



**NOTICE OF A MEETING OF THE
BUDGET, FINANCE AND ADMINISTRATIVE COMMITTEE
OF THE VILLAGE OF VOLENTE, TEXAS
TUESDAY, APRIL 28, 2015 at 6:30 P.M.
City Hall, 16100 Wharf Cove, Volente, Texas.**

Notice is hereby given that the Finance Committee of the Village of Volente will hold a Meeting at 6:30 PM. Tuesday, the 28th day of April, 2015 in the Council Chambers at City Hall, 16100 Wharf Cove, Volente, TX at which time the following items will be discussed, to wit:

1. Open Regular Meeting.
2. Call Roll.
3. Approval of the minutes from March 5th, 2015.
4. Discussion and Possible Recommendation to Council on the withdrawal from the Capital Metro Build Central Texas Program.
5. Year to Date Budget vs. Spending Review.
6. Discussion and Possible Recommendation to Council on Line Item Budget Transfers.
7. Close Public Meeting and Open Executive Session. *The Budget, Finance, and Administrative Committee will announce that it will go into Executive Session, if necessary, pursuant to Chapter 551.074 of the Texas Government Code "Personnel Matters" to discuss and make recommendation to Council on the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee regarding the personnel matters of Barbara Wilson, City Administrator.*
8. Close Executive Session and Re-Open Public Meeting.
9. Discussion and Possible Action resulting from the Executive Session, if any.
10. Discussion of timeline for Planning the Fiscal Year 2015-2016 Budget.
11. Adjourn.

IT IS HEREBY CERTIFIED that the above Agenda was posted on the bulletin board at the Village Offices and the Volente Fire Department Bulletin Board on this 22nd day of April, 2014.

Julia Vicars, City Secretary

The Village of Volente is committed to the compliance with the American with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. A quorum of the City Council, Board of Adjustments or Planning and Zoning Commission may be in attendance at this meeting however, no official action by the City Council, Board of Adjustments or Planning and Zoning Commission shall be taken.

Agenda Item 3

VILLAGE OF VOLENTE BUDGET, FINANCE AND ADMINISTRATIVE COMMITTEE MEETING

THURSDAY, MARCH 05, 2015 6:30 P.M.

Village of Volente City Hall

16100 Wharf Cove, Volente, TX

A. Items Opening Meeting

1. Call to Order

Mayor Pro Tem Mark Scott called the meeting to order at 6:32 p.m.

2. Roll Call

City Administrator Barbara Wilson called roll. All Finance Committee Members were present:

Mark Scott, David Davila, David Robinson, Gina Woodward.

B. General Business and Action Items

1. Move Agenda Item 5. To Agenda Item 3 to hear presentation from Scott Spurlin and Lonnie Moore on ESD #14 proposed tax increase due to lost revenue from City of Cedar Park annexation of two large subdivision from the ESD territory.
2. Moved Agenda Item 6 to Agenda Item 4 to discuss recommendation to City Council to remove Village of Volente from the Capital Metro Build Central Texas Program.
 - a. Presentation by Mayor Pro Tem Mark Scott updating committee on relevant information regarding the program; the pros and cons for the Village of Volente, and the information gathered from staff and Mayor Pro Tem meeting with Capital Metro personnel.
 - b. David Robinson made a motion to recommend to City Council that staff and the Mayor Pro Tem proceed with the process to remove Village of Volente from the Capital Metro program contingent on amount of monies required to remove the Village from the program. Gina Woodward seconded the motion.

The vote was unanimous.

3. Moved Agenda Item 3 to Agenda Item 5. Committee reviewed personal manual. Recommended removal of third paragraph under the drug free workplace page 2 as too vague, Recommended that the second sentence in the second paragraph of the Immigration Reform and Control Act Section on page two be reversed. Recommended that thru out the document that the correct title of Budget, Finance and Administration Committee be corrected.

4. Recommended that the word reasonable be inserted before “Care” in the second sentence of the 1st paragraph of the Confidentiality Policy on page 4. Recommended that the phrase “as allowed by State and Federal Law” be added to the end of the first sentence in the Section Background Checks on page 5. Recommended the addition of the word “individual” in front of health insurance benefits in the first sentence of the Section on Benefits Sub Section Health Insurance on page 6. Recommended that thru out the document that part time be defined as 30 hours or less instead of 20. Recommended that in the fourth sentence of the Section on Vacation Leave Sub Section Accumulation of Vacation Time that it be re written to read “Vacation time may be accumulated or carried forward for a maximum accrual of 20 days.” Recommended in the Section Sick Leave Sub Section Documentation of Sick Leave in the four sentence to add the phrase after An employee who claims sick leave for” 3 or more days”, at the discretion of the employer.... Recommended that the Council consider adding 2 more official holidays. Recommended that the City Secretary be approved. Recommended postponing City Administrator job description. Danny Davila made the motion and Gina Woodward seconded. Vote was passed unanimously.

5. Agenda Item 4 moved to Agenda Item 6 Review of the City Administrator Contract. Gina Woodward made the motion to postpone until the next meeting David Robinson Seconded. Vote was passed unanimously.

6. Mayor Pro Tem Mark Scott asked for a motion to adjourn. Gina Woodward made the motion and David Robinson seconded the motion. The Motion passed unanimously.

Meeting Adjourned at 8:48 PM

PASSED AND APPROVED THIS 28th' DAY OF April, 2015

_____ ATTEST: _____

Mayor Pro Tem Mark Scott

Barbara Wilson
City Administrator
Acting City Secretary



Capital Metropolitan Transportation Authority
Financial Report
January 31, 2015



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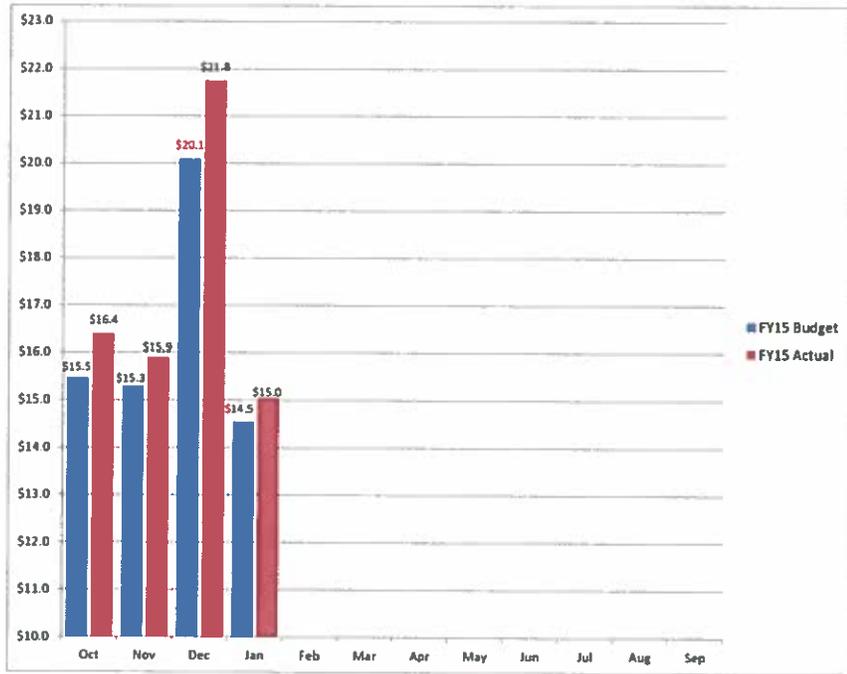
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SALES TAX REVENUE

Monthly Sales Tax Budget vs. Actual - FY2015 Budget vs. FY2015 Actual (Millions on Cash Basis)

Year-to-date Sales Tax on a cash basis of \$69.1 million exceeded budget by 5.7% or \$3.7 million.

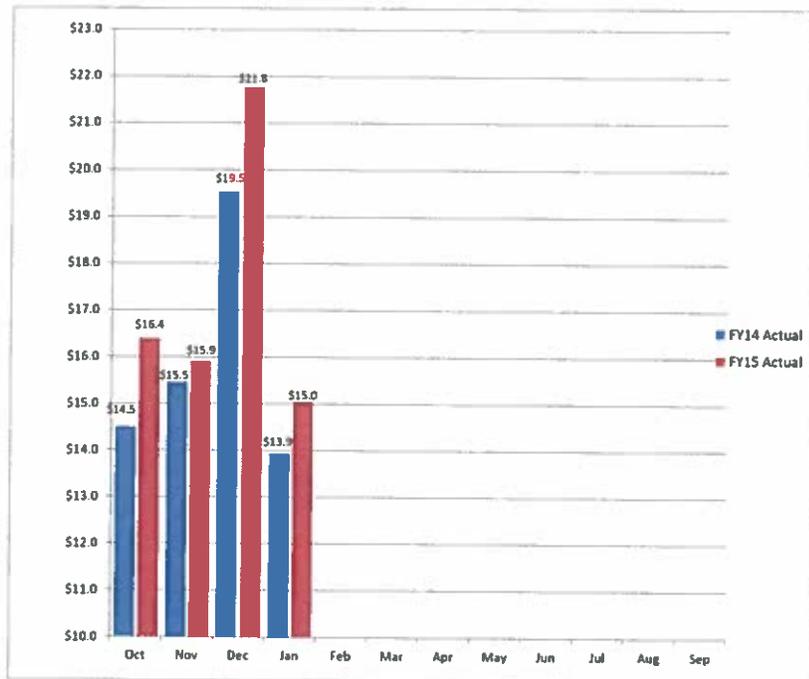
Reflects Sales Tax collection to date on a cash basis through the period ending January 31, 2015.



Monthly Sales Tax Prior Fiscal Year vs. Current Fiscal Year - FY2014 Actuals vs. FY2015 Actuals (Millions on Cash Basis)

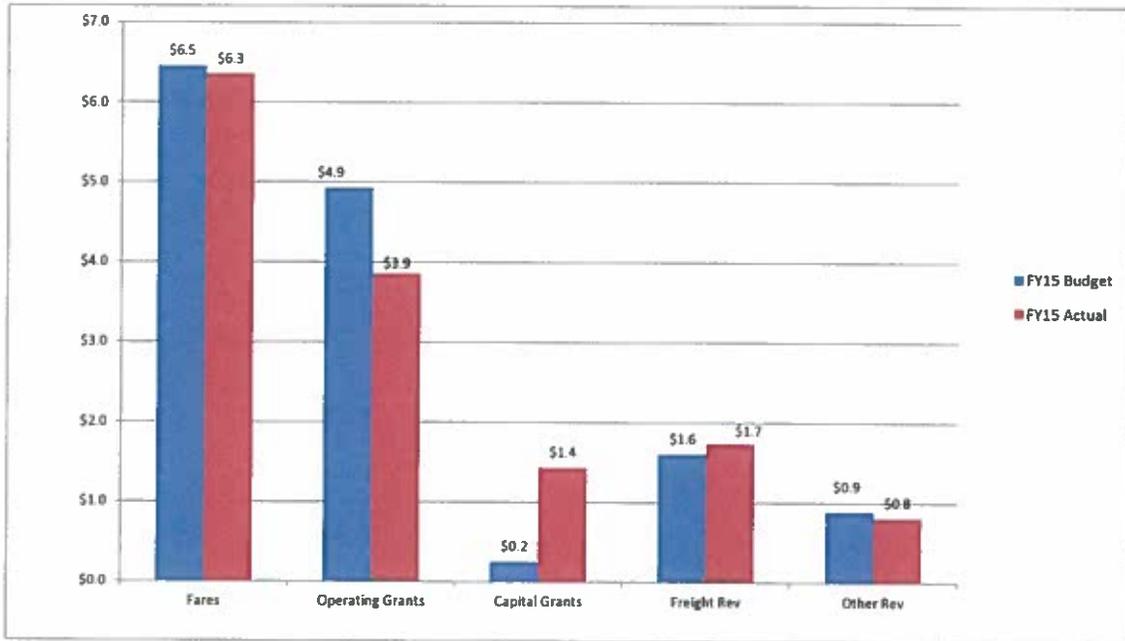
Year-to-date Sales Tax on a cash basis of \$69.1 million exceeded last years actuals by 9.0% or \$5.7 million.

Reflects Sales Tax collection to date on a cash basis through the period ending January 31, 2015.



OTHER REVENUE

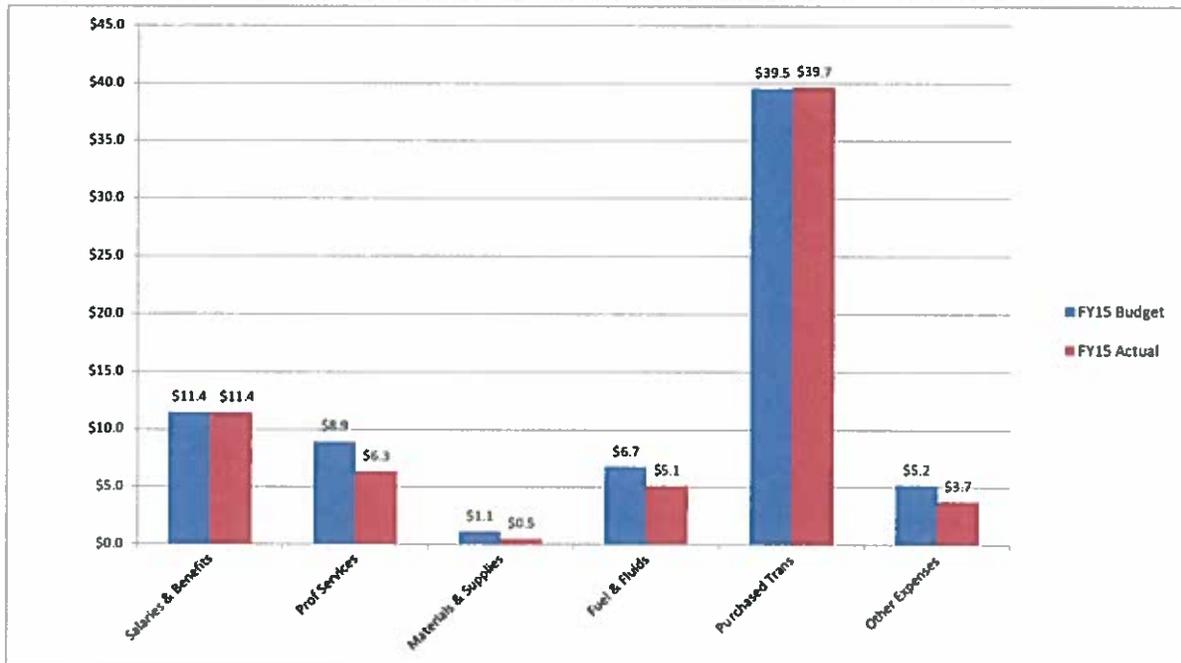
Other Revenue - FY2015 YTD Budget vs. FY2015 YTD Actual (Millions)



- Fare revenue includes passenger and third party fares. Third party fare revenue is trending favorably compared to the budget. Passenger fares are below year-to-date budget estimates. Passes purchased but not yet sold by outlets before the January fare increase were inventoried and returned to Capital Metro, and then reissued to outlets to be sold based on the new fares. Outlets were credited for the returned passes, which resulted in a reduction of revenue in January that will be recouped over the next few months.
- Operating grant reimbursement is requested from the Federal Transit Administration as soon as eligible expenses are paid. Monthly budget estimates are based on historical trends and can vary from actual receipts. By the end of the fiscal year, total revenue of approximately \$28 million is projected, similar to the level of funding received last year.
- Reimbursement of \$1.2 million for 30 paratransit vans represents the majority of capital grant revenue received in January. The vans were placed in service in November 2014.
- Other revenue is below budget mainly due to fewer sales than anticipated of scrap metal and obsolete property.

OPERATING EXPENSES

Operating Expenses - FY2016 YTD Budget vs. FY2015 YTD Actual (Millions)



- Salaries and benefits are slightly under budget due to vacancies. As of January 31, there were 35 unfilled positions.
- Professional services are below budget in several areas, including consulting services.
- Fuel and fluids are below budget primarily due to the price of diesel.
 - Capital Metro contracts with a third party advisor to help manage fuel pricing risk over time through the use of futures contracts. These programs are designed to reduce fuel cost volatility and are commonly referred to as fuel hedging.
 - When fuel prices rise, the value of futures that were purchased when prices were lower will result in a gain when contracts are sold. Conversely, as fuel prices drop, the value of futures that were purchased when prices were higher will result in a loss when contracts are sold.
 - Capital Metro budgeted \$3.50 per gallon for diesel in the FY2015 budget.
 - The average cost of diesel purchased during FY2015 was \$2.35 per gallon.
 - The average cost of diesel, net of hedging transactions, was \$3.01 per gallon.
 - Diesel usage during January was lower than budget projections.
 - 373,000 gallons were consumed compared to budgeted gallons of 434,000.
- Purchased Transportation expenses are accrued based on budget estimates if actual billings have not been received at the end of each month. The majority of expenses in this category were estimated for December and January. For scheduled services, actual fixed route services billed through November is above budget by \$261,000 due to repairs of buses transitioned from Veolia to McDonald and First Transit.
- Other expenses are below budget, primarily in telecommunications expenses and insurance. Other expenses include insurance claims and premiums, computer software, leases, and dues and subscriptions.

Consistent with Budget and Financial Planning Policy FIN-220-13, there were no budget transfers in excess of \$250,000 thru January 31, 2015.

On February 23, 2015, the Board of Directors approved revisions to Capital Metro's reserves policy. The revised policy establishes parameters for the operating contingency account, including funding level and monthly reporting. Transfers to and from the contingency account of \$150,000 or more will be reported to the Board of Directors monthly beginning in February.

Capital Metropolitan Transportation Authority
Statement of Revenues, Expenses, and Changes in Net Position for January 31, 2016

	FY 2015 Year-to-Date				
	YTD Budget January 31, 2015	YTD Actual January 31, 2015	YTD Variance Fav/(Unfav)	YTD Var % Fav/(Unfav)	YTD (Actuals) YTD % of Total Expenses
Operating Revenues:					
Passenger Fares	\$ 4,690,990	\$ 4,508,892	\$ (182,098)	-3.9%	6.8%
Third Party Fares	1,762,467	1,840,991	78,524	4.5%	2.8%
Freight Rail Revenue	1,606,853	1,735,439	128,586	8.0%	2.6%
Other Revenue	856,110	764,346	(91,764)	-10.7%	1.1%
Total Operating Revenue:	8,916,420	8,849,668	(66,752)	-0.7%	13.3%
Operating Expenses:					
Salaries & Benefits	11,444,142	11,401,784	42,358	0.4%	17.1%
Professional Services	8,947,593	6,322,899	2,624,694	29.3%	9.5%
Materials and Supplies	1,130,567	502,858	627,709	55.5%	0.8%
Fuel & Fluids	6,718,114	5,097,671	1,620,443	24.1%	7.6%
Utilities	913,644	716,995	196,649	21.5%	1.1%
Insurance	1,787,372	1,522,262	265,110	14.8%	2.3%
Taxes	353,497	343,898	9,599	2.7%	0.5%
Purchased Transportation	39,534,798	39,663,074	(128,276)	-0.3%	59.4%
Other Expenses	1,344,742	652,248	692,497	51.5%	1.0%
Interest Expense	202,332	189,638	2,694	1.3%	0.3%
Lease/Rental	564,264	312,657	251,607	44.8%	0.5%
Total Operating Expenses	72,941,066	66,736,982	6,205,084	8.5%	100.0%
Operating Income/(Loss)	(64,024,646)	(57,886,314)	(6,271,836)	9.8%	-86.7%
Non-Operating Revenue/(Expenses):					
Sales Tax	65,381,929	68,592,101	3,210,172	4.9%	102.8%
Investment Income	31,680	47,900	16,220	51.2%	0.1%
Operating Grant Revenue	4,925,598	3,858,113	(1,067,485)	-21.7%	5.8%
Capital Grant Revenue	244,640	1,433,292	1,188,652	485.9%	2.1%
Total Non-Operating Revenue/(Expenses)	70,583,847	73,931,406	3,347,559	4.7%	110.8%
Change in net position available for financing and capital activities	\$ 6,559,202	\$ 16,045,092	\$ 9,485,890	144.6%	24.0%

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NON OPERATING REVENUES:

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**Capital Metropolitan Transportation Authority
Budget Variance by Department Summary for January 31, 2015**

	January 31, 2015				
	Budget	Actual	\$ Var	% Var	
100 NON-ALLOCATED BENEFITS	\$ 3,033,892	\$ 3,092,042	\$ (58,150)	-1.9%	(1)
102 WELLNESS CENTER	101,060	91,050	10,010	9.9%	
103 CHILD CARE CENTER	252,624	252,781	(157)	-0.1%	
105 BUSINESS CENTER	105,200	109,339	(4,139)	-3.9%	
110 EXECUTIVE STAFF	340,351	281,494	58,857	17.3%	
115 COMMUNICATIONS	182,663	109,643	73,020	40.0%	
118 GOVERNMENT RELATIONS & COMPLIANCE	317,573	258,693	58,880	18.5%	
120 BOARD OF DIRECTORS	113,034	78,764	34,270	30.3%	
125 INTERNAL AUDIT	175,795	111,787	64,009	36.4%	
130 STRATEGIC OPERATIONS MANAGEMENT AND ADMINISTRATION	413,283	257,940	155,343	37.6%	
141 SECURITY	1,197,098	1,213,902	(16,804)	-1.4%	(2)
150 LEGAL	206,274	234,288	(28,014)	-13.6%	(3)
220 FINANCE	1,437,979	937,819	500,160	34.8%	
230 INFORMATION TECHNOLOGY	2,564,626	2,110,832	453,794	17.7%	
250 PROCUREMENT	393,685	381,126	12,559	3.2%	
275 RIDESHARE	454,910	568,842	(113,932)	-25.0%	(4)
320 PLANNING	975,551	639,323	336,228	34.5%	
330 MARKETING	1,233,281	646,779	586,502	47.6%	
331 COMMUNITY INVOLVEMENT	335,049	143,187	191,862	57.3%	
332 CUSTOMER SERVICE	462,929	432,542	30,387	6.6%	
340 HUMAN RESOURCES	581,586	422,435	159,151	27.4%	
420 RISK MANAGEMENT AND SAFETY	2,329,125	2,196,977	132,148	5.7%	
457 PUBLIC FACILITIES	1,443,735	1,348,012	95,723	6.6%	
530 CAPITAL PROJECTS	415,889	238,446	177,443	42.7%	
540 REAL ESTATE AND PROPERTY MANAGEMENT	1,613,304	942,384	670,920	41.6%	
542 FREIGHT RAIL MANAGEMENT	1,545,502	1,428,628	116,874	7.6%	
544 COMMUTER RAIL OPERATIONS	3,675,810	3,104,369	571,441	15.5%	
545 WEEKEND COMMUTER RAIL OPERATION	210,384	110,757	99,627	47.4%	
600 BUS AND PARATRANSIT SERVICES	1,278,867	1,147,196	131,671	10.3%	
610 BUS CONTRACT OPERATIONS	36,087,031	34,656,552	1,430,479	4.0%	
620 PARATRANSIT CONTRACT OPERATIONS	8,419,865	8,332,553	87,312	1.0%	
630 PARATRANSIT ADMINISTRATION	152,458	91,071	61,387	40.3%	
640 PARATRANSIT RESERVATIONS & CONTROL CENTER	552,367	518,190	34,177	6.2%	
650 PARATRANSIT ELIGIBILITY	335,746	245,559	90,187	26.9%	
950 RAIL SAFETY GRANT	2,767	807	1,960	70.8%	
TOTALS	\$ 72,941,065	\$ 66,735,982	\$ 6,205,084	8.5%	

(1) Additional retirement contribution costs incurred as a result of converting IT employees from temporary contractors to full time employees to comply with the pension plan document

(2) Additional police coverage for late commuter night train service on Halloween, New Year's Eve, and early Saturday morning commuter train service for the Pecan Street Festival

(3) Unbudgeted outside legal counsel costs that will be addressed by a recent budget transfer in the amount of \$100,000 to meet the anticipated full-year expenses for outside legal services

(4) Actual demand for RideShare services of 178 vehicles, which is 21 more vehicles than the initial goal of 157 vans for the fiscal year.

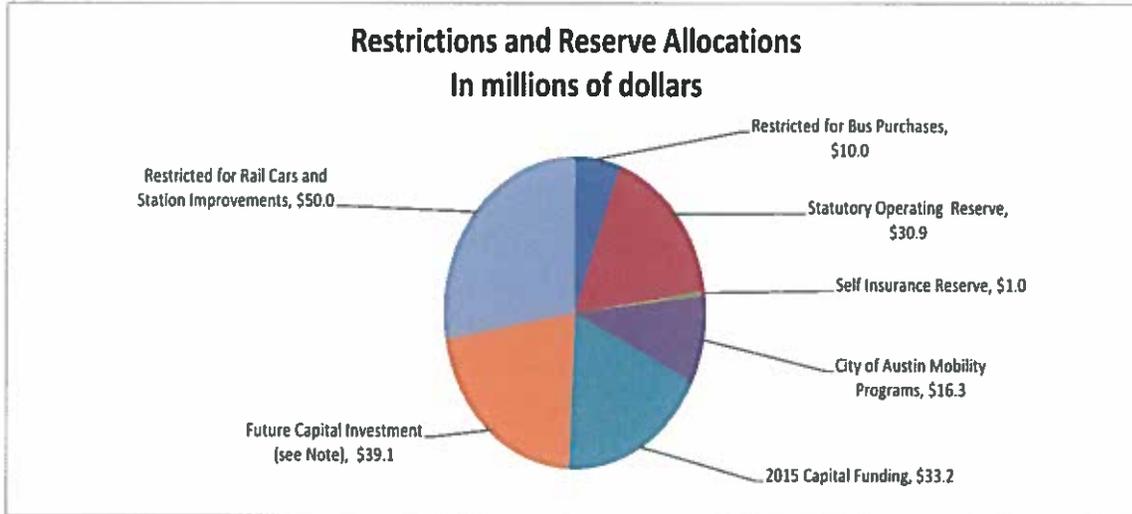
CAPITAL METROPOLITAN TRANSPORTATION AUTHORITY
Statement of Net Position
January 31, 2015 and December 31, 2014
UNAUDITED

	January 31, 2015	December 31, 2014
CURRENT ASSETS		
Cash and cash equivalents (see note)	\$ 170,448,640	\$ 120,636,179
Restricted for bus purchases:		
Cash and cash equivalents	0	81,000
Short term investments	10,021,613	9,919,000
Sales and use taxes receivable	36,290,620	35,998,522
Federal grants receivable	456,689	3,346,937
Other receivables, net	2,527,154	2,760,298
Inventory	2,872,255	2,636,437
Other current assets (see note)	9,122,679	1,777,915
Total current assets	231,739,650	177,156,288
NON-CURRENT ASSETS		
Capital assets, net	303,403,779	305,053,019
Other assets	3,989,606	4,311,271
Total non-current assets	307,393,385	309,364,290
Total Assets	539,133,035	486,520,578
CURRENT LIABILITIES		
Accounts payable	31,052,486	27,772,352
Accrued expenses	8,629,949	8,858,584
Interest payable	117,211	134,177
Master lease purchase financing agreement	2,708,763	2,708,763
Notes payable	1,895,000	1,895,000
City of Austin interlocal agreement	0	0
Total current liabilities	44,403,409	41,368,876
LONG TERM LIABILITIES		
Accrued expenses	4,187,379	4,249,129
Master lease purchase financing agreement	7,934,608	8,609,692
Notes payable	14,460,000	14,460,000
Deferred grant revenue	50,000,000	0
Deferred rent	486,847	486,847
Total long term liabilities	77,068,834	27,805,668
Total Liabilities	121,472,243	69,174,544
NET POSITION		
Invested in capital assets, net of related debt	286,427,022	287,379,564
Unrestricted (see note)	131,233,770	129,966,470
Total net position	\$ 417,660,792	\$ 417,346,034

Note: The unrestricted net position reflects the following balances in reserve accounts approved by the Board of Directors, as well as funding for future commitments to the City of Austin associated with mobility programs. Reflects reclassification of an entry in December that was posted to cash and should have been applied to other current assets, which includes the fuel risk management account.

Cash flow reserve (statutory operating reserve)	\$ 30,851,000	\$ 30,851,000
Self-insurance reserve	1,040,000	1,040,000
City of Austin mobility funding	16,316,000	16,316,000
Total	\$ 48,207,000	\$ 48,207,000

CASH, INVESTMENTS & RESERVES



Cash & Investments	
Cash and cash equivalents	\$170.5m
Short-term investments	\$10.0m
Total	\$180.5m

Note:

- Funds for future capital investment will be required to help address extensive capital needs beyond 2015 that are identified in Capital Metro's long-range financial forecast.
- These investments are needed to maintain the community's transit infrastructure in a state of good repair.

Capital Metropolitan Transportation Authority
Summary of Operations, Financing, and Capital Expenditure Activities
For the period ended January 31, 2015

	Year-to-Date Activity	Total FY15 Budget	% Spend vs. Budget
Summary of Operations			
Operating and Non Operating Revenues	\$ 81,347,781	\$ 258,885,057	31.7%
Operating Expenses	66,735,982	220,961,826	30.2%
Operating Profit/(Loss)	14,611,799	38,923,231	40.7%
Capital Grant Revenue	\$ 1,433,292	22,072,749	6.5%
Available for Capital/Financing Activities	16,045,091	57,995,980	27.7%
Financing Expenditure Activities			
Mobility & Build Central Texas Programs	3,361	500,000	0.7%
Quarter Cent Payment-City of Austin	525,879	10,561,250	5.0%
Suburban Cities and Counties	-	250,000	0.0%
Other Interlocal Agreements	226,584	1,065,077	21.3%
Project Connect Central Corridor	90,709	1,860,000	
Non-Operating-Net (Gain)/Loss on Disposal of Fixed Assets	6,110	-	100.0%
Notes Payable Bus	-	1,895,000	0.0%
Notes Payable Rail Cars	1,346,010	2,708,763	49.7%
Total Financing Expenditure Activities	2,198,653	18,640,090	11.7%
Capital Project Expenditures			
2910 Cafeteria Kitchen Equipment	-	32,500	0.0%
2910 E. 5th St. Board Room Renovation	-	55,000	0.0%
2910 E. 5th St. Breakroom Improvements (2nd & 3rd Floor)	-	19,000	0.0%
2910 E. 5th St. Cafeteria and Breakroom Improvements	-	75,000	0.0%
2910 E. 5th St. Flooring	-	40,000	0.0%
2910 E. 5th St. Human Resources Office Paint and Carpet	-	12,500	0.0%
2910 E. 5th St. Paving	-	32,500	0.0%
2910 E. 5th St. Plumbing	-	25,000	0.0%
2910 E. 5th St. Striping	-	12,500	0.0%
2910 E. 5th St. Transformer	-	7,500	0.0%
2910 E. 5th St. Vacuum Systems	-	37,500	0.0%
2910 E. 5th St. Various Projects	-	20,450	0.0%
2910 E. 5th St. Water Quality Pond	-	62,500	0.0%
2910 Security Office Carpet and Cubicle	-	5,000	0.0%
509 Thompson Lane R&R Gas Fired Heaters-Service Island	-	7,500	0.0%
509 Thompson Lane HVAC Chiller	-	100,000	0.0%
509 Thompson Lane Lighting	-	25,000	0.0%
509 Thompson Lane R&R Vehicle Washer Lane 1	-	125,000	0.0%
509 Thompson Lane R&R Vehicle Washer Lane 2	-	125,000	0.0%
509 Thompson Lane Various Projects	-	10,125	0.0%
624 Pleasant Valley Roof Repair	-	27,500	0.0%
Bus Benches	-	100,000	0.0%
Bus Replacements	-	22,578,753	0.0%
Bus Shelters	-	125,000	0.0%
Bus Stop Accessibility Improvements	213,490	1,855,550	11.5%
Bus Stop Improvements - Rebranding Effort Upgrades	-	50,000	0.0%
Bus Stop Litter Containers	-	100,000	0.0%
Bus Stop Signage	23,082	791,769	2.9%
Capital Project Contingency	-	811,010	0.0%
Central Subdivision Electric Locks	-	100,000	0.0%
Central Subdivision Quiet Zone	-	512,500	0.0%
Commuter Corridor Obsolete Communication Equipment Replacement Program	-	75,000	0.0%
Commuter Operation Risk Reduction	-	300,000	0.0%
Convert Payroll Office into Conference Room / Convert Conference Room to Office	-	7,500	0.0%
Crossing State of Good Repair	-	50,000	0.0%
Crossings Improvements Reimbursed by TxDOT	(435,203)	103,757	-411.5% (1)
Customer Comments System Replacement	-	120,000	0.0%
Data Warehousing	-	350,000	0.0%
Diesel Multiple Unit (DMU) Powertrain Component Rebuild Analysis	-	50,000	0.0%
Diesel Multiple Unit (DMU) Security Cameras Upgrade	-	225,000	0.0%
Diesel Multiple Units (DMU) Overhaul	221,804	163,820	135.4%
Disadvantaged Business Enterprise Office Creation	-	20,000	0.0%
DMU specifications for new four units	12,076	200,000	6.0%
East End Rail Track Rehabilitation - 90 LB to 115 LB	-	639,994	0.0%
East Subdivision Quiet Zone	-	1,350,000	0.0%
Engineering for existing Diesel Multiple Units (DMU) modifications	-	425,000	0.0%
Fare Collection System Rollout to Fleet	-	750,000	0.0%
Financial System	147,016	2,313,489	6.4%
Fitness Equipment	-	13,747	0.0%
Flashing Lights and Gates @ MP79.05	-	273,142	0.0%
Fuel System Upgrade at Capital Metro Headquarters	-	35,000	0.0%
Fuel System Upgrade at Thompson Lane Facility	-	90,000	0.0%
Headquarters Facility - HVAC Chilling System Replacement	-	24,392	0.0%
Headquarters Facility - Shop Lighting	-	133,956	0.0%
Howard Lane Parking Spaces	-	100,000	0.0%
Intelligent Transportation Systems (ITS) Project	2,271,822	7,856,938	29.7%
Interactive Voice Response (IVR) System Replacement	35,783	699,066	5.1%
IT Infrastructure Equipment	55,237	300,000	18.4%
ITS Equipment and Dynamic Message Signs (DMS) Vehicle Spare Parts	41,003	100,000	41.0%
Lakeline Additional Parking	-	850,000	0.0%
Leander Maintenance Facility	-	1,000,000	0.0%
MetroRapid Bus Rapid Transit	771,294	11,568,018	6.7%
Mobile Applications	-	150,000	0.0%
Nearside Crossing Gate Downtime Reduction Project	-	125,000	0.0%
Network Upgrades	-	550,000	0.0%
Non-Revenue Vehicle Replacement	-	180,000	0.0%
North Operations Exhaust Fan Relocation	-	37,500	0.0%
North Operations Facility - HVAC Control System	32,947	75,000	43.9%
North Operations Reconstruct Extraction Fans Fleet Maintenance	-	87,500	0.0%
OrbCad Test System	15,834	75,000	21.1%

Capital Metropolitan Transportation Authority
Summary of Operations, Financing, and Capital Expenditure Activities
For the period ended January 31, 2015

Other Legacy System Replacements	-	50,000	0.0%
Paratransit Van Replacement	1,887,975	6,817,664	27.7%
Paratransit Vehicle Replacement	-	375,000	0.0%
Positive Train Control	-	2,095,226	0.0%
Private Crossing Signalization at MP 89 04	-	200,000	0.0%
Private Crossing Signalization on Commuter Rail Corridor	-	200,000	0.0%
Productivity Software	66,320	214,199	31.0%
Public Crossing Surface Renewal Program - Commuter Rail	-	70,000	0.0%
Radio Communication System Replacement	81,750	650,000	12.6%
Rail Drainage Improvements	-	-	0.0%
Rail Maintenance Floor Deflection	-	137,500	0.0%
Rail Replacement Program-Commuter Corridor - 113 LB	-	2,500,000	0.0%
Railroad Bridge Maintenance	112,148	383,021	29.3%
Reduced Fare ID Card System	-	10,000	0.0%
Ridership Analysis System	26,300	200,000	13.2%
Risk Management Office Remodel	-	8,000	0.0%
Sabalo Track Relocation	360,696	4,217,707	8.8%
State of Good Repair - Camera Replacement: Park & Ride Facility Cameras	-	37,500	0.0%
Station and Platform Placemaking	-	50,000	0.0%
Surge Suppression for Signal and Communication Network	-	125,000	0.0%
TIGER V Grant Project	-	3,262,443	0.0%
Timber and Surface Program - Commuter Rail	-	1,000,000	0.0%
TxDOT Crossing Rehabilitation - Freight	-	125,000	0.0%
Uninterruptible Power Supply (UPS) System Replacement	24,615	75,000	32.8%
Video Development Equipment	-	45,000	0.0%
West/East Haul Road Crossing Surface Rehabilitation	-	125,000	0.0%
MetroRapid Dedicated Transit Lane	34,017	-	0.0% (2)
Oakhill Park and Ride Replacement	79,435	-	0.0% (2)
MetroBike Shelters	39,311	-	0.0% (2)
Bus Stop Accessibility Improvements	526,467	-	0.0%
Bus Shelters	(9,722)	-	0.0%
In-Vehicle Laptops and Associated Infrastructure	503	-	0.0% (3)
Security Camera Software Replacement	(2,717)	-	0.0%
Total Capital Project Expenditures	6,833,062	81,922,836	8.1%
Total Financing Activity & Capital Expenditures	8,831,716	100,762,626	8.8%
Operating/Capital Funds Net Increase/(Decrease)	\$ 7,213,376	\$ (42,766,646)	-16.9%

The year-to-date activity for capital project expenditures represents actual expenditures through January 31, 2015. Approximately 8.1% of the annual capital budget has been expended.

- (1) This account reflects reimbursements from TxDOT to fund surface and crossing signal upgrades along the railroad right-of-way.
- (2) These transactions will be funded by the capital budget amendment approved by the Board of Directors on February 23, 2015.
- (3) A budget transfer will be processed in March 2015.

**Capital Metropolitan Transportation Authority
Transportation Expense by Mode for January 31, 2015**

Service Type	YTD Budget	YTD Actual	YTD Variance	YTD Variance %
	January 31, 2015	January 31, 2015	January 31, 2015	January 31, 2015
Metro Bus	\$ 37,912,666	\$ 36,081,170	\$ 1,831,497	5%
MetroAccess	12,286,095	11,816,159	469,936	4%
UT Service	4,089,214	3,753,683	335,531	8%
Commuter Bus	2,467,002	2,043,803	423,199	17%
Purchased CARTS	386,082	318,813	67,269	17%
Out of Area Service	143,699	150,533	(6,834)	-5%
RideShare	617,157	735,141	(117,984)	-19% (1)
Special Events	653,319	511,329	141,990	22%
MetroRapid Bus	5,509,808	4,352,341	1,157,468	21%
MetroRail	4,673,596	3,872,964	800,632	17%
MetroRail City of Austin	330,574	189,819	140,755	43%
Railroad ROW	2,230,673	1,937,606	293,067	13%
Regional Planning and Project Development	1,641,181	972,621	668,559	41%
Total All Modes	\$ 72,941,065	\$ 66,735,982	\$ 6,205,084	9%

Cost Allocation Model Update

During FY2014, Capital Metro consulted with HDR Engineering, Inc. to improve the design and method of the allocation of indirect costs to service modes. As a result of the refinement in indirect cost allocation, some additional modes have been created to track costs. Express Bus is now known as Commuter Bus and includes route 990 operated by CARTS. Additionally, the former Suburban mode in FY2014 has been split among Commuter Bus, Out of Area Service (Georgetown and Kyle), Purchased CARTS (Flex and Fixed routes, excluding Commuter). Freight Rail has been renamed Railroad ROW. Finally, long-term planning expenses have been segregated into their own cost category, Regional Planning and Project Development.

(1) Actual demand for RideShare services of 178 vehicles, which is 21 more vehicles than the initial goal of 157 vans for the fiscal year.

Agenda Item 4

**ESTIMATED Financial Obligations of Volente
UNAUDITED, PRELIMINARY, DRAFT ONLY
as of September 30, 2014**

Service Area Population (estimate) Volente (estimate)	(1)	550
Current Service Area		1,079,995
Ratio of Volente to Service Area		0.0509%
Unencumbered Assets (2)		
Cash and Cash Equivalents	113,075,689	57,585
Short-term Investments	4,712,000	2,400
Other Investments	164,761	84
	<u>117,952,450</u>	<u>60,069</u>
Current Liabilities (2)		
Accounts Payable	40,462,400	20,606
Debt Service	2,708,763	1,379
Accrued Expenses	2,838,386	1,445
	<u>46,009,549</u>	<u>23,431</u>
Current Budget Obligations (2)		
Build Greater Austin	2,729,763	1,390
Build Central Texas	1,290,463	657
1/4 Cent Program	13,585,525	6,919
	<u>17,605,751</u>	<u>8,966</u>
Future Contracted Obligations (2)		
1/4 Cent Program	14,500,825	7,385
Future Contract Obligations	295,404,579	150,438
	<u>309,905,404</u>	<u>157,823</u>
Obligations specific to Volente (not included above)		
Obligation to Volente (Build Central Texas Program)	(74,689)	(74,689)
	<u>(74,689)</u>	<u>(74,689)</u>
Total Unencumbered Assets less Current Liabilities and Future Obligations	(255,493,565)	(55,462)
Net Rebate/(Cost) to Volente	(55,462)	

(1) Population figures must be from an agency of the United States Government as required by the Texas Codes and Constitution, Sec. 451.611 (d).

(2) Obligations calculated in compliance with Texas Codes and Constitution, Sec. 451.611.

Sec. 451.603. WITHDRAWAL OF UNIT OF ELECTION. ⁽¹⁹⁴⁰³⁾ (1-click HTML)

(a) The governing body of a unit of election may order an election to withdraw the unit of election from an authority. ⁽¹⁹⁴⁰⁴⁾

(b) On the determination by a governing body of a unit of election that a petition for withdrawal under this subchapter is valid, the governing body shall order an election to withdraw the unit of election from the authority. ⁽¹⁹⁴⁰⁵⁾

(c) An election to withdraw may not be ordered, and a petition for an election to withdraw may not be accepted for filing, on or before the fifth anniversary after the date of a previous election in the unit to withdraw from the authority. ⁽¹⁹⁴⁰⁶⁾

(d) An attempt by a unit of election to withdraw from an authority in a manner other than as provided by this subchapter is void. ⁽¹⁹⁴⁰⁷⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴⁰⁸⁾

Sec. 451.604. PETITION FOR WITHDRAWAL ELECTION. ⁽¹⁹⁴⁰⁹⁾ (1-click HTML)

(a) At the request of a registered voter of a unit of election in an authority, the municipal secretary or other clerk or administrator of the unit of election shall deliver to the voter, in the number requested, petition signature sheets for a petition to withdraw from the authority prepared by, numbered, and authenticated by the municipal secretary or other official. During the period that signatures on the petition may be obtained, the official shall authenticate and deliver additional petition signature sheets as requested by the voter. Only one petition for withdrawal may be in circulation at a time. ⁽¹⁹⁴¹⁰⁾

(b) Each sheet of a petition must have a heading in capital letters as follows: ⁽¹⁹⁴¹¹⁾

"THIS PETITION IS TO REQUIRE AN ELECTION TO BE HELD IN (name of the unit of election) TO DISSOLVE (name of authority) IN (name of the unit of election) SUBJECT TO THE CONTINUED COLLECTION OF SALES TAXES FOR THE PERIOD REQUIRED BY LAW. "⁽¹⁹⁴¹²⁾

(c) In addition to the requirements of Section 277.002, Election Code, to be valid a petition must: ⁽¹⁹⁴¹³⁾

(1) be signed on authenticated petition sheets by not less than 20 percent of the number of registered voters of the unit of election as shown on the voter registration list of each county in which the unit of election is located; ⁽¹⁹⁴¹⁴⁾

(2) be filed with the secretary, clerk, or administrator of the unit of election not later than the 60th day after the date the first sheet of the petition was received under Subsection (a); ⁽¹⁹⁴¹⁵⁾

(3) contain signatures that are signed in ink or indelible pencil by the voter; and ⁽¹⁹⁴¹⁶⁾

(4) have affixed or printed on each sheet an affidavit that is executed before a notary public by the person who circulated the sheet and that is in the following form and substance: ⁽¹⁹⁴¹⁷⁾

"STATE OF TEXAS ⁽¹⁹⁴¹⁸⁾

"COUNTY OF _____ ⁽¹⁹⁴¹⁹⁾

"I, _____, affirm that I personally witnessed each signer affix his or her signature to this page of this petition for the dissolution of (name of authority) in the (name of unit of election). I affirm to the best of my knowledge and belief that each signature is the genuine signature of the person

whose name is signed and that the date entered next to each signature is the date the signature was affixed to this page. ⁽¹⁹⁴²⁰⁾

_____⁽¹⁹⁴²¹⁾

"Sworn to and subscribed before me this the _____ day of _____,
_____. (SEAL) _____⁽¹⁹⁴²²⁾

Notary Public, State of Texas"⁽¹⁹⁴²³⁾

(d) Each sheet of the petition must be filed under Subsection (c)(2) at the same time as a single filing. ⁽¹⁹⁴²⁴⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴²⁵⁾

Sec. 451.605. REVIEW OF PETITION. ⁽¹⁹⁴²⁶⁾ **(1-click HTML)**

(a) The secretary, clerk, or administrator of a unit of election in which a petition for withdrawal from an authority is filed shall examine the petition and file with the governing body of the unit a report stating whether the petition, in the opinion of the secretary, clerk, or administrator, is valid. ⁽¹⁹⁴²⁷⁾

(b) On receipt of a petition and a report under Subsection (a), the governing body shall examine the petition to determine whether the petition is valid. The governing body may hold public hearings and conduct or order investigations as appropriate to make the determination. The governing body's determination is conclusive of the issues. ⁽¹⁹⁴²⁸⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴²⁹⁾

Sec. 451.606. INVALID PETITION. ⁽¹⁹⁴³⁰⁾ **(1-click HTML)**

(a) The governing body of a unit of election that receives an invalid petition shall reject the petition. ⁽¹⁹⁴³¹⁾

(b) A petition that is rejected is void and the petition and each sheet of the rejected petition may not be used in connection with a subsequent petition. ⁽¹⁹⁴³²⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴³³⁾

Sec. 451.607. ELECTION. ⁽¹⁹⁴³⁴⁾ **(1-click HTML)**

(a) An election to withdraw from an authority ordered under this subchapter must be held on the first applicable uniform election date occurring after the expiration of 90 days after the date the governing body orders the election. ⁽¹⁹⁴³⁵⁾

(b) The governing body shall give notice of the election to the board, the Texas Department of Transportation, and the comptroller immediately on calling the election. ⁽¹⁹⁴³⁶⁾

(c) At the election the ballot shall be printed to provide for voting for or against the proposition: "Shall the (name of authority) be continued in (name of unit of election)?" ⁽¹⁹⁴³⁷⁾

(d) The election shall be held in the regular precincts and at the regular voting places. ⁽¹⁹⁴³⁸⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴³⁹⁾

Sec. 451.608. RESULT OF WITHDRAWAL ELECTION. ⁽¹⁹⁴⁴⁰⁾ **(Text)**

(a) If a majority of the votes received on the measure in an election held under Section 451.607 favor the proposition the authority continues in the unit of election. ⁽¹⁹⁴⁴¹⁾

(b) If less than a majority of the votes received on the measure in the election favor the proposition, the authority ceases in the unit of election on the day after the day the election returns are canvassed. ⁽¹⁹⁴⁴²⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴⁴³⁾

Sec. 451.609. EFFECT OF WITHDRAWAL. ⁽¹⁹⁴⁴⁴⁾(Text)

(a) On the effective date of a withdrawal from an authority: ⁽¹⁹⁴⁴⁵⁾

(1) the authority shall, except as provided by Section 451.610, cease providing transportation services in the withdrawn unit of election; and ⁽¹⁹⁴⁴⁶⁾

(2) the financial obligations of the authority attributable to the withdrawn unit of election cease to accrue. ⁽¹⁹⁴⁴⁷⁾

(b) Withdrawal from an authority does not affect the right of the authority to travel through the territory of the unit of election to provide service to a unit of election that is a part of the authority. ⁽¹⁹⁴⁴⁸⁾

(c) Taxes of the authority continue to be collected in the territory of a withdrawn unit of election after withdrawal until the net financial obligation of the unit of election to the authority has been collected. ⁽¹⁹⁴⁴⁹⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴⁵⁰⁾

Sec. 451.610. CONTINUATION OF SERVICES TO PERSONS WITH DISABILITIES. ⁽¹⁹⁴⁵¹⁾(Text)

(a) An authority shall continue to provide transportation services for persons with disabilities in a withdrawn unit of election. The authority may **ot charge a fare for transportation services to persons with disabilities in the withdrawn unit that is more than the fare for those services for persons in the authority.** ⁽¹⁹⁴⁵²⁾

(b) An authority shall provide the same level of transportation services under Subsection (a) to persons with disabilities in a unit of election that withdrew from the authority before January 1, 2011, as those persons received on January 1, 2011. This subsection applies only to an authority to which Subchapter C-1 applies. ⁽¹⁹⁴⁵³⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴⁵⁴⁾

Amended by: ⁽¹⁹⁴⁵⁵⁾

Acts 2011, 82nd Leg., R.S., Ch. 1327, Sec. 2, eff. June 17, 2011. ⁽¹⁹⁴⁵⁶⁾

For expiration of this section, see Subsection (j). ⁽¹⁹⁴⁵⁷⁾

Sec. 451.6101. CONTINUATION OF SERVICES TO PERSONS WITH DISABILITIES; ALTERNATIVE PROGRAM. ⁽¹⁹⁴⁵⁸⁾(Text)

(a) This section applies only to an authority to which Subchapter C-1 applies. ⁽¹⁹⁴⁵⁹⁾

(b) Notwithstanding Section 451.610, an authority shall establish an alternative program to provide transportation services to persons with disabilities in a withdrawn unit of election who are eligible to receive services under the program. An authority shall require interested persons with disabilities to apply to be program participants. The program must be available to a person with a disability who: ⁽¹⁹⁴⁶⁰⁾

- (1) resides, at the time of application to the program, in a withdrawn unit of election; ⁽¹⁹⁴⁶¹⁾
 - (2) can prove, at the time of application, residence in the corporate limits of the withdrawn unit of election as those limits existed at the time of the withdrawal and continuous residence in the corporate limits of the withdrawn unit of election since withdrawal; ⁽¹⁹⁴⁶²⁾
 - (3) meets eligibility criteria established by the authority for demand-responsive transportation service for persons with disabilities and can prove, at the time of application, that the person has had the same disability since the unit of election withdrew; and ⁽¹⁹⁴⁶³⁾
 - (4) applies to the program before January 1, 2012. ⁽¹⁹⁴⁶⁴⁾
- (c) The program must: ⁽¹⁹⁴⁶⁵⁾
- (1) include only transportation services that meet the requirements of all applicable federal laws, rules, or regulations; and ⁽¹⁹⁴⁶⁶⁾
 - (2) include transportation services between the residence of a program participant and a destination within the authority's service area or a destination within the withdrawn unit of election where the person with a disability resides that is: ⁽¹⁹⁴⁶⁷⁾
 - (A) the participant's place of work or a place where the participant is seeking employment; ⁽¹⁹⁴⁶⁸⁾
 - (B) a physician's office; ⁽¹⁹⁴⁶⁹⁾
 - (C) a pharmacy; ⁽¹⁹⁴⁷⁰⁾
 - (D) the participant's place of voting; ⁽¹⁹⁴⁷¹⁾
 - (E) a grocery store within five miles of the participant's residence or within the withdrawn unit of election; or ⁽¹⁹⁴⁷²⁾
 - (F) a government building. ⁽¹⁹⁴⁷³⁾
- (d) Subsection (c)(1) does not expand the service area or add to the destinations in Subsection (c)(2). ⁽¹⁹⁴⁷⁴⁾

Sec. 451.611. DETERMINATION OF TOTAL AMOUNT OF FINANCIAL OBLIGATIONS OF WITHDRAWN UNIT. ⁽¹⁹⁴⁸⁴⁾(Text)

- (a) The net financial obligation of a withdrawn unit of election to the authority is an amount equal to: ⁽¹⁹⁴⁸⁵⁾
- (1) the gross financial obligations of the unit, which is the sum of: ⁽¹⁹⁴⁸⁶⁾
 - (A) the unit's apportioned share of the authority's outstanding obligations; and ⁽¹⁹⁴⁸⁷⁾
 - (B) the amount, not computed in Subdivision (1)(A), that is necessary and appropriate to allocate to the unit because of financial obligations of the authority that specifically relate to the unit; minus ⁽¹⁹⁴⁸⁸⁾
 - (2) the unit's apportioned share of the unencumbered assets of the authority that consist of cash, cash deposits, certificates of deposit, and bonds, stocks, and other negotiable securities. ⁽¹⁹⁴⁸⁹⁾

(b) An authority's outstanding obligations under Subsection (a)(1)(A) is the sum of: ⁽¹⁹⁴⁹⁰⁾

(1) the obligations of the authority authorized in the budget of, and contracted for by, the authority; ⁽¹⁹⁴⁹¹⁾

(2) outstanding contractual obligations for capital or other expenditures, including expenditures for a subsequent year, the payment of which is not made or provided for from the proceeds of notes, bonds, or other obligations; ⁽¹⁹⁴⁹²⁾

(3) payments due or to become due in a subsequent year on notes, bonds, or other securities or obligations for debt issued by the authority; ⁽¹⁹⁴⁹³⁾

(4) the amount required by the authority to be reserved for all years to comply with financial covenants made with lenders, note or bond holders, or other creditors or contractors; and ⁽¹⁹⁴⁹⁴⁾

(5) the amount necessary for the full and timely payment of the obligations of the authority, to avoid a default or impairment of those obligations, including contingent liabilities. ⁽¹⁹⁴⁹⁵⁾

(c) The apportioned share of a unit's obligation or assets is the amount of the obligation or assets times a fraction, the numerator of which is the number of inhabitants of the withdrawing unit of election and the denominator of which is the number of inhabitants of the authority, including the number of inhabitants of the unit. ⁽¹⁹⁴⁹⁶⁾

(d) The board shall determine the amount of each component of the computations required under this section including the components of the unit's apportioned share, as of the effective date of withdrawal. The number of inhabitants shall be determined according to the most recent and available applicable data of an agency of the United States. ⁽¹⁹⁴⁹⁷⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁴⁹⁸⁾

Sec. 451.612. CERTIFICATION OF NET FINANCIAL OBLIGATION OF UNIT. ⁽¹⁹⁴⁹⁹⁾ **(Text)**

(a) The board shall certify to the governing body of a withdrawn unit of election and to the comptroller the net financial obligation of the unit to the authority as determined under this subchapter. ⁽¹⁹⁵⁰⁰⁾

(b) If there is no net financial obligation of the unit, the certification must show that fact. ⁽¹⁹⁵⁰¹⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁵⁰²⁾

Sec. 451.613. COLLECTION OF SALES AND USE TAX AFTER WITHDRAWAL. ⁽¹⁹⁵⁰³⁾ **(Text)**

(a) Until the amount of revenue from an authority's sales and use tax collected in a withdrawn unit of election after the effective date of withdrawal and paid to the authority equals the net financial obligation of the unit, the sales and use tax continues to be collected in the territory of the unit of election. ⁽¹⁹⁵⁰⁴⁾

(b) After the amount described by Subsection (a) has been collected or if the share of the authority's assets computed for the unit of election under Section 451.611 is greater than the gross financial obligation of the unit to

the authority, the comptroller shall discontinue collecting the tax in the territory of the unit of election. ⁽¹⁹⁵⁰⁵⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁵⁰⁶⁾

Sec. 451.614. REFUNDS OF EXCESS SALES AND USE TAX REVENUE. ⁽¹⁹⁵⁰⁷⁾ **(Text)**

(a) The comptroller shall refund to the unit of election the amount of the authority's sales and use tax revenue: ⁽¹⁹⁵⁰⁸⁾

(1) that is in excess of the net financial obligation of the unit and was collected in the unit after the date of withdrawal; or ⁽¹⁹⁵⁰⁹⁾

(2) if the unit's share of authority assets exceeded the unit's gross financial obligation to the authority, that was collected in the unit after the date of withdrawal. ⁽¹⁹⁵¹⁰⁾

(b) The comptroller may: ⁽¹⁹⁵¹¹⁾

(1) determine the amount refundable under Subsection (a) in any reasonable manner; ⁽¹⁹⁵¹²⁾

(2) subtract any deduction otherwise allowed by law; and ⁽¹⁹⁵¹³⁾

(3) determine whether to pay a refund under this section from the suspense account of the authority or from other sales and use tax revenue of the authority. ⁽¹⁹⁵¹⁴⁾

(c) If the withdrawn unit of election has continuously been a part of the authority since the authority was confirmed at the initial confirmation election, the comptroller shall also refund to the governing body of the unit an amount equal to the amount by which the unit's apportioned share of the authority's assets exceeds the gross financial obligation of the unit. ⁽¹⁹⁵¹⁵⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁵¹⁶⁾

Sec. 451.615. USE OF REFUNDED REVENUE. ⁽¹⁹⁵¹⁷⁾ **(Text)**

(a) The governing body of a unit of election that receives a refund under Section 451.614 may use the refund only for public purposes directly related to the functions of government that will benefit the residents of the unit as a whole. ⁽¹⁹⁵¹⁸⁾

(b) If the governing body distributes refund revenue to any other person, the governing body shall: ⁽¹⁹⁵¹⁹⁾

(1) ensure that the recipient spends the amount received to benefit the residents of the unit of election as a whole; ⁽¹⁹⁵²⁰⁾

(2) ensure that the amount distributed is spent for public purposes that are the predominant purpose of the distribution; and ⁽¹⁹⁵²¹⁾

(3) condition the distribution by contract or other legal manner to provide the governing body with sufficient control of the use of the amounts distributed to ensure that the public purposes for which the distribution is made are carried out and to protect the public investment in the revenue. ⁽¹⁹⁵²²⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁵²³⁾

Sec. 451.616. REVENUE FROM WITHDRAWN UNIT FOR PROVIDING SERVICES FOR PERSONS WITH DISABILITIES. ⁽¹⁹⁵²⁴⁾ **(Text)**

(a) The comptroller shall withhold from the amount of sales and use tax revenue refunded to a unit of election that has withdrawn from an authority the full amount of the difference between the cost of providing services to persons with disabilities in the unit of election and the fares charged during the period in which the sales and use tax was collected and remit this amount to the authority providing the services. ⁽¹⁹⁵²⁵⁾

(b) The authority and the unit of election that has withdrawn shall determine the amount of the cost of providing services to persons with disabilities. If the authority and the unit of election cannot agree on the amount, the comptroller shall determine the amount. ⁽¹⁹⁵²⁶⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁵²⁷⁾

Amended by: ⁽¹⁹⁵²⁸⁾

Acts 2007, 80th Leg., R.S., Ch. 76, Sec. 1, eff. May 14, 2007. ⁽¹⁹⁵²⁹⁾

Sec. 451.617. WITHDRAWAL: ALTERNATIVE METHOD FOR CERTAIN AUTHORITIES. ⁽¹⁹⁵³⁰⁾(Text)

(a) In an authority created before 1980 in which the principal municipality has a population of less than 1.9 million, a unit of election, other than the principal municipality, may withdraw from the authority, in addition to any other manner provided by law, by a vote of a majority of the registered voters of the unit of election voting at an election on the question of withdrawing from the authority. ⁽¹⁹⁵³¹⁾

(b) The governing body of a unit of election in the authority, other than the principal municipality, shall call an election under this section in a unit of election if a petition requesting that an election to withdraw from the authority be held is submitted to the governing body and is signed by at least 10 percent of the registered voters of the unit of election on the date the petition is submitted. To be counted for purposes of validating the petition, a signature on the petition must have been inscribed not earlier than the 120th day before the date the petition is submitted to the governing body. ⁽¹⁹⁵³²⁾

(c) The governing body, before the 31st day after the date the petition is submitted to the governing body, shall determine whether a petition under this section is valid, and if the governing body fails to act on the petition before the expiration of that period, the petition is valid. ⁽¹⁹⁵³³⁾

(d) Sections 451.601, 451.607, 451.608, 451.609, 451.611, 451.612(a), and 451.613 apply to the withdrawal of a unit of election under this section. ⁽¹⁹⁵³⁴⁾

(e) An election may not be held under this section on a date earlier than the first anniversary of the date of the most recent election held under this section. ⁽¹⁹⁵³⁵⁾

Acts 1995, 74th Leg., ch. 165, Sec. 1, eff. Sept. 1, 1995. ⁽¹⁹⁵³⁶⁾

Amended by: ⁽¹⁹⁵³⁷⁾

Acts 2011, 82nd Leg., R.S., Ch. 1163, Sec. 171, eff. September 1, 2011. ⁽¹⁹⁵³⁸⁾

Village of Volente
Final Income and Expense Budget
(FY OCT 2014 - Sept 2015)

Agenda Item 5
Agenda Item 6

	<u>2014/2015</u>
	<u>Final Budget</u>
Ordinary Income/Expense	
Income	
40000 · Property Tax Revenue	
40110 · Real Property Tax - Current Yr	213,100.00
Total 40000 · Property Tax Revenue	<u>213,100.00</u>
41000 · Sales Tax Revenue	
41110 · Mixed Beverage Sales Tax	3,000.00
41120 · Sales & Use Taxes	50,000.00
Total 41000 · Sales Tax Revenue	<u>53,000.00</u>
42000 · Utility Franchise Fees	
42110 · Franchisee Fees	31,000.00
Total 42000 · Utility Franchise Fees	<u>31,000.00</u>
43000 · Development Fees/Permits	
43140 · Sign Permit Fees	1,000.00
Total 43000 · Development Fees/Permits	<u>1,000.00</u>
44000 · Grant Revenue	
44110 · Cap Metro	29,000.00
Total 44000 · Grant Revenue	<u>29,000.00</u>
47000 · Investment Earning	
47120 · Interest Earned /Savs/MMA	1,500.00
Total 47000 · Investment Earning	<u>1,500.00</u>
Total Income	<u>328,600.00</u>
Expense	
50000 · Operations	
50100 · Office Supplies & Equipment	
50120 · Office Supplies - General	12,000.00
Total 50100 · Office Supplies & Equipment	<u>12,000.00</u>
50200 · Postage and Shipping	
50220 · Office Supplies - Postage	1,920.00
Total 50200 · Postage and Shipping	<u>1,920.00</u>
50300 · Communications & Internet	
50310 · Website Maintenance	1,000.00
50320 · Telephone & Internet	3,000.00
50380 · Cellular Phone Reimbursement	1,450.00
50360 · Community Survey	780.00
Total 50300 · Communications & Internet	<u>5,450.00</u>
50600 · Computer Software and Hardware	
50610 · Computer Software	4,770.00
Total 50600 · Computer Software and Hardware	<u>4,770.00</u>
50800 · Other Operating Expense	
50804 · Advertising/Public Notices	300.00
50805 · Books & Publications	500.00
50806 · Dues, Fees, & Subscriptions	1,000.00
50808 · Insurance, Liab/workers comp	2,500.00
50809 · Training & Ed - Council	3,600.00

Village of Volente Final Income and Expense Budget

	<u>2014/2015</u>
	<u>Final Budget</u>
50810 · Travel Expense	
50812 · Mileage Reimbursement	1,500.00
Total 50810 · Travel Expense	<u>1,500.00</u>
Total 50800 · Other Operating Expense	<u>9,400.00</u>
Total 50000 · Operations	33,540.00
52000 · Municipal Court	
52120 · Municipal Court Expenditures	3,000.00
Total 52000 · Municipal Court	<u>3,000.00</u>
53000 · Facilities and Equipment	
53100 · Facilities and Equip -Other	
53110 · Depreciation	5,100.00
53130 · Utilities - Electric	3,800.00
53140 · Repairs & Maint Facilities	4,000.00
53150 · Burglar Alarm	500.00
Total 53100 · Facilities and Equip -Other	<u>13,400.00</u>
53200 · Facility and Equipment Rent	
53220 · Office Space Lease	24,000.00
Total 53200 · Facility and Equipment Rent	<u>24,000.00</u>
Total 53000 · Facilities and Equipment	37,400.00
Total 55000 · Community Events	5,900.00
57000 · Public Works	
57110 · Park Maintenance	1,500.00
57131 · Roads & Rightaway	70,360.00
57140 · Street Signs (New & Repairs)	2,000.00
Total 57000 · Public Works	<u>73,860.00</u>
64000 · Outside Services	
64011 · Audit	6,000.00
64012 · Tax Collection - Travis Co	650.00
64018 · Bookkeeping Service	8,640.00
64100 · Development Costs	
64105 · Professional Serv Non Reimb	10,000.00
Total 64100 · Development Costs	<u>10,000.00</u>
64400 · Attorneys Fees	
64410 · Attorney - General Services	10,000.00
64470 · Legal Fees - City Projects	
64471 · P&Z - Ordinances	12,000.00
64472 · Adhoc Water Planning	2,000.00
64473 · Public Safety - Emergency Mgt	2,000.00
64474 · Govt. Committee - BCRUA	5,000.00
64477 · Attorney - Gen City Projects	
Total 64470 · Legal Fees - City Projects	<u>21,000.00</u>
Total 64400 · Attorneys Fees	<u>31,000.00</u>
Total 64000 · Outside Services	56,290.00
65000 · Contract Labor	
65100 · Enforcement Costs	
65110 · Contract Police	5,000.00
65120 · Code Compliance	10,200.00
Total 65100 · Enforcement Costs	<u>15,200.00</u>

Village of Volente Final Income and Expense Budget

	<u>2014/2015</u>
	<u>Final Budget</u>
Total 65000 · Contract Labor	15,200.00
66000 · Compensation and Benefits	
Total 66100 · Salaries and Wages	<u>97,550.00</u>
Total 66500 · Employee Related	<u>22,490.00</u>
Total 66000 · Compensation and Benefits	<u>120,040.00</u>
Total Expense	<u>345,230.00</u>
Total 80000 · Other Expense	
Total Other Expense	<u>0.00</u>
Total Expenditure before Capital Outlay	<u>345,230.00</u>
Capital Outlay:	
Public Works	<u>14,000.00</u>
Total Capital Outlay	<u>14,000.00</u>
Total Expenditures	<u>359,230.00</u>
Net Change (Surplus / (Deficit))	<u>-30,630.00</u>
Transfers to General Fund Reserves	
Parkland Fund	1,500.00
Capital Outlay	
Deficit Funding	29,130.00
Total Transfers to Reserves	<u>30,630.00</u>
Net Change after Transfers (Surplus / (Deficit))	<u>0.00</u>
Unrestricted Fund Balance, Beginning	<u>579,839.20</u>
Current Year Operations	(30,630.00)
Current Year Capital Outlay	14,000.00
Current Year Depreciation	(5,100.00)
Transfer to Parkland Funds	1,500.00
Appropriations:	
Unrestricted Fund Balance, Ending	<u>559,609.20</u>
Temporarily Restricted Funds - Parkland	61,250.00
Transfer from Unrestricted Fund	(1,500.00)
Temporarily Restricted Funds - Parkland, Ending	<u>59,750.00</u>
Fund Balance, Ending	<u>619,359.20</u>

Village of Volente
Income and Expense Actual vs. Budget
 October 2014 through March 2015

Agenda Item 5
Agenda Item 6

	Oct 14	Budget	\$ Over Budget	% of Budget	Nov 14	Budget	\$ Over Budget	% of Budget	Dec 14	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense												
Income												
40000 - Property Tax Revenue												
40110 - Real Property Tax - Current Yr	469.63				12,323.96				75,116.21			
40120 - Real Property Tax Prior Yr	58.21				488.93				3,380.64			
40150 - Penalties & Interest	60.67				0.00				0.00			
40000 - Property Tax Revenue - Other	0.00	2,756.00	-2,756.00	0.0%	0.00	11,138.00	-11,138.00	0.0%	0.00	60,461.00	-60,461.00	0.0%
Total 40000 - Property Tax Revenue	588.51	2,756.00	-2,167.49	21.35%	12,812.89	11,138.00	1,674.89	115.04%	78,496.85	60,461.00	18,035.85	129.83%
41000 - Sales Tax Revenue												
41110 - Mixed Beverage Sales Tax	1,392.46	1,030.00	362.46	135.19%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
41120 - Sales & Use Taxes	5,587.97	5,742.00	-154.03	97.32%	3,183.88	6,737.00	-3,553.12	47.26%	2,162.70	6,100.00	-3,937.30	35.45%
Total 41000 - Sales Tax Revenue	6,980.43	6,772.00	208.43	103.08%	3,183.88	6,737.00	-3,553.12	47.26%	2,162.70	6,100.00	-3,937.30	35.45%
42000 - Utility Franchise Fees												
42110 - Franchisee Fees	194.25	96.00	98.25	202.34%	8,938.30	7,520.00	1,418.30	118.86%	39.24	846.00	-806.76	4.64%
Total 42000 - Utility Franchise Fees	194.25	96.00	98.25	202.34%	8,938.30	7,520.00	1,418.30	118.86%	39.24	846.00	-806.76	4.64%
43000 - Development Fees/Permits												
43140 - Sign Permit Fees	10.00	83.00	-73.00	12.05%	0.00	83.00	-83.00	0.0%	0.00	84.00	-84.00	0.0%
43190 - Short Term Rental Permit	0.00				0.00				0.00			
Total 43000 - Development Fees/Permits	10.00	83.00	-73.00	12.05%	0.00	83.00	-83.00	0.0%	0.00	84.00	-84.00	0.0%
44000 - Grant Revenue												
44110 - Cap Metro	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total 44000 - Grant Revenue	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
47000 - Investment Earning												
47110 - Savings account 3832166099	0.00				0.00				18.15			
47120 - Interest Earned /Savs/MMA	40.77	125.00	-84.23	32.62%	20.06	125.00	-104.94	16.05%	20.72	125.00	-104.28	16.58%
Total 47000 - Investment Earning	40.77	125.00	-84.23	32.62%	20.06	125.00	-104.94	16.05%	38.87	125.00	-86.13	31.1%
Total Income	7,813.96	9,832.00	-2,018.04	79.48%	24,955.13	25,603.00	-647.87	97.47%	80,737.66	67,616.00	13,121.66	119.41%
Gross Profit	7,813.96	9,832.00	-2,018.04	79.48%	24,955.13	25,603.00	-647.87	97.47%	80,737.66	67,616.00	13,121.66	119.41%
Expense												
50000 - Operations												
50100 - Office Supplies & Equipment												
50120 - Office Supplies - General	400.39	1,000.00	-599.61	40.04%	345.55	1,000.00	-654.45	34.56%	219.98	1,000.00	-780.02	22.0%
50130 - Office Supplies printing	0.00				322.92				0.00			
50140 - Office Equipment Lease	386.09				424.70				386.09			
50100 - Office Supplies & Equipment - Other	0.00				0.00				0.00			
Total 50100 - Office Supplies & Equipment	786.48	1,000.00	-213.52	78.65%	1,093.17	1,000.00	93.17	109.32%	606.07	1,000.00	-393.93	60.61%
50200 - Postage and Shipping												
50210 - Delivery Services	0.00				27.75				0.00			
50220 - Postage	56.39	160.00	-103.61	35.24%	115.99	160.00	-44.01	72.49%	123.35	160.00	-36.65	77.09%
50200 - Postage and Shipping - Other	0.00				0.00				-14.40			
Total 50200 - Postage and Shipping	56.39	160.00	-103.61	35.24%	143.74	160.00	-16.26	89.84%	108.95	160.00	-51.05	68.09%
50300 - Communications & Internet												
50310 - Website Maintenance	0.00	83.33	-83.33	0.0%	0.00	83.33	-83.33	0.0%	0.00	83.34	-83.34	0.0%
50320 - Telephone & Internet	308.93	250.00	58.93	123.57%	0.00	250.00	-250.00	0.0%	297.05	250.00	47.05	118.82%
50350 - Domain Sites	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	343.75	0.00	343.75	100.0%
50360 - Community Survey	81.50				2,060.00				0.00			
50380 - Cellular Phone Reimbursement	119.66	120.83	-1.17	99.03%	129.40	120.83	8.57	107.09%	124.40	120.84	3.56	102.95%
Total 50300 - Communications & Internet	510.09	454.16	55.93	112.32%	2,189.40	454.16	1,735.24	482.08%	765.20	454.18	311.02	168.48%
50600 - Computer Services and Support												
50610 - Computer Software and Support	971.50	300.00	671.50	323.83%	0.00	2,900.00	-2,900.00	0.0%	0.00	900.00	-900.00	0.0%
50620 - Computer Hardware & Repairs	25.00				0.00				0.00			
Total 50600 - Computer Services and Support	996.50	300.00	696.50	332.17%	0.00	2,900.00	-2,900.00	0.0%	0.00	900.00	-900.00	0.0%
50800 - Other Operating Expense												
50804 - Advertising/Public Notices	183.75	100.00	83.75	183.75%	181.13	0.00	181.13	100.0%	78.75	0.00	78.75	100.0%
50805 - Books & Publications	0.00	0.00	0.00	0.0%	0.00	77.70	-77.70	0.0%	0.00	0.00	0.00	0.0%
50806 - Dues, Fees, & Subscriptions	55.90	49.80	6.10	112.25%	0.00	0.00	0.00	0.0%	197.00	228.85	-31.85	86.08%
50808 - Insurance, Liab/workers comp	2,379.30	2,500.00	-120.70	95.17%	0.00	0.00	0.00	0.0%	-55.86	0.00	-55.86	100.0%
50809 - Training & Ed - Council	0.00	300.00	-300.00	0.0%	0.00	300.00	-300.00	0.0%	0.00	300.00	-300.00	0.0%
50810 - Travel Expense												
50812 - Mileage Reimbursement	268.51	125.00	143.51	214.81%	164.39	125.00	39.39	131.51%	74.45	125.00	-50.55	59.56%

	Oct 14	Budget	\$ Over Budget	% of Budget	Nov 14	Budget	\$ Over Budget	% of Budget	Dec 14	Budget	\$ Over Budget	% of Budget
50813 - Travel - Meals	0.00				0.00				50.08			
Total 50810 - Travel Expense	268.51	125.00	143.51	214.81%	164.39	125.00	39.39	131.51%	124.53	125.00	-0.47	99.62%
Total 50800 - Other Operating Expense	2,887.46	3,074.80	-187.34	93.91%	345.52	502.70	-157.18	68.73%	344.42	653.85	-309.43	52.68%
Total 50000 - Operations	5,236.92	4,988.96	247.96	104.97%	3,771.83	5,016.86	-1,245.03	75.18%	1,824.64	3,168.03	-1,343.39	57.6%
52000 - Municipal Court												
52100 - Municipal Court Costs	0.00	0.00	0.00	0.0%	0.00	600.00	-600.00	0.0%	0.00	0.00	0.00	0.0%
52120 - Municipal Court Expenditures	250.00				0.00				0.00			
Total 52000 - Municipal Court	250.00	0.00	250.00	100.0%	0.00	600.00	-600.00	0.0%	0.00	0.00	0.00	0.0%
53000 - Facilities and Equipment												
53100 - Facilities and Equip -Other	569.88	1,200.00	-630.12	47.49%	384.77	1,075.00	-690.23	35.79%	478.25	1,075.00	-596.75	44.49%
53200 - Facility and Equipment Rent	2,000.00	2,000.00	0.00	100.0%	2,000.00	2,000.00	0.00	100.0%	2,000.00	2,000.00	0.00	100.0%
Total 53000 - Facilities and Equipment	2,569.88	3,200.00	-630.12	80.31%	2,384.77	3,075.00	-690.23	77.55%	2,478.25	3,075.00	-596.75	80.59%
55000 - Community Events												
55140 - Christmas Party	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	26.63	1,500.00	-1,473.37	1.78%
55150 - City Council Meetings & Worksho	408.95				22.98				0.00			
55160 - Election Expense	756.00	640.00	116.00	118.13%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
55170 - Events - Other	0.00	179.17	-179.17	0.0%	0.00	179.17	-179.17	0.0%	0.00	179.16	-179.16	0.0%
Total 55000 - Community Events	1,164.95	819.17	345.78	142.21%	22.98	179.17	-156.19	12.83%	26.63	1,679.16	-1,652.53	1.59%
57000 - Public Works												
57110 - Park Maintenance	125.00	125.00	0.00	100.0%	0.00	125.00	-125.00	0.0%	0.00	125.00	-125.00	0.0%
57121 - Mowing	0.00				0.00				0.00			
57123 - Tree Trimming	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
57131 - Roads & Rightaway	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	17,590.00	-17,590.00	0.0%
57140 - Street Signs (New & Repairs)	0.00	166.67	-166.67	0.0%	0.00	166.67	-166.67	0.0%	0.00	166.66	-166.66	0.0%
Total 57000 - Public Works	125.00	291.67	-166.67	42.86%	0.00	291.67	-291.67	0.0%	0.00	17,881.66	-17,881.66	0.0%
64000 - Outside Services												
64011 - Audit	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	5,700.00	0.00	5,700.00	100.0%
64012 - Tax Collection - All	623.13	54.17	568.96	1,150.32%	0.00	54.17	-54.17	0.0%	302.37	54.16	248.21	558.29%
64014 - Consultant/Inspection	0.00				0.00				1,700.00			
64018 - Bookkeeping Service	0.00	720.00	-720.00	0.0%	588.95	720.00	-131.05	81.8%	500.00	720.00	-220.00	69.44%
64400 - Professional Services												
64410 - Attorney - General Services	2,987.43	833.33	2,154.10	358.49%	688.00	833.33	-145.33	82.56%	0.00	833.34	-833.34	0.0%
64470 - City Professional Services												
64471 - P&Z - Ordinances	0.00	1,000.00	-1,000.00	0.0%	1,438.50	1,000.00	438.50	143.85%	3,054.50	1,000.00	2,054.50	305.45%
64472 - Adhoc Water Planning	0.00	166.67	-166.67	0.0%	0.00	166.67	-166.67	0.0%	0.00	166.66	-166.66	0.0%
64473 - Public Safety - Emergency Mgt	0.00	166.67	-166.67	0.0%	0.00	166.67	-166.67	0.0%	0.00	166.66	-166.66	0.0%
64474 - Govt. Committee - BCRUA	80.20	416.67	-336.47	19.25%	0.00	416.67	-416.67	0.0%	0.00	416.66	-416.66	0.0%
64475 - P&Z Community Survey	0.00				116.86				0.00			
64477 - Attorney - Gen City Projects	0.00				0.00				0.00			
64470 - City Professional Services - Other	0.00				235.75				0.00			
Total 64470 - City Professional Services	80.20	1,750.01	-1,669.81	4.58%	1,791.11	1,750.01	41.10	102.35%	3,054.50	1,749.98	1,304.52	174.55%
Total 64400 - Professional Services	3,067.63	2,583.34	484.29	118.75%	2,479.11	2,583.34	-104.23	95.97%	3,054.50	2,583.32	471.18	118.24%
Total 64000 - Outside Services	3,890.76	3,357.51	333.25	109.93%	3,068.06	3,357.51	-289.45	91.38%	11,256.87	3,357.48	7,899.39	335.28%
64100 - Development Costs												
64101 - Inspection ATS	0.00				0.00				-150.00			
64102 - Plan Review ATS	-65.00	0.00	-65.00	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
64105 - Flat Rate Schedule	100.00	833.33	-733.33	12.0%	0.00	833.33	-833.33	0.0%	0.00	833.34	-833.34	0.0%
64110 - Dev. Cost to be Invoiced	315.00				0.00				0.00			
64111 - Development Fees Invoiced	-91.40				0.00				0.00			
64115 - Handling Fee	-25.00				-281.43				-87.79			
64100 - Development Costs - Other	0.00				23.63				0.00			
Total 64100 - Development Costs	233.60	833.33	-599.73	28.03%	-257.80	833.33	-1,091.13	-30.94%	-237.79	833.34	-1,071.13	-28.54%
65000 - Contract Labor												
65100 - Enforcement Costs												
65110 - Contract Police	0.00	416.67	-416.67	0.0%	0.00	416.67	-416.67	0.0%	0.00	416.66	-416.66	0.0%
65120 - Code Compliance	0.00	850.00	-850.00	0.0%	0.00	850.00	-850.00	0.0%	0.00	850.00	-850.00	0.0%
Total 65100 - Enforcement Costs	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.66	-1,266.66	0.0%
Total 65000 - Contract Labor	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.66	-1,266.66	0.0%
66000 - Compensation and Benefits												
66100 - Salaries and Wages												
66110 - Salaried wages	7,749.16	8,122.92	-373.76	95.4%	7,921.66	8,122.92	-201.26	97.52%	7,711.66	8,122.91	-411.25	94.94%
66120 - Paid Time Off - Salaried	0.00				0.00				0.00			

	Oct 14	Budget	\$ Over Budget	% of Budget	Nov 14	Budget	\$ Over Budget	% of Budget	Dec 14	Budget	\$ Over Budget	% of Budget
66140 · Payroll Services	6.40	6.25	0.15	102.4%	6.40	6.25	0.15	102.4%	6.40	6.25	0.15	102.4%
Total 66100 · Salaries and Wages	7,755.56	8,129.17	-373.61	95.4%	7,928.06	8,129.17	-201.11	97.53%	7,718.06	8,129.16	-411.10	94.94%
66500 · Employee Related												
66510 · Employer Paid Health Ins	541.82	1,025.00	-483.18	52.86%	1,083.64	1,025.00	58.64	105.72%	541.82	1,025.00	-483.18	52.86%
66515 · Employee Paid Health Ins	-59.36	-58.33	-1.03	101.77%	-59.36	-58.33	-1.03	101.77%	-59.36	-58.34	-1.02	101.75%
66520 · TMRS Retirement ER	341.80	166.67	175.13	205.08%	489.66	166.67	322.99	293.79%	489.66	166.66	323.00	293.81%
66530 · Texas Unemployment Tax	53.65	35.00	18.65	153.29%	57.61	35.00	22.61	164.6%	52.79	35.00	17.79	150.83%
66540 · Social Security ER	480.45	504.17	-23.72	95.3%	491.14	504.17	-13.03	97.42%	478.13	504.16	-26.03	94.84%
66550 · Medicare ER	112.37	118.33	-5.96	94.96%	114.86	118.33	-3.47	97.07%	111.82	118.34	-6.52	94.49%
66560 · Training & Ed - Staff	0.00	83.33	-83.33	0.0%	0.00	83.33	-83.33	0.0%	200.00	83.34	116.66	239.98%
66590 · Employment Taxes	0.00	0.00	0.00	0.0%	-2.41	0.00	-2.41	100.0%	0.00	0.00	0.00	0.0%
Total 66500 · Employee Related	1,470.73	1,874.17	-403.44	78.47%	2,175.14	1,874.17	300.97	116.06%	1,814.86	1,874.16	-59.30	96.84%
Total 66000 · Compensation and Benefits	9,226.29	10,003.34	-777.05	92.23%	10,103.20	10,003.34	99.86	101.0%	9,532.92	10,003.32	-470.40	95.3%
Total Expense	22,497.40	24,760.65	-2,263.25	90.86%	19,093.04	24,623.55	-5,530.51	77.54%	24,881.52	41,264.65	-16,383.13	60.3%

Village of Volente
Income and Expense Actual vs
October 2014 through March 2015

	Jan 15	Budget	\$ Over Budget	% of Budget	Feb 15	Budget	\$ Over Budget	% of Budget	Mar 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense												
Income												
40000 · Property Tax Revenue												
40110 · Real Property Tax - Current Yr	70,246.08				40,824.83				3,321.02			
40120 · Real Property Tax Prior Yr	2.34				837.25				0.00			
40150 · Penalties & Interest	0.00				0.00				0.00			
40000 · Property Tax Revenue - Other	4,119.28	94,779.00	-90,659.72	4.35%	0.00	31,523.00	-31,523.00	0.0%	0.00	2,541.00	-2,541.00	0.0%
Total 40000 · Property Tax Revenue	74,367.70	94,779.00	-20,411.30	78.46%	41,662.08	31,523.00	10,139.08	132.16%	3,321.02	2,541.00	780.02	130.7%
41000 · Sales Tax Revenue												
41110 · Mixed Beverage Sales Tax	356.36	500.00	-143.64	71.27%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
41120 · Sales & Use Taxes	2,649.88	2,433.00	216.88	108.91%	3,091.19	4,121.00	-1,029.81	75.01%	1,514.68	1,560.00	-45.32	97.1%
Total 41000 · Sales Tax Revenue	3,006.24	2,933.00	73.24	102.5%	3,091.19	4,121.00	-1,029.81	75.01%	1,514.68	1,560.00	-45.32	97.1%
42000 · Utility Franchise Fees												
42110 · Franchisee Fees	213.64	84.00	129.64	254.33%	7,418.55	6,916.00	502.55	107.27%	0.00	2,765.00	-2,765.00	0.0%
Total 42000 · Utility Franchise Fees	213.64	84.00	129.64	254.33%	7,418.55	6,916.00	502.55	107.27%	0.00	2,765.00	-2,765.00	0.0%
43000 · Development Fees/Permits												
43140 · Sign Permit Fees	50.00	83.00	-33.00	60.24%	250.00	83.00	167.00	301.21%	20.00	84.00	-64.00	23.81%
43190 · Short Term Rental Permit	0.00				0.00				300.00			
Total 43000 · Development Fees/Permits	50.00	83.00	-33.00	60.24%	250.00	83.00	167.00	301.21%	320.00	84.00	236.00	380.95%
44000 · Grant Revenue												
44110 · Cap Metro	0.00	14,500.00	-14,500.00	0.0%	0.00	0.00	0.00	0.0%	14,689.00	0.00	14,689.00	100.0%
Total 44000 · Grant Revenue	0.00	14,500.00	-14,500.00	0.0%	0.00	0.00	0.00	0.0%	14,689.00	0.00	14,689.00	100.0%
47000 · Investment Earning												
47110 · Savings account 3832166099	8.98				0.00				18.21			
47120 · Interest Earned /Savs/MMA	20.73	125.00	-104.27	16.58%	18.72	125.00	-106.28	14.98%	20.73	125.00	-104.27	16.58%
Total 47000 · Investment Earning	29.71	125.00	-95.29	23.77%	18.72	125.00	-106.28	14.98%	38.94	125.00	-86.06	31.15%
Total Income	77,667.29	112,504.00	-34,836.71	69.04%	52,440.54	42,768.00	9,672.54	122.62%	19,883.64	7,075.00	12,808.64	281.04%
Gross Profit	77,667.29	112,504.00	-34,836.71	69.04%	52,440.54	42,768.00	9,672.54	122.62%	19,883.64	7,075.00	12,808.64	281.04%
Expense												
50000 · Operations												
50100 · Office Supplies & Equipment												
50120 · Office Supplies - General	822.60	1,000.00	-177.40	82.26%	531.25	1,000.00	-468.75	53.13%	546.64	1,000.00	-453.36	54.66%
50130 · Office Supplies printing	193.00				0.00				-1,024.55			
50140 · Office Equipment Lease	386.09				386.09				424.70			
50100 · Office Supplies & Equipment - Other	50.00				0.00				0.00			
Total 50100 · Office Supplies & Equipment	1,451.69	1,000.00	451.69	145.17%	917.34	1,000.00	-82.66	91.73%	-53.21	1,000.00	-1,053.21	-5.32%
50200 · Postage and Shipping												
50210 · Delivery Services	0.00				0.00				27.75			
50220 · Postage	56.39	160.00	-103.61	35.24%	0.00	160.00	-160.00	0.0%	65.99	160.00	-94.01	41.24%
50200 · Postage and Shipping - Other	0.00				11.19				0.00			
Total 50200 · Postage and Shipping	56.39	160.00	-103.61	35.24%	11.19	160.00	-148.81	6.99%	93.74	160.00	-66.26	58.59%
50300 · Communications & Internet												
50310 · Website Maintenance	125.00	83.33	41.67	150.01%	0.00	83.33	-83.33	0.0%	0.00	83.34	-83.34	0.0%
50320 · Telephone & Internet	297.01	250.00	47.01	118.8%	297.25	250.00	47.25	118.9%	297.25	250.00	47.25	118.9%
50350 · Domain Sites	0.00				0.00				0.00			
50360 · Community Survey	27.75	0.00	27.75	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
50380 · Cellular Phone Reimbursement	0.00	120.83	-120.83	0.0%	119.81	120.83	-1.02	99.16%	0.00	120.84	-120.84	0.0%
Total 50300 · Communications & Internet	449.76	454.16	-4.40	99.03%	417.06	454.16	-37.10	91.83%	297.25	454.18	-156.93	65.45%
50600 · Computer Services and Support												
50610 · Computer Software and Support	218.00	0.00	218.00	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
50620 · Computer Hardware & Repairs	99.00				0.00				0.00			
Total 50600 · Computer Services and Support	317.00	0.00	317.00	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
50800 · Other Operating Expense												
50804 · Advertising/Public Notices	110.25	50.00	60.25	220.5%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
50805 · Books & Publications	0.00	0.00	0.00	0.0%	0.00	117.60	-117.60	0.0%	0.00	0.00	0.00	0.0%
50806 · Dues, Fees, & Subscriptions	635.00	88.80	546.20	715.09%	0.00	504.40	-504.40	0.0%	100.00	0.00	100.00	100.0%
50808 · Insurance, Liab/workers comp	0.00				0.00				0.00			
50809 · Training & Ed - Council	0.00	300.00	-300.00	0.0%	0.00	300.00	-300.00	0.0%	0.00	300.00	-300.00	0.0%
50810 · Travel Expense												
50812 · Mileage Reimbursement	0.00	125.00	-125.00	0.0%	252.96	125.00	127.96	202.37%	0.00	125.00	-125.00	0.0%

	Jan 15	Budget	\$ Over Budget	% of Budget	Feb 15	Budget	\$ Over Budget	% of Budget	Mar 15	Budget	\$ Over Budget	% of Budget
50813 - Travel - Meals	0.00				0.00				0.00			
Total 50810 - Travel Expense	0.00	125.00	-125.00	0.0%	252.96	125.00	127.96	202.37%	0.00	125.00	-125.00	0.0%
Total 50800 - Other Operating Expense	745.25	563.80	181.45	132.18%	252.96	1,047.00	-794.04	24.16%	100.00	425.00	-325.00	23.53%
Total 50000 - Operations	3,020.09	2,177.96	842.13	138.67%	1,598.55	2,661.16	-1,062.61	60.07%	437.78	2,039.18	-1,601.40	21.47%
52000 - Municipal Court												
52100 - Municipal Court Costs	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
52120 - Municipal Court Expenditures	0.00				-100.00				0.00			
Total 52000 - Municipal Court	0.00	0.00	0.00	0.0%	-100.00	0.00	-100.00	100.0%	0.00	0.00	0.00	0.0%
53000 - Facilities and Equipment												
53100 - Facilities and Equip -Other	1,230.30	1,200.00	30.30	102.53%	560.00	1,075.00	-515.00	52.09%	625.81	1,075.00	-449.19	58.22%
53200 - Facility and Equipment Rent	2,000.00	2,000.00	0.00	100.0%	2,000.00	2,000.00	0.00	100.0%	2,000.00	2,000.00	0.00	100.0%
Total 53000 - Facilities and Equipment	3,230.30	3,200.00	30.30	100.95%	2,560.00	3,075.00	-515.00	83.25%	2,625.81	3,075.00	-449.19	85.39%
55000 - Community Events												
55140 - Christmas Party	0.00				0.00				0.00			
55150 - City Council Meetings & Worksho	215.00				0.00				23.20			
55160 - Election Expense	0.00	0.00	0.00	0.0%	102.53	0.00	102.53	100.0%	0.00	0.00	0.00	0.0%
55170 - Events - Other	0.00	179.17	-179.17	0.0%	0.00	179.17	-179.17	0.0%	500.00	179.16	320.84	279.08%
Total 55000 - Community Events	215.00	179.17	35.83	120.0%	102.53	179.17	-76.64	57.23%	523.20	179.16	344.04	292.03%
57000 - Public Works												
57110 - Park Maintenance	0.00	125.00	-125.00	0.0%	0.00	125.00	-125.00	0.0%	0.00	125.00	-125.00	0.0%
57121 - Mowing	0.00				0.00				3,240.00			
57123 - Tree Trimming	0.00				31,200.00				13,200.00			
57131 - Roads & Rightaway	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	17,590.00	-17,590.00	0.0%
57140 - Street Signs (New & Repairs)	0.00	166.67	-166.67	0.0%	0.00	166.67	-166.67	0.0%	0.00	166.66	-166.66	0.0%
Total 57000 - Public Works	0.00	291.67	-291.67	0.0%	31,200.00	291.67	30,908.33	10,697.02%	16,440.00	17,881.66	-1,441.66	91.94%
64000 - Outside Services												
64011 - Audit	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
64012 - Tax Collection - All	0.00	54.17	-54.17	0.0%	0.00	54.17	-54.17	0.0%	302.37	54.16	248.21	558.29%
64014 - Consultant/Inspection	2,184.25				3,830.75				0.00			
64018 - Bookkeeping Service	755.10	720.00	35.10	104.88%	495.00	720.00	-225.00	68.75%	589.05	720.00	-130.95	81.81%
64400 - Professional Services												
64410 - Attorney - General Services	1,680.00	833.33	846.67	201.6%	544.00	833.33	-289.33	65.28%	0.00	833.34	-833.34	0.0%
64470 - City Professional Services												
64471 - P&Z - Ordinances	5,924.00	1,000.00	4,924.00	592.4%	819.50	1,000.00	-180.50	81.95%	0.00	1,000.00	-1,000.00	0.0%
64472 - Adhoc Water Planning	0.00	166.67	-166.67	0.0%	0.00	166.67	-166.67	0.0%	0.00	166.66	-166.66	0.0%
64473 - Public Safety - Emergency Mgt	0.00	166.67	-166.67	0.0%	0.00	166.67	-166.67	0.0%	0.00	166.66	-166.66	0.0%
64474 - Govt. Committee - BCRUA	0.00	416.67	-416.67	0.0%	0.00	416.67	-416.67	0.0%	0.00	416.66	-416.66	0.0%
64475 - P&Z Community Survey	0.00				0.00				0.00			
64477 - Attorney - Gen City Projects	0.00				144.00				0.00			
64470 - City Professional Services - Other	0.00				0.00				0.00			
Total 64470 - City Professional Services	5,924.00	1,750.01	4,173.99	338.51%	963.50	1,750.01	-786.51	55.06%	0.00	1,749.98	-1,749.98	0.0%
Total 64400 - Professional Services	7,604.00	2,583.34	5,020.66	294.35%	1,507.50	2,583.34	-1,075.84	58.36%	0.00	2,583.32	-2,583.32	0.0%
Total 64000 - Outside Services	10,543.35	3,357.51	7,185.84	314.02%	5,833.25	3,357.51	2,475.74	173.74%	891.42	3,357.48	-2,466.06	26.55%
64100 - Development Costs												
64101 - Inspection ATS	-150.00				-200.00				1,450.00			
64102 - Plan Review ATS	0.00				0.00				0.00			
64105 - Flat Rate Schedule	0.00	833.33	-833.33	0.0%	0.00	833.33	-833.33	0.0%	0.00	833.34	-833.34	0.0%
64110 - Dev. Cost to be invoiced	-375.00				0.00				0.00			
64111 - Development Fees Invoiced	-173.60				0.00				0.00			
64115 - Handling Fee	-146.78				-131.19				-38.81			
64100 - Development Costs - Other	0.00				0.00				0.00			
Total 64100 - Development Costs	-845.38	833.33	-1,678.71	-101.45%	-331.19	833.33	-1,164.52	-39.74%	1,411.19	833.34	577.85	169.34%
65000 - Contract Labor												
65100 - Enforcement Costs												
65110 - Contract Police	0.00	416.67	-416.67	0.0%	0.00	416.67	-416.67	0.0%	0.00	416.66	-416.66	0.0%
65120 - Code Compliance	0.00	850.00	-850.00	0.0%	0.00	850.00	-850.00	0.0%	0.00	850.00	-850.00	0.0%
Total 65100 - Enforcement Costs	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.66	-1,266.66	0.0%
Total 65000 - Contract Labor	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.67	-1,266.67	0.0%	0.00	1,266.66	-1,266.66	0.0%
66000 - Compensation and Benefits												
66100 - Salaries and Wages												
66110 - Salaried wages	7,914.16	8,122.92	-208.76	97.43%	8,215.33	8,122.92	92.41	101.14%	8,209.00	8,122.91	86.09	101.06%
66120 - Paid Time Off - Salaried	120.00				0.00				0.00			

	Jan 15	Budget	\$ Over Budget	% of Budget	Feb 15	Budget	\$ Over Budget	% of Budget	Mar 15	Budget	\$ Over Budget	% of Budget
66140 · Payroll Services	6.40	6.25	0.15	102.4%	6.40	6.25	0.15	102.4%	6.40	6.25	0.15	102.4%
Total 66100 · Salaries and Wages	8,040.56	8,129.17	-88.61	98.91%	8,221.73	8,129.17	92.56	101.14%	8,215.40	8,129.16	86.24	101.06%
66500 · Employee Related												
66510 · Employer Paid Health Ins	0.00	1,025.00	-1,025.00	0.0%	541.82	1,025.00	-483.18	52.86%	558.94	1,025.00	-466.06	54.53%
66515 · Employee Paid Health Ins	-59.35	-58.33	-1.02	101.75%	-59.36	-58.33	-1.03	101.77%	-65.52	-58.34	-7.18	112.31%
66520 · TMRS Retirement ER	489.66	166.67	322.99	293.79%	489.66	166.67	322.99	293.79%	489.66	166.66	323.00	293.81%
66530 · Texas Unemployment Tax	184.78	35.00	149.78	527.94%	146.79	35.00	111.79	419.4%	-314.36	35.00	-349.36	-898.17%
66540 · Social Security ER	498.12	504.17	-6.05	98.8%	509.35	504.17	5.18	101.03%	508.96	504.16	4.80	100.95%
66550 · Medicare ER	116.49	118.33	-1.84	98.45%	119.12	118.33	0.79	100.67%	119.03	118.34	0.69	100.58%
66560 · Training & Ed - Staff	0.00	83.33	-83.33	0.0%	0.00	83.33	-83.33	0.0%	0.00	83.34	-83.34	0.0%
66590 · Employment Taxes	0.00				0.00				0.00			
Total 66500 · Employee Related	1,229.70	1,874.17	-644.47	65.61%	1,747.38	1,874.17	-126.79	93.24%	1,296.71	1,874.16	-577.45	69.19%
Total 66000 · Compensation and Benefits	9,270.26	10,003.34	-733.08	92.67%	9,969.11	10,003.34	-34.23	99.66%	9,512.11	10,003.32	-491.21	95.09%
Total Expense	25,433.62	21,309.65	4,123.97	119.35%	50,832.25	21,667.85	29,164.40	234.6%	31,841.51	38,635.80	-6,794.29	82.42%

Village of Volente
Income and Expense Actual v:
 October 2014 through March 2015

10:33 AM
 04/22/2015
 Accrual Basis

	TOTAL			
	FYTD	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Property Tax Revenue				
40110 · Real Property Tax - Current Yr	202,301.73			
40120 · Real Property Tax Prior Yr	4,767.37			
40150 · Penalties & Interest	60.67			
40000 · Property Tax Revenue - Other	4,119.28	203,198.00	-199,078.72	2.03%
Total 40000 · Property Tax Revenue	211,249.05	203,198.00	8,051.05	103.96%
41000 · Sales Tax Revenue				
41110 · Mixed Beverage Sales Tax	1,748.82	1,530.00	218.82	114.3%
41120 · Sales & Use Taxes	18,190.30	26,693.00	-8,502.70	68.15%
Total 41000 · Sales Tax Revenue	19,939.12	28,223.00	-8,283.88	70.65%
42000 · Utility Franchise Fees				
42110 · Franchisee Fees	16,803.98	18,227.00	-1,423.02	92.19%
Total 42000 · Utility Franchise Fees	16,803.98	18,227.00	-1,423.02	92.19%
43000 · Development Fees/Permits				
43140 · Sign Permit Fees	330.00	500.00	-170.00	66.0%
43190 · Short Term Rental Permit	300.00			
Total 43000 · Development Fees/Permits	630.00	500.00	130.00	126.0%
44000 · Grant Revenue				
44110 · Cap Metro	14,689.00	14,500.00	189.00	101.3%
Total 44000 · Grant Revenue	14,689.00	14,500.00	189.00	101.3%
47000 · Investment Earning				
47110 · Savings account 3832166099	45.34			
47120 · Interest Earned /Savs/MMA	141.73	750.00	-608.27	18.9%
Total 47000 · Investment Earning	187.07	750.00	-562.93	24.94%
Total Income	263,498.22	265,398.00	-1,899.78	99.28%
Gross Profit	263,498.22	265,398.00	-1,899.78	99.28%
Expense				
50000 · Operations				
50100 · Office Supplies & Equipment				
50120 · Office Supplies - General	2,866.41	6,000.00	-3,133.59	47.77%
50130 · Office Supplies printing	-508.63			
50140 · Office Equipment Lease	2,393.76			
50100 · Office Supplies & Equipment - Other	50.00			
Total 50100 · Office Supplies & Equipment	4,801.54	6,000.00	-1,198.46	80.03%
50200 · Postage and Shipping				
50210 · Delivery Services	55.50			
50220 · Postage	418.11	960.00	-541.89	43.55%
50200 · Postage and Shipping - Other	-3.21			
Total 50200 · Postage and Shipping	470.40	960.00	-489.60	49.0%
50300 · Communications & Internet				
50310 · Website Maintenance	125.00	500.00	-375.00	25.0%
50320 · Telephone & Internet	1,497.49	1,500.00	-2.51	99.83%
50350 · Domain Sites	343.75	0.00	343.75	100.0%
50360 · Community Survey	2,169.25	0.00	2,169.25	100.0%
50380 · Cellular Phone Reimbursement	493.27	725.00	-231.73	68.04%
Total 50300 · Communications & Internet	4,628.76	2,725.00	1,903.76	169.86%
50600 · Computer Services and Support				
50610 · Computer Software and Support	1,189.50	4,100.00	-2,910.50	29.01%
50620 · Computer Hardware & Repairs	124.00			
Total 50600 · Computer Services and Support	1,313.50	4,100.00	-2,786.50	32.04%
50800 · Other Operating Expense				
50804 · Advertising/Public Notices	553.88	150.00	403.88	369.25%
50805 · Books & Publications	0.00	195.30	-195.30	0.0%
50806 · Dues, Fees, & Subscriptions	987.90	871.85	116.05	113.31%
50808 · Insurance, Liab/workers comp	2,323.44	2,500.00	-176.56	92.94%
50809 · Training & Ed - Council	0.00	1,800.00	-1,800.00	0.0%
50810 · Travel Expense				
50812 · Mileage Reimbursement	760.31	750.00	10.31	101.38%

	TOTAL			
	FYTD	Budget	\$ Over Budget	% of Budget
50813 · Travel - Meals	50.08			
Total 50810 · Travel Expense	810.39	750.00	60.39	108.05%
Total 50800 · Other Operating Expense	4,675.61	6,267.15	-1,591.54	74.61%
Total 50000 · Operations	15,889.81	20,052.15	-4,162.34	79.24%
52000 · Municipal Court				
52100 · Municipal Court Costs	0.00	600.00	-600.00	0.0%
52120 · Municipal Court Expenditures	150.00			
Total 52000 · Municipal Court	150.00	600.00	-450.00	25.0%
53000 · Facilities and Equipment				
53100 · Facilities and Equip -Other	3,849.01	6,700.00	-2,850.99	57.45%
53200 · Facility and Equipment Rent	12,000.00	12,000.00	0.00	100.0%
Total 53000 · Facilities and Equipment	15,849.01	18,700.00	-2,850.99	84.75%
55000 · Community Events				
55140 · Christmas Party	26.63	1,500.00	-1,473.37	1.78%
55150 · City Council Meetings & Worksho	670.13			
55160 · Election Expense	858.53	640.00	218.53	134.15%
55170 · Events - Other	500.00	1,075.00	-575.00	46.51%
Total 55000 · Community Events	2,055.29	3,215.00	-1,159.71	63.93%
57000 · Public Works				
57110 · Park Maintenance	125.00	750.00	-625.00	16.67%
57121 · Mowing	3,240.00			
57123 · Tree Trimming	44,400.00	0.00	44,400.00	100.0%
57131 · Roads & Rightaway	0.00	35,180.00	-35,180.00	0.0%
57140 · Street Signs (New & Repairs)	0.00	1,000.00	-1,000.00	0.0%
Total 57000 · Public Works	47,765.00	36,930.00	10,835.00	129.34%
64000 · Outside Services				
64011 · Audit	5,700.00	0.00	5,700.00	100.0%
64012 · Tax Collection - All	1,227.87	325.00	902.87	377.81%
64014 · Consultant/Inspection	7,715.00			
64018 · Bookkeeping Service	2,928.10	4,320.00	-1,391.90	67.78%
64400 · Professional Services				
64410 · Attorney - General Services	5,899.43	5,000.00	899.43	117.99%
64470 · City Professional Services				
64471 · P&Z - Ordinances	11,236.50	6,000.00	5,236.50	187.28%
64472 · Adhoc Water Planning	0.00	1,000.00	-1,000.00	0.0%
64473 · Public Safety - Emergency Mgt	0.00	1,000.00	-1,000.00	0.0%
64474 · Govt. Committee - BCRUA	80.20	2,500.00	-2,419.80	3.21%
64475 · P&Z Community Survey	116.86			
64477 · Attorney - Gen City Projects	144.00			
64470 · City Professional Services - Other	235.75			
Total 64470 · City Professional Services	11,813.31	10,500.00	1,313.31	112.51%
Total 64400 · Professional Services	17,712.74	15,500.00	2,212.74	114.28%
Total 64000 · Outside Services	35,283.71	20,145.00	15,138.71	175.15%
64100 · Development Costs				
64101 · Inspection ATS	950.00			
64102 · Plan Review ATS	-65.00	0.00	-65.00	100.0%
64105 · Flat Rate Schedule	100.00	5,000.00	-4,900.00	2.0%
64110 · Dev. Cost to be invoiced	-60.00			
64111 · Development Fees Invoiced	-265.00			
64115 · Handling Fee	-711.00			
64100 · Development Costs - Other	23.63			
Total 64100 · Development Costs	-27.37	5,000.00	-5,027.37	-0.55%
65000 · Contract Labor				
65100 · Enforcement Costs				
65110 · Contract Police	0.00	2,500.00	-2,500.00	0.0%
65120 · Code Compliance	0.00	5,100.00	-5,100.00	0.0%
Total 65100 · Enforcement Costs	0.00	7,600.00	-7,600.00	0.0%
Total 65000 · Contract Labor	0.00	7,600.00	-7,600.00	0.0%
66000 · Compensation and Benefits				
66100 · Salaries and Wages				
66110 · Salaried wages	47,720.97	48,737.50	-1,016.53	97.91%
66120 · Paid Time Off - Salaried	120.00			

	TOTAL			
	FYTD	Budget	\$ Over Budget	% of Budget
66140 · Payroll Services	38.40	37.50	0.90	102.4%
Total 66100 · Salaries and Wages	47,879.37	48,775.00	-895.63	98.16%
66500 · Employee Related				
66510 · Employer Paid Health Ins	3,268.04	6,150.00	-2,881.96	53.14%
66515 · Employee Paid Health Ins	-362.31	-350.00	-12.31	103.52%
66520 · TMRS Retirement ER	2,790.10	1,000.00	1,790.10	279.01%
66530 · Texas Unemployment Tax	181.26	210.00	-28.74	86.31%
66540 · Social Security ER	2,966.15	3,025.00	-58.85	98.06%
66550 · Medicare ER	693.69	710.00	-16.31	97.7%
66560 · Training & Ed - Staff	200.00	500.00	-300.00	40.0%
66590 · Employment Taxes	-2.41	0.00	-2.41	100.0%
Total 66500 · Employee Related	9,734.52	11,245.00	-1,510.48	86.57%
Total 66000 · Compensation and Benefits	57,613.89	60,020.00	-2,406.11	95.99%
Total Expense	174,579.34	172,262.15	2,317.19	101.35%

Administrative

Work on and attended committees meetings on the standing committees. 4 more Meetings since last Regular Council Meeting

Working to develop corrected list for TCAD

Processing few complaints mostly on, what is going on in private easements.

Working with Capital Metro on receiving our Build Central Texas funds rebate or fee.

Work with auditors to finish audit and start new audit

Working on GLO to see if we can tack on the Travis County and City of Austin National Disaster Recovery Grant

Working with Bookkeeper to correct posting errors and reports.

Worked on updating Personnel Manual and Job Descriptions

Extensive work on clearing roadway easements and mowing

Budget Analysis

Worked with landlord to permit dog kennels

Worked with TDI to develop Trash Day

Working with Public Safety and 911 on Reverse 911 and getting us set up as a local provider.

Working with TX DOT to get updates on our paving schedule

Working and attending several meetings and request for information from TCRFMA for FEMA required Mitigation Plan.

Work with Travis County Joint Task Force for Evacuation Plan and hardened areas and structures.

Work with Environmental Committee to track changes and budget, Carey Witt

Work with Public Works Robert Nelson and Jan Yenawine and the Mayor on drainage problems on Jackson and Lime Creek

Working on getting all of the Short Term Rental residents permitted

Researching Election on Sales Tax and Economical Tax options

Worked with City Engineer on FEMA and FIRM to help residents getting hit hard by insurance increases.

Worked with Mayor to ID properties that might possible be defined as dangerous structure, took pictures and ID properties.

Scheduled Law Enforcement for Memorial Day

Worked with Tom Hand to repair Well House for storage for the Village of Volente City Hall Materials.

Updated Wikipedia for Volente

Ordinances

Worked with Council Members and others on recommendations to PZ on zoning conditional use ongoing projects, meeting on a regular basis.

Finishing List on all of our Ordinances and Resolutions

Working on creating existing use map for Volente

Working with Fire Chief to develop new Fire Code and Urban Wildfire Interface codes

Working with Public Safety to Develop FEMA Mitigation Plan and Emergency Management Plan

Still Working with R Roucloux on developing a checklist for subdivision.

Extensively research on Chapter 245, Section 30.139, Section 33.304, Chapter 211

Working closely with Bill Connors on timetable, comparison cities, and zoning categories, comprehensive plan.

Meet with Council Members to update them on our different ordinances and principles of land planning.

Working on Comprehensive inputting corrections and updates

Pulling together data for Baseline Analysis for Comprehensive Plan

Development

Several construction meetings and pre application meetings with new incoming residents and their builders had six meetings on variance requests. We are getting a lot of interest in property out here.

Reworking the application for building permits and checklists.

Set up several inspections and follow up on the several construction projects going on in the town.

Working with ATS for code, building and sign compliance list.

Working on one subdivision.

Worked and met with PEC extensively to develop a wire clearing project and locations of poles and electrical lines, process on notification and permitting between the two agencies

Worked extensively with residents property owners and surveyors on Road Vacate project and costs

Working with ATS to develop our inspections, and data on their electronic data base.

Agenda Item 10

2/27/15

Timeline for 2015/2016 Village of Volente budget preparation

Link to State of Texas Tax Rate Adoption guidelines:

<http://www.window.state.tx.us/taxinfo/proptax/tnt/>

Link to Important Dates:

http://www.window.state.tx.us/taxinfo/proptax/tnt/pdf/TNT_Important_Dates.pdf

Under 'Publish Notices': Emphasis mine

The Tax Code requires some taxing units to publish their calculated effective and rollback tax rates or to mail them to each property owner. *School districts, small taxing units, counties and cities and water districts are not subject to the notice requirements in the Tax Code*, but are subject to publishing requirements specified by other statutes.

School districts must publish a notice before their public hearings as required by the Education Code. Counties and cities must meet publishing requirements in the Local Government Code. Water districts must comply with requirements defined in the Water Code. *Small taxing units are allowed to file one simplified notice before adoption of a tax rate in compliance with Tax Code requirements* or follow the notice requirements for cities and counties in the Local Government Code. All other taxing units are required by the Tax Code to publish multiple quarter-page notices regarding the public hearings and before the meeting scheduled for the vote to adopt a tax rate.

Under 'Small Taxing Units' link at right of page:

A small taxing unit is a taxing unit that proposes a tax rate for the current year that is 50 cents or less per \$100 of taxable value and would impose taxes of \$500,000 or less from the current total value for the taxing unit. A small taxing unit must meet both conditions.

Under Notice Requirements in Small Taxing Units section:

A small taxing unit may provide public notice of the proposed tax rate in one of two ways. The taxing unit may mail a notice of the proposed tax rate to each property owner in the taxing unit or may publish a notice of the proposed tax rate in the legal section of a newspaper having general circulation in the taxing unit.

The taxing unit must do either notice seven days before the date on which it will adopt the proposed tax rate and the notice must contain the proposed tax rate and the date, time and location of the meeting at which the governing body will consider adopting the proposed tax rate.

A small taxing unit that publicizes its tax rate in either of these methods is exempt from publishing two quarter-page ads when a taxing unit proposes a tax rate that exceeds the rollback

rate or the effective rate, whichever is lower, and from a taxpayer seeking an injunction to keep it from collecting taxes.

A small taxing unit, however, that uses the simplified notice provisions may not adopt a tax rate that exceeds the proposed tax rate set out in its notice unless the taxing unit provides an additional public notice of the higher tax rate or complies with the required Tax Code provisions for adopting the higher tax rate.

Content of the notice

The Tax Code requires the notice to contain the proposed tax rate and the date, time and location of the meeting at which the governing body will consider adopting the proposed tax rate. If the proposed tax rate exceeds the taxing unit's effective tax rate, the notices must include the following statement: "The proposed tax rate would increase total taxes in (name of taxing unit) by (percentage by which the proposed tax rate exceeds the effective tax rate)."

The effective tax rate is Line 24 (Line 25 for counties) of the Effective Tax Rate Worksheet. To calculate the percentage above the effective tax rate, the taxing unit subtracts the effective tax rate from the proposed tax rate, divides the difference by the effective tax rate and multiplies by 100.

Link to Small Taxing Unit rate notice blank pdf:

<http://www.window.state.tx.us/taxinfo/taxforms/50-757.pdf>

Mark Scott

Mayor Pro Tem Village of Volente

16100 Wharf Cove Volente, Texas 78641

512-250-2075

Please note my new email address: mayor.protem@valentetexas.gov