

City Of El Lago

Fiscal Year 2017 – 2018

Budget Cover Page

September 12, 2017



The proposed tax rate in this budget is LESS than the calculated effective tax rate. The property tax revenue to be raised from new property added to the tax roll this year is \$1,064.92.

	<u>2017</u>	<u>Proposed</u>	2018 <u>Effective</u>	<u>Rollback</u>	<u>Approved</u>
Maintenance & Operations	0.50823	0.46992	0.47307	0.51091	
Debt Service	<u>0.06766</u>	<u>0.05815</u>	<u>0.06448</u>	<u>0.06448</u>	
TOTAL TAX RATE	0.57589	0.52807	0.53754	0.57539	

**The total debt obligation for the City of El Lago secured by property taxes:
\$139,403.00**

The members of the governing body voted on the proposed budget as follows:

FOR: Mayor Pro Tem John Skelton
Councilperson Jeff Tave
Councilperson Jim Kelly
Councilperson Ann Vernon

AGAINST:

NOT PRESENT: Councilperson Jeff Michalak

FY2017 BUDGET SUMMARY

	FY2017 Budget	FY2018 Budget
INCOME		
Debt Tax	142,056.00	139,403.00
Ad Valorem Tax (Current, Delinquent, P	1,136,437.34	1,138,937.34
Other Taxes	341,500.00	362,076.00
Licensing and Permits	22,400.00	29,100.00
Community Center	105,000.00	105,200.00
Court	175,775.00	168,125.00
Interest	1,000.00	1,200.00
General Mobility	132,000.00	132,000.00
Miscellaneous	40,287.05	41,137.05
Funds from Other Accounts	37,327.50	96,200.00
TOTAL INCOME	\$2,133,782.89	2,213,378.39
EXPENSE		
Debt Expense	142,056.00	139,403.00
City Government	569,629.45	544,834.51
Public Health	227,700.00	230,700.00
Court	128,917.65	127,849.46
Public Safety	868,019.79	900,010.26
Boards & Commissions	1,000.00	1,000.00
Community Center	69,560.00	68,260.00
Mobility	63,000.00	121,500.00
Parks	15,500.00	30,842.00
Future Projects	49,327.50	37,000.00
TOTAL EXPENSE	\$2,134,710.39	2,201,399.23
NET INCOME (Income - Expense)	-927.50	11,979.16

REQUIRED TOTAL TAX RATE FOR ZERO BUDGET

0.52807

2017 PROPOSED, EFFECTIVE & ROLLBACK RATES

	DEBT	M & O	TOTAL
Proposed Tax Rate	0.05815	0.46992	0.52807
Projected Effective Tax Rate	0.06448	0.47307	0.53754
Projected Rollback Rate M&O	0.06448	0.51091	0.57539

TAX RATE HISTORY

	DEBT	M & O	TOTAL
2016	0.06766	0.50823	0.57589
2015	0.06984	0.51045	0.58029
2014	0.08603	0.52817	0.61420
2013	0.08913	0.52507	0.61420

REVENUE

Debt Tax

	FY2017 BUDGET	FY2018 BUDGET
41101 · Current Debt Service Tax Income	142,056.00	139,403.00
41112 · Delinquent Debt Service Tax Income	0.00	0.00
TOTAL DEBT TAX INCOME	142,056.00	139,403.00

Ad Valorem Tax

41100 · Current Ad Valorem Taxes	1,126,437.34	1,126,437.34
41110 · Delinquent Ad Valorem Taxes	5,000.00	5,000.00
41120 · Penalty / Interest	5,000.00	7,500.00
TOTAL AD VALOREM TAX INCOME	1,136,437.34	1,138,937.34

Other Taxes

41400 · Franchise Taxes		
PEG	9,500.00	9,500.00
OTHER	156,000.00	156,000.00
41400 · Franchise Taxes	165,500.00	165,500.00
41500 · Sales Taxes	145,000.00	165,576.00
41600 · Mixed Drink Taxes	28,000.00	28,000.00
41700 · Child Safety Tax from HCTA-C	3,000.00	3,000.00
TOTAL OTHER TAXES	341,500.00	362,076.00

Licensing & Permitting

42100 · Building Permits	21,000.00	27,000.00
42200 · Licenses/permits	600.00	1,500.00
42400 · Animal Control & Licensing	800.00	600.00
TOTAL LICENSING & PERMITTING	22,400.00	29,100.00

Community Center

42501 · Full Membership Pymt Plan Rates	40,000.00	40,000.00
42510 · Pool Income		
42511 · Pool Conce	2,600.00	

42512 · Swim Lessc	0.00	0.00
42513 · Pool Party	1,500.00	1,500.00
42514 · Swim Team	2,000.00	2,000.00
42515 · Guest Fees	2,000.00	2,000.00
42516 · Pool Meml	10,000.00	10,000.00
42510 · Pool Income	18,100.00	15,500.00
42520 · Tennis Court Income	3,200.00	3,200.00
42530 · Event Room Income	5,000.00	1,500.00
42540 · Fitness Center Income	38,000.00	45,000.00
TOTAL COMMUNITY CENTER INCOME	105,000.00	105,200.00

Court

Court Taxes

43140 · FTA Fund	100.00	100.00
43201 · Civil Justice Fee-City & State	25.00	25.00
43202 · Child Safety Seat	400.00	400.00
43210 · Administrative Payment Plan Fee	700.00	700.00
43200 · Court Tax - Other	55,000.00	55,000.00
	56,225.00	56,225.00

Court Fine & Fee Income

43100 · Fines	103,000.00	100,000.00
43120 · Building security funds	3,100.00	3,100.00
43130 · Court Technology fund	2,700.00	2,700.00
43220 · Court Education Fund	100.00	100.00
43230 · Arrest Fees-LPD	3,500.00	3,500.00
43500 · Miscellaneous Court Income	0.00	0.00
43600 · Warrant fees	7,150.00	2,500.00
	119,550.00	111,900.00

TOTAL COURT INCOME	175,775.00	168,125.00
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Interest

44100 - Interest	1,000.00	1,200.00
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General Mobility

44700 - General Mobility	132,000.00	132,000.00
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Miscellaneous Income

41200 · Contributions	5,000.00	5,000.00
42560 · Pavilion Rental Income	300.00	300.00
42570 · LVPD Rental Income	24,987.05	24,987.05
45200 · Special Expense Income	4,000.00	4,350.00
45320 · Credit Card Convenience Fees	4,000.00	4,500.00
45300 · Other Revenues - Other	2,000.00	2,000.00
TOTAL MISCELLANEOUS INCOME	40,287.05	41,137.05

Funds From Other Accounts

FUNDS CARRIED FORWARD		35,000.00
METRO FUNDS CARRIED FORWARD		60,000.00
FUNDS FROM THE RESERVE ACCOUNT	37,327.50	
FUNDS FROM PEG ACCOUNT		
FUNDS FROM CHILD SAFETY		1,200.00
FUNDS FROM BUILDING SECURITY		
TOTAL FUNDS FROM OTHER ACCOUNTS	37,327.50	96,200.00

Total Revenue

2,133,782.89	2,213,378.39
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EXPENSE

	FY2017 BUDGET	FY2018 BUDGET
Debt Expense		
70121 · Community Center Debt-Principal	110,000.00	110,000.00
70122 · Community Center Debt-Interest	32,056.00	29,403.00
TOTAL DEBT EXPENSE	142,056.00	139,403.00

City Government

70100 · Administrative Salaries/SS/Med	92,132.06	92,500.00
70120 · Maintenance Salaries/SS/Med	101,240.00	91,732.00
70140 · Payroll Bonus/Expenses	-	2,500.00
70200 · Employee Benefits/Insurance	27,000.00	27,000.00
70210 · Pension	5,922.50	5,519.80
70220 · Social security & Medicare	19,961.89	17,612.71
70230 · Workers' Compensation Insurance	5,753.00	5,500.00
70300 · Building Maintenance	13,500.00	15,000.00
70310 · Vehicle and Equipment Maintenance	16,400.00	5,000.00
70330 · New/Replacement Equipment	28,000.00	5,000.00
70320 · Maintenance Employee Clothing	1,200.00	1,200.00
70340 · Consumables	3,000.00	0.00
70350 · Grounds Maintenance	0.00	31,500.00
70360 · Fire Protection Equipment Maintenance	3,500.00	3,500.00
70400 · Contingencies	10,000.00	3,500.00
70500 · Insurance and bonds	13,000.00	13,500.00
70550 · Bank Service/Penalty/Credit Card Proc	0.00	
70550 · Bank Service/Penalty/Late Fee	4,250.00	4,300.00
70600 · Honoraria	6,420.00	6,420.00
70700 · Advertising	3,000.00	7,000.00
70800 · Appraisal	10,000.00	10,000.00
70900 · Audit & Professional Services	15,450.00	15,500.00
71000 · Dues and Subscriptions	4,400.00	4,400.00
71100 · Legal	30,000.00	30,000.00
71200 · Events & Special Expenses	17,000.00	14,650.00

71300 · Telephone	6,500.00		6,500.00
71500 · Meetings & Training	5,000.00		2,500.00
71600 · Office Supplies	4,000.00		4,000.00
71700 · Tax collection	2,400.00		2,000.00
71800 · Elections	3,000.00		3,500.00
71901 · Computer & Internet Expense			
71902 · Computer Support/ Purchase new	5,500.00	20,500.00	
71903 · Computer Utilities Service	8,600.00	8,600.00	
71901 · Computer & Internet Expense - Total	14,100.00		29,100.00
72000 · Building Inspections	14,400.00		14,400.00
72100 · Utilities	65,000.00		65,000.00
72300 - City Planning	5,000.00		0.00
72400 - PEG Expenses	5,000.00		5,000.00
TOTAL GENERAL GOVERNMENT	569,629.45		544,834.51

Public Health Expense

73100 · Mosquito control	2,700.00		7,200.00
73200 · Solid waste disposal	169,000.00		169,000.00
73210 · Recycling	23,000.00		23,000.00
73300 · Emergency Medical Services	30,000.00		30,000.00
73500 · Animal Control	3,000.00		1,500.00
TOTAL PUBLIC HEALTH EXPENSE	227,700.00		230,700.00

Court Expense

74001 · Court forms & postage	2,000.00		2,000.00
74010 · Court Personnel Salary	45,067.65		45,999.46
74100 · Court Prosecutor	1,900.00		1,900.00
74200 · Municipal Judges	4,800.00		4,800.00
74300 · Court Training	550.00		850.00
74400 · Witness fees	100.00		100.00
74410 · Bailiff services	2,400.00		2,400.00
74414 · Arrest fees	4,100.00		4,100.00
74500 · Court miscellaneous	300.00		500.00

74600 · Warrant payments	5,000.00	2,500.00
74710 - Court Tax Other	59,500.00	59,500.00
74800 · Court Technology	3,200.00	3,200.00
TOTAL COURT EXPENSE	128,917.65	127,849.46

Public Safety Expense

75100 · Police department	705,289.98	737,000.00
75300 · Fire Department	152,029.81	154,310.26
75310 · Fire Marshal	2,000.00	2,000.00
75600 · Emergency Management	3,000.00	1,000.00
75700 - Public Awareness & Education	4,500.00	4,500.00
75400 · Child Safety Expense	1,200.00	1,200.00
TOTAL PUBLIC SAFETY EXPENSE	868,019.79	900,010.26

Board & Commission Expense

76000 · Board & Commission Expense	1,000.00	1,000.00
	1,000.00	1,000.00

Community Center Expense

77100 · Community Center Capital Expense	2,000.00	8,000.00
77125 · Community Center Payroll	23,300.00	23,500.00
Pool General Maint & Supplies		
77201 · Pool Chemicals	5,200.00	5,200.00
77202 · Equipment & Repair:	8,500.00	8,500.00
77203 · General Maint. & Co	1,300.00	1,300.00
77204 · Training	2,000.00	2,000.00
77210 · Utilities	6,300.00	6,300.00
77220 · Concessions	2,000.00	0.00
77200 · Pool General Maint & Supplies	25,300.00	23,300.00
77300 · Tennis Expense	1,000.00	1,000.00
77400 · Event Room Expense	1,600.00	1,600.00
77500 · Fitness Center Expense	7,000.00	1,500.00
77600 · Fitness Class Expense	9,360.00	9,360.00
TOTAL COMMUNITY CENTER	69,560.00	68,260.00

Pending Contract

Mobility Expense

78110 · Streets & Sidewalks

60,000.00

120,000.00

78300 · Street signs

3,000.00

1,500.00

TOTAL MOBILITY EXPENSE

63,000.00

121,500.00

Parks Expense

79001 · Parks - Capital Expense

5,000.00

11,575.00

79400 · Ball Park Expense

0.00

6,000.00

79600 · Beautification-Parks & Entries

3,000.00

2,220.00

79700 · Park & Entrance Maintenance

7,000.00

9,947.00

79800 · Park contingency

500.00

1,100.00

TOTAL PARKS EXPENSE

15,500.00

30,842.00

Payroll Adjustment

3,472.00

Funds Designated For Future Projects

NEW ROOF FOR 98 LAKESHORE DR

37,327.50

25,000.00

TENNIS COURT REFURB or GRANT MATCH

12,000.00

12,000.00

Future Funds projection

49,327.50

37,000.00

Total Expense

2,134,710.39

2,204,871.23

FUNDS DESIGNATED FOR FUTURE PROJECTS

SUMMARY OF PROJECT FUNDING (By Fiscal Year)

FY2018	NEW ROOF FOR 98 LAKESHORE DR	25,000.00	
	TENNIS COURT REFURB or GRANT MATCH	12,000.00	
	TOTAL		37,000.00
FY2017	FUNDS FOR PUMP HOUSE REBUILD	6,000.00	
	TENNIS COURT REFURB or GRANT MATCH	12,000.00	
	ENTRANCES	40,000.00	
	TOTAL		58,000.00
FY2016	HOMESTEAD EXEMPTION FOR 2016	37,327.50	see note below
	FUNDS FOR PUMP HOUSE REBUILD	4,000.00	
	ENTRANCES	40,000.00	
	TOTAL		81,327.50
FY2015	MAINTENANCE EQUIPMENT PURCHASES	2,000.00	
	FUNDS FOR PUMP HOUSE REBUILD	10,000.00	
	TOTAL		12,000.00

SUMMARY OF PROJECT FUNDING (By Project)

	Fiscal Year Allocated		Amount
HOMESTEAD EXEMPTION			
FY2016		37,327.50	
	TOTAL		37,327.50 used in 2017
PUMP HOUSE REBUILD			
FY2015		10,000.00	
FY2016		4,000.00	
FY2017		6,000.00	
	TOTAL		20,000.00
ENTRANCES			
FY2016		40,000.00	
FY2017		40,000.00	
	TOTAL		80,000.00
TENNIS COURT REFURBISHMENT OR GRANT MATCH			
FY2018		12,000.00	
	TOTAL		12,000.00 carried over from 2017
NEW ROOF FOR 98 LAKESHORE DR			
FY2018		25,000.00	
	TOTAL		25,000.00