

# City Of El Lago

**Fiscal Year 2015 – 2016**

**Budget Cover Page**

**September 21, 2015**



**This budget will raise more revenue from property taxes than last year's budget by an amount of \$69, 402.00, which is a 6.8 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,374.45.**

	<u>2014</u>	<u>Proposed</u>	<u>2015</u> <u>Effective</u>	<u>Rollback</u>
Maintenance & Operations	0.52817	0.51045	0.48214	0.52071
Debt Service	<u>0.08603</u>	<u>0.06984</u>	<u>0.06984</u>	<u>0.06984</u>
<b>TOTAL TAX RATE</b>	<b>0.61420</b>	<b>0.58029</b>	<b>0.55198</b>	<b>0.59055</b>

**The total debt obligation for the City of El Lago secured by property taxes:  
\$149,282.33**

**The members of the governing body voted to approve the PROPOSED FY2016 budget as follows:**

**FOR: Robert Kumar-Misir  
Jeff Michalak  
John Skelton**

**AGAINST: Jeffrey Tave**

# FY2016 BUDGET SUMMARY

2016 Budget

## INCOME

Debt Tax	\$ 149,282.33
Ad Valorem Tax (Current, Delinquent, P & I)	\$ 1,128,403.97
Other Taxes	\$ 357,460.00
Licensing and Permits	\$ 19,000.00
Community Center	\$ 104,500.00
Court	\$ 185,000.00
Interest	\$ 1,000.00
General Mobility	\$ 132,000.00
Miscellaneous	\$ 36,987.05
Funds from Other Accounts	\$ 26,200.00
<b>TOTAL INCOME</b>	<b>\$ 2,139,833.35</b>

## EXPENSE

Debt Expense	\$ 149,282.33
City Government	\$ 504,451.45
Public Health	\$ 224,610.00
Court	\$ 133,917.65
Public Safety	\$ 934,224.56
Boards & Commissions	\$ 2,000.00
Community Center	\$ 55,770.00
Mobiltiy	\$ 31,600.00
Parks	\$ 15,400.00
Future Projects	\$ 81,327.50
<b>SUB-TOTAL EXPENSE</b>	<b>\$ 2,132,583.49</b>

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<b>NET INCOME (Income - Expense)</b>	<b>\$ 7,249.86</b>
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### FUTURE PROJECTS DETAIL

Pump House	\$ 4,000.00
Entrances	\$ 40,000.00
Homestead Exemption for 2016	\$ 37,327.50
	<b>\$ 81,327.50</b>

# REVENUE

## FY2016 BUDGET

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### Debt Tax

41101 · Current Debt Service Tax Income 149,282.33

41112 · Delinquent Debt Service Tax Income

**TOTAL DEBT TAX INCOME**

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**149,282.33**

### Ad Valorem Tax

41100 · Current Ad Valorem Taxes 1,103,403.97

41110 · Delinquent Ad Valorem Taxes 15,000.00

41120 · Penalty / Interest 10,000.00

**TOTAL AD VALOREM TAX INCOME**

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**1,128,403.97**

### Other Taxes

41400 · Franchise Taxes

PEG 8,670.00

OTHER 167,890.00

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41400 · Franchise Taxes 176,560.00

41400 · PEG Funds 8,900.00

41500 · Sales Taxes 140,000.00

41600 · Mixed Drink Taxes 29,000.00

41700 · Child Safety Tax from HCTA-C 3,000.00

**TOTAL OTHER TAXES**

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**357,460.00**

### Licensing & Permitting

42100 · Building Permits 16,000.00

42200 · Licenses/permits 2,000.00

42400 · Animal Control & Licensing 1,000.00

**TOTAL LICENSING & PERMITTING**

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**19,000.00**

### Community Center

42501 · Full Membership Pymt Plan Rates 40,000.00

# REVENUE

## FY2016 BUDGET

42510 · Pool Income	
42511 · Pool Concessions	2,600.00
42512 · Swim Lessons	-
42513 · Pool Party Rental Inco	2,300.00
42514 · Swim Team Income	2,000.00
42515 · Guest Fees Received	2,000.00
42516 · Pool Membership Inc	9,500.00
42510 · Pool Income	18,400.00
42520 · Tennis Court Income	3,100.00
42530 · Event Room Income	7,000.00
42540 · Fitness Center Income	36,000.00
42545 · Fitness Class Income	-
42550 · Miscellaneous Comm. Ctr. Inc.	-
<b>TOTAL COMMUNITY CENTER INCOME</b>	<b>104,500.00</b>

## Court

### Court Taxes

43140 · FTA Fund	350.00
43201 · Civil Justice Fee-City & State	25.00
43202 · Child Safety Seat	235.00
43210 · Administrative Payment Plan Fee	700.00
43200 · Court Tax - Other	65,000.00
	66,310.00

### Court Fine & Fee Income

43100 · Fines	100,500.00
43120 · Building security funds	3,500.00
43130 · Court Technology fund	3,200.00
43220 · Court Education Fund	215.00
43230 · Arrest Fees-LPD	4,100.00
43500 · Miscellaneous Court Income	25.00
43600 · Warrant fees	7,150.00
	118,690.00

**TOTAL COURT INCOME** **185,000.00**

# REVENUE

FY2016 BUDGET

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## Interest

44100 - Interest	1,000.00
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## General Mobiltiy

44700 - General Mobility	132,000.00
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## Miscellaneous Income

41200 · Contributions	2,000.00
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42560 · Pavilion Rental Income	400.00
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42570 · LVPD Rental Income	24,987.05
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45200 · Special Expense Income	4,000.00
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45320 · Credit Card Convenience Fees	3,600.00
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45330 · Park Bricks	-
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45300 · Other Revenues - Other	2,000.00
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<b>TOTAL MISCELLANEOUS INCOME</b>	<b>36,987.05</b>
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## Funds From Other Accounts

FUNDS FROM THE RESERVE ACCOUNT	15,000.00
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FUNDS FROM PEG ACCOUNT	7,600.00
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FUNDS FROM CHILD SAFETY EXPENSE	1,200.00
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FUNDS FROM BUILDING SECURITY	2,400.00
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<b>TOTAL FUNDS FROM OTHER ACCOUNTS</b>	<b>26,200.00</b>
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## Total Revenue

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<b>2,139,833.35</b>
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# EXPENSE

## 2016 BUDGET

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### Debt Expense

70121 · Community Center Debt-Principle	105,000.00	
70122 · Community Center Debt-Interest	44,282.33	
<b>TOTAL DEBT EXPENSE</b>		<b>149,282.33</b>

### City Government

70100 · Administrative Salaries	92,132.06	
70120 · Maintenance Salaries	101,240.00	
70130 · Bookkeeping Services	-	
70200 · Employee Benefits	28,500.00	
70210 · Pension	5,922.50	
70220 · Social security & Medicare	19,961.89	
70230 · Workers' Compensation Insurance	5,753.00	
* 70300 · Building Maintenance	10,000.00	
70310 · Vehicle and Equipment Maintenance	10,000.00	
70330 · New/Replacement Equipment	2,000.00	
70320 · Maintenance Employee Clothing	1,200.00	
70340 · Consumables	3,500.00	
70350 · Grounds Maintenance	24,172.00	
70400 · Contingencies	5,000.00	
70500 · Insurance and bonds	13,000.00	
70550 · Bank Service/Penalty/Late Fee	-	
Credit Card Processing	3,250.00	
Other	150.00	
70550 · Bank Service/Penalty/Late Fee	3,400.00	
70600 · Honoraria	6,420.00	
70700 · Advertising	3,000.00	
70800 · Appraisal	10,000.00	
70900 · Audit & Professional Services	15,450.00	
71000 · Dues and Subscriptions	4,400.00	
71100 · Legal	16,000.00	

# EXPENSE

## 2016 BUDGET

* 71200 · Events & Special Expenses	11,000.00
71300 · Telephone	6,500.00
71500 · Meetings & Training	3,000.00
71600 · Office Supplies	4,000.00
71700 · Tax collection	1,900.00
71800 · Elections	2,500.00
71901 · Computer & Internet Expense	8,600.00
72000 · Building Inspections	14,400.00
72100 · Utilities	55,000.00
72300 - City Planning	-
72400 - PEG Expenses	16,500.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>504,451.45</b>

## Public Health Expense

73100 · Mosquito control	2,700.00
73200 · Solid waste disposal	168,000.00
73210 · Recycling	21,410.00
73300 · Emergency Medical Services	30,000.00
73500 · Animal Control	2,500.00
73600 · Public Health Contingency	-
<b>TOTAL PUBLIC HEALTH EXPENSE</b>	<b>224,610.00</b>

## Court Expense

74001 · Court forms & postage	2,000.00
74010 · Court Personnel Salary	45,067.65
74100 · Court Prosecutor	1,900.00
74200 · Municipal Judges	4,800.00
74300 · Court Training	550.00
74400 · Witness fees	100.00
74410 · Bailiff services	2,400.00
74412 · Building Security Fund Expense	-

# EXPENSE

## 2016 BUDGET

74414 · Arrest fees	4,100.00
74500 · Court miscellaneous	300.00
74600 · Warrant payments	10,000.00
74000 - Court Tax Other	59,500.00
74800 · Court Technology	3,200.00
<b>TOTAL COURT EXPENSE</b>	<b>133,917.65</b>

## Public Safety Expense

75100 · Police department	773,918.50
75300 · Fire Department	149,783.06
75310 · Fire Marshal	1,800.00
75600 · Emergency Management	3,000.00
75700 - Public Awareness & Education	4,523.00
75400 · Child Safety Expense	1,200.00
<b>TOTAL PUBLIC SAFETY EXPENSE</b>	<b>934,224.56</b>

## Board & Commission Expense

76000 · Board & Commission Expense	<b>2,000.00</b>
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## Community Center Expense

77100 · Community Center Capital Expense	2,000.00
77125 · Swim & Racquet Club Payroll	22,500.00
Pool General Maint & Supplies	
77201 · Pool Chemicals	5,000.00
77202 · Equipment & Repairs	4,000.00
77203 · General Maint. & Consumables	750.00
77204 · Training	1,500.00
77210 · Utilities	6,100.00
77220 · Concessions	1,200.00
77200 · Pool General Maint & Supplies	18,550.00
77300 · Tennis Expense	1,000.00



# EXPENSE

## 2016 BUDGET

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77400 · Event Room Expense	1,600.00
77500 · Fitness Center Expense	7,000.00
77600 · Fitness Class Expense	3,120.00
<b>TOTAL COMMUNITY CENTER</b>	<b>55,770.00</b>

## Mobility Expense

78110 · Streets & Sidewalks	30,000.00
78300 · Street signs	1,600.00
<b>TOTAL MOBILITY EXPENSE</b>	<b>31,600.00</b>

## Parks Expense

79001 · Parks - Capital Expense	5,000.00
79600 · Beautification-Parks & Entries	2,600.00
79700 · Maintenance & Material	7,000.00
79800 · Park contingency	800.00
<b>TOTAL PARKS EXPENSE</b>	<b>15,400.00</b>

## Funds Designated For Future Projects

HOMESTEAD EXEMPTION FOR 2016	37,327.50
FUNDS FOR PUMP HOUSE REBUILD	4,000.00
ENTRANCES	40,000.00

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**Future Funds projection** **81,327.50**

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**Total Expense** **2,132,583.49**

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