

City Of El Lago

Fiscal Year October 2019 – September 2020

Proposed Budget Cover Page

Wednesday, October 16, 2019



This budget will raise more total property taxes than last year’s budget by an amount of \$124,053.45, which is a 8.333 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 \$850.04.

	2018		2019		RECORD VOTE ON THIS BUDGET	
	<u>Approved Rate</u>	<u>Proposed</u>	<u>Effective</u>	<u>Rollback</u>		
M & O	0.460803	0.462060	0.424834	0.466812	Councilman Michalak	Aye
I & S	0.056231	0.055068	0.055068	0.055068	Councilman Findley	Aye
TOTAL TAX RATE	0.517034	0.517128	0.479902	0.521880	Councilman Clark	Absent
					Councilman Kuehnel	Aye
					Mayor Pro Tem Vernon	Aye

THIS PAGE LEFT INTENTIONALLY BLANK

FY2020 BUDGET SUMMARY

FY2019 Actual

FY2020 Budget

INCOME

Ad Valorem Tax (Current, Delinquent, P & I)	1,154,840.07	1,269,231.45
Other Taxes	365,618.87	362,516.04
Licensing and Permits	32,092.03	33,865.00
Community Center	73,478.16	99,002.32
Court	92,411.84	114,340.00
Interest	1,914.33	2,275.00
Intergovernmental Revenue	201,282.58	132,000.00
Miscellaneous	51,851.13	40,167.05
Other Income (Intergovernmental & Debt)	139,897.30	223,218.47
FUNDS FROM OTHER BANK ACCOUNTS	139,545.98	10,577.00

TOTAL INCOME	\$ 2,252,932.29	2,287,192.33
---------------------	------------------------	---------------------

EXPENSE

General Government	513,769.77	562,224.11
Public Health	219,542.11	222,600.00
Court	93,885.92	106,051.85
Public Safety	937,934.07	978,453.68
Boards & Commissions	121.00	500.00
Community Center	67,774.37	67,760.00
Mobiltiy	133,230.00	133,500.00
Parks	22,841.32	8,500.00
Capital Expense & Projects	60,258.50	-
Other Expense (Debt & Grant Pre-funding)	284,423.50	148,958.00
FUNDS TO GENERAL OPERATING ACCOUNT	-	58,644.69

TOTAL EXPENSE	2,333,780.56	2,287,192.33
----------------------	---------------------	---------------------

NET INCOME (Income - Expense)	\$ (80,848.27)	0.00
--------------------------------------	-----------------------	-------------

THIS PAGE LEFT INTENTIONALLY BLANK

REVENUE

Tax Base = 271,010,669	FY2019 ACTUAL	FY2020 BUDGET REVENUE
Ad Valorem Tax		
41110 · Current Ad Valorem Taxes	1,133,147.95	1,252,231.90
41120 · Delinquent Ad Valorem Taxes	13,340.52	8,276.28
41130 · Penalty / Interest	8,351.60	8,723.27
TOTAL AD VALOREM TAX INCOME	1,154,840.07	1,269,231.45
Other Taxes		
41210 · Franchise Taxes		
PEG	9,439.32	
OTHER	160,580.76	
41210 · Franchise Taxes	170,020.08	174,307.77
41220 · Sales Taxes	168,970.00	162,215.68
41230 · Mixed Drink Taxes	23,321.79	22,654.11
41240 · Child Safety Tax from HCTA-C	3,307.00	3,338.48
TOTAL OTHER TAXES	365,618.87	362,516.04
Licensing & Permitting		
42100 · Building Permits	30,157.03	32,000.00
42200 · Licenses/permits	1,435.00	1,465.00
42300 · Animal Control & Licensing	500.00	400.00
TOTAL LICENSING & PERMITTING	32,092.03	33,865.00

REVENUE

Tax Base = 271,010,669

	FY2019 ACTUAL	FY2020 BUDGET REVENUE
Community Center		
42501 · Full Membership Pymt Plan Rates	24,340.50	32,000.00
42510 · Pool Income		
<i>42511 · Pool Concessions</i>	-	
<i>42512 · Swim Lessons</i>	-	
<i>42513 · Pool Party Rental Income</i>	1,630.00	
<i>42514 · Swim Team Income</i>	-	
<i>42515 · Guest Fees Received</i>	1,409.16	
<i>42516 · Pool Membership Income</i>	5,558.25	
42510 · Pool Income	8,597.41	9,800.00
42520 · Tennis Court Income	2,083.60	7,500.32
42530 · Event Room Income	9,962.00	11,802.00
42540 · Fitness Center Income	28,484.65	37,900.00
42550 · Miscellaneous Comm. Ctr. Inc.	10.00	-
TOTAL COMMUNITY CENTER INCOME	73,478.16	99,002.32

REVENUE

Tax Base = 271,010,669		FY2019 ACTUAL	FY2020 BUDGET REVENUE
Court			
Court Taxes			
43121 · FTA Fund	17.04		20.00
43122 · Civil Justice Fee-City & State	25.56		30.00
43123 · Child Safety Seat	513.96		650.00
43124 · Administrative Payment Plan Fee	347.30		430.00
43125 · Court Tax - Other	29,863.12		37,700.00
	<u>30,766.98</u>		
Court Fine & Fee Income			
43110 · Fines	55,419.68		68,000.00
43120 · Building security funds	2,121.00		2,600.00
43130 · Court Technology fund	1,492.00		1,800.00
43140 · Court Education Fund	91.84		110.00
43150 · Arrest Fees-LPD	1,920.34		2,400.00
43160 · Miscellaneous Court Income	-		-
43170 · Warrant fees	600.00		600.00
	<u>61,644.86</u>		
TOTAL COURT INCOME		92,411.84	114,340.00
Interest			
44100 - Interest		1,914.33	2,275.00

REVENUE

Tax Base = 271,010,669	FY2019 ACTUAL	FY2020 BUDGET REVENUE
Intergovernmental Revenue		
46100 - General Mobility Revenue (METRO)	132,000.00	132,000.00
46200 - Misc Intergovernmental Revenue	69,282.58	-
	201,282.58	132,000.00
Miscellaneous Income		
47100 · Other Revenues - Other	17,616.42	6,500.00
47200 · Credit Card Convenience Fees	4,543.67	5,000.00
42560 · Pavilion Rental Income	180.00	180.00
42570 · LVPD Rental Income	24,987.04	24,987.05
45200 · Special Expense Income	3,674.00	3,500.00
45350 · Excess Equipment	850.00	-
TOTAL MISCELLANEOUS INCOME	51,851.13	40,167.05
Subtotal Income	1,973,489.01	2,053,396.86
Other Income		
46200 - Intergovernmental Revenue		74,000.00
Debt Tax Income		-
41101 · Current Debt Service Tax Income	138,253.72	149,218.47
41112 · Delinquent Debt Service Tax Income	1,643.58	-
TOTAL DEBT TAX INCOME	139,897.30	223,218.47

REVENUE

Tax Base = 271,010,669

	FY2019 ACTUAL	FY2020 BUDGET REVENUE
Funds From Other Accounts		
FUNDS FROM THE GENERAL FUNDS	126,545.98	-
FUNDS FROM PEG ACCOUNT	10,000.00	1,877.00
FUNDS FROM CHILD SAFETY EXPENSE	-	5,700.00
FUNDS FROM BUILDING SECURITY	3,000.00	3,000.00
TOTAL FUNDS FROM OTHER ACCOUNTS	139,545.98	10,577.00
Total Revenue	2,252,932.29	2,287,192.33

THIS PAGE LEFT INTENTIONALLY BLANK

EXPENSE

	FY2019 ACTUAL	2020 BUDGET EXPENSE
General Government		
70100 · Administrative Salaries	86,626.03	111,178.00
70120 · Maintenance Salaries	83,969.48	84,924.00
70130 · Bookkeeping Services	3,078.22	715.00
70140 - Payroll Bonus/Expense	-	2,500.00
70200 · Employee Benefits	27,828.00	21,500.00
70210 · Pension	4,050.00	2,890.00
70220 · Social security & Medicare	18,670.00	20,310.00
70230 · Workers' Compensation Insurance	6,331.78	6,500.00
70300 · Building Maintenance	20,586.18	24,200.00
70310 · Vehicle and Equipment Maintenance	4,337.44	4,700.00
70320 · Maintenance Employee Clothing	559.59	1,000.00
70330 - New/Replacement Equipment	1,045.00	7,500.00
70350 · Grounds Maintenance	32,600.00	36,500.00
70360 - Fire Protection Equipment	2,614.31	3,100.00
70400 · Contingencies	205.50	220.68
70500 · Insurance and bonds	14,206.38	14,000.00
70550 · Bank Service/Penalty/Late Fee	4,113.03	4,680.00
70600 · Honoraria	5,225.00	5,700.00
70700 · Advertising	4,613.45	6,000.00

EXPENSE

	FY2019 ACTUAL	2020 BUDGET EXPENSE
70800 · Appraisal	9,616.00	10,000.00
70900 · Audit & Professional Services	19,440.00	23,429.00
71000 · Dues and Subscriptions	4,583.46	4,800.00
71100 · Legal	30,332.85	35,000.00
71200 · Events & Special Expenses	12,770.59	13,000.00
71300 · Telephone	8,959.11	6,800.00
71500 · Meetings & Training	3,028.67	500.00
71600 · Office Supplies	4,744.99	4,500.00
71700 · Tax collection	1,827.85	1,900.00
71800 · Elections	4,393.28	4,500.00
71901 · Computer & Internet Expense	14,328.64	14,500.00
72000 · Building Inspections	13,200.00	14,400.00
72100 · Utilities	60,107.51	65,000.00
72300 · City Planning	-	
72400 · PEG Expenses	5,777.43	5,777.43
TOTAL GENERAL GOVERNMENT	513,769.77	562,224.11
Public Health Expense		
73100 · Mosquito control	283.63	1,800.00
73200 · Solid waste disposal	167,650.00	167,650.00

EXPENSE

	FY2019 ACTUAL	2020 BUDGET EXPENSE
73210 · Recycling	21,400.00	21,400.00
73300 · Emergency Medical Services	30,000.00	30,000.00
73500 · Animal Control	208.48	1,750.00
73600 · Public Health Contingency	-	-
TOTAL PUBLIC HEALTH EXPENSE	219,542.11	222,600.00
Court Expense		-
74001 · Court forms & postage	1,982.10	2,000.00
74010 · Court Personnel Salary	48,379.28	49,301.00
74100 · Court Prosecutor	1,050.00	2,000.00
74200 · Municipal Judges	2,725.00	5,000.00
74300 · Court Training	836.58	836.58
74400 · Witness fees	-	-
74410 · Bailiff services	1,950.00	2,400.00
74412 · Building Security Fund Expense	-	-
74414 · Arrest fees	1,696.03	2,659.27
74500 · Court miscellaneous	570.00	1,000.00
74600 · Warrant payments	-	-
74000 - Court Tax Other	31,200.00	37,155.00
74800 · Court Technology	3,496.93	3,700.00
TOTAL COURT EXPENSE	93,885.92	106,051.85

EXPENSE

	FY2019 ACTUAL	2020 BUDGET EXPENSE
Public Safety Expense		-
75100 · Police department	776,663.91	807,604.03
75300 · Fire Department	154,310.16	156,624.65
75310 · Fire Marshal	1,435.00	2,000.00
75400 · Child Safety Expense	2,000.00	1,200.00
75600 · Emergency Management	-	7,500.00
75700 · Public Awareness & Education	3,525.00	3,525.00
TOTAL PUBLIC SAFETY EXPENSE	937,934.07	978,453.68
		-
Board & Commission Expense		-
76000 · Board & Commission Expense	121.00	500.00
		-
Community Center Expense		-
77100 · Community Center Capital Expense	3,308.99	7,500.00
77125 · Swim & Racquet Club Payroll	21,768.91	20,000.00
Pool General Maint & Supplies		-
77201 · Pool Chem.	4,813.41	
77202 · Equip & Repairs	11,204.81	
77203 · General Maint. & Consumables	8,445.96	
77204 · Training	258.16	

EXPENSE

	FY2019 ACTUAL	2020 BUDGET EXPENSE
77210 · Utilities	5,799.85	
77220 · Concessions	-	-
77200 · Pool General Maint & Supplies	30,522.19	20,900.00
77300 · Tennis Expense	304.91	3,500.00
77400 · Event Room Expense	505.06	3,000.00
77500 · Fitness Center Expense	2,364.31	3,500.00
77600 · Fitness Class Expense	9,000.00	9,360.00
TOTAL COMMUNITY CENTER	67,774.37	67,760.00
		-
Mobility Expense		
78110 · Streets & Sidewalks	132,000.00	132,000.00
78300 · Street signs	1,230.00	1,500.00
TOTAL MOBILITY EXPENSE	133,230.00	133,500.00
		-
Parks Expense		
79001 · Parks - Capital Expense	20,155.96	4,000.00
79600 · Beautification-Parks & Entries	879.69	2,500.00
79700 · Maintenance & Material	1,805.67	2,000.00
79800 · Park contingency	-	-
TOTAL PARKS EXPENSE	22,841.32	8,500.00

EXPENSE

	FY2019 ACTUAL	2020 BUDGET EXPENSE
		-
Capital Expense Projects		-
98 Lakeshore Roof	32,000.00	-
Council Microphones (PEG)	11,508.50	-
Tennis Court Resurfacing	16,750.00	-
Total Captial Expense Projects	60,258.50	-
Subtotal Expense	2,049,357.06	2,079,589.64
		-
Other Expense		-
70010 - Capital Expense	142,682.50	-
Debt Expense		-
70121 · Principle	<i>110,000.00</i>	
70122 · Interest	<i>31,741.00</i>	
70020 - DEBT EXPENSE	141,741.00	
Total Other Expense	284,423.50	148,958.00
Other Expense		
FUNDS TO GENERAL OPERATING ACCOUNT		58,644.69
Total Expense	2,333,780.56	2,287,192.33