



September 3, 2009

Mayor and Board of Aldermen
Town of Laguna Vista
122 Fernandez Street
Laguna Vista, Texas 78578

RE: FY2009-2010 Proposed Annual Budget Message

Dear Mayor and Aldermen,

The proposed Annual Operating Budget for the Town of Laguna Vista for the Fiscal Year of October 1, 2009 through September 20, 2010 is hereby presented for your consideration.

The proposed budget is a zero-based, balanced spending plan, wherein all proposed operating expenditures are supported totally by revenues generated through operations during the 2009-10 fiscal year. While the primary goal of the proposed budget is to effectively improve the quality of services while we strive to maintain and/or improve existing services levels, Staff continues to be focused on increasing services while maximizing efficiency in order to meet ever-growing demand.

The grand total for all appropriations included in the proposed FY09-10 Annual Budget is \$2,829,320 while the Operating Budget being \$1,320,270 or 46.9 % of that total. The Capital Fund Revenues makes up 53.2 % of the revenues for this coming year.

Estimated 2009-10

Revenues

General Fund Revenues	1,320,270
Special Revenues Funds	12,500
Capital Fund Revenues	<u>1,496,550</u>
GRAND TOTAL	2,829,320

FY2009-2010 Annual Budget
Budget Highlights and Issues

The Town of Laguna Vista has completed a very successful year in which we have managed to maintain a financially stable operation. While most local cities and our nation in general have faced a variety of economic challenges over the past twelve months, we have continued to make the most of the available resources.

From the “wish list” the departments initially submitted, which represented \$294,870 of expenditures over revenues, when compared with this budget, we have made a concerted effort to prepare a “lean” budget for you.

Our primary goal will be to steadily maintain operations and services for the upcoming fiscal year while the overall economic and “affordability” environment improves. There’s a need as the economy improves to finalize the Comprehensive Plan, to work aggressively on expanding the sales tax base, and to make every attempt to get the second access causeway built near or within the ETJ and/or city limits of Laguna Vista.

For the upcoming fiscal year, I am recommending the following:

- 1) Salaries: I am recommending that 3% salary increases be granted at this time to all the employees with the exception of the City Manager and the Police Chief.
- 2) Benefits: I am recommending that employees be provided with dental and vision benefits.
- 3) Freezing/Downsizing/Reorganization: I am temporarily freezing the police officer position left vacant by the recent resignation of Officer Fuentes. I will use this vacancy as an opportunity to consolidate duties and responsibilities with the current staff levels. I am also recommending the reduction of the \$25,000 salary for the part-time Fire Chief.
- 4) Reductions: As you will notice in the police and library departments, we have made a concerted effort to reduce the reliance on general funds by including grants to pay for books and radios that the general fund, otherwise, would be paying for.
- 5) Grant Administration: From hereon, any grants the Town receives from ORCA or FEMA will be handled in house by the City Manager. What this means is the Town will be receiving an additional source of revenues from the state or federal government in doing this. For the past seven years, the Town had been paying a grant consultant to perform these services.

Below is a brief summation on what I am proposing for each respective department:

Police:

With the recent resignation of a police officer, I am recommending that this position not be filled at this time and use this vacancy as an opportunity to temporarily downsize (or freeze) the number of employees from seven to six in the police department. This vacant position has

also been temporarily removed from the police budget. As a result, the police budget I am presenting to you has been reduced from \$417,431 to \$385,925, a reduction of \$31,506 or 8.1 %. The quality of patrol services will NOT be compromised as the duties and responsibilities of upper level management will incorporate patrol and investigative functions. I will meet with the Police Chief in January and/or in March to revisit the vacant position of patrol officer.

Fire:

With the recent resignation of the Fire Chief, I will be reducing the amount paid to the Fire Chief to manage the volunteer fire department. I have also reduced the amount on some line items that reflect a reduction in this departmental budget from \$102,205 to \$84,950 or 17.2%. Staff will be working with the Fire Chief to provide the necessary support on recruitment, retention and training for its volunteers.

Library:

This budget represents a reduction. What we have done essentially is instead of budgeting the \$5,000 from the general fund for library books, we will be using the same amount of funds we receive from the Cameron County Library System to purchase books.

Public Works:

In Public Works, our plan is to continue to perform mowing and maintenance services in house for the Town's properties (parks, etc.), rights of way and alleys. If you notice, the budget for this department has been increased to include the Town's 25% match for the FEMA grants. We have also budgeted \$39,166 for street maintenance. There's a need to introduce a program to maintain the streets in the community before they further deteriorate.

Building:

Due to the economy, we have like so many other communities experienced a decline in the issuance of building permits. We are optimistic as things improve that we will see in a gradual increase in revenues.

City Administration:

This departmental budget includes the City Manager, City Secretary and the Board of Aldermen. We have added the purchase of six (6) laptops for the Board of Aldermen in an effort to reduce the amount of paper for the agenda packets.

I. REVENUES

General Fund Revenues

Property Taxes: There's an increase of \$35,261 in ad valorem tax revenues in FY09-10 Annual Budget, from \$771,777 to \$807,038 if the Board of Aldermen adopts the proposed effective tax rate of \$.2932/\$100.

Special Revenue Funds

The \$20,000 budgeted in the street improvement fund of the FY08-09 Annual Budget has been de-obligated. These funds were used this year to pay for the new street lights.

Capital Fund Reserves

These are the grants that the Town has received or will be anticipating receiving during the FY09-10 Annual Budget which include FEMA, ORCA, Parks and Wildlife and the Department of Justice.

II. EXPENDITURES

In our effort to maximize efficiency, we have attempted to control our expenditures. We have done so by reducing the police and fire department budgets and performing grants in house. The proposed expenditures for the FY09-10 Annual Budget are \$1,320,070.

III. UNRESTRICTED FUND BALANCES (AND RESERVES)

This is the amount we estimate will be left over from the current fiscal year. We anticipate this amount to be \$152,114 of revenues over expenditures. This unrestricted fund balance will likely change after this fiscal year's audit is completed in January. As you think of what to do with this year's unrestricted fund balance, and whether you simply wish to roll it over to reserves, I need you to think of the following wish list:

- 1) AC Unit for the Library
- 2) Computers for library
- 3) Storage Building
- 4) New City Hall Building
- 5) Fire Hydrants

We currently have \$650,000 in unrestricted fund balances (or reserves). The auditor recommends that we have at least three (3) months for operational purposes which we have exceeded.

IV. SUMMMARY

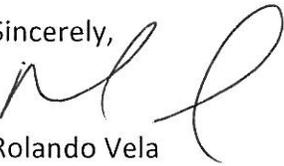
In summation, the analysis and conclusions drawn have resulted in the staff's conclusion that the FY09-10 Annual Budget as proposed with at the effective tax rate of \$.2932/\$100.

The 2009-10 year should once again prove to be an exciting year for the Town of Laguna Vista and its leaders, providing unique opportunities for overall enhancement of our Town to the benefit of our residents and taxpayers. Certainly, the development of the FY09-10 Annual Budget presents significant challenges as we balance needs with costs. However, the coming year will also witness the continued transition of Laguna Vista's commercial development and the continued development of the SPI Golf Club. Quality of life will also continue to improve and evolve in all our residential areas, including the original Town area of Laguna Vista.

Our glass continues to be more than "half-full" – and it's getting fuller all the time.

On behalf of the Town staff, I wish to thank the Mayor and Aldermen for their past support and this opportunity to serve the citizens of Laguna Vista. We look forward to working with you during the coming year.

Sincerely,

A handwritten signature in black ink, appearing to be 'RV', written in a cursive style.

Rolando Vela
City Manager

**Town of Laguna Vista
 General Fund - 100 - REVENUES
 General Administration - 100
 City Administration - 100**

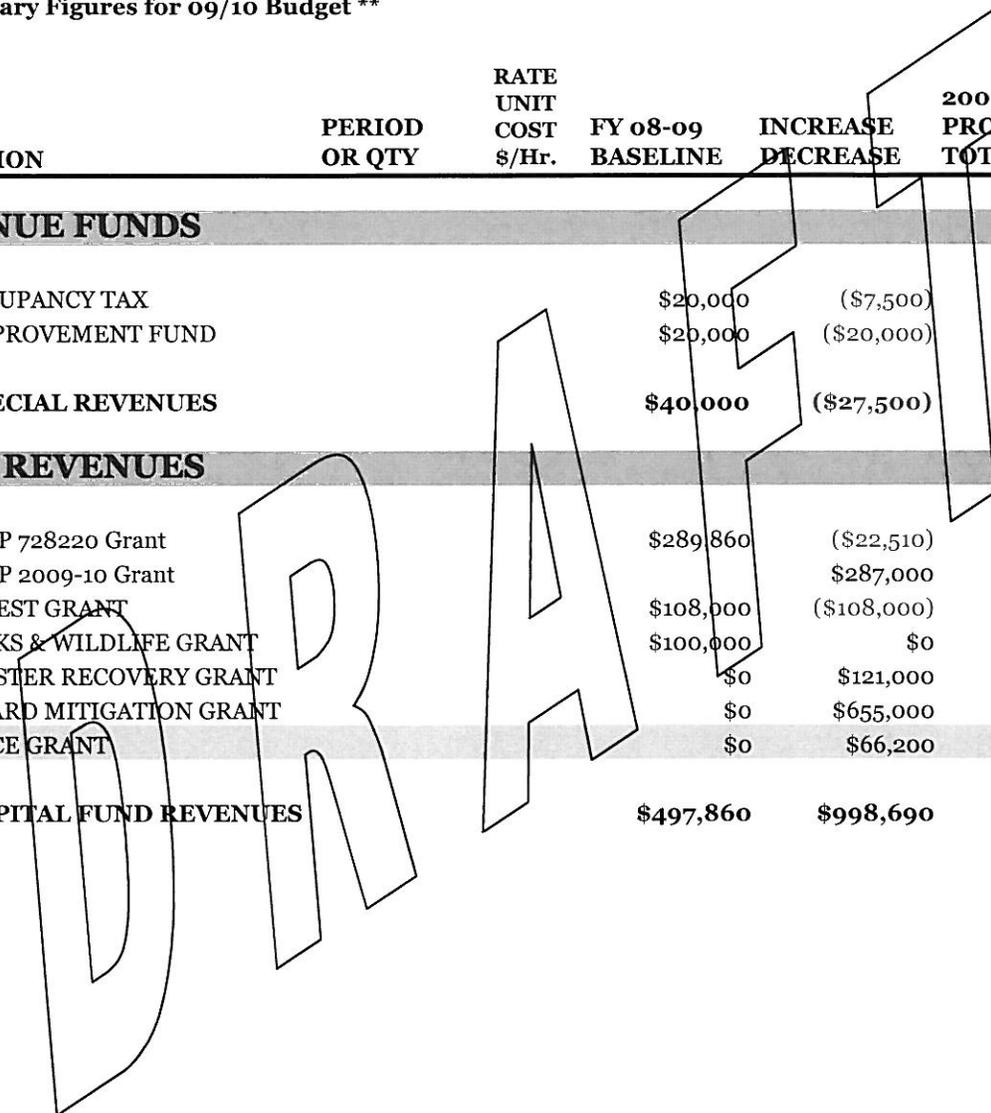
**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	PERIOD OR QTY	RATE UNIT COST \$/Hr.	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
REVENUES						
41000	PROPERTY TAXES			\$771,777	\$35,261	\$807,038
41500	TAX DISCOUNTS (early pmts)			(\$15,000)		(\$15,000)
42000	LIBRARY MISCELLANEOUS			\$3,000		\$3,000
42500	DELINQUENT TAXES			\$8,301		\$8,301
43000	PENALTY & INTEREST			\$6,105		\$6,105
43500	BUILDING PERMITS			\$60,000	(\$25,000)	\$35,000
44000	CONTRACTORS LICENSE			\$4,600	(\$1,600)	\$3,000
44500	COURT FINES			\$151,876	(\$26,876)	\$125,000
44750	COURT COSTS			\$10,000	(\$10,000)	\$100,000
45000	COURT TECHNOLOGY			\$4,000	\$0	\$4,000
45500	COURT BLDG SECURITY			\$3,500	\$0	\$3,500
46000	SALES TAXES			\$96,618	\$0	\$96,618
46500	FRANCHISE FEES			\$101,058	\$4,000	\$105,058
46600	LEASE AGREEMENT PMTS			\$12,600		\$12,600
47000	INTEREST & INCOME			\$19,000	(\$18,500)	\$500
47500	ADM MISCELLANEOUS			\$7,000	\$1,000	\$8,000
48500	LIBRARY GRANTS			\$11,650	\$2,800	\$14,450
48750	PD LEASE GRANT			\$0	\$3,100	\$3,100
	TOTAL GENERAL REVENUES			\$1,356,085	(\$35,815)	\$1,320,270

**Town of Laguna Vista
 General Fund - 100
 General Government - 100
 City Administration 100**

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT DESCRIPTION	PERIOD OR QTY	RATE UNIT COST \$/Hr.	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
SPECIAL REVENUE FUNDS					
46750 HOTEL OCCUPANCY TAX			\$20,000	(\$7,500)	\$12,500
44400 STREET IMPROVEMENT FUND			\$20,000	(\$20,000)	\$0
TOTAL SPECIAL REVENUES			\$40,000	(\$27,500)	\$12,500
CAPITAL FUND REVENUES					
ORCA - TCDP 728220 Grant			\$289,860	(\$22,510)	\$267,350
ORCA - TCDP 2009-10 Grant				\$287,000	\$287,000
TEXAS FOREST GRANT			\$108,000	(\$108,000)	\$0
TEXAS PARKS & WILDLIFE GRANT			\$100,000	\$0	\$100,000
FEMA DISASTER RECOVERY GRANT			\$0	\$121,000	\$121,000
FEMA HAZARD MITIGATION GRANT			\$0	\$655,000	\$655,000
DOJ - POLICE GRANT			\$0	\$66,200	\$66,200
TOTAL CAPITAL FUND REVENUES			\$497,860	\$998,690	\$1,496,550



EXPENDITURE RECAP - PROPOSED FISCAL YEAR 2009 - 2010						
Department	Division	Personnel	Operations	Non-Operating	Capital	TOTAL
General Administration		\$168,646	\$147,533	\$17,000	\$6,500	\$339,679
Public Safety	Police Department	\$276,195	\$77,230	\$3,100	\$29,400	\$385,925
	EMS	\$	\$15,000	-	-	\$15,000
	Fire Department	\$23,000	\$36,400	\$0	\$25,550	\$84,950
Judicial System	Municipal Court	\$26,000	\$109,835	-	\$0	\$136,035
Infrastructure	Public Works	\$43,250	\$92,466	\$0	\$85,496	\$221,212
Community Development	Building	\$20,928	\$7,100	-	-	\$28,028
	Library	\$52,520	\$22,966	\$15,398	\$0	\$90,890
	Parks	\$	\$12,150	-	\$0	\$12,150
Health & Human Svcs	Animal/Pest Control	\$	\$6,400	-	-	\$6,400
TOTAL GENERAL FUND		\$ 610,746	\$ 527,080	\$ 35,498	\$ 146,946	\$ 1,320,270

**Town of Laguna Vista
 General Fund - 100
 NON-BUDGETED ITEMS**

**** NON-BUDGETED ITEMS FOR 2009-10 BUDGET ****

ACCOUNT	DESCRIPTION	2009-10 PROPOSED TOTAL	NOTES
EXPENDITURES			
	LIBRARY AC UNIT (inside)	\$15,000	
	LIBRARY COMPUTERS (4)	\$6,000	
	STORAGE BUILDING ARCHITECTURAL DRAWINGS (city hall)	\$50,000	At present we have 2 storage units (\$3,750 annual) Library needs storage space. Construction of a storage building would accommodate all depts. (PW, PD, City Hall and Library)
	FIRE HYDRANTS (10)	\$30,000	To begin new city hall drawings To purchase and install 10 hydrants @ \$2,500 ea
	TOTAL	\$126,000	

**Town of Laguna Vista
 General Fund - 100
 General Administration 100
 City Administration - 100**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
EXPENDITURES				
	STRAIGHT TIME	\$120,785	\$1,514	\$122,299
	FLS OVERTIME	\$2,500	\$0	\$2,500
51000	SOCIAL SECURITY	\$10,577	\$323	\$10,900
51100	RETIREMENT	\$6,039	\$1,161	\$7,200
52300	GROUP INSURANCE	\$5,640	\$1,210	\$6,850
53400	WORKERS COMPENSATION	\$11,000	(\$1,000)	\$10,000
52600	TRANSPORTATION ALLOWANCE	\$6,000	\$0	\$6,000
53900	UNEMPLOYMENT COMPENSATION	\$2,000	\$3,000	\$5,000
	PERSONNEL SERVICES (50000-59999)	\$166,055	\$2,591	\$168,646
60010	OFFICE SUPPLIES	\$8,000	\$1,500	\$9,500
60015	COMPUTER SUPPLIES	\$1,629		\$1,629
60025	ELECTION SUPPLIES	\$3,720	\$280	\$4,000
60060	MOTOR VEHICLE FUEL	\$1,000	(\$1,000)	\$0
60130	FOOD & ICE	\$200		\$200
60135	PROMOTIONAL	\$950	\$4,550	\$5,500
60150	UNIFORMS & CLOTHING	\$0	\$1,500	\$1,500
60160	OTHER SUPPLIES	\$500		\$500
60170	PROFESSIONAL SERVICES	\$15,000		\$15,000
60180	CONTRACT SERVICES	\$5,000	\$1,200	\$6,200
60190	BUILDING MAINTENANCE	\$16,000	(\$5,000)	\$11,000
60210	OFFICE EQUIPMENT MAINTENANCE	\$1,740	(\$1,740)	\$0
60220	OTHER EQUIPMENT MAINTENANCE	\$3,330		\$3,330
60260	ELECTRIC SERVICES	\$6,100	(\$1,000)	\$5,100
60270	WATER & SEWER SERVICES	\$400	\$800	\$1,200
60300	COMMUNICATIONS	\$6,840	(\$2,840)	\$4,000
60310	RENTAL OF EQUIPMENT	\$2,800		\$2,800
60330	GENERAL LIABILITY INSURANCE	\$8,600		\$8,600
60340	BUILDING INSURANCE	\$12,000		\$12,000
60350	AUTO INSURANCE	\$7,750		\$7,750
60360	TRAVEL/MEALS	\$4,200	\$800	\$5,000
60370	TRAINING & EDUCATION	\$2,400		\$2,400
60380	DUES & MEMBERSHIPS	\$3,000		\$3,000
60390	POSTAGE	\$1,000	\$500	\$1,500
60400	BOOKS & SUBSCRIPTIONS	\$200		\$200
60410	RADIO & TELEPHONE MAINTENANCE	\$400		\$400

Town of Laguna Vista
 General Fund - 100
 General Administration 100
 City Administration - 100

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
60440	LEGAL SERVICES	\$14,000		\$14,000
60445	FINANCIAL SERVICES	\$23,000	\$0	\$23,000
60450	ADVERTISEMENTS	\$7,500		\$7,500
	OPERATING EXPENSES (60000-62999)	\$157,259	(\$9,726)	\$147,533
63000	TAX COLLECTION	\$17,000		\$17,000
63230	FEMA & INSURANCE COST SHARE	\$53,764	(\$43,000)	\$10,764
	NON-OPERATING (63000-63999)	\$70,764	(\$53,764)	\$17,000
64400	MACHINES/EQUIPMENT (over \$500)	\$0		\$0
64500	VEHICLES	\$0		\$0
64600	COMPUTERS	\$0	\$6,500	\$6,500
	CAPITAL OUTLAY (64000-64999)	\$0	\$6,500	\$6,500
	GRAND TOTAL	\$394,078	(\$54,399)	\$339,679
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$166,055	\$2,591	\$168,646
	Operating Expenses (60000-62999)	\$157,259	(\$9,726)	\$147,533
	Non-Operating Expenses (63000-63999)	\$70,764	(\$53,764)	\$17,000
	Capital Outlay (64000-64999)	\$0	\$6,500	\$6,500
	TOTAL	\$394,078	(\$54,399)	\$339,679

DRAFT

Town of Laguna Vista
 General Fund - 100
 Public Safety - 200
 Police Dept - 200

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
REVENUES				
	GRANTS			
48750	LEOSE	\$2,000	\$1,100	\$3,100
48750	DOJ GRANT		\$47,000	\$47,000
	TOTAL REVENUES	\$2,000	\$48,100	\$50,100
EXPENDITURES				
	STRAIGHT TIME	\$236,039	(\$24,444)	\$211,595
	FLS OVERTIME	\$15,000	\$0	\$15,000
51000	SOCIAL SECURITY	\$19,204	(\$1,704)	\$17,500
51100	RETIREMENT	\$12,552	(\$1,052)	\$11,500
52300	GROUP INSURANCE	\$18,480	\$2,120	\$20,600
	PERSONNEL SERVICES (50000-59999)	\$301,275	(\$25,080)	\$276,195
60010	OFFICE SUPPLIES	\$3,650	\$150	\$3,800
60015	COMPUTER SUPPLIES	\$1,875	\$625	\$2,500
60060	MOTOR VEHICLE FUEL	\$24,500	(\$2,500)	\$22,000
60070	OIL & LUBRICANTS	\$1,800	(\$300)	\$1,500
60085	INVESTIGATIVE SUPPLIES	\$675	\$315	\$990
60090	FIRE SUPPRESSANT SUPPLIES	\$0	\$0	\$0
60100	AMMUNITION	\$1,100	\$0	\$1,100
60135	PROMOTIONAL	\$1,500	\$0	\$1,500
60150	UNIFORMS & CLOTHING	\$7,000	\$0	\$7,000
60160	OTHER SUPPLIES	\$1,290	(\$190)	\$1,100
60170	PROFESSIONAL SERVICES	\$2,050	(\$1,000)	\$1,050
60180	CONTRACT SERVICES	\$450	\$1,200	\$1,650
60200	MOTOR VEHICLE MAINTENANCE	\$11,920	(\$2,920)	\$9,000
60220	OTHER EQUIPMENT MAINTENANCE	\$8,500	\$1,300	\$9,800
60250	VIDEO EQUIPMENT MAINTENANCE	\$0	\$0	\$0
60260	ELECTRIC SERVICES	\$3,600	(\$1,100)	\$2,500

**Town of Laguna Vista
 General Fund - 100
 Public Safety - 200
 Police Dept - 200**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
60300	COMMUNICATIONS	\$3,960	\$2,080	\$6,040
	Phone Service \$2100			
	Mobile Phones \$1440			
	Sprint Cards \$2500			
60360	TRAVEL	\$2,300	\$500	\$2,800
60370	TRAINING & EDUCATION	\$1,700	\$300	\$2,000
60380	DUES & MEMBERSHIPS	\$500	(\$200)	\$300
60390	POSTAGE	\$150	(\$50)	\$100
60400	BOOKS & SUBSCRIPTION	\$200	\$300	\$500
	OPERATING EXPENSES (60000-62999)	\$78,720	(\$1,490)	\$77,230
63200	OTHER SERVICES	\$0	\$0	\$0
63250	LEOSE	\$3,343	(\$243)	\$3,100
	NON-OPERATING EXPENSES (63000-63999)	\$3,343	(\$243)	\$3,100
64400	MACHINES/EQUIPMENT (OVER \$500)	\$17,093	(\$12,293)	\$4,800
64500	VEHICLES	\$17,000	\$7,600	\$24,600
64600	COMPUTERS	\$0	\$0	\$0
	CAPITAL OUTLAY (64000-64999)	\$34,093	(\$4,693)	\$29,400
	GRAND TOTAL	\$417,431	(\$31,506)	\$385,925
	SUMMARY OF BUDGET REQUEST			
	Personnel Services (50000-59999)	\$301,275	(\$25,080)	\$276,195
	Operating Expenses (60000-62999)	\$78,720	(\$1,490)	\$77,230
	Non-Operating Expenses (63000-63999)	\$3,343	(\$243)	\$3,100
	Capital Outlay (64000-64999)	\$34,093	(\$4,693)	\$29,400
	TOTAL	\$417,431	(\$31,506)	\$385,925

Town of Laguna Vista
 General Fund - 100
 Public Safety - 200
 Police Dept - 200

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
REVENUES				
	GRANTS			
48750	LEOSE	\$2,000	\$1,100	\$3,100
48750	DOJ GRANT		\$47,000	\$47,000
	TOTAL REVENUES	\$2,000	\$48,100	\$50,100
EXPENDITURES				
	STRAIGHT TIME	\$236,039	(\$24,444)	\$211,595
	FLS OVERTIME	\$15,000	\$0	\$15,000
51000	SOCIAL SECURITY	\$19,204	(\$1,704)	\$17,500
51100	RETIREMENT	\$12,552	(\$1,052)	\$11,500
52300	GROUP INSURANCE	\$18,480	\$2,120	\$20,600
	PERSONNEL SERVICES (50000-59999)	\$301,275	(\$25,080)	\$276,195
60010	OFFICE SUPPLIES	\$3,650	\$150	\$3,800
60015	COMPUTER SUPPLIES	\$1,875	\$625	\$2,500
60060	MOTOR VEHICLE FUEL	\$24,500	(\$2,500)	\$22,000
60070	OIL & LUBRICANTS	\$1,800	(\$300)	\$1,500
60085	INVESTIGATIVE SUPPLIES	\$675	\$315	\$990
60090	FIRE SUPPRESSANT SUPPLIES	\$0	\$0	\$0
60100	AMMUNITION	\$1,100	\$0	\$1,100
60135	PROMOTIONAL	\$1,500	\$0	\$1,500
60150	UNIFORMS & CLOTHING	\$7,000	\$0	\$7,000
60160	OTHER SUPPLIES	\$1,290	(\$190)	\$1,100
60170	PROFESSIONAL SERVICES	\$2,050	(\$1,000)	\$1,050
60180	CONTRACT SERVICES	\$450	\$1,200	\$1,650
60200	MOTOR VEHICLE MAINTENANCE	\$11,920	(\$2,920)	\$9,000
60220	OTHER EQUIPMENT MAINTENANCE	\$8,500	\$1,300	\$9,800
60250	VIDEO EQUIPMENT MAINTENANCE	\$0	\$0	\$0
60260	ELECTRIC SERVICES	\$3,600	(\$1,100)	\$2,500

**Town of Laguna Vista
General Fund - 100
Public Safety - 200
Police Dept - 200**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
60300	COMMUNICATIONS	\$3,960	\$2,080	\$6,040
	Phone Service \$2100			
	Mobile Phones \$1440			
	Sprint Cards \$2500			
60360	TRAVEL	\$2,300	\$500	\$2,800
60370	TRAINING & EDUCATION	\$1,700	\$300	\$2,000
60380	DUES & MEMBERSHIPS	\$500	(\$200)	\$300
60390	POSTAGE	\$150	(\$50)	\$100
60400	BOOKS & SUBSCRIPTION	\$200	\$300	\$500
	OPERATING EXPENSES (60000-62999)	\$78,720	(\$1,490)	\$77,230
63200	OTHER SERVICES	\$0	\$0	\$0
63250	LEOSE	\$3,343	(\$243)	\$3,100
	NON-OPERATING EXPENSES (63000-63999)	\$3,343	(\$243)	\$3,100
64400	MACHINES/EQUIPMENT (OVER \$500)	\$17,093	(\$12,293)	\$4,800
64500	VEHICLES	\$17,000	\$7,600	\$24,600
64600	COMPUTERS	\$0	\$0	\$0
	CAPITAL OUTLAY (64000-64999)	\$34,093	(\$4,693)	\$29,400
	GRAND TOTAL	\$417,431	(\$31,506)	\$385,925
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	Personnel Services (50000-59999)	\$301,275	(\$25,080)	\$276,195
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	Capital Outlay (64000-64999)	\$34,093	(\$4,693)	\$29,400
	TOTAL	\$417,431	(\$31,506)	\$385,925

Town of Laguna Vista
 General Fund - 100
 PUBLIC SAFETY - 200
 FIRE DEPT - 260

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
EXPENDITURES				
	STRAIGHT TIME	\$25,500	(\$3,500)	\$22,000
50751	FLS OVERTIME	\$0	\$0	\$0
51000	SOCIAL SECURITY	\$2,295	(\$1,295)	\$1,000
51100	RETIREMENT	\$0	\$0	\$0
52600	TRANSPORTATION	\$0	\$0	\$0
	PERSONNEL SERVICES (50000-59999)	\$27,795	(\$4,795)	\$23,000
60010	OFFICE SUPPLIES	\$500	\$500	\$1,000
60015	COMPUTER SUPPLIES	\$300	\$0	\$300
60050	BUILDING SUPPLIES	\$1,500	\$0	\$1,500
60060	MOTOR VEHICLE FUEL	\$1,250	\$650	\$1,900
60090	FIRE SUPPRESSANT SUPPLIES	\$5,000	(\$2,500)	\$2,500
60130	FOOD & ICE	\$250	\$0	\$250
60150	UNIFORMS & CLOTHING	\$5,500	(\$4,000)	\$1,500
60160	OTHER SUPPLIES (EMS)	\$2,500	\$0	\$2,500
60180	CONTRACT SERVICES	\$6,500	\$0	\$6,500
60200	MOTOR VEHICLE MAINTENANCE	\$5,000	(\$3,000)	\$2,000
60220	OTHER EQUIPMENT MAINTENANCE	\$1,500	\$500	\$2,000
60225	HYDRANT MAINTENANCE	\$5,000	(\$3,000)	\$2,000
60260	ELECTRIC SERVICES	\$1,200	\$800	\$2,000
60270	WATER & SEWER SERVICES	\$240	\$110	\$350
60300	COMMUNICATIONS	\$0	\$600	\$600
60360	TRAVEL	\$1,500	\$0	\$1,500
60370	TRAINING & EDUCATION	\$1,000	\$4,500	\$5,500
60380	DUES & MEMBERSHIPS	\$1,000	\$0	\$1,000
60410	RADIO & TELEPHONE MAINTENANCE	\$1,500	\$0	\$1,500
	OPERATING EXPENSES (60000-62999)	\$41,240	(\$4,840)	\$36,400
	NON-OPERATING EXPENSES (63000-63999)	\$0	\$0	\$0
64400	EQUIPMENT (over \$500)	\$32,670	(\$21,920)	\$10,750
64500	TRUCK PAYMENT	\$0	\$14,800	\$14,800
64600	COMPUTERS	\$1,000	(\$1,000)	\$0
	CAPITAL OUTLAY (64000-64999)	\$33,670	(\$8,120)	\$25,550

Town of Laguna Vista
 General Fund - 100
 PUBLIC SAFETY - 200
 FIRE DEPT - 260

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$27,795	(\$4,795)	\$23,000
	Operating Expenses (60000-62999)	\$41,240	(\$4,840)	\$36,400
	Non-Operating Expenses (63000-63999)	\$0	\$0	\$0
	Capital Outlay (64000-64999)	\$33,670	(\$8,120)	\$25,550
	TOTAL	\$102,705	(\$17,755)	\$84,950

DRAFT

**Town of Laguna Vista
 General Fund - 100
 Public Safety - 200
 EMS - 280**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE/ DECREASE	2009-10 PROPOSED TOTAL
EXPENDITURES				
	PERSONNEL SERVICES (50000-59000)	\$0	\$0	\$0
60180	Contract Services	\$12,400	\$2,600	\$15,000
	OPERATING EXPENSES (60000-62999)	\$12,400	\$2,600	\$15,000
64600	Computers	\$0	\$0	\$0
	CAPITAL OUTLAY (64000-64999)	\$0	\$0	\$0
	GRAND TOTAL	\$12,400	\$2,600	\$15,000
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$0	\$0	\$0
	Operating Expenses (60000-62999)	\$12,400	\$2,600	\$15,000
	Capital Outlay (64000-64999)	\$0	\$0	\$0
	TOTAL	\$12,400	\$2,600	\$15,000

DRAFT

**Town of Laguna Vista
 General Fund - 100
 Community Development - 300
 Library - 300**

SUMMARY

PRELIMINARY FIGURES FOR 2009-10 BUDGET

ACCOUNT #	DESCRIPTION	FY 08-09 BASELINE	INCREASE/ DECREASE	PROPOSED TOTAL
REVENUES				
42000	MISCELLANEOUS	\$3,000	\$0	\$3,000
48500	GRANTS	\$11,650	(\$200)	\$11,450
	TOTALS	\$14,650	(\$200)	\$14,450
EXPENDITURES				
	STRAIGHT TIME	\$39,104	\$1,172	\$40,276
50711	FLS OVERTIME	\$0	\$0	\$0
51000	SOCIAL SECURITY	\$2,991	\$209	\$3,200
51100	RETIREMENT	\$1,806	\$394	\$2,200
52300	GROUP INSURANCE	\$5,280	\$1,570	\$6,850
60010	OFFICE SUPPLIES	\$2,650	\$0	\$2,650
60015	COMPUTER SUPPLIES	\$0	\$0	\$0
60020	JANITORIAL SUPPLIES	\$250	\$50	\$300
60130	FOOD AND ICE	\$250	\$0	\$250
60135	PROMOTIONAL	\$100	\$0	\$100
60150	UNIFORMS AND CLOTHING	\$0	\$0	\$0
60160	OTHER SUPPLIES	\$270	\$0	\$270
60180	CONTRACT SERVICES	\$2,700	\$0	\$2,700
60190	BUILDING MAINTENANCE	\$1,671	\$0	\$1,671
60210	OFFICE EQUIPMENT MAINTENANCE	\$2,300	\$0	\$2,300
60220	OTHER EQUIPMENT MAINTENANCE	\$0	\$0	\$0
60260	ELECTRIC SERVICES	\$11,000	\$0	\$11,000
60270	WATER & SEWER SERVICES	\$240	\$50	\$290
60300	COMMUNICATIONS	\$0	\$0	\$0
60360	TRAVEL	\$500	(\$250)	\$250
60370	TRAINING AND EDUCATION	\$600	(\$300)	\$300
60380	DUES AND MEMBERSHIPS	\$150	(\$150)	\$0
60390	POSTAGE	\$135	\$0	\$135
60400	BOOKS AND SUBSCRIPTIONS	\$5,750	(\$5,000)	\$750
60430	FIRE OR OTHER DAMAGE CLEANUP	\$0	\$0	\$0
60450	ADVERTISEMENTS	\$100	(\$100)	\$0
63500	LIBRARY GRANT	\$3,948	\$11,450	\$15,398
64400	CAPITAL EQUIPMENT > \$500	\$20,650	(\$20,650)	\$0
64600	COMPUTER	\$2,500	(\$2,500)	\$0
	Totals	\$104,945	(\$14,055)	\$90,890

**Town of Laguna Vista
 General Fund - 100
 Community Development - 300
 Library - 300**

SUMMARY

PRELIMINARY FIGURES FOR 2009-10 BUDGET

ACCOUNT #	DESCRIPTION	FY 08-09 BASELINE	INCREASE/ DECREASE	PROPOSED TOTAL
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$49,181	\$3,345	\$52,526
	Operating Expenses (60000-62999)	\$28,666	(\$5,700)	\$22,966
	Non-operating Expenses (63000-63999)	\$3,948	\$11,450	\$15,398
	Capital Outlay (64000-64999)	\$23,150	(\$23,150)	\$0
	TOTAL	\$104,945	(\$14,055)	\$90,890

DRAFT

Town of Laguna Vista
 General Fund - 100
 Community Services - 300
 Parks & Recreation - 330

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
EXPENDITURES				
	PERSONNEL SERVICES (50000-59999)	\$0	\$0	\$0
60260	Electric Services	\$350	\$0	\$350
60270	Water & Sewer Services	\$200	\$0	\$200
60135	Promotional	\$11,700	(\$900)	\$10,800
	OPERATING EXPENSE (60000-62999)	\$12,250	(\$100)	\$12,150
64600	Computers	\$0	\$0	\$0
	CAPITAL OUTLAY (64000-64999)	\$0	\$0	\$0
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$0	\$0	\$0
	Operating Expenses (60000-62999)	\$12,250	(\$900)	\$11,350
	Capital Outlay (64000-64999)	\$0	\$0	\$0
	TOTAL	\$12,250	(\$100)	\$12,150

**Town of Laguna Vista
 General Fund - 100
 Community Development - 300
 Building Dept. - 360**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE/ DECREASE	2009-10 PROPOSED TOTAL
REVENUES				
43500	BUILDING PERMITS	\$60,000	(\$25,000)	\$35,000
44000	BUILDING LICENSE	\$4,600	(\$1,600)	\$3,000
47500	MISCELLANEOUS	\$175	\$0	\$175
	TOTAL REVENUES	\$64,775	(\$26,600)	\$38,175
EXPENDITURES				
	STRAIGHT TIME	\$19,682	(\$974)	\$18,708
50911	FLS OVERTIME	\$0	\$0	\$0
51000	SOCIAL SECURITY	\$1,800	(\$300)	\$1,500
51100	RETIREMENT	\$0	\$0	\$0
52300	GROUP INSURANCE	\$0	\$0	\$0
52600	TRANSPORTATION	\$720	\$0	\$720
53900	UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0
	PERSONNEL SERVICES (50000-59999)	\$22,202	(\$1,274)	\$20,928
60010	OFFICE SUPPLIES	\$300	\$200	\$500
60015	COMPUTER SUPPLIES	\$0	\$500	\$500
60180	CONTRACT SERVICES	\$5,000	(\$2,500)	\$2,500
60210	OFFICE EQUIPMENT MAINTENANCE		\$500	\$500
60220	OTHER EQUIP MAINT	\$1,000	(\$500)	\$500
60360	TRAVEL	\$500	\$1,000	\$1,500
60370	TRAINING & EDUCATION	\$500	\$300	\$800
60380	MEMBERSHIP & DUES	\$200	\$0	\$200
60400	BOOKS & SUBSCRIPTIONS	\$300	(\$200)	\$100
	OPERATING EXPENSES (60000-62999)	\$7,800	(\$700)	\$7,100
64600	COMPUTERS	\$0	\$0	\$0
	CAPITAL OUTLAY (64000-64999)	\$0	\$0	\$0

**Town of Laguna Vista
 General Fund - 100
 Community Development - 300
 Building Dept. - 360**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE/ DECREASE	2009-10 PROPOSED TOTAL
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$22,202	(\$1,274)	\$20,928
	Operating Expenses (60000-62999)	\$7,800	(\$700)	\$7,100
	Capital Outlay (64000-64999)	\$0	\$0	\$0
	TOTAL	\$30,002	(\$1,974)	\$28,028

D R A F T

**Town of Laguna Vista
General Fund - 100
Justice System - 400
Municipal Court - 400**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
REVENUES				
44500	FINES	\$151,876	(\$26,876)	\$125,000
44600	BONDS	\$0	\$0	\$0
44750	COURT COSTS	\$110,000	(\$10,000)	\$100,000
45000	TECHNOLOGY	\$4,000	\$0	\$4,000
45500	BUILDING SECURITY	\$3,500	\$0	\$3,500
	TOTAL REVENUES	\$269,376	(\$36,876)	\$232,500
EXPENDITURES				
	STRAIGHT TIME	\$17,680	\$570	\$18,250
50031	FLS OVERTIME	\$2,000	\$0	\$2,000
51000	SOCIAL SECURITY	\$1,353	\$47	\$1,400
51100	RETIREMENT	\$884	\$216	\$1,100
52300	GROUP INSURANCE	\$2,540	\$910	\$3,450
	PERSONNEL SERVICES (500000-59999)	\$24,457	\$1,743	\$26,200
60010	OFFICE SUPPLIES	\$1,000	\$800	\$1,800
60015	COMPUTER SUPPLIES	\$1,000	\$0	\$1,000
60180	CONTRACT SERVICES	\$10,000	\$400	\$10,400
60210	OFFICE EQUIPMENT MAINTENANCE		\$500	\$500
60220	OTHER EQUIPMENT MAINTENANCE	\$2,500		\$2,500
60260	ELECTRIC SERVICES	\$3,600	(\$1,100)	\$2,500
60270	WATER & SEWER SERVICES	\$270	\$0	\$270
60360	TRAVEL	\$750	\$250	\$1,000
60370	TRAINING & EDUCATION	\$300	\$0	\$300
60380	DUES & MEMBERSHIPS	\$315	\$0	\$315
60390	POSTAGE	\$300	\$200	\$500
60400	BOOKS & SUBSCRIPTIONS	\$250	\$0	\$250
60440	LEGAL SERVICES	\$1,500	\$0	\$1,500
63300	TECHNOLOGY	\$4,000	\$0	\$4,000
63350	BUILDING SECURITY	\$3,500	(\$500)	\$3,000
63400	COURT COST TO STATE	\$80,000	\$0	\$80,000
64600	COMPUTERS	\$0	\$0	\$0
	OPERATING EXPENSES (60000-62999)	\$109,285	\$550	\$109,835

Town of Laguna Vista
 General Fund - 100
 Justice System - 400
 Municipal Court - 400

SUMMARY

** Preliminary Figures for 09/10 Budget **

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	2009-10 PROPOSED TOTAL
	CAPITAL OUTLAY (64000-64999)	\$0	\$0	\$0
	SUMMARY OF BUDGET REQUEST			\$0
	Personnel Services (50000-59999)	\$24,457	\$1,743	\$26,200
	Operating Expenses (60000-62999)	\$109,285	\$550	\$109,835
	Capital Outlay (64000-64999)	\$0	\$0	\$0
	TOTAL	\$133,742	\$2,293	\$136,035

D R A F T

**Town of Laguna Vista
 General Fund - 100
 Infrastructure - 600
 Public Works - 600**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT #	DESCRIPTION	2008-09 BASELINE	INCREASE DECREASE	TOTAL
EXPENDITURES				
	DESCRIPTION	FY 08-09 BASELINE	INCREASE DECREASE	PROPOSED TOTAL
	STRAIGHT TIME	\$16,523	\$19,107	\$35,630
50111	FLS OVERTIME	\$0	\$0	\$0
51000	SOCIAL SECURITY	\$1,264	\$1,536	\$2,800
51100	RETIREMENT	\$0	\$1,400	\$1,400
52300	GROUP INSURANCE	\$0	\$3,420	\$3,420
52600	TRANSPORTATION ALLOWANCE	\$0	\$0	\$0
	PERSONNEL SERVICES (50000-59999)	\$17,787	\$25,463	\$43,250
60020	JANITORIAL SUPPLIES	\$1,500	\$1,000	\$2,500
60060	FUEL	\$4,070	(\$2,070)	\$2,000
60110	BOTANICAL SUPPLIES	\$2,000	(\$1,000)	\$1,000
60160	OTHER SUPPLIES	\$1,000	\$0	\$1,000
60180	CONTRACT SERVICES	\$29,100	(\$17,800)	\$11,300
60190	BUILDING MAINTENANCE	\$2,000	\$1,000	\$3,000
60200	MOTOR VEHICLE MAINTENANCE	\$0	\$1,500	\$1,500
60230	STREET MAINTENANCE	\$42,000	(\$2,834)	\$39,166
60245	DRAINAGE MAINTENANCE	\$8,000	\$2,000	\$10,000
60240	STREET SIGN MAINTENANCE	\$1,000	\$2,000	\$3,000
60260	ELECTRIC SERVICES	\$15,000	\$3,000	\$18,000
	OPERATING EXPENSES (60000-62999)	\$105,670	(\$13,204)	\$92,466
64400	CAPITAL EQUIPMENT >\$500	\$0	\$85,496	\$85,496
	CAPITAL OUTLAY (64000-64999)	\$0	\$85,496	\$85,496
	SUMMARY OF BUDGET REQUEST			
	Personnel Services (50000-59999)	\$17,787	\$25,463	\$43,250
	Operating Expenses (60000-62999)	\$105,670	(\$13,204)	\$92,466
	Capital Outlay (64000-64999)	\$0	\$85,496	\$85,496
	TOTAL	\$123,457	\$97,755	\$221,212

**Town of Laguna Vista
 General Fund - 100
 Health & Human Services - 800
 Animal & Pest Control - 800**

SUMMARY

**** Preliminary Figures for 09/10 Budget ****

ACCOUNT	DESCRIPTION	FY 08-09 BASELINE	INCREASE/ DECREASE	2009-10 PROPOSED TOTAL
EXPENDITURES				
	PERSONNEL SERVICES (50000-59999)	\$0	\$0	\$0
60180	Contract Services	\$0	\$4,000	\$4,000
	Interlocal Mosquito Services			
60370	Training & Education	\$1,000	(\$1,000)	\$0
60380	Membership & Dues	\$750	(\$750)	\$0
60415	Pest Control	\$5,500	(\$3,100)	\$2,400
	OPERATING EXPENSE (6000-62999)	\$7,250	(\$850)	\$6,400
64400	Machines/Equip (over \$500)	\$0	\$0	\$0
	CAPITAL OUTLAY (64000-64999)	\$0	\$0	\$0
	GRAND TOTAL	\$7,250	(\$850)	\$6,400
SUMMARY OF BUDGET REQUEST				
	Personnel Services (50000-59999)	\$0	\$0	\$0
	Operating Expenses (60000-62999)	\$7,250	(\$850)	\$6,400
	Capital Outlay (64000-64999)	\$0	\$0	\$0
	TOTAL	\$7,250	(\$850)	\$6,400

PROPOSED 2009-10 EXPENDITURE BUDGET BY DEPARTMENT

ANIMAL	PARKS	EMS	BLDG	FIRE	LIBRARY	COURT	PW	ADM	POLICE
\$6,400	\$12,150	\$15,000	\$28,028	\$84,950	\$90,890	\$136,035	\$221,212	\$339,679	\$385,925

