

# City Of El Lago

Fiscal Year October 2019 – September 2020

Proposed Budget Cover Page

Wednesday, September 4, 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	
	<u>Approved Rate</u>	<u>Proposed</u>	<u>Effective</u>	<u>Rollback</u>
M & O	0.460803	0.462060	0.424834	0.466812
I & S	0.056231	0.055068	0.055068	0.055068
<b>TOTAL TAX RATE</b>	<b>0.517034</b>	<b>0.517128</b>	<b>0.479902</b>	<b>0.521880</b>

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

**FOR:** Darin Clark  
Shawn Findley  
Kris Kuehnel  
Ann Vernon

**AGAINST:** none

**ABSENT** Jeff Michalak

# FY2020 BUDGET SUMMARY

	FY2019 Budget	FY2020 Budget
<b>INCOME</b>		
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	94,002.32
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 Expense (Debt)	139,897.30	149,218.47
<b>Funds from Other Bank Accounts</b>	139,545.98	10,577.00
<b>TOTAL INCOME</b>	<b>\$ 2,252,932.29</b>	<b>\$ 2,208,192.33</b>
<b>EXPENSE</b>		
City Government	513,917.78	554,881.25
Public Health	219,542.11	222,600.00
Court	96,612.59	103,651.85
Public Safety	1,008,539.88	967,274.65
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
<b>TOTAL EXPENSE</b>	<b>2,407,261.05</b>	<b>\$ 2,207,625.75</b>
<b>NET INCOME (Income - Expense)</b>	<b>\$ (154,328.76)</b>	<b>\$ 566.58</b>

# REVENUE

2019 Tax Base = 271,01

FY2019 ACTUAL

FY2020 BUDGET

## Ad Valorem Tax

41110 · Current Ad Valorem Taxes	#####	1,252,231.90
41120 · Delinquent Ad Valorem Tax	13,340.52	8,276.28
41130 · Penalty / Interest	8,351.60	8,723.27
<b>TOTAL AD VALOREM TAX INCOME</b>	<b>1,154,840.07</b>	<b>1,269,231.45</b>

## Other Taxes

41210 · Franchise Taxes		
PEG	9,439.32	9,450.00
OTHER	160,580.76	164,857.77
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
<b>TOTAL OTHER TAXES</b>	<b>365,618.87</b>	<b>362,516.04</b>

## 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
<b>TOTAL LICENSING &amp; PERMITTING</b>	<b>32,092.03</b>	<b>33,865.00</b>

# REVENUE

2019 Tax Base = 271,01

FY2019 ACTUAL

FY2020 BUDGET

## Community Center

42501 · Full Membership Pymt Plan F	24,340.50	32,000.00
42510 · Pool Income		
42511 · Pool Con	-	-
42512 · Swim Les	-	-
42513 · Pool Part	1,630.00	1,200.00
42514 · Swim Tec	-	2,200.00
42515 · Guest Fe	1,409.16	900.00
42516 · Pool Mer	5,558.25	5,500.00
42510 · Pool Income	8,597.41	9,800.00
42520 · Tennis Court Income	2,083.60	2,500.32
42530 · Event Room Income	9,962.00	11,802.00
42540 · Fitness Center Income	28,484.65	37,900.00
42550 · Miscellaneous Comm. Ctr. In	10.00	-
<b>TOTAL COMMUNITY CENTER INCOME</b>	<b>73,478.16</b>	<b>94,002.32</b>

## Court

### Court Taxes

43121 · FTA Fund	17.04	20.00
43122 · Civil Justice Fee	25.56	30.00
43123 · Child Safety Se	513.96	650.00
43124 · Administrative	347.30	430.00
43125 · Court Tax - Oth	29,863.12	37,700.00
	30,766.98	38,830.00

### Court Fine & Fee Income

43110 · Fines	55,419.68	68,000.00
43120 · Building securi	2,121.00	2,600.00
43130 · Court Technolc	1,492.00	1,800.00
43140 · Court Educatio	91.84	110.00
43150 · Arrest Fees-LPI	1,920.34	2,400.00
43160 · Miscellaneous	-	-
43170 · Warrant fees	600.00	600.00
	61,644.86	75,510.00

**TOTAL COURT INCOME** **92,411.84** **114,340.00**

# REVENUE

2019 Tax Base = 271,01

FY2019 ACTUAL

FY2020 BUDGET

		FY2019 ACTUAL	FY2020 BUDGET
<b>Interest</b>			
44100 - Interest		1,914.33	2,275.00
<b>Intergovernmental Revenue</b>			
46100 - General Mobility Revenue (N	132,000.00		132,000.00
46200 - Misc Intergovernmental Rev	69,282.58		
		<b>201,282.58</b>	<b>132,000.00</b>
<b>Miscellaneous Income</b>			
47100 · Other Revenues - Other	17,616.42		6,500.00
47200 · Credit Card Convenience Fee	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		-
<b>TOTAL MISCELLANEOUS INCOME</b>		<b>51,851.13</b>	<b>40,167.05</b>
<b>Subtotal Income</b>		<b>1,973,489.01</b>	<b>2,048,396.86</b>
<b>Other Expense</b>			
Debt Tax Income			
41101 · Current Debt Service Tax Incc	138,253.72		149,218.47
41112 · Delinquent Debt Service Tax I.	1,643.58		
<b>TOTAL DEBT TAX INCOME</b>		<b>139,897.30</b>	<b>149,218.47</b>
<b>Funds From Other Accounts</b>			
FUNDS FROM THE GENERAL FUNDS	126,545.98		-
FUNDS FROM PEG ACCOUNT	10,000.00		1,877.00
FUNDS FROM CHILD SAFETY EXPENSI	-		5,700.00
FUNDS FROM BUILDING SECURITY	3,000.00		3,000.00
<b>TOTAL FUNDS FROM OTHER ACCOUNTS</b>		<b>139,545.98</b>	<b>10,577.00</b>
<b>Total Revenue</b>		<b>2,252,932.29</b>	<b>2,208,192.33</b>

# EXPENSE

	FY2019 ACTUAL	FY2020 BUDGET
<b>General Government</b>		
70100 · Administrative Salaries	85,830.26	106,418.00
70120 · Maintenance Salaries	83,969.48	88,292.34
70130 · Bookkeeping Services	2,950.00	-
70140 - Payroll Bonus/Expense	-	2,000.00
70200 · Employee Benefits	28,900.00	17,173.80
70210 · Pension	4,050.00	2,890.00
70220 · Social security & Medicare	18,670.00	19,900.00
70230 · Workers' Compensation Insu	6,331.78	6,500.00
* 70300 · Building Maintenance	20,586.18	24,200.00
70310 · Vehicle and Equipment Mair	4,337.44	4,700.00
70320 · Maintenance Employee Clot	559.59	1,000.00
70330 - New/Replacement Equipme	1,045.00	7,500.00
70340 · Consumables	-	-
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/	-	-
Credit Card Proces	186.00	250.00
Other	3,927.03	4,430.00
70550 · Bank Service/Penalty/Late F	4,113.03	4,680.00
70600 · Honoraria	5,225.00	5,700.00
70700 · Advertising	4,613.45	6,000.00
70800 · Appraisal	9,616.00	10,000.00
70900 · Audit & Professional Service	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

# EXPENSE

	FY2019 ACTUAL	FY2020 BUDGET
71800 · Elections	4,393.28	4,500.00
71901 · Computer & Internet Expens	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
<b>TOTAL GENERAL GOVERNMENT</b>	<b>513,917.78</b>	<b>554,881.25</b>

## Public Health Expense

73100 · Mosquito control	283.63	1,800.00
73200 · Solid waste disposal	167,650.00	167,650.00
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	-	-
<b>TOTAL PUBLIC HEALTH EXPENSE</b>	<b>219,542.11</b>	<b>222,600.00</b>

## Court Expense

74001 · Court forms & postage	1,982.10	1,000.00
74010 · Court Personnel Salary	48,419.28	48,101.00
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 Exper	-	-
74414 · Arrest fees	1,696.03	2,659.27
74500 · Court miscellaneous	570.00	1,000.00
74600 · Warrant payments	-	-
74000 - Court Tax Other	33,886.67	37,155.00
74800 · Court Technology	3,496.93	3,500.00
<b>TOTAL COURT EXPENSE</b>	<b>96,612.59</b>	<b>103,651.85</b>

# EXPENSE

FY2019 ACTUAL

FY2020 BUDGET

## Public Safety Expense

75100 · Police department	847,269.72	796,425.00
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
<b>TOTAL PUBLIC SAFETY EXPENSE</b>	<b>1,008,539.88</b>	<b>967,274.65</b>

## Board & Commission Expense

76000 · Board & Commission Expense	121.00	500.00
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## Community Center Expense

77100 · Community Center Capital E	3,308.99	7,500.00
77125 · Swim & Racquet Club Payrol	21,768.91	20,000.00
Pool General Maint & Supplies		
77201 · Pool Cherr	4,813.41	3,700.00
77202 · Equip & R	11,204.81	8,000.00
77203 · General M	8,445.96	1,200.00
77204 · Training	258.16	2,000.00
77210 · Utilities	5,799.85	6,000.00
77220 · Concessio	-	-
77200 · Pool General Maint & Suppli	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 · Ffitness Class Expense	9,000.00	9,360.00
<b>TOTAL COMMUNITY CENTER</b>	<b>67,774.37</b>	<b>67,760.00</b>

## Mobility Expense

78110 · Streets & Sidewalks	132,000.00	132,000.00
78300 · Street signs	1,230.00	1,500.00
<b>TOTAL MOBILITY EXPENSE</b>	<b>133,230.00</b>	<b>133,500.00</b>



# EXPENSE

	FY2019 ACTUAL	FY2020 BUDGET
<b>Parks Expense</b>		
79001 · Parks - Capital Expense	20,155.96	5,000.00
79600 · Beautification-Parks & Entric	879.69	1,500.00
79700 · Maintenance & Material	1,805.67	2,000.00
79800 · Park contingency	-	-
<b>TOTAL PARKS EXPENSE</b>	<b>22,841.32</b>	<b>8,500.00</b>
<b>Capital Expense Projects</b>		
98 Lakeshore Roof	32,000.00	-
Council Microphones (PEG)	11,508.50	-
Tennis Court Resurfacing	16,750.00	-
<b>Total Capital Expense Projects</b>	<b>60,258.50</b>	<b>-</b>
<b>Subtotal Expense</b>	<b>2,122,837.55</b>	
<b>Other Expense</b>		
70010 - Capital Expense	142,682.50	
Debt Expense		
70121 · Principle	<i>110,000.00</i>	125,000.00
70122 · Interest	<i>31,741.00</i>	23,958.00
<b>70020 - DEBT EXPENSE</b>	<b>141,741.00</b>	<b>148,958.00</b>
<b>Total Other Expense</b>	<b>284,423.50</b>	<b>148,958.00</b>
<b>Total Expense</b>	<b>2,407,261.05</b>	<b>2,058,667.75</b>