,525	500	984	1,070	1,000	
TOTAL REVENUES	0	10,582	1,361,681	1,366,844	1,371,306	1,367,414	1,366,344	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 BOND FUNDS PROPOSED BUDGET FY2024-2025

21 -GO BOND I & S FUND
 2022 GO BOND FUND I&S

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----) 2023-2024	(-----) 2024-2025			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
21-60221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	0	0	0	0	350	
TOTAL CONTRACT SERVICES	0	0	0	0	0	0	350	
CAPITAL OUTLAY								
21-60510 DEBT PAYMENT-PRINCIPAL	0	0	240,000	605,000	605,000	605,000	635,000	
21-60515 DEBT PAYMENTS-INTEREST	0	0	1,124,139	761,344	761,344	761,344	730,344	
TOTAL CAPITAL OUTLAY	0	0	1,364,139	1,366,344	1,366,344	1,366,344	1,365,344	
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TOTAL 2022 GO BOND FUND I&S	0	0	1,364,139	1,366,344	1,366,344	1,366,344	1,365,694	
<hr/>								
TOTAL EXPENDITURES	0	0	1,364,139	1,366,344	1,366,344	1,366,344	1,365,694	
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REVENUE OVER/ (UNDER) EXPENDITURES	0	10,582	(2,458)	500	4,962	1,070	650	
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*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 BOND FUNDS PROPOSED BUDGET FY2024-2025

22 -2022 GO BOND CAPITAL PROJ

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----) (----- 2024-2025 -----)			PROPOSED BUDGET SELECTED
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	
REVENUE							
22-40900 TRANSFER IN	0	0	0	0	0	0	13,147,478
TOTAL REVENUE	0	0	0	0	0	0	13,147,478
INTEREST & ISSUANCE COSTS							
22-45000 INTEREST INCOME	0	146,736	917,874	700,000	884,297	930,000	450,000
22-45100 ISSUED BONDS PAR VALUE	0	23,825,000	0	0	0	0	0
22-45105 ISSUED BONDS PREMIUM	0	1,459,079	0	0	0	0	0
TOTAL INTEREST & ISSUANCE COSTS	0	25,430,815	917,874	700,000	884,297	930,000	450,000
TOTAL REVENUES	0	25,430,815	917,874	700,000	884,297	930,000	13,597,478

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 BOND FUNDS PROPOSED BUDGET FY2024-2025

22 -2022 GO BOND CAPITAL PROJ
 2022 GO BOND FUND CAP PRJ

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
22-64221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	0	0	350	350	0	
TOTAL CONTRACT SERVICES	0	0	0	0	350	350	0	
CAPITAL OUTLAY								
22-64500 CITY HALL - LAND PURCHASE	0	6,323,664	0	0	0	0	0	
22-64501 CITY HALL CONSTRUCTION	0	0	1,150	300,000	2,954,773	6,000,000	12,000,000	
22-64502 CITY HALL PROJECT MANAGER	0	0	146,969	0	182,296	250,000	125,000	
22-64503 CITY HALL-GEO & MATERIAL TEST	0	0	21,066	0	33,746	50,000	0	
22-64504 CITY HALL-ARCHITECTURE EXPENSE	0	0	708,217	750,000	983,005	1,105,000	300,000	
22-64505 CAMP CRAFT/EANES CREEK	0	204,649	128,503	150,000	140,924	150,000	3,740,000	
22-64510 LAUREL VALLEY RD	0	185,390	151,332	150,000	16,216	20,000	665,000	
22-64515 REDBUD TRAIL	0	136,822	93,992	100,000	704,101	1,217,000	730,000	
22-64520 TERRACE MOUNTAIN	0	60,868	100,424	40,000	10,414	10,415	0	
22-64525 WESTLAKE DRIVE	0	161,995	153,114	130,000	21,434	25,000	1,220,000	
22-64530 YAUPON VALLEY RD	0	120,446	110,459	90,000	468,881	650,000	600,000	
22-64535 ROADS-PROJECT MANAGEMENT	0	0	71,577	100,000	29,695	100,000	100,000	
TOTAL CAPITAL OUTLAY	0	7,193,834	1,686,803	1,810,000	5,545,485	9,577,415	19,480,000	
TRANSFERS								
22-64999 DEBT ISSUANCE COSTS	0	284,079	0	0	0	0	0	
TOTAL TRANSFERS	0	284,079	0	0	0	0	0	
<hr/>								
TOTAL 2022 GO BOND FUND CAP PRJ	0	7,477,912	1,686,803	1,810,000	5,545,835	9,577,765	19,480,000	
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TOTAL EXPENDITURES	0	7,477,912	1,686,803	1,810,000	5,545,835	9,577,765	19,480,000	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0	17,952,902	(768,929)	(1,110,000)	(4,661,538)	(8,647,765)	(5,882,522)	

*** END OF REPORT ***

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 BOND FUNDS PROPOSED BUDGET FY2024-2025

23 -2023 CO BOND I&S FUND

REVENUES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
REVENUE								
23-40100 PROPERTY TAXES I&S	0	0	0	599,206	601,150	599,206	596,875	
TOTAL REVENUE	0	0	0	599,206	601,150	599,206	596,875	
INTEREST & MISC								
23-45000 INTEREST INCOME	0	0	57,478	200,000	486,088	520,000	200,000	
23-45100 ISSUED BONDS PAR VALUE	0	0	9,210,000	0	0	0	0	
23-45105 ISSUED BONDS PREMIUM	0	0	470,175	0	0	0	0	
TOTAL INTEREST & MISC	0	0	9,737,653	200,000	486,088	520,000	200,000	
TOTAL REVENUES	0	0	9,737,653	799,206	1,087,237	1,119,206	796,875	

CITY OF WEST LAKE HILLS
 PROPOSED BUDGET WORKSHEET
 AS OF: SEPTEMBER 30TH, 2024
 BOND FUNDS PROPOSED BUDGET FY2024-2025

23 -2023 CO BOND I&S FUND
 2023 CO BOND FUND

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET PB	PROPOSED BUDGET SELECTED
CONTRACT SERVICES								
23-60221 MEMBERSHIPS/SUBSCRIPTIONS	0	0	0	0	0	500	500	
TOTAL CONTRACT SERVICES	0	0	0	0	0	500	500	
CAPITAL OUTLAY								
23-60510 DEBT PAYMENT - PRINCIPAL	0	0	0	205,000	205,000	205,000	205,000	
23-60515 DEBT PAYMENT-INTEREST	0	0	0	394,206	394,206	394,206	391,875	
TOTAL CAPITAL OUTLAY	0	0	0	599,206	599,206	599,206	596,875	
TRANSFERS								
23-60900 TRANSFER OUT	0	0	0	0	0	0	10,147,478	
23-60999 DEBT ISSUANCE COSTS	0	0	180,175	0	0	0	0	
TOTAL TRANSFERS	0	0	180,175	0	0	0	10,147,478	
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TOTAL 2023 CO BOND FUND	0	0	180,175	599,206	599,206	599,706	10,744,853	
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TOTAL EXPENDITURES	0	0	180,175	599,206	599,206	599,706	10,744,853	
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REVENUE OVER/ (UNDER) EXPENDITURES	0	0	9,557,478	200,000	488,031	519,500	(9,947,978)	
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*** END OF REPORT ***

			FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	
Tasers	5 years, per Taser Int.	5 year rep. cycle	\$7,000	\$8,000	\$8,000	\$8,000					
	# needed per year		4	4	4	4					
	cost per unit		\$1,750	\$2,000	\$2,000	\$2,000					
	total cost (est.)		\$7,000	\$8,000	\$8,000	\$8,000					
	Requested FY 2022/2023	4	\$7,000								
	Authorized	4	\$7,000								
	Requested FY 2023/2024	4		\$8,000							
	Authorized FY 2023/2024	4									
	Requested FY 2024-2025	0									
	Authorized FY 2024/2025										
Tasers/VR AXON OSP plan	5 years, per Taser Int.	5 year rep. cycle	\$7,000	\$8,000	\$8,000	\$8,000					
1 price for 5 years	# needed per year		4	4	4	4					
	cost per unit		\$1,750	\$2,000	\$2,000	\$2,000					
	total cost (est.)		\$7,000	\$12,950	\$12,950	\$12,950	\$12,950	\$12,950			
	Requested FY 2022/2023	4	\$7,000								
	Authorized	4	\$7,000								
	Requested FY 2023/2024	1		\$12,950							
	Authorized FY 2023/2024										
	Requested FY 2024-2025				\$12,950						
	Authorized FY 2024/2025										
Item	Average useful life	# needed per year	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	
Body Cameras (replaced by AXON OSP plan)	3-4 years	4 year rep. cycle	\$6,400	\$7,200							
	# needed per year		4	4							
	cost per unit (need dock 2019)		\$1,600	\$1,800							
	total cost (est.)		\$6,400	\$7,200							
	Requested FY 2022/2023	4	\$6,400								
	Authorized	4	\$6,400								
	Requested FY 2023/2024	4		\$7,200							
	Authorized FY 2023/2024	4									
	Requested FY 2024-2025	0									
	Authorized FY 2024/2025										

			FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	
Body Cameras		4 year rep. cycle									
AXON OSP	3-4 years		\$6,400	\$7,200							
1 price for 5 years	# needed per year		4	4							
	cost per unit (need dock 2019)		\$1,600	\$1,800							
	total cost (est.)		\$6,400	\$7,200	\$16,248	\$16,248	\$16,248	\$16,248	\$16,248		
	Requested FY 2022/2023	4	\$6,400								
	Authorized	4	\$6,400								
	Requested FY 2023/2024	4		\$7,200							
	Authorized FY 2023/2024	4									
	Requested FY 2024-2025	1			\$16,248						
	Authorized FY 2024/2025										
Arbitrator (AXON) in car camera system		5 year rep. cycle									
	4-5 years		\$14,000	\$8,000	\$19,600	\$19,600	\$9,800	\$9,800	\$19,600	\$19,600	
	# needed per year		2	1	2	2	1	1	2	2	
	cost per unit		\$7,000	\$8,000	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	\$9,800	
	total cost (est.)		\$14,000	\$8,000	\$19,600	\$19,600	\$9,800	\$9,800	\$19,600	\$19,600	
	Requested FY 2022/2023	2	\$14,000								
	Authorized	2	\$14,000								
AXON	Requested FY 2023/2024	1		\$8,000							
	Authorized FY 2023/2024	1		\$9,800							
	Requested FY 2024-2025				\$19,600						
	Authorized FY 2024/2025										
Stalker in car radar		5 year rep. cycle									
	5 years		\$6,400	\$3,200	\$6,400	\$6,400	\$3,200	\$3,200	\$6,400	\$6,400	
	# needed per year		2	1	2	2	1	1	2	2	
	cost per unit		\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	
	total cost (est.)		\$6,400	\$3,200	\$6,400	\$6,400	\$3,200	\$3,200	\$6,400	\$6,400	
	Requested FY 2022/2023	2	\$6,400								
	Authorized	2	\$6,400								
	Requested FY 2023/2024	1		\$3,200							
	Authorized FY 2023/2024	1		\$3,200							
	Requested FY 2024-2025				\$6,400						
	Authorized FY 2024/2025										

			FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	FY 2029-2030	
Toughbook laptops	3-4 years	4 year rep. cycle	\$22,000	\$24,000	\$12,000	\$12,000	\$6,000	\$6,000	\$12,000	\$12,000	
	# needed per year		4	4	2	2	1	1	2	2	
	cost per unit		\$5,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	updated price
	total cost (est.)		\$22,000	\$24,000	\$12,000	\$12,000	\$6,000	\$6,000	\$12,000	\$12,000	
	Requested FY 2022/2023	4	\$22,000								
	Authorized	2	\$11,000								
	Requested FY 2023/2024	4		\$24,000							only purchased 2 in FY 22/23
	Authorized FY 2023/2024	3		\$18,000							
	Requested FY 2024-2025				\$12,000						
	Authorized FY 2024/2025										
			2022-2023	2023-2024	2024-2025	2025-2026					
Total budgeted for "budget plan" items - vehicles,			\$177,800								
2023-2024 requested items				\$165,400							
2024-2025 requested items					\$275,148						
2025-2026 requested items						\$280,198					

STREET MAINTENANCE FUND - CITY OF WEST LAKE HILLS MAINTENANCE LIST

ID	Street	Description	Est. Drainage Cost*	Est. Street Cost	Est. Total Cost	Year	Estimated Annual Cost
1	ROAD RUNNER ROAD	Culvert Replacement and Paving	\$ 100,000	\$ 200,000	\$ 300,000		
2	ROCKY RIVER ROAD	Mill & Overlay	\$ -	\$ 254,400	\$ 254,400		
3	WREN VALLEY CV	Full Depth Repair	\$ -	\$ 138,000	\$ 138,000		
4	SPURLOCK VALLEY RD	Drainage and Pavement	\$ 229,000	\$ 34,000	\$ 263,000		
5	LIVE OAK RIDGE RD	Surface Preservation + Patching x1		\$ 19,961	\$ 19,961		
6	LAS LOMAS	Surface Preservation + Patching x1	\$ 45,000	\$ 31,830	\$ 76,830		
7	PARKWOOD CT	Surface Preservation + Patching x1	\$ -	\$ 3,715	\$ 3,715		
8	HARBOR VIEW DR	Surface Preservation + Patching x1	\$ -	\$ 2,525	\$ 2,525		
9	OLD STONEHEDGE	Surface Preservation	\$ -	\$ 2,423	\$ 2,423		
10	BUTLER CV	Surface Preservation	\$ -	\$ 4,119	\$ 4,119		
11	WESTLAKE DR	Crack Seal	\$ -	\$ 4,309	\$ 4,309		
12	YAUPON VALLEY RD	Crack Seal	\$ -	\$ 9,663	\$ 9,663		
13	SPRAGUE LN	Crack Seal	\$ -	\$ 1,295	\$ 1,295		
14	CORTONA DR	Crack Seal	\$ -	\$ 2,145	\$ 2,145	2023	\$ 1,105,249
15	MC CONNELL DR	Crack Seal	\$ -	\$ 1,737	\$ 1,737		
16	WILD CAT HOLW	Crack Seal	\$ -	\$ 4,162	\$ 4,162		
17	CORTONA DR	Crack Seal	\$ -	\$ 622	\$ 622		
18	WEST SPRING DR	Crack Seal	\$ -	\$ 1,236	\$ 1,236		
19	MC CONNELL DR	Crack Seal	\$ -	\$ 3,297	\$ 3,297		
20	BLACKACRE TRL	Crack Seal	\$ -	\$ 990	\$ 990		
21	CORTONA DR	Crack Seal	\$ -	\$ 1,014	\$ 1,014		
22	LITTLE BEND RD	Crack Seal	\$ -	\$ 1,903	\$ 1,903		
23	CIRCLE RIDGE DR	Crack Seal	\$ -	\$ 3,220	\$ 3,220		
24	CORTONA CV	Crack Seal	\$ -	\$ 450	\$ 450		
25	SKYLINE DR	Crack Seal	\$ -	\$ 2,240	\$ 2,240		
26	CARRARA	Crack Seal	\$ -	\$ 992	\$ 992		
27	CANYON CREEK	Crack Seal	\$ -	\$ 1,000	\$ 1,000		

STREET MAINTENANCE FUND - CITY OF WEST LAKE HILLS MAINTENANCE LIST

ID	Street	Description	Est. Drainage Cost*	Est. Street Cost	Est. Total Cost	Year	Estimated Annual Cost
28	N PEAK RD	Drainage and Pavement	\$ 56,388	\$ 249,825	\$ 306,213		
29	CEDAR PARK DR	Drainage and Pavement	\$ 40,000	\$ 95,425	\$ 135,425		
30	WESTLAKE DR	Surface Preservation + Patching x1	\$ -	\$ 12,666	\$ 12,666		
31	HULL CIR	Surface Preservation + Patching x1	\$ -	\$ 25,844	\$ 25,844		
32	HIDDEN CV	Surface Preservation + Patching x1	\$ -	\$ 5,478	\$ 5,478		
33	MADRONA RD	Surface Preservation	\$ -	\$ 12,629	\$ 12,629		
34	OLD STONEHEDGE	Full Depth Reconstruction	\$ -	\$ 44,296	\$ 44,296	2024	\$ 828,593
35	WILD CAT HOLW	Crack Seal	\$ -	\$ 6,108	\$ 6,108		
36	BLACKACRE TRL	Mill & Overlay + Patching x1	\$ -	\$ 61,578	\$ 61,578		
37	ROCKY LEDGE RD	Mill & Overlay + Patching x1	\$ -	\$ 73,599	\$ 73,599		
38	ALLEGRO LN	Mill & Overlay + Patching x1	\$ -	\$ 31,670	\$ 31,670		
39	BENT TREE CT	Mill & Overlay + Patching x1	\$ 10,000	\$ 46,907	\$ 56,907		
40	CANYON VW	Mill & Overlay + Patching x1	\$ -	\$ 44,044	\$ 44,044		
41	BASIN LEDGE EAST	Mill & Overlay + Patching x1	\$ -	\$ 12,137	\$ 12,137		

STREET MAINTENANCE FUND - CITY OF WEST LAKE HILLS MAINTENANCE LIST

ID	Street	Description	Est. Drainage Cost ¹	Est. Street Cost	Est. Total Cost	Year	Estimated Annual Cost
42	BUCKEYE TRL	Crack Sealing	\$ 73,575	\$ 177,450	\$ 251,025		
43	SKYLINE DR	Patch Repairs	\$ 75,000	\$ 128,750	\$ 203,750		
44	WESTBROOK DR	Surface Preservation + Patching x2	\$ -	\$ 14,743	\$ 14,743		
45	LOMA LINDA	Full Depth Reconstruction	\$ -	\$ 122,782	\$ 122,782		
46	YAUPON VALLEY RD	Crack Seal	\$ -	\$ 8,858	\$ 8,858		
47	SUGAR CREEK DR	Mill & Overlay + Patching x1	\$ -	\$ 121,558	\$ 121,558		
48	BUENA VISTA CIR	Mill & Overlay	\$ -	\$ 16,594	\$ 16,594		
49	WESTBANK DR	Surface Preservation + Patching x1	\$ -	\$ 55,929	\$ 55,929		
50	YAUPON VALLEY RD	Surface Preservation	\$ -	\$ 27,668	\$ 27,668		
51	CAMP CRAFT RD	Surface Preservation	\$ -	\$ 30,805	\$ 30,805		
52	WOODVIEW CT	Surface Preservation + Patching x1	\$ -	\$ 3,837	\$ 3,837		
53	OAK RIDGE DR	Surface Preservation + Patching x1	\$ -	\$ 7,422	\$ 7,422		
54	FOREST VIEW DR	Surface Preservation + Patching x1	\$ -	\$ 3,105	\$ 3,105		
55	MANOR RIDGE CT	Surface Preservation + Patching x1	\$ -	\$ 2,859	\$ 2,859		
56	REVELLE RD	Surface Preservation + Patching x1	\$ -	\$ 29,865	\$ 29,865		
57	OAK RIDGE DR	Surface Preservation + Patching x1	\$ -	\$ 7,449	\$ 7,449		
58	LAS LOMAS DR	Surface Preservation + Patching x1	\$ -	\$ 9,815	\$ 9,815		
59	CARAVAN CIR	Surface Preservation + Patching x1	\$ -	\$ 15,322	\$ 15,322		
60	LAS BRISAS DR	Surface Preservation + Patching x1	\$ -	\$ 7,033	\$ 7,033	2025	\$ 1,083,270
61	HILLCREST CT	Surface Preservation + Patching x1	\$ -	\$ 5,436	\$ 5,436		
62	OAK RIDGE DR	Surface Preservation + Patching x1	\$ -	\$ 7,799	\$ 7,799		
63	HILLCREST CT	Surface Preservation + Patching x1	\$ -	\$ 5,747	\$ 5,747		
64	LAS BRISAS DR	Surface Preservation + Patching x1	\$ -	\$ 18,484	\$ 18,484		
65	OAK VALLEY DR	Surface Preservation + Patching x1	\$ -	\$ 4,499	\$ 4,499		
66	LIMERICK LN	Surface Preservation + Patching x1	\$ -	\$ 2,978	\$ 2,978		
67	OLD STONEHEDGE	Surface Preservation + Patching x1	\$ -	\$ 8,593	\$ 8,593		
68	ROCKY RIVER CV	Surface Preservation	\$ -	\$ 9,115	\$ 9,115		
69	WESTHAVEN DR	Surface Preservation	\$ -	\$ 8,924	\$ 8,924		
70	WEST SPRING DR	Surface Preservation	\$ -	\$ 12,265	\$ 12,265		
71	WESTHAVEN DR	Surface Preservation	\$ -	\$ 17,329	\$ 17,329		
72	OX EYE TRL	Surface Preservation	\$ -	\$ 5,071	\$ 5,071		
73	WOOD TRL	Surface Preservation	\$ -	\$ 7,546	\$ 7,546		
74	DOWNIE PL	Surface Preservation	\$ -	\$ 2,355	\$ 2,355		
75	SUNDOWN PKWY	Surface Preservation	\$ -	\$ 5,277	\$ 5,277		
76	DOUBLE BEND BACK RD	Surface Preservation	\$ -	\$ 3,050	\$ 3,050		
77	WESTBROOK DR	Surface Preservation	\$ -	\$ 13,716	\$ 13,716		
78	BLUE RIDGE TRL	Surface Preservation	\$ -	\$ 1,775	\$ 1,775		
79	EANES SCHOOL RD	Crack Seal	\$ -	\$ 2,893	\$ 2,893		

STREET MAINTENANCE FUND - CITY OF WEST LAKE HILLS MAINTENANCE LIST

ID	Street	Description	Est. Drainage Cost*	Est. Street Cost	Est. Total Cost	Year	Estimated Annual Cost
80	WASHINGTON CUTOFF	Mill & Overlay + Patching x1	\$ -	\$ -	\$ -		
81	REDBUD CV	Mill & Overlay + Patching x1	\$ -	\$ -	\$ -		
82	OAK RIDGE DR	Mill & Overlay + Patching x1	\$ -	\$ -	\$ -		
83	LAS LOMAS CT	Mill & Overlay + Patching x1	\$ -	\$ -	\$ -		
84	ROCK CREEK DR	Mill & Overlay + Patching x2	\$ -	\$ -	\$ -		
85	CALITHEA RD	Mill & Overlay + Patching x1	\$ -	\$ -	\$ -		
86	SWIFTCURRENT TRL	Mill & Overlay + Patching x1	\$ -	\$ -	\$ -		
87	TERRACE MOUNTAIN CV	Mill & Overlay	\$ -	\$ -	\$ -		
88	SPILLER LN	Surface Preservation + Patching x1	\$ -	\$ -	\$ -		
89	CIRCLE RIDGE DR	Surface Preservation + Patching x1	\$ -	\$ -	\$ -		
90	CRESTWOOD CT	Surface Preservation	\$ -	\$ -	\$ -		
91	SPLIT RAIL TRL	Surface Preservation	\$ -	\$ -	\$ -		
92	WESTWOOD TER	Surface Preservation	\$ -	\$ -	\$ -		
93	OLD WAGON RD	Surface Preservation	\$ -	\$ 18,134	\$ 18,134		
94	LOST CANYON	Surface Preservation	\$ -	\$ 18,650	\$ 18,650		
95	FOREST VIEW DR	Crack Seal	\$ -	\$ 3,096	\$ 3,096		
96	BULIAN LN	Surface Preservation	\$ -	\$ 6,966	\$ 6,966		
97	JEFFERY PL	Surface Preservation	\$ -	\$ 6,620	\$ 6,620		
98	BUCKEYE TRL	Surface Preservation	\$ -	\$ 32,145	\$ 32,145		
99	SUGAR SHACK DR	Surface Preservation	\$ -	\$ 14,236	\$ 14,236		
100	FLINTRIDGE RD	Surface Preservation	\$ -	\$ 23,611	\$ 23,611		
101	LAS LOMAS DR	Surface Preservation	\$ -	\$ 27,815	\$ 27,815		
102	OLD BEE CAVES RD	Surface Preservation	\$ -	\$ 8,703	\$ 8,703		
103	COQUINA LN	Surface Preservation	\$ -	\$ 11,948	\$ 11,948		
104	BULIAN LN	Surface Preservation	\$ -	\$ 4,221	\$ 4,221		
105	WESTBROOK DR	Surface Preservation	\$ -	\$ 13,289	\$ 13,289		
106	WESTBROOK DR	Surface Preservation	\$ -	\$ 9,088	\$ 9,088		
107	LIVE OAK RIDGE RD	Surface Preservation	\$ -	\$ 8,189	\$ 8,189		
108	OLD STABLE LN	Surface Preservation	\$ -	\$ 9,547	\$ 9,547		
109	RIDGEWOOD RD	Surface Preservation	\$ -	\$ 13,220	\$ 13,220		
110	SPLIT RAIL TRL	Surface Preservation	\$ -	\$ 3,531	\$ 3,531		
111	BULIAN LN	Surface Preservation	\$ -	\$ 9,646	\$ 9,646	2026	\$ 607,189
112	BLUFF PARK CIR	Surface Preservation	\$ -	\$ 17,733	\$ 17,733		
113	LIVE OAK CIR	Surface Preservation	\$ 65,000	\$ 24,080	\$ 89,080		
114	RIDGEMONT CT	Surface Preservation	\$ -	\$ 2,552	\$ 2,552		
115	CEDAR OAK DR	Surface Preservation	\$ -	\$ 18,034	\$ 18,034		
116	GREGORY PL	Surface Preservation	\$ -	\$ 4,879	\$ 4,879		
117	RAINBOW CV	Surface Preservation	\$ -	\$ 4,478	\$ 4,478		
118	BASIN LEDGE	Surface Preservation	\$ -	\$ 4,689	\$ 4,689		
119	E LEDGEWAY	Surface Preservation	\$ -	\$ 2,721	\$ 2,721		
120	BASIN LEDGE	Surface Preservation	\$ -	\$ 2,083	\$ 2,083		
121	CANYON CREEK	Surface Preservation	\$ -	\$ 1,755	\$ 1,755		
122	BASIN LEDGE	Surface Preservation	\$ -	\$ 4,118	\$ 4,118		

STREET MAINTENANCE FUND - CITY OF WEST LAKE HILLS MAINTENANCE LIST

ID	Street	Description	Est. Drainage Cost*	Est. Street Cost	Est. Total Cost	Year	Estimated Annual Cost
123	W LEDGEWAY	Surface Preservation	\$ -	\$ 17,890	\$ 17,890		
124	S WILD BASIN	Surface Preservation	\$ -	\$ 5,692	\$ 5,692		
125	STRATFORD RESERVE PL	Surface Preservation	\$ -	\$ 5,255	\$ 5,255		
126	VALBELLA LN	Surface Preservation	\$ -	\$ 6,040	\$ 6,040		
127	SWEET SKY RD	Surface Preservation	\$ -	\$ 4,863	\$ 4,863		
128	DOE TRL	Full Depth Reconstruction	\$ -	\$ 98,330	\$ 98,330		
129	LEDGEWAY E	Full Depth Reconstruction	\$ -	\$ 36,296	\$ 36,296		
130	OLD STONEHEDGE	Crack Seal	\$ -	\$ 557	\$ 557		
131	KONSTANTY CIR	Crack Seal	\$ -	\$ 3,574	\$ 3,574		
132	BLACKACRE TRL	Crack Seal	\$ -	\$ 2,251	\$ 2,251		
133	ROCKY LEDGE RD	Crack Seal	\$ -	\$ 2,691	\$ 2,691		
134	ALLEGRO LN	Crack Seal	\$ -	\$ 1,158	\$ 1,158		
135	BENT TREE CT	Crack Seal	\$ -	\$ 1,715	\$ 1,715		
136	CANYON VW	Crack Seal	\$ -	\$ 1,610	\$ 1,610		
137	BASIN LEDGE EAST	Crack Seal	\$ -	\$ 444	\$ 444		
138	BRADY LN	Crack Seal	\$ -	\$ 4,533	\$ 4,533		
139	RIDGEWOOD RD	Crack Seal	\$ -	\$ 5,747	\$ 5,747		
140	GENTRY DR	Crack Seal	\$ -	\$ 327	\$ 327		
141	LAUREL VALLEY CV	PCC Slight Pnl Rplcmnt (<10%)	\$ -	\$ 13,440	\$ 13,440		

STREET MAINTENANCE FUND - CITY OF WEST LAKE HILLS MAINTENANCE LIST

ID	Street	Description	Est. Drairage Cost*	Est. Street Cost	Est. Total Cost	Year	Estimated Annual Cost
142	Nob Hill Cir Pavement	Patch Reapirs	\$ 75,000	\$ 146,300	\$ 221,300		
143	Windsong Trl Pavement	Patch Repairs	\$ 70,000	\$ 159,900	\$ 229,900		
144	WINDSONG TRL	Surface Preservation + Patching x1	\$ -	\$ -	\$ -		
145	NOB HILL CIR	Surface Preservation	\$ -	\$ -	\$ -		
146	ROCKY RIVER RD	Full Depth Reconstruction	\$ -	\$ 176,662	\$ 176,662	2027	\$ 738,799
147	BEAVER TRL	Full Depth Reconstruction	\$ -	\$ 104,094	\$ 104,094		
148	SUGAR CREEK DR	Crack Seal	\$ -	\$ 4,458	\$ 4,458		
149	LOMA LINDA	Crack Seal	\$ -	\$ 1,548	\$ 1,548		
150	BUENA VISTA CIR	Crack Seal	\$ -	\$ 837	\$ 837		



**CITY OF WEST LAKE HILLS
WASTEWATER 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)**

1	ROCKY RIVER LIFT STATION UPGRADE-ENGINEERING	2025	2026	2027	2028	2029
	Engineer upgrade to RR lift station to maximize capacity allowance within the Redbud Trail Service Area that feeds into Rocky River Lift Station in order to serve new WW connections.	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
2	ROCKY RIVER LIFT STATION UPGRADE - CONSTRUCTION	2025	2026	2027	2028	2029
	Construction of RR Lift Station Upgrade as per engineering specifications.	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -
3	MANHOLE REHABILITATION	2025	2026	2027	2028	2029
	Rehabilitation of manholes based on inspections performed in 2024; average cost of \$5k per manhole- CIP plan allows for 10 per year.	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
4	UPGRADE AUTO DIALERS	2025	2026	2027	2028	2029
	Upgrade auto dialers at ALL (4) lift stations. Currently on land line system. Upgrade would allow for remote access, operation, & trend reporting.	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
5	CAMERA INSTALLATION AT LIFT STATIONS	2025	2026	2027	2028	2029
	Install remote access security camers at all lift stations for security purposes.	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
6	JETTING OF ALL WASTEWATER LINES	2025	2026	2027	2028	2029
	Scheduled jetting of all gravity & low pressure wastewater lines. Total Linear Feet = 19,000 +	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
7	WASTEWATER LINE REHABILITATION	2025	2026	2027	2028	2029
	Aging system will require scheduled rehabilitation.	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00

Annual Total: \$ 120,000.00 \$ 135,000.00 \$ 160,000.00 \$ 85,000.00 \$ 85,000.00

Property Tax Calculations

	2019	2020	2021	2022	2023	2024				Change 2023 to 2024
NET CERTIFIED VALUE TOTAL TAXABLE-July 25th	\$2,262,327,215	\$1,270,829,805	\$2,472,830,208	\$3,006,022,292	\$3,242,120,186	\$3,256,808,122				0.45%
VALUE UNDER PROTEST-July 25th	\$47,409,210	\$1,060,387,402	\$114,106,503	\$69,970,954	\$230,317,162	\$68,878,260				
TOTAL TAXABLE	\$2,306,040,143	\$2,331,217,207	\$ 2,586,936,711	\$ 3,075,993,246	\$3,231,854,388	\$3,325,686,382				2.90%
TOTAL NEW PROPERTY	\$23,012,679	\$34,359,586	\$27,109,456	\$18,465,628	\$35,497,901	\$54,435,254				
TOTAL TAXABLE W/O NEW PROPERTY	\$2,287,786,240	\$2,378,704,779	\$2,445,198,384	\$3,064,117,141	\$3,206,619,912	\$3,271,251,128				2.02%
APPRAISED VALUE	\$2,601,569,449	\$2,663,870,394	\$ 2,993,334,812	\$4,244,779,564	\$4,306,492,637	\$4,103,207,908				-4.72%
AVERAGE APPRAISED RESIDENCE	\$1,380,826	\$1,362,306	\$1,639,087	\$2,584,484	\$2,604,792	\$2,384,448				-8.46%
AVERAGE TAXABLE RESIDENCE	\$1,275,855	\$1,329,391	\$1,467,444	\$1,698,274	\$1,856,906	\$2,016,587				8.60%
VOTER-APPROVAL RATE	0.0714	0.0786	0.0767	0.1504	0.1667	0.1808				8.46%
ADOPTED TAX RATE	0.0700	0.0786	0.0786	0.1504	0.1786	0.1786				
COLLECTION RATE	99%	99%	99%	99%	99%	99%				
	Rate	Maintenance & Operations Rate	Debt Rate	Average \$ Increase/Decrease (actual rate)	Average \$ Increase (No New Revenue Rate)	Tax on Average Residence	Total Estimated Tax Levy	M&O Tax Levy	Debt Tax Levy	Increase Over Last Years Tax Levy
No New Revenue Rate	0.17846	0.1177	0.0590	-\$2.89	-\$47.26	\$3,598.73	\$5,837,760	\$3,851,655	\$1,986,219	\$0
Voter-Approval Rate	0.18087	0.12186	0.0590	\$45.69	\$48.58	\$3,647.31	\$6,042,081	\$4,055,863	\$1,986,219	\$204,322
Current Rate	0.17860	0.1196	0.0590	\$0.00	\$2.89	\$3,601.62	\$5,939,676	\$3,953,457	\$1,986,219	\$101,916
De Minimis Rate*	0.19178	0.1328	0.0590	\$265.77	\$268.66	\$3,867.39	\$6,377,967	\$4,391,749	\$1,986,219	\$540,208
PROPOSED RATE IS THE SAME AS LAST YEAR 0.1786 as of 7/10/24						1.75%				Current Rate % increase over N
*De Minimis Rate - To allow smaller cities some flexibility to adopt a tax rate that generates \$500,000 more in property tax revenue than the previous year.										



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>6</u>
Department:	<u>Admin/Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u>n/a</u>
	<u>Ratifying Property Tax</u>		
Exhibits:	<u>Revenue FY2024-25</u>	Source of Funds:	<u>n/a</u>

Subject

Discuss and consider action on an ordinance ratifying the property tax revenue increase reflected in the operating budget for Fiscal Year 2024-25, beginning October 1, 2024, and ending September 30, 2025, in accordance with Texas Local Government Code Chapter 102.

Recommendation

Ratify the property tax revenue increase as reflected in the Fiscal Year 2024-2025 budget.

Discussion

This is to ratify the property tax revenue increase of \$101,916 reflected in the Fiscal Year 2024-2025 Budget. The Budget does include an increase in Property Tax revenue, but the tax rate remains the same as last fiscal year at \$0.1786 per \$100 valuation.

The Proposed Property Tax Rate includes:

- \$0.1196/\$100 for Maintenance and Operations
- \$0.0590/100 for Debt

ORDINANCE NO. 2024-013

AN ORDINANCE RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE OPERATING BUDGET FOR THE CITY OF WEST LAKE HILLS, TEXAS FOR FISCAL YEAR 2024-25, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, IN ACCORDANCE WITH TEXAS LOCAL GOVERNMENT CODE CHAPTER 102.

WHEREAS, Section 102.007 requires a separate vote of the governing body to “ratify the property tax increase reflected in the budget” when the governing body adopts a budget that will require raising more revenue from property taxes than in the previous year;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS, STATE OF TEXAS:

Section 1. That the City Council does hereby “ratify the property tax increase” reflected in the operating budget for the City of West Lake Hills, Texas for Fiscal Year 2024-25, beginning October 1, 2024, and ending September 30, 2025, (Attachment “A”) in accordance with Section 102.007 of the Tex. Loc. Gov’t Code.

Section 2. This ordinance shall become effective from and after its passage, as provided by law.

PASSED & APPROVED this, the 17th day of September 2024 by the following City Council of West Lake Hills roll call vote:

Mayor Pro Tem Bowman	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember Harmon	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember Plunkett	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember South	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>absent</i>
Councilmember Walker	_____ <i>for</i>	_____ <i>against</i>	_____ <i>abstain</i>	_____ <i>Absent</i>

CITY OF WEST LAKE HILLS:

James Vaughan, Mayor

ATTEST:

Terry Blanchard, TRMC
City Secretary

Attachment “A”

***Fiscal Year 2024-2025
Municipal Budget***



City of West Lake Hills
City Council

AGENDA REPORT

Meeting Date:	<u>September 17, 2024</u>	Item Number:	<u>7</u>
Department:	<u>Admin/Finance</u>		
Prepared By:	<u>Vonda Ragsdale</u>	Cost / Budget:	<u>n/a</u>
	<u>FY2024-25 Adopting</u>		
Exhibits:	<u>Property Tax Rate</u>	Source of Funds:	<u>n/a</u>

Subject

Discuss and consider action on an ordinance adopting the 2024 Ad Valorem tax rate and levy of seventeen & eighty-six hundredths cents (\$0.1786) per one hundred dollars (\$100.00) of assessed valuation of all taxable property within the corporate city limits of the City; providing for penalties and interest; and providing for the following: findings of fact, severability, savings clause, publication and effective date.

Recommendation

Adoption of the proposed property tax rate as reflected in the Fiscal Year 2024-2025 budget.

Discussion

This is to adopt the property tax revenue increase of \$101,916 reflected in the Fiscal Year 2024-2025 Budget. The Budget does include an increase in Property Tax revenue, but the tax rate remains the same as last fiscal year at \$0.1786 per \$100 valuation.

The Proposed Property Tax Rate includes:

- \$0.1196/\$100 for Maintenance and Operations
- \$0.0590/100 for Debt

ORDINANCE NO. 2024-014

AN ORDINANCE OF THE CITY OF WEST LAKE HILLS, TEXAS, APPROVING THE 2024 AD VALOREM TAX RATE AND LEVY OF SEVENTEEN & EIGHTY-SIX HUNDREDTHS CENTS (\$0.1786) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE CITY LIMITS OF THE CITY; PROVIDING FOR PENALTIES AND INTEREST; AND PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; SEVERABILITY; SAVINGS CLAUSE; PUBLICATION AND EFFECTIVE DATE

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS, such section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City’s debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year), each of such two components must be approved separately; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of West Lake Hills, Texas, at a regular meeting of City Council held on the 17th day of September, 2024, said City Council has approved separately the tax rate heretofore specified for each of said components: and

WHEREAS, all notices and hearing required by law as prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS, STATE OF TEXAS:

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

Section 2. Levy of Ad Valorem Tax. There is hereby levied, for the tax year 2024, to fund the City’s fiscal year 2024-25 municipal budget, and ad valorem tax at the total rate of \$0.1786 on each One Hundred Dollars (\$100) of assessed value of taxable property, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of West Lake Hills, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

Section 3. Maintenance and Operations Tax. Of the total tax levied in Section 2 hereof, \$0.1196 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2024-25. This tax rate will raise more revenue for maintenance and operations than last year’s tax rate due

to increased property values. The tax rate will effectively raise 11% more revenue for maintenance and operations while a \$100,000 home's taxes will increase by approximately \$11.70 per year.

Section 4. Debt Service Tax. Of the total tax levied in Section 2 hereof, \$0.0590 is levied for the purpose of paying the interest, general obligation bonds, certificate of obligation bonds, warrants, or other lawfully authorized evidence of indebtedness issued by the City of West Lake Hills, Texas, including the various installment of principal due on the general obligation bonds, certificate of obligation bonds, warrants, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the fiscal year 2024-25.

Section 5. Due date for paying taxes. All ad valorem taxes levied hereby, in the total amount of \$0.1786 on each One Hundred Dollars (\$100) of assessed valuation, as reflected by Sections 2, 3, and 4 hereof, shall be due and payable on or before January 31, 2025. All ad valorem taxes due the City of West Lake Hills, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. Severability. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable and, if any phrase, clause, sentence, paragraph or section of the Ordinance should be declared invalid by a final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to the end the provisions of this Ordinance are declared to be severable.

Section 7. Effective Date. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Tex. Loc. Gov't. Code.

Section 8. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Tex. Gov't. Code.

PASSED & APPROVED this, the 17th day of September 2024, by the following City Council of the City of West Lake Hills roll call vote:

Mayor Pro Tem Bowman	_____	<i>For</i>	_____	<i>against</i>	_____	<i>abstain</i>	_____	<i>absent</i>
Councilmember Harmon	_____	<i>For</i>	_____	<i>against</i>	_____	<i>abstain</i>	_____	<i>absent</i>
Councilmember Plunkett	_____	<i>For</i>	_____	<i>against</i>	_____	<i>abstain</i>	_____	<i>absent</i>
Councilmember South	_____	<i>For</i>	_____	<i>against</i>	_____	<i>abstain</i>	_____	<i>absent</i>
Councilmember Walker	_____	<i>For</i>	_____	<i>against</i>	_____	<i>abstain</i>	_____	<i>absent</i>

CITY OF WEST LAKE HILLS:

James Vaughan, Mayor

ATTEST:

Terry Blanchard, TRMC
City Secretary

ORDINANCE NO. 2024-015

AN ORDINANCE AMENDING APPENDIX A, FEE SCHEDULE OF THE WEST LAKE HILLS CODE OF ORDINANCES TO AUTHORIZE AND ADOPT ADMINISTRATIVE FEES, MUNICIPAL COURT FEES, ANIMAL FEES, BUSINESS FEES, SANITATION FEES, STREETS/SIDEWALKS/AND OTHER PUBLIC WAY FEES, UTILITY FEES, AND BUILDING & DEVELOPMENT FEES; PROVIDING FOR A SAVINGS CLAUSE, SEVERABILITY, REPEALER, EFFECTIVE DATE AND PROPER NOTICE AND MEETING.

WHEREAS, the City of West Lake Hills, a Type A General Law municipality, provides permits and services to the citizens, property owners, and other parties residing in and/or doing business within the City; and

WHEREAS, the City of West Lake Hills must charge fees in order to serve as a fiscally responsible governmental entity and to recover costs incurred by the City in connection with the aforesaid permits and services; and

WHEREAS, the City of West Lake Hills also operates and maintains a wastewater system to provide wastewater services to the public; and

WHEREAS, the City of West Lake Hills has an inherent fiduciary responsibility to manage the General Fund and Wastewater Fund in a prudent, fiscally sound manner; and

WHEREAS, the City of West Lake Hills has analyzed the future capital improvement and revenue needs of the Wastewater Fund; and

WHEREAS, the City Council of the City of West Lake Hills desires to readopt a Master Fee Schedule, for the purpose of setting forth and authorizing the comprehensive fees assessed and collected by the City for a range of applications, permits, licenses, services and activities; and

WHEREAS, the City Council of the City of West Lake Hills specifically authorizes and reauthorizes the building permit fees to be charged by the City pursuant to Sec. 214.908 of the Texas Local Government Code, after holding a public hearing, and such building permit fees are authorized to be included in the Master Fee Schedule to be adopted herein; and

WHEREAS, the City Council desires to have this Master Fee Schedule amended annually during the budget process to amend or remove existing fees or add new fees and does so by this Ordinance; and

WHEREAS, in the event there is a conflict between a fee listed in the Master Fee Schedule and the provisions of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; and

WHEREAS, although the purpose of this ordinance is to amend the Master Fee Schedule, this ordinance is not intended to amend, abolish or change any fee heretofore established that is not listed in the Master Fee Schedule.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS, TEXAS:

Section 1. PREAMBLE.

All of the above premises are hereby found to be true and correct legislative and factual findings of the City of West Lake Hills and are hereby approved, adopted, and incorporated into the body of this Ordinance as if copied in their entirety.

Section 2. AMENDMENT AND ADOPTION OF MASTER FEE SCHEDULE

Appendix A, Fee Schedule to the City of West Lake Hills Code of Ordinances is hereby repealed in its entirety and City Council adopts and authorizes a new Appendix A called “Master Fee Schedule” containing the rates, fees, building permit fees and other charges for City as shown in the Appendix A attached hereto and incorporated herein for all purposes as Exhibit “A”.

Section A1.001 Fees Established is hereby amended and shall read as follows:

“All rates, fees, building permit fees, deposits and all other costs to be charged and collected on behalf of the City for City services shall be as established by a master fee schedule passed and amended by ordinance of the city council and kept on file in the city secretary’s office, the office of each department head, and published on the website of the city. The master fee schedule may be revised by ordinance as determined by City Council or required by state law.”

Section 3: That in the event of a conflict between a fee set out in the Master Fee Schedule and the provisions of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; however, this Ordinance shall not amend, abolish or change any fee heretofore established that is not listed in the Master Fee Schedule and such fees shall continue in effect for all purposes until amended by ordinance or resolution or transferred to the Master Fee Schedule.

Section 4: Repealer. That all provisions of the ordinances and resolutions of the City of West Lake Hills in conflict with the provisions of this Ordinance be and the same are hereby repealed and all other provisions of the ordinances and resolutions of the City of West Lake Hills not in conflict with the provisions hereof shall remain in full force and effect.

Section 5: Severability. That if any section, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or otherwise invalid or unenforceable by a court of competent jurisdiction, such decision shall not affect the validity of the remaining sections, sentences, clauses, or phrases of this resolution, it being the legislative intent that the provisions of this Ordinance are severable and that the Ordinance shall continue in effect notwithstanding the invalidity of such section, sentence, clause, or phrase.

Section 6. Savings Clause. All rights and remedies of the City of West Lake Hills are expressly saved as to any and all violations of the provisions of any ordinances which have accrued as of the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance but may be prosecuted until final disposition by the courts.

Section 7: This Ordinance and the proposed rates and fees shall become effective immediately following its passage and publication as required by law.

PASSED AND APPROVED ON THIS 17th DAY OF September, 2024.

JAMES VAUGHAN, MAYOR

ATTEST:

TERRY BLANCHARD, TRMC
CITY SECRETARY

APPROVED ONLY AS TO FORM:

CITY ATTORNEY

EXHIBIT "A"

ARTICLE A1.000 GENERAL PROVISIONS

Sec. A1.001 FEES ESTABLISHED

All rates, fees, building permit fees, deposits and all other costs to be charged and collected on behalf of the City for City services shall be as established by a master fee schedule passed and amended by ordinance of the city council and kept on file in the city secretary's office, the office of each department head, and published on the website of the city. The master fee schedule may be revised by ordinance as determined by City Council or required by state law.

ARTICLE A2.000 ADMINISTRATIVE FEES

Sec. A2.001 PUBLIC INFORMATION COPY CHARGES

The following charges for copies of public information are the allowed charges set by the attorney general:

(1) Standard paper copy	\$ 0.10	per page
(2) Nonstandard-size copy		
(A) Diskette	\$ 1.00	
(B) Digital videodisk (DVD)	\$ 3.00	
(C) Other electronic medial	Actual cost	
(D) VHS videocassette	\$ 2.50	
(E) Audio cassette	\$ 1.00	
(F) Oversize paper copy (e.g. 11"x17", greenbar, bluebar, not including maps	\$ 0.50	per page
(G) Specialty paper (e.g. mylar, blueprint, blue-line, map, photographic)	Actual cost	
(3) Labor charge		
(A) For locating, compiling, and reproducing	\$ 15.00	per hour
(4) Overhead charge	20%	of labor charge
(5) Remote document retrieval charge	Actual cost	
(6) Computer resource charge		
(A) Mainframe	\$ 10.00	per CPU minute
(B) Midsize	\$ 1.50	per CPU minute
(C) Client / server system	\$ 2.20	per clock hour
(D) PC or LAN	\$ 1.00	per clock hour
(7) Miscellaneous supplies	Actual cost	
(8) Postage and shipping charge	Actual cost	
(9) Photographs	Actual cost	as calculated in accordance with Texas Administrative Code section 70.9(5)
(10) Maps	Actual cost	as calculated in accordance with Texas Administrative Code section 70.9(4)
(11) Other costs	Actual cost	
(12) Outsourced / contracted services	Actual cost	for the copy. May not include development costs.
(13) No sales tax shall be applied to copies of public information		
(14) Body worn camera recording charge		
(A) Per recording	\$ 10.00	
(B) Per minute of body worn camera video or audio footage responsive to the	\$ 1.00	

Sec. A2.002 MISCELLANEOUS FEES

(a) Police accident report	\$ 6.00	as allowed by HB 391
(b) Returned checks	\$ 30.00	
(c) Credit card processing fee	4%	
(d) Maps (address or zoning)	\$ 1.50	
(e) Miscellaneous legal applications (easements, vacation documents, etc.)	\$ 250.00	

In addition to the standard fee, professional service fees may be required depending on the nature of the request. (See section A9.006).

Sec. A2.003 CERTIFIED COPIES

The act does not require the city to create documents, therefore the city is not required to create and produce certified copies of city records. However, it is the city's policy to issue certified copies of city records at the following rates:

(1) Standard or legal size paper copies of city records	\$ 2.00	per page
(2) Specialty paper and oversize paper copies of city records	Actual cost	plus \$2.00 per page
(3) Electronic copies of city records made available on CD or DVD	\$ 3.00	per disc

ARTICLE A3.000 MUNICIPAL COURT FEES

Sec. A3.001 MUNICIPAL COURT FEES

(a) Driving safety course, fee	Not to exceed \$10.00
(b) Fee for arrest warrants	Up to the amount of \$25.00
(c) Default of bond, fee	\$ 25.00

ARTICLE A4.000 ANIMAL FEES

Sec. A4.001 ANIMAL FEES	
(a) Impoundment per day (minimum 3 days)	\$ 25.00
(b) Observation per day (minimum 10 days for rabies)	\$ 25.00
(c) Registration of dangerous animals	
(1) Annual fee	\$ 50.00
(2) Transfer fee	\$ 25.00

ARTICLE A5.000 BUSINESS FEES

Sec. A5.001 SOLICITATION	
(a) Application permit fee	\$ 25.00
(b) Master registration	\$ 50.00

Sec. A5.002 TEXAS ALCOHOLIC BEVERAGE CODE

Permit issued for premises located in city:

(1) Mixed beverage permit: After initial three-year period	
(A) Original	\$ 1,500.00
(B) First annual renewal	\$ 1,125.00
(C) Second annual renewal	\$ 750.00
(D) Third and subsequent annual renewal	\$ 375.00
(2) Daily temporary mixed beverage permit	\$ 25.00 per day
(3) Package store permit	\$ 150.00 annual
(4) Retail dealer on-premises permit	\$ 75.00 annual
(5) Retail dealer off-premises permit	\$ 30.00 annual
(6) Retail dealer on-premises late hours	\$ 125.00 annual
(7) Wine and beer retailer permit	\$ 87.50 annual
(8) Wine and beer retailer off-premises permit	\$ 30.00 annual
(9) Wine-only package store permit	\$ 37.50 annual
(10) Temporary wine and beer retailer permit	\$ 15.00 no more than 4-day period
(11) Cater's permit	\$ 250.00 annual

Sec. A5.003 ALARM SYSTEMS	
False alarm	\$ 50.00 after fifth in twelve-month period

Sec. A5.004 GARAGEKEEPER'S FEE	
Abandoned vehicle fee code to be used by the public service department for the cost of the notice	\$ 5.00

Sec. A5.005 SHORT-TERM RENTAL PERMIT	
(a) Initial issue: Short-term rental	\$ 500.00
(b) Renewals by city administrator	\$ 300.00
(c) Late renewal fee	\$ 150.00

ARTICLE A6.000 SANITATION FEES

Sec. A6.001 SANITATION FEES	
(a) Commercial system	
(1) New per system	\$ 500.00
(2) Modification and/or repair	\$ 200.00
(3) State surcharge per system	\$ 10.00
(b) Residential system	
(1) New per system	\$ 400.00
(2) Modification and/or repair	\$ 150.00
(3) State surcharge per system	\$ 10.00
(c) Additional inspection	\$50 / \$100
(d) Subdivision profile hole test review	\$ 50.00
(e) Each var For locating, compiling, and reproducing	
(1) Commercial	\$ 500.00 ***
(2) Residential	\$ 250.00 ***
(f) Consultant, per request or per hour	\$ 150.00 or cost
(g) Food service permits and inspection	Charged by Austin
(h) Oak wilt, each permit	\$ 150.00

*** An additional fee of \$150.00 will be added for notification costs

ARTICLE A7.000 STREETS, SIDEWALKS, AND OTHER PUBLIC WAYS

Sec. A7.001 STREET CUT	
(a) Inspection fees, per permit	
(1) 300 feet or less	\$ 150.00

(2) Over 300 feet	\$	150.00	
(3) Each additional 100 feet	\$	20.00	
(b) Pavement repair, per permit			
(1) 5 square yards or less	\$	50.00	
(2) More than 5 square yards	\$	50.00	
(3) Each additional square yard	\$	1.00	
(c) Temporary closing of roadway (non-profit organization)			
(1) 300 feet or less	\$	100.00	
(2) More than 300 feet	\$	100.00	
(3) Each additional 100 feet	\$	20.00	
(d) Temporary closing of roadway (profit organization)			
(1) 300 feet or less	\$	100.00	
(2) More than 300 feet	\$	100.00	
(3) Each additional 100 feet	\$	20.00	
Sec. A7.002 SMALL CELL INFRASTRUCTURE			
(a) Review of applications for placement in right-of-way			
(1) Network node			
(A) \$500.00 per application for up to 5 network nodes			
(B) \$250.00 for each additional network node on a single application			
(C) Up to 30 network nodes are allowed on each			
(2) Node support pole	\$	1,000.00	per application for each pole
(3) Transport facility			
(A) \$500.00 for up to 5 network nodes			
(B) \$250 for each additional network node on a single permit			
(C) Up to 30 nodes are allowed on each permit			
(b) Recurring fees for placement in right-of-way			
(1) Network node	\$	250.00	per year per network node site
(2) Node support pole			
(A) No separate rate from the network node annual fee			
(B) Each support pole should have a network node attached			
(3) Transport facility	\$	28.00	monthly for each network node site, unless an equal or greater amount is paid the city, e.g. under chapter 283, Tex. Loc. Gov. Code or chapter 66, Tex. Util. Code
(4) Service pole attachment	\$	20.00	per year to collocate a network node on a service pole in a public right-of-way

ARTICLE A8.000 UTILITY FEES

Sec. A8.001 WASTEWATER FEES			
(a) Application fee	\$	100.00	
(b) Service deposit			
(1) 1" or smaller water meter	\$	200.00	
(2) 1-1/2" water meter	\$	375.00	
(3) 2" water meter	\$	600.00	
(4) 3" water meter	\$	1,200.00	
(c) Monthly rates			
(1) Single-family residential. For residential customers with individual water meters and a single residential grinder pump, the monthly wastewater rates shall be:			
(A) Monthly customer charge, water meter size 1" or less			
August 29, 2019 - August 28, 2020	\$	69.18	
August 29, 2020 - August 28, 2021	\$	76.22	
August 29, 2021 - August 28, 2022	\$	79.27	
August 29, 2022 - August 28, 2023	\$	82.44	
August 29, 2023 - August 28, 2024	\$	85.74	
August 29, 2024 - August 28, 2025	\$	87.45	
August 29, 2025 - August 28, 2026	\$	89.20	
August 29, 2026 - August 28, 2027	\$	90.98	
(B) Consumption charge: The consumption charge for each 1,000 gallons, or part thereof, of the average winter water usage or based on actual sewage volume, measured on a basis acceptable to the city shall be calculated as:			
August 29, 2019 - August 28, 2020	\$	8.93	
August 29, 2020 - August 28, 2021	\$	9.84	
August 29, 2021 - August 28, 2022	\$	10.23	
August 29, 2022 - August 28, 2023	\$	10.64	
August 29, 2023 - August 28, 2024	\$	11.07	

	August 29, 2024 - August 28, 2025	\$ 11.29
	August 29, 2025 - August 28, 2026	\$ 11.52
	August 29, 2026 - August 29, 2027	\$ 11.75
(2)	Single-family residential with additional pumps. For residential customers with individual water meters and a duplex grinder pump or two residential pumps, wastewater rates for the monthly customer charge shall be the same as a multi-family customer with two residential units; and wastewater rates for the consumption charge shall be the same as a single-family residential customer with a single water meter and a single residential grinder pump:	
	(A) Monthly customer charge will be based on two residential units	
	August 29, 2019 - August 28, 2020	\$ 110.03
	August 29, 2020 - August 28, 2021	\$ 121.24
	August 29, 2021 - August 28, 2022	\$ 126.08
	August 29, 2022 - August 28, 2023	\$ 131.12
	August 29, 2023 - August 28, 2024	\$ 136.36
	August 29, 2024 - August 28, 2025	\$ 139.08
	August 29, 2025 - August 28, 2026	\$ 141.86
	August 29, 2026 - August 29, 2027	\$ 144.70
	(B) Consumption charge: The consumption charge for each 1,000 gallons, or part thereof, of the average winter water usage or based on actual sewage volume, measured on a basis acceptable to the city shall be calculated as:	
	August 29, 2019 - August 28, 2020	\$ 8.93
	August 29, 2020 - August 28, 2021	\$ 9.84
	August 29, 2021 - August 28, 2022	\$ 10.23
	August 29, 2022 - August 28, 2023	\$ 10.64
	August 29, 2023 - August 28, 2024	\$ 11.07
	August 29, 2024 - August 28, 2025	\$ 11.29
	August 29, 2025 - August 28, 2026	\$ 11.52
	August 29, 2026 - August 29, 2027	\$ 11.75
(3)	Unoccupied single-family residential with water service	
	(A) Monthly customer charge	
	August 29, 2019 - August 28, 2020	\$ 69.18
	August 29, 2020 - August 28, 2021	\$ 76.22
	August 29, 2021 - August 28, 2022	\$ 79.27
	August 29, 2022 - August 28, 2023	\$ 82.44
	August 29, 2023 - August 28, 2024	\$ 85.74
	August 29, 2024 - August 28, 2025	\$ 87.45
	August 29, 2025 - August 28, 2026	\$ 89.20
	August 29, 2026 - August 29, 2027	\$ 90.98
	(B) Consumption charge: The consumption charge for each 1,000 gallons, or part thereof, of the actual monthly water usage shall be calculated as:	
	August 29, 2019 - August 28, 2020	\$ 8.93
	August 29, 2020 - August 28, 2021	\$ 9.84
	August 29, 2021 - August 28, 2022	\$ 10.23
	August 29, 2022 - August 28, 2023	\$ 10.64
	August 29, 2023 - August 28, 2024	\$ 11.07
	August 29, 2024 - August 28, 2025	\$ 11.29
	August 29, 2025 - August 28, 2026	\$ 11.52
	August 29, 2026 - August 29, 2027	\$ 11.75
(4)	Multi-family residential. For multi-family residential customers with more than one unit per water meter, the monthly wastewater	
	(A) Monthly customer charge per unit	
	August 29, 2019 - August 28, 2020	\$ 55.03
	August 29, 2020 - August 28, 2021	\$ 60.62
	August 29, 2021 - August 28, 2022	\$ 63.04
	August 29, 2022 - August 28, 2023	\$ 65.56
	August 29, 2023 - August 28, 2024	\$ 68.18
	August 29, 2024 - August 28, 2025	\$ 69.54
	August 29, 2025 - August 28, 2026	\$ 70.93
	August 29, 2026 - August 29, 2027	\$ 72.35
	(B) Consumption charge: The consumption charge for each 1,000 gallons, or part thereof, of the average winter water usage or based on actual sewage volume, measured on a basis acceptable to the city shall be calculated as:	
	August 29, 2019 - August 28, 2020	\$ 8.14
	August 29, 2020 - August 28, 2021	\$ 8.96
	August 29, 2021 - August 28, 2022	\$ 9.32
	August 29, 2022 - August 28, 2023	\$ 9.69
	August 29, 2023 - August 28, 2024	\$ 10.08
	August 29, 2024 - August 28, 2025	\$ 10.28
	August 29, 2025 - August 28, 2026	\$ 10.49
	August 29, 2026 - August 29, 2027	\$ 10.70
(5)	Non-residential	

(A) Application fee (non-refundable per application)	\$ 100.00
(B) Inspection fee (per inspection)	\$ 50.00 or as amended by city
(C) Impact fee (per single-family connection)	\$ 7,661.00
(D) Austin wastewater capital recovery fee	Pay all fees as set by the City of Austin, as may be amended from time to time (irrigation meters exempted)
(E) Grinder pump fee	Fee is equal to the price of a grinder pump (as specified by the city of its representatives)
(F) Building permit fee	As set by city
(G) Wastewater plan review fee	\$ 300.00
(H) Preliminary engineering assessment fee	Up to \$500.00, dependent upon size and complexity of the proposed project or as determined by the city wastewater engineer. This fee is non-refundable.
(I) Engineering information request fee	\$ 100.00
(2) Non-residential connections	
(A) Application fee (non-refundable per application)	\$ 100.00
(B) Inspection fee (per inspection)	\$ 50.00 or as amended by city
(C) Impact fee (per LUE)	\$7,661.00 per non-residential connection. The number of LUEs to be paid will be calculated by multiplying the number of LUEs by the impact fee per LUE.
(D) Austin wastewater capital recovery fee	Pay fees based on meter size and number of meters, as may be amended from time to time (irrigation meters exempted).
(E) Grinder pump fee	Fee is equal to the price of a grinder pump (as specified by the city of its representatives)
(F) Wastewater connection permit fee	\$ 50.00 or as amended by city
(G) Wastewater plan review fee	\$ 300.00
(H) Preliminary engineering assessment fee	Up to \$500.00, dependent upon size and complexity of the proposed project or as determined by the city wastewater engineer. This fee is non-refundable.
(I) Engineering information request fee	\$ 100.00

ARTICLE A9.000 BUILDING AND DEVELOPMENT FEES

Sec. A9.001 MASTER PLAN

(a) Each change	\$ 250.00
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Sec. A9.002 SIGNS

(a) Permit application (temporary, permanent or banner style)	\$ 250.00
(b) Each commercial type	\$ 50.00
(c) Subdivision or monument	\$ 100.00
(d) Site development	\$ 100.00
(e) Each variance	\$ 100.00
(1) Commercial	\$ 500.00 ***
(2) Residential	\$ 250.00 ***
(f) Sign impoundment	\$ 25.00
(g) Uniform sign agreements	
(1) New	\$ 500.00
(2) Amendment	\$ 250.00

*** An additional fee of \$150.00 will be added for notification costs.

Sec. A9.003 BUILDING

(a) New commercial permit	\$ 6,300.00 plus
(1) \$0.10 per square foot for all construction under 10,000 square feet; or	
(2) \$0.25 per square foot for all construction of 10,000 square feet or greater.	
(3) \$2,400.00 drainage review fee	
(4) \$250.00 outdoor lighting review fee, if applicable	
(b) New residential permit (initial application)*	\$ 3,050.00 plus
(1) \$0.10 per square foot for all construction under 7,000 square feet; or	
(2) \$0.25 per square foot for all construction of 7,000 square feet or greater.	
(3) Drainage review fees as follows:	
(A) Type I application	\$ 600.00
(B) Type II application	\$ 1,200.00
(C) Type III application	\$ 1,800.00
(4) \$125.00 outdoor lighting review fee, if applicable	
(5) \$900.00 inspections/technical code review fee	
(c) New residential permit (first extension)	\$ 4,575.00 plus
(1) \$0.10 per square foot for all construction under 7,000 square feet; or	

(2) \$0.25 per square foot for all construction of 7,000 square feet or greater.	
(d) New residential permit (second extension)	\$ 7,625.00 plus
(1) \$0.10 per square foot for all construction under 7,000 square feet; or	
(2) \$0.25 per square foot for all construction of 7,000 square feet or greater.	
(e) New residential permit (third extension)	\$ 9,150.00 plus
(1) \$0.10 per square foot for all construction under 7,000 square feet; or	
(2) \$0.25 per square foot for all construction of 7,000 square feet or greater.	
(f) Commercial remodel	\$2,180.00-\$4,740.00 (\$2,180.00 base permit fee plus \$640.00 per each \$100,000.00 of construction costs) plus \$0.10 per square foot, plus technical review and inspection fees listed below:
(1) \$550.00 inspections/technical review fee	
(2) \$1,200.00 drainage review fee, if applicable	
(3) \$125.00 outdoor lighting review fee, if applicable	
(g) Commercial addition	\$2,900.00-\$5,460.00 (\$2,900.00 base permit fee plus \$640.00 per each \$100,000.00 of construction costs) plus \$0.10 per square foot, plus technical review and inspection fees listed below:
(1) \$1,200.00 drainage review fee	
(2) \$125.00 outdoor lighting review fee, if applicable	
(3) \$650.00 inspections/technical review fee	
(h) Residential remodel	\$500.00 plus \$0.10 per square foot, plus technical review and inspection fees listed below:
(1) Drainage review fees as follows:	
(A) Type I application	\$ 600.00
(B) Type II application	\$ 1,200.00
(C) Type III application	\$ 1,800.00 if applicable
(2) \$125.00 outdoor lighting review fee, if applicable	
(3) \$550.00 inspections/technical review fee	
(4) Residential remodel permit extension	Half of the original permit fee
(i) Residential addition	\$500.00 plus \$0.10 per square foot, plus technical review and inspection fees listed below:
(1) Drainage review fees as follows:	
(A) Type I application	\$ 600.00
(B) Type II application	\$ 1,200.00
(C) Type III application	\$ 1,800.00 if applicable
(2) \$125.00 outdoor lighting review fee, if applicable	
(3) \$550.00 inspections/technical review fee	
(4) Residential remodel permit extension	Half of the original permit fee
(j) Swimming pool	\$1,440.00 plus \$0.10 per square foot, plus technical review and inspection fees listed below:
(1) Drainage review fees as follows:	
(A) Type I application	\$ 600.00
(B) Type II application	\$ 1,200.00
(C) Type III application	\$ 1,800.00 if applicable
	This includes up to 3 reviews. Each review after is billed at an hourly rate.
(2) \$125.00 outdoor lighting review fee, if applicable	
(3) \$425.00 inspections/technical review fee	
(k) Utility development (each mile)	\$ 500.00
(l) Structure movement (through)	\$ 150.00
(m) Structure movement (into)	\$ 350.00
(n) Consultant, per request	\$ 200.00 or cost
(o) Consultant, per hour	\$ 200.00 or cost
(p) Each variance or appeal	
(1) Commercial	\$ 750.00 ***
(2) Residential	\$ 500.00 ***
(q) Building demolition	
(1) Residential	\$ 100.00
(2) Commercial	\$ 500.00
(r) Permit revision	
(1) Residential	\$ 500.00
(2) Commercial	\$ 1,000.00

(s) Small project permits	\$ 75.00	
(t) Solar	\$ 150.00	
(u) Oak wilt, each permit	\$ 150.00	for residential
	\$ 300.00	for commercial
(v) Plumbing inspections	\$ 500.00	(see applicable inspections fees listed under individual permit types)
(w) Landscaping		
(1) Tree application	No fee	
(2) Tree inspection		
(A) Remodel, demo, swimming pool	\$ 150.00	
(B) New construction	\$ 250.00	
(3) Tree removal and replacement for non-diseased trees between ten (10) inches and less than fourteen (14) inches (section 22.03.301 et seq.)	\$ 200.00	per caliper inch
(4) Tree removal and replacement for non-diseased trees fourteen (14) inches and greater (section 22.03.301 et seq.)	\$ 300.00	per caliper inch
(5) Unauthorized tree removal for non-diseased trees (section 22.03.301 et seq.)	\$ 500.00	per caliper inch
(x) Unified development agreement application		
(1) Commercial	\$ 500.00	
(2) Residential	\$ 250.00	
(y) Fence permit application	\$ 250.00	for residential
	\$ 500.00	for commercial
(z) Mailbox permit application	\$ 100.00	

In addition to the standard fee, professional services fees may be required depending on the nature of the request (see section A9.007).

*** An additional fee of \$150.00 will be added for notification costs.

Note: For work done without a variance, building permit, or special use permit, all application fees will be doubled.

Note: All permit fees include an additional \$5.00 technology fee.

Sec. A9.004 SUBDIVISION

(a) Subdivision plat	\$ 500.00	**
(b) Land use / acre, (non-residential)	\$ 200.00	
(c) Each lot in plat	\$ 200.00	**
(d) Each variance or appeal		
(1) Commercial	\$ 500.00	***
(2) Residential	\$ 250.00	***
(e) Vacation document filing	\$ 200.00	
(f) Oak wilt, per acre	\$ 100.00	
(g) Resubmission of denied subdivision plat within ninety (90) days of denial	\$ 500.00	(with no per lot charge)

In addition to the standard fee, professional services fees may be required depending on the nature of the request (see section A9.007).

** Plats which combine two or more residential lots into a single larger residential lot shall pay a flat fee of \$300.00 in lieu of the \$500.00 fee for a subdivision plat and the \$200.00 fee for each lot in the plat.

*** An additional fee of \$150.00 will be added for notification costs, if required.

Sec. A9.005 SITE PLANS

(a) Site plans		
(1) Non-residential	\$ 500.00	plus \$0.10/square foot added impervious cover
(2) Residential	\$ 250.00	
(3) Consultant review fees	At cost	
(b) Each variance or appeal		
(1) Commercial	\$ 500.00	***
(2) Residential	\$ 250.00	***
(c) Resubmission of denied site plan within ninety (90) days of denial		
(1) Non-residential	\$ 500.00	(with no per square foot of added impervious cover charge)
(2) Residential	\$ 100.00	
(d) Resubmission of denied site plan within ninety (90) days of denial	\$ 500.00	(with no per square foot charge)

In addition to the standard fee, professional services fees may be required depending on the nature of the request (see section A9.007).

Sec. A9.006 ZONING

(a) Each variance - adjustment / appeal		
(1) Commercial	\$ 500.00	***
(2) Residential	\$ 250.00	***
(b) Each change to an approved site plan	\$ 150.00	

(c) Oak wilt (per acre)	\$ 100.00
(d) Special use requests	
(1) Initial issue	
(A) Home occupation	\$ 150.00
(B) All others	\$ 500.00 ***
(2) Renewals by city council	\$ 300.00
(3) Renewals by city administrator	
(A) Residential	\$ 150.00 ***
(B) Commercial	\$ 300.00 ***
(e) Zoning change requests	\$ 1,000.00 ***
(f) Zoning determination letter requests	\$ 50.00
(g) Appeals to board of adjustment of administrative official	\$ 250.00
(h) Planned development district	
(1) Application	\$ 2,500.00 ***
(A) Per code deviation	\$ 150.00

In addition to the standard fee, professional services fees may be required depending on the nature of the request (see section A9.007).

*** An additional fee of \$150.00 will be added for notification costs if notification is required to be made by the city for an applicant.

Sec. A9.007 PROFESSIONAL SERVICES FEES

In situations where the city administrator anticipates the city's out-of-pocket expenses for professional services related to review of an application will exceed the amount recouped by the imposition of standard fees, the city shall require the applicant to pay a deposit. The amount of the deposit may range from \$1,000.00-\$10,000.00, as deemed necessary by the city administrator. Examples of projects for which a deposit may be warranted include (but are not limited to) subdivision plats, rezoning requests, and planned development districts. The deposit shall solely be applied to payment of professional services by engineers, attorneys, surveyors, architects, landscape architects, etc., that are specifically engaged by the city to consult directly on the applicant's proposed project. Payment of this deposit shall be an express condition of the city's review of and determination upon the application. Payment of the deposit does not guarantee approval of the application. Nor does payment of the deposit create a client relationship between the applicant and the professional services provider. Deposit funds shall not be expended by the city on code enforcement activities. The deposit shall be replenished by the applicant upon depletion within 30 days of being notified by the city in writing. Unused account balances shall be reimbursed to the applicant or applied to future permit applications, at the applicant's discretion.

Sec. A9.008 WORK DONE WITHOUT OBTAINING A NO-FEE PERMIT

- (a) The fee for work started or completed that requires a no-fee permit, without first obtaining such a permit is \$250.00.
- (b) This fee is to be assessed to recoup the city's reasonable administrative expenses related to processing permit applications after the fact, and is not established as a penalty or fine.