



CITY OF WEST LAKE HILLS, TEXAS  
NOTICE OF CITY COUNCIL REGULAR MEETING  
Wednesday, September 9, 2020 at 7:00 PM

Notice is hereby given that the City Council of the City of West Lake Hills, Texas, will hold a REMOTE Regular Meeting on the 9th day of September 2020 at 7:00 p.m., at which time the following items will be discussed, to-wit:

**REMOTE ACCESS ONLY:**

In accordance with the order of the Office of the Governor issued March 16, 2020, the City Council of the City of West Lake Hills will conduct a telephonic meeting in order to advance the public health goal of limiting face-to-face meetings (also called “social distancing”) to slow the spread of the Coronavirus (COVID19).

The public may participate in this meeting by dialing in to the following toll free number: **(346) 248-7799**, Meeting ID **834 2276 4266**, Password: **387042**

If you wish to speak during the meeting, please provide your name, phone number and the item number you wish to speak on to [citysec@westlakehills.org](mailto:citysec@westlakehills.org) by 1:00 P.M. on September 9, 2020

Members of the public who wish to submit their written comments in lieu of speaking shall submit their comments by emailing [citysec@westlakehills.org](mailto:citysec@westlakehills.org). Comments must be received by 1:00 P.M. on September 9, 2020

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 Matters Not Listed on the Agenda Until a Future Meeting. 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 Desired by a Council Member or Citizen

- a. Approval of the August 26, 2020 Regular Meeting Minutes
4. Resolution Discuss and Consider Action to Adopt a Resolution Amending Resolution No. 2019-07-01 Adopting a General Fund Balance Policy
  - a. Citizens Communications: All persons wishing to speak on this matter shall be heard
5. Ordinance Discuss and Consider Action for Approval of an Ordinance of the City of West Lake Hills Adopting the Municipal Budget for Fiscal Year 2020-2021
  - a. Public Hearing: All persons wishing to speak for or against shall be heard.
6. Resolution Discuss and Consider Action for the Adoption of a Resolution of the City of West Lake Hills, Texas, Ratifying the Municipal Budget for Fiscal Year 2020-2021
  - a. Public Hearing: All persons wishing to speak for or against shall be heard.
7. Ordinance Discuss and Consider Action on the Approval of an Ordinance of the City of West Lake Hills, Texas, Approving the 2020 Ad Valorem Tax Rate and Levy of Seven & Eight Sixth cents (\$0.0786) per One Hundred Dollars (\$100) of Assessed Valuation of all Taxable Property withing the Corporate City Limits
  - a. Public Hearing: All persons wishing to speak for or against shall be heard.
8. Executive Session An Executive Session may be held in accordance with the authority contained in Texas Government Code, Section 551 for:
  - a. Consultation with City Attorney Regarding Pending Litigation in Cause No. 2019032801; City of West Lake Hills, Plaintiff, v. Jaffe Ventures, LLC; Douglas Jaffe III, and 1405 Wild Cat Hollow, West Lake Hills, Texas, Defendants and Cause No. D1GN19007546: City of West Lake Hills, Plaintiff v. Jaffe Ventures, LLC and Douglas Jaffe III (Texas Government Code Section 551.071)
  - b. Personnel Matters: To discuss the evaluation of City Employees (Texas Government Code Section 551.074)
9. Adjournment

Approved by: Linda Anthony, Mayor

Certificate

I certify that the above Notice of the September 9, 2020 City Council REMOTE Regular Meeting was posted on the bulletin board at the Municipal Building, 911 Westlake Drive, West Lake Hills, Texas on Friday, September 4, 2020 by 5:00 pm, and will remain posted continuously until said meeting is convened.

Signed by: Stephanie Mills, City Secretary

*The City of West Lake Hills is committed to compliance with the Americans with Disabilities Act. Reasonable accommodations 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, August 26, 2020 at 7:00 PM

1. Call to Order

**With a quorum present, Mayor Anthony called the meeting to order at 7:00 p.m. Members in attendance were Mayor Linda Anthony, Mayor Pro Tem Jim O'Connor, Councilmembers Rhonda McCollough, Brian Plunkett, Beth South and Darin Walker.**

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 Matters Not Listed on the Agenda Until a Future Meeting. Speakers Shall Limit Their Comments to Five (5) Minutes Each

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

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 Desired by a Council Member or Citizen
- a. Approval of the August 12, 2020 Regular Meeting Minutes

**Motion for Approval, with the addition of Item #6, made by Councilmember Walker with a Second by Mayor Pro Tem O'Connor**  
**Motion for Approval carried unanimously by a vote of 5 ayes to 0 nays**

4. Administration Proclamation Recognizing Stan Graham's Impact and Legacy on the City of West Lake Hills
- a. Citizens Communications: All persons wishing to speak on this matter shall be heard

**No action was taken on this item**

5. Administration Discuss and Consider Action to Rename the West Lake Hills Tree Fund to the Stan Graham Tree Fund for FY 2020-21 and Thereafter
- a. Citizens Communications: All persons wishing to speak on this matter shall be heard

**Motion for Approval made by Councilmember McCollough with a Second by Councilmember Walker**

**Motion for Approval carried unanimously by a vote of 5 ayes to 0 nays**

6. Land Use **707 Bulian Lane**: Consideration of a Request to Release a Guy Wire Easement in Order to Construct a New Septic Field (West Lake Hills Code Sec. 36.01.017). Owners/Applicants Sheila & Ronald Paynter
  - a. Public Hearing: All persons wishing to speak for or against shall be heard.

**This item was moved and approved during the Consent agenda**

7. Finance Public Hearing, Discussion and Possible Action on the Adoption of an Ordinance of the City of West Lake Hills Approving the Certified Appraisal Roll for the City and Adopting an Ad Valorem Tax Rate for Debt Service for the Fiscal Year 2020-21
  - a. Public Hearing: All persons wishing to speak for or against shall be heard.

**No action was taken on this item**

8. Finance Discuss and Consider Action Regarding the Preparation of the Preliminary FY 2020-21 Budget
  - a. Citizens Communications: All persons wishing to speak on this matter shall be heard

**No action was taken on this item**

9. Administration Discussion and Update on Area Infrastructure Projects, including Ullrich Water Treatment Plant and Water District 10
  - a. Citizens Communications: All persons wishing to speak on this matter shall be heard

**No action was taken on this item**

10. Executive Session An Executive Session may be held in accordance with the authority contained in Texas Government Code, Section 551.071 for:
  - a. Consultation with City Attorney Regarding Pending Litigation in Cause No. 2019032801; City of West Lake Hills, Plaintiff, v. Jaffe Ventures, LLC; Douglas Jaffe III, and 1405 Wild Cat Hollow, West Lake Hills, Texas, Defendants and

Cause No. D1GN19007546: City of West Lake Hills, Plaintiff v. Jaffe Ventures, LLC and Douglas Jaffe III

**Council went into Executive Session at 7:36 p.m. and reconvened in Open Session at 8:28 p.m.**

11. Adjournment

**Motion to Adjourn the meeting was made by Councilmember Walker with a Second by Councilmember McCollough.**

**Motion to Adjourn carried unanimously by a vote of 5 ayes to 0 nays**

Respectfully submitted,

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LINDA ANTHONY, MAYOR

ATTEST:

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Stephanie Mills, City Secretary

These minutes were approved on \_\_\_\_\_, 2020.

**RESOLUTION NO. 2020-09-01**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF WEST LAKE HILLS AMENDING THE GENERAL FUND  
BALANCE POLICY, PREVIOUS RESOLUTION 2019-07-01**

**WHEREAS,** the City Council of the City of West Lake Hills (“City Council”) seeks to maintain a high-quality fund balance program by adopting guidelines and policies; and

**WHEREAS,** 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.

**WHEREAS,** 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.

**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. EFFECIVE DATE**

This Resolution shall be effective immediately upon passage.

**3. POLICY AMENDMENT**

The Council hereby amends the City’s General Fund Balance Policy in its entirety in order to:

**(See Exhibit “A”)**

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

## **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 9th day of September 2020**

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LINDA ANTHONY, MAYOR

**ATTEST:**

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STEPHANIE MILLS, CITY SECRETARY

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

**ORDINANCE NO. 2020-010**

**AN ORDINANCE OF THE CITY OF WEST LAKE HILLS, TEXAS,  
ENACTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2020-2021;  
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 2020-2021; and

**WHEREAS,** the new fiscal year commences for the City of West Lake Hills (“City”) on October 1, 2020; 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 2020-2021 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 9<sup>th</sup> day of September 2020 by the following City Council of West Lake Hills roll call vote:

|                                 |                  |                      |                      |                     |
|---------------------------------|------------------|----------------------|----------------------|---------------------|
| <b>Mayor Pro Tem O'Connor</b>   | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember McCollough</b> | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember Plunkett</b>   | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember South</b>      | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember Walker</b>     | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>Absent</i> |

**CITY OF WEST LAKE HILLS:**

\_\_\_\_\_  
Linda Anthony, Mayor

**ATTEST:**

\_\_\_\_\_  
Stephanie Mills, City Secretary

# ***Attachment “A”***

## ***Fiscal Year 2020-2021 Municipal Budget***



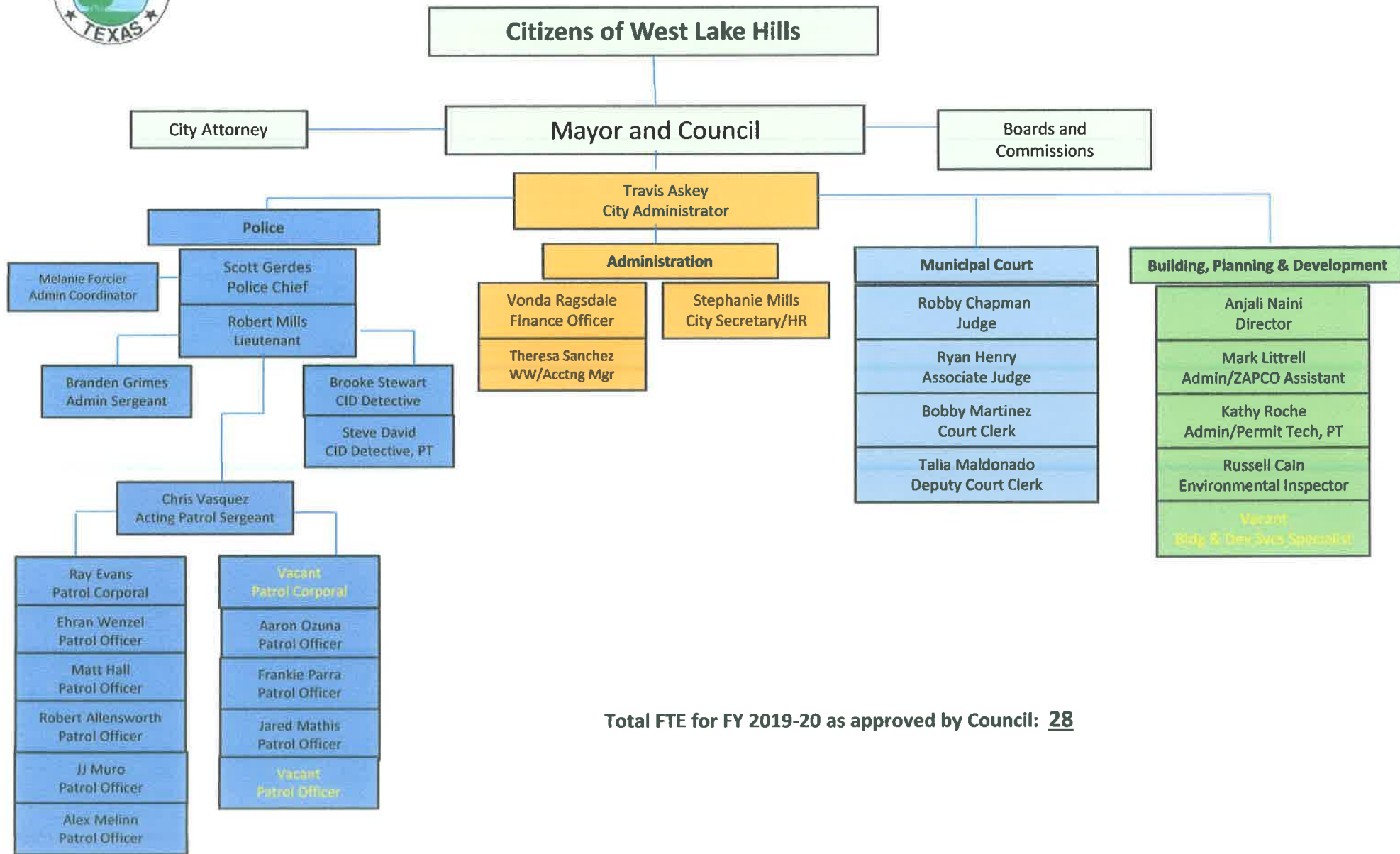
**Fiscal Year 2020-2021 Budget  
City of West Lake Hills**

**Linda Anthony, Mayor**

**PROPOSED BUDGET - SEPTEMBER 9, 2020**



# City of West Lake Hills Organization Chart, Fiscal Year 2019-20



Total FTE for FY 2019-20 as approved by Council: 28

**PROPOSED TAX RATE**

**FY 2020-2021 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 \$190,409 which is an 11% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$27,006.

| <b>Property Tax Rate Comparison</b>          | <b>FY 2019-20</b> | <b>FY 2020-21</b> |
|----------------------------------------------|-------------------|-------------------|
| Proposed Tax Rate                            | \$0.0700/100      | \$0.0786/100      |
| No New Revenue Tax Rate (Effective Tax Rate) | \$0.0661/100      | \$0.0703/100      |
| Maintenance and Operations Rate              | \$0.0700/100      | \$0.0786/100      |
| Debt Rate                                    | \$0.0000/100      | \$0.0000/100      |
| Voter Approval Rate (Rollback Tax Rate)      | \$0.0714/100      | \$0.0786/100      |
| De Minimis Rate (New for 2020-21)            | 0.0000            | \$0.0917/100      |

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

**Vote**

**Mayor** Linda Anthony

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

**Council Members:**

|                                             | <b>FOR</b> | <b>AGAINST</b> | <b>ABSENT</b> |
|---------------------------------------------|------------|----------------|---------------|
| <b>Place 1</b> Rhonda McCollough            | ( )        | ( )            | ( )           |
| <b>Place 2</b> Brian Plunkett               | ( )        | ( )            | ( )           |
| <b>Place 3</b> Beth South                   | ( )        | ( )            | ( )           |
| <b>Place 4</b> Darin Walker                 | ( )        | ( )            | ( )           |
| <b>Place 5</b> Jim O'Connor (Mayor Pro Tem) | ( )        | ( )            | ( )           |

**City of West Lake Hills  
Estimated Available General Fund Balance  
FY 2020-2021 as of 9/09/20**

**Audited Fund Balance as of 9/30/19** **\$ 5,691,827.70**

FY 2019-20 Estimated Year End Revenue vs. Expense Impact \$ 1,107,640.00

**Estimated Fund Balance as of 9/30/20** **\$ 6,799,467.70**

FY 2020-21 Proposed Budget Revenue vs. Expense Impact \$ 88,072.00

**Estimated Fund Balance as of 9/30/21** **\$ 6,887,539.70**

Court Special Revenue Fund (1) \$ (122,524.00)

PD Special Revenue Fund (1) \$ (30,972.00)

Tree Fund (1) \$ (80,892.00)

Stabilization Cash Reserve (2) \$ (2,400,000.00)

Legal Counsel Cash Reserve (2) \$ (300,000.00)

Contingency Cash Reserve (2) \$ (500,000.00)

Brush Pickup Reserve (2) \$ (100,000.00)

**Estimated Available Fund Balance as of 9/30/21** **\$ 3,353,151.70**

(1) The fund balance for the three special revenue funds are all positive amounts, but they are shown as a reduction in the available fund balance because these funds are reserved for specific purposes.

(2) The fund balance for the four reserve funds listed are all positive amounts, but they are shown as a reduction in the available fund balance that was established by Resolution No. 2020-09-01 - General Fund Balance Policy for the City of West Lake Hills

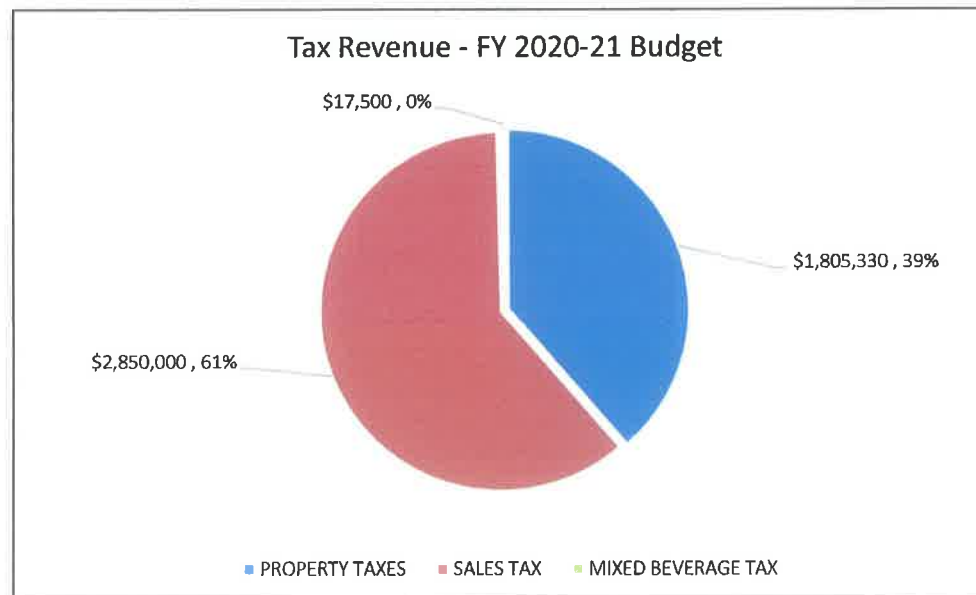
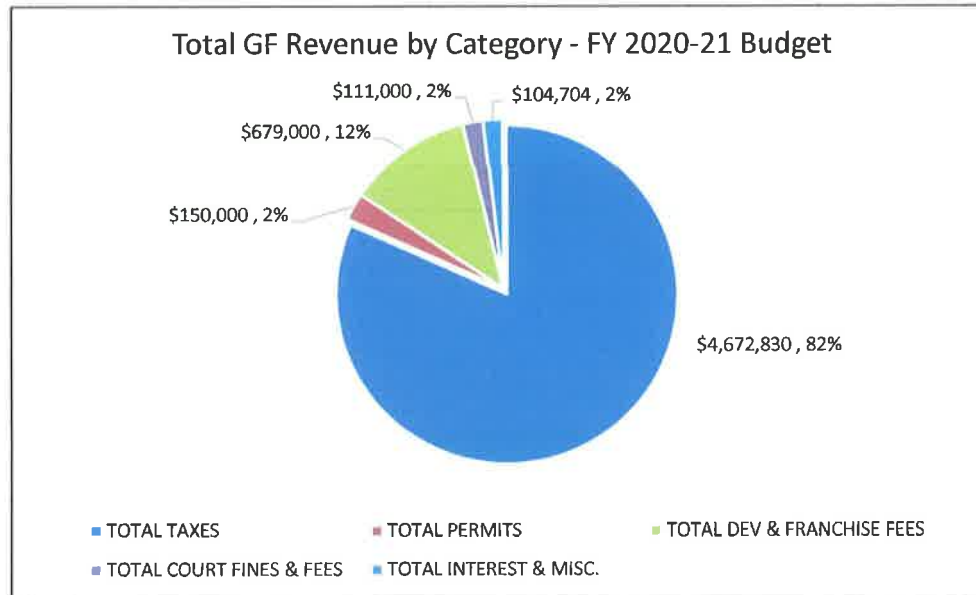
**CITY OF WEST LAKE HILLS**  
**PROPOSED BUDGET SUMMARY TOTALS - ALL GENERAL FUNDS**  
**FY 2020 - 2021**

AS OF 9/09/20

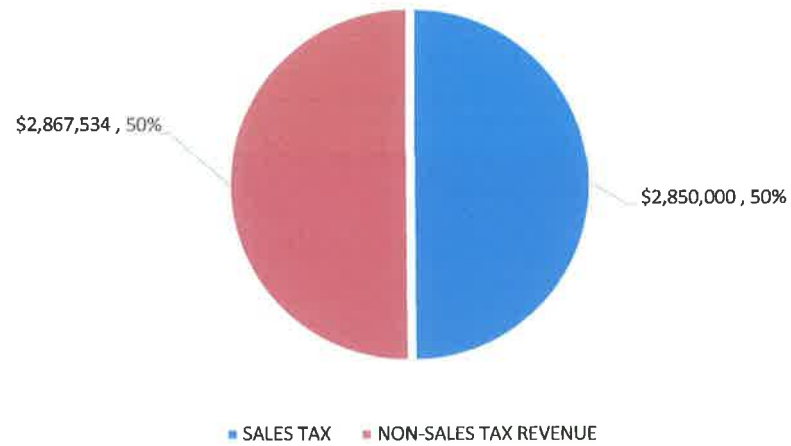
|                                    | GENERAL FUNDS         |                             |                                        |                                     |                    |                           |
|------------------------------------|-----------------------|-----------------------------|----------------------------------------|-------------------------------------|--------------------|---------------------------|
|                                    | 01<br>GENERAL<br>FUND | 05<br>BEE CAVE<br>ROAD FUND | 06<br>COURT SPECIAL<br>REVENUE<br>FUND | 07<br>PD SPECIAL<br>REVENUE<br>FUND | 08<br>TREE FUND    | TOTAL<br>GENERAL<br>FUNDS |
| <b>REVENUE SOURCE</b>              |                       |                             |                                        |                                     |                    |                           |
| TAXES                              | \$ 4,672,830          | \$ -                        | \$ -                                   | \$ -                                | \$ -               | \$ 4,672,830              |
| PERMITS                            | 150,000               | -                           | -                                      | -                                   | -                  | 150,000                   |
| FEES                               | 679,000               | -                           | -                                      | -                                   | -                  | 679,000                   |
| FINES & WARRANTS                   | 111,000               | -                           | -                                      | -                                   | -                  | 111,000                   |
| INTEREST & MISC REVENUE            | 104,704               | -                           | 19,650                                 | 1,738                               | 5,000              | 131,092                   |
| WASTEWATER                         | -                     | -                           | -                                      | -                                   | -                  | -                         |
| <b>TOTAL REVENUE</b>               | <b>\$ 5,717,534</b>   | <b>\$ -</b>                 | <b>\$ 19,650</b>                       | <b>\$ 1,738</b>                     | <b>\$ 5,000</b>    | <b>\$ 5,743,922</b>       |
| <b>DEPARTMENTAL EXPENSE</b>        |                       |                             |                                        |                                     |                    |                           |
| ADMINISTRATION                     | \$ 853,545            | \$ -                        | \$ -                                   | \$ -                                | \$ -               | \$ 853,545                |
| POLICE                             | 2,162,037             | -                           | -                                      | 8,000                               | -                  | 2,170,037                 |
| PLANNING & DEVELOPMENT             | 686,988               | -                           | -                                      | -                                   | -                  | 686,988                   |
| PUBLIC WORKS                       | 750,265               | -                           | -                                      | -                                   | -                  | 750,265                   |
| MUNICIPAL COURT                    | 257,854               | -                           | 23,065                                 | -                                   | -                  | 280,919                   |
| CAPITAL OUTLAY - GF                | 864,846               | -                           | -                                      | -                                   | -                  | 864,846                   |
| TREE FUND                          | -                     | -                           | -                                      | -                                   | 49,250             | 49,250                    |
| WASTEWATER                         | -                     | -                           | -                                      | -                                   | -                  | -                         |
| <b>TOTAL EXPENSE</b>               | <b>\$ 5,575,535</b>   | <b>\$ -</b>                 | <b>\$ 23,065</b>                       | <b>\$ 8,000</b>                     | <b>\$ 49,250</b>   | <b>\$ 5,655,850</b>       |
| <b>BUDGET SURPLUS/ (SHORTFALL)</b> | <b>\$ 141,999</b>     | <b>\$ -</b>                 | <b>\$ (3,415)</b>                      | <b>\$ (6,262)</b>                   | <b>\$ (44,250)</b> | <b>\$ 88,072</b>          |

| GENERAL FUND                                        | Audited<br>9/30/17 | Audited<br>9/30/18 | Audited<br>9/30/19  | Est FYE<br>Budget FY19-<br>20 | Proposed<br>Budget<br>FY20-21 |
|-----------------------------------------------------|--------------------|--------------------|---------------------|-------------------------------|-------------------------------|
| General Fund Balance                                | 4,656,123          | 5,670,373          | \$ 5,691,828        | \$ 6,799,468                  | \$ 6,887,540                  |
| Less: Court Special Revenue Fund Balance-Restricted | (117,417)          | (130,594)          | (123,165)           | (125,939)                     | (122,524)                     |
| Less: PD Special Revenue Fund Balance-Restricted    | (19,474)           | (24,241)           | (40,511)            | (37,234)                      | (30,972)                      |
| Less: Tree Fund Balance-Designated                  | (106,680)          | (121,830)          | (124,462)           | (125,142)                     | (80,892)                      |
| Less: Stabilization Cash Reserve                    | (2,400,000)        | (2,400,000)        | (2,400,000)         | (2,400,000)                   | (2,400,000)                   |
| Less: Legal Counsel Cash Reserve                    | (250,000)          | (250,000)          | (250,000)           | (300,000)                     | (300,000)                     |
| Less: Westlake Dr/Capital Projects Cash Reserve     | (500,000)          | (500,000)          | (500,000)           | -                             | -                             |
| Less: Contingency Cash Reserve                      |                    | (250,000)          | (23,829)            | (500,000)                     | (500,000)                     |
| Less: Brush Pickup Reserve                          |                    | (125,000)          | -                   | (100,000)                     | (100,000)                     |
| Unrestricted General Fund Balance                   | <b>1,262,552</b>   | <b>505,540</b>     | <b>\$ 2,229,861</b> | <b>\$ 3,211,153</b>           | <b>\$ 3,353,152</b>           |

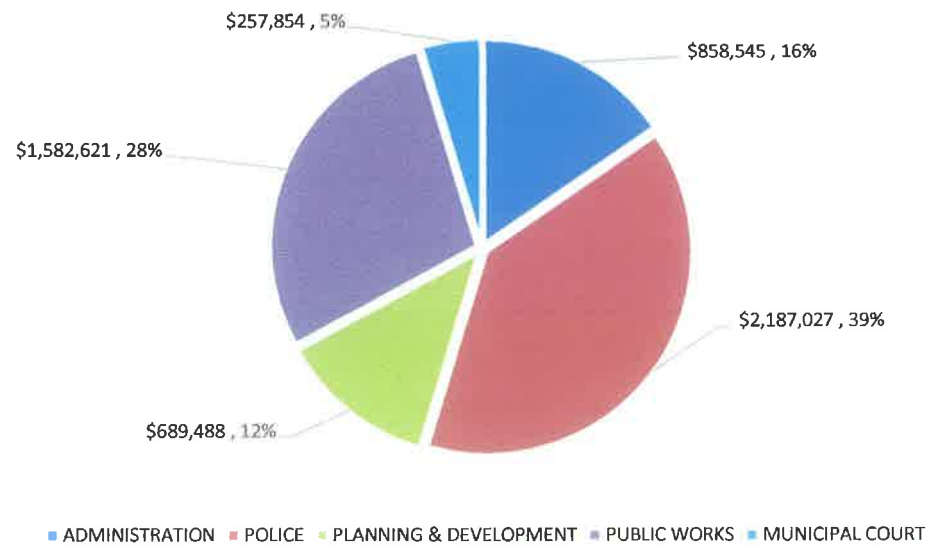
## GENERAL FUND REVENUE FY2020-21



Sales Tax vs All Other GF Revenue - FY 2020-21



GF Department Expense - FY 2020-21



CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

## 01 -GENERAL FUND

|                                     | 2016-2017        | 2017-2018        | 2018-2019        | (-----) 2019-2020 (-----) 2020-2021 (-----) |                  |                    |                     |                          |
|-------------------------------------|------------------|------------------|------------------|---------------------------------------------|------------------|--------------------|---------------------|--------------------------|
| REVENUES                            | ACTUAL           | ACTUAL           | ACTUAL           | CURRENT BUDGET                              | Y-T-D ACTUAL     | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>TAXES</b>                        |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-40100 PROPERTY TAXES             | 1,049,575        | 1,280,394        | 1,505,831        | 1,583,629                                   | 1,592,752        | 1,601,450          | 1,805,330           |                          |
| 01-40200 SALES TAX                  | 3,143,128        | 3,070,736        | 3,349,533        | 3,000,000                                   | 2,820,913        | 3,000,000          | 2,850,000           |                          |
| 01-40250 MIXED BEVERAGE TAX         | 17,469           | 17,543           | 30,023           | 32,000                                      | 29,448           | 29,448             | 17,500              |                          |
| TOTAL TAXES                         | 4,210,172        | 4,368,673        | 4,885,387        | 4,615,629                                   | 4,443,113        | 4,630,898          | 4,672,830           |                          |
| <b>PERMITS</b>                      |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-41000 BUILDING PERMITS           | 159,630          | 135,159          | 162,994          | 150,000                                     | 173,656          | 175,000            | 150,000             |                          |
| TOTAL PERMITS                       | 159,630          | 135,159          | 162,994          | 150,000                                     | 173,656          | 175,000            | 150,000             |                          |
| <b>FEES</b>                         |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-42000 SUBDIVISION PLATS          | 6,368            | 12,850           | 5,068            | 3,000                                       | 2,800            | 2,800              | 3,000               |                          |
| 01-42010 STREET MAINT FEES          | 36,807           | 26,794           | 77,512           | 30,000                                      | 19,252           | 21,000             | 18,000              |                          |
| 01-42020 ZONING FEES                | 38,975           | 35,400           | 29,250           | 30,000                                      | 39,059           | 40,000             | 30,000              |                          |
| 01-42025 PLUMBING INSPECTION FEES   | 26,918           | 24,120           | 19,650           | 25,000                                      | 27,550           | 28,630             | 25,000              |                          |
| 01-42030 ADMINISTRATIVE FEES        | 8,463            | 7,089            | 13,347           | 10,000                                      | 9,976            | 11,000             | 8,000               |                          |
| 01-42040 TELECOM FRANCHISE/ROW FEES | 178,196          | 153,905          | 152,134          | 150,000                                     | 104,565          | 150,000            | 155,000             |                          |
| 01-42043 NATURAL GAS FRANCHISE FEES | 28,820           | 35,773           | 36,280           | 30,000                                      | 28,924           | 28,924             | 30,000              |                          |
| 01-42045 ELECTRIC FRANCHISE FEES    | 367,235          | 361,430          | 350,292          | 360,000                                     | 335,162          | 335,161            | 360,000             |                          |
| 01-42050 CABLE FRANCHISE FEES       | 38,200           | 50,205           | 50,267           | 50,000                                      | 51,363           | 51,363             | 50,000              |                          |
| TOTAL FEES                          | 729,983          | 707,566          | 733,801          | 688,000                                     | 618,651          | 668,879            | 679,000             |                          |
| <b>FINES &amp; WARRANTS</b>         |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-44000 FINES                      | 201,255          | 187,913          | 188,306          | 125,000                                     | 122,006          | 125,000            | 100,000             |                          |
| 01-44100 WARRANT FEES               | 16,235           | 3,546            | 3,787            | 2,000                                       | 1,600            | 2,000              | 1,000               |                          |
| 01-44150 ADMINISTRATIVE FEES        | 22,099           | 21,901           | 22,496           | 14,000                                      | 13,009           | 14,000             | 10,000              |                          |
| 01-44160 BUS CAMERA CIVIL FINES     | 0                | 780              | 0                | 0                                           | 0                | 0                  | 0                   |                          |
| TOTAL FINES & WARRANTS              | 239,589          | 214,141          | 214,588          | 141,000                                     | 136,615          | 141,000            | 111,000             |                          |
| <b>INTEREST &amp; MISC.</b>         |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-45000 INTEREST INCOME            | 34,776           | 76,459           | 145,621          | 80,000                                      | 72,912           | 75,775             | 35,000              |                          |
| 01-45005 PROPERTY TAX P & I         | 2,982            | 3,327            | 6,835            | 4,500                                       | 5,153            | 5,500              | 4,500               |                          |
| 01-45007 LEASES                     | 31,659           | 32,174           | 34,226           | 46,800                                      | 219,328          | 220,897            | 55,204              |                          |
| 01-45010 MISCELLANEOUS INCOME       | 18,403           | 27,033           | 13,015           | 10,000                                      | 10,873           | 11,000             | 10,000              |                          |
| 01-45011 GRANT - FIRE BREAK GRANT   | 0                | 47,887           | 54,924           | 0                                           | 0                | 0                  | 0                   |                          |
| 01-45012 POLICE GRANT REVENUE       | 3,411            | 8,745            | 0                | 0                                           | 0                | 0                  | 0                   |                          |
| 01-45040 SALE OF ASSETS             | 0                | 393              | 0                | 36,197                                      | 39,317           | 50,000             | 0                   |                          |
| 01-45060 CASH LONG-MUN COURT        | 0                | 1                | 1                | 0                                           | 0                | 0                  | 0                   |                          |
| TOTAL INTEREST & MISC.              | 91,231           | 196,019          | 254,621          | 177,497                                     | 347,583          | 363,172            | 104,704             |                          |
| <b>TOTAL REVENUES</b>               | <b>5,430,605</b> | <b>5,621,557</b> | <b>6,251,391</b> | <b>5,772,126</b>                            | <b>5,719,617</b> | <b>5,978,948</b>   | <b>5,717,534</b>    |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
ADMINISTRATION

|                                        | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|----------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                           | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                     |           |           |           |                                             |              |                    |                     |                          |
| 01-60050 BUILDING MAINTENANCE          | 14,202    | 14,679    | 37,700    | 35,000                                      | 6,211        | 7,500              | 15,000              |                          |
| 01-60055 COMPUTER MAINTENANCE          | 38,511    | 34,882    | 37,629    | 40,000                                      | 43,097       | 45,000             | 40,000              |                          |
| TOTAL MAINTENANCE                      | 52,712    | 49,561    | 75,329    | 75,000                                      | 49,308       | 52,500             | 55,000              |                          |
| <b>REPAIRS</b>                         |           |           |           |                                             |              |                    |                     |                          |
| 01-60140 EQUIPMENT CONTRACTS           | 610       | 536       | 603       | 1,000                                       | 645          | 1,000              | 1,000               |                          |
| 01-60190 JANITORIAL                    | 1,927     | 2,246     | 3,856     | 4,200                                       | 4,497        | 5,000              | 7,500               |                          |
| TOTAL REPAIRS                          | 2,537     | 2,782     | 4,458     | 5,200                                       | 5,142        | 6,000              | 8,500               |                          |
| <b>CONTRACT SERVICES</b>               |           |           |           |                                             |              |                    |                     |                          |
| 01-60200 OUTSIDE LEGAL COUNSEL         | 28,259    | 83,353    | 31,133    | 36,000                                      | 4,147        | 5,000              | 7,500               |                          |
| 01-60205 CONSULTANT FEES               | 0         | 5,509     | 41,428    | 50,000                                      | 36,745       | 50,000             | 36,000              |                          |
| 01-60210 CITY ATTORNEY FEES            | 84,945    | 77,235    | 99,047    | 115,000                                     | 57,965       | 63,000             | 25,000              |                          |
| 01-60210 CITY ATTORNEY - LITIGATION    | 0         | 0         | 67,108    | 0                                           | 89,204       | 95,000             | 25,000              |                          |
| 01-60212 CODIFICATION                  | 6,108     | 4,213     | 4,895     | 5,000                                       | 6,520        | 6,520              | 5,000               |                          |
| 01-60214 TAX COLLECTION EXPENSE        | 3,876     | 4,245     | 4,223     | 5,150                                       | 4,957        | 4,957              | 5,600               |                          |
| 01-60215 APPRAISAL DISTRICT EXPENSE    | 5,151     | 6,112     | 6,729     | 6,950                                       | 5,237        | 6,983              | 7,250               |                          |
| 01-60216 AUDITING                      | 16,755    | 17,120    | 12,180    | 18,000                                      | 18,270       | 26,800             | 19,000              |                          |
| 01-60220 TRAINING                      | 8,881     | 23,545    | 18,809    | 10,000                                      | 6,342        | 6,500              | 2,500               |                          |
| 01-60221 MEMBERSHIPS/SUBSCRIPTIONS     | 7,027     | 8,377     | 10,153    | 8,200                                       | 3,478        | 4,000              | 3,000               |                          |
| 01-60230 OFFICE SUPPLIES               | 5,391     | 6,421     | 6,298     | 6,500                                       | 3,194        | 3,500              | 3,000               |                          |
| 01-60235 ELECTION EXPENSES             | 8,377     | 0         | 0         | 0                                           | 0            | 0                  | 10,500              |                          |
| 01-60250 POSTAGE                       | 2,377     | 2,349     | 1,403     | 3,000                                       | 2,736        | 3,000              | 1,000               |                          |
| 01-60266 CREDIT CARD FEES              | 649       | 657       | 1,309     | 750                                         | 1,685        | 2,000              | 1,500               |                          |
| 01-60270 PRINTING                      | 3,514     | 4,733     | 3,565     | 4,500                                       | 1,128        | 1,200              | 1,000               |                          |
| 01-60280 PUBLIC NOTICES                | 8,372     | 10,857    | 10,709    | 5,000                                       | 5,290        | 5,500              | 3,000               |                          |
| 01-60290 RECORDS STORAGE & MAINTENANCE | 2,929     | 1,305     | 1,536     | 2,500                                       | 1,494        | 2,000              | 1,500               |                          |
| TOTAL CONTRACT SERVICES                | 192,610   | 256,034   | 320,527   | 276,550                                     | 248,391      | 285,960            | 157,350             |                          |
| <b>PAYROLL</b>                         |           |           |           |                                             |              |                    |                     |                          |
| 01-60330 SALARIES                      | 441,208   | 447,875   | 645,687   | 513,470                                     | 425,396      | 513,470            | 424,636             |                          |
| 01-60340 PAYROLL TAX                   | 30,278    | 30,688    | 36,363    | 39,332                                      | 30,939       | 39,332             | 33,250              |                          |
| 01-60341 RETIREMENT                    | 76,647    | 78,935    | 107,845   | 85,056                                      | 59,860       | 85,056             | 74,462              |                          |
| 01-60342 LONGEVITY                     | 2,965     | 3,520     | 3,315     | 1,995                                       | 1,780        | 1,995              | 555                 |                          |
| 01-60343 VEHICLE/PHONE ALLOWANCE       | 0         | 0         | 0         | 0                                           | 0            | 0                  | 8,880               |                          |
| 01-60344 MEDICAL/DENTAL INSURANCE      | 44,446    | 49,545    | 41,359    | 57,313                                      | 44,739       | 48,000             | 49,103              |                          |
| 01-60346 WORKERS COMP INSURANCE        | 986       | 914       | 946       | 1,350                                       | 1,287        | 1,287              | 810                 |                          |
| 01-60350 CONTRACT/TEMPORARY SUPPORT    | 5,572     | 2,228     | 38,033    | 50,000                                      | 41,548       | 44,000             | 2,000               |                          |
| TOTAL PAYROLL                          | 602,101   | 613,706   | 873,548   | 748,516                                     | 605,548      | 733,140            | 593,695             |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
ADMINISTRATION

|                                      | 2016-2017 | 2017-2018 | 2018-2019 | (-----) CURRENT | 2019-2020 (-----) Y-T-D | PROJECTED | (-----) 2020-2021 REQUESTED | PROPOSED |
|--------------------------------------|-----------|-----------|-----------|-----------------|-------------------------|-----------|-----------------------------|----------|
| EXPENDITURES                         | ACTUAL    | ACTUAL    | ACTUAL    | BUDGET          | ACTUAL                  | YEAR END  | BUDGET                      | BUDGET   |
|                                      |           |           |           |                 |                         |           | PB                          | SELECTED |
| <b>UTILITIES &amp; SUNDRY</b>        |           |           |           |                 |                         |           |                             |          |
| 01-60430 PUBLIC INFORMATION SERVICES | 12,242    | 11,389    | 9,085     | 15,000          | 4,725                   | 5,500     | 5,500                       |          |
| 01-60440 SUNDRY                      | 2,765     | 1,929     | 1,684     | 7,000           | 4,010                   | 4,500     | 4,500                       |          |
| 01-60450 TELECOM                     | 10,555    | 6,617     | 6,800     | 11,000          | 8,637                   | 11,000    | 12,500                      |          |
| 01-60465 GENERAL INSURANCE           | 3,218     | 2,366     | 2,741     | 3,500           | 2,463                   | 3,500     | 3,500                       |          |
| 01-60469 UNEMPLOYMENT CLAIMS (TWC)   | 0         | 0         | 0         | 15,000          | 14,831                  | 14,831    | 0                           |          |
| 01-60475 COMMUNITY RELATIONS         | 0         | 0         | 0         | 500             | 387                     | 500       | 500                         |          |
| 01-60477 EMPL/VOL APPRECIATION       | 3,652     | 2,416     | 2,875     | 5,000           | 2,262                   | 3,000     | 3,000                       |          |
| 01-60480 RECORDING FEES              | 658       | 0         | 0         | 1,500           | 0                       | 500       | 500                         |          |
| 01-60490 UTILITIES                   | 8,871     | 8,702     | 8,317     | 9,000           | 8,398                   | 9,000     | 9,000                       |          |
| TOTAL UTILITIES & SUNDRY             | 41,961    | 33,418    | 31,502    | 67,500          | 45,713                  | 52,331    | 39,000                      |          |
| <b>CAPITAL OUTLAY</b>                |           |           |           |                 |                         |           |                             |          |
| 01-60550 COMPUTERS/FURNITURE/EQUIP   | 5,720     | 9,676     | 9,875     | 10,000          | 4,874                   | 4,874     | 5,000                       |          |
| 01-60551 SOFTWARE (PERMITS/ETC)      | 375       | 0         | 0         | 0               | 0                       | 0         | 0                           |          |
| TOTAL CAPITAL OUTLAY                 | 6,095     | 9,676     | 9,875     | 10,000          | 4,874                   | 4,874     | 5,000                       |          |
| <b>TRANSFERS</b>                     |           |           |           |                 |                         |           |                             |          |
| TOTAL ADMINISTRATION                 | 898,018   | 965,177   | 1,315,239 | 1,182,766       | 958,977                 | 1,134,805 | 858,545                     |          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
POLICE DEPARTMENT

|                                        | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) | (-----) 2020-2021 (-----) |                    |                     |                          |
|----------------------------------------|-----------|-----------|-----------|---------------------------|---------------------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                           | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET            | Y-T-D ACTUAL              | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                     |           |           |           |                           |                           |                    |                     |                          |
| 01-61050 BUILDING MAINTENANCE          | 4,904     | 9,540     | 10,050    | 20,000                    | 12,161                    | 15,000             | 15,000              |                          |
| 01-61060 VEHICLE M & O                 | 43,544    | 27,163    | 31,576    | 20,000                    | 16,835                    | 20,000             | 20,000              |                          |
| 01-61061 FUEL                          | 0         | 29,324    | 28,297    | 30,000                    | 25,479                    | 30,000             | 30,000              |                          |
| 01-61080 RADAR REP/CALIBRATION         | 880       | 541       | 672       | 1,000                     | 984                       | 1,000              | 1,000               |                          |
| TOTAL MAINTENANCE                      | 49,328    | 66,567    | 70,595    | 71,000                    | 55,459                    | 66,000             | 66,000              |                          |
| <b>REPAIRS</b>                         |           |           |           |                           |                           |                    |                     |                          |
| 01-61150 EQUIPMENT CONTRACTS/REPAIRS   | 14,816    | 17,202    | 13,545    | 25,000                    | 19,725                    | 25,000             | 25,000              |                          |
| 01-61155 COMPUTER MAINTENANCE          | 38,439    | 36,241    | 53,147    | 55,000                    | 52,103                    | 55,000             | 55,000              |                          |
| 01-61190 JANITORIAL                    | 4,491     | 4,706     | 6,522     | 6,500                     | 5,979                     | 6,500              | 7,500               |                          |
| TOTAL REPAIRS                          | 57,746    | 58,149    | 73,213    | 86,500                    | 77,807                    | 86,500             | 87,500              |                          |
| <b>CONTRACT SERVICES</b>               |           |           |           |                           |                           |                    |                     |                          |
| 01-61200 CITY ATTORNEY FEES            | 0         | 0         | 955       | 5,000                     | 1,049                     | 1,500              | 2,500               |                          |
| 01-61210 MEDICAL EXAMINATIONS          | 295       | 3,069     | 2,670     | 3,000                     | 1,901                     | 3,000              | 3,000               |                          |
| 01-61211 PSYCHOLOGICAL EXAMINATIONS    | 0         | 0         | 0         | 4,000                     | 3,500                     | 4,000              | 4,000               |                          |
| 01-61213 PSYCHOLOGICAL COUNSELING      | 0         | 0         | 0         | 0                         | 0                         | 0                  | 1,000               |                          |
| 01-61221 MEMBERSHIPS/SUBSCRIPTIONS     | 4,524     | 2,711     | 4,965     | 4,800                     | 4,140                     | 4,800              | 4,800               |                          |
| 01-61230 OFFICE SUPPLIES               | 3,657     | 4,073     | 3,932     | 5,000                     | 5,027                     | 5,000              | 5,000               |                          |
| 01-61240 POLICE SUPPLIES               | 15,853    | 16,693    | 13,589    | 15,500                    | 15,393                    | 15,500             | 20,500              |                          |
| 01-61250 POSTAGE                       | 191       | 187       | 585       | 500                       | 243                       | 500                | 500                 |                          |
| 01-61256 DISPATCH/CTECC                | 40,251    | 80,502    | 80,502    | 92,577                    | 92,577                    | 92,577             | 106,464             |                          |
| 01-61260 EMPLOYMENT ADS/RECRUITING     | 0         | 289       | 1,101     | 1,000                     | 538                       | 1,000              | 1,000               |                          |
| 01-61290 RECORDS STORAGE & MAINTENANCE | 0         | 973       | 866       | 1,000                     | 1,202                     | 1,400              | 1,000               |                          |
| TOTAL CONTRACT SERVICES                | 64,771    | 108,497   | 109,165   | 132,377                   | 125,570                   | 129,277            | 149,764             |                          |
| <b>PAYROLL</b>                         |           |           |           |                           |                           |                    |                     |                          |
| 01-61330 SALARIES                      | 921,464   | 883,690   | 1,029,508 | 1,202,952                 | 1,042,190                 | 1,150,000          | 1,208,194           |                          |
| 01-61335 CERTIFICATION PAY             | 8,864     | 8,975     | 14,174    | 17,680                    | 14,786                    | 16,100             | 18,252              |                          |
| 01-61340 PAYROLL TAXES                 | 70,885    | 67,328    | 79,419    | 92,146                    | 83,191                    | 90,000             | 95,027              |                          |
| 01-61341 RETIREMENT                    | 162,046   | 157,384   | 174,770   | 199,269                   | 176,923                   | 191,500            | 208,849             |                          |
| 01-61342 LONGEVITY                     | 6,613     | 5,315     | 6,762     | 8,525                     | 5,941                     | 6,500              | 6,770               |                          |
| 01-61343 VEHICLE/PHONE ALLOWANCE       | 0         | 0         | 0         | 0                         | 0                         | 0                  | 7,920               |                          |
| 01-61344 MEDICAL/DENTAL INSURANCE      | 119,401   | 146,925   | 156,075   | 194,863                   | 158,064                   | 175,000            | 193,196             |                          |
| 01-61346 WORKERS COMP INSURANCE        | 22,721    | 21,872    | 19,261    | 24,300                    | 22,583                    | 22,583             | 24,065              |                          |
| 01-61350 CONTRACT/TEMPORARY SUPPORT    | 0         | 0         | 0         | 0                         | 389                       | 389                | 0                   |                          |
| TOTAL PAYROLL                          | 1,311,994 | 1,291,489 | 1,479,969 | 1,739,735                 | 1,504,068                 | 1,652,072          | 1,762,273           |                          |
| <b>UTILITIES &amp; SUNDRY</b>          |           |           |           |                           |                           |                    |                     |                          |
| 01-61450 TELECOM                       | 8,272     | 10,455    | 11,588    | 10,500                    | 16,075                    | 18,000             | 15,000              |                          |
| 01-61465 GENERAL INSURANCE             | 25,965    | 20,748    | 21,579    | 26,000                    | 23,204                    | 23,204             | 26,000              |                          |
| 01-61469 UNEMPLOYMENT CLAIMS           | 0         | 10,770    | 0         | 0                         | 0                         | 0                  | 0                   |                          |
| 01-61470 TRAINING                      | 18,665    | 14,291    | 18,685    | 16,000                    | 13,419                    | 16,000             | 16,000              |                          |
| 01-61475 COMMUNITY RELATIONS           | 6,148     | 5,920     | 11,310    | 7,000                     | 3,729                     | 3,729              | 3,000               |                          |
| 01-61477 EMPL/VOL APPRECIATION         | 1,753     | 1,044     | 1,837     | 2,000                     | 1,978                     | 2,000              | 2,000               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
POLICE DEPARTMENT

|                                       | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|---------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                          | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| 01-61480 UNIFORM ALLOWANCE            | 8,333     | 15,412    | 16,069    | 16,000                                      | 9,964        | 16,000             | 16,000              |                          |
| 01-61485 FIRING RANGE/AMMUNITION/GUNS | 3,824     | 4,770     | 8,952     | 5,500                                       | 3,279        | 5,500              | 5,500               |                          |
| 01-61490 UTILITIES                    | 12,331    | 13,405    | 12,949    | 13,000                                      | 12,172       | 13,000             | 13,000              |                          |
| TOTAL UTILITIES & SUNDRY              | 85,290    | 96,815    | 102,969   | 96,000                                      | 83,819       | 97,433             | 96,500              |                          |
| <b>CAPITAL OUTLAY</b>                 |           |           |           |                                             |              |                    |                     |                          |
| 01-61550 COMPUTERS/FURNITURE/EQUIP    | 69,041    | 3,818     | 9,017     | 18,400                                      | 17,813       | 18,400             | 10,000              |                          |
| 01-61551 DIGITAL VIDEO SYST FOR CARS  | 16,445    | 20,799    | 11,909    | 14,000                                      | 12,075       | 12,075             | 0                   |                          |
| 01-61553 PATROL VEHICLES              | 41,901    | 79,999    | 110,488   | 110,500                                     | 115,324      | 115,325            | 0                   |                          |
| 01-61554 RADIOS                       | 39,460    | 36,747    | 34,323    | 16,300                                      | 15,219       | 15,219             | 0                   |                          |
| 01-61555 VESTS                        | 2,213     | 2,213     | 3,425     | 3,000                                       | 5,845        | 5,845              | 3,340               |                          |
| 01-61556 RADAR EQUIPMENT              | 11,039    | 6,025     | 9,038     | 6,400                                       | 6,255        | 6,255              | 0                   |                          |
| 01-61558 CAPITAL OUTLAY-TASERS        | 0         | 0         | 12,568    | 5,250                                       | 4,608        | 4,608              | 5,250               |                          |
| 01-61559 CO - PD GRANT EXPENSE        | 0         | 8,745     | 0         | 0                                           | 0            | 0                  | 0                   |                          |
| 01-61560 CAPITAL OUTLAY-BODY CAMERAS  | 0         | 0         | 3,921     | 6,400                                       | 5,911        | 5,911              | 6,400               |                          |
| TOTAL CAPITAL OUTLAY                  | 180,098   | 158,345   | 194,687   | 180,250                                     | 183,050      | 183,638            | 24,990              |                          |
| <b>TRANSFERS</b>                      |           |           |           |                                             |              |                    |                     |                          |
| TOTAL POLICE DEPARTMENT               | 1,749,228 | 1,779,862 | 2,030,600 | 2,305,862                                   | 2,029,773    | 2,214,920          | 2,187,027           |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
PLANNING & DEVELOPMENT

|                                        | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|----------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                           | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                     |           |           |           |                                             |              |                    |                     |                          |
| 01-63055 COMPUTER MAINTENANCE          | 0         | 4,443     | 4,954     | 11,500                                      | 11,470       | 11,820             | 33,500              |                          |
| 01-63060 VEHICLE M & O                 | 4,873     | 3,191     | 225       | 2,000                                       | 130          | 500                | 1,000               |                          |
| 01-63061 FUEL                          | 0         | 899       | 606       | 1,000                                       | 500          | 800                | 1,000               |                          |
| TOTAL MAINTENANCE                      | 4,873     | 8,532     | 5,785     | 14,500                                      | 12,101       | 13,120             | 35,500              |                          |
| <b>REPAIRS</b>                         |           |           |           |                                             |              |                    |                     |                          |
| 01-63157 CODE COMPLIANCE EXPENSE       | 0         | 0         | 0         | 1,000                                       | 722          | 1,000              | 1,000               |                          |
| TOTAL REPAIRS                          | 0         | 0         | 0         | 1,000                                       | 722          | 1,000              | 1,000               |                          |
| <b>CONTRACT SERVICES</b>               |           |           |           |                                             |              |                    |                     |                          |
| 01-63205 CONSULTANT FEES               | 89,647    | 58,176    | 82,825    | 50,000                                      | 43,032       | 50,000             | 50,000              |                          |
| 01-63210 CITY ATTORNEY FEES            | 0         | 0         | 0         | 0                                           | 0            | 0                  | 75,000              |                          |
| 01-63220 TRAINING                      | 4,955     | 5,142     | 4,903     | 5,000                                       | 3,675        | 5,000              | 7,500               |                          |
| 01-63230 OFFICE SUPPLIES               | 3,567     | 2,894     | 2,032     | 2,500                                       | 2,012        | 2,500              | 2,500               |                          |
| 01-63240 MEMBERSHIPS/PROFESSIONAL FEES | 1,930     | 1,392     | 1,071     | 2,500                                       | 370          | 1,200              | 5,000               |                          |
| 01-63245 INSPECTIONS/PLAN REVIEWS      | 18,649    | 21,075    | 23,970    | 20,000                                      | 25,458       | 27,500             | 25,000              |                          |
| 01-63250 POSTAGE                       | 0         | 0         | 0         | 0                                           | 0            | 0                  | 2,000               |                          |
| 01-63266 CREDIT CARD FEES              | 0         | 0         | 0         | 0                                           | 0            | 0                  | 1,500               |                          |
| 01-63270 PRINTING                      | 0         | 0         | 0         | 0                                           | 0            | 0                  | 1,000               |                          |
| 01-63280 PUBLIC NOTICES                | 0         | 0         | 0         | 0                                           | 0            | 0                  | 2,000               |                          |
| 01-63290 RECORDS STORAGE & MAINTENANCE | 0         | 0         | 0         | 0                                           | 0            | 0                  | 1,000               |                          |
| TOTAL CONTRACT SERVICES                | 118,748   | 88,678    | 114,800   | 80,000                                      | 74,547       | 86,200             | 172,500             |                          |
| <b>PAYROLL</b>                         |           |           |           |                                             |              |                    |                     |                          |
| 01-63330 SALARIES                      | 149,693   | 138,966   | 102,126   | 155,958                                     | 127,457      | 135,000            | 331,793             |                          |
| 01-63340 PAYROLL TAX                   | 11,454    | 10,725    | 7,982     | 11,946                                      | 10,124       | 11,500             | 25,864              |                          |
| 01-63341 RETIREMENT                    | 25,575    | 24,411    | 17,282    | 25,835                                      | 21,961       | 25,000             | 57,921              |                          |
| 01-63342 LONGEVITY                     | 1,420     | 440       | 10        | 0                                           | 0            | 0                  | 2,015               |                          |
| 01-63343 VEHICLE/PHONE ALLOWANCE       | 0         | 0         | 0         | 0                                           | 0            | 0                  | 3,840               |                          |
| 01-63344 MEDICAL/DENTAL INSURANCE      | 17,764    | 18,704    | 15,235    | 22,925                                      | 18,323       | 21,200             | 48,734              |                          |
| 01-63346 WORKERS COMP INSURANCE        | 777       | 894       | 842       | 1,350                                       | 951          | 951                | 1,322               |                          |
| 01-63350 CONTRACT/TEMPORARY SUPPORT    | 0         | 16,650    | 221       | 0                                           | 0            | 0                  | 0                   |                          |
| TOTAL PAYROLL                          | 206,682   | 210,788   | 143,697   | 218,014                                     | 178,815      | 193,651            | 471,488             |                          |
| <b>UTILITIES &amp; SUNDRY</b>          |           |           |           |                                             |              |                    |                     |                          |
| 01-63450 TELECOM                       | 0         | 1,823     | 1,376     | 4,000                                       | 1,504        | 2,500              | 3,500               |                          |
| 01-63465 GENERAL INSURANCE             | 1,617     | 1,401     | 3,089     | 3,100                                       | 1,912        | 1,912              | 3,000               |                          |
| TOTAL UTILITIES & SUNDRY               | 1,617     | 3,224     | 4,465     | 7,100                                       | 3,416        | 4,412              | 6,500               |                          |
| <b>CAPITAL OUTLAY</b>                  |           |           |           |                                             |              |                    |                     |                          |
| 01-63540 COMPUTERS/FURNITURE/EQUIP     | 0         | 0         | 19,500    | 27,000                                      | 25,365       | 27,000             | 2,500               |                          |
| 01-63546 PW VEHICLES                   | 0         | 61,764    | 0         | 0                                           | 0            | 0                  | 0                   |                          |
| TOTAL CAPITAL OUTLAY                   | 0         | 61,764    | 19,500    | 27,000                                      | 25,365       | 27,000             | 2,500               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
PLANNING & DEVELOPMENT

|                              | 2016-2017 | 2017-2018 | 2018-2019 | (-----  | 2019-2020 | -----)    | (-----    | 2020-2021 | -----)   |
|------------------------------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|----------|
| EXPENDITURES                 | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT | Y-T-D     | PROJECTED | REQUESTED | PROPOSED  |          |
|                              |           |           |           | BUDGET  | ACTUAL    | YEAR END  | BUDGET    | BUDGET    | SELECTED |
|                              |           |           |           |         |           |           | PB        |           |          |
| TRANSFERS                    |           |           |           |         |           |           |           |           |          |
| TOTAL PLANNING & DEVELOPMENT | 331,920   | 372,985   | 288,247   | 347,614 | 294,965   | 325,383   | 689,488   |           |          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
PUBLIC WORKS

|                                         | 2016-2017      | 2017-2018      | 2018-2019        | (----- 2019-2020 -----) (----- 2020-2021 -----) |                |                    |                     |                          |
|-----------------------------------------|----------------|----------------|------------------|-------------------------------------------------|----------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                            | ACTUAL         | ACTUAL         | ACTUAL           | CURRENT BUDGET                                  | Y-T-D ACTUAL   | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>REPAIRS</b>                          |                |                |                  |                                                 |                |                    |                     |                          |
| 01-64151 DRAINAGE REPAIRS & MAINT       | 97,101         | 94,635         | 151,433          | 130,000                                         | 117,920        | 130,000            | 130,000             |                          |
| 01-64155 ROW MAINTENANCE                | 80,896         | 140,699        | 146,667          | 100,000                                         | 67,899         | 100,000            | 100,000             |                          |
| 01-64160 FIRE SAFETY/BRUSH PICKUP       | 0              | 0              | 156,560          | 0                                               | 0              | 0                  | 0                   |                          |
| 01-64161 FIRE SAFETY-HZDRS MITIGTN GRNT | 40,965         | 44,383         | 50,983           | 0                                               | 0              | 0                  | 0                   |                          |
| 01-64165 SIGN MAINTENANCE               | 20,983         | 17,594         | 20,352           | 20,000                                          | 12,981         | 20,000             | 20,000              |                          |
| 01-64170 STREET LIGHTING                | 121            | 0              | 0                | 0                                               | 37             | 100                | 100                 |                          |
| 01-64175 STREET REPAIRS                 | 16,033         | 36,187         | 25,283           | 25,000                                          | 17,618         | 25,000             | 25,000              |                          |
| 01-64185 TRASH/CARCASS REMOVAL          | 1,481          | 2,840          | 1,685            | 2,500                                           | 1,660          | 2,500              | 2,500               |                          |
| <b>TOTAL REPAIRS</b>                    | <b>257,580</b> | <b>336,338</b> | <b>552,962</b>   | <b>277,500</b>                                  | <b>218,114</b> | <b>277,600</b>     | <b>277,600</b>      |                          |
| <b>CONTRACT SERVICES</b>                |                |                |                  |                                                 |                |                    |                     |                          |
| 01-64217 SOLID WASTE SERVICES           | 396,193        | 411,510        | 430,394          | 445,050                                         | 372,109        | 445,050            | 472,665             |                          |
| <b>TOTAL CONTRACT SERVICES</b>          | <b>396,193</b> | <b>411,510</b> | <b>430,394</b>   | <b>445,050</b>                                  | <b>372,109</b> | <b>445,050</b>     | <b>472,665</b>      |                          |
| <b>CAPITAL OUTLAY</b>                   |                |                |                  |                                                 |                |                    |                     |                          |
| 01-64550 STREET IMPRV/TRAFFIC CALMING   | 118,649        | 0              | 0                | 0                                               | 0              | 0                  | 0                   |                          |
| 01-64551 SIGNS WITH RADAR               | 0              | 5,665          | 9,856            | 0                                               | 0              | 0                  | 0                   |                          |
| 01-64553 CITY HALL REMODEL/REBUILD      | 19,965         | 0              | 65,233           | 10,000                                          | 1,835          | 1,835              | 0                   |                          |
| 01-64555 DRAINAGE IMPROVEMENTS          | 1,000          | 62,209         | 194,091          | 0                                               | 0              | 0                  | 0                   |                          |
| 01-64559 ANNUAL MAINT - WILDCAT HOLLOW  | 66,970         | 0              | 0                | 0                                               | 0              | 0                  | 264,943             |                          |
| 01-64565 STREET REPAVING/MAINT - WD10   | 0              | 83,025         | 201,161          | 230,675                                         | 110,989        | 110,989            | 142,560             |                          |
| 01-64567 ANNUAL MAINT-HARBOR VIEW       | 0              | 0              | 157,700          | 820,000                                         | 120,729        | 120,729            | 424,853             |                          |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>206,584</b> | <b>150,899</b> | <b>628,041</b>   | <b>1,060,675</b>                                | <b>233,553</b> | <b>233,553</b>     | <b>832,356</b>      |                          |
| <b>TRANSFERS</b>                        |                |                |                  |                                                 |                |                    |                     |                          |
| <b>TOTAL PUBLIC WORKS</b>               | <b>860,356</b> | <b>898,747</b> | <b>1,611,398</b> | <b>1,783,225</b>                                | <b>823,775</b> | <b>956,203</b>     | <b>1,582,621</b>    |                          |

|           |           | 2019-2020 |        |           | 2020-2021 |          |
|-----------|-----------|-----------|--------|-----------|-----------|----------|
| 2017-2018 | 2018-2019 | CURRENT   | Y-T-D  | PROJECTED | REQUESTED | PROPOSED |
| ACTUAL    | ACTUAL    | BUDGET    | ACTUAL | YEAR END  | BUDGET    | BUDGET   |
|           |           |           |        |           | PB        | SELECTED |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

05 -BEE CAVE ROAD IMPROVEMENT  
PUBLIC WORKS

| EXPENDITURES                         | (----- 2019-2020 -----) (----- 2020-2021 -----) |                     |                     |                   |                 |                       |                           |                                |
|--------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------------|--------------------------------|
|                                      | 2016-2017<br>ACTUAL                             | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| CONTRACT SERVICES                    |                                                 |                     |                     |                   |                 |                       |                           |                                |
| 05-63200 BEE CAVE ROAD ROW/EASEMENT  | 300,892                                         | 281,034             | 123,460             | 0                 | 0               | 0                     | 0                         |                                |
| 05-63205 CONSULTANT FEES/THIRD PARTY | 17,671                                          | 11,659              | 20,876              | 0                 | ( 50)           | ( 50)                 | 0                         |                                |
| 05-63210 OUTSIDE LEGAL               | 27,849                                          | 47,732              | 8,323               | 0                 | 1,495           | 1,495                 | 0                         |                                |
| TOTAL CONTRACT SERVICES              | 346,411                                         | 340,425             | 152,659             | 0                 | 1,445           | 1,445                 | 0                         |                                |
| TOTAL PUBLIC WORKS                   |                                                 |                     |                     |                   |                 |                       |                           |                                |
| TOTAL PUBLIC WORKS                   | 346,411                                         | 340,425             | 152,659             | 0                 | 1,445           | 1,445                 | 0                         |                                |
| TOTAL EXPENDITURES                   |                                                 |                     |                     |                   |                 |                       |                           |                                |
| TOTAL EXPENDITURES                   | 346,411                                         | 340,425             | 152,659             | 0                 | 1,445           | 1,445                 | 0                         |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES   |                                                 |                     |                     |                   |                 |                       |                           |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES   | ( 346,411)                                      | ( 340,425)          | ( 152,659)          | 0                 | ( 1,445)        | ( 1,445)              | 0                         |                                |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

## 06 -COURT SPECIAL REVENUE

|                                         | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) (----- 2020-2021 -----) |                 |                       |                           |                                |
|-----------------------------------------|-----------|-----------|-----------|-------------------------------------------------|-----------------|-----------------------|---------------------------|--------------------------------|
| REVENUES                                | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET                               | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
|                                         |           |           |           |                                                 |                 |                       |                           |                                |
| FINES & WARRANTS                        |           |           |           |                                                 |                 |                       |                           |                                |
| 06-44170 LTPDF-LOCAL TRUANCY PREVENTION | 0         | 0         | 0         | 0                                               | 1,340           | 1,410                 | 1,300                     |                                |
| 06-44180 LMJF-LOCAL MUNICIPAL JURY FUND | 0         | 0         | 0         | 0                                               | 27              | 29                    | 50                        |                                |
| 06-44200 SECURITY FEES                  | 6,906     | 6,603     | 6,177     | 6,100                                           | 4,141           | 4,300                 | 4,100                     |                                |
| 06-44300 TECHNOLOGY FEES                | 9,186     | 8,768     | 8,216     | 8,100                                           | 4,440           | 4,600                 | 4,500                     |                                |
| TOTAL FINES & WARRANTS                  | 16,092    | 15,371    | 14,393    | 14,200                                          | 9,948           | 10,339                | 9,950                     |                                |
| CHILD SAFETY REVENUE                    |           |           |           |                                                 |                 |                       |                           |                                |
| 06-45015 CHILD SAFETY & HEALTH REVENUE  | 8,696     | 10,957    | 13,254    | 9,700                                           | 9,702           | 10,000                | 9,700                     |                                |
| TOTAL CHILD SAFETY REVENUE              | 8,696     | 10,957    | 13,254    | 9,700                                           | 9,702           | 10,000                | 9,700                     |                                |
|                                         |           |           |           |                                                 |                 |                       |                           |                                |
| TOTAL REVENUES                          | 24,788    | 26,328    | 27,647    | 23,900                                          | 19,650          | 20,339                | 19,650                    |                                |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

06 -COURT SPECIAL REVENUE  
MUNICIPAL COURT

|                                           | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|-------------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                              | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>CONTRACT SERVICES</b>                  |           |           |           |                                             |              |                    |                     |                          |
| 06-67290 SECURITY EXPENSE                 | 3,106     | 3,578     | 2,680     | 5,000                                       | 0            | 2,500              | 5,000               |                          |
| 06-67291 TECHNOLOGY EXPENSE               | 4,000     | 1,564     | 3,451     | 4,500                                       | 1,141        | 4,500              | 4,500               |                          |
| TOTAL CONTRACT SERVICES                   | 7,106     | 5,142     | 6,131     | 9,500                                       | 1,141        | 7,000              | 9,500               |                          |
| <b>CAPITAL OUTLAY</b>                     |           |           |           |                                             |              |                    |                     |                          |
| 06-67555 CO - SECURITY EXPENSE            | 30,936    | 0         | 0         | 3,000                                       | 0            | 0                  | 3,000               |                          |
| 06-67560 CO - TECHNOLOGY EXPENSE          | 0         | 8,009     | 28,945    | 10,565                                      | 0            | 10,565             | 10,565              |                          |
| TOTAL CAPITAL OUTLAY                      | 30,936    | 8,009     | 28,945    | 13,565                                      | 0            | 10,565             | 13,565              |                          |
| <b>TOTAL MUNICIPAL COURT</b>              | 38,042    | 13,151    | 35,076    | 23,065                                      | 1,141        | 17,565             | 23,065              |                          |
| <b>TOTAL EXPENDITURES</b>                 | 38,042    | 13,151    | 35,076    | 23,065                                      | 1,141        | 17,565             | 23,065              |                          |
| <b>REVENUE OVER/ (UNDER) EXPENDITURES</b> | ( 13,254) | 13,177    | ( 7,429)  | 835                                         | 18,510       | 2,774              | ( 3,415)            |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
 PROPOSED BUDGET WORKSHEET  
 AS OF: SEPTEMBER 30TH, 2020  
 PROPOSED BUDGET FOR SEPTEMBER 9, 2020

07 -PD SPECIAL REVENUE

| REVENUES                             | 2016-2017 | 2017-2018 | 2018-2019 | (-----  | 2019-2020 | -----)    | (-----    | 2020-2021 | -----)   |
|--------------------------------------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|----------|
|                                      | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT | Y-T-D     | PROJECTED | REQUESTED | PROPOSED  |          |
|                                      |           |           |           | BUDGET  | ACTUAL    | YEAR END  | BUDGET    | BUDGET    | SELECTED |
|                                      |           |           |           |         |           |           | PB        |           |          |
| PD SPECIAL REVENUE                   |           |           |           |         |           |           |           |           |          |
| 07-45010 MISCELLANEOUS INCOME        | 0         | 20        | 0         | 0       | 0         | 0         | 0         | 0         |          |
| 07-45014 POLICE TRAINING REV (LEOSE) | 1,565     | 1,785     | 1,538     | 1,538   | 1,518     | 1,518     | 1,538     | 1,538     |          |
| 07-45040 SALE OF ASSETS              | 1,380     | 3,357     | 17,992    | 200     | 3,205     | 3,205     | 200       | 200       |          |
| TOTAL PD SPECIAL REVENUE             | 2,945     | 5,162     | 19,530    | 1,738   | 4,723     | 4,723     | 1,738     | 1,738     |          |
| TOTAL REVENUES                       | 2,945     | 5,162     | 19,530    | 1,738   | 4,723     | 4,723     | 1,738     | 1,738     |          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

07 -PD SPECIAL REVENUE  
POLICE DEPARTMENT

|                                    | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                       | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| UTILITIES & SUNDRY                 |           |           |           |                         |                         |                    |                     |                          |
| 07-61405 MISCELLANEOUS             | 450       | 0         | 0         | 0                       | 0                       | 0                  | 0                   |                          |
| 07-61470 LEOSE TRAINING            | 1,565     | 395       | 3,260     | 1,538                   | 528                     | 1,538              | 1,538               |                          |
| 07-61471 SPECIAL REVENUE TRAINING  | 0         | 0         | 0         | 6,462                   | 0                       | 6,462              | 6,462               |                          |
| TOTAL UTILITIES & SUNDRY           | 2,015     | 395       | 3,260     | 8,000                   | 528                     | 8,000              | 8,000               |                          |
| TOTAL POLICE DEPARTMENT            | 2,015     | 395       | 3,260     | 8,000                   | 528                     | 8,000              | 8,000               |                          |
| TOTAL EXPENDITURES                 | 2,015     | 395       | 3,260     | 8,000                   | 528                     | 8,000              | 8,000               |                          |
| REVENUE OVER/ (UNDER) EXPENDITURES | 930       | 4,767     | 16,270    | ( 6,262)                | 4,195                   | ( 3,277)           | ( 6,262)            |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
 PROPOSED BUDGET WORKSHEET  
 AS OF: SEPTEMBER 30TH, 2020  
 PROPOSED BUDGET FOR SEPTEMBER 9, 2020

08 -TREE FUND

|                                   | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|-----------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| REVENUES                          | 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             | 7,950     | 5,550     | 4,650     | 5,000                                       | 8,100        | 8,400              | 5,000               |                          |
| 08-40260 TREE REPLACEMENT REVENUE | 2,250     | 9,600     | 0         | 0                                           | 0            | 0                  | 0                   |                          |
| TOTAL REVENUE                     | 10,200    | 15,150    | 4,650     | 5,000                                       | 8,100        | 8,400              | 5,000               |                          |
| TOTAL REVENUES                    | 10,200    | 15,150    | 4,650     | 5,000                                       | 8,100        | 8,400              | 5,000               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

08 -TREE FUND  
TREE FUND

|                                           | 2016-2017        | 2017-2018     | 2018-2019    | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                       |                           |                                |
|-------------------------------------------|------------------|---------------|--------------|-------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
| EXPENDITURES                              | ACTUAL           | ACTUAL        | ACTUAL       | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| <b>MAINTENANCE</b>                        |                  |               |              |                         |                         |                       |                           |                                |
| 08-60050 HABITAT RESTORATION & DEMOSITE   | 0                | 0             | 2,018        | 45,000                  | 5,720                   | 5,720                 | 45,000                    |                                |
| TOTAL MAINTENANCE                         | 0                | 0             | 2,018        | 45,000                  | 5,720                   | 5,720                 | 45,000                    |                                |
| <b>REPAIRS</b>                            |                  |               |              |                         |                         |                       |                           |                                |
| 08-60156 CITY SIGN & LANDSCAPING          | 0                | 0             | 0            | 4,250                   | 1,460                   | 2,000                 | 4,250                     |                                |
| TOTAL REPAIRS                             | 0                | 0             | 0            | 4,250                   | 1,460                   | 2,000                 | 4,250                     |                                |
| <b>UTILITIES &amp; SUNDRY</b>             |                  |               |              |                         |                         |                       |                           |                                |
| 08-60460 TREE PRESERVATION                | 75,095           | 0             | 0            | 0                       | 0                       | 0                     | 0                         |                                |
| TOTAL UTILITIES & SUNDRY                  | 75,095           | 0             | 0            | 0                       | 0                       | 0                     | 0                         |                                |
| <b>TOTAL TREE FUND</b>                    | <b>75,095</b>    | <b>0</b>      | <b>2,018</b> | <b>49,250</b>           | <b>7,180</b>            | <b>7,720</b>          | <b>49,250</b>             |                                |
| <b>TOTAL EXPENDITURES</b>                 | <b>75,095</b>    | <b>0</b>      | <b>2,018</b> | <b>49,250</b>           | <b>7,180</b>            | <b>7,720</b>          | <b>49,250</b>             |                                |
| <b>REVENUE OVER/ (UNDER) EXPENDITURES</b> | <b>( 64,895)</b> | <b>15,150</b> | <b>2,632</b> | <b>( 44,250)</b>        | <b>920</b>              | <b>680</b>            | <b>( 44,250)</b>          |                                |

\*\*\* END OF REPORT \*\*\*

**CITY OF WEST LAKE HILLS  
PROPOSED BUDGET SUMMARY TOTALS -WASTEWATER  
FY 2020-2021**

AS OF 9/09/20

| WASTEWATER (WW) FUNDS       |                         |                    |                     |
|-----------------------------|-------------------------|--------------------|---------------------|
| 02                          | 10                      | 11                 |                     |
| WW FUND                     | WW DEBT<br>SERVICE FUND | WW CONSTR.<br>FUND | TOTAL WW<br>FUNDS   |
| REVENUES                    |                         |                    |                     |
| \$ -                        | \$ -                    | \$ -               | \$ -                |
| -                           | -                       | -                  | -                   |
| -                           | -                       | -                  | -                   |
| -                           | -                       | -                  | -                   |
| 2,012,400                   | 4,500                   | 4,500              | 2,021,400           |
| <b>\$ 2,012,400</b>         | <b>\$ 4,500</b>         | <b>\$ 4,500</b>    | <b>\$ 2,021,400</b> |
| EXPENSES                    |                         |                    |                     |
|                             |                         |                    | \$ -                |
|                             |                         |                    | -                   |
|                             |                         |                    | -                   |
|                             |                         |                    | -                   |
|                             |                         |                    | -                   |
| 1,938,790                   | -                       | -                  | 1,938,790           |
| <b>\$ 1,938,790</b>         | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ 1,938,790</b> |
| BUDGET SURPLUS/ (SHORTFALL) |                         |                    |                     |
| <b>\$ 73,610</b>            | <b>\$ 4,500</b>         | <b>\$ 4,500</b>    | <b>\$ 82,610</b>    |

| WW FUND         | Audited 9/30/17        | Audited 9/30/18        | Audited 9/30/19        | Est FYE Budget<br>FY19-20 | Proposed<br>Budget<br>FY20-21 |
|-----------------|------------------------|------------------------|------------------------|---------------------------|-------------------------------|
| WW Fund Balance | <b>\$ 1,706,071.49</b> | <b>\$ 1,892,748.18</b> | <b>\$ 2,043,695.54</b> | <b>\$ 2,332,479.54</b>    | <b>\$ 2,415,089.54</b>        |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

02 -WASTE WATER FUND

|                                       | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|---------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
| REVENUES                              | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <hr/>                                 |           |           |           |                         |                         |                    |                     |                          |
| <u>REVENUE</u>                        |           |           |           |                         |                         |                    |                     |                          |
| 02-50100 WASTEWATER REVENUE           | 1,962,396 | 1,848,905 | 1,882,707 | 1,950,000               | 1,814,303               | 1,950,000          | 1,950,000           |                          |
| 02-50200 WASTEWATER PENALTIES         | 15,439    | 7,625     | 4,671     | 15,000                  | 3,683                   | 3,683              | 4,000               |                          |
| 02-50250 INDUSTRIAL SURCHARGE REVENUE | 8,912     | 39,434    | 83,888    | 35,000                  | 84,876                  | 90,000             | 55,000              |                          |
| 02-50300 REIMBURSEMENT REVENUE        | 0         | 0         | 0         | 0                       | 6,403                   | 6,403              | 0                   |                          |
| 02-50400 PRELIM ENGR ASSESSMENT FEE   | 0         | 0         | 0         | 0                       | 2,135                   | 2,135              | 0                   |                          |
| 02-50500 ADMINISTRATIVE FEES          | 16,704    | 7,689     | 6,013     | 10,000                  | 4,954                   | 5,000              | 3,000               |                          |
| 02-50505 CREDIT CARD FEES             | 0         | 1,030     | 3,621     | 2,000                   | 3,361                   | 3,400              | 0                   |                          |
| 02-50700 IMPACT FEES                  | 0         | 91,932    | 0         | 0                       | 130,051                 | 130,051            | 0                   |                          |
| 02-50750 INTEREST INCOME              | 324       | 610       | 865       | 840                     | 413                     | 420                | 400                 |                          |
| TOTAL REVENUE                         | 2,003,774 | 1,997,225 | 1,981,766 | 2,012,840               | 2,050,177               | 2,191,092          | 2,012,400           |                          |
| <hr/>                                 |           |           |           |                         |                         |                    |                     |                          |
| TOTAL REVENUES                        | 2,003,774 | 1,997,225 | 1,981,766 | 2,012,840               | 2,050,177               | 2,191,092          | 2,012,400           |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

02 -WASTE WATER FUND  
WASTEWATER DEPARTMENT

|                                         | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|-----------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                            | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                      |           |           |           |                         |                         |                    |                     |                          |
| 02-60005 SYSTEM MAINTENANCE             | 17,336    | 36,805    | 22,650    | 30,000                  | 9,708                   | 12,500             | 15,000              |                          |
| 02-60055 COMPUTER MAINTENANCE           | 0         | 8,239     | 9,732     | 12,500                  | 14,311                  | 15,000             | 0                   |                          |
| TOTAL MAINTENANCE                       | 17,336    | 45,044    | 32,382    | 42,500                  | 24,019                  | 27,500             | 15,000              |                          |
| <b>CONTRACT SERVICES</b>                |           |           |           |                         |                         |                    |                     |                          |
| 02-60205 WASTEWATER PROJECT CONSULTANT  | 60,891    | 14,063    | 14,118    | 10,000                  | 4,076                   | 5,000              | 0                   |                          |
| 02-60220 TREATMENT CHARGES (COA)        | 431,071   | 400,972   | 387,267   | 410,000                 | 346,060                 | 420,000            | 410,000             |                          |
| 02-60225 TRAINING                       | 0         | 0         | 1,488     | 2,500                   | 580                     | 580                | 0                   |                          |
| 02-60230 BILLING FEES/AWR               | 46,679    | 5,019     | 5,691     | 6,000                   | 5,030                   | 6,000              | 42,000              |                          |
| 02-60235 OFFICE SUPPLIES                | 29        | 249       | 693       | 1,500                   | 597                     | 597                | 0                   |                          |
| 02-60240 LEGAL SERVICES                 | 1,542     | 2,026     | 405       | 5,000                   | 0                       | 500                | 1,000               |                          |
| 02-60250 WW CHEMICALS                   | 15,896    | 23,625    | 19,977    | 30,000                  | 23,565                  | 25,000             | 30,000              |                          |
| 02-60260 WW UTILITIES                   | 8,484     | 7,594     | 7,544     | 9,000                   | 6,515                   | 7,750              | 9,000               |                          |
| 02-60266 CREDIT CARD FEES               | 77        | 2,016     | 2,975     | 2,500                   | 4,038                   | 4,200              | 3,500               |                          |
| 02-60270 WW M & O - FIXED/CROSSROADS    | 27,000    | 27,105    | 27,105    | 30,000                  | 22,588                  | 27,105             | 30,000              |                          |
| 02-60275 WW M & O - VARIABLE/CROSSROADS | 132,374   | 104,197   | 181,324   | 120,000                 | 162,369                 | 180,000            | 150,000             |                          |
| TOTAL CONTRACT SERVICES                 | 724,044   | 586,865   | 648,587   | 626,500                 | 575,417                 | 676,732            | 675,500             |                          |
| <b>PAYROLL</b>                          |           |           |           |                         |                         |                    |                     |                          |
| 02-60330 WW SALARIES                    | 14,827    | 48,854    | 45,823    | 55,016                  | 43,394                  | 44,550             | 0                   |                          |
| 02-60340 PAYROLL TAXES                  | 1,057     | 3,399     | 3,312     | 4,214                   | 3,458                   | 3,500              | 0                   |                          |
| 02-60341 RETIREMENT                     | 2,375     | 7,723     | 7,425     | 9,012                   | 6,223                   | 6,223              | 0                   |                          |
| 02-60344 MEDICAL/DENTAL INSURANCE       | 3,093     | 9,300     | 10,400    | 11,463                  | 7,618                   | 7,618              | 0                   |                          |
| 02-60346 WORKERS COMP INSURANCE         | 0         | 83        | 209       | 260                     | 267                     | 267                | 0                   |                          |
| TOTAL PAYROLL                           | 21,351    | 69,359    | 67,169    | 79,965                  | 60,961                  | 62,158             | 0                   |                          |
| <b>UTILITIES &amp; SUNDRY</b>           |           |           |           |                         |                         |                    |                     |                          |
| 02-60405 MISCELLANEOUS                  | 20        | 0         | 14        | 1,000                   | 0                       | 0                  | 0                   |                          |
| 02-60410 ENGINEERING                    | 11,578    | 6,307     | 8,329     | 6,500                   | 6,556                   | 8,000              | 7,500               |                          |
| 02-60450 TELECOM                        | 0         | 0         | 48        | 960                     | 922                     | 922                | 1,500               |                          |
| 02-60465 GENERAL INSURANCE              | 3,631     | 5,716     | 5,903     | 5,900                   | 6,156                   | 6,156              | 5,900               |                          |
| TOTAL UTILITIES & SUNDRY                | 15,230    | 12,024    | 14,294    | 14,360                  | 13,634                  | 15,078             | 14,900              |                          |
| <b>CAPITAL OUTLAY</b>                   |           |           |           |                         |                         |                    |                     |                          |
| 02-60510 DEBT PAYMENTS                  | 500,324   | 483,763   | 468,729   | 1,051,588               | 1,038,245               | 1,038,245          | 1,068,390           |                          |
| 02-60515 DEBT PMT TO GENERAL FUND       | 0         | 6,828     | 0         | 150,000                 | 0                       | 150,000            | 150,000             |                          |
| 02-60565 CAPITAL OUTLAY - WW SYSTEM     | 0         | 0         | 0         | 10,000                  | 1,647                   | 1,647              | 10,000              |                          |
| 02-60570 WW PUMPS                       | 0         | 0         | 0         | 5,000                   | 0                       | 5,000              | 5,000               |                          |
| TOTAL CAPITAL OUTLAY                    | 500,324   | 490,590   | 468,729   | 1,216,588               | 1,039,892               | 1,194,892          | 1,233,390           |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

02 -WASTE WATER FUND  
WASTEWATER DEPARTMENT

|                                    | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) (----- 2020-2021 -----) |              |                    |                     |                          |
|------------------------------------|-----------|-----------|-----------|-------------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                       | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                                  | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| TRANSFERS                          |           |           |           |                                                 |              |                    |                     |                          |
| 02-60998 DEPRECIATION              | 663,562   | 619,192   | 619,767   | 0                                               | 0            | 0                  | 0                   |                          |
| TOTAL TRANSFERS                    | 663,562   | 619,192   | 619,767   | 0                                               | 0            | 0                  | 0                   |                          |
| TOTAL WASTEWATER DEPARTMENT        | 1,941,847 | 1,823,074 | 1,850,929 | 1,979,912                                       | 1,713,923    | 1,976,360          | 1,938,790           |                          |
| TOTAL EXPENDITURES                 | 1,941,847 | 1,823,074 | 1,850,929 | 1,979,912                                       | 1,713,923    | 1,976,360          | 1,938,790           |                          |
| REVENUE OVER/ (UNDER) EXPENDITURES | 61,927    | 174,151   | 130,837   | 32,928                                          | 336,254      | 214,732            | 73,610              |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

10 -WASTEWATER DEBT SERVICE

| REVENUES                 | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|--------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
|                          | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <hr/>                    |           |           |           |                         |                         |                    |                     |                          |
| <u>INCOME</u>            |           |           |           |                         |                         |                    |                     |                          |
| 10-40100 INTEREST INCOME | 2,329     | 4,299     | 8,453     | 7,800                   | 5,238                   | 5,500              | 4,500               |                          |
| TOTAL INCOME             | 2,329     | 4,299     | 8,453     | 7,800                   | 5,238                   | 5,500              | 4,500               |                          |
| <hr/>                    |           |           |           |                         |                         |                    |                     |                          |
| TOTAL REVENUES           | 2,329     | 4,299     | 8,453     | 7,800                   | 5,238                   | 5,500              | 4,500               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

10 -WASTEWATER DEBT SERVICE  
WW DEBT SERVICE

|                                    | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) (----- 2020-2021 -----) |              |                    |                     |                          |
|------------------------------------|-----------|-----------|-----------|-------------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                       | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                                  | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| CAPITAL OUTLAY                     |           |           |           |                                                 |              |                    |                     |                          |
| 10-60510 DEBT PAYMENTS             | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| TOTAL CAPITAL OUTLAY               | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| TOTAL WW DEBT SERVICE              | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| TOTAL EXPENDITURES                 | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| REVENUE OVER/ (UNDER) EXPENDITURES | 2,329     | 4,299     | 8,453     | 7,800                                           | 67,690       | 67,952             | 4,500               |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

11 -WASTEWATER CONSTRUCTION

| REVENUES                 | 2016-2017 | 2017-2018 | 2018-2019 | (-----  | 2019-2020 | -----)    | (-----    | 2020-2021 | -----)   |
|--------------------------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|----------|
|                          | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT | Y-T-D     | PROJECTED | REQUESTED | PROPOSED  |          |
|                          |           |           |           | BUDGET  | ACTUAL    | YEAR END  | BUDGET    | BUDGET    | SELECTED |
|                          |           |           |           |         |           |           | PB        |           |          |
| <hr/>                    |           |           |           |         |           |           |           |           |          |
| <u>INCOME</u>            |           |           |           |         |           |           |           |           |          |
| 11-40100 INTEREST INCOME | 4,369     | 8,226     | 11,658    | 11,000  | 5,562     | 6,100     | 4,500     |           |          |
| TOTAL INCOME             | 4,369     | 8,226     | 11,658    | 11,000  | 5,562     | 6,100     | 4,500     |           |          |
| <hr/>                    |           |           |           |         |           |           |           |           |          |
| TOTAL REVENUES           | 4,369     | 8,226     | 11,658    | 11,000  | 5,562     | 6,100     | 4,500     |           |          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

11 -WASTEWATER CONSTRUCTION  
EXPENSE

|                                      | 2016-2017  | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                       |                           |                                |
|--------------------------------------|------------|-----------|-----------|-------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
| EXPENDITURES                         | ACTUAL     | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| <u>REPAIRS</u>                       |            |           |           |                         |                         |                       |                           |                                |
| <u>CONTRACT SERVICES</u>             |            |           |           |                         |                         |                       |                           |                                |
| <u>CAPITAL OUTLAY</u>                |            |           |           |                         |                         |                       |                           |                                |
| 11-60500 CAPITAL OUTLAY-CONSTRUCTION | 43,500     | 0         | 0         | 0                       | 0                       | 0                     | 0                         |                                |
| TOTAL CAPITAL OUTLAY                 | 43,500     | 0         | 0         | 0                       | 0                       | 0                     | 0                         |                                |
| <u>TRANSFERS</u>                     |            |           |           |                         |                         |                       |                           |                                |
| <br>TOTAL EXPENSE                    | <br>43,500 | <br>0     | <br>0     | <br>0                   | <br>0                   | <br>0                 | <br>0                     |                                |
| <br>TOTAL EXPENDITURES               | <br>43,500 | <br>0     | <br>0     | <br>0                   | <br>0                   | <br>0                 | <br>0                     |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES   | ( 39,131)  | 8,226     | 11,658    | 11,000                  | 5,562                   | 6,100                 | 4,500                     |                                |

\*\*\* END OF REPORT \*\*\*

## Property Tax Calculations

|                                                             |                                                             |                                                             |                                                             |                           |                                     |                                          |
|-------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|---------------------------|-------------------------------------|------------------------------------------|
| <b>2017 Net Taxable</b><br>\$1,978,423,508                  | <b>2018 Net Taxable</b><br>\$2,159,747,675                  | <b>2019 Net Taxable</b><br>\$2,306,765,290                  | <b>2020 Net Taxable</b><br>\$2,331,217,207                  |                           | <b>Change 2019 to 2020</b><br>1.06% |                                          |
| <b>2017 Net Taxable w/o New Property</b><br>\$1,941,071,015 | <b>2018 Net Taxable w/o New Property</b><br>\$2,121,704,553 | <b>2019 Net Taxable w/o New Property</b><br>\$2,283,027,464 | <b>2020 Net Taxable w/o New Property</b><br>\$2,296,857,621 |                           | 0.61%                               |                                          |
| <b>2017 Rollback Rate</b><br>0.0652                         | <b>2018 Rollback Rate</b><br>0.0714                         | <b>2019 Rollback Rate</b><br>0.0714                         | <b>2020 Rollback Rate</b><br>0.0786                         |                           | 10.08%                              |                                          |
| <b>Appraised Values</b>                                     |                                                             |                                                             |                                                             |                           |                                     |                                          |
| <b>2017 Average Residence</b><br>\$1,114,342                | <b>2018 Average Residence</b><br>\$1,281,233                | <b>2019 Average Residence</b><br>\$1,382,544                | <b>2020 Average Residence</b><br>\$1,421,514                |                           | 2.82%                               |                                          |
| <b>Taxable Values</b>                                       |                                                             |                                                             |                                                             |                           |                                     |                                          |
| <b>2017 Average Residence</b><br>\$1,067,705                | <b>2018 Average Residence</b><br>\$1,163,975                | <b>2019 Average Residence</b><br>\$1,275,352                | <b>2020 Average Residence</b><br>\$1,285,697                |                           | 0.81%                               |                                          |
| <b>2017 Collection Rate</b><br>99.25%                       | <b>2018 Collection Rate</b><br>100%                         | <b>2019 Collection Rate</b><br>99%                          | <b>2020 Collection Rate</b><br>99%                          |                           |                                     |                                          |
|                                                             | <b>Average \$ Increase (actual rate)</b>                    | <b>Average \$ Increase (effective rate)</b>                 | <b>Tax on Average Residence</b>                             | <b>Estimated Tax Levy</b> |                                     | <b>Increase over Last Years Tax Levy</b> |
| <b>Rate</b>                                                 |                                                             |                                                             |                                                             |                           |                                     |                                          |
| 0.0703                                                      | \$3.99                                                      | \$65.70                                                     | \$903.97                                                    | \$1,614,921               | No New Revenue Rate                 | \$0                                      |
| 0.0700                                                      | \$0.00                                                      | -\$3.99                                                     | \$899.99                                                    | \$1,607,800               | Current Rate                        | (\$7,120)                                |
| 0.0786                                                      | \$110.57                                                    | \$106.58                                                    | \$1,010.56                                                  | \$1,805,330               | Voter-Approval Rate                 | \$190,409                                |
| 0.0917                                                      | \$279.00                                                    | \$275.01                                                    | \$1,178.98                                                  | \$2,106,218               | De Minimis Rate*                    | \$491,298                                |
| as of 7.27.20                                               |                                                             |                                                             |                                                             |                           |                                     |                                          |

\*De Minimis Rate - New this year - To allow smaller cities some flexibility to adopt a tax rate that generates \$500,000 more in property tax revenue than the previous year.

**RESOLUTION NO. 2020-09-02**

**A RESOLUTION OF THE CITY OF WEST LAKE HILLS, TEXAS,  
RATIFYING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2020-2021;  
FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES;  
FILING OF BUDGET; REPEALER; SEVERABILITY; EFFECTIVE  
DATE; AND PROPER NOTICE.**

**WHEREAS,** the City of West Lake Hills City Council (“City Council”) seeks to enact and otherwise approve the City of West Lake Hills’ (“City”) budget for Fiscal Year 2020-2021; and

**WHEREAS,** the new fiscal year commences for the City on October 1, 2020; and

**WHEREAS,** the Budget as adopted raises more total property taxes than last year’s budget by \$190,409, which is an 11% percent (11.00%) increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$27,006.00; and

**WHEREAS,** Local Government Code § 102.007 requires the City ratify the Budget by a separate vote; and

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

**WHEREAS,** pursuant to Texas Local Government Code §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 §101.002, the City Council may manage and control the finances 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 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 (*Attachment “A”*).

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

**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. ENACTMENT**

The City's budget for Fiscal Year 2020-2021 shall read in accordance with *Attachment "A"*, which is attached hereto and incorporated into this Resolution for all intents and purposes.

## **3. REPEALER**

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

## **4. SEVERABILITY**

Should any of these clauses, sentences, paragraphs, sections or parts of this Resolution 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 Resolution.

## **5. FILING OF 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 Resolution 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 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 & APPROVED, this the 9th day of September 2020, by the following roll call vote of the City Council of West Lake Hills, Texas:**

|                                 |                  |                      |                      |                     |
|---------------------------------|------------------|----------------------|----------------------|---------------------|
| <b>Mayor Pro Tem O'Connor</b>   | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember McCollough</b> | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember Plunkett</b>   | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember South</b>      | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| <b>Councilmember Walker</b>     | _____ <i>for</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |

**CITY OF WEST LAKE HILLS:**

\_\_\_\_\_  
Linda Anthony, Mayor

**ATTEST:**

\_\_\_\_\_  
Stephanie Mills, City Secretary

***Attachment “A”***

**Adopted Budget  
Fiscal Year 2020-2021**



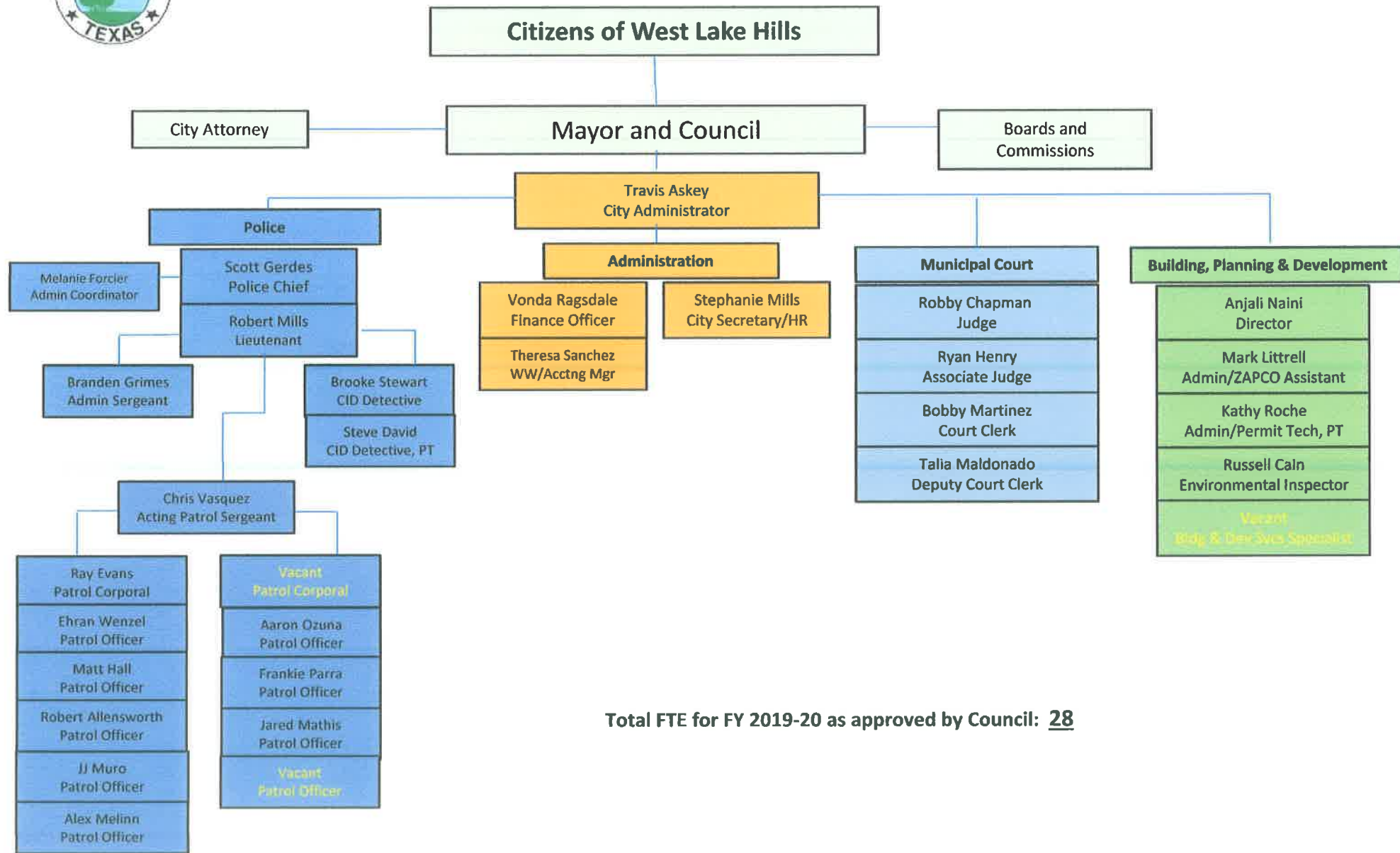
**Fiscal Year 2020-2021 Budget  
City of West Lake Hills**

**Linda Anthony, Mayor**

**PROPOSED BUDGET - SEPTEMBER 9, 2020**



# City of West Lake Hills Organization Chart, Fiscal Year 2019-20



Total FTE for FY 2019-20 as approved by Council: 28

**PROPOSED TAX RATE**

**FY 2020-2021 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 \$190,409 which is an 11% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$27,006.

| <b>Property Tax Rate Comparison</b>          | <b>FY 2019-20</b> | <b>FY 2020-21</b> |
|----------------------------------------------|-------------------|-------------------|
| Proposed Tax Rate                            | \$0.0700/100      | \$0.0786/100      |
| No New Revenue Tax Rate (Effective Tax Rate) | \$0.0661/100      | \$0.0703/100      |
| Maintenance and Operations Rate              | \$0.0700/100      | \$0.0786/100      |
| Debt Rate                                    | \$0.0000/100      | \$0.0000/100      |
| Voter Approval Rate (Rollback Tax Rate)      | \$0.0714/100      | \$0.0786/100      |
| De Minimis Rate (New for 2020-21)            | 0.0000            | \$0.0917/100      |

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

**Vote**

**Mayor** Linda Anthony

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

**Council Members:**

|                                             | <b>FOR</b> | <b>AGAINST</b> | <b>ABSENT</b> |
|---------------------------------------------|------------|----------------|---------------|
| <b>Place 1</b> Rhonda McCollough            | ( )        | ( )            | ( )           |
| <b>Place 2</b> Brian Plunkett               | ( )        | ( )            | ( )           |
| <b>Place 3</b> Beth South                   | ( )        | ( )            | ( )           |
| <b>Place 4</b> Darin Walker                 | ( )        | ( )            | ( )           |
| <b>Place 5</b> Jim O'Connor (Mayor Pro Tem) | ( )        | ( )            | ( )           |

**City of West Lake Hills  
Estimated Available General Fund Balance  
FY 2020-2021 as of 9/09/20**

**Audited Fund Balance as of 9/30/19** **\$ 5,691,827.70**

FY 2019-20 Estimated Year End Revenue vs. Expense Impact \$ 1,107,640.00

**Estimated Fund Balance as of 9/30/20** **\$ 6,799,467.70**

FY 2020-21 Proposed Budget Revenue vs. Expense Impact \$ 88,072.00

**Estimated Fund Balance as of 9/30/21** **\$ 6,887,539.70**

Court Special Revenue Fund (1) \$ (122,524.00)

PD Special Revenue Fund (1) \$ (30,972.00)

Tree Fund (1) \$ (80,892.00)

Stabilization Cash Reserve (2) \$ (2,400,000.00)

Legal Counsel Cash Reserve (2) \$ (300,000.00)

Contingency Cash Reserve (2) \$ (500,000.00)

Brush Pickup Reserve (2) \$ (100,000.00)

**Estimated Available Fund Balance as of 9/30/21** **\$ 3,353,151.70**

(1) The fund balance for the three special revenue funds are all positive amounts, but they are shown as a reduction in the available fund balance because these funds are reserved for specific purposes.

(2) The fund balance for the four reserve funds listed are all positive amounts, but they are shown as a reduction in the available fund balance that was established by Resolution No. 2020-09-01 - General Fund Balance Policy for the City of West Lake Hills

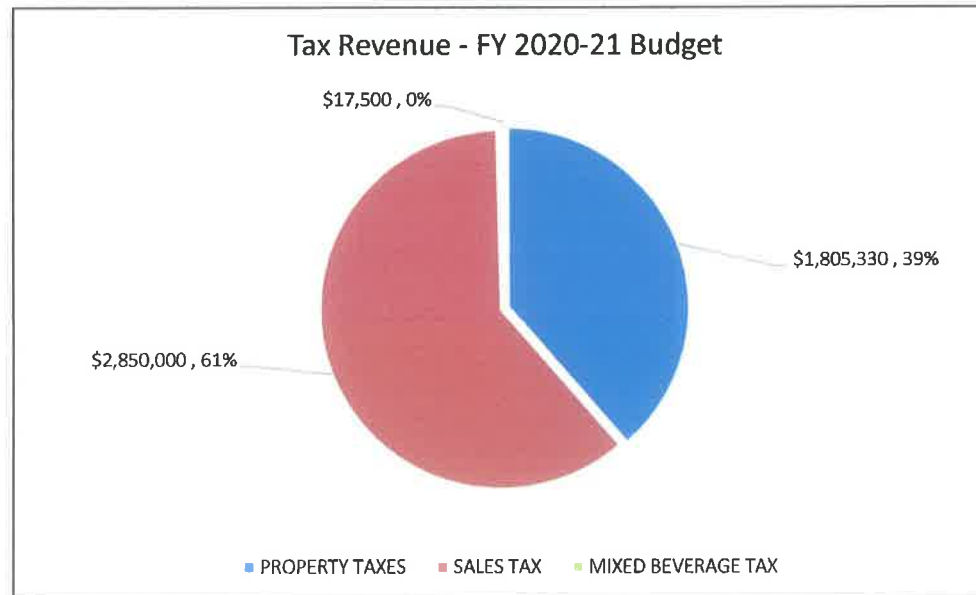
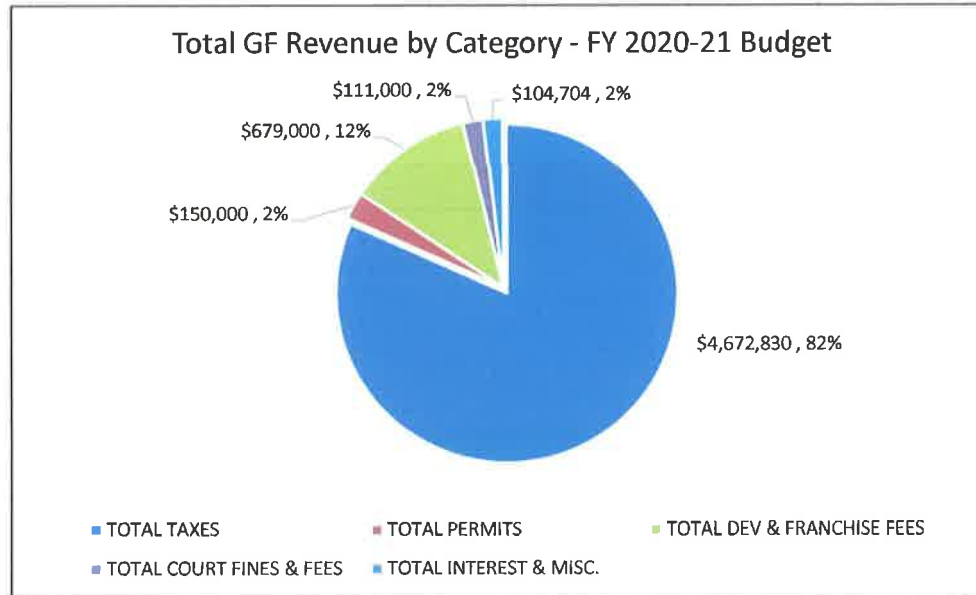
**CITY OF WEST LAKE HILLS**  
**PROPOSED BUDGET SUMMARY TOTALS - ALL GENERAL FUNDS**  
**FY 2020 - 2021**

AS OF 9/09/20

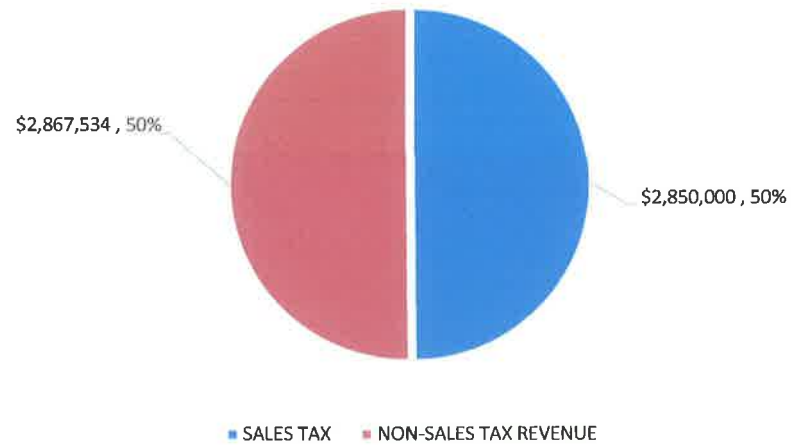
|                                    | GENERAL FUNDS         |                             |                                        |                                     |                    |                           |
|------------------------------------|-----------------------|-----------------------------|----------------------------------------|-------------------------------------|--------------------|---------------------------|
|                                    | 01<br>GENERAL<br>FUND | 05<br>BEE CAVE<br>ROAD FUND | 06<br>COURT SPECIAL<br>REVENUE<br>FUND | 07<br>PD SPECIAL<br>REVENUE<br>FUND | 08<br>TREE FUND    | TOTAL<br>GENERAL<br>FUNDS |
| <b>REVENUE SOURCE</b>              |                       |                             |                                        |                                     |                    |                           |
| TAXES                              | \$ 4,672,830          | \$ -                        | \$ -                                   | \$ -                                | \$ -               | \$ 4,672,830              |
| PERMITS                            | 150,000               | -                           | -                                      | -                                   | -                  | 150,000                   |
| FEES                               | 679,000               | -                           | -                                      | -                                   | -                  | 679,000                   |
| FINES & WARRANTS                   | 111,000               | -                           | -                                      | -                                   | -                  | 111,000                   |
| INTEREST & MISC REVENUE            | 104,704               | -                           | 19,650                                 | 1,738                               | 5,000              | 131,092                   |
| WASTEWATER                         | -                     | -                           | -                                      | -                                   | -                  | -                         |
| <b>TOTAL REVENUE</b>               | <b>\$ 5,717,534</b>   | <b>\$ -</b>                 | <b>\$ 19,650</b>                       | <b>\$ 1,738</b>                     | <b>\$ 5,000</b>    | <b>\$ 5,743,922</b>       |
| <b>DEPARTMENTAL EXPENSE</b>        |                       |                             |                                        |                                     |                    |                           |
| ADMINISTRATION                     | \$ 853,545            | \$ -                        | \$ -                                   | \$ -                                | \$ -               | \$ 853,545                |
| POLICE                             | 2,162,037             | -                           | -                                      | 8,000                               | -                  | 2,170,037                 |
| PLANNING & DEVELOPMENT             | 686,988               | -                           | -                                      | -                                   | -                  | 686,988                   |
| PUBLIC WORKS                       | 750,265               | -                           | -                                      | -                                   | -                  | 750,265                   |
| MUNICIPAL COURT                    | 257,854               | -                           | 23,065                                 | -                                   | -                  | 280,919                   |
| CAPITAL OUTLAY - GF                | 864,846               | -                           | -                                      | -                                   | -                  | 864,846                   |
| TREE FUND                          | -                     | -                           | -                                      | -                                   | 49,250             | 49,250                    |
| WASTEWATER                         | -                     | -                           | -                                      | -                                   | -                  | -                         |
| <b>TOTAL EXPENSE</b>               | <b>\$ 5,575,535</b>   | <b>\$ -</b>                 | <b>\$ 23,065</b>                       | <b>\$ 8,000</b>                     | <b>\$ 49,250</b>   | <b>\$ 5,655,850</b>       |
| <b>BUDGET SURPLUS/ (SHORTFALL)</b> | <b>\$ 141,999</b>     | <b>\$ -</b>                 | <b>\$ (3,415)</b>                      | <b>\$ (6,262)</b>                   | <b>\$ (44,250)</b> | <b>\$ 88,072</b>          |

| GENERAL FUND                                        | Audited<br>9/30/17 | Audited<br>9/30/18 | Audited<br>9/30/19  | Est FYE<br>Budget FY19-<br>20 | Proposed<br>Budget<br>FY20-21 |
|-----------------------------------------------------|--------------------|--------------------|---------------------|-------------------------------|-------------------------------|
| General Fund Balance                                | 4,656,123          | 5,670,373          | \$ 5,691,828        | \$ 6,799,468                  | \$ 6,887,540                  |
| Less: Court Special Revenue Fund Balance-Restricted | (117,417)          | (130,594)          | (123,165)           | (125,939)                     | (122,524)                     |
| Less: PD Special Revenue Fund Balance-Restricted    | (19,474)           | (24,241)           | (40,511)            | (37,234)                      | (30,972)                      |
| Less: Tree Fund Balance-Designated                  | (106,680)          | (121,830)          | (124,462)           | (125,142)                     | (80,892)                      |
| Less: Stabilization Cash Reserve                    | (2,400,000)        | (2,400,000)        | (2,400,000)         | (2,400,000)                   | (2,400,000)                   |
| Less: Legal Counsel Cash Reserve                    | (250,000)          | (250,000)          | (250,000)           | (300,000)                     | (300,000)                     |
| Less: Westlake Dr/Capital Projects Cash Reserve     | (500,000)          | (500,000)          | (500,000)           | -                             | -                             |
| Less: Contingency Cash Reserve                      |                    | (250,000)          | (23,829)            | (500,000)                     | (500,000)                     |
| Less: Brush Pickup Reserve                          |                    | (125,000)          | -                   | (100,000)                     | (100,000)                     |
| Unrestricted General Fund Balance                   | <b>1,262,552</b>   | <b>505,540</b>     | <b>\$ 2,229,861</b> | <b>\$ 3,211,153</b>           | <b>\$ 3,353,152</b>           |

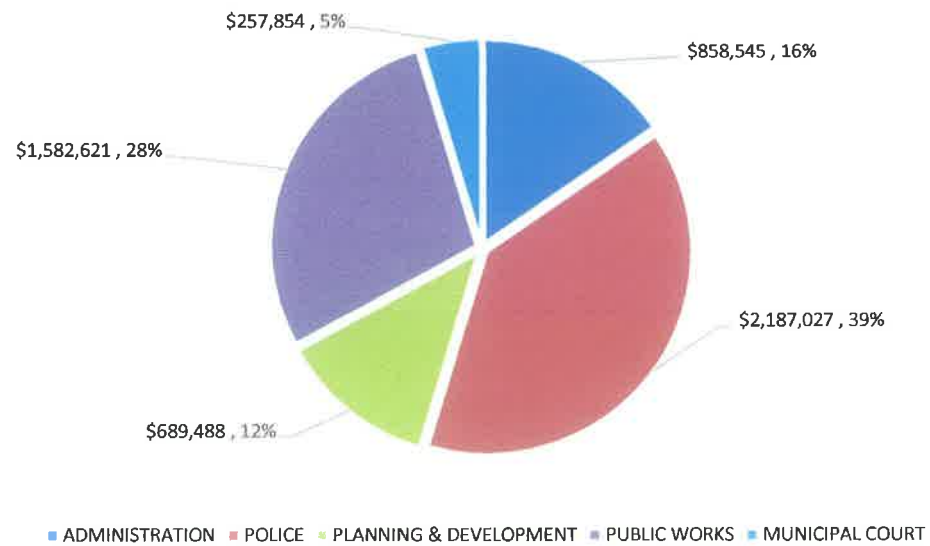
## GENERAL FUND REVENUE FY2020-21



Sales Tax vs All Other GF Revenue - FY 2020-21



GF Department Expense - FY 2020-21



CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

## 01 -GENERAL FUND

|                                     | 2016-2017        | 2017-2018        | 2018-2019        | (-----) 2019-2020 (-----) 2020-2021 (-----) |                  |                    |                     |                          |
|-------------------------------------|------------------|------------------|------------------|---------------------------------------------|------------------|--------------------|---------------------|--------------------------|
| REVENUES                            | ACTUAL           | ACTUAL           | ACTUAL           | CURRENT BUDGET                              | Y-T-D ACTUAL     | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>TAXES</b>                        |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-40100 PROPERTY TAXES             | 1,049,575        | 1,280,394        | 1,505,831        | 1,583,629                                   | 1,592,752        | 1,601,450          | 1,805,330           |                          |
| 01-40200 SALES TAX                  | 3,143,128        | 3,070,736        | 3,349,533        | 3,000,000                                   | 2,820,913        | 3,000,000          | 2,850,000           |                          |
| 01-40250 MIXED BEVERAGE TAX         | 17,469           | 17,543           | 30,023           | 32,000                                      | 29,448           | 29,448             | 17,500              |                          |
| TOTAL TAXES                         | 4,210,172        | 4,368,673        | 4,885,387        | 4,615,629                                   | 4,443,113        | 4,630,898          | 4,672,830           |                          |
| <b>PERMITS</b>                      |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-41000 BUILDING PERMITS           | 159,630          | 135,159          | 162,994          | 150,000                                     | 173,656          | 175,000            | 150,000             |                          |
| TOTAL PERMITS                       | 159,630          | 135,159          | 162,994          | 150,000                                     | 173,656          | 175,000            | 150,000             |                          |
| <b>FEES</b>                         |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-42000 SUBDIVISION PLATS          | 6,368            | 12,850           | 5,068            | 3,000                                       | 2,800            | 2,800              | 3,000               |                          |
| 01-42010 STREET MAINT FEES          | 36,807           | 26,794           | 77,512           | 30,000                                      | 19,252           | 21,000             | 18,000              |                          |
| 01-42020 ZONING FEES                | 38,975           | 35,400           | 29,250           | 30,000                                      | 39,059           | 40,000             | 30,000              |                          |
| 01-42025 PLUMBING INSPECTION FEES   | 26,918           | 24,120           | 19,650           | 25,000                                      | 27,550           | 28,630             | 25,000              |                          |
| 01-42030 ADMINISTRATIVE FEES        | 8,463            | 7,089            | 13,347           | 10,000                                      | 9,976            | 11,000             | 8,000               |                          |
| 01-42040 TELECOM FRANCHISE/ROW FEES | 178,196          | 153,905          | 152,134          | 150,000                                     | 104,565          | 150,000            | 155,000             |                          |
| 01-42043 NATURAL GAS FRANCHISE FEES | 28,820           | 35,773           | 36,280           | 30,000                                      | 28,924           | 28,924             | 30,000              |                          |
| 01-42045 ELECTRIC FRANCHISE FEES    | 367,235          | 361,430          | 350,292          | 360,000                                     | 335,162          | 335,161            | 360,000             |                          |
| 01-42050 CABLE FRANCHISE FEES       | 38,200           | 50,205           | 50,267           | 50,000                                      | 51,363           | 51,363             | 50,000              |                          |
| TOTAL FEES                          | 729,983          | 707,566          | 733,801          | 688,000                                     | 618,651          | 668,879            | 679,000             |                          |
| <b>FINES &amp; WARRANTS</b>         |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-44000 FINES                      | 201,255          | 187,913          | 188,306          | 125,000                                     | 122,006          | 125,000            | 100,000             |                          |
| 01-44100 WARRANT FEES               | 16,235           | 3,546            | 3,787            | 2,000                                       | 1,600            | 2,000              | 1,000               |                          |
| 01-44150 ADMINISTRATIVE FEES        | 22,099           | 21,901           | 22,496           | 14,000                                      | 13,009           | 14,000             | 10,000              |                          |
| 01-44160 BUS CAMERA CIVIL FINES     | 0                | 780              | 0                | 0                                           | 0                | 0                  | 0                   |                          |
| TOTAL FINES & WARRANTS              | 239,589          | 214,141          | 214,588          | 141,000                                     | 136,615          | 141,000            | 111,000             |                          |
| <b>INTEREST &amp; MISC.</b>         |                  |                  |                  |                                             |                  |                    |                     |                          |
| 01-45000 INTEREST INCOME            | 34,776           | 76,459           | 145,621          | 80,000                                      | 72,912           | 75,775             | 35,000              |                          |
| 01-45005 PROPERTY TAX P & I         | 2,982            | 3,327            | 6,835            | 4,500                                       | 5,153            | 5,500              | 4,500               |                          |
| 01-45007 LEASES                     | 31,659           | 32,174           | 34,226           | 46,800                                      | 219,328          | 220,897            | 55,204              |                          |
| 01-45010 MISCELLANEOUS INCOME       | 18,403           | 27,033           | 13,015           | 10,000                                      | 10,873           | 11,000             | 10,000              |                          |
| 01-45011 GRANT - FIRE BREAK GRANT   | 0                | 47,887           | 54,924           | 0                                           | 0                | 0                  | 0                   |                          |
| 01-45012 POLICE GRANT REVENUE       | 3,411            | 8,745            | 0                | 0                                           | 0                | 0                  | 0                   |                          |
| 01-45040 SALE OF ASSETS             | 0                | 393              | 0                | 36,197                                      | 39,317           | 50,000             | 0                   |                          |
| 01-45060 CASH LONG-MUN COURT        | 0                | 1                | 1                | 0                                           | 0                | 0                  | 0                   |                          |
| TOTAL INTEREST & MISC.              | 91,231           | 196,019          | 254,621          | 177,497                                     | 347,583          | 363,172            | 104,704             |                          |
| <b>TOTAL REVENUES</b>               | <b>5,430,605</b> | <b>5,621,557</b> | <b>6,251,391</b> | <b>5,772,126</b>                            | <b>5,719,617</b> | <b>5,978,948</b>   | <b>5,717,534</b>    |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
ADMINISTRATION

|                                        | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|----------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                           | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                     |           |           |           |                                             |              |                    |                     |                          |
| 01-60050 BUILDING MAINTENANCE          | 14,202    | 14,679    | 37,700    | 35,000                                      | 6,211        | 7,500              | 15,000              |                          |
| 01-60055 COMPUTER MAINTENANCE          | 38,511    | 34,882    | 37,629    | 40,000                                      | 43,097       | 45,000             | 40,000              |                          |
| TOTAL MAINTENANCE                      | 52,712    | 49,561    | 75,329    | 75,000                                      | 49,308       | 52,500             | 55,000              |                          |
| <b>REPAIRS</b>                         |           |           |           |                                             |              |                    |                     |                          |
| 01-60140 EQUIPMENT CONTRACTS           | 610       | 536       | 603       | 1,000                                       | 645          | 1,000              | 1,000               |                          |
| 01-60190 JANITORIAL                    | 1,927     | 2,246     | 3,856     | 4,200                                       | 4,497        | 5,000              | 7,500               |                          |
| TOTAL REPAIRS                          | 2,537     | 2,782     | 4,458     | 5,200                                       | 5,142        | 6,000              | 8,500               |                          |
| <b>CONTRACT SERVICES</b>               |           |           |           |                                             |              |                    |                     |                          |
| 01-60200 OUTSIDE LEGAL COUNSEL         | 28,259    | 83,353    | 31,133    | 36,000                                      | 4,147        | 5,000              | 7,500               |                          |
| 01-60205 CONSULTANT FEES               | 0         | 5,509     | 41,428    | 50,000                                      | 36,745       | 50,000             | 36,000              |                          |
| 01-60210 CITY ATTORNEY FEES            | 84,945    | 77,235    | 99,047    | 115,000                                     | 57,965       | 63,000             | 25,000              |                          |
| 01-60210 CITY ATTORNEY - LITIGATION    | 0         | 0         | 67,108    | 0                                           | 89,204       | 95,000             | 25,000              |                          |
| 01-60212 CODIFICATION                  | 6,108     | 4,213     | 4,895     | 5,000                                       | 6,520        | 6,520              | 5,000               |                          |
| 01-60214 TAX COLLECTION EXPENSE        | 3,876     | 4,245     | 4,223     | 5,150                                       | 4,957        | 4,957              | 5,600               |                          |
| 01-60215 APPRAISAL DISTRICT EXPENSE    | 5,151     | 6,112     | 6,729     | 6,950                                       | 5,237        | 6,983              | 7,250               |                          |
| 01-60216 AUDITING                      | 16,755    | 17,120    | 12,180    | 18,000                                      | 18,270       | 26,800             | 19,000              |                          |
| 01-60220 TRAINING                      | 8,881     | 23,545    | 18,809    | 10,000                                      | 6,342        | 6,500              | 2,500               |                          |
| 01-60221 MEMBERSHIPS/SUBSCRIPTIONS     | 7,027     | 8,377     | 10,153    | 8,200                                       | 3,478        | 4,000              | 3,000               |                          |
| 01-60230 OFFICE SUPPLIES               | 5,391     | 6,421     | 6,298     | 6,500                                       | 3,194        | 3,500              | 3,000               |                          |
| 01-60235 ELECTION EXPENSES             | 8,377     | 0         | 0         | 0                                           | 0            | 0                  | 10,500              |                          |
| 01-60250 POSTAGE                       | 2,377     | 2,349     | 1,403     | 3,000                                       | 2,736        | 3,000              | 1,000               |                          |
| 01-60266 CREDIT CARD FEES              | 649       | 657       | 1,309     | 750                                         | 1,685        | 2,000              | 1,500               |                          |
| 01-60270 PRINTING                      | 3,514     | 4,733     | 3,565     | 4,500                                       | 1,128        | 1,200              | 1,000               |                          |
| 01-60280 PUBLIC NOTICES                | 8,372     | 10,857    | 10,709    | 5,000                                       | 5,290        | 5,500              | 3,000               |                          |
| 01-60290 RECORDS STORAGE & MAINTENANCE | 2,929     | 1,305     | 1,536     | 2,500                                       | 1,494        | 2,000              | 1,500               |                          |
| TOTAL CONTRACT SERVICES                | 192,610   | 256,034   | 320,527   | 276,550                                     | 248,391      | 285,960            | 157,350             |                          |
| <b>PAYROLL</b>                         |           |           |           |                                             |              |                    |                     |                          |
| 01-60330 SALARIES                      | 441,208   | 447,875   | 645,687   | 513,470                                     | 425,396      | 513,470            | 424,636             |                          |
| 01-60340 PAYROLL TAX                   | 30,278    | 30,688    | 36,363    | 39,332                                      | 30,939       | 39,332             | 33,250              |                          |
| 01-60341 RETIREMENT                    | 76,647    | 78,935    | 107,845   | 85,056                                      | 59,860       | 85,056             | 74,462              |                          |
| 01-60342 LONGEVITY                     | 2,965     | 3,520     | 3,315     | 1,995                                       | 1,780        | 1,995              | 555                 |                          |
| 01-60343 VEHICLE/PHONE ALLOWANCE       | 0         | 0         | 0         | 0                                           | 0            | 0                  | 8,880               |                          |
| 01-60344 MEDICAL/DENTAL INSURANCE      | 44,446    | 49,545    | 41,359    | 57,313                                      | 44,739       | 48,000             | 49,103              |                          |
| 01-60346 WORKERS COMP INSURANCE        | 986       | 914       | 946       | 1,350                                       | 1,287        | 1,287              | 810                 |                          |
| 01-60350 CONTRACT/TEMPORARY SUPPORT    | 5,572     | 2,228     | 38,033    | 50,000                                      | 41,548       | 44,000             | 2,000               |                          |
| TOTAL PAYROLL                          | 602,101   | 613,706   | 873,548   | 748,516                                     | 605,548      | 733,140            | 593,695             |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
ADMINISTRATION

|                                      | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|--------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                         | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>UTILITIES &amp; SUNDRY</b>        |           |           |           |                                             |              |                    |                     |                          |
| 01-60430 PUBLIC INFORMATION SERVICES | 12,242    | 11,389    | 9,085     | 15,000                                      | 4,725        | 5,500              | 5,500               |                          |
| 01-60440 SUNDRY                      | 2,765     | 1,929     | 1,684     | 7,000                                       | 4,010        | 4,500              | 4,500               |                          |
| 01-60450 TELECOM                     | 10,555    | 6,617     | 6,800     | 11,000                                      | 8,637        | 11,000             | 12,500              |                          |
| 01-60465 GENERAL INSURANCE           | 3,218     | 2,366     | 2,741     | 3,500                                       | 2,463        | 3,500              | 3,500               |                          |
| 01-60469 UNEMPLOYMENT CLAIMS (TWC)   | 0         | 0         | 0         | 15,000                                      | 14,831       | 14,831             | 0                   |                          |
| 01-60475 COMMUNITY RELATIONS         | 0         | 0         | 0         | 500                                         | 387          | 500                | 500                 |                          |
| 01-60477 EMPL/VOL APPRECIATION       | 3,652     | 2,416     | 2,875     | 5,000                                       | 2,262        | 3,000              | 3,000               |                          |
| 01-60480 RECORDING FEES              | 658       | 0         | 0         | 1,500                                       | 0            | 500                | 500                 |                          |
| 01-60490 UTILITIES                   | 8,871     | 8,702     | 8,317     | 9,000                                       | 8,398        | 9,000              | 9,000               |                          |
| TOTAL UTILITIES & SUNDRY             | 41,961    | 33,418    | 31,502    | 67,500                                      | 45,713       | 52,331             | 39,000              |                          |
| <b>CAPITAL OUTLAY</b>                |           |           |           |                                             |              |                    |                     |                          |
| 01-60550 COMPUTERS/FURNITURE/EQUIP   | 5,720     | 9,676     | 9,875     | 10,000                                      | 4,874        | 4,874              | 5,000               |                          |
| 01-60551 SOFTWARE (PERMITS/ETC)      | 375       | 0         | 0         | 0                                           | 0            | 0                  | 0                   |                          |
| TOTAL CAPITAL OUTLAY                 | 6,095     | 9,676     | 9,875     | 10,000                                      | 4,874        | 4,874              | 5,000               |                          |
| <b>TRANSFERS</b>                     |           |           |           |                                             |              |                    |                     |                          |
| TOTAL ADMINISTRATION                 | 898,018   | 965,177   | 1,315,239 | 1,182,766                                   | 958,977      | 1,134,805          | 858,545             |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
POLICE DEPARTMENT

|                                        | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) | (-----) 2020-2021 (-----) |                    |                     |                          |
|----------------------------------------|-----------|-----------|-----------|---------------------------|---------------------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                           | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET            | Y-T-D ACTUAL              | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                     |           |           |           |                           |                           |                    |                     |                          |
| 01-61050 BUILDING MAINTENANCE          | 4,904     | 9,540     | 10,050    | 20,000                    | 12,161                    | 15,000             | 15,000              |                          |
| 01-61060 VEHICLE M & O                 | 43,544    | 27,163    | 31,576    | 20,000                    | 16,835                    | 20,000             | 20,000              |                          |
| 01-61061 FUEL                          | 0         | 29,324    | 28,297    | 30,000                    | 25,479                    | 30,000             | 30,000              |                          |
| 01-61080 RADAR REP/CALIBRATION         | 880       | 541       | 672       | 1,000                     | 984                       | 1,000              | 1,000               |                          |
| TOTAL MAINTENANCE                      | 49,328    | 66,567    | 70,595    | 71,000                    | 55,459                    | 66,000             | 66,000              |                          |
| <b>REPAIRS</b>                         |           |           |           |                           |                           |                    |                     |                          |
| 01-61150 EQUIPMENT CONTRACTS/REPAIRS   | 14,816    | 17,202    | 13,545    | 25,000                    | 19,725                    | 25,000             | 25,000              |                          |
| 01-61155 COMPUTER MAINTENANCE          | 38,439    | 36,241    | 53,147    | 55,000                    | 52,103                    | 55,000             | 55,000              |                          |
| 01-61190 JANITORIAL                    | 4,491     | 4,706     | 6,522     | 6,500                     | 5,979                     | 6,500              | 7,500               |                          |
| TOTAL REPAIRS                          | 57,746    | 58,149    | 73,213    | 86,500                    | 77,807                    | 86,500             | 87,500              |                          |
| <b>CONTRACT SERVICES</b>               |           |           |           |                           |                           |                    |                     |                          |
| 01-61200 CITY ATTORNEY FEES            | 0         | 0         | 955       | 5,000                     | 1,049                     | 1,500              | 2,500               |                          |
| 01-61210 MEDICAL EXAMINATIONS          | 295       | 3,069     | 2,670     | 3,000                     | 1,901                     | 3,000              | 3,000               |                          |
| 01-61211 PSYCHOLOGICAL EXAMINATIONS    | 0         | 0         | 0         | 4,000                     | 3,500                     | 4,000              | 4,000               |                          |
| 01-61213 PSYCHOLOGICAL COUNSELING      | 0         | 0         | 0         | 0                         | 0                         | 0                  | 1,000               |                          |
| 01-61221 MEMBERSHIPS/SUBSCRIPTIONS     | 4,524     | 2,711     | 4,965     | 4,800                     | 4,140                     | 4,800              | 4,800               |                          |
| 01-61230 OFFICE SUPPLIES               | 3,657     | 4,073     | 3,932     | 5,000                     | 5,027                     | 5,000              | 5,000               |                          |
| 01-61240 POLICE SUPPLIES               | 15,853    | 16,693    | 13,589    | 15,500                    | 15,393                    | 15,500             | 20,500              |                          |
| 01-61250 POSTAGE                       | 191       | 187       | 585       | 500                       | 243                       | 500                | 500                 |                          |
| 01-61256 DISPATCH/CTECC                | 40,251    | 80,502    | 80,502    | 92,577                    | 92,577                    | 92,577             | 106,464             |                          |
| 01-61260 EMPLOYMENT ADS/RECRUITING     | 0         | 289       | 1,101     | 1,000                     | 538                       | 1,000              | 1,000               |                          |
| 01-61290 RECORDS STORAGE & MAINTENANCE | 0         | 973       | 866       | 1,000                     | 1,202                     | 1,400              | 1,000               |                          |
| TOTAL CONTRACT SERVICES                | 64,771    | 108,497   | 109,165   | 132,377                   | 125,570                   | 129,277            | 149,764             |                          |
| <b>PAYROLL</b>                         |           |           |           |                           |                           |                    |                     |                          |
| 01-61330 SALARIES                      | 921,464   | 883,690   | 1,029,508 | 1,202,952                 | 1,042,190                 | 1,150,000          | 1,208,194           |                          |
| 01-61335 CERTIFICATION PAY             | 8,864     | 8,975     | 14,174    | 17,680                    | 14,786                    | 16,100             | 18,252              |                          |
| 01-61340 PAYROLL TAXES                 | 70,885    | 67,328    | 79,419    | 92,146                    | 83,191                    | 90,000             | 95,027              |                          |
| 01-61341 RETIREMENT                    | 162,046   | 157,384   | 174,770   | 199,269                   | 176,923                   | 191,500            | 208,849             |                          |
| 01-61342 LONGEVITY                     | 6,613     | 5,315     | 6,762     | 8,525                     | 5,941                     | 6,500              | 6,770               |                          |
| 01-61343 VEHICLE/PHONE ALLOWANCE       | 0         | 0         | 0         | 0                         | 0                         | 0                  | 7,920               |                          |
| 01-61344 MEDICAL/DENTAL INSURANCE      | 119,401   | 146,925   | 156,075   | 194,863                   | 158,064                   | 175,000            | 193,196             |                          |
| 01-61346 WORKERS COMP INSURANCE        | 22,721    | 21,872    | 19,261    | 24,300                    | 22,583                    | 22,583             | 24,065              |                          |
| 01-61350 CONTRACT/TEMPORARY SUPPORT    | 0         | 0         | 0         | 0                         | 389                       | 389                | 0                   |                          |
| TOTAL PAYROLL                          | 1,311,994 | 1,291,489 | 1,479,969 | 1,739,735                 | 1,504,068                 | 1,652,072          | 1,762,273           |                          |
| <b>UTILITIES &amp; SUNDRY</b>          |           |           |           |                           |                           |                    |                     |                          |
| 01-61450 TELECOM                       | 8,272     | 10,455    | 11,588    | 10,500                    | 16,075                    | 18,000             | 15,000              |                          |
| 01-61465 GENERAL INSURANCE             | 25,965    | 20,748    | 21,579    | 26,000                    | 23,204                    | 23,204             | 26,000              |                          |
| 01-61469 UNEMPLOYMENT CLAIMS           | 0         | 10,770    | 0         | 0                         | 0                         | 0                  | 0                   |                          |
| 01-61470 TRAINING                      | 18,665    | 14,291    | 18,685    | 16,000                    | 13,419                    | 16,000             | 16,000              |                          |
| 01-61475 COMMUNITY RELATIONS           | 6,148     | 5,920     | 11,310    | 7,000                     | 3,729                     | 3,729              | 3,000               |                          |
| 01-61477 EMPL/VOL APPRECIATION         | 1,753     | 1,044     | 1,837     | 2,000                     | 1,978                     | 2,000              | 2,000               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
POLICE DEPARTMENT

| EXPENDITURES                          | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | CURRENT<br>BUDGET | (----- 2019-2020 -----) |                       | (----- 2020-2021 -----)   |                                |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
|                                       |                     |                     |                     |                   | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| 01-61480 UNIFORM ALLOWANCE            | 8,333               | 15,412              | 16,069              | 16,000            | 9,964                   | 16,000                | 16,000                    |                                |
| 01-61485 FIRING RANGE/AMMUNITION/GUNS | 3,824               | 4,770               | 8,952               | 5,500             | 3,279                   | 5,500                 | 5,500                     |                                |
| 01-61490 UTILITIES                    | 12,331              | 13,405              | 12,949              | 13,000            | 12,172                  | 13,000                | 13,000                    |                                |
| TOTAL UTILITIES & SUNDRY              | 85,290              | 96,815              | 102,969             | 96,000            | 83,819                  | 97,433                | 96,500                    |                                |
| CAPITAL OUTLAY                        |                     |                     |                     |                   |                         |                       |                           |                                |
| 01-61550 COMPUTERS/FURNITURE/EQUIP    | 69,041              | 3,818               | 9,017               | 18,400            | 17,813                  | 18,400                | 10,000                    |                                |
| 01-61551 DIGITAL VIDEO SYST FOR CARS  | 16,445              | 20,799              | 11,909              | 14,000            | 12,075                  | 12,075                | 0                         |                                |
| 01-61553 PATROL VEHICLES              | 41,901              | 79,999              | 110,488             | 110,500           | 115,324                 | 115,325               | 0                         |                                |
| 01-61554 RADIOS                       | 39,460              | 36,747              | 34,323              | 16,300            | 15,219                  | 15,219                | 0                         |                                |
| 01-61555 VESTS                        | 2,213               | 2,213               | 3,425               | 3,000             | 5,845                   | 5,845                 | 3,340                     |                                |
| 01-61556 RADAR EQUIPMENT              | 11,039              | 6,025               | 9,038               | 6,400             | 6,255                   | 6,255                 | 0                         |                                |
| 01-61558 CAPITAL OUTLAY-TASERS        | 0                   | 0                   | 12,568              | 5,250             | 4,608                   | 4,608                 | 5,250                     |                                |
| 01-61559 CO - PD GRANT EXPENSE        | 0                   | 8,745               | 0                   | 0                 | 0                       | 0                     | 0                         |                                |
| 01-61560 CAPITAL OUTLAY-BODY CAMERAS  | 0                   | 0                   | 3,921               | 6,400             | 5,911                   | 5,911                 | 6,400                     |                                |
| TOTAL CAPITAL OUTLAY                  | 180,098             | 158,345             | 194,687             | 180,250           | 183,050                 | 183,638               | 24,990                    |                                |
| TRANSFERS                             |                     |                     |                     |                   |                         |                       |                           |                                |
| TOTAL POLICE DEPARTMENT               | 1,749,228           | 1,779,862           | 2,030,600           | 2,305,862         | 2,029,773               | 2,214,920             | 2,187,027                 |                                |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
PLANNING & DEVELOPMENT

|                                        | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | (-----)<br>CURRENT<br>BUDGET | 2019-2020<br>Y-T-D<br>ACTUAL | (-----)<br>PROJECTED<br>YEAR END | (-----)<br>2020-2021<br>REQUESTED<br>BUDGET<br>PB | (-----)<br>PROPOSED<br>BUDGET<br>SELECTED |
|----------------------------------------|---------------------|---------------------|---------------------|------------------------------|------------------------------|----------------------------------|---------------------------------------------------|-------------------------------------------|
| EXPENDITURES                           |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| <b>MAINTENANCE</b>                     |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| 01-63055 COMPUTER MAINTENANCE          | 0                   | 4,443               | 4,954               | 11,500                       | 11,470                       | 11,820                           | 33,500                                            |                                           |
| 01-63060 VEHICLE M & O                 | 4,873               | 3,191               | 225                 | 2,000                        | 130                          | 500                              | 1,000                                             |                                           |
| 01-63061 FUEL                          | 0                   | 899                 | 606                 | 1,000                        | 500                          | 800                              | 1,000                                             |                                           |
| TOTAL MAINTENANCE                      | 4,873               | 8,532               | 5,785               | 14,500                       | 12,101                       | 13,120                           | 35,500                                            |                                           |
| <b>REPAIRS</b>                         |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| 01-63157 CODE COMPLIANCE EXPENSE       | 0                   | 0                   | 0                   | 1,000                        | 722                          | 1,000                            | 1,000                                             |                                           |
| TOTAL REPAIRS                          | 0                   | 0                   | 0                   | 1,000                        | 722                          | 1,000                            | 1,000                                             |                                           |
| <b>CONTRACT SERVICES</b>               |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| 01-63205 CONSULTANT FEES               | 89,647              | 58,176              | 82,825              | 50,000                       | 43,032                       | 50,000                           | 50,000                                            |                                           |
| 01-63210 CITY ATTORNEY FEES            | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 75,000                                            |                                           |
| 01-63220 TRAINING                      | 4,955               | 5,142               | 4,903               | 5,000                        | 3,675                        | 5,000                            | 7,500                                             |                                           |
| 01-63230 OFFICE SUPPLIES               | 3,567               | 2,894               | 2,032               | 2,500                        | 2,012                        | 2,500                            | 2,500                                             |                                           |
| 01-63240 MEMBERSHIPS/PROFESSIONAL FEES | 1,930               | 1,392               | 1,071               | 2,500                        | 370                          | 1,200                            | 5,000                                             |                                           |
| 01-63245 INSPECTIONS/PLAN REVIEWS      | 18,649              | 21,075              | 23,970              | 20,000                       | 25,458                       | 27,500                           | 25,000                                            |                                           |
| 01-63250 POSTAGE                       | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 2,000                                             |                                           |
| 01-63266 CREDIT CARD FEES              | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 1,500                                             |                                           |
| 01-63270 PRINTING                      | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 1,000                                             |                                           |
| 01-63280 PUBLIC NOTICES                | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 2,000                                             |                                           |
| 01-63290 RECORDS STORAGE & MAINTENANCE | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 1,000                                             |                                           |
| TOTAL CONTRACT SERVICES                | 118,748             | 88,678              | 114,800             | 80,000                       | 74,547                       | 86,200                           | 172,500                                           |                                           |
| <b>PAYROLL</b>                         |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| 01-63330 SALARIES                      | 149,693             | 138,966             | 102,126             | 155,958                      | 127,457                      | 135,000                          | 331,793                                           |                                           |
| 01-63340 PAYROLL TAX                   | 11,454              | 10,725              | 7,982               | 11,946                       | 10,124                       | 11,500                           | 25,864                                            |                                           |
| 01-63341 RETIREMENT                    | 25,575              | 24,411              | 17,282              | 25,835                       | 21,961                       | 25,000                           | 57,921                                            |                                           |
| 01-63342 LONGEVITY                     | 1,420               | 440                 | 10                  | 0                            | 0                            | 0                                | 2,015                                             |                                           |
| 01-63343 VEHICLE/PHONE ALLOWANCE       | 0                   | 0                   | 0                   | 0                            | 0                            | 0                                | 3,840                                             |                                           |
| 01-63344 MEDICAL/DENTAL INSURANCE      | 17,764              | 18,704              | 15,235              | 22,925                       | 18,323                       | 21,200                           | 48,734                                            |                                           |
| 01-63346 WORKERS COMP INSURANCE        | 777                 | 894                 | 842                 | 1,350                        | 951                          | 951                              | 1,322                                             |                                           |
| 01-63350 CONTRACT/TEMPORARY SUPPORT    | 0                   | 16,650              | 221                 | 0                            | 0                            | 0                                | 0                                                 |                                           |
| TOTAL PAYROLL                          | 206,682             | 210,788             | 143,697             | 218,014                      | 178,815                      | 193,651                          | 471,488                                           |                                           |
| <b>UTILITIES &amp; SUNDRY</b>          |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| 01-63450 TELECOM                       | 0                   | 1,823               | 1,376               | 4,000                        | 1,504                        | 2,500                            | 3,500                                             |                                           |
| 01-63465 GENERAL INSURANCE             | 1,617               | 1,401               | 3,089               | 3,100                        | 1,912                        | 1,912                            | 3,000                                             |                                           |
| TOTAL UTILITIES & SUNDRY               | 1,617               | 3,224               | 4,465               | 7,100                        | 3,416                        | 4,412                            | 6,500                                             |                                           |
| <b>CAPITAL OUTLAY</b>                  |                     |                     |                     |                              |                              |                                  |                                                   |                                           |
| 01-63540 COMPUTERS/FURNITURE/EQUIP     | 0                   | 0                   | 19,500              | 27,000                       | 25,365                       | 27,000                           | 2,500                                             |                                           |
| 01-63546 PW VEHICLES                   | 0                   | 61,764              | 0                   | 0                            | 0                            | 0                                | 0                                                 |                                           |
| TOTAL CAPITAL OUTLAY                   | 0                   | 61,764              | 19,500              | 27,000                       | 25,365                       | 27,000                           | 2,500                                             |                                           |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
PLANNING & DEVELOPMENT

|                              | 2016-2017 | 2017-2018 | 2018-2019 | (-----<br>CURRENT | 2019-2020<br>Y-T-D | (-----<br>PROJECTED | (-----<br>REQUESTED | (-----<br>2020-2021<br>BUDGET<br>PB | (-----<br>PROPOSED<br>BUDGET<br>SELECTED |
|------------------------------|-----------|-----------|-----------|-------------------|--------------------|---------------------|---------------------|-------------------------------------|------------------------------------------|
| EXPENDITURES                 | ACTUAL    | ACTUAL    | ACTUAL    | BUDGET            | ACTUAL             | YEAR END            |                     |                                     |                                          |
| TRANSFERS                    |           |           |           |                   |                    |                     |                     |                                     |                                          |
| TOTAL PLANNING & DEVELOPMENT | 331,920   | 372,985   | 288,247   | 347,614           | 294,965            | 325,383             | 689,488             |                                     |                                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

01 -GENERAL FUND  
PUBLIC WORKS

|                                         | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | (-----<br>CURRENT<br>BUDGET | 2019-2020<br>Y-T-D<br>ACTUAL | (-----<br>PROJECTED<br>YEAR END | (-----<br>2020-2021<br>REQUESTED<br>BUDGET<br>PB | (-----<br>PROPOSED<br>BUDGET<br>SELECTED |
|-----------------------------------------|---------------------|---------------------|---------------------|-----------------------------|------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------|
| <b>EXPENDITURES</b>                     |                     |                     |                     |                             |                              |                                 |                                                  |                                          |
| <b>REPAIRS</b>                          |                     |                     |                     |                             |                              |                                 |                                                  |                                          |
| 01-64151 DRAINAGE REPAIRS & MAINT       | 97,101              | 94,635              | 151,433             | 130,000                     | 117,920                      | 130,000                         | 130,000                                          |                                          |
| 01-64155 ROW MAINTENANCE                | 80,896              | 140,699             | 146,667             | 100,000                     | 67,899                       | 100,000                         | 100,000                                          |                                          |
| 01-64160 FIRE SAFETY/BRUSH PICKUP       | 0                   | 0                   | 156,560             | 0                           | 0                            | 0                               | 0                                                |                                          |
| 01-64161 FIRE SAFETY-HZDRS MITIGTN GRNT | 40,965              | 44,383              | 50,983              | 0                           | 0                            | 0                               | 0                                                |                                          |
| 01-64165 SIGN MAINTENANCE               | 20,983              | 17,594              | 20,352              | 20,000                      | 12,981                       | 20,000                          | 20,000                                           |                                          |
| 01-64170 STREET LIGHTING                | 121                 | 0                   | 0                   | 0                           | 37                           | 100                             | 100                                              |                                          |
| 01-64175 STREET REPAIRS                 | 16,033              | 36,187              | 25,283              | 25,000                      | 17,618                       | 25,000                          | 25,000                                           |                                          |
| 01-64185 TRASH/CARCASS REMOVAL          | 1,481               | 2,840               | 1,685               | 2,500                       | 1,660                        | 2,500                           | 2,500                                            |                                          |
| <b>TOTAL REPAIRS</b>                    | <b>257,580</b>      | <b>336,338</b>      | <b>552,962</b>      | <b>277,500</b>              | <b>218,114</b>               | <b>277,600</b>                  | <b>277,600</b>                                   |                                          |
| <b>CONTRACT SERVICES</b>                |                     |                     |                     |                             |                              |                                 |                                                  |                                          |
| 01-64217 SOLID WASTE SERVICES           | 396,193             | 411,510             | 430,394             | 445,050                     | 372,109                      | 445,050                         | 472,665                                          |                                          |
| <b>TOTAL CONTRACT SERVICES</b>          | <b>396,193</b>      | <b>411,510</b>      | <b>430,394</b>      | <b>445,050</b>              | <b>372,109</b>               | <b>445,050</b>                  | <b>472,665</b>                                   |                                          |
| <b>CAPITAL OUTLAY</b>                   |                     |                     |                     |                             |                              |                                 |                                                  |                                          |
| 01-64550 STREET IMPRV/TRAFFIC CALMING   | 118,649             | 0                   | 0                   | 0                           | 0                            | 0                               | 0                                                |                                          |
| 01-64551 SIGNS WITH RADAR               | 0                   | 5,665               | 9,856               | 0                           | 0                            | 0                               | 0                                                |                                          |
| 01-64553 CITY HALL REMODEL/REBUILD      | 19,965              | 0                   | 65,233              | 10,000                      | 1,835                        | 1,835                           | 0                                                |                                          |
| 01-64555 DRAINAGE IMPROVEMENTS          | 1,000               | 62,209              | 194,091             | 0                           | 0                            | 0                               | 0                                                |                                          |
| 01-64559 ANNUAL MAINT - WILDCAT HOLLOW  | 66,970              | 0                   | 0                   | 0                           | 0                            | 0                               | 264,943                                          |                                          |
| 01-64565 STREET REPAVING/MAINT - WD10   | 0                   | 83,025              | 201,161             | 230,675                     | 110,989                      | 110,989                         | 142,560                                          |                                          |
| 01-64567 ANNUAL MAINT-HARBOR VIEW       | 0                   | 0                   | 157,700             | 820,000                     | 120,729                      | 120,729                         | 424,853                                          |                                          |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>206,584</b>      | <b>150,899</b>      | <b>628,041</b>      | <b>1,060,675</b>            | <b>233,553</b>               | <b>233,553</b>                  | <b>832,356</b>                                   |                                          |
| <b>TRANSFERS</b>                        |                     |                     |                     |                             |                              |                                 |                                                  |                                          |
| <b>TOTAL PUBLIC WORKS</b>               | <b>860,356</b>      | <b>898,747</b>      | <b>1,611,398</b>    | <b>1,783,225</b>            | <b>823,775</b>               | <b>956,203</b>                  | <b>1,582,621</b>                                 |                                          |

01 -GENERAL FUND  
MUNICIPAL COURT

|                                         | 2016-2017 | 2017-2018 | 2018-2019 | (-----)        | 2019-2020    | (-----)            | 2020-2021           | (-----)                  |
|-----------------------------------------|-----------|-----------|-----------|----------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                            | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>REPAIRS</b>                          |           |           |           |                |              |                    |                     |                          |
| 01-67150 COMPUTER MAINTENANCE/UPGRADE   | 25,969    | 17,159    | 14,203    | 20,000         | 18,022       | 20,000             | 20,000              |                          |
| TOTAL REPAIRS                           | 25,969    | 17,159    | 14,203    | 20,000         | 18,022       | 20,000             | 20,000              |                          |
| <b>CONTRACT SERVICES</b>                |           |           |           |                |              |                    |                     |                          |
| 01-67220 TRAINING                       | 1,199     | 2,518     | 2,387     | 4,000          | 2,230        | 2,500              | 2,500               |                          |
| 01-67221 MEMBERSHIPS/SUBSCRIPTIONS      | 0         | 0         | 80        | 400            | 181          | 400                | 400                 |                          |
| 01-67230 COURT SUPPLIES                 | 1,340     | 1,627     | 1,260     | 1,500          | 615          | 1,000              | 1,000               |                          |
| 01-67250 POSTAGE                        | 628       | 564       | 614       | 250            | 369          | 500                | 500                 |                          |
| 01-67260 PROSECUTOR FEES                | 29,831    | 36,927    | 31,786    | 32,000         | 22,811       | 25,000             | 25,000              |                          |
| 01-67266 CREDIT CARD FEES               | 6,366     | 5,527     | 5,454     | 6,000          | 5,060        | 6,000              | 6,000               |                          |
| 01-67290 RECORDS STORAGE & MAINTENANCE  | 0         | 518       | 492       | 1,200          | 674          | 1,000              | 1,000               |                          |
| TOTAL CONTRACT SERVICES                 | 39,364    | 47,680    | 42,073    | 45,350         | 31,941       | 36,400             | 36,400              |                          |
| <b>PAYROLL</b>                          |           |           |           |                |              |                    |                     |                          |
| 01-67330 SALARIES                       | 133,494   | 142,865   | 122,671   | 153,414        | 117,138      | 130,000            | 139,834             |                          |
| 01-67340 PAYROLL TAXES                  | 10,363    | 11,086    | 9,405     | 11,752         | 9,002        | 10,000             | 10,799              |                          |
| 01-67341 RETIREMENT                     | 18,944    | 21,037    | 16,403    | 19,052         | 17,576       | 19,000             | 24,185              |                          |
| 01-67342 LONGEVITY                      | 2,075     | 1,693     | 896       | 1,020          | 919          | 1,020              | 1,150               |                          |
| 01-67344 MEDICAL/DENTAL INSURANCE       | 17,764    | 23,054    | 19,933    | 22,925         | 19,531       | 21,200             | 24,054              |                          |
| 01-67346 WORKERS COMP INSURANCE         | 398       | 466       | 346       | 520            | 501          | 501                | 683                 |                          |
| TOTAL PAYROLL                           | 183,038   | 200,201   | 169,654   | 208,683        | 164,667      | 181,721            | 200,704             |                          |
| <b>UTILITIES &amp; SUNDRY</b>           |           |           |           |                |              |                    |                     |                          |
| 01-67465 GENERAL INSURANCE              | 335       | 397       | 274       | 500            | 359          | 359                | 500                 |                          |
| 01-67475 PUBLIC EDUCATION/COMM RELATION | 0         | 0         | 0         | 250            | 0            | 250                | 250                 |                          |
| TOTAL UTILITIES & SUNDRY                | 335       | 397       | 274       | 750            | 359          | 609                | 750                 |                          |
| <b>CAPITAL OUTLAY</b>                   |           |           |           |                |              |                    |                     |                          |
|                                         |           |           |           |                |              |                    |                     |                          |
| <b>TRANSFERS</b>                        |           |           |           |                |              |                    |                     |                          |
|                                         |           |           |           |                |              |                    |                     |                          |
| TOTAL MUNICIPAL COURT                   | 248,706   | 265,437   | 226,204   | 274,783        | 214,988      | 238,730            | 257,854             |                          |
| TOTAL EXPENDITURES                      | 4,088,228 | 4,282,207 | 5,471,688 | 5,894,251      | 4,322,479    | 4,870,041          | 5,575,535           |                          |
| REVENUE OVER/ (UNDER) EXPENDITURES      | 1,342,377 | 1,339,350 | 779,704   | ( 122,125)     | 1,397,139    | 1,108,907          | 141,999             |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

05 -BEE CAVE ROAD IMPROVEMENT  
PUBLIC WORKS

| EXPENDITURES                         | (----- 2019-2020 -----) (----- 2020-2021 -----) |                     |                     |                   |                 |                       |                           |                                |
|--------------------------------------|-------------------------------------------------|---------------------|---------------------|-------------------|-----------------|-----------------------|---------------------------|--------------------------------|
|                                      | 2016-2017<br>ACTUAL                             | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | CURRENT<br>BUDGET | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| CONTRACT SERVICES                    |                                                 |                     |                     |                   |                 |                       |                           |                                |
| 05-63200 BEE CAVE ROAD ROW/EASEMENT  | 300,892                                         | 281,034             | 123,460             | 0                 | 0               | 0                     | 0                         |                                |
| 05-63205 CONSULTANT FEES/THIRD PARTY | 17,671                                          | 11,659              | 20,876              | 0                 | ( 50)           | ( 50)                 | 0                         |                                |
| 05-63210 OUTSIDE LEGAL               | 27,849                                          | 47,732              | 8,323               | 0                 | 1,495           | 1,495                 | 0                         |                                |
| TOTAL CONTRACT SERVICES              | 346,411                                         | 340,425             | 152,659             | 0                 | 1,445           | 1,445                 | 0                         |                                |
|                                      |                                                 |                     |                     |                   |                 |                       |                           |                                |
| TOTAL PUBLIC WORKS                   | 346,411                                         | 340,425             | 152,659             | 0                 | 1,445           | 1,445                 | 0                         |                                |
|                                      |                                                 |                     |                     |                   |                 |                       |                           |                                |
| TOTAL EXPENDITURES                   | 346,411                                         | 340,425             | 152,659             | 0                 | 1,445           | 1,445                 | 0                         |                                |
|                                      |                                                 |                     |                     |                   |                 |                       |                           |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES   | ( 346,411)                                      | ( 340,425)          | ( 152,659)          | 0                 | ( 1,445)        | ( 1,445)              | 0                         |                                |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

## 06 -COURT SPECIAL REVENUE

| REVENUES                                | 2016-2017<br>ACTUAL | 2017-2018<br>ACTUAL | 2018-2019<br>ACTUAL | (----- 2019-2020 -----) |                 | (----- 2020-2021 -----) |                           | PROPOSED<br>BUDGET<br>SELECTED |
|-----------------------------------------|---------------------|---------------------|---------------------|-------------------------|-----------------|-------------------------|---------------------------|--------------------------------|
|                                         |                     |                     |                     | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL | PROJECTED<br>YEAR END   | REQUESTED<br>BUDGET<br>PB |                                |
| <b>FINES &amp; WARRANTS</b>             |                     |                     |                     |                         |                 |                         |                           |                                |
| 06-44170 LTPDF-LOCAL TRUANCY PREVENTION | 0                   | 0                   | 0                   | 0                       | 1,340           | 1,410                   | 1,300                     |                                |
| 06-44180 LMJF-LOCAL MUNICIPAL JURY FUND | 0                   | 0                   | 0                   | 0                       | 27              | 29                      | 50                        |                                |
| 06-44200 SECURITY FEES                  | 6,906               | 6,603               | 6,177               | 6,100                   | 4,141           | 4,300                   | 4,100                     |                                |
| 06-44300 TECHNOLOGY FEES                | 9,186               | 8,768               | 8,216               | 8,100                   | 4,440           | 4,600                   | 4,500                     |                                |
| <b>TOTAL FINES &amp; WARRANTS</b>       | <b>16,092</b>       | <b>15,371</b>       | <b>14,393</b>       | <b>14,200</b>           | <b>9,948</b>    | <b>10,339</b>           | <b>9,950</b>              |                                |
| <b>CHILD SAFETY REVENUE</b>             |                     |                     |                     |                         |                 |                         |                           |                                |
| 06-45015 CHILD SAFETY & HEALTH REVENUE  | 8,696               | 10,957              | 13,254              | 9,700                   | 9,702           | 10,000                  | 9,700                     |                                |
| <b>TOTAL CHILD SAFETY REVENUE</b>       | <b>8,696</b>        | <b>10,957</b>       | <b>13,254</b>       | <b>9,700</b>            | <b>9,702</b>    | <b>10,000</b>           | <b>9,700</b>              |                                |
| <b>TOTAL REVENUES</b>                   | <b>24,788</b>       | <b>26,328</b>       | <b>27,647</b>       | <b>23,900</b>           | <b>19,650</b>   | <b>20,339</b>           | <b>19,650</b>             |                                |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

06 -COURT SPECIAL REVENUE  
MUNICIPAL COURT

|                                           | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|-------------------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                              | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                              | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>CONTRACT SERVICES</b>                  |           |           |           |                                             |              |                    |                     |                          |
| 06-67290 SECURITY EXPENSE                 | 3,106     | 3,578     | 2,680     | 5,000                                       | 0            | 2,500              | 5,000               |                          |
| 06-67291 TECHNOLOGY EXPENSE               | 4,000     | 1,564     | 3,451     | 4,500                                       | 1,141        | 4,500              | 4,500               |                          |
| TOTAL CONTRACT SERVICES                   | 7,106     | 5,142     | 6,131     | 9,500                                       | 1,141        | 7,000              | 9,500               |                          |
| <b>CAPITAL OUTLAY</b>                     |           |           |           |                                             |              |                    |                     |                          |
| 06-67555 CO - SECURITY EXPENSE            | 30,936    | 0         | 0         | 3,000                                       | 0            | 0                  | 3,000               |                          |
| 06-67560 CO - TECHNOLOGY EXPENSE          | 0         | 8,009     | 28,945    | 10,565                                      | 0            | 10,565             | 10,565              |                          |
| TOTAL CAPITAL OUTLAY                      | 30,936    | 8,009     | 28,945    | 13,565                                      | 0            | 10,565             | 13,565              |                          |
| <b>TOTAL MUNICIPAL COURT</b>              | 38,042    | 13,151    | 35,076    | 23,065                                      | 1,141        | 17,565             | 23,065              |                          |
| <b>TOTAL EXPENDITURES</b>                 | 38,042    | 13,151    | 35,076    | 23,065                                      | 1,141        | 17,565             | 23,065              |                          |
| <b>REVENUE OVER/ (UNDER) EXPENDITURES</b> | ( 13,254) | 13,177    | ( 7,429)  | 835                                         | 18,510       | 2,774              | ( 3,415)            |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
 PROPOSED BUDGET WORKSHEET  
 AS OF: SEPTEMBER 30TH, 2020  
 PROPOSED BUDGET FOR SEPTEMBER 9, 2020

## 07 -PD SPECIAL REVENUE

| REVENUES                             | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|--------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
|                                      | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <u>PD SPECIAL REVENUE</u>            |           |           |           |                         |                         |                    |                     |                          |
| 07-45010 MISCELLANEOUS INCOME        | 0         | 20        | 0         | 0                       | 0                       | 0                  | 0                   |                          |
| 07-45014 POLICE TRAINING REV (LEOSE) | 1,565     | 1,785     | 1,538     | 1,538                   | 1,518                   | 1,518              | 1,538               |                          |
| 07-45040 SALE OF ASSETS              | 1,380     | 3,357     | 17,992    | 200                     | 3,205                   | 3,205              | 200                 |                          |
| TOTAL PD SPECIAL REVENUE             | 2,945     | 5,162     | 19,530    | 1,738                   | 4,723                   | 4,723              | 1,738               |                          |
| <hr/>                                |           |           |           |                         |                         |                    |                     |                          |
| TOTAL REVENUES                       | 2,945     | 5,162     | 19,530    | 1,738                   | 4,723                   | 4,723              | 1,738               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

07 -PD SPECIAL REVENUE  
POLICE DEPARTMENT

|                                    | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                       |                           |                                |
|------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
| EXPENDITURES                       | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| UTILITIES & SUNDRY                 |           |           |           |                         |                         |                       |                           |                                |
| 07-61405 MISCELLANEOUS             | 450       | 0         | 0         | 0                       | 0                       | 0                     | 0                         |                                |
| 07-61470 LEOSE TRAINING            | 1,565     | 395       | 3,260     | 1,538                   | 528                     | 1,538                 | 1,538                     |                                |
| 07-61471 SPECIAL REVENUE TRAINING  | 0         | 0         | 0         | 6,462                   | 0                       | 6,462                 | 6,462                     |                                |
| TOTAL UTILITIES & SUNDRY           | 2,015     | 395       | 3,260     | 8,000                   | 528                     | 8,000                 | 8,000                     |                                |
| TOTAL POLICE DEPARTMENT            | 2,015     | 395       | 3,260     | 8,000                   | 528                     | 8,000                 | 8,000                     |                                |
| TOTAL EXPENDITURES                 | 2,015     | 395       | 3,260     | 8,000                   | 528                     | 8,000                 | 8,000                     |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES | 930       | 4,767     | 16,270    | ( 6,262)                | 4,195                   | ( 3,277)              | ( 6,262)                  |                                |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
 PROPOSED BUDGET WORKSHEET  
 AS OF: SEPTEMBER 30TH, 2020  
 PROPOSED BUDGET FOR SEPTEMBER 9, 2020

08 -TREE FUND

|                                   | 2016-2017 | 2017-2018 | 2018-2019 | (-----) 2019-2020 (-----) 2020-2021 (-----) |              |                    |                     |                          |
|-----------------------------------|-----------|-----------|-----------|---------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| REVENUES                          | 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             | 7,950     | 5,550     | 4,650     | 5,000                                       | 8,100        | 8,400              | 5,000               |                          |
| 08-40260 TREE REPLACEMENT REVENUE | 2,250     | 9,600     | 0         | 0                                           | 0            | 0                  | 0                   |                          |
| TOTAL REVENUE                     | 10,200    | 15,150    | 4,650     | 5,000                                       | 8,100        | 8,400              | 5,000               |                          |
| TOTAL REVENUES                    | 10,200    | 15,150    | 4,650     | 5,000                                       | 8,100        | 8,400              | 5,000               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

08 -TREE FUND  
TREE FUND

|                                           | 2016-2017        | 2017-2018     | 2018-2019    | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                       |                           |                                |
|-------------------------------------------|------------------|---------------|--------------|-------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
| EXPENDITURES                              | ACTUAL           | ACTUAL        | ACTUAL       | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| <b>MAINTENANCE</b>                        |                  |               |              |                         |                         |                       |                           |                                |
| 08-60050 HABITAT RESTORATION & DEMOSITE   | 0                | 0             | 2,018        | 45,000                  | 5,720                   | 5,720                 | 45,000                    |                                |
| TOTAL MAINTENANCE                         | 0                | 0             | 2,018        | 45,000                  | 5,720                   | 5,720                 | 45,000                    |                                |
| <b>REPAIRS</b>                            |                  |               |              |                         |                         |                       |                           |                                |
| 08-60156 CITY SIGN & LANDSCAPING          | 0                | 0             | 0            | 4,250                   | 1,460                   | 2,000                 | 4,250                     |                                |
| TOTAL REPAIRS                             | 0                | 0             | 0            | 4,250                   | 1,460                   | 2,000                 | 4,250                     |                                |
| <b>UTILITIES &amp; SUNDRY</b>             |                  |               |              |                         |                         |                       |                           |                                |
| 08-60460 TREE PRESERVATION                | 75,095           | 0             | 0            | 0                       | 0                       | 0                     | 0                         |                                |
| TOTAL UTILITIES & SUNDRY                  | 75,095           | 0             | 0            | 0                       | 0                       | 0                     | 0                         |                                |
| <b>TOTAL TREE FUND</b>                    | <b>75,095</b>    | <b>0</b>      | <b>2,018</b> | <b>49,250</b>           | <b>7,180</b>            | <b>7,720</b>          | <b>49,250</b>             |                                |
| <b>TOTAL EXPENDITURES</b>                 | <b>75,095</b>    | <b>0</b>      | <b>2,018</b> | <b>49,250</b>           | <b>7,180</b>            | <b>7,720</b>          | <b>49,250</b>             |                                |
| <b>REVENUE OVER/ (UNDER) EXPENDITURES</b> | <b>( 64,895)</b> | <b>15,150</b> | <b>2,632</b> | <b>( 44,250)</b>        | <b>920</b>              | <b>680</b>            | <b>( 44,250)</b>          |                                |

\*\*\* END OF REPORT \*\*\*

**CITY OF WEST LAKE HILLS  
PROPOSED BUDGET SUMMARY TOTALS -WASTEWATER  
FY 2020-2021**

AS OF 9/09/20

| WASTEWATER (WW) FUNDS       |                         |                    |                     |
|-----------------------------|-------------------------|--------------------|---------------------|
| 02                          | 10                      | 11                 |                     |
| WW FUND                     | WW DEBT<br>SERVICE FUND | WW CONSTR.<br>FUND | TOTAL WW<br>FUNDS   |
| REVENUES                    |                         |                    |                     |
| \$ -                        | \$ -                    | \$ -               | \$ -                |
| -                           | -                       | -                  | -                   |
| -                           | -                       | -                  | -                   |
| -                           | -                       | -                  | -                   |
| 2,012,400                   | 4,500                   | 4,500              | 2,021,400           |
| <b>\$ 2,012,400</b>         | <b>\$ 4,500</b>         | <b>\$ 4,500</b>    | <b>\$ 2,021,400</b> |
|                             |                         |                    |                     |
| EXPENSES                    |                         |                    |                     |
|                             |                         |                    | \$ -                |
|                             |                         |                    | -                   |
|                             |                         |                    | -                   |
|                             |                         |                    | -                   |
|                             |                         |                    | -                   |
| 1,938,790                   | -                       | -                  | 1,938,790           |
| <b>\$ 1,938,790</b>         | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ 1,938,790</b> |
|                             |                         |                    |                     |
| BUDGET SURPLUS/ (SHORTFALL) |                         |                    |                     |
| <b>\$ 73,610</b>            | <b>\$ 4,500</b>         | <b>\$ 4,500</b>    | <b>\$ 82,610</b>    |

| WW FUND         | Audited 9/30/17        | Audited 9/30/18        | Audited 9/30/19        | Est FYE Budget<br>FY19-20 | Proposed<br>Budget<br>FY20-21 |
|-----------------|------------------------|------------------------|------------------------|---------------------------|-------------------------------|
| WW Fund Balance | <b>\$ 1,706,071.49</b> | <b>\$ 1,892,748.18</b> | <b>\$ 2,043,695.54</b> | <b>\$ 2,332,479.54</b>    | <b>\$ 2,415,089.54</b>        |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

02 -WASTE WATER FUND

|                                       | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|---------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
| REVENUES                              | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <hr/>                                 |           |           |           |                         |                         |                    |                     |                          |
| REVENUE                               |           |           |           |                         |                         |                    |                     |                          |
| 02-50100 WASTEWATER REVENUE           | 1,962,396 | 1,848,905 | 1,882,707 | 1,950,000               | 1,814,303               | 1,950,000          | 1,950,000           |                          |
| 02-50200 WASTEWATER PENALTIES         | 15,439    | 7,625     | 4,671     | 15,000                  | 3,683                   | 3,683              | 4,000               |                          |
| 02-50250 INDUSTRIAL SURCHARGE REVENUE | 8,912     | 39,434    | 83,888    | 35,000                  | 84,876                  | 90,000             | 55,000              |                          |
| 02-50300 REIMBURSEMENT REVENUE        | 0         | 0         | 0         | 0                       | 6,403                   | 6,403              | 0                   |                          |
| 02-50400 PRELIM ENGR ASSESSMENT FEE   | 0         | 0         | 0         | 0                       | 2,135                   | 2,135              | 0                   |                          |
| 02-50500 ADMINISTRATIVE FEES          | 16,704    | 7,689     | 6,013     | 10,000                  | 4,954                   | 5,000              | 3,000               |                          |
| 02-50505 CREDIT CARD FEES             | 0         | 1,030     | 3,621     | 2,000                   | 3,361                   | 3,400              | 0                   |                          |
| 02-50700 IMPACT FEES                  | 0         | 91,932    | 0         | 0                       | 130,051                 | 130,051            | 0                   |                          |
| 02-50750 INTEREST INCOME              | 324       | 610       | 865       | 840                     | 413                     | 420                | 400                 |                          |
| TOTAL REVENUE                         | 2,003,774 | 1,997,225 | 1,981,766 | 2,012,840               | 2,050,177               | 2,191,092          | 2,012,400           |                          |
| <hr/>                                 |           |           |           |                         |                         |                    |                     |                          |
| TOTAL REVENUES                        | 2,003,774 | 1,997,225 | 1,981,766 | 2,012,840               | 2,050,177               | 2,191,092          | 2,012,400           |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

02 -WASTE WATER FUND  
WASTEWATER DEPARTMENT

|                                         | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|-----------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                            | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <b>MAINTENANCE</b>                      |           |           |           |                         |                         |                    |                     |                          |
| 02-60005 SYSTEM MAINTENANCE             | 17,336    | 36,805    | 22,650    | 30,000                  | 9,708                   | 12,500             | 15,000              |                          |
| 02-60055 COMPUTER MAINTENANCE           | 0         | 8,239     | 9,732     | 12,500                  | 14,311                  | 15,000             | 0                   |                          |
| TOTAL MAINTENANCE                       | 17,336    | 45,044    | 32,382    | 42,500                  | 24,019                  | 27,500             | 15,000              |                          |
| <b>CONTRACT SERVICES</b>                |           |           |           |                         |                         |                    |                     |                          |
| 02-60205 WASTEWATER PROJECT CONSULTANT  | 60,891    | 14,063    | 14,118    | 10,000                  | 4,076                   | 5,000              | 0                   |                          |
| 02-60220 TREATMENT CHARGES (COA)        | 431,071   | 400,972   | 387,267   | 410,000                 | 346,060                 | 420,000            | 410,000             |                          |
| 02-60225 TRAINING                       | 0         | 0         | 1,488     | 2,500                   | 580                     | 580                | 0                   |                          |
| 02-60230 BILLING FEES/AWR               | 46,679    | 5,019     | 5,691     | 6,000                   | 5,030                   | 6,000              | 42,000              |                          |
| 02-60235 OFFICE SUPPLIES                | 29        | 249       | 693       | 1,500                   | 597                     | 597                | 0                   |                          |
| 02-60240 LEGAL SERVICES                 | 1,542     | 2,026     | 405       | 5,000                   | 0                       | 500                | 1,000               |                          |
| 02-60250 WW CHEMICALS                   | 15,896    | 23,625    | 19,977    | 30,000                  | 23,565                  | 25,000             | 30,000              |                          |
| 02-60260 WW UTILITIES                   | 8,484     | 7,594     | 7,544     | 9,000                   | 6,515                   | 7,750              | 9,000               |                          |
| 02-60266 CREDIT CARD FEES               | 77        | 2,016     | 2,975     | 2,500                   | 4,038                   | 4,200              | 3,500               |                          |
| 02-60270 WW M & O - FIXED/CROSSROADS    | 27,000    | 27,105    | 27,105    | 30,000                  | 22,588                  | 27,105             | 30,000              |                          |
| 02-60275 WW M & O - VARIABLE/CROSSROADS | 132,374   | 104,197   | 181,324   | 120,000                 | 162,369                 | 180,000            | 150,000             |                          |
| TOTAL CONTRACT SERVICES                 | 724,044   | 586,865   | 648,587   | 626,500                 | 575,417                 | 676,732            | 675,500             |                          |
| <b>PAYROLL</b>                          |           |           |           |                         |                         |                    |                     |                          |
| 02-60330 WW SALARIES                    | 14,827    | 48,854    | 45,823    | 55,016                  | 43,394                  | 44,550             | 0                   |                          |
| 02-60340 PAYROLL TAXES                  | 1,057     | 3,399     | 3,312     | 4,214                   | 3,458                   | 3,500              | 0                   |                          |
| 02-60341 RETIREMENT                     | 2,375     | 7,723     | 7,425     | 9,012                   | 6,223                   | 6,223              | 0                   |                          |
| 02-60344 MEDICAL/DENTAL INSURANCE       | 3,093     | 9,300     | 10,400    | 11,463                  | 7,618                   | 7,618              | 0                   |                          |
| 02-60346 WORKERS COMP INSURANCE         | 0         | 83        | 209       | 260                     | 267                     | 267                | 0                   |                          |
| TOTAL PAYROLL                           | 21,351    | 69,359    | 67,169    | 79,965                  | 60,961                  | 62,158             | 0                   |                          |
| <b>UTILITIES &amp; SUNDRY</b>           |           |           |           |                         |                         |                    |                     |                          |
| 02-60405 MISCELLANEOUS                  | 20        | 0         | 14        | 1,000                   | 0                       | 0                  | 0                   |                          |
| 02-60410 ENGINEERING                    | 11,578    | 6,307     | 8,329     | 6,500                   | 6,556                   | 8,000              | 7,500               |                          |
| 02-60450 TELECOM                        | 0         | 0         | 48        | 960                     | 922                     | 922                | 1,500               |                          |
| 02-60465 GENERAL INSURANCE              | 3,631     | 5,716     | 5,903     | 5,900                   | 6,156                   | 6,156              | 5,900               |                          |
| TOTAL UTILITIES & SUNDRY                | 15,230    | 12,024    | 14,294    | 14,360                  | 13,634                  | 15,078             | 14,900              |                          |
| <b>CAPITAL OUTLAY</b>                   |           |           |           |                         |                         |                    |                     |                          |
| 02-60510 DEBT PAYMENTS                  | 500,324   | 483,763   | 468,729   | 1,051,588               | 1,038,245               | 1,038,245          | 1,068,390           |                          |
| 02-60515 DEBT PMT TO GENERAL FUND       | 0         | 6,828     | 0         | 150,000                 | 0                       | 150,000            | 150,000             |                          |
| 02-60565 CAPITAL OUTLAY - WW SYSTEM     | 0         | 0         | 0         | 10,000                  | 1,647                   | 1,647              | 10,000              |                          |
| 02-60570 WW PUMPS                       | 0         | 0         | 0         | 5,000                   | 0                       | 5,000              | 5,000               |                          |
| TOTAL CAPITAL OUTLAY                    | 500,324   | 490,590   | 468,729   | 1,216,588               | 1,039,892               | 1,194,892          | 1,233,390           |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

02 -WASTE WATER FUND  
WASTEWATER DEPARTMENT

|                                    | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                       |                           |                                |
|------------------------------------|-----------|-----------|-----------|-------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
| EXPENDITURES                       | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| TRANSFERS                          |           |           |           |                         |                         |                       |                           |                                |
| 02-60998 DEPRECIATION              | 663,562   | 619,192   | 619,767   | 0                       | 0                       | 0                     | 0                         |                                |
| TOTAL TRANSFERS                    | 663,562   | 619,192   | 619,767   | 0                       | 0                       | 0                     | 0                         |                                |
| TOTAL WASTEWATER DEPARTMENT        | 1,941,847 | 1,823,074 | 1,850,929 | 1,979,912               | 1,713,923               | 1,976,360             | 1,938,790                 |                                |
| TOTAL EXPENDITURES                 | 1,941,847 | 1,823,074 | 1,850,929 | 1,979,912               | 1,713,923               | 1,976,360             | 1,938,790                 |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES | 61,927    | 174,151   | 130,837   | 32,928                  | 336,254                 | 214,732               | 73,610                    |                                |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

10 -WASTEWATER DEBT SERVICE

| REVENUES                 | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                    |                     |                          |
|--------------------------|-----------|-----------|-----------|-------------------------|-------------------------|--------------------|---------------------|--------------------------|
|                          | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET          | Y-T-D ACTUAL            | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| <hr/>                    |           |           |           |                         |                         |                    |                     |                          |
| <u>INCOME</u>            |           |           |           |                         |                         |                    |                     |                          |
| 10-40100 INTEREST INCOME | 2,329     | 4,299     | 8,453     | 7,800                   | 5,238                   | 5,500              | 4,500               |                          |
| TOTAL INCOME             | 2,329     | 4,299     | 8,453     | 7,800                   | 5,238                   | 5,500              | 4,500               |                          |
| <hr/>                    |           |           |           |                         |                         |                    |                     |                          |
| TOTAL REVENUES           | 2,329     | 4,299     | 8,453     | 7,800                   | 5,238                   | 5,500              | 4,500               |                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

10 -WASTEWATER DEBT SERVICE  
WW DEBT SERVICE

|                                    | 2016-2017 | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) (----- 2020-2021 -----) |              |                    |                     |                          |
|------------------------------------|-----------|-----------|-----------|-------------------------------------------------|--------------|--------------------|---------------------|--------------------------|
| EXPENDITURES                       | ACTUAL    | ACTUAL    | ACTUAL    | CURRENT BUDGET                                  | Y-T-D ACTUAL | PROJECTED YEAR END | REQUESTED BUDGET PB | PROPOSED BUDGET SELECTED |
| CAPITAL OUTLAY                     |           |           |           |                                                 |              |                    |                     |                          |
| 10-60510 DEBT PAYMENTS             | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| TOTAL CAPITAL OUTLAY               | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| TOTAL WW DEBT SERVICE              | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| TOTAL EXPENDITURES                 | 0         | 0         | 0         | 0                                               | ( 62,452)    | ( 62,452)          | 0                   |                          |
| REVENUE OVER/ (UNDER) EXPENDITURES | 2,329     | 4,299     | 8,453     | 7,800                                           | 67,690       | 67,952             | 4,500               |                          |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

11 -WASTEWATER CONSTRUCTION

|                          | 2016-2017 | 2017-2018 | 2018-2019 | (-----<br>CURRENT<br>BUDGET | 2019-2020<br>Y-T-D<br>ACTUAL | (-----<br>PROJECTED<br>YEAR END | (-----<br>2020-2021<br>REQUESTED<br>BUDGET<br>PB | (-----<br>PROPOSED<br>BUDGET<br>SELECTED |
|--------------------------|-----------|-----------|-----------|-----------------------------|------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------|
| REVENUES                 | ACTUAL    | ACTUAL    | ACTUAL    |                             |                              |                                 |                                                  |                                          |
| <hr/>                    |           |           |           |                             |                              |                                 |                                                  |                                          |
| INCOME                   |           |           |           |                             |                              |                                 |                                                  |                                          |
| 11-40100 INTEREST INCOME | 4,369     | 8,226     | 11,658    | 11,000                      | 5,562                        | 6,100                           | 4,500                                            |                                          |
| TOTAL INCOME             | 4,369     | 8,226     | 11,658    | 11,000                      | 5,562                        | 6,100                           | 4,500                                            |                                          |
| <hr/>                    |           |           |           |                             |                              |                                 |                                                  |                                          |
| TOTAL REVENUES           | 4,369     | 8,226     | 11,658    | 11,000                      | 5,562                        | 6,100                           | 4,500                                            |                                          |

CITY OF WEST LAKE HILLS  
PROPOSED BUDGET WORKSHEET  
AS OF: SEPTEMBER 30TH, 2020  
PROPOSED BUDGET FOR SEPTEMBER 9, 2020

11 -WASTEWATER CONSTRUCTION  
EXPENSE

|                                      | 2016-2017  | 2017-2018 | 2018-2019 | (----- 2019-2020 -----) | (----- 2020-2021 -----) |                       |                           |                                |
|--------------------------------------|------------|-----------|-----------|-------------------------|-------------------------|-----------------------|---------------------------|--------------------------------|
| EXPENDITURES                         | ACTUAL     | ACTUAL    | ACTUAL    | CURRENT<br>BUDGET       | Y-T-D<br>ACTUAL         | PROJECTED<br>YEAR END | REQUESTED<br>BUDGET<br>PB | PROPOSED<br>BUDGET<br>SELECTED |
| <u>REPAIRS</u>                       |            |           |           |                         |                         |                       |                           |                                |
| <u>CONTRACT SERVICES</u>             |            |           |           |                         |                         |                       |                           |                                |
| <u>CAPITAL OUTLAY</u>                |            |           |           |                         |                         |                       |                           |                                |
| 11-60500 CAPITAL OUTLAY-CONSTRUCTION | 43,500     | 0         | 0         | 0                       | 0                       | 0                     | 0                         |                                |
| TOTAL CAPITAL OUTLAY                 | 43,500     | 0         | 0         | 0                       | 0                       | 0                     | 0                         |                                |
| <u>TRANSFERS</u>                     |            |           |           |                         |                         |                       |                           |                                |
| <br>TOTAL EXPENSE                    | <br>43,500 | <br>0     | <br>0     | <br>0                   | <br>0                   | <br>0                 | <br>0                     |                                |
| <br>TOTAL EXPENDITURES               | <br>43,500 | <br>0     | <br>0     | <br>0                   | <br>0                   | <br>0                 | <br>0                     |                                |
| REVENUE OVER/ (UNDER) EXPENDITURES   | ( 39,131)  | 8,226     | 11,658    | 11,000                  | 5,562                   | 6,100                 | 4,500                     |                                |

\*\*\* END OF REPORT \*\*\*

## Property Tax Calculations

|                                                             |                                                             |                                                             |                                                             |                           |                                     |                                          |
|-------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------|---------------------------|-------------------------------------|------------------------------------------|
| <b>2017 Net Taxable</b><br>\$1,978,423,508                  | <b>2018 Net Taxable</b><br>\$2,159,747,675                  | <b>2019 Net Taxable</b><br>\$2,306,765,290                  | <b>2020 Net Taxable</b><br>\$2,331,217,207                  |                           | <b>Change 2019 to 2020</b><br>1.06% |                                          |
| <b>2017 Net Taxable w/o New Property</b><br>\$1,941,071,015 | <b>2018 Net Taxable w/o New Property</b><br>\$2,121,704,553 | <b>2019 Net Taxable w/o New Property</b><br>\$2,283,027,464 | <b>2020 Net Taxable w/o New Property</b><br>\$2,296,857,621 |                           | 0.61%                               |                                          |
| <b>2017 Rollback Rate</b><br>0.0652                         | <b>2018 Rollback Rate</b><br>0.0714                         | <b>2019 Rollback Rate</b><br>0.0714                         | <b>2020 Rollback Rate</b><br>0.0786                         |                           | 10.08%                              |                                          |
| <b>Appraised Values</b>                                     |                                                             |                                                             |                                                             |                           |                                     |                                          |
| <b>2017 Average Residence</b><br>\$1,114,342                | <b>2018 Average Residence</b><br>\$1,281,233                | <b>2019 Average Residence</b><br>\$1,382,544                | <b>2020 Average Residence</b><br>\$1,421,514                |                           | 2.82%                               |                                          |
| <b>Taxable Values</b>                                       |                                                             |                                                             |                                                             |                           |                                     |                                          |
| <b>2017 Average Residence</b><br>\$1,067,705                | <b>2018 Average Residence</b><br>\$1,163,975                | <b>2019 Average Residence</b><br>\$1,275,352                | <b>2020 Average Residence</b><br>\$1,285,697                |                           | 0.81%                               |                                          |
| <b>2017 Collection Rate</b><br>99.25%                       | <b>2018 Collection Rate</b><br>100%                         | <b>2019 Collection Rate</b><br>99%                          | <b>2020 Collection Rate</b><br>99%                          |                           |                                     |                                          |
|                                                             | <b>Average \$ Increase (actual rate)</b>                    | <b>Average \$ Increase (effective rate)</b>                 | <b>Tax on Average Residence</b>                             | <b>Estimated Tax Levy</b> |                                     | <b>Increase over Last Years Tax Levy</b> |
| <b>Rate</b>                                                 |                                                             |                                                             |                                                             |                           |                                     |                                          |
| 0.0703                                                      | \$3.99                                                      | \$65.70                                                     | \$903.97                                                    | \$1,614,921               | No New Revenue Rate                 | \$0                                      |
| 0.0700                                                      | \$0.00                                                      | -\$3.99                                                     | \$899.99                                                    | \$1,607,800               | Current Rate                        | (\$7,120)                                |
| 0.0786                                                      | \$110.57                                                    | \$106.58                                                    | \$1,010.56                                                  | \$1,805,330               | Voter-Approval Rate                 | \$190,409                                |
| 0.0917                                                      | \$279.00                                                    | \$275.01                                                    | \$1,178.98                                                  | \$2,106,218               | De Minimis Rate*                    | \$491,298                                |
| as of 7.27.20                                               |                                                             |                                                             |                                                             |                           |                                     |                                          |

\*De Minimis Rate - New this year - To allow smaller cities some flexibility to adopt a tax rate that generates \$500,000 more in property tax revenue than the previous year.

**ORDINANCE NO. 2020-011**

**AN ORDINANCE OF THE CITY OF WEST LAKE HILLS, TEXAS,  
APPROVING THE 2020 AD VALOREM TAX RATE AND LEVY OF  
SEVEN & EIGHT SIXTH CENTS (\$0.0786) 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,** a budget appropriating revenues generated for the use and support of the municipal government for fiscal year 2020-2021 of the City of West Lake Hills (“City”) has been proposed by the City Council of the City of West Lake Hills (“City Council”) as required by Chapter 102 of the Texas Local Government Code; and

**WHEREAS,** a notice of the hearing on a proposed tax revenue increase was published in the City’s official newspaper; 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 of proper for carrying out a power granted by to the City; and

**WHEREAS,** the City Council finds that it is necessary and proper for the good government, peace or order of the City to adopt an ordinance establishing an ad valorem tax rate.

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

**1. APPROVAL OF 2020 TAX RATE & LEVY**

That there be and is hereby levied and shall be assessed and collected for the year 2020, on all taxable property, real, personal and mixed, situated within the city limits of the City, and not exempt under the Constitution of the State and valid state laws, an ad valorem tax rate of Seven & Eight Sixth Cents (\$0.0786) on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses and budget of the municipal government of the City (maintenance and operations (M&O)), a tax rate of Seven & Eight Sixth Cents (\$0.0786) on each One Hundred Dollars (\$100.00) assessed value of taxable property.

THIS TAX RATE WILL INCREASE TAXES FOR  
MAINTENANCE AND OPERATIONS MORE THAN LAST  
YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY  
BE INCREASED BY ELEVEN PERCENT (11.00%) AND WILL  
INCREASE TAXES FOR MAINTENANCE AND OPERATIONS

ON A \$100,000.00 HOME WILL BE APPROXIMATELY \$110.57.

- (b) The City Secretary shall cause the following notice to be posted on the homepage of the City's internet website:

THE CITY OF WEST LAKE HILLS, TEXAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE INCREASED BY ELEVEN PERCENT (11.00%) AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,00.00 HOME BY APPROXIMATELY \$110.57.

## **2. PENALTY & INTEREST**

All taxes shall become a lien upon the property against which assessed and the City Tax Assessor/Collector for the City of West Lake Hills, Texas, shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, or the payment of said taxes, penalty and interest for the general fund of the City of West Lake Hills, Texas.

## **3. FINDINGS OF FACT**

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

## **4. SEVERABILITY CLAUSE**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be judged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.

## **5. SAVINGS CLAUSE**

That all previous ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

## **6. PUBLICATION CLAUSE**

The City Secretary of the West Lake Hills, Texas, is hereby directed to place the information above on the City's Website and provide all other notice as required by law.

## **7. EFFECTIVE DATE**

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage as the law in such provides.

## 8. 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 provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED** this, the 26<sup>th</sup> day of August 2020 by the following City Council of the City of West Lake Hills roll call vote:

|                          |                  |                      |                      |                     |
|--------------------------|------------------|----------------------|----------------------|---------------------|
| Mayor Pro Tem O'Connor   | _____ <i>For</i> | _____ <i>against</i> | _____ <i>abstain</i> | _____ <i>absent</i> |
| Councilmember McCollough | _____ <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:

\_\_\_\_\_  
Linda Anthony, Mayor

### ATTEST:

\_\_\_\_\_  
Stephanie Mills, City Secretary