CITY OF WEST LAKE HILLS, TEXAS
NOTICE OF CITY COUNCIL REGULAR MEETING
Wednesday, April 13, 2022 at 7:00 PM

Notice is hereby given that the City Council of the City of West Lake Hills, Texas, will hold a Regular Meeting 13th day of April 2022 at 7:00 p.m., in the Council Chamber, Municipal Building, 911 Westlake Drive, West Lake Hills, Texas, at which time the following items will be discussed, to-wit:

REMOTE ACCESS:
Any citizens or applicants that wish to speak at the meeting are encouraged to attend virtually, as the number of people in the chambers will be limited due to physical distancing. Facial Coverings are not required, but highly recommended, and will be available for any that need one.

Join Zoom Meeting: Copy and Paste the link below:
https://us02web.zoom.us/j/87596380039?pwd=RjNqWDlWc09sT1A5L09tUHNvc1o4Zz09

Meeting ID: 875 9638 0039
Passcode: 042527

If you wish to listen to the meeting via telephone: Dial (346) 248-7799, Meeting ID 875 9638 0039, Password: 042527.

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.gov by 1:00 P.M. on April 13, 2022.

Members of the public who wish to submit their written comments in lieu of speaking shall submit their comments by emailing citysec@westlakehills.gov. Comments must be received by 1:00 P.M. on April 13, 2022.

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 March 23, 2022 Regular Meeting Minutes
    b. Resolution Regarding the Grant Application and Participation in the Body-Worn Camera Grant Program, FY22

4. Land Use **4609 Bee Cave Road:** Discussion and possible action on a proposed Sign Variance and Permit Application for a new monument sign (West Lake Hills Code Chapter 32).

5. Administration Discuss and Consider Action on the report and recommendation from the subcommittee charged with the City Administrator search.

6. Administration Discuss and Consider Action on the acceptance of the resignation of City Secretary Stephanie Mills and possible Interim options

7. Finance Discussion and Presentation of the FY20-21 Financial Audit

8. Finance Discussion and Presentation of the First and Second Quarter Finance update

9. Ordinance Discuss and Consider Action on amending Ordinance 2022-002, to update the voting locations, early voting locations, and election officers.

10. Administration Discussion and Update on the upcoming May 7, 2022 General Election

11. Administration Discussion and Update on Bond Items including the new City Hall Property

12. Administration Discuss and Consider Action on the Rescheduling of the April 27, 2022 City Council Meeting

13. Executive Session Executive Session An Executive Session may be held in accordance with the 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 (Texas Government Code Section 551.071)
    b. Consultation with City Attorney Regarding Pending Litigation on the Denial of the Moore Estates Subdivision Application: Project 16329 located at 803 Westlake

Drive. (Texas Government Code Section 551.071)

c. Discuss pending litigation in Cause No. D-1-GN-21-007357; *Alvarez v. City of West Lake Hills Board of Adjustment*, 200th District Court, Travis County, Texas – 1505 Wildcat Hollow

d. Consultation with City Attorney regarding pending litigation in Cause No D-1-GN-22-000843; Taylor v. City of West Lake Hills Board of Adjustment, 261st District Court, Travis County, Texas - 1109 Yaupon Valley Road

14. Adjournment

Approved by: Linda Anthony, Mayor

Certificate

I certify that the above Notice of the April 13, 2022 City Council Regular Meeting was posted online and on the bulletin board at the Municipal Building, 911 Westlake Drive, West Lake Hills, Texas on Friday, April 8, 2022 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, March 23, 2022 at 7:00 PM

1. Call to Order

With a quorum present, Mayor Anthony called the meeting to order at 7:01 p.m. Members in attendance were Mayor Linda Anthony, Mayor Pro Tem Walker, Councilmembers Brian Plunkett, Beth South, and Gordon Bowman, Councilmember Rhonda McCollough was absent.

2. Ceremonial Swearing in of new Police Officer, Erika DeVaun

Officer Erika DeVaun was sworn in by Mayor Anthony

3. Ceremonial Recognition of the Promotion of Officers Robert Allensworth, Jared Mathis and Aaron Ozuna to the Rank of Corporal

Police Chief Scott Gerdes Presented Officers Robert Allensworth, Jared Mathis and Aaron Ozuna with their new Corporal badges.

4. 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

5. 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 March 9, 2022 Regular Meeting Minutes

A Motion for Approval of the Consent Agenda was made by Councilmember Plunkett with a Second by Councilmember South.
The Motion for Approval carried by a vote of 4 ayes to 0 nays, with Councilmember McCollough absent.

6. Land Use **300 Westlake Drive:** Discuss/decision on an application for a variance to remove one tree with a trunk diameter of fourteen inches or greater (West Lake Hills Code Section 22.03.304). Applicant Nicolas Bustamonte.

Kyle McCollum spoke on behalf of the applicant.
A Motion for Approval was made by Mayor Pro Tem Walker with a Second by Councilmem Plunkett.
The Motion for Approval carried by a vote of 4 ayes to 0 nays, with Councilmember McCollough absent.

7. Ordinance Discuss and consider action for Approval of an Ordinance of the City of West Lake Hills, Texas, amending Appendix A, Article A9.00, Building and Development Fees and Section 22.03.302, Preservation of Existing Landscape Vegetation and Natural Features, of the Code of Ordinances by amending the fee schedule; and providing for the following: findings of fact; enactment; repealer; severability; penalty; codification; effective date; and proper notice & meeting

A Motion for Approval, with the removal of section 22.03.04 regarding brush citations, was made by Councilmember Plunkett with a Second by Councilmember South.
The Motion for Approval carried by a vote of 4 ayes to 0 nays, with Councilmember McCollough absent.

8. Executive Session Executive Session An Executive Session may be held in accordance with the contained in Texas Government Code, section 551.071 for:
    a. Deliberate the purchase, exchange, lease, or value of real property for new City Hall building. (Texas Government Code Section 551.072).
    b. Consultation with City Attorney Regarding Pending Litigation on the Denial of the Moore Estates Subdivision Application: Project 16329 located at 803 Westlake Drive. (Texas Government Code Section 551.071)
    c. Discuss pending litigation in Cause No. D-1-GN-21-007357; *Alvarez v. City of West Lake Hills Board of Adjustment*, 200th District Court, Travis County, Texas – 1505 Wildcat Hollow
    d. Consultation with City Attorney regarding pending litigation in Cause No D-1-GN-22-000843; Taylor v. City of West Lake Hills Board of Adjustment, 261st District Court, Travis County, Texas - 1109 Yaupon Valley Road

Council went into Executive Session at 7:54 p.m. and reconvened in Open Session at 8:34 p.m.

9. Administration Take Any Necessary or Appropriate Action on Matters Posted for Consideration in Closed/Executive Session.

Motion to authorize the Mayor to execute the Purchase Agreement between the City and Faith Bible Church for 2.889 acres situated at 4010 Bee Cave Road with a purchase price of Six Million Two Hundred Fifty Thousand Dollars, subject to mutually agreeable changes to section 4.05(c) to be consistent with the requirements

Article XI, Section 7 of the Texas Constitution by Councilmember South with a Second by Councilmember Bowman.
The Motion for Approval carried by a vote of 4 ayes to 0 nays, with Councilmember McCollough absent.

10. Adjournment

A Motion to adjourn the meeting was made at 8:45 p.m. by Mayor Pro Tem Walker with a Second by Councilmember Plunkett.
The Motion for Approval carried by a vote of 4 ayes to 0 nays, with Councilmember McCollough absent.

Respectfully submitted,

_____
LINDA ANTHONY, MAYOR

ATTEST:

_____
Stephanie Mills, City Secretary

These minutes were approved on _____, 2022.

West Lake Hills Police Department

911 Westlake Drive
West Lake Hills, TX 78746

DATE: March 31, 2022

TO: Acting City Administrator Ashby Grundman

FROM: Chief Gerdes

SUBJECT: Body Camera Grant Award

In October, 2021, we applied for a grant through the Office of the Governor, Public Safety Office, Criminal Justice Division. The grant was for the Body-Worn Camera Grant Program, FY 2022 and will pay for 75% of one year of storage for our body camera footage through evidence.com.

The amount required for the year of body camera footage storage is $5,304.00. The grant will pay for 75% of this ($3,978.00) and requires a 25% cash match ($1,326.00) from the City. We have been conditionally awarded this grant, pending approval by the City Council. The resolution accepting the grant for the City is attached for review by the City Council.

Please let me know if you have any questions or concerns regarding this grant.

Scott Gerdes
Chief of Police

RESOLUTION 2022-XX-X

BC-BODY-WORN CAMERA (BWC) PROGRAM GRANT

WHEREAS, the City of West Lake Hills finds it in the best interest of the citizens of West Lake Hills that the BC - Body - Worn Camera (BWC) Program be operated for the year 2022; and

WHEREAS, the City of West Lake Hills agrees to provide applicable matching funds for the said project as required by the BC - Body - Worn Camera (BWC) Program grant application; and

WHEREAS, the City of West Lake Hills agrees that in the event of loss or misuse of the Office of the Governor funds, The City of West Lake Hills assures that the funds will be returned to the Office of the Governor in full;

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

1. The City of West Lake Hills designates the City Administrator as the grantee's Authorized Official. The Authorized Official is given the power to apply for, accept, reject, alter, or terminate the grant on behalf of the applicant municipality. The Chief of Police will be the Project Director for this grant project.

2. The City of West Lake Hills approves submission of the grant application for the BC - Body - Worn Camera (BWC) Program to the Office of the Governor, Public Safety Office.

PASSED AND ADOPTED this XX day of April, 2022.

_____
LINDA ANTHONY, MAYOR
CITY OF WEST LAKE HILLS

ATTEST:

_____
STEPHANIE MILLS, CITY SECRETARY

Commented [PC1]: Page: 1
It is not necessary to include the dollar or percentage amount, just a commitment to provide the applicable match. Changes in the award amount could result in a requirement for the grantee to submit a new resolution.

This provision is not required for resolutions submitted under some funding sources because no matching funds are required – check the application instructions for the applicable match requirements for this funding source.

Commented [PC2]: If you designate a name, you will always need to submit a new resolution if the authorized official changes.

SIGN VARIANCE AND PERMIT APPLICATION
STAFF REPORT **April 13, 2022**

Permit Number: 2021-10165

Zoning Number: 2022-1035

Agenda Item: **4609 Bee Cave Road:** Discussion and possible action on a proposed Sign Variance and Permit Application for a new monument sign (West Lake Hills Code Chapter 32). Applicant Paul DiBernardini, CND Signs LLC

Requested Action: The applicant is seeking approval of a sign variance and permit application for Creekside at the Hills office building.

Applicant Information: Paul DiBernardini is with CND Signs LLC

Location: The property is located at 4609 Bee Cave Rd.

Zoning & Site Characteristics:
The property is zoned B2 – Business.

Hearing Dates:
April 13, 2022, City Council

Background/Analysis:
Bogle Family Realty has submitted an application to add a monument sign at 4609 Bee Cave Road office buildings known as the Hills Professional Complex. Without a variance, the sign cannot be seen from the roadway, resulting in loss of potential tenants due to its lack of visibility. Applicant said that they recently lost a very large medical tenant leasing prospect who stated they needed a monument sign to bring in and provide direction for their patients, vendors, etc. There is currently no sign that says "Creekside".

The applicant states that the sign at street level the sign is in full compliance with the sign ordinance. However, the height and sign base variance are necessary to position the to where it can be seen. The sign is 50.51 sq. feet. The foundation of the proposed is 3'10" below road grade and 6'0" at road grade. It is a total of 10'.

Opposition to the sign
The Hills have a monument sign between the 2 driveways. The Owners of the Hills object because the size and/or location creates confusion to drivers, congests and further slows traffic on a very busy road,

and creates safety hazards, including but not limited to, diverting drivers' attention in a high-speed area while attempting to read multiple and concentrated signs and blocking the visibility of drivers exiting the campus on to Bee Caves. The Owners further object because this proposed illegal sign will compete with the existing monument sign that was always intended to serve the entire campus with shared and equitable rights.

Council has received the letter of objection and it is included in the packet.

Sign Code Analysis

Sec. 32.03.006 Freestanding commercial signs, multitenant shopping center or office complex; option II

(2) Option II: Driveway entrance sign (monument type).

(A) Purpose. To identify the name of the multitenant shopping center or office complex (subject to the limitations contained in subsection (F) below) and the businesses located therein. **Complies**

(B) Size. A maximum size of 36 square feet, with a horizontal dimension of no greater than 9 feet. **Does not comply; 50 Square feet**

(C) Height. No part of the sign shall extend above 8 feet from average natural grade, including a base no greater than 18 inches tall. **DOES NOT COMPLY - At highest point the sign is 9'10" above natural grade. It is 6' above street grade.**

(D) Number. One sign on the major traffic street or main entrance. If a multitenant shopping center has two or more public entrances, a separate sign is permitted on the subordinate driveway and such sign shall be limited in area to 12 square feet, no part of such sign shall extend above 5 feet from average natural grade and such sign shall only contain the name of the center (subject to the limitations contained in subsection (F) below) and the street address. **DOES NOT COMPLY -The Hills has a monument sign between the 2 entrances. There are also small numeric wooden signs at each entrance.**

(E) Location. On premises of the center or complex and adjacent to major trafficway which the building abuts, between the right-of-way and the building setback lines so as not to create a traffic hazard. **Complies, however there is a lack of visibility from Bee Cave Road, specifically the eastbound traffic.**

(F) Design. The monument sign design shall contain the name of the center and the address at the top of the sign; the individual businesses may be listed under the name of the complex. Lettering designating the name of the shopping center and street address shall not exceed a maximum of 7 inches in height. Other subordinate lettering designating retail businesses shall not exceed 3 inches in height. The base of the monument sign shall have a maximum height of 18 inches in a landscaped setting, and any design shall be shown not to create a traffic hazard. The name of the multitenant shopping center or office complex may not be the same or similar to any individual tenant or business located in such shopping center or office complex. **Does not comply-Name of the center is 19 "tall; Names of tenants are 10.5" tall. Base is approximately 3'10" at its tallest point.**

(G) Lighting. Indirect lighting.

(H) Landscaping. Shall be as follows: **Complies**

(i) A landscaped area of 120 square feet at the base of the sign; **Complies**

(ii) All landscaped areas shall be maintained in a neat, clean and healthy condition throughout the life of the permit; and **Complies**

(iii) A plan showing the landscaping must be submitted to the council by the applicant at the time of application. **Complies**

Staff Recommendation

Staff recommends denial of the variance.

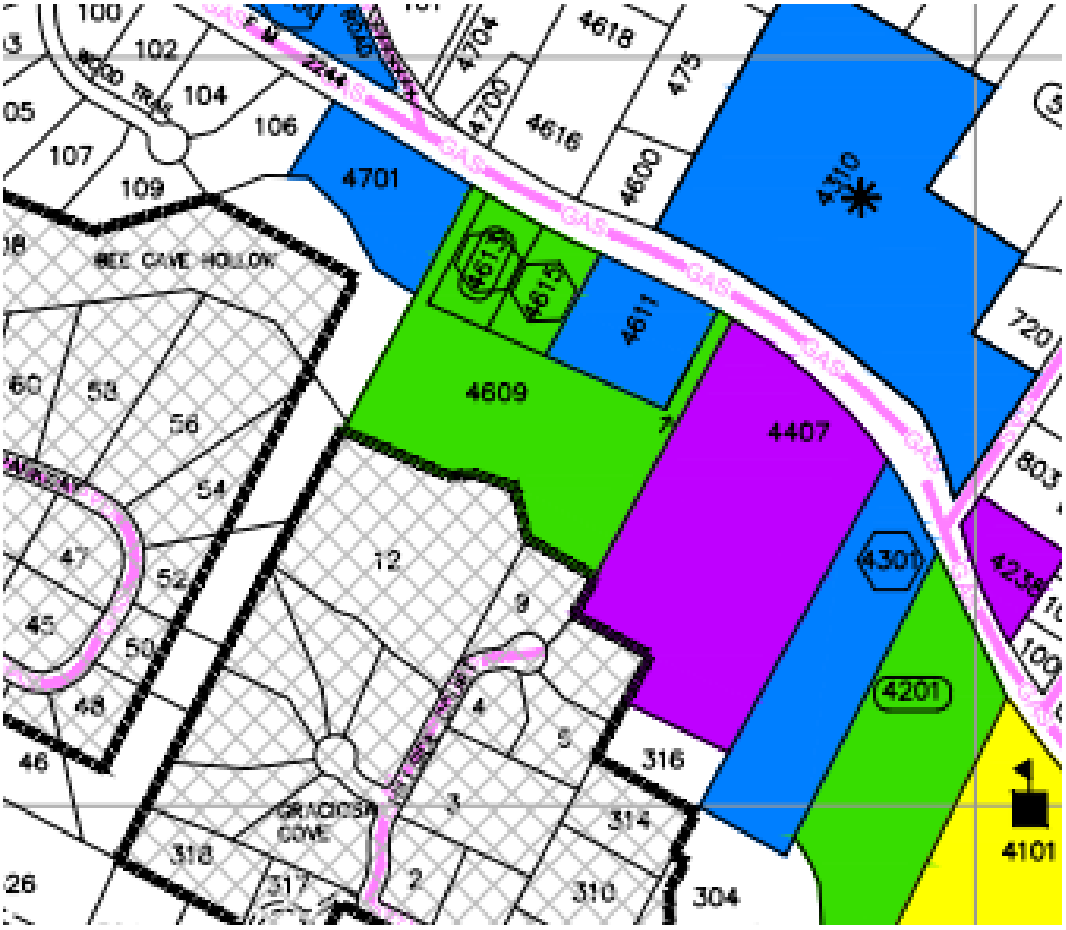
Links to Code:

- **Sec. 32.01.001 Definitions**
- **Sec. 32.02.002 Application procedure for signs requiring permits**
- **Sec. 32.03.006 Freestanding commercial signs, multitenant, shopping center or office complex: option I, option II, and option III**

***

(*Maps to follow)*

Zoning: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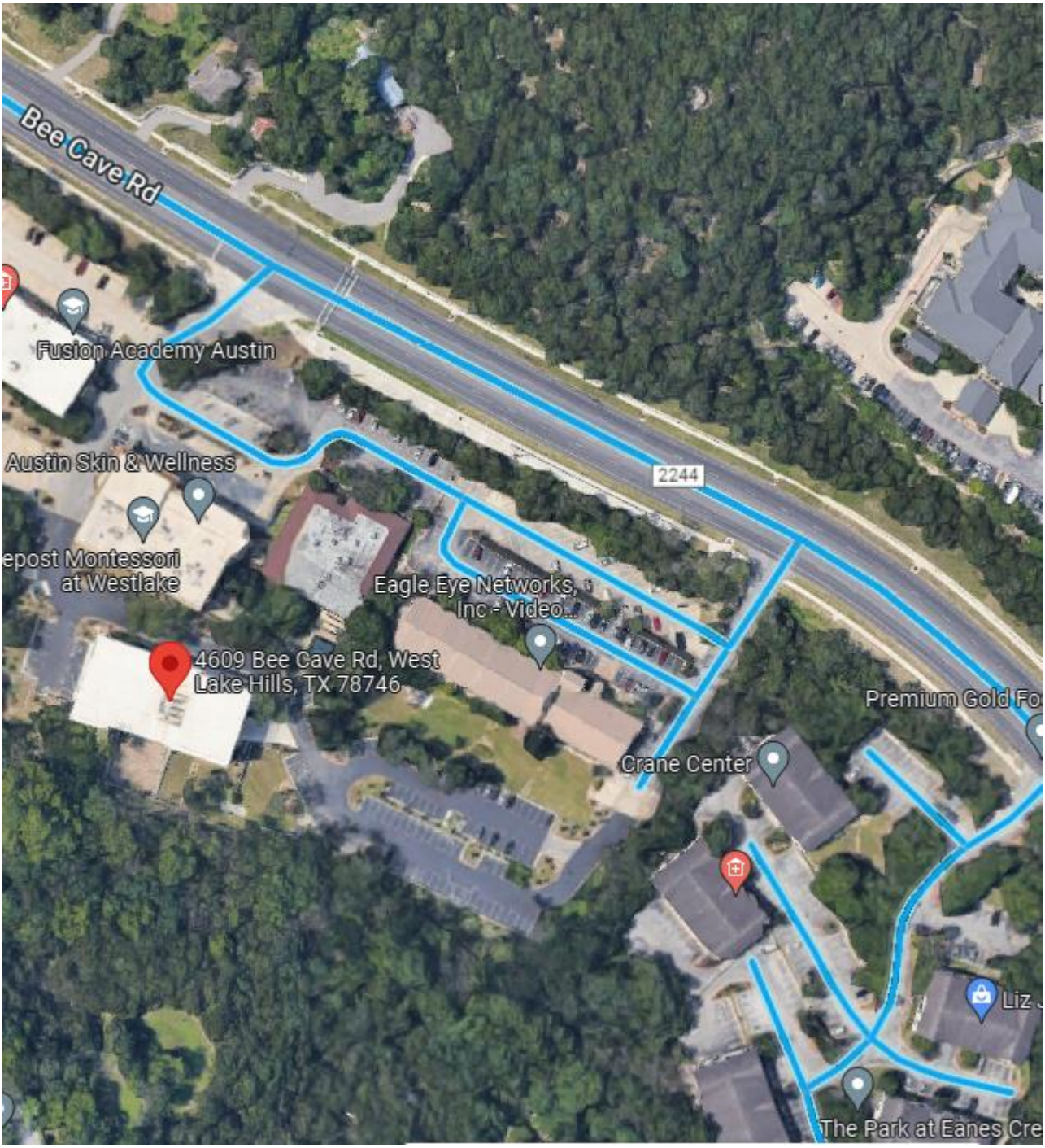
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NOTICE TO NEIGHBORS OF VARIANCE REQUEST

DATE OF NOTICE: March 21, 2022

Greetings. You are hereby notified that **Bogle Family Realty**, the recorded owners of a property located at **4609 Bee Cave Road** in the City of West Lake Hills, Texas have filed an Application with the City of West Lake Hills, Texas requesting variances according to the following Section of the City's Code of Ordinances:

- **Section 32.03.006 – Freestanding commercial signs, multi-tenant office complex**

The request is so that the property owners may: **Construct a monument sign for Creekside at the Hills that exceeds the maximum permitted height.**

This application is scheduled to be considered at a public hearing held by the City Council on **April 13, 2022** at **7:00** p.m. at West Lake Hills City Hall, located at 911 Westlake Drive, West Lake Hills, Texas. There shall include an opportunity for all interested persons to be heard. Please call City Hall at 512-327-3628 or email agrundman@westlakehills.gov if you have any questions.

Mark Littrell, Zoning & Planning Secretary

VARIANCE APPLICATION

Date Received: _____ Received By: _____
Amount Due $_____ Date Payment Received: _____
Admin Complete Date: _____ Permit No: _____

All applications and supporting documents should be submitted electronically to pzsec@westlakehills.org and planner@westlakehills.org*

APPLICANT & PROPERTY INFORMATION

The agent is the official contact person for this project and the single point of contact. All correspondence and communication will be conducted with the agent. If no agent is listed, the owner will be considered the agent.

Property Owner: Bogle Family Realty, LLL Phone: 602-371-3860, ext 2426

Email: _____

Address: 7301 N 16th St, Ste 201 City: Phoenix State: AZ Zip: 78612

Agent*: Paul DiBernardini, CND Signs Phone: 512-888-9788

Email: _____

Address: 5213 Tucker Hill Ln City: Cedar Creek State: TX Zip: 78612

Property Address: 4609 Bee Caves Rd City: West Lake State: TX Zip: 78746

Property Information

Subdivision Name: Loma Graciosa - Creekside at the Hills

Block: _____ Lot: 5A Amended Plat Lots 5-6 TCAD Tax Parcel ID: 880851

Current Zoning Classification: _____ Total Lot Size (Acres): 6.5583

**Please submit Power of Attorney form designating authorized agent.*

PROJECT INFORMATION

Please list all variances being applied for: (*Please be detailed-for tree variances, must include tree #, size, species; setback variances-which setback and how far is requested encroachment; for height specify how much height being requested; etc.*)

1) Monument Sign on Bee Caves Rd for our office Building - Creekside at the Hills
2) _____
3) _____
4) _____
5) _____

6) _____
7) _____
8) _____
9) _____
10) _____

Brief Description of project/why variances are needed: The office building sits down below other office buildings known as the Hills Professional complex, and cannot be seen from the roadway, resulting in loss of potential tenants due to its lack of visibility.

Variance Questionnaire (*Applicant must demonstrate a hardship for variance request. The ZAPCO Commissioners, Board of Adjustment/City Council consider these responses when evaluating your application.)*

1) Describe in detail any special conditions you believe will result in unnecessary hardship to you if the terms of this ordinance are strictly or literally enforced.

We recently lost a very large medical tenant leasing prospect who stated they needed a monument sign to bring in and provide direction for their patients, vendors, etc. They were looking to lease the entire first floor of 13,000 SF.

2) Why do you think the natural terrain and existing flora will not be unreasonably disrupted or destroyed if the variance you are requesting is granted?

3) What other alternatives have you considered? Why won't those other options alleviate the difficulty or hardship that you think exists?

4) Why do you believe the variance you are requesting is the minimum required to alleviate the difficulty or hardship you think exists?

5) Why do you believe your variance does not violate the intent of the Zoning Ordinance or the goals of the City's Comprehensive Plan?

_____
_____
_____
_____

6) Why do you believe your variance will not adversely affect neighboring properties or interfere with the enjoyment of these properties by their owners?

_____
_____
_____
_____

AUTHORIZATION & ACKNOWLEDGEMENT

The above information is true to the best of my knowledge. I attest that the real property described is owned by me and all others as signed below. If the below is signed by the authorized agent of said property, the signature of the property owner must be included below or consent must be attached (Power of Attorney Form).

_____ _____
Signature Date

_____
Printed Name

APPLICATION CHECKLIST

Zoning Change Application Checklist

- ☐ Completed, signed application
- ☐ Power of Attorney form, if applicable
- ☐ Proof of ownership of subject property
- ☐ Completed Variance Hardship Questionnaire
- ☐ Letter addressed to ZAPCO Chairperson explaining zoning change request and proposed use
- ☐ Property survey
- ☐ Proposed site plan with building setbacks clearly labeled
- ☐ Building elevations, if applicable
- ☐ Tree and topo survey, if applicable
- ☐ Preliminary plans for proposed project (pool plans, building plans, fence design, etc.)
- ☐ Photos of property showing existing conditions (for tree variances, include photos of proposed variance trees)
- ☐ Letters/emails of support from neighbors, if able to obtain
- ☐ Payment of application fees (*refer to Appendix A: Fee Schedule in the Code of Ordinances for current fees. Fees are due upfront with application.*)
- ☐ Other relevant information, as determined necessary by staff (for example, if variance is for cut/fill/retaining wall, you may be requested to provide a drainage report)

Variance Process and Information

- City staff will prepare public notification letters and will provide you a public notice sign to place on the property. You will be notified when the public notice sign is available to be picked-up.
- If you want to see example variance applications, please see the Agenda page on the City website at https://www.westlakehills.org/ to view the latest ZAPCO, Council and BOA packets
- All variance applications are first considered by the Zoning and Planning Commission (ZAPCO), which is an advisory commission only. Final action is then determined by either City Council or Board of Adjustment, depending on the type of variance being requested.
- Agenda packets are digital and posted on the website the Friday prior to the meeting by 5pm. Staff will send you a meeting reminder email after the agenda and packet are posted.
- Applicants or a designated representative are required to attend/speak at each public hearing; otherwise you will risk postponement or denial for no-show. Applicants should keep remarks brief and the typical time allotment is 5 minutes for ZAPCO and 5 – 10 minutes for City Council/BOA.
- Please note ZAPCO is an advisory commission only – final action must be taken by City Council or BOA, depending on the type of variance. If ZAPCO recommends denial, you can still move forward to City Council/BOA unless you decide to withdraw or postpone your variance request.
- If City Council/BOA denies your variance, you have to wait one year before you can reapply for the same variance.
- If approved by City Council/BOA, variances expire within one year of the approval date if a permit application has not been filed to perform the scope of work related to the variance.

STAFF NOTES

For Completion by Staff Only

Date public notification letters mailed:_____

Date of ZAPCO Meeting:_____

ZAPCO Recommendation:_____

Date of City Council/BOA Meeting: _____

City Council/BOA
Action:_____

Notes:
_____
_____
_____

ANSWERS TO VARIANCE APPROVAL CRITERIA QUESTIONS

(1) Describe in detail any special conditions you believe will result in unnecessary hardship to you if the terms of this ordinance are strictly or literally enforced.

Due to the topography of the site and the raised roadbed from the reconstruction of Bee Cave Road, the proposed sign location site 4 feet 0 inch below the street level. In addition the proposed sign location has a large heritage oak tree to the west of the proposed sign location limits visibility from the West.

(2) Why do you think the natural terrain and existing flora will not unreasonably disrupted or destroyed if the variance you are requesting is granted?

The topography of the site is such that it falls steeply from the road, this puts the foundation of the proposed sign 3'10" below road grade and only 6' 0" at road grade.

(3) What other reasonable alternatives have you considered? Why won't these other options alleviate the difficulty or hardship that you think exists?

We tried to find an alternate location for the sign but the topography and presence of heavily landscaped natural terrain and trees on site west of the property made this option less disruptive.

(4) Why do you believe the variances you are requesting are the minimum required to alleviate the difficulty or hardship you think exists?

The increased height and sign base variance we are requesting will bring the monument sign to 6 feet above street level and is needed for effective visibility. The variance for area of the sign face to be raised at street level and is necessary because the 4 feet 0 inch sign base that is needed to raise the sign is included in the area calculation.

(5) Why do you believe your variances do not violate the intent of the Zoning Ordinance or the goals of the City's Comprehensive Plan?

We believe the intent of the Ordinance is to limit the height of tenant signs to 8 feet and 36sf of area on the sign face at street level. At the street level, our proposed sign is in full compliance with the ordinance. The height and sign base variances are necessary to position the sign to where it can be seen. The sign face area complies if the sign base is not included in the calculation.

(6) Why do you believe your variance will not adversely affect neighboring properties or interfere with the enjoyment of these properties by their owners?

The neighboring properties have similar tenant signage including the Guidepost Montessori sign at the property to our west. Their site has similar topography as the subject site. The sign constructed there is nearly 17 feet above grade with 42 sf of sign area. Our proposed sign is modeled after the Guidepost Montessori sign but is much smaller. We used the same sign company to design our sign and it will be constructed with high quality materials/illumination.

POTTS BLACKLOCK SENTERFITT

Direct • (512) 614-4110
Fax • (737) 931-5310
[redacted]

January 6, 2022

Via First Class Mail and
[redacted]
Mr. William C. Davidson
Chamberlain McHaney
301 Congress Ave
21st Floor
Austin, Texas 78701

Re: Lot 5A of the Amended Plat of Lots 5 and 6, LOMA GRACIOSA SUBDIVISION, a subdivision in Travis County, Texas, according to the Map or Plat thereof recorded in Volume 87, Page 90D of the Plat Records of Travis County, Texas (the "Property")

Dear Bill:

We represent The Hills Medical Office, Ltd., The Hills Medical Office II, Ltd. and The Hills Professional Office III, Ltd. (collectively, the "Owners") in connection with that certain Reciprocal Easement and Operating Agreement dated September 12, 2013 and recorded in Document No. 2013173455, as amended by that certain First Amendment (the "First Amendment") dated November 1, 2018 and recorded in Document No. 2019002903, Official Public Records of Travis County, Texas (as amended, the "REA"). The Owners are parties or successor parties to the REA. As you know, The Hills Professional Office III, Ltd. ("Hills III") sold the Property to your client, Bogle Family Realty, LLLP ("BFR") on January 23, 2019. The Property was sold to BFR subject to, and along with the mutual rights, of the Owners under the REA. The First Amendment was entered into specifically as a requirement of BFR under the Purchase and Sale Contract dated November 1, 2018 (the "PSA") by and between Hills III and BFR. Under the PSA, Hills III specifically assigned only those development rights shown in the Plans, described in the PSA. All capitalized terms in this letter not otherwise defined herein, shall have the same meanings as given to them in the REA.

We understand that BFR is applying for or has applied to the City of West Lake Hills for monument signage for the Creekside at The Hills building and its prospective tenant in a location as roughly shown in the attached Exhibit A to this letter. Please be advised that the Owners object to this signage for the following reasons: (1) the location falls within the Common Area of the Hills campus as defined in and referenced throughout the REA, and Section 2.5 of the REA specifically requires approval of the Parties thereunder for which the Owners do not approve for

the reasons stated herein; (2) the location also falls within the designated Utility Easement granted by the owner of the Property; (3) this portion of the Common Area is further designated for stormwater drainage and no Party is to alter the surface thereof under Section 2.4 of the REA; (4) Section 5.2 F. of the REA requires all Parties to keep the Common Area free from any obstructions; (5) Article VII of the REA allows any Party to change the alignment of Driveways or Utilities, in which case the location of the proposed monument sign would prohibit and violate such a relocation right; and (6) the full intent of the original Parties to the REA was never to create or allow the creation of additional monument signage on Bee Cave Road particularly because of the City of West Lake Hills' prohibition therefor under the Uniform Sign Agreement (the "USA"), which applies to the entire campus covered by the REA. The USA did not specifically reference 4609 Bee Caves Rd., because at the time of the USA, such address did not exist and the Property now identified with that address, was at that time included in the address, 4615 Bee Caves Rd.

The REA expressly provides that all Parties (and their tenants) under the REA are to share the existing monument sign located on the Medical II Property. It specifically designates the 12 placards of the existing monument sign and assigns one placard to the Property to which BFR is entitled. The Owners further object because this proposed illegal sign will compete with the existing monument sign that was always intended to serve the entire campus with shared and equitable rights.

BFR purchased the Property knowing the restrictions under the REA and knowing the specific and approved Plans for the Property. Hills III sold the Property conditioned upon BFR's strict compliance with the Plans. Although the PSA and the First Amendment addressed BFR's development issues; neither addressed BFR's requirement of an additional monument sign. Nor did the Plans that were expressly required and assigned to BFR by Hills III under the PSA call for any monument signage; even though BFR required under the PSA a specific change to allow for an addition of a 3rd floor, 3,000 square foot, conference room and amenities. This monument sign is an after-thought of BFR due to a prospective tenant's demand, and BFR is now attempting to violate and change the interpretation of the REA in order to appease its prospective tenant. The Owners object to the proposed monument sign first and foremost because it violates the terms of the REA and the express intent of all Parties. The Owners further object because the size and/or location creates confusion to drivers, congests and further slows traffic on a very busy road, and creates safety hazards, including but not limited to, diverting drivers' attention in a high-speed area while attempting to read multiple and concentrated signs and blocking the visibility of drivers exiting the campus on to Bee Caves. At this location, the view of the monument sign is obstructed by the deep grade, TXDOT's equipment and trees and the right-of-way setback from Bee Caves Road. Furthermore, BFR's proposed location has zero visibility by eastbound traffic due to the TXDOT traffic light control equipment and legend oak tree. We also believe that a significant concentration of utilities, including TXDOT's underground equipment; lie if not underneath, within a few inches of your proposed location. BFR's monument sign would make servicing these utilities with heavy equipment impossible.

The Owners, in an effort to amicably resolve BFR's tenant's demands, have offered to collaborate with a redesign of the masthead of the existing campus monument sign to include BFR and its one tenant. I understand a design was presented to BFR about a year ago. Please advise as to why this is not a workable solution for your tenant.

The Owners want to find a solution; however, the proposed additional monument sign is not one. This letter shall serve as notice to BFR that the Owners do not approve of the monument sign and will notify the City of West Lake Hills of their objection to any application being made. The Owners consider BFR's continuance of its application process to be an Event of Default under the REA and will seek their available remedies under the REA, at law and in equity, if BFR does not withdraw its application. Furthermore, should the City of West Lake Hills approve of the sign despite the Owners objections, please be advised such approval does not preempt the REA under Texas law, nor does it preempt the Owners' rights and remedies thereunder.

Sincerely,

Diane B. Senterfitt

cc: The Hills Medical Office, Ltd.
The Hills Medical Office II, Ltd.
The Hills Professional Office III, Ltd.
(Via Emai [redacted]

[redacted]

Subject: Bogle Family Realty - Notice to Neighbors of Variance Request dated March 21, 2022
Date: Thu, Apr 7, 2022 1:59 pm

On Apr 2, 2022, at 3:12 PM, John Barzizza <[redacted]> wrote:

Mayor Anthony,

I thought I would offer some additional details to the email that I sent on March 27 regarding the above referenced Variance Request.

In the letter that was sent along with my email, a statement by my attorney saying that we believe the entire campus, consisting of four separately owned lots annexed into the City in 2015 under the auspices of a Development and Annexation Agreement, are in fact subject to a Uniform Signage Agreement (USA) dated Oct. 25, 2006. I believe there may be a misconception that because the physical address of Lot 5A was not listed in the USA at the time, this applicant is not a part of the USA. My attorney stated, "the address did not exist" in her letter. The misconception may arise from the fact that at the time of the USA, the Hills Fitness Center was in full operation and was listed as 4615 Bee Caves Rd.. The address of 4609 Bee Caves Rd., which is the address of Lot 5A sold to Bogle Family Realty had not been applied for to the City of Austin addressing department, because the permit to develop Lot 5A had also not been applied to the City by me until 2013. The Hills Fitness Center at the time of the USA consisted of two buildings, one on Lot 2 Loma Graciosa where the main building was located, and Lot 5A where the Sportsplex building was located. So, the reference in the USA to 4615 Bee Caves Rd. covered both lots for purposes of the USA.

Other reasons we believe this application is not appropriate have to do with traffic safety, the threat this sign poses to a legend oak tree, as well as risk to utilities.

As stated in my email to you, there is a safety concern. When I applied to the City in 2006 I thought the main entrance would be the logical place for the Monument sign for the campus (four lots). I hired Earl Broussard's firm to design the monument sign and all of the signs for the buildings to be built on the campus. Mr. Broussard was very direct about his concerns that the steep pitch of the driveway and the fact that the large oak tree at the driveway impeded the view looking west coming out of the driveway until a driver was at the very edge of pavement. This concern still exists in spite of the traffic light for drivers turning east. Today there is the additional impediment of the traffic control equipment further impeding the view.

Mr. Broussard also did not want the monument under the legend oak tree. We believe that the base of a large monument sign would compromise the root system of the legend oak because the concrete base would be under the canopy of the tree. Since 2006 this tree and its root system have only grown larger.

It was the intent of the parties to 1.The Annexation and Development Agreement, the 2. Reciprocal Easement Agreement, and the 3. Uniform Sign Agreement, that the four lots that constitute The Hills complex would be governed by these agreements as a collective development. This

monument sign application is in our judgment being made in contravention to all three agreements. The applicant for this sign is subject to
all three agreements and is actually a party to the Reciprocal Easement Agreement by signature of an amendment to that agreement.

We believe that the applicant can not comply with the 120 s.f. landscaping requirement in 32.01.03 (e) of the signage ordinance without
encroaching on a portion of Lot 1 Loma Graciosa, which is The Hills Medical Office, Ltd. land. And again, as the letter states, the area of the
proposed sign is an extremely tight topographically difficult area where all utilities for the entire complex come in and in fact where some drainage
from Bee Caves Rd. comes in. Also, we believe construction poses a risk to these utilities at the time of a proposed construction as well as for
the servicing of those utilities in the future.

We believe that the applicant is not entitled to apply for a free standing monument sign under city ordinance Section 32.03.06 because the
applicant is not a multi-tenant shopping center or office complex (1) Option I: Free Standing commercial signs., (2) Option II: Driveway entrance
sign (monument type) again because this single office building is not a multi-tenant shopping center or office complex, and/or this applicant is
not (3) Option III: Single -business use sign, a single use business. The later of these three was the category that Bright Horizons was justified
in receiving their approval for a monument sign on the campus in a location well up the street from the existing monument sign for the complex.
We believe this was important so as to provide adequate time for traffic looking for the to react safely after seeing the sign to turn into the complex.

You should know that the applicant's address of 4609 has top billing on both driveway address markers at two entrances to the complex. In addition,
as drivers proceed down the main driveway, the first thing they see is a way making sign with Creekside at The Hills as top billing on that driveway
monument directing traffic to this building. Further, we all know that cell phone map technology today accurately leads drivers looking for an address
location to within a foot of the address searched.

As stated in my attorney's letter to the applicant, we have tried diligently to know why our proposed redesign of the existing complex monument, which could
identify both Creekside at The Hills as well as the one tenant we understand this building will have who is requiring signage on Bee Caves Rd., will not work
for them.

Finally, if you would like me to forward copies any of the agreements referenced above to you I am happy to do so.

Respectfully,

F. John Barzizza
The Hills Medical & Professional Offices
4611 Bee Caves Rd., Suite 205
Austin, Tx. 78746

Cell: 512-940-2240

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PAGE 2 OF 6	
ART VERSION	210372-5
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SALES	Paul
PM	PM
DESIGN	Jeg

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A1/ TWO SIDED ILLUMINATED MONUMENT SIGN

FONT:
SQ. FOOTAGE:51.61
SCALE: 1/2" = 1'

SCOPE OF WORK: FABRICATE AND INSTALL ONE (1) SIGN TO SPECIFICATIONS

- WELDED SQ. TUBE FRAME WITH ALUMINUM PLATE FINISHED IN FAUX RUST

CREEKSIDE AT THE HILLS

- ROUTED OUT ALUMINUM PANEL BACKED WITH 3/16" WHITE ACRYLIC
- LED WHITE ILLUMINATION

TENANT PANELS

- ROUTED OUT ALUMINUM PANEL FINISHED DURANODIC BRONZE BACKED WITH 3/16" WHITE ACRYLIC
- LED WHITE ILLUMINATION
- SINGLE POLE SUPPORT AND FOUNDATION PER ENGINEERING
- POLE COVER: STONE VENEER MATCHING EXISTING MONUMENT STONE

MINIMUM ELECTRICAL REQUIREMENTS:

TBD 120V 20A DEDICATED CIRCUITS WITHIN 6' OF SIGN,
INSTALLED BY OTHERS
NOTE: CONFIRM NUMBER OF CIRCUITS PRIOR TO INSTALLATION

TECHNICAL SURVEY IS REQUIRED PRIOR TO FABRICATION

FAUX RUST

DURANODIC BRONZE

STONE VENEER MATCHING EXISTING

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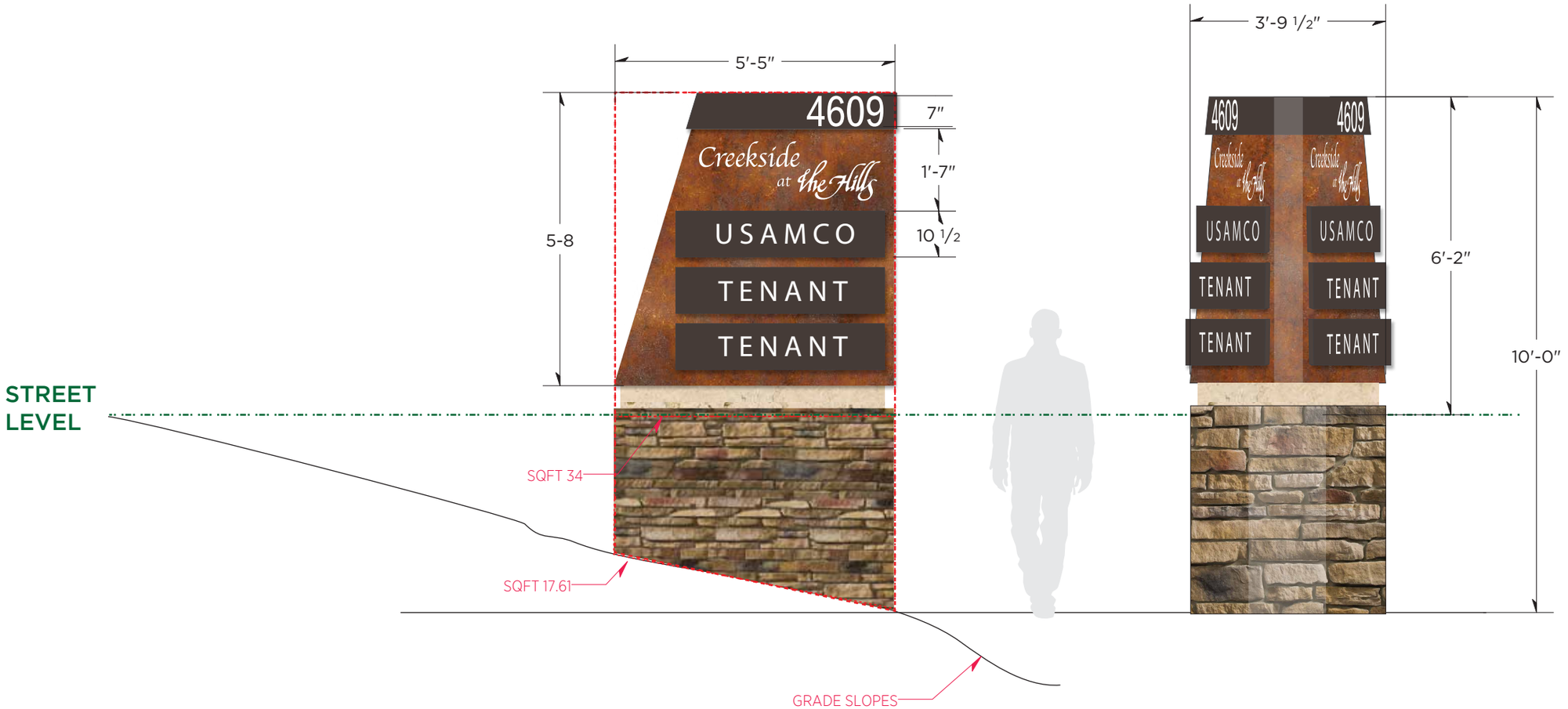

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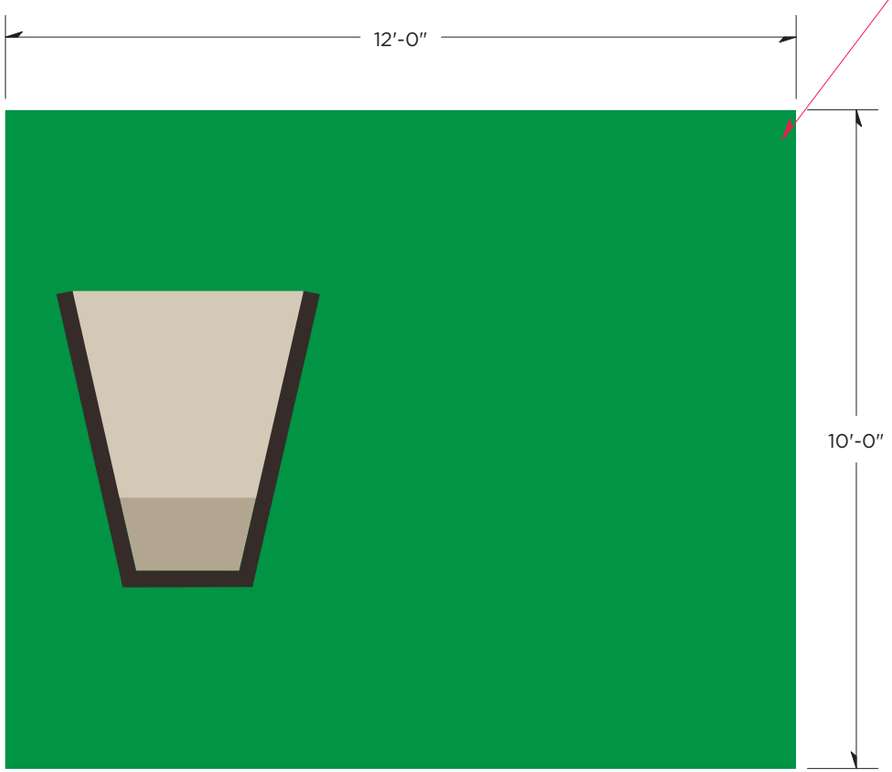
LANDSCAPE AREA OF 120’ SQFT SURROUNDING BASE OF SIGN AREA

ASIAN JASMINE GROUND COVER



SCALE: 3/8”=1’-0”

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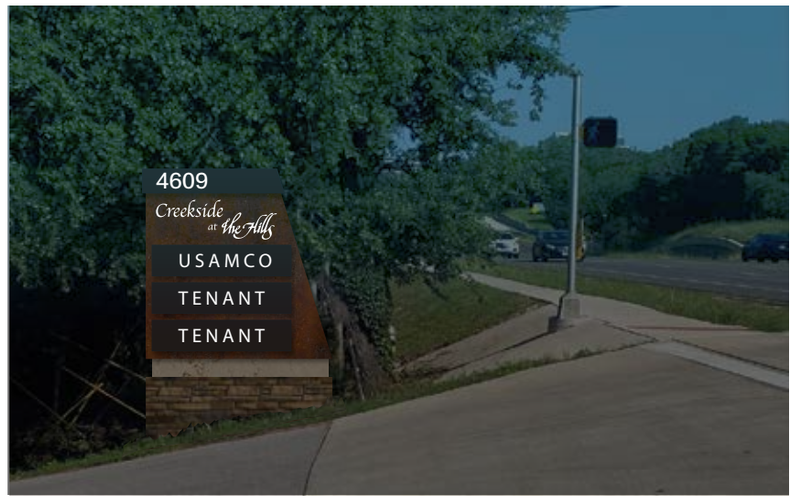

NIGHT VIEW

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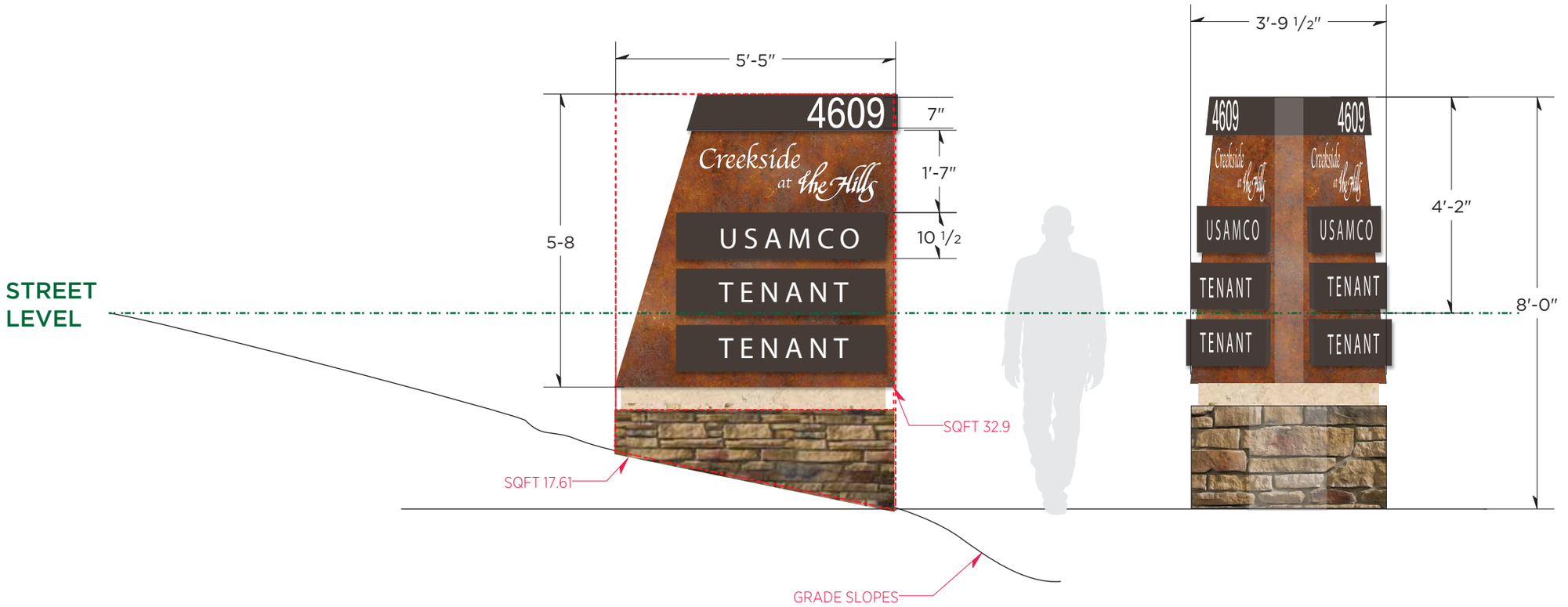

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CITY OF WEST LAKE HILLS, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021

SINGLETON, CLARK
& COMPANY, PC CERTIFIED PUBLIC ACCOUNTANTS

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CITY OF WEST LAKE HILLS, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

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FINANCIAL SECTION

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Independent Auditor's Report

To the Honorable Mayor and Members of the City Council of
the City of West Lake Hills, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of West Lake Hills, Texas (the "City") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City as of September 30, 2021, and the respective changes in financial position, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis section preceding the basic financial statements and the pension and other post-employment benefit related schedules following the notes to the financials be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do no provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Singleton, Clark & Company, PC
Cedar Park, Texas

February 18, 2022

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Management's Discussion and Analysis

The Management's Discussion and Analysis section of the City of West Lake Hills, Texas's (hereafter the "City") Annual Financial Report offers readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021. Please read it in conjunction with the independent auditor's report beginning on page 1 of this report and the City's basic financial statements which follow this section.

Financial Highlights

- The City's net position for governmental activities increased by $1,580,251 to end at $11,622,710 primarily due to higher than originally budgeted sales tax and grant revenues as well as lower than originally budgeted capital outlay.

- The City's fund balance in the General Fund increased by $1,760,119 to end at $8,692,136 largely due to the same factors that affected net position for governmental activities.

- The City's fund balance in the Wastewater Funds increased by $707,625 to end at $3,263,246.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: government-wide financial statements, fund financial statements, and the notes to financial statements. This report also includes required supplementary information intended to furnish additional detail to support the basic financial statements.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference between assets and liabilities reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, and public works. The business-type activities of the City include wastewater utility operation.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate economic development corporation for which the City financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds as applicable.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City maintains two individual governmental funds. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary Funds. The City has the option of maintaining two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its wastewater operation. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among a city's functions. The City is not currently utilizing an internal service fund. Because the services provided by internal service funds predominantly benefit governmental rather than business-type functions, they are usually included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the wastewater utility, which is considered to be a major fund of the City.

Basis of Reporting. The government-wide statements and the fund-level proprietary statements are reported using the full accrual basis of accounting. The governmental funds are reported using the modified accrual basis of accounting.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension and OPEB benefits to its employees. Required supplementary information can be found on page 56 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $14,885,956 at the close of the most recent fiscal year.

Condensed Statement of Net Position
As of September 30

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets	$ 9,811,967	$ 7,520,958	$ 3,244,299	$ 2,339,136	$ 13,056,266	$ 9,860,094
Capital assets	4,339,980	4,627,138	13,004,061	13,608,572	17,344,041	18,235,710
Total assets	14,151,947	12,148,096	16,248,360	15,947,708	30,400,307	28,095,804
Deferred outflows of resources	599,402	776,440	-	-	599,402	776,440
Current liabilities	1,101,602	625,624	510,114	242,087	1,611,716	867,711
Noncurrent liabilities	1,458,539	1,569,455	12,475,000	13,300,000	13,933,539	14,869,455
Total liabilities	2,560,141	2,195,079	12,985,114	13,542,087	15,545,255	15,737,166
Deferred inflows of resources	568,498	742,659	-	-	568,498	742,659
Net position:						
Net investment in capital assets	4,339,980	4,627,138	529,061	308,572	4,869,041	4,935,710
Restricted	179,251	176,726	-	-	179,251	176,726
Unrestricted	7,103,479	5,182,934	2,734,185	2,097,049	9,837,664	7,279,983
Total net position	$ 11,622,710	$ 9,986,798	$ 3,263,246	$ 2,405,621	$ 14,885,956	$ 12,392,419

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PURPOSES ONLY

A large portion of the City's net position (37.3%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (1.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $7,103,479 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors. At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City's overall net position increased by $2,287,876 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for governmental activities increased $1,580,251 from the prior fiscal year for an ending balance of $11,622,710. The increase in the overall net position of governmental activities is the result of higher than originally budgeted sales tax and grant revenues as well as lower than originally budgeted capital outlay.

Condensed Statement of Activities
For the Years Ended September 30

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program Revenues:						
Charges for services	$ 586,490	$ 481,539	$ 2,306,621	$ 1,993,692	$ 2,893,111	$ 2,475,231
Operating grants	281,464	-	-	-	281,464	-
Capital grants	11,285	-		-	11,285	-
General Revenues:						
Property taxes	1,880,540	1,609,155	-	-	1,880,540	1,609,155
Other taxes	3,854,998	3,555,875	-	-	3,854,998	3,555,875
Other	141,276	386,228	6,167	252,226	147,443	638,454
Total revenue	6,756,053	6,032,797	2,312,788	2,245,918	9,068,841	8,278,715
Expenses:						
General government	874,722	1,259,889	-	-	874,722	1,259,889
Public safety	2,517,037	2,586,450	-	-	2,517,037	2,586,450
Public works	1,784,043	1,081,412	-	-	1,784,043	1,081,412
Wastewater Fund	-	-	1,605,163	1,883,994	1,605,163	1,883,994
Total expenses	5,175,802	4,927,751	1,605,163	1,883,994	6,780,965	6,811,745
Increase in net position	1,580,251	1,105,046	707,625	361,924	2,287,876	1,466,970
Net position - beginning	9,986,798	8,881,752	2,405,621	2,043,697	12,392,419	10,925,449
Prior period adjustment	55,661	-	150,000	-	205,661	-
Net position - ending	$ 11,622,710	$ 9,986,798	$ 3,263,246	$ 2,405,621	$ 14,885,956	$ 12,392,419

Business-type Activities. For the City's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of $3,263,246. The total increase in net position for business-type activities was $707,625 or 28% from the prior fiscal year.

Financial Analysis of Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

At September 30, 2021, the City's governmental funds reported combined fund balances of $8,692,136, an increase of $1,760,119 in comparison with the prior year. Approximately 59% of this amount, $5,119,860, constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of the fund balance is either *restricted, committed, or assigned* to indicate that it is 1) restricted for particular purposes, $179,251; 2) committed for particular purposes, $3,200,000; or 3) assigned for particular purposes, $193,025.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was $5,119,860, while total fund balance increased to $8,692,136. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents approximately 102% of total general fund expenditures, while total fund balance represents approximately 172% of that same amount.

The fund balance of the City's general fund increased by $1,760,119 during the current fiscal year. As discussed earlier in connection with governmental activities, the increase was primarily due to higher than originally budgeted sales tax and grant revenues as well as lower than originally budgeted capital outlay.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail

Unrestricted net position of the Wastewater Funds at the end of the year was $2,734,185. The total growth in net position for the fund was $707,625.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, there was a need for significant amendments to change original estimated revenues related to franchise taxes, permits, grants, fees, and miscellaneous revenue. There was also a need for significant amendments to change original budgeted appropriations related to capital outlay. Generally, the movement of the appropriations between departments was *not* significant.

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2021, amounts to $17,344,041 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, roads, highways, bridges, and the wastewater treatment plant. The total decrease in capital assets for the current fiscal year was approximately 5%.

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Capital Assets, Net of Accumulated Depreciation

	Governmental Activities 2021	Governmental Activities 2020	Change
Land	$ 398,411	$ 398,411	$ -
Buildings	1,690,502	1,690,927	(425)
Furniture and equipment	1,896,556	1,929,149	(32,593)
Infrastructure	3,908,761	3,896,761	12,000
Construction in progress	596,441	445,952	150,489
Total	8,490,671	8,361,200	129,471
Less accumulated depreciation	(4,150,691)	(3,734,061)	(416,630)
Capital assets, net of depreciation	$ 4,339,980	$ 4,627,139	$ (287,159)

	Business-Type Activities 2021	Business-Type Activities 2020	Change
Land	$ 420,000	$ 420,000	$ -
Infrastructure	18,030,259	18,013,618	16,641
Total	18,450,259	18,433,618	16,641
Less accumulated depreciation	(5,446,198)	(4,825,046)	(621,152)
Capital assets, net of depreciation	$ 13,004,061	$ 13,608,572	$ (604,511)

Additional information on the City's capital assets can be found in Note III.D on pages 42-43 of this report.

Long-term liabilities. At the end of the current fiscal year, the City had total long-term obligations of $13,933,539. Of this amount, $239,407 represents the City's liability for compensated absences earned by employees as of year end and $1,219,132 represents the City's net pension and OPEB liabilities. The remaining $12,475,000 of the City's long-term obligations represents bonds payable in the Wastewater Funds.

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Long-Term Liabilities

	Governmental Activities 2021	Governmental Activities 2020	Change
Net pension and OPEB liabilities	$ 1,219,132	$ 1,318,036	$ (98,904)
Compensated absences	239,407	251,419	(12,012)
Total	$ 1,458,539	$ 1,569,455	$ (110,916)

	Business-Type Activities 2021	Business-Type Activities 2020	Change
Revenue bonds	$ 12,475,000	$ 13,300,000	$ (825,000)
Total	$ 12,475,000	$ 13,300,000	$ (825,000)

The City's bonds payable decreased by $825,000 during the current fiscal year related to a regular, scheduled principal payment. The City's compensated absences decreased related to use of paid time off. The City's net pension and OPEB balances decreased related pension and OPEB valuations.

Additional information on the City's long-term debt can be found in Note III.H on pages 50-51 of this report.

Economic Factors and Next Year's Budgets and Rates

The City considered many factors when setting the fiscal year 2021-2022 budget. The City's General Fund budget for fiscal year 2021-2022 includes expenditures of $6,273,543 which is a slight increase from fiscal year 2020-2021 total adopted expenditures. For 2021-2022, the City maintained the prior year tax rate of $0.0786 per $100 valuation for the General Fund.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those interested in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City's Finance Officer, City of West Lake Hills, 911 Westlake Drive, West Lake Hills, Texas 78746-4599 or call (512) 327-3628. Financial information is also available on the City's website at www.westlakehills.org.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

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	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 7,253,838	$ 4,589,133	$ 11,842,971
Taxes receivable - delinquent	43,048	-	43,048
Allowance for uncollectible taxes	(21,524)	-	(21,524)
Accounts receivable, net	173,261	355,166	528,427
Sales tax receivable	663,344	-	663,344
Internal balances	1,700,000	(1,700,000)	-
Capital assets, not being depreciated:			
Land	398,411	420,000	818,411
Construction in progress	596,441	-	596,441
Capital assets, being depreciated:			
Buildings and improvements	1,690,502	-	1,690,502
Machinery, equipment, and vehicles	1,896,556	-	1,896,556
Infrastructure	3,908,761	18,030,259	21,939,020
Accumulated depreciation	(4,150,691)	(5,446,198)	(9,596,889)
Total assets	14,151,947	16,248,360	30,400,307
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources-NPL/OPEB	599,402	-	599,402
Total deferred outflows of resources	599,402	-	599,402
LIABILITIES			
Accounts payable	154,774	38,962	193,736
Accrued salaries and benefits	89,910	302	90,212
Accrued interest payable	-	19,285	19,285
Unearned revenue	282,679	300	282,979
Other current liabilities	574,239	-	574,239
Customer deposits	-	451,265	451,265
Noncurrent liabilities:			
Due within one year	-	895,000	895,000
Due in more than one year	1,458,539	11,580,000	13,038,539
Total liabilities	2,560,141	12,985,114	15,545,255
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-NPL/OPEB	568,498	-	568,498
Total deferred inflows of resources	568,498	-	568,498
NET POSITION			
Net investment in capital assets	4,339,980	529,061	4,869,041
Restricted for municipal court security	52,205	-	52,205
Restricted for municipal court technology	16,381	-	16,381
Restricted for child safety	68,690	-	68,690
Restricted for LEOSE	41,975	-	41,975
Unrestricted	7,103,479	2,734,185	9,837,664
Total net position	$ 11,622,710	$ 3,263,246	$ 14,885,956

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activites	Primary Government: Total
Primary Government:							
Governmental activities:							
General government	$ 874,722	$ 462,084	$ 280,082	$ -	$ (132,556)	$ -	$ (132,556)
Public safety	2,517,037	106,215	1,382	-	(2,409,440)	-	(2,409,440)
Public works	1,784,043	18,191	-	11,285	(1,754,567)	-	(1,754,567)
Total governmental activities:	5,175,802	586,490	281,464	11,285	(4,296,563)	-	(4,296,563)
Business-type activities:							
Wastewater Funds	1,605,163	2,306,621	-	-	-	701,458	701,458
Total business-type activities:	1,605,163	2,306,621	-	-	-	701,458	701,458
Total primary government	$ 6,780,965	$ 2,893,111	$ 281,464	$ 11,285	(4,296,563)	701,458	(3,595,105)
General revenues:							
Property taxes					1,880,540	-	1,880,540
Sales and mixed beverage taxes					3,472,539	-	3,472,539
Franchise taxes					382,459	-	382,459
Contributions and donations					1,375	-	1,375
Investment earnings					7,879	618	8,497
Gain (Loss) on sale of capital assets					(19,086)	-	(19,086)
Miscellaneous					151,108	5,549	156,657
Total general revenues					5,876,814	6,167	5,882,981
Change in net position					1,580,251	707,625	2,287,876
Net position - beginning					9,986,798	2,405,621	12,392,419
Prior period adjustments					55,661	150,000	205,661
Net position - ending					$ 11,622,710	$ 3,263,246	$ 14,885,956

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

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FUND BASIS FINANCIAL STATEMENTS

CITY OF WEST LAKE HILLS, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	General Fund
ASSETS	
Cash and cash equivalents	$ 7,253,838
Taxes receivable - delinquent	43,048
Allowance for uncollectible delinquent taxes	(21,524)
Accounts receivable	173,261
Sales tax receivable	663,344
Due from other funds	1,700,000
Total assets	$ 9,811,967
LIABILITIES	
Accounts payable	$ 151,479
Accrued salaries and benefits	89,910
Unearned revenue	282,679
Other current liabilities	574,239
Total liabilities	1,098,307
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue-property taxes	21,524
Total deferred inflows of resources	21,524
FUND BALANCES	
Restricted:	
Municipal court security	52,205
Municipal court technology	16,381
Child safety	68,690
LEOSE	41,975
Committed:	
Stabilitzation cash reserve	2,400,000
Legal counsel cash reserve	300,000
Contingency cash reserve	500,000
Assigned:	
Tree Fund	193,025
Unassigned	5,119,860
Total fund balances	8,692,136
Total liabilities, deferred inflows, and fund balances	$ 9,811,967

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

CITY OF WEST LAKE HILLS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION
PURPOSES ONLY

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance of all governmental funds	$	8,692,136
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		4,339,980
Other long-term assets, such as uncollected property taxes, are not available to pay for and, therefore, are reported as unavailable revenue in the funds.		21,524
Long-term liabilities, including compensated absences, are not due and payable in the period and, therefore, are not reported in the funds.		(239,407)
Additional long-term liabilities related to the recognition of the net pension liability and the net OPEB liability are not reported in the funds.		(1,191,523)
Net position of governmental activities	$	11,622,710

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	General Fund
REVENUES	
Property taxes	$ 1,873,782
Sales and mixed beverage taxes	3,472,539
Franchise taxes	382,459
Penalties and interest on taxes	7,506
Permits	255,317
Grants	292,749
Fees	152,032
Fines	106,215
Investment earnings	7,879
Leases	72,926
Contributions and donations	1,375
Miscellaneous revenue	177,227
Total revenues	6,802,006
EXPENDITURES	
Current:	
General government	821,546
Public safety	
Police	2,085,756
Municipal court	259,218
Public works	1,635,428
Capital outlay	240,265
Total expenditures	5,042,213
Excess (deficiency) of revenues over expenditures	1,759,793
OTHER FINANCING SOURCES (USES)	
Sale of general capital assets	326
Total other financing sources (uses)	326
Net change in fund balance	1,760,119
Fund balance - beginning	6,876,356
Prior period adjustment	55,661
Fund balance - ending	$ 8,692,136

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

CITY OF WEST LAKE HILLS, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

DRAFT FOR DISCUSSION PURPOSES ONLY

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances for total governmental funds	$	1,760,119
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		(241,628)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(748)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase (decrease) net position.		(45,531)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		12,012
The net effect of various transactions involing the net pension liability and the net OPEB liability is to decrease net position.		96,027
Change in net position for governmental activities	$	1,580,251

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

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CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	$ 1,805,330	$ 1,881,000	$ 1,873,782	$ (7,218)
Sales and mixed beverage taxes	2,867,500	3,309,500	3,472,539	163,039
Franchise taxes	595,000	475,095	382,459	(92,636)
Penalties and interest on taxes	4,500	7,500	7,506	6
Permits	150,000	230,000	255,317	25,317
Grants	-	562,761	292,749	(270,012)
Fees	84,000	140,000	152,032	12,032
Fines	111,000	103,200	106,215	3,015
Investment earnings	35,000	7,780	7,879	99
Leases	55,204	74,200	72,926	(1,274)
Contributions and donations	-	1,175	1,375	200
Miscellaneous revenue	36,188	171,900	177,227	5,327
Total revenues	5,743,722	6,964,111	6,802,006	(162,105)
EXPENDITURES				
Current:				
General government	902,795	818,571	821,546	(2,975)
Public safety				
Police	2,170,037	2,180,897	2,085,756	95,141
Municipal court	280,919	274,954	259,218	15,736
Public works	1,437,253	1,646,287	1,635,428	10,859
Capital outlay	864,846	275,399	240,265	35,134
Total Expenditures	5,655,850	5,196,108	5,042,213	153,895
Excess (deficiency) of revenues over expenditures	87,872	1,768,003	1,759,793	(8,210)
OTHER FINANCING SOURCES (USES)				
Sale of general capital assets	200	714	326	(388)
Total other financing sources (uses)	200	714	326	(388)
Net change in fund balances	88,072	1,768,717	1,760,119	(8,598)
Fund balance - beginning	6,876,356	6,876,356	6,876,356	-
Prior period adjustment	-	-	55,661	55,661
Fund balance - ending	$ 6,964,428	$ 8,645,073	$ 8,692,136	$ 47,063

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Business-Type Activities Wastewater Funds
ASSETS	
Current Assets:	
Cash and cash equivalents	$ 4,589,133
Accounts receivable, net	355,166
Total current assets	4,944,299
Noncurrent Assets:	
Land	420,000
Infrastructure	18,030,259
Accumulated depreciation	(5,446,198)
Total noncurrent assets	13,004,061
Total assets	17,948,360
LIABILITIES	
Current liabilities:	
Accounts payable	38,962
Accrued payroll	302
Due to other funds	1,700,000
Accrued interest payable	19,285
Unearned revenue	300
Bonds and notes payable - current	895,000
Customer deposits	451,265
Total current liabilities	3,105,114
Noncurrent Liabilities:	
Bonds payable	11,580,000
Total noncurrent liabilities	11,580,000
Total liabilities	14,685,114
NET POSITION	
Net investment in capital assets	529,061
Unrestricted	2,734,185
Total net position	$ 3,263,246

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

CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Business-Type Activities
	Wastewater Funds
REVENUES	
Operating revenues:	
Charges for services:	
Sewerage service	$ 2,205,298
Other charges for services	101,323
Miscellaneous revenue	5,549
Total operating revenues	2,312,170
EXPENSES	
Operating expenses:	
Personnel services	6,177
Wastewater treatment charges	426,497
Wastewater system maintenance and operations	248,301
Wastewater billing fees	36,793
Other operating expenses	22,814
Depreciation	621,152
Total operating expenses	1,361,734
Operating income (loss)	950,436
Nonoperating revenues (expenses)	
Investment earnings	618
Interest expense	(243,429)
Total nonoperating revenues (expenses)	(242,811)
Change in net position	707,625
Net position-beginning	2,405,621
Prior period adjustment	150,000
Net position-ending	$ 3,263,246

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

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CITY OF WEST LAKE HILLS, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Business-Type Activities
	Wastewater Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 2,139,223
Receipt (return) of customer deposits	272,474
Other receipts	5,549
Payments to suppliers and service providers	(738,852)
Payments to employees for salaries and benefits	(6,177)
Net cash provided by (used for) operating activities	1,672,217
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(16,641)
Principal paid on capital debt	(825,000)
Interest paid on capital debt	(243,429)
Net cash provided by (used for) capital and related financing activities	(1,085,070)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	618
Net cash provided by investing activities	618
Net increase (decrease) in cash and cash equivalents	587,765
Cash and cash equivalents-beginning	4,001,368
Cash and cash equivalents-ending	$ 4,589,133
Reconciliation of operating income (loss) to net cash provided (used for) operating activities:	
Operating income (loss)	$ 950,436
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation expense	621,152
(Increase) decrease in accounts receivable	(167,398)
(Decrease) increase in deposits payable	272,474
(Decrease) increase in accounts payable	(4,444)
(Decrease) increase in accrued liabilities	(3)
Total adjustments	721,781
Net cash provided by (used for) operating activities	$ 1,672,217

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

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NOTES TO THE FINANCIAL STATEMENTS

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I. Summary of Significant Accounting Policies

This section describes the significant accounting and reporting guidelines of the City.

A. Reporting Entity

The City of West Lake Hills, Texas (the "City") was founded and incorporated as a village on September 9, 1953. The City Council (the "Council"), a six member group, has governance responsibilities over all activities related to the City. The Council is elected by the public and has the exclusive power and duty to govern and oversee the management of the City. The City receives funding from local, state, and federal government sources and must comply with the requirements of those funding entities.

The City's primary activities include police protection, court and general administrative services, public works, and wastewater service.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor; and, is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on the considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

B. Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

C. Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental fund:

> The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The government reports the following major enterprise fund:

> The *Wastewater Funds* account for the revenues, expenses, and residual equity related to the operation of the City's wastewater services.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds or advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary, pension and other postemployment benefit trust, and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

E. Budgetary Information

1. Budgetary basis of accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. Currently, the City does not utilize any other funds which are not aggregated with the General Fund or the Wastewater Funds for reporting purposes.

The appropriated budget is prepared by fund and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

2. Excess of expenditures over appropriations

For the year ended September 30, 2021, expenditures did not significantly exceed appropriations in any of the City's legally adopted budgets.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and cash equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. ***Investments***

Investments for the government are reported at fair value (generally based on quoted market prices) except for positions in Local Government Investment Pools (e.g. Lone Star and LOGIC) when applicable. In accordance with state law, these investment pools operate in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the pools qualify as 2a7-like pools and are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The pools are subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

3. Inventories and prepaid items

The City does not report inventories of supplies or consumable items due to the unused amount of these items on hand at any given time being immaterial. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets, except for infrastructure assets, are defined by the government as assets with an initial, individual cost of more than $1,000 and an estimated useful life of more than one year. All computers are capitalized regardless of cost.

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Capital asset classes	Lives
Buildings	40
Machinery and equipment	3-15
Vehicles	2-5
Improvements	10-30
Infrastructure	20-30

5. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government currently does not have any financial transactions that qualify for reporting in this category. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government currently has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue,* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

7. Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed.

G. Revenues and Expenditures/Expenses

1. Program revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

Property taxes are considered available when collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The City levies its taxes on October 1 in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. The assessed value of the property tax roll of January 1, 2020, upon which the levy for the 2020-2021 fiscal year was based, was $2,408,072,761. Taxes are delinquent if not paid by February 1st of the following calendar year. Delinquent taxes are subject to both penalty and interest charges plus 15% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended September 30, 2021, to finance General Fund operations was $0.0786 per $100 valuation. The total tax levy for the General for the 2020-2021 fiscal year was $1,892,745. Tax collections, including collections of prior year delinquent balances, for the year ended September 30, 2021, were 99% of the year end adjusted tax levy. Allowances for uncollectible taxes within the General are based on historical experience in collecting taxes.

3. Compensated absences

The City maintains formal programs for vacation, holiday and sick leave. The City's personnel policy provides employees with annual vacation, holiday and sick leave after satisfactory completion of their six month probationary period. Temporary employees, after six months of employment, also receive paid vacation time in proportion to hours worked (based on a 40 hour workweek). Paid vacations are earned as follows: one to ten years of service receive 96 hours with a maximum accrual of 208 hours, 11 to 20 years of service receive 120 hours with a maximum accrual of 256 hours, and 21 or more years of service receive 144 hours with maximum accrual of 304 hours. On September 1, all unused vacation time in excess of maximum accruals will be cancelled. Sick leave for permanent employees is earned at the rate of one working day for each full month of continuous service. Sick leave may be accumulated to a maximum of 288 hours. On September 1 of each fiscal year all accumulated sick leave in excess of maximum accrual will be cancelled. Paid holidays are determined by the City, and currently may be accrued if the employee is required to work on said holiday

Upon termination, the City will pay the employee for properly accrued vacation, comp and holiday hours as well as one half of accrued sick leave. As a result, the City has accrued a liability for compensated absences in the amount of $239,407 as a long-term obligation.

4. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

5. Proprietary funds operating and nonoperating revenues and expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water fund and electric fund are charges to customers for sales and services. The water fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. Stewardship, Compliance and Accountability

A. Violations of Legal or Contractual Provisions

No violations of legal or contractual provisions were noted during the current year.

B. Deficit Fund Equity

For the year ended September 30, 2021 there were no funds reported with deficit fund equity.

III. Detailed Notes on All Activities and Funds

A. Cash Deposits with Financial Institutions

Custodial credit risk-deposits .In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of September 30, 2021, the government's bank balances were $11,835,541 and $0 of that amount was exposed to custodial credit risk. $0 was exposed to custodial credit risk because the City's bank deposits at September 30, 2021 and during the year then ended were entirely covered by the Federal Deposit Insurance Corporation (FDIC) insurance or by pledged collateral held by the City's agent bank in the City's name.

B. Investments

The State Treasurer's Investment Pool (Pool) operates in accordance with state law, which requires it to meet all of the requirements of Rule 2a-7 of the Securities and Exchange Commission. See note I.G.2, *Investments*, for a discussion of how the shares in the Pool are valued. The Pool has a credit rating ofAAAfrom Standard &Poor's Financial Services. Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies, and safety of principal. The Pool invests in a high quality portfolio of debt securities investments legally permissible for municipalities and school districts in the state. The government utilizes a pooled investment concept for all its funds to maximize its investment program. Investment income from this internal pooling is allocated to the respective funds based upon the sources of funds invested. State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

As of September 30, 2021, the government had the following investments:

Investment Type	Maturity Time in Years: Less than 1
Local government investment pools	
Lone Star	$ 6,991,599
LOGIC	2,301,151
Total investments	$ 9,292,750

Investments are categorized as cash and cash equivalents for reporting purposes.

Interest rate risk. In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than ten months.

Credit risk. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the government's policy to limit its investments in these investment types to the top rating issued by NRSROs. As of June 30, 2022, the government's investment in the State Treasurer's investment pool was rated AAA by Standard & Poor's and Aaa by Moody's Investors Service. The government's investments in commercial paper were rated A1 by Standard & Poor's, F-1 by Fitch Ratings, and P-1 by Moody's Investor's Service. The government's investments in corporate bonds were rated AAA by Standard & Poor's and Fitch Ratings, and Aaa by Moody's Investors Service.

Concentration of credit risk. The government's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the government's total investments. This restriction however does not apply to government investment pools due to the low risk nature of this type of investment.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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C. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. On the next page is a detail of receivables for the major and nonmajor funds of both the governmental and proprietary funds of the government, including the applicable allowances for uncollectible accounts:

Governmental Funds:

Receivables	General Fund
Property taxes	$ 43,048
Accounts receivable	173,261
Sales taxes	663,344
Gross receivables	879,653
Less: Allowance for uncollectibles	(21,524)
Net receivables	$ 858,129

Proprietary Funds:

Receivables	Wastewater Funds
Accounts receivable	$ 357,368
Gross receivables	357,368
Less: Allowance for uncollectibles	(2,202)
Net receivables	$ 355,166

D. Capital Assets

Capital assets activity for the year ended September 30, 2021, was as follows:

Governmental Activities:

	Balance 10/1/20	Increases	Decreases	Balance 9/30/21
Capital assets, not being depreciated:				
Land	$ 398,411	$ -	$ -	$ 398,411
Construction in progress	445,952	195,595	(45,106)	596,441
Total capital assets, not being depreciated	844,363	195,595	(45,106)	994,852
Capital assets, being depreciated:				
Buildings and improvements	1,690,927	-	(425)	1,690,502
Machinery, equipment, and vehicles	1,929,149	32,670	(65,263)	1,896,556
Infrastructure	3,896,761	12,000	-	3,908,761
Total capital assets, being depreciated	7,516,837	44,670	(65,688)	7,495,819
Less accumulated depreciation for:				
Buildings and improvements	(1,149,266)	(35,801)	-	(1,185,067)
Machinery, equipment, and vehicles	(1,310,067)	(210,306)	65,263	(1,455,110)
Infrastructure	(1,274,728)	(235,786)	-	(1,510,514)
Total accumulated depreciation	(3,734,061)	(481,893)	65,263	(4,150,691)
Total capital assets being depreciated, net	3,782,776	(437,223)	(425)	3,345,128
Governmental activities capital assets, net	$ 4,627,139	$ (241,628)	$ (45,531)	$ 4,339,980

Business-Type Activities:

	Balance 10/1/20	Increases	Decreases	Balance 9/30/21
Capital assets, not being depreciated:				
Land	$ 420,000	$ -	$ -	$ 420,000
Total capital assets, not being depreciated	420,000	-	-	420,000
Capital assets, being depreciated:				
Infrastructure	18,013,618	16,641	-	18,030,259
Total capital assets, being depreciated	18,013,618	16,641	-	18,030,259
Less accumulated depreciation for:				
Infrastructure	(4,825,046)	(621,152)	-	(5,446,198)
Total accumulated depreciation	(4,825,046)	(621,152)	-	(5,446,198)
Total capital assets being depreciated, net	13,188,572	(604,511)	-	12,584,061
Business-type activities capital assets, net	$ 13,608,572	$ (604,511)	$ -	$ 13,004,061

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental activities:		
General government	$	82,445
Public safety		235,327
Public works		164,121
Total depreciation expense - governmental activities	$	481,893

E. Defined Benefit Pension Plan

Plan Description

The City participates as one of 895 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS is not fiscally dependent on the State of Texas. TMRS issues a publicly available Comprehensive Annual Financial Report (Annual Report) that can be obtained at tmrs.com.

All eligible employees of the city are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the Member's benefit is calculated based on the sum of the Member's contributions, with interest, and the city-financed monetary credits with interest. The retiring Member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the total Member contributions and interest.

Employees Covered by Benefit Terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	34
Inactive employees entitled to but not yet receiving benefits	33
Active employees	25
	92

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Contributions

Member contribution rates in TMRS are either 5%, 6% or 7% of the Member's total compensation, and the city matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of West Lake Hills were 16.40% and 16.40% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the year ended September 30, 2021 were $327,207 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4- year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2109 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	7.75%
Total	100%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Schedule of Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2019	$ 9,705,877	$ 8,534,048	$ 1,171,829
Changes for the year:			
Service cost	353,095	-	353,095
Interest	650,121	-	650,121
Difference between expected and actual experience	(25,286)	-	(25,286)
Contributions - employer	-	320,056	(320,056)
Contributions - employee	-	136,632	(136,632)
Net investment income	-	648,094	(648,094)
Benefit payments, including refunds of employee contr.	(502,016)	(502,016)	-
Administrative expense	-	(4,192)	4,192
Other changes	-	(164)	164
Net changes	475,914	598,410	(122,496)
Balance at 12/31/2020	$ 10,181,791	$ 9,132,458	$ 1,049,333

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower 5.75% or 1-percentage-point higher 7.75% than the current rate:

	1% Decrease in Discount Rate 5.75%	Current Discount Rate 6.75%	1% Increase in Discount Rate 7.75%
City's net pension liability	$ 2,566,897	$ 1,049,333	$ (170,829)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at *www.tmrs.com*.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the city recognized pension expense of ($107,694).

At September 30, 2021, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual investment earnings	$ 297,673	$ 539,308
Differences between expected and actual economic experience	5,472	15,955
Difference in assumption changes	5,600	-
Contributions subsequent to the measurement date	252,703	-
Total	$ 561,448	$ 555,263

$252,703 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Year Ended Dec 31st:	Net Deferred Outflows (Inflows) of Resources
2021	$ (87,981)
2022	(956)
2023	(143,171)
2024	(14,410)
Total	$ (246,518)

F. Other Post-Employment Benefit (OPEB) Obligations

Benefits Provided

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an other post-employment benefit, or OPEB.

Employees Covered by Benefit Terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	10
Active employees	25
	58

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The City's contributions to the TMRS SDBF for the years September 30, 2021 and 2020 were $8,777 and $4,403 respectively, which equaled the required contributions each year.

Plan Assets

At the December 31, 2020 valuation and measurement date, there are no assets accumulated in trust.

Actuarial Assumptions

The Total OPEB Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary increases	3.50%-11.50% including inflation per year
Discount rate	2.00% based on Fidelity Index's 20-year Municipal GO AA Index
Retirees' share of benefit costs	$0

All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB No. 68. Mortality rates for service retirees are calculated using the 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. The mortality rates for disabled retirees are calculated using the 2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor. The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation.

Schedule of Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2019	$ 146,207	$ -	$ 146,207
Changes for the year:			
Service cost	4,489	-	4,489
Interest	4,042	-	4,042
Difference between expected and actual experience	(5,290)	-	(5,290)
Changes of assumptions	23,279	-	23,279
Benefit payments, including refunds of employee contr.	(2,928)	-	(2,928)
Net changes	23,592	-	23,592
Balance at 12/31/2020	$ 169,799	$ -	$ 169,799

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 2.00%, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 1.00% or 1-percentage-point higher 3.00% than the current rate:

	1% Decrease in Discount Rate 1.00%	Current Discount Rate 2.00%	1% Increase in Discount Rate 3.00%
City's net OPEB liability	$ 210,354	$ 169,799	$ 139,803

Pension Plan Fiduciary Net Position

Detailed information about the OPEB plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at *www.tmrs.com*.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2021, the city recognized OPEB expense of $11,667.

At September 30, 2021, the city reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ -	$ 10,689
Difference in assumption changes	30,404	2,546
Contributions subsequent to the measurement date	7,550	-
Total	$ 37,954	$ 13,235

$7,550 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in OPEB expense as follows:

Measurement Year Ended Dec 31st:	Net Deferred Outflows (Inflows) of Resources
2021	$ 4,635
2022	6,289
2023	5,028
2024	1,217
Total	$ 17,169

G. Risk Management

The government is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During the year, the City purchased commercial insurance to cover general liabilities. There are no significant reductions in coverage in the past fiscal year and no settlements exceeding insurance coverage for each of the past three fiscal years.

H. Long-Term Liabilities

Details of long-term debt obligations outstanding at September 30, 2021 are as follows:

Business-type Activities:

Type	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/21
General Obligation Bonds:					
Revenue Refunding Bonds, Series 2019	2019	$ 14,060,000	1.83%	2032	$ 12,475,000
Total General Obligation Bonds					$ 12,475,000

Changes in Long-Term Liabilities

Changes in the government's long-term liabilities for the year ended September 30, 2021 are as follows:

Governmental Activities:

Description	Balance 10/1/20	Additions	Deletions	Balance 9/30/21
Compensated absences	$ 251,419	$ -	$ (12,012)	$ 239,407
Net pension liability	1,171,829	-	(122,496)	1,049,333
Net OPEB liability	146,207	23,592	-	169,799
Governmental activities long-term liabilities	$ 1,569,455	$ 23,592	$ (134,508)	$ 1,458,539

Business-type Activities:

Description	Balance 10/1/20	Additions	Deletions	Balance 9/30/21	Due in One Year
Bonds Payable					
Revenue Refunding Bonds, Series 2019	$ 13,300,000	$ -	$ (825,000)	$ 12,475,000	$ 895,000
Governmental activities long-term liabilities	$ 13,300,000	$ -	$ (825,000)	$ 12,475,000	$ 895,000

The debt service requirements for the government's bonds, loans, and notes are as follows:

Business-type Activities:

	Business-Type Activities	
	Bonds Payable	
Year Ended September 30,	Principal	Interest
2022	$ 895,000	$ 228,293
2023	980,000	211,914
2024	1,070,000	193,980
2025	1,115,000	174,399
2026	1,135,000	153,995
2027-2031	6,010,000	450,089
2032	1,270,000	23,241
Totals	$ 12,475,000	$ 1,435,911

I. Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2021 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Wastewater Fund	$ 1,700,000
Total		$ 1,700,000

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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J. Contingencies

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City anticipates such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the government.

K. Subsequent Events

As of February 18, 2021, there were no items noted requiring recording and/or disclosure. The City is not aware of any subsequent events that materially affect the financial statements as of that date.

L. Prior Period Adjustments

The effect on beginning fund balance of the prior period adjustment is summarized as follows:

	General Fund
Fund balance as previously stated at 9/30/2020	$ 6,876,356
Effect of adjustment to state tax on fines payable	55,661
Fund balance as restated at 9/30/2020	$ 6,932,017

The effect on beginning net position of the prior period adjustments is summarized as follows:

	Governmental Activities	Business-Type Activities
Net position as previously stated at 9/30/2020	$ 9,986,798	$ 2,405,621
Effect of adjustment to state tax on fines payable	55,661	-
Effect of adjustment to interfund loan payment	-	150,000
Net position as restated at 9/30/2020	$ 10,042,459	$ 2,555,621

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REQUIRED SUPPLEMENTARY INFORMATION
OTHER REPORTING

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

DRAFT - FOR DISCUSSION PURPOSES ONLY

	Measurement Year 2020	Measurement Year 2019	Measurement Year 2018	Measurement Year 2017
A. Total pension liability				
1. Service cost	$ 353,095	$ 354,293	$ 319,587	$ 359,177
2. Interest (on the Total Pension Liability)	650,121	613,357	574,103	559,813
3. Changes of benefit terms	-	-	-	-
4. Difference between expected and actual experienc	(25,286)	20,066	95,886	(259,027)
5. Changes of assumptions	-	20,532	-	-
6. Benefit payments, including refunds of employee contributions	(502,016)	(423,986)	(426,784)	(430,156)
7. Net change in total pension liability	$ 475,914	$ 584,262	$ 562,792	$ 229,807
8. Total pension liability - beginning	9,705,877	9,121,615	8,558,823	8,329,016
9. Total pension liability - ending	$ 10,181,791	$ 9,705,877	$ 9,121,615	$ 8,558,823
B. Plan fiduciary net position				
1. Contributions - employer	$ 320,056	$ 304,272	$ 291,472	$ 310,165
2. Contributions - employee	136,632	133,264	118,554	128,016
3. Net investment income	648,094	1,142,280	(228,812)	929,376
4. Benefit payments, including refunds of employee contributions	(502,016)	(423,986)	(426,784)	(430,156)
5. Administrative expense	(4,192)	(6,451)	(4,420)	(4,814)
6. Other changes	(164)	(194)	(232)	(244)
7. Net change in plan fiduciary net position	$ 598,410	$ 1,149,185	$ (250,222)	$ 932,343
8. Plan fiduciary net position - beginning	8,534,048	7,384,863	7,635,085	6,702,742
9. Plan fiduciary net position - ending	$ 9,132,458	$ 8,534,048	$ 7,384,863	$ 7,635,085
C. Net pension liability [A.9 - B.9]	$ 1,049,333	$ 1,171,829	$ 1,736,752	$ 923,738
D. Plan fiduciary net position as a percentage of the total pension liability [B.9 / A.9]	89.69%	87.93%	80.96%	89.21%
E. Covered-employee payroll	$ 1,951,880	$ 1,903,776	$ 1,693,625	$ 1,828,801
F. Net position as a percentage of covered employee payroll [C / E]	53.76%	61.55%	102.55%	50.51%

Measurement Year 2016	Measurement Year 2015	Measurement Year 2014
$ 387,702	$ 366,088	$ 292,506
517,647	515,199	474,597
-	-	114,583
121,309	(215,000)	159,918
-	48,707	-
(345,269)	(488,614)	(278,948)
$ 681,389	$ 226,380	$ 762,656
7,647,627	7,421,247	6,658,591
$ 8,329,016	$ 7,647,627	$ 7,421,247
$ 321,199	$ 320,175	$ 229,502
139,731	135,302	127,358
417,428	9,156	331,762
(345,269)	(488,614)	(278,948)
(4,713)	(5,576)	(3,463)
(254)	(275)	(285)
$ 528,122	$ (29,832)	$ 405,926
6,174,620	6,204,453	5,798,527
$ 6,702,742	$ 6,174,621	$ 6,204,453
$ 1,626,274	$ 1,473,006	$ 1,216,794
80.47%	80.74%	83.60%
$ 1,950,212	$ 1,932,885	$ 1,819,396
83.39%	76.21%	66.88%

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Fiscal Year						
	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 327,207	$ 310,206	$ 318,664	$ 289,489	$ 456,198	$ 340,749	$ 308,585
Contributions in relation to the actuarially determined contribution	(327,207)	(310,206)	(318,664)	(289,489)	(456,198)	(340,749)	(308,585)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,995,167	$ 1,901,601	$ 1,961,816	$ 1,687,657	$ 2,708,328	$ 2,141,822	$ 2,214,426
Contributions as a percentage of covered employee payroll	16.40%	16.31%	16.24%	17.15%	16.84%	15.91%	13.94%

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	25 years
Asset valuation method	10 Year smoothed market; 12% soft corridor
Inflation	2.50% per year
Salary increases	3.50% to 11.50%, including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014 - 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	There were no benefit changes during the year.

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Measurement Year 2020	Measurement Year 2019	Measurement Year 2018	Measurement Year 2017
A. Total pension liability				
1. Service cost	$ 4,489	$ 3,236	$ 3,218	$ 3,109
2. Interest on Total OPEB Liability	4,042	4,765	4,528	4,582
3. Changes of benefit terms	-	-	-	-
4. Difference between expected and actual experience	(5,290)	(9,559)	(5,142)	-
5. Changes of assumptions	23,279	22,362	(8,510)	9,759
6. Benefit payments	(2,928)	(2,856)	(2,032)	(1,829)
7. Net changes	$ 23,592	$ 17,948	$ (7,938)	$ 15,621
8. Total OPEB Liability - beginning of the year	146,207	128,259	136,197	120,576
9. Total OPEB Liability - end of the year	$ 169,799	$ 146,207	$ 128,259	$ 136,197
E. Covered-employee payroll	$ 1,951,880	$ 1,903,776	$ 1,693,625	$ 1,828,801
F. Total OPEB Liability as a Percentage of Covered Payroll	8.70%	7.68%	7.57%	7.45%

CITY OF WEST LAKE HILLS, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Fiscal Year				
	2021	2020	2019	2018	2017
Actuarially Determined Contribution	$ 8,777	$ 4,043	$ 4,042	$ 4,234	$ 5,700
Contributions in relation to the actuarially determined contribution	(8,777)	(4,043)	(4,042)	(4,234)	(5,700)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Covered employee payroll	$ 1,995,167	$ 1,901,601	$ 1,961,816	$ 1,687,657	$ 2,708,328
Contributions as a percentage of covered employee payroll	0.44%	0.21%	0.21%	0.25%	0.21%

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Summary of Actuarial Assumptions:

Inflation	2.50%
Salary increases	3.50% to 11.50%; including inflation
Discount rate*	2.00%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of TexasMortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.
Other Information:	
Notes	*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020. The Actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor, Members of the City Council and Citizens of
the City of West Lake Hills, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of West Lake Hills, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of West Lake Hills, Texas's basic financial statements, and have issued our report thereon dated February 18, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of West Lake Hills, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of West Lake Hills, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of West Lake Hills, Texas's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of West Lake Hills, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Singleton, Clark & Company, PC
Cedar Park, Texas

February 18, 2022

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SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:			Unmodified	
Internal control over financial reporting:				
• Material weakness(es) identified?	☐	Yes	☒	No
• Significant deficiencies identified that are not considered to be material weaknesses?	☐	Yes	☒	None reported
Noncompliance material to financial statements noted?	☐	Yes	☒	No

SECTION II – FINANCIAL STATEMENT FINDINGS

Findings Related to Financial Statements Which are Required to be Reported in Accordance with *Government Auditing Standards*:

No findings or questioned costs required to be reported in accordance with *Government Auditing Standards* for the years ended September 30, 2021 and 2020.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Not applicable.

DRAFT - FOR DISCUSSION PURPOSES ONLY

February 18, 2022

To the Honorable Mayor and Members of the City Council
City of West Lake Hills, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Lake Hills, Texas for the year ended September 30, 2021. Professional standards require that we provide you with certain information about our audit in advance, regarding our responsibilities and the City's responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and when applicable, the Uniform Guidance concerning federal awards, as well as certain information related to the planned scope and timing of our audit. We communicated such information to you prior to beginning our audit in our engagement letter dated March 31, 2021. Professional standards require that we also communicate to you the following additional information at the conclusion of our audit.

Opinion on the Financial Statements

The primary purpose of a financial audit is for the auditor to render an opinion as to whether the financial statements of the audited organization appear to be free from material misstatement and adhere to generally accepted accounting principles. This opinion must be based on a systematic review of the evidence supporting the financial statement amounts. In conjunction with the audit, the auditor must also consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion on internal control.

Our opinion on the financial statements appears within the Independent Auditor's Report on page 1 of the Annual Financial Report. This opinion is classified as *Unmodified.*

Significant Audit Matters

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A listing of all of the accounting adjustments we proposed during the audit has been provided with this letter. Management accepted all of the adjustments and the financial statements as prepared reflect the effects of these adjustments.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of West Lake Hills, Texas are described in Note-1 to the financial statements. All of the policies used are appropriate in relation to the fund type and basis of accounting used for the reporting of the City's various activities. No new accounting policies were adopted during the year and the application of existing policies was not changed. We noted no transactions entered into by City of West Lake Hills, Texas during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

DRAFT - FOR DISCUSSION PURPOSES ONLY

Significant Audit Matters (continued)

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the net pension liability and other post-employment liabilities is based on actuarial studies of the pension and post-employment benefit plans prepared by independent actuaries contracted by the respective plan. We evaluated the key factors and assumptions used within these actuarial studies in determining that the resulting net pension liability and other post-employment benefit liability are reasonable in relation to the financial statements taken as a whole.

Management's estimate of current year and accumulated depreciation on long-term capital assets is based on the historical cost of these assets and estimates of their useful lives. We evaluated the recorded asset values, estimated useful lives, and accumulated depreciation amounts to determine that they appear reasonable in relation to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in working with management in performing and completing our audit.

Management Representations

We requested certain standard audit related representations from management that are included in the management representation letter dated February 18, 2022, which management provided to us.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of West Lake Hills, Texas's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Fund Balance of the General Fund

The General Fund is the main operating fund of the City and contains the primary financial resources available to provide for ongoing City operations. The ending fund balance level of the General Fund is therefore a good indicator of the financial health of the City. A commonly accepted best practice for fund balance is to maintain an ending fund balance level of at least 25% of annual noncapital General Fund expenditures. As of September 30, 2021, the fund balance of the General Fund was $8,692,136 in total, which represented 181% of noncapital General Fund expenditures for the year.

DRAFT - FOR DISCUSSION PURPOSES ONLY

Audit Findings, Internal Control, and Compliance Related Matters

Government Auditing Standards and the federal Uniform Guidance require an auditor to report material weaknesses and significant deficiencies found in the internal control of an organization, as well as material noncompliance with certain provisions of laws, regulations, contracts, and grant agreements.

A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A regular *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet potentially more consequential than a regular deficiency and important enough to merit attention by those charged with governance.

Material noncompliance with provisions of laws, regulations, contracts, and grant agreements occurs when the noncompliance is to a large enough degree that there could be a material effect on the determination of financial statement amounts or consequences severe enough to potentially affect the organization's operations.

No matters came to our attention during the audit that would require reporting in accordance with the above criteria.

Other Matters

We applied certain limited procedures to the management's discussion and analysis section preceding the financial statements and the pension and post-employment benefit liability schedules that follow the notes to the financial statements. This information is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the governing body and management of City of West Lake Hills, Texas and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Singleton, Clark & Company, PC

Singleton, Clark & Company, PC
Cedar Park, Texas

DRAFT - FOR DISCUSSION PURPOSES ONLY

Client:	***20-0015.0 - City of West Lake Hills, Texas***
Engagement:	***Audit 21 - City of West Lake Hills, Texas***
Period Ending:	***9/30/2021***
Trial Balance:	***3600.01 - Annual Trial Balance - 2 Year***
Workpaper:	***3700.01 - Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**4600.04**		
To reverse client JE #003067 in order to reclassify proprietary fund capital outaly as capital assets. The items were noted on the depreciation schedule, so no additional depreciation is needed.				
02-16150	INFRASTRUCTURE		33,282.24	
02-60565	CAPITAL OUTLAY - WW SYSTEM			33,282.24
Total			**33,282.24**	**33,282.24**
Adjusting Journal Entries JE # 2		**3800.03**		
To reverse client entry #002908 which accrued a fifth quarter of Austin Electric franchise fees.				
01-42045	ELECTRIC FRANCHISE FEES		72,689.56	
01-13027	FRANCHISE FEE RECEIVABLE			72,689.56
Total			**72,689.56**	**72,689.56**
Adjusting Journal Entries JE # 3		**4100.05**		
To reclassify September wastewater revenues, court revenues, and ACH Filtering reiumbursements that were deposited in October. These items represent receivables as of 9/30/2021, not In-transit items.				
01-10100	CLAIM ON CASH		90,575.96	
01-13029	A/R - MISC		7,032.62	
02-12000	WASTEWATER ACCNTS RECEIVABLE		90,575.96	
01-10110	BR ITEMS IN TRANSIT			97,608.58
02-10100	CLAIM ON CASH			90,575.96
Total			**188,184.54**	**188,184.54**
Adjusting Journal Entries JE # 4		**5200.08**		
To adjust the State Tax on Fines liability based on 2021's third quarter State Criminal Costs and Fees Report.				
01-20400	STATE TAX ON FINES PAYABLE		55,661.39	
01-30000	UNDESIGNATED FUND BALANCE			55,661.39
Total			**55,661.39**	**55,661.39**
Adjusting Journal Entries JE # 5		**7300.02**		
To defer revenue related to CLFRF resources received but not expended in the current year.				
01-45013	CORONAVIRUS RELIEF FUNDS		282,678.84	
01-20930	Deferred Revenue - CLFRF			282,678.84
Total			**282,678.84**	**282,678.84**

These entries have been reviewed and approved by management and will be posted to the accounting system as of the fiscal year end audited.

SIGNED: Yonda Ragsdale **DATE:** 3/31/2022

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2022

01 -GENERAL FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
TAXES	5,316,832.00	285,235.46	3,946,152.42	74.22	1,370,679.58
PERMITS	210,000.00	22,830.10	167,590.65	79.81	42,409.35
FEES	657,000.00	10,264.01	189,126.78	28.79	467,873.22
FINES & WARRANTS	95,600.00	11,529.45	77,503.10	81.07	18,096.90
INTEREST & MISC.	83,360.00	58,661.96	210,725.00	252.79	(127,365.00)
TOTAL REVENUES	6,362,792.00	388,520.98	4,591,097.95	72.16	1,771,694.05
EXPENDITURE SUMMARY					
ADMINISTRATION	895,078.31	47,132.64	446,792.09	49.92	448,286.22
POLICE DEPARTMENT	2,392,375.75	276,484.81	1,109,472.26	46.38	1,282,903.49
PLANNING & DEVELOPMENT	716,220.48	59,303.32	362,785.65	50.65	353,434.83
PUBLIC WORKS	1,890,125.00	73,238.75	685,060.15	36.24	1,205,064.85
MUNICIPAL COURT	287,622.09	20,803.42	133,800.93	46.52	153,821.16
TOTAL EXPENDITURES	6,181,421.63	476,962.94	2,737,911.08	44.29	3,443,510.55
REVENUES OVER/(UNDER) EXPENDITURES	181,370.37	(88,441.96)	1,853,186.87		(1,671,816.50)

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01 -GENERAL FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TAXES					
01-40100 PROPERTY TAXES	2,033,332.00	0.00	1,971,656.09	96.97	61,675.91
01-40200 SALES TAX	3,250,000.00	282,660.29	1,956,480.33	60.20	1,293,519.67
01-40250 MIXED BEVERAGE TAX	33,500.00	2,575.17	18,016.00	53.78	15,484.00
TOTAL TAXES	5,316,832.00	285,235.46	3,946,152.42	74.22	1,370,679.58
PERMITS					
01-41000 BUILDING PERMITS	210,000.00	22,830.10	167,590.65	79.81	42,409.35
TOTAL PERMITS	210,000.00	22,830.10	167,590.65	79.81	42,409.35
FEES					
01-42000 SUBDIVISION PLATS	3,000.00	0.00	0.00	0.00	3,000.00
01-42010 STREET MAINT FEES	18,000.00	4,020.00	22,276.54	123.76	(4,276.54)
01-42020 ZONING FEES	73,000.00	3,925.00	31,500.00	43.15	41,500.00
01-42025 PLUMBING INSPECTION FEES	27,000.00	1,095.00	5,275.00	19.54	21,725.00
01-42030 ADMINISTRATIVE FEES	11,000.00	1,224.01	4,536.07	41.24	6,463.93
01-42040 TELECOM FRANCHISE/ROW FEES	105,000.00	0.00	29,654.55	28.24	75,345.45
01-42043 NATURAL GAS FRANCHISE FEES	35,000.00	0.00	17,834.54	50.96	17,165.46
01-42045 ELECTRIC FRANCHISE FEES	335,000.00	0.00	53,586.00	16.00	281,414.00
01-42050 CABLE FRANCHISE FEES	50,000.00	0.00	24,464.08	48.93	25,535.92
TOTAL FEES	657,000.00	10,264.01	189,126.78	28.79	467,873.22
FINES & WARRANTS					
01-44000 FINES	85,000.00	10,517.82	69,479.06	81.74	15,520.94
01-44100 WARRANT FEES	1,600.00	100.00	700.00	43.75	900.00
01-44150 ADMINISTRATIVE FEES	9,000.00	911.63	7,324.04	81.38	1,675.96
01-44160 BUS CAMERA CIVIL FINES	0.00	0.00	0.00	0.00	0.00
TOTAL FINES & WARRANTS	95,600.00	11,529.45	77,503.10	81.07	18,096.90
INTEREST & MISC.					
01-45000 INTEREST INCOME	10,000.00	0.00	2,779.06	27.79	7,220.94
01-45005 PROPERTY TAX P & I	6,500.00	0.00	4,114.96	63.31	2,385.04
01-45007 LEASES	56,860.00	57,971.96	66,194.29	116.42	(9,334.29)
01-45010 MISCELLANEOUS INCOME	10,000.00	690.00	137,636.69	1,376.37	(127,636.69)
01-45011 GRANT - FIRE BREAK GRANT	0.00	0.00	0.00	0.00	0.00
01-45012 POLICE GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
01-45013 CORONAVIRUS RELIEF FUNDS	0.00	0.00	0.00	0.00	0.00
01-45020 DONATIONS	0.00	0.00	0.00	0.00	0.00
01-45030 TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
01-45040 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
01-45050 CASH LONG-GEN GOV	0.00	0.00	0.00	0.00	0.00
01-45060 CASH LONG-MUN COURT	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST & MISC.	83,360.00	58,661.96	210,725.00	252.79	(127,365.00)
TOTAL REVENUES	6,362,792.00	388,520.98	4,591,097.95	72.16	1,771,694.05

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01 -GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
MAINTENANCE					
01-60050 BUILDING MAINTENANCE	5,000.00	117.00	733.58	14.67	4,266.42
01-60055 COMPUTER MAINTENANCE	35,000.00	1,306.99	20,420.83	58.35	14,579.17
TOTAL MAINTENANCE	40,000.00	1,423.99	21,154.41	52.89	18,845.59
REPAIRS					
01-60140 EQUIPMENT CONTRACTS	1,000.00	0.00	644.64	64.46	355.36
01-60190 JANITORIAL	7,500.00	372.00	3,033.70	40.45	4,466.30
TOTAL REPAIRS	8,500.00	372.00	3,678.34	43.27	4,821.66
CONTRACT SERVICES					
01-60200 OUTSIDE LEGAL COUNSEL	7,500.00	0.00	42,090.02	561.20	(34,590.02)
01-60205 CONSULTANT FEES	25,000.00	0.00	40,263.34	161.05	(15,263.34)
01-60210 CITY ATTORNEY FEES	25,000.00	6,903.95	34,354.64	137.42	(9,354.64)
01-60210.CITY ATTORNEY - LITIGATION	25,000.00	0.00	3,968.00	15.87	21,032.00
01-60212 CODIFICATION	5,000.00	1,851.00	3,966.00	79.32	1,034.00
01-60214 TAX COLLECTION EXPENSE	5,600.00	0.00	4,910.62	87.69	689.38
01-60215 APPRAISAL DISTRICT EXPENSE	7,500.00	2,173.77	4,347.54	57.97	3,152.46
01-60216 AUDITING SERVICES	20,500.00	0.00	11,400.00	55.61	9,100.00
01-60220 TRAINING	3,500.00	170.00	1,173.68	33.53	2,326.32
01-60221 MEMBERSHIPS/SUBSCRIPTIONS	3,000.00	419.98	1,436.86	47.90	1,563.14
01-60230 OFFICE SUPPLIES	3,000.00	284.70	1,181.01	39.37	1,818.99
01-60235 ELECTION EXPENSES	10,500.00	0.00	2,442.36	23.26	8,057.64
01-60250 POSTAGE	1,000.00	29.99	749.95	75.00	250.05
01-60266 CREDIT CARD FEES	500.00	0.00	23.85	4.77	476.15
01-60270 PRINTING	2,500.00	1,878.50	1,970.48	78.82	529.52
01-60280 PUBLIC NOTICES	3,000.00	0.00	11,516.88	383.90	(8,516.88)
01-60290 RECORDS STORAGE & MAINTENANCE	1,700.00	68.40	357.60	21.04	1,342.40
TOTAL CONTRACT SERVICES	149,800.00	13,780.29	166,152.83	110.92	(16,352.83)
PAYROLL					
01-60330 SALARIES	445,838.00	21,840.00	178,903.38	40.13	266,934.62
01-60331 ANNUAL MERIT INCREASES	40,000.00	0.00	0.00	0.00	40,000.00
01-60340 PAYROLL TAX	34,957.00	1,623.46	11,790.58	33.73	23,166.42
01-60341 RETIREMENT	77,187.00	3,649.24	30,318.71	39.28	46,868.29
01-60342 LONGEVITY	685.00	50.00	325.00	47.45	360.00
01-60343 VEHICLE/PHONE ALLOWANCE	9,840.00	240.00	2,600.00	26.42	7,240.00
01-60344 MEDICAL/DENTAL INSURANCE	49,922.00	2,976.24	19,828.66	39.72	30,093.34
01-60346 WORKERS COMP INSURANCE	849.31	0.00	356.46	41.97	492.85
01-60350 CONTRACT/TEMPORARY SUPPORT	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL	659,278.31	30,378.94	244,122.79	37.03	415,155.52
UTILITIES & SUNDRY					
01-60430 PUBLIC INFORMATION SERVICES	10,000.00	0.00	1,688.53	16.89	8,311.47
01-60440 SUNDRY	2,000.00	142.23	725.88	36.29	1,274.12
01-60450 TELECOM	5,000.00	201.77	2,323.42	46.47	2,676.58
01-60465 GENERAL INSURANCE	3,500.00	0.00	1,533.56	43.82	1,966.44
01-60469 UNEMPLOYMENT CLAIMS (TWC)	0.00	0.00	0.00	0.00	0.00

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01 -GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-60475 COMMUNITY RELATIONS	0.00	0.00	0.00	0.00	0.00
01-60477 EMPL/VOL APPRECIATION	3,000.00	35.36	1,312.60	43.75	1,687.40
01-60480 RECORDING FEES	0.00	0.00	0.00	0.00	0.00
01-60490 UTILITIES	9,000.00	798.06	4,099.73	45.55	4,900.27
TOTAL UTILITIES & SUNDRY	32,500.00	1,177.42	11,683.72	35.95	20,816.28
CAPITAL OUTLAY					
01-60550 COMPUTERS/FURNITURE/EQUIP	5,000.00	0.00	0.00	0.00	5,000.00
01-60551 SOFTWARE (PERMITS/ETC)	0.00	0.00	0.00	0.00	0.00
01-60552 CAPITAL OUTLAY-PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	5,000.00
TRANSFERS					
01-60925 TRANSFER OUT - WW FUND	0.00	0.00	0.00	0.00	0.00
01-60998 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	895,078.31	47,132.64	446,792.09	49.92	448,286.22

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01 -GENERAL FUND
POLICE DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
MAINTENANCE					
01-61050 BUILDING MAINTENANCE	10,000.00	117.00	1,719.28	17.19	8,280.72
01-61060 VEHICLE M & O	20,000.00	729.17	8,746.27	43.73	11,253.73
01-61061 FUEL	30,000.00	2,324.86	10,562.92	35.21	19,437.08
01-61080 RADAR REP/CALIBRATION	1,000.00	0.00	440.00	44.00	560.00
TOTAL MAINTENANCE	61,000.00	3,171.03	21,468.47	35.19	39,531.53
REPAIRS					
01-61150 EQUIPMENT CONTRACTS/REPAIRS	25,000.00	2,541.18	16,358.19	65.43	8,641.81
01-61155 COMPUTER MAINTENANCE	65,000.00	6,850.70	39,100.31	60.15	25,899.69
01-61190 JANITORIAL	7,500.00	558.00	3,111.41	41.49	4,388.59
TOTAL REPAIRS	97,500.00	9,949.88	58,569.91	60.07	38,930.09
CONTRACT SERVICES					
01-61200 CITY ATTORNEY FEES	2,500.00	0.00	497.62	19.90	2,002.38
01-61210 MEDICAL EXAMINATIONS	3,000.00	0.00	0.00	0.00	3,000.00
01-61211 PSYCHOLOGICAL EXAMINATIONS	4,000.00	0.00	0.00	0.00	4,000.00
01-61213 PSYCHOLOGICAL COUNSELING	2,000.00	0.00	400.00	20.00	1,600.00
01-61221 MEMBERSHIPS/SUBSCRIPTIONS	4,800.00	84.10	4,056.90	84.52	743.10
01-61230 OFFICE SUPPLIES	5,000.00	410.10	2,479.92	49.60	2,520.08
01-61240 POLICE SUPPLIES	20,500.00	2,913.94	8,682.28	42.35	11,817.72
01-61250 POSTAGE	500.00	32.28	32.28	6.46	467.72
01-61256 DISPATCH/CTECC	122,433.60	122,434.00	122,434.00	100.00	(0.40)
01-61260 EMPLOYMENT ADS/RECRUITING	1,000.00	0.00	938.12	93.81	61.88
01-61290 RECORDS STORAGE & MAINTENANCE	1,500.00	68.40	357.60	23.84	1,142.40
TOTAL CONTRACT SERVICES	167,233.60	125,942.82	139,878.72	83.64	27,354.88
PAYROLL					
01-61330 SALARIES	1,228,350.00	88,145.91	550,886.74	44.85	677,463.26
01-61335 CERTIFICATION PAY	18,902.00	1,264.00	8,731.00	46.19	10,171.00
01-61340 PAYROLL TAXES	96,770.00	6,820.32	42,491.03	43.91	54,278.97
01-61341 RETIREMENT	212,872.00	14,287.65	91,053.08	42.77	121,818.92
01-61342 LONGEVITY	8,145.00	550.00	3,580.00	43.95	4,565.00
01-61343 VEHICLE/PHONE ALLOWANCE	7,920.00	660.00	3,960.00	50.00	3,960.00
01-61344 MEDICAL/DENTAL INSURANCE	196,639.00	12,507.84	88,436.70	44.97	108,202.30
01-61346 WORKERS COMP INSURANCE	25,244.15	0.00	16,932.10	67.07	8,312.05
01-61350 CONTRACT/TEMPORARY SUPPORT	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL	1,794,842.15	124,235.72	806,070.65	44.91	988,771.50
UTILITIES & SUNDRY					
01-61450 TELECOM	25,000.00	1,515.27	10,058.11	40.23	14,941.89
01-61465 GENERAL INSURANCE	26,000.00	0.00	12,283.24	47.24	13,716.76
01-61469 UNEMPLOYMENT CLAIMS	0.00	0.00	0.00	0.00	0.00
01-61470 TRAINING	17,500.00	548.81	6,760.70	38.63	10,739.30
01-61475 COMMUNITY RELATIONS/NNO	5,000.00	398.82	1,671.89	33.44	3,328.11
01-61477 EMPL/VOL APPRECIATION	2,000.00	131.45	755.96	37.80	1,244.04
01-61480 UNIFORM ALLOWANCE	16,000.00	171.35	8,510.22	53.19	7,489.78
01-61485 FIRING RANGE/AMMUNITION/GUNS	8,500.00	0.00	8,805.21	103.59	(305.21)

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01 -GENERAL FUND
POLICE DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
01-61490 UTILITIES	13,000.00	1,110.94	6,154.99	47.35	6,845.01
TOTAL UTILITIES & SUNDRY	113,000.00	3,876.64	55,000.32	48.67	57,999.68
CAPITAL OUTLAY					
01-61550 COMPUTERS/FURNITURE/EQUIP	21,000.00	8,513.72	11,384.91	54.21	9,615.09
01-61551 DIGITAL VIDEO SYST FOR CARS	14,000.00	0.00	5,934.88	42.39	8,065.12
01-61552 PD SERVER	0.00	0.00	0.00	0.00	0.00
01-61553 PATROL VEHICLES	101,000.00	0.00	0.00	0.00	101,000.00
01-61554 RADIOS	0.00	0.00	0.00	0.00	0.00
01-61555 VESTS	3,000.00	795.00	1,560.00	52.00	1,440.00
01-61556 RADAR EQUIPMENT	6,400.00	0.00	0.00	0.00	6,400.00
01-61557 DIGITAL TICKET WRITERS	0.00	0.00	0.00	0.00	0.00
01-61558 CAPITAL OUTLAY-TASERS	7,000.00	0.00	6,079.71	86.85	920.29
01-61559 CO - PD GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00
01-61560 CAPITAL OUTLAY-BODY CAMERAS	6,400.00	0.00	3,524.69	55.07	2,875.31
TOTAL CAPITAL OUTLAY	158,800.00	9,308.72	28,484.19	17.94	130,315.81
TRANSFERS					
01-61998 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE DEPARTMENT	2,392,375.75	276,484.81	1,109,472.26	46.38	1,282,903.49

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01 -GENERAL FUND
PLANNING & DEVELOPMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
MAINTENANCE					
01-63055 COMPUTER MAINTENANCE	33,500.00	2,453.82	24,282.92	72.49	9,217.08
01-63060 VEHICLE M & O	1,000.00	20.00	20.00	2.00	980.00
01-63061 FUEL	1,000.00	0.00	120.96	12.10	879.04
TOTAL MAINTENANCE	35,500.00	2,473.82	24,423.88	68.80	11,076.12
REPAIRS					
01-63157 CODE COMPLIANCE EXPENSE	500.00	0.00	0.00	0.00	500.00
TOTAL REPAIRS	500.00	0.00	0.00	0.00	500.00
CONTRACT SERVICES					
01-63200 OUTSIDE LEGAL COUNSEL	0.00	0.00	0.00	0.00	0.00
01-63205 CONSULTANT FEES	60,000.00	10,300.90	45,157.24	75.26	14,842.76
01-63210 CITY ATTORNEY FEES	30,000.00	2,697.70	13,299.05	44.33	16,700.95
01-63220 TRAINING	7,500.00	0.00	763.75	10.18	6,736.25
01-63230 OFFICE SUPPLIES	1,500.00	264.39	1,053.92	70.26	446.08
01-63240 MEMBERSHIPS/PROFESSIONAL FEES	3,500.00	0.00	100.00	2.86	3,400.00
01-63245 INSPECTIONS/PLAN REVIEWS-ATS	50,000.00	1,610.00	29,025.00	58.05	20,975.00
01-63250 POSTAGE	2,000.00	0.00	0.00	0.00	2,000.00
01-63266 CREDIT CARD FEES	3,500.00	0.00	3,158.04	90.23	341.96
01-63270 PRINTING	1,000.00	0.00	698.10	69.81	301.90
01-63280 PUBLIC NOTICES	1,000.00	0.00	0.00	0.00	1,000.00
01-63290 RECORDS STORAGE & MAINTENANCE	1,200.00	136.80	715.20	59.60	484.80
TOTAL CONTRACT SERVICES	161,200.00	15,009.79	93,970.30	58.29	67,229.70
PAYROLL					
01-63330 SALARIES	361,319.00	30,694.06	176,036.32	48.72	185,282.68
01-63340 PAYROLL TAX	28,111.00	2,387.91	13,666.47	48.62	14,444.53
01-63341 RETIREMENT	62,954.00	5,150.48	28,787.11	45.73	34,166.89
01-63342 LONGEVITY	1,830.00	140.00	910.00	49.73	920.00
01-63343 VEHICLE/PHONE ALLOWANCE	3,840.00	400.00	2,160.00	56.25	1,680.00
01-63344 MEDICAL/DENTAL INSURANCE	49,580.00	2,919.85	17,399.77	35.09	32,180.23
01-63346 WORKERS COMP INSURANCE	1,386.48	0.00	602.78	43.48	783.70
01-63350 CONTRACT/TEMPORARY SUPPORT	0.00	0.00	2,126.60	0.00	(2,126.60)
TOTAL PAYROLL	509,020.48	41,692.30	241,689.05	47.48	267,331.43
UTILITIES & SUNDRY					
01-63450 TELECOM	4,000.00	127.41	1,595.68	39.89	2,404.32
01-63465 GENERAL INSURANCE	3,000.00	0.00	1,106.74	36.89	1,893.26
01-63469 UNEMPLOYMENT CLAIMS (TWC)	0.00	0.00	0.00	0.00	0.00
01-63480 RECORDING FEES	500.00	0.00	0.00	0.00	500.00
TOTAL UTILITIES & SUNDRY	7,500.00	127.41	2,702.42	36.03	4,797.58
CAPITAL OUTLAY					
01-63540 COMPUTERS/FURNITURE/EQUIP	2,500.00	0.00	0.00	0.00	2,500.00
01-63546 PW VEHICLES	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	2,500.00	0.00	0.00	0.00	2,500.00

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01 -GENERAL FUND
PLANNING & DEVELOPMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TRANSFERS					
01-63996 COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	0.00
01-63998 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL PLANNING & DEVELOPMENT	716,220.48	59,303.32	362,785.65	50.65	353,434.83

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01 -GENERAL FUND
PUBLIC WORKS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REPAIRS					
01-64151 DRAINAGE REPAIRS & MAINT	120,000.00	4,145.00	50,471.50	42.06	69,528.50
01-64155 ROW MAINTENANCE	130,000.00	21,648.00	83,985.50	64.60	46,014.50
01-64156 ROW CANOPY CLEARANCE	100,000.00	0.00	0.00	0.00	100,000.00
01-64160 FIRE SAFETY/BRUSH PICKUP	0.00	0.00	0.00	0.00	0.00
01-64161 FIRE SAFETY-HZDRS MITIGTN GRNT	0.00	0.00	0.00	0.00	0.00
01-64165 SIGN MAINTENANCE	2,500.00	0.00	0.00	0.00	2,500.00
01-64170 STREET LIGHTING	250.00	15.91	86.25	34.50	163.75
01-64175 STREET REPAIRS	5,000.00	0.00	4,923.58	98.47	76.42
01-64185 TRASH/CARCASS REMOVAL	0.00	0.00	0.00	0.00	0.00
TOTAL REPAIRS	357,750.00	25,808.91	139,466.83	38.98	218,283.17
CONTRACT SERVICES					
01-64217 SOLID WASTE SERVICES	496,300.00	0.00	198,513.42	40.00	297,786.58
TOTAL CONTRACT SERVICES	496,300.00	0.00	198,513.42	40.00	297,786.58
CAPITAL OUTLAY					
01-64550 STREET IMPRV/TRAFFIC CALMING	0.00	0.00	0.00	0.00	0.00
01-64551 SIGNS WITH RADAR	0.00	0.00	0.00	0.00	0.00
01-64553 CITY HALL REMODEL/REBUILD	0.00	0.00	0.00	0.00	0.00
01-64555 DRAINAGE IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
01-64559 ANNUAL MAINT-ADDED TO 01-64567	0.00	0.00	0.00	0.00	0.00
01-64565 STREET REPAVING/MAINT - WD10	0.00	0.00	0.00	0.00	0.00
01-64566 ANNUAL MAINT-CEDAR OAK-YR 3	124,400.00	9,435.02	29,143.88	23.43	95,256.12
01-64567 ANNUAL MAINT-HRBRVW & WLDCT HL	300,000.00	2,811.46	238,339.91	79.45	61,660.09
01-64568 ANNUAL MAINTENANCE-YEAR 4	260,900.00	11,591.68	23,241.36	8.91	237,658.64
01-64569 ANNUAL MAINTENANCE-YEAR 5	350,775.00	23,591.68	56,354.75	16.07	294,420.25
TOTAL CAPITAL OUTLAY	1,036,075.00	47,429.84	347,079.90	33.50	688,995.10
TRANSFERS					
01-64998 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC WORKS	1,890,125.00	73,238.75	685,060.15	36.24	1,205,064.85

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01 -GENERAL FUND
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REPAIRS					
01-67150 COMPUTER MAINTENANCE/UPGRADE	27,500.00	1,480.93	19,274.65	70.09	8,225.35
TOTAL REPAIRS	27,500.00	1,480.93	19,274.65	70.09	8,225.35
CONTRACT SERVICES					
01-67220 TRAINING	2,500.00	150.00	225.00	9.00	2,275.00
01-67221 MEMBERSHIPS/SUBSCRIPTIONS	400.00	0.00	0.00	0.00	400.00
01-67230 COURT SUPPLIES	1,000.00	91.81	500.82	50.08	499.18
01-67250 POSTAGE	1,000.00	0.00	47.48	4.75	952.52
01-67260 PROSECUTOR FEES	30,000.00	2,215.42	12,816.80	42.72	17,183.20
01-67266 CREDIT CARD FEES	5,000.00	0.00	3,302.30	66.05	1,697.70
01-67290 RECORDS STORAGE & MAINTENANCE	1,000.00	68.40	357.60	35.76	642.40
TOTAL CONTRACT SERVICES	40,900.00	2,525.63	17,250.00	42.18	23,650.00
PAYROLL					
01-67330 SALARIES	150,685.00	12,292.26	67,646.98	44.89	83,038.02
01-67340 PAYROLL TAXES	11,640.00	939.06	5,168.82	44.41	6,471.18
01-67341 RETIREMENT	26,068.00	1,621.96	9,787.84	37.55	16,280.16
01-67342 LONGEVITY	1,280.00	100.00	630.00	49.22	650.00
01-67343 VEHICLE/PHONE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
01-67344 MEDICAL/DENTAL INSURANCE	24,483.00	1,754.30	12,359.37	50.48	12,123.63
01-67346 WORKERS COMP INSURANCE	716.09	0.00	330.68	46.18	385.41
TOTAL PAYROLL	214,872.09	16,707.58	95,923.69	44.64	118,948.40
UTILITIES & SUNDRY					
01-67430 PUBLIC INFORMATION SERVICES	2,500.00	0.00	0.00	0.00	2,500.00
01-67450 TELECOM	1,100.00	89.28	1,058.51	96.23	41.49
01-67465 GENERAL INSURANCE	500.00	0.00	294.08	58.82	205.92
01-67475 PUBLIC EDUCATION/COMM RELATION	250.00	0.00	0.00	0.00	250.00
TOTAL UTILITIES & SUNDRY	4,350.00	89.28	1,352.59	31.09	2,997.41
CAPITAL OUTLAY					
01-67550 COMPUTERS/FURNITURE/EQUIP	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TRANSFERS					
01-67996 COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	0.00
01-67998 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL MUNICIPAL COURT	287,622.09	20,803.42	133,800.93	46.52	153,821.16
TOTAL EXPENDITURES	6,181,421.63	476,962.94	2,737,911.08	44.29	3,443,510.55
REVENUES OVER/(UNDER) EXPENDITURES	181,370.37	(88,441.96)	1,853,186.87		(1,671,816.50)

*** END OF REPORT ***

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02 -WASTE WATER FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
REVENUE	2,192,600.00	0.00	1,025,441.96	46.77	1,167,158.04
TOTAL REVENUES	2,192,600.00	0.00	1,025,441.96	46.77	1,167,158.04
EXPENDITURE SUMMARY					
WASTEWATER DEPARTMENT	2,004,987.50	61,299.79	441,571.58	22.02	1,563,415.92
TOTAL EXPENDITURES	2,004,987.50	61,299.79	441,571.58	22.02	1,563,415.92
REVENUES OVER/(UNDER) EXPENDITURES	187,612.50	(61,299.79)	583,870.38		(396,257.88)

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02 -WASTE WATER FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
02-50100 WASTEWATER REVENUE	2,150,000.00	0.00	997,167.28	46.38	1,152,832.72
02-50200 WASTEWATER PENALTIES	3,500.00	0.00	6,187.28	176.78	(2,687.28)
02-50250 INDUSTRIAL SURCHARGE REVENUE	30,500.00	0.00	13,929.27	45.67	16,570.73
02-50300 REIMBURSEMENT REVENUE	0.00	0.00	3,100.00	0.00	(3,100.00)
02-50400 PRELIM ENGR ASSESSMENT FEE	0.00	0.00	0.00	0.00	0.00
02-50500 ADMINISTRATIVE FEES	5,000.00	0.00	5,046.41	100.93	(46.41)
02-50505 CREDIT CARD FEES	3,500.00	0.00	0.00	0.00	3,500.00
02-50700 IMPACT FEES	0.00	0.00	0.00	0.00	0.00
02-50705 AUSTIN CAP RECOVERY FEES	0.00	0.00	0.00	0.00	0.00
02-50750 INTEREST INCOME	100.00	0.00	11.72	11.72	88.28
02-50900 TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	2,192,600.00	0.00	1,025,441.96	46.77	1,167,158.04
TOTAL REVENUES	2,192,600.00	0.00	1,025,441.96	46.77	1,167,158.04

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02 -WASTE WATER FUND
WASTEWATER DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
MAINTENANCE					
02-60005 SYSTEM MAINTENANCE	0.00	0.00	0.00	0.00	0.00
02-60055 COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
CONTRACT SERVICES					
02-60205 WASTEWATER PROJECT CONSULTANT	0.00	0.00	0.00	0.00	0.00
02-60210 RATE ANALYSIS	0.00	0.00	0.00	0.00	0.00
02-60220 TREATMENT CHARGES (COA)	410,000.00	32,857.40	195,789.49	47.75	214,210.51
02-60225 TRAINING	0.00	0.00	0.00	0.00	0.00
02-60230 BILLING FEES/AWR	45,000.00	5,398.76	22,333.95	49.63	22,666.05
02-60235 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
02-60240 LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
02-60250 WW CHEMICALS	30,000.00	1,319.84	10,176.86	33.92	19,823.14
02-60260 WW UTILITIES	9,000.00	630.87	3,547.25	39.41	5,452.75
02-60266 CREDIT CARD/BANK FEES	1,000.00	0.00	1,299.25	129.93	(299.25)
02-60270 WW M & O - FIXED/CROSSROADS	30,000.00	2,258.79	11,293.95	37.65	18,706.05
02-60275 WW M & O - VARIABLE/CROSSROADS	150,000.00	17,383.84	75,540.50	50.36	74,459.50
02-60290 RECORDS STORAGE & MAINTENANCE	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT SERVICES	675,000.00	59,849.50	319,981.25	47.40	355,018.75
PAYROLL					
02-60330 WW SALARIES	0.00	0.00	0.00	0.00	0.00
02-60340 PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00
02-60341 RETIREMENT	0.00	0.00	0.00	0.00	0.00
02-60344 MEDICAL/DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00
02-60346 WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL	0.00	0.00	0.00	0.00	0.00
UTILITIES & SUNDRY					
02-60410 ENGINEERING	10,000.00	1,450.29	4,148.16	41.48	5,851.84
02-60450 TELECOM	0.00	0.00	0.00	0.00	0.00
02-60465 GENERAL INSURANCE	6,195.00	0.00	3,337.86	53.88	2,857.14
TOTAL UTILITIES & SUNDRY	16,195.00	1,450.29	7,486.02	46.22	8,708.98
CAPITAL OUTLAY					
02-60510 DEBT PAYMENTS	1,123,292.50	0.00	114,104.31	10.16	1,009,188.19
02-60515 DEBT PMT TO GENERAL FUND	150,000.00	0.00	0.00	0.00	150,000.00
02-60565 CAPITAL OUTLAY - WW SYSTEM	40,500.00	0.00	0.00	0.00	40,500.00
02-60570 WW PUMPS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	1,313,792.50	0.00	114,104.31	8.69	1,199,688.19
TRANSFERS					
02-60900 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
02-60998 DEPRECIATION	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL WASTEWATER DEPARTMENT	2,004,987.50	61,299.79	441,571.58	22.02	1,563,415.92

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02 -WASTE WATER FUND
WASTEWATER DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
TOTAL EXPENDITURES	2,004,987.50	61,299.79	441,571.58	22.02	1,563,415.92
REVENUES OVER/(UNDER) EXPENDITURES	187,612.50	(61,299.79)	583,870.38		(396,257.88)

*** END OF REPORT ***

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06 -COURT SPECIAL REVENUE
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
FINES & WARRANTS	9,050.00	1,155.00	8,371.00	92.50	679.00
CHILD SAFETY REVENUE	8,700.00	796.86	5,585.22	64.20	3,114.78
TOTAL REVENUES	17,750.00	1,951.86	13,956.22	78.63	3,793.78
EXPENDITURE SUMMARY					
MUNICIPAL COURT	16,372.00	312.23	1,244.53	7.60	15,127.47
TOTAL EXPENDITURES	16,372.00	312.23	1,244.53	7.60	15,127.47
REVENUES OVER/(UNDER) EXPENDITURES	1,378.00	1,639.63	12,711.69		(11,333.69)

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06 -COURT SPECIAL REVENUE

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
FINES & WARRANTS					
06-44170 LTPDF-LOCAL TRUANCY PREVENTION	2,400.00	385.00	2,820.00	117.50	(420.00)
06-44180 LMJF-LOCAL MUNICIPAL JURY FUND	50.00	7.70	56.40	112.80	(6.40)
06-44200 SECURITY FEES	3,100.00	410.30	2,970.60	95.83	129.40
06-44300 TECHNOLOGY FEES	3,500.00	352.00	2,524.00	72.11	976.00
TOTAL FINES & WARRANTS	9,050.00	1,155.00	8,371.00	92.50	679.00
CHILD SAFETY REVENUE					
06-45015 CHILD SAFETY & HEALTH REVENUE	8,700.00	796.86	5,585.22	64.20	3,114.78
TOTAL CHILD SAFETY REVENUE	8,700.00	796.86	5,585.22	64.20	3,114.78
TOTAL REVENUES	17,750.00	1,951.86	13,956.22	78.63	3,793.78

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06 -COURT SPECIAL REVENUE
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CONTRACT SERVICES					
06-67290 SECURITY EXPENSE	7,872.00	0.00	0.00	0.00	7,872.00
06-67291 TECHNOLOGY EXPENSE	2,500.00	312.23	1,244.53	49.78	1,255.47
06-67292 TRANSLATION SERVICES	1,000.00	0.00	0.00	0.00	1,000.00
TOTAL CONTRACT SERVICES	11,372.00	312.23	1,244.53	10.94	10,127.47
PAYROLL					
06-67330 SALARIES	0.00	0.00	0.00	0.00	0.00
06-67340 PAYROLL TAX	0.00	0.00	0.00	0.00	0.00
06-67346 WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00	0.00
TOTAL PAYROLL	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY					
06-67555 CO - SECURITY EXPENSE	0.00	0.00	0.00	0.00	0.00
06-67560 CO - TECHNOLOGY EXPENSE	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL MUNICIPAL COURT	16,372.00	312.23	1,244.53	7.60	15,127.47
TOTAL EXPENDITURES	16,372.00	312.23	1,244.53	7.60	15,127.47
REVENUES OVER/(UNDER) EXPENDITURES	1,378.00	1,639.63	12,711.69		(11,333.69)

*** END OF REPORT ***

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07 -PD SPECIAL REVENUE
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
PD SPECIAL REVENUE	1,500.00	0.00	1,196.65	79.78	303.35
TOTAL REVENUES	1,500.00	0.00	1,196.65	79.78	303.35
EXPENDITURE SUMMARY					
POLICE DEPARTMENT	6,500.00	0.00	0.00	0.00	6,500.00
TOTAL EXPENDITURES	6,500.00	0.00	0.00	0.00	6,500.00
REVENUES OVER/(UNDER) EXPENDITURES	(5,000.00)	0.00	1,196.65		(6,196.65)

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07 -PD SPECIAL REVENUE

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
PD SPECIAL REVENUE					
07-45010 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00
07-45014 POLICE TRAINING REV (LEOSE)	1,500.00	0.00	1,196.65	79.78	303.35
07-45040 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00
TOTAL PD SPECIAL REVENUE	1,500.00	0.00	1,196.65	79.78	303.35
TOTAL REVENUES	1,500.00	0.00	1,196.65	79.78	303.35

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07 -PD SPECIAL REVENUE
POLICE DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
UTILITIES & SUNDRY					
07-61405 MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
07-61470 LEOSE TRAINING	1,500.00	0.00	0.00	0.00	1,500.00
07-61471 SPECIAL REVENUE TRAINING	5,000.00	0.00	0.00	0.00	5,000.00
TOTAL UTILITIES & SUNDRY	6,500.00	0.00	0.00	0.00	6,500.00
TOTAL POLICE DEPARTMENT	6,500.00	0.00	0.00	0.00	6,500.00
TOTAL EXPENDITURES	6,500.00	0.00	0.00	0.00	6,500.00
REVENUES OVER/(UNDER) EXPENDITURES	(5,000.00)	0.00	1,196.65		(6,196.65)

*** END OF REPORT ***

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08 -STAN GRAHAM MEM TREE FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
REVENUE	5,000.00	1,500.00	8,400.00	168.00	(3,400.00)
DONATIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,000.00	1,500.00	8,400.00	168.00	(3,400.00)
EXPENDITURE SUMMARY					
TREE FUND	69,250.00	0.00	23,540.35	33.99	45,709.65
TOTAL EXPENDITURES	69,250.00	0.00	23,540.35	33.99	45,709.65
REVENUES OVER/(UNDER) EXPENDITURES	(64,250.00)	1,500.00	(15,140.35)		(49,109.65)

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08 -STAN GRAHAM MEM TREE FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
08-40200 OAK WILT FEE	5,000.00	1,500.00	8,400.00	168.00	(3,400.00)
08-40260 TREE REPLACEMENT REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	5,000.00	1,500.00	8,400.00	168.00	(3,400.00)
DONATIONS					
08-45020 DONATIONS-STAN GRAHAM	0.00	0.00	0.00	0.00	0.00
TOTAL DONATIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,000.00	1,500.00	8,400.00	168.00	(3,400.00)

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08 -STAN GRAHAM MEM TREE FUND
TREE FUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
MAINTENANCE					
08-60050 BEAUTIFICATION	65,000.00	0.00	22,973.10	35.34	42,026.90
TOTAL MAINTENANCE	65,000.00	0.00	22,973.10	35.34	42,026.90
REPAIRS					
08-60156 CITY SIGN MAINT & LANDSCAPING	4,250.00	0.00	567.25	13.35	3,682.75
TOTAL REPAIRS	4,250.00	0.00	567.25	13.35	3,682.75
UTILITIES & SUNDRY					
08-60460 TREE PRESERVATION	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITIES & SUNDRY	0.00	0.00	0.00	0.00	0.00
TOTAL TREE FUND	69,250.00	0.00	23,540.35	33.99	45,709.65
TOTAL EXPENDITURES	69,250.00	0.00	23,540.35	33.99	45,709.65
REVENUES OVER/(UNDER) EXPENDITURES	(64,250.00)	1,500.00	(15,140.35)		(49,109.65)

*** END OF REPORT ***

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10 -WASTEWATER DEBT SERVICE
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
INCOME	100.00	0.00	46.46	46.46	53.54
TOTAL REVENUES	100.00	0.00	46.46	46.46	53.54
EXPENDITURE SUMMARY					
WW DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	100.00	0.00	46.46		53.54

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10 -WASTEWATER DEBT SERVICE

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
INCOME					
10-40100 INTEREST INCOME	100.00	0.00	46.46	46.46	53.54
10-40900 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL INCOME	100.00	0.00	46.46	46.46	53.54
TOTAL REVENUES	100.00	0.00	46.46	46.46	53.54

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10 -WASTEWATER DEBT SERVICE
WW DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CAPITAL OUTLAY					
10-60510 DEBT PAYMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL WW DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	100.00	0.00	46.46		53.54

*** END OF REPORT ***

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11 -WASTEWATER CONSTRUCTION
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
INCOME	500.00	0.00	158.13	31.63	341.87
TOTAL REVENUES	500.00	0.00	158.13	31.63	341.87
EXPENDITURE SUMMARY					
EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	500.00	0.00	158.13		341.87

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11 -WASTEWATER CONSTRUCTION

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
INCOME					
11-40000 REVENUE BONDS	0.00	0.00	0.00	0.00	0.00
11-40100 INTEREST INCOME	500.00	0.00	158.13	31.63	341.87
TOTAL INCOME	500.00	0.00	158.13	31.63	341.87
TOTAL REVENUES	500.00	0.00	158.13	31.63	341.87

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11 -WASTEWATER CONSTRUCTION
EXPENSE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REPAIRS					
11-60100 INTEREST EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL REPAIRS	0.00	0.00	0.00	0.00	0.00
CONTRACT SERVICES					
11-60200 SYSTEM PURCHASE EXPENSES	0.00	0.00	0.00	0.00	0.00
11-60205 CONSULTANTS	0.00	0.00	0.00	0.00	0.00
11-60275 WW M&O - VARIABLE	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY					
11-60500 CAPITAL OUTLAY-CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TRANSFERS					
11-60900 TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	500.00	0.00	158.13		341.87

*** END OF REPORT ***

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21 -2022 GO BOND I & S FUND
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
REVENUE	0.00	0.00	0.00	0.00	0.00
INTEREST & MISC	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY					
2022 GO BOND FUND I&S	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

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21 -2022 GO BOND I & S FUND

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE					
21-40100 PROPERTY TAXES I&S	0.00	0.00	0.00	0.00	0.00
21-40105 PROPERTY TAX P&I	0.00	0.00	0.00	0.00	0.00
21-40900 TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00
INTEREST & MISC					
21-45000 INTEREST INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST & MISC	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00

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

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CAPITAL OUTLAY					
21-60510 DEBT PAYMENT-PRINCIPAL	0.00	0.00	0.00	0.00	0.00
21-60515 DEBT PAYMENTS-INTEREST	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
TOTAL 2022 GO BOND FUND I&S	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00		0.00

*** END OF REPORT ***

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22 -2022 GO BOND CAPITAL PROJ
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
REVENUE SUMMARY					
INTEREST & ISSUANCE COSTS	0.00	25,294,653.55	25,294,653.55	0.00	(25,294,653.55)
TOTAL REVENUES	0.00	25,294,653.55	25,294,653.55	0.00	(25,294,653.55)
EXPENDITURE SUMMARY					
2022 GO BOND FUND CAP PRJ	0.00	384,764.73	384,764.73	0.00	(384,764.73)
TOTAL EXPENDITURES	0.00	384,764.73	384,764.73	0.00	(384,764.73)
REVENUES OVER/(UNDER) EXPENDITURES	0.00	24,909,888.82	24,909,888.82		(24,909,888.82)

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22 -2022 GO BOND CAPITAL PROJ

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
INTEREST & ISSUANCE COSTS					
22-45100 ISSUED BONDS PAR VALUE	0.00	23,825,000.00	23,825,000.00	0.00	(23,825,000.00)
22-45105 ISSUED BONDS PREMIUM	0.00	1,469,653.55	1,469,653.55	0.00	(1,469,653.55)
TOTAL INTEREST & ISSUANCE COSTS	0.00	25,294,653.55	25,294,653.55	0.00	(25,294,653.55)
TOTAL REVENUES	0.00	25,294,653.55	25,294,653.55	0.00	(25,294,653.55)

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

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
CAPITAL OUTLAY					
22-64500 CITY HALL PURCH/CONST	0.00	100,686.20	100,686.20	0.00	(100,686.20)
22-64505 CAMP CRAFT/EANES CREEK	0.00	0.00	0.00	0.00	0.00
22-64510 LAUREL VALLEY RD	0.00	0.00	0.00	0.00	0.00
22-64515 REDBUD TRAIL	0.00	0.00	0.00	0.00	0.00
22-64520 TERRACE MOUNTAIN	0.00	0.00	0.00	0.00	0.00
22-64525 WESTLAKE DRIVE	0.00	0.00	0.00	0.00	0.00
22-64530 YAUPON VALLEY RD	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	100,686.20	100,686.20	0.00	(100,686.20)
TRANSFERS					
22-64999 DEBT ISSUANCE COSTS	0.00	284,078.53	284,078.53	0.00	(284,078.53)
TOTAL TRANSFERS	0.00	284,078.53	284,078.53	0.00	(284,078.53)
TOTAL 2022 GO BOND FUND CAP PRJ	0.00	384,764.73	384,764.73	0.00	(384,764.73)
TOTAL EXPENDITURES	0.00	384,764.73	384,764.73	0.00	(384,764.73)
REVENUES OVER/(UNDER) EXPENDITURES	0.00	24,909,888.82	24,909,888.82		(24,909,888.82)

*** END OF REPORT ***

ORDINANCE 2022-005

AN ORDINANCE AMENDING ORDINANCE NO. 2022-002 OF THE CITY COUNCIL OF THE CITY OF WEST LAKE HILLS CALLING A GENERAL ELECTION AND ESTABLISHING THE PROCEDURE FOR THE GENERAL ELECTION FOR CITY OFFICERS TO BE HELD ON MAY 7, 2022 IN THE CITY OF WEST LAKE HILLS, TEXAS; AND PROVIDING OTHER MATTERS RELATING TO THE ELECTION

WHEREAS, the laws of the State of Texas provide that on May 7, 2022, there shall be a general election for municipal officers; and

WHEREAS, the Texas Election Code is applicable to said election, and in order to comply with said Code, an ordinance should be passed calling the election and establishing the procedures to be followed in said election and designating the voting place for said election.

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

Section 1. That Ordinance No. 2022-002 is hereby amended by deleting Sections 3-6 in their entireties and replacing them with the following:

3. DRAWING

The order in which the names of the candidates are to be printed on the ballot shall be determined by a drawing conducted by the City Secretary as provided by the Election Code. Such drawing was held at 1:00 p.m. on Monday, March 21, 2022 at City Hall in the Council Chamber.

4. ELECTION PRECINCT 364 AND ELECTION DAY POLLING PLACE

The entire city shall be the election precinct for said election. The City hereby designates the polling location for Precinct 364 be the City Council Chambers, City Hall, 911 Westlake Drive, West Lake Hills, TX 78746.

5. ELECTION OFFICERS

City Secretary Stephanie Mills, or her successor, is appointed to serve as the City's Election Officer, Regular Early Voting Clerk and the Joint Custodian of Records for precincts which may be affected, to conduct the City's elections on May 7, 2022.

The following named individuals are hereby appointed to serve as Presiding Election Judge and Alternate Presiding Judge, respectively, at the election:

Presiding Election Judge Name: Robert Meisel
Alternate Presiding Judge Name: _____

These appointments shall be for the single election specified herein. The Presiding Election Judge and Alternate Presiding Judge shall be qualified voters of the City. The City Secretary shall deliver to the Presiding Election Judge and Alternate Presiding Judge notice of their appointments in accordance with Chapter 32 of the Texas Election Code. The Presiding Election Judge shall appoint Election Clerks necessary or the proper conduct of the election, but not less than four (4) clerks. The Presiding Election Judge shall make a reasonable effort to appoint at least one (1) bilingual, Spanish-speaking Election Clerk. The City Administrator may additionally employ other personnel necessary for the proper administration of the Election, including such part-time help as is necessary to prepare for the Election, to ensure the timely delivery of supplies during early voting and on Election Day, and for the efficient tabulation of ballots. In accordance with Section 32.091 of the Texas Election Code, the judges and clerks shall be paid the rate of $20.00 per hour, and the election judge shall receive an additional $25.00 for delivery of the returns of the election

6. EARLY VOTING

That early voting in said election will be the City Council Chambers, City Hall, 911 Westlake Drive, West Lake Hills, TX 78746. Requests for applications for early voting ballots by mail should be mailed to: Travis County Clerk Elections Division, P.O. Box 149325, Austin, Texas 78714.

Section 2. That Sections 1 through 8 of Ordinance 2022-002, except as amended herein, are hereby reiterated, repeated, recited and republished as if set forth in full.

PASSED AND APPROVED this 13th day of April, 2022.

_____
Linda Anthony, Mayor

ATTEST:

_____
Stephanie Mills, City Secretary

ORDENANZA 2022-005

UNA ORDENANZA MODIFICANDO ORDENANZA NO. 2022-002 DEL CONCEJO MUNICIPAL DE LA CIUDAD DE WEST LAKE HILLS CONVOCANDO UNA ELECCIÓN GENERAL Y ESTABLECIENDO EL PROCEDIMIENTO PARA LA ELECCIÓN GENERAL PARA FUNCIONARIOS MUNICIPALES PARA SER CELEBRADA EL 7 DE MAYO DE 2022 EN LA CIUDAD DE WEST LAKE HILLS, TEXAS; Y PROPORCIONANDO OTROS ASUNTOS RELACIONADOS CON LA ELECCIÓN

CONSIDERANDO QUE, las leyes del Estado de Texas estipulan que el 7 de mayo de 2022, habrá una elección general para funcionarios municipales; y

CONSIDERANDO QUE, el Código Electoral de Texas es aplicable a dicha elección, y para cumplir con dicho Código, una ordenanza debería ser aprobada convocando la elección y estableciendo los procedimientos que se seguirán en dicha elección, y estableciendo el lugar de votación para dicha elección.

AHORA, POR LO TANTO, SE ORDENA POR EL CONSEJO MUNICIPAL DE LA CIUDAD DE WEST LAKE HILLS, TEXAS, QUE:

Sección 1. Que la Ordenanza Núm. 2022-002 se modifica por la presente eliminando las Secciones 3-6 en su totalidad y reemplazándolas con las siguientes:

3. EL SORTEO

El orden en que se imprimirán los nombres de los candidatos en la boleta será determinado por un sorteo realizado por el Secretario Municipal como estipulado por el Código Electoral. Dicho sorteo se realizó a las 1:00 p.m. el lunes, 21 de marzo de 2022 en el Ayuntamiento en la Cámara del Concejo Municipal .

4. EL PRECINTO ELECTORAL 364 Y EL LUGAR DE VOTACIÓN EL DÍA ELECTORAL

Toda la ciudad será el precinto electoral para dicha elección. Por la presente, la Ciudad designa el lugar de votación para el Precinto 364 la Cámara del Concejo Municipal, Ayuntamiento, 911 Westlake Drive, West Lake Hills, TX 78746.

5. LOS ENCARGADOS ELECTORALES

Secretario Municipal Stephanie Mills, o su sucesora, es designada para servir como oficial de la elección de la Ciudad, Oficial de votación anticipada regular y el Depositario Común de los Récords de los recintos que puedan resultar afectados, para llevar a cabo las elecciones de la Ciudad el 7 de mayo de 2022.

Por la presente, se designa a las siguientes personas nombradas para servir como Juez presidente de la elección y Juez presidente alterno, respectivamente, en la elección:

Nombre del juez presidente de la elección: Robert Meisel
Nombre del juez presidente alterno: _____

Estos nombramientos serán para la elección única aquí especificada. El Juez Presidente de Elecciones y el Juez Presidente alterno serán votantes calificados de la Ciudad. El Secretario de la Ciudad deberá entregar al Juez Presidente de Elecciones y al Juez Presidente Alterno un aviso de sus nombramientos de acuerdo con el Capítulo 32 del Código Electoral de Texas. El Juez Presidente de Elecciones nombrará a los Funcionarios Electorales necesarios o para la realización adecuada de la elección, pero no menos de cuatro (4) funcionarios. El Juez Presidente de Elecciones hará un esfuerzo razonable para nombrar al menos un (1) Funcionario Electoral bilingüe que hable español. El Administrador de la Ciudad también puede emplear a otro personal necesario para la administración adecuada de la Elección, incluida la ayuda de medio tiempo que sea necesaria para prepararse para la Elección, para garantizar la entrega oportuna de suministros durante la votación anticipada y el Día de la Elección, y para la tabulación eficiente de las boletas. De acuerdo con la Sección 32.091 del Código Electoral de Texas, a los jueces y secretarios se les pagará la tarifa de $15.00 por hora, y el juez electoral recibirá $ 25.00 adicionales por la entrega de los resultados de las elecciones

6. LA VOTACIÓN ADELANTADA

Que la votación anticipada en dicha elección será la Cámara del Concejo Municipal, Ayuntamiento, 911 Westlake Drive, West Lake Hills, TX 78746. Los pedidos para solicitudes de boletas que se votarán adelante por correo se deben enviar a: Travis County Clerk Elections Division, P.O. Box 149325, Austin, Texas 78714.

Sección 2. Que las Secciones 1 a 8 de la Ordenanza 2022-002, excepto por las modificaciones contenidas en este documento, se reiteran, repiten, recitan y vuelven a publicar como si se establecieran en su totalidad.

HECHO PÚBLICO Y APROBADO este, el 13 día de abril de 2022.

_____
Linda Anthony, Alcalde

ATESTIGUADO:

_____
Stephanie Mills, Secretario Municipal