

City Of El Lago

Fiscal Year October 2022 – September 2023

Approved Budget

Wednesday, September 21, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$45,312, which is a 3.27 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 \$4,722.

Property Tax Rate Comparison

	<u>2022-2023</u>	<u>2021-2022</u>
Property Tax Rate:	\$0.435857/100	\$0.460534/100
No-New-Revenue Tax Rate:	\$0.422803/100	\$0.442065/100
No-New-Revenue M&O Tax Rate:	\$0.376628/100	\$0.391132/100
Voter Approval Tax Rate:	\$0.435857/100	\$0.460534/100
Debt Rate:	\$0.046048/100	\$0.050933/100

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

FOR:

Charles Parette, Councilman Position 1
Jeff Michalak, Councilman Position 2
Darin Clark, Councilman Position 3
Ann Vernon, Councilwoman, Position 5

AGAINST:

PRESENT and not voting:

Shawn Findley, Mayor

ABSENT:

John Skelton, Councilman, Position 4

The following table compares the taxes imposed on the average residence homestead by City of El Lago last year to the taxes proposed to be imposed on the average residence homestead by City of El Lago this year.

	2021	2022	Change
Total Tax Rate (Per \$100 of value)	\$ 0.460534	\$ 0.435857	decrease of \$0.024677, OR -5.36%
Average homestead taxable value	\$ 247,838	\$ 271,273	increase of \$23,435, or 9.46%
Tax on average homestead	\$ 1,141	\$ 1,182	increase of \$40.98, OR 3.59%
Tax levy on all properties	\$ 1,386,705	\$ 1,432,017	increase of \$45,312, OR 3.27%

Total debt obligation for City of El Lago secured by property taxes: \$154,520

CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET

REVENUES & EXPENDITURES-SUMMARY

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
DESCRIPTION		ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
REVENUES:						
General Property Taxes		1,238,881	1,226,296	1,255,726	1,273,511	1,297,650
Other Taxes & Assessments		364,189	387,862	359,900	401,209	385,500
Licenses & Permits		45,410	62,441	31,250	48,098	46,250
Charges For Services		70,486	81,874	80,150	91,292	80,600
Fines & Forfeitures		108,998	111,076	103,195	105,936	107,735
Intergovernmental Revenues		223,618	135,917	381,845	134,522	381,945
Miscellaneous Revenues		53,690	52,801	46,037	40,097	42,087
		2,105,273	2,058,266	2,258,103	2,094,665	2,341,767
General Property Taxes-Debt Service		147,677	152,708	155,752	154,718	153,092
		147,677	152,708	155,752	154,718	153,092
TOTAL REVENUES		2,252,950	2,210,974	2,413,855	2,249,383	2,494,859
EXPENDITURES:						
General Government		543,214	550,299	862,317	540,581	896,539
Public Health		220,180	202,971	201,380	199,684	222,750
Municipal Court		106,217	86,282	100,850	94,982	104,235
Public Safety		926,135	952,707	1,030,705	1,009,236	1,057,656
Community Center		80,281	43,243	61,800	41,304	56,200
Mobility & Parks		96,639	110,111	209,356	7,855	334,782
		1,972,666	1,945,612	2,466,408	1,893,641	2,672,162
Debt Service		148,958	150,933	152,787	152,787	154,520
TOTAL EXPENDITURES		2,121,624	2,096,545	2,619,195	2,046,428	2,826,682
INCREASE (DECREASE) IN FUND BALANCE		131,326	114,429	(205,340)	202,955	(331,823)
Funds From Other Bank Accounts in Support Of The Budget						
	Current Balance					
General Operating Account						
Miscellaneous General Fund	201,146	85,291	3,091	85,484	65,113	102,541
Emergency Operating Fund	418,000	-	68,000	-	-	-
Projects	120,000	-	-	-	-	-
Metro	205,401	39,230	28,667	68,856	130,385	198,282
Funds from PEG	34,748	6,838	8,687	28,000	3,527	28,000
Funds from Child Safety Expense	30,658	(330)	4,069	20,000	2,780	-
Funds from Building Security	13,006	297	1,916	3,000	1,150	3,000
Total Funds From Other Accounts		131,326	114,429	205,340	202,955	331,823
		-	-	-	-	-

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

REVENUES

ACCOUNT	ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ACTUAL	FY22 ORIGINAL BUDGET	FY22 YEAR END ESTIMATE	FY23 PROPOSED BUDGET
<u>GENERAL PROPERTY TAXES</u>						
41110	M&O-CURRENT TAXES	1,212,335	1,181,887	1,238,076	1,230,813	1,280,000
41120	M&O-DELINQUENT TAXES	16,959	28,119	8,000	23,098	8,000
41130	M&O-PENALTY & INTEREST	9,361	16,124	9,500	19,450	9,500
41131	RENDITION PENALTY	226	166	150	150	150
TOTAL GENERAL PROPERTY TAXES		1,238,881	1,226,296	1,255,726	1,273,511	1,297,650
<u>OTHER TAXES & ASSESSMENTS</u>						
41210a	CNPT GAS FRANCHISE TAX	23,117	25,650	25,000	28,072	25,000
41210b	CNPT ELECTRIC FRANCHISE TAX	79,191	78,997	80,000	85,226	80,000
41210c	TELECOMM FRANCHISE TAX	4,455	3,002	3,200	2,667	3,200
41210d	COMCAST FRANCHISE TAX	43,877	43,211	42,500	43,000	43,000
41211	COMCAST PEG FRANCHISE TAX	8,776	8,642	8,500	8,600	8,600
41220	STATE SALES TAX	183,105	203,986	175,000	207,500	200,000
41230	MIXED BEVERAGE TAX	18,600	20,737	22,000	22,886	22,000
41240	CHILD SAFETY TAX -HCTA-C	3,069	3,637	3,700	3,258	3,700
TOTAL OTHER TAXES & ASSESSMENTS		364,189	387,862	359,900	401,209	385,500
<u>LICENSES & PERMITS</u>						
42100	BUILDING PERMITS	44,445	61,051	30,000	46,120	45,000
42200	MISCELLANEOUS PERMITS	620	710	700	1,573	700
42300	ANIMAL CONTROL & LICENSING	345	680	550	405	550
TOTAL LICENSES & PERMITS		45,410	62,441	31,250	48,098	46,250
<u>CHARGES FOR SERVICES</u>						
42501	FULL MEMBERSHIPS	26,537	26,671	27,000	28,665	27,000
42513	POOL PARTY RENTAL INCOME	-	1,760	1,850	2,807	2,000
42514	SWIM TEAM INCOME	-	2,059	1,900	2,100	2,400
42515	GUEST FEE INCOME	2,693	2,747	2,600	2,809	2,600
42516	POOL MEMBERSHIP INCOME	5,057	6,595	6,000	9,631	6,000
42520	TENNIS COURT INCOME	3,134	4,626	3,200	2,843	3,000
42530	EVENT ROOM INCOME	4,820	5,914	6,000	10,412	6,000
42540	FITNESS CENTER INCOME	28,195	31,407	31,500	31,985	31,500
42550	MISC. COMM. CTR INCOME	50	95	100	40	100
TOTAL CHARGES FOR SERVICES		70,486	81,874	80,150	91,292	80,600
<u>COURT FINES</u>						
43101	COURT FEES/FINES	58,260	83,554	75,000	78,457	80,000
43102	WARRANT FEES	2,100	7,660	5,500	4,825	5,500
43103	COURT EDUCATION FUND	58	-	-	-	-
43104	FTA FUND	20	20	35	-	35
43105	TIME PAYMENT FEES	314	450	460	575	500
43106	CIVIL JUSTICE FEE-CITY	8	-	-	-	-
43201	COURT BLDG SECURITY-RESERVED	2,905	4,748	5,000	4,200	4,800
43202	COURT TECHNOLOGY-RESERVED	2,208	3,948	4,000	3,250	3,800
43203	CHILD SAFETY-RESERVED	843	383	500	372	400
43204	ARREST FEES FOR LPD	2,038	2,490	2,200	3,557	2,200
43205	LOCAL TRUANCY PREV.-RESERVED	1,676	4,297	4,000	3,955	4,000
43300	COURT STATE & CITY SHARED FINES	38,570	3,526	6,500	6,745	6,500
TOTAL COURT FINES		108,998	111,076	103,195	105,936	107,735

REVENUES

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
ACCOUNT	ACCOUNT DESCRIPTION	FY20 ACTUAL	FY21 ACTUAL	ORIGINAL BUDGET	YEAR END ESTIMATE	PROPOSED BUDGET
<u>INTERGOVERNMENTAL REVENUES</u>						
46100	GENERAL MOBILITY REVENUE	132,000	132,000	132,000	132,000	132,000
46101	COVID EXPENSE REIMBURSE GRANT	13,009	3,917	2,400	2,522	2,500
46102	ARPA-CLRF GRANT INCOME	-	-	247,445	-	247,445
49200	DISASTER RECOVERY GRANT	78,608	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES		223,618	135,917	381,845	134,522	381,945
<u>MISCELLANEOUS REVENUES</u>						
45100	BANK ACCOUNT INTEREST	1,807	1,952	1,800	2,554	1,800
47100	OTHER MISCELLANEOUS INCOME	1,702	4,193	2,000	750	2,000
47200	CREDIT CARD CONVENIENCE FEES	4,608	6,176	6,600	5,586	6,000
47300	PARK & PAVILION RENTAL INCOME	1,120	750	650	1,250	800
47400	SPECIAL EXPENSE INCOME	2,364	5,809	2,000	-	2,000
47500	LVPD RENTAL INCOME	24,987	24,987	24,987	24,987	24,987
47600	SALE OF EXCESS EQUIPMENT	8,462	-	-	-	-
47800	INTERMODAL PERMIT FEES	8,641	3,549	8,000	4,970	4,500
47801	PROCEEDS FROM INSURANCE	-	5,385	-	-	-
TOTAL MISCELLANEOUS REVENUES		53,690	52,801	46,037	40,097	42,087
TOTAL REVENUES		2,105,273	2,058,266	2,258,103	2,094,665	2,341,767

**GENERAL GOVERNMENT
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PERSONNEL SERVICES</u>						
70100	ADMINISTRATIVE SALARIES	96,466	104,045	123,750	110,772	132,334
70120	MAINTENANCE SALARIES	83,775	85,554	87,000	85,923	91,350
70140	PAYROLL BONUS	2,250	2,686	3,000	3,000	3,000
70200	EMPLOYEE BENEFITS	19,523	13,408	14,935	14,999	16,650
70210	PENSION	3,053	2,985	3,035	2,992	3,200
70220	SS & MEDICARE TAX	20,236	21,210	22,000	22,001	24,150
TOTAL PERSONNEL SERVICES		225,303	229,888	253,720	239,687	270,684
<u>SUPPLIES</u>						
70311	FUEL FOR VEHICLES	1,326	1,531	2,000	2,479	3,000
70320	MAINT. EMPLOYEE UNIFORMS	778	759	800	238	800
70330	NEW/REPLACEMENT EQUIPMENT	9,202	5,689	10,000	5,225	5,000
70360	FIRE PROTECTION EQUIPMENT	5,200	2,265	3,000	2,125	3,000
71600	OFFICE SUPPLIES	5,513	4,010	5,000	4,401	5,000
71601	OFFICE EQUIPMENT	-	661	1,200	750	1,200
TOTAL SUPPLIES		22,020	14,916	22,000	15,218	18,000
<u>REPAIRS & MAINTENANCE</u>						
70300	BUILDING MAINTENANCE	23,504	20,054	26,800	21,681	25,000
70310	VEHICLE MAINTENANCE	1,076	537	1,500	1,834	2,000
70350	GROUNDS MAINTENANCE	35,207	36,041	36,500	35,601	-
70350a	LAWNS & MAINTENANCE	-	-	-	-	32,940
70350b	OTHER GROUNDS MAINTENANCE	-	-	-	-	17,360
72500	ARPA-CLFRF GRANT EXPENSES	-	-	247,445	-	247,445
TOTAL REPAIRS & MAINTENANCE		59,787	56,633	312,245	59,116	324,745
<u>CONTRACTUAL SERVICES</u>						
70130	BOOKKEEPING SERVICES	1,127	538	-	-	-
70230	WORKERS' COMP INSURANCE	4,500	2,388	6,762	4,622	6,500
70500	INSURANCE & BONDS	13,937	13,420	15,580	14,632	17,000
70550	BANK & CC SERVICE CHARGES	5,558	7,357	7,200	7,635	8,000
70700	ADVERTISING	2,561	4,532	5,000	2,089	5,000
70800	HCAD APPRAISAL FEES	10,319	9,921	10,500	10,024	10,500
70900	AUDIT & PROFESSIONAL SERVICES	27,052	25,373	19,000	18,625	20,000
71000	DUES & SUBSCRIPTIONS	5,255	5,726	5,000	5,101	5,200
71100	LEGAL	37,126	26,386	30,000	25,424	30,000
71300	TELEPHONE	9,353	8,114	9,000	9,701	10,000
71700	HCTO TAX COLLECTION	387	1,624	1,800	1,809	1,800
71901	COMPUTER SOFTWARE	6,624	12,446	8,500	8,972	10,000
71902	COMPUTER SUPPORT	3,045	3,537	2,000	553	2,000
71903	COMPUTER UTILITIES SERVICE	15,026	13,990	13,000	11,653	13,000
71904	COMPUTER UTILITIES HARDWARE	3,691	4,744	4,000	1,500	2,500
71905	EQUIPMENT RENTAL	-	-	1,810	1,805	1,810
72000	BUILDING INSPECTIONS	14,400	23,934	23,000	25,422	25,000
72001	FLOODPLAIN INSPECTIONS	-	4,348	2,400	3,537	5,000
72001a	FLOODPLAIN-CRS STUDY	-	7,989	2,600	1,088	2,600
72100	UTILITIES	60,056	52,847	60,000	55,312	60,000
TOTAL CONTRACTUAL SERVICES		220,018	229,212	227,152	209,503	235,910

**GENERAL GOVERNMENT
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<i>OTHER CHARGES</i>						
70600	HONORARIA	5,700	5,675	5,700	5,510	5,700
70000	TRAINING	-	-	2,000	1,789	2,000
71200	SPECIAL EXPENSES	8,095	8,638	5,000	3,523	5,000
71500	MEETINGS	135	1,414	1,500	433	1,500
71800	ELECTIONS	185	3,923	4,500	729	4,500
72400	PEG EXPENSES	1,971	-	28,000	5,073	28,000
76000	BOARD & COMMISSION EXPENSE	-	-	500	-	500
TOTAL OTHER CHARGES		16,086	19,650	47,200	17,057	47,200
TOTAL GENERAL GOVERNMENT		543,214	550,299	862,317	540,581	896,539

**PUBLIC HEALTH
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
CONTRACTUAL SERVICES						
73100	MOSQUITO CONTROL	1,191	75	1,000	850	1,100
73200	SOLID WASTE DISPOSAL	167,608	167,607	167,650	167,607	167,650
73210	RECYCLING	21,266	5,078	1,230	1,227	20,000
73300	EMERGENCY MEDICAL SERVICES	30,000	30,000	30,000	30,000	30,000
73500	ANIMAL CONTROL	116	211	1,500	-	4,000
TOTAL CONTRACTUAL SERVICES		220,180	202,971	201,380	199,684	222,750
TOTAL PUBLIC HEALTH						
		220,180	202,971	201,380	199,684	222,750

**MUNICIPAL COURT
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PERSONNEL SERVICES</u>						
74010	MUNICIPAL COURT SALARIES	49,067	60,631	69,700	66,764	73,185
TOTAL PERSONNEL SERVICES		49,067	60,631	69,700	66,764	73,185
<u>SUPPLIES</u>						
74001	COURT FORMS & POSTAGE	2,669	1,418	2,700	2,659	2,700
TOTAL SUPPLIES		2,669	1,418	2,700	2,659	2,700
<u>CONTRACTUAL SERVICES</u>						
74100	COURT PROSECUTOR	1,500	2,325	2,400	2,025	2,500
74200	MUNICIPAL JUDGES	4,250	4,975	6,000	6,900	6,500
74410	BAILIFF SERVICES	2,625	2,850	3,000	3,050	3,000
74414	ARREST FEES	2,160	1,521	2,800	1,795	2,800
74600	WARRANT PAYMENTS	1,675	7,890	7,000	5,730	7,000
74601	DUES & SUBSCRIPTIONS	-	-	150	-	150
74700	COURT TAX	37,980	48	-	-	-
70000	EQUIPMENT RENTAL	-	-	1,500	-	1,500
74800	COURT TECHNOLOGY	3,691	3,865	4,000	5,634	4,000
TOTAL CONTRACTUAL SERVICES		53,881	23,474	26,850	25,134	27,450
<u>OTHER CHARGES</u>						
74300	COURT TRAINING	277	447	600	129	600
74400	WITNESS FEES	25	-	-	43	-
74500	COURT MISCELLANEOUS	299	311	1,000	253	300
TOTAL OTHER CHARGES		601	758	1,600	425	900
TOTAL MUNICIPAL COURT		106,217	86,282	100,850	94,982	104,235

**PUBLIC SAFETY
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>CONTRACTUAL SERVICES</u>						
75100	POLICE DEPARTMENT	762,051	787,309	842,820	842,820	885,320
75300	FIRE DEPARTMENT	156,625	158,583	161,360	161,391	163,811
75310	FIRE MARSHAL	613	3,290	2,000	650	4,000
75600	EMERGENCY MANAGEMENT	3,240	-	1,000	-	1,000
TOTAL CONTRACTUAL SERVICES		922,528	949,182	1,007,180	1,004,861	1,054,131
<u>OTHER CHARGES</u>						
75400	CHILD SAFETY EXPENSE	81	-	20,000	850	-
75700	PUBLIC AWARENESS & EDUCATION	3,525	3,525	3,525	3,525	3,525
TOTAL OTHER CHARGES		3,606	3,525	23,525	4,375	3,525
TOTAL PUBLIC SAFETY		926,135	952,707	1,030,705	1,009,236	1,057,656

**COMMUNITY CENTER
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>PERSONNEL SERVICES</u>						
77125	COMMUNITY CENTER PAYROLL	22,677	21,208	22,000	21,800	24,500
TOTAL PERSONNEL SERVICES		22,677	21,208	22,000	21,800	24,500
<u>SUPPLIES</u>						
77201	POOL CHEMICALS	5,964	6,186	6,000	6,676	7,000
TOTAL SUPPLIES		5,964	6,186	6,000	6,676	7,000
<u>REPAIRS & MAINTENANCE</u>						
77202	EQUIPMENT & REPAIRS	2,113	2,547	3,500	2,028	3,500
77203	GEN. MAINT. & CONSUMABLES	1,937	1,510	2,000	1,825	2,000
TOTAL REPAIRS & MAINTENANCE		4,050	4,057	5,500	3,853	5,500
<u>CONTRACTUAL SERVICES</u>						
77210	UTILITIES-POOL	5,018	5,880	6,000	5,863	6,000
77300	TENNIS EXPENSE	83	447	800	352	500
77400	EVENT ROOM EXPENSE	1,492	592	1,500	60	1,500
77500	FITNESS CENTER EXPENSE	2,940	3,553	3,500	1,260	3,500
77600	FITNESS CLASS EXPENSE	4,595	-	-	-	6,200
TOTAL CONTRACTUAL SERVICES		14,127	10,472	11,800	7,535	17,700
<u>OTHER CHARGES</u>						
77204	TRAINING	1,293	1,320	1,500	1,440	1,500
TOTAL OTHER CHARGES		1,293	1,320	1,500	1,440	1,500
<u>CAPITAL OUTLAY</u>						
77100	COMM. CENTER CAPITAL EXPENSE	32,170	-	14,000	-	-
77200	POOL CAPITAL EXPENSE	-	-	1,000	-	-
77300	FITNESS CENTER CAPITAL EXPENSE	-	-	-	-	-
TOTAL CAPITAL OUTLAY		32,170	-	15,000	-	-
TOTAL COMMUNITY CENTER		80,281	43,243	61,800	41,304	56,200

**MOBILITY & PARKS
EXPENDITURES**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>MOBILITY</u>						
<u>CAPITAL OUTLAY</u>						
78110	STREETS & SIDEWALKS	92,770	103,333	200,856	1,615	330,282
78300	STREET SIGNS	680	225	1,500	1,179	1,500
TOTAL CAPITAL OUTLAY		93,450	103,558	202,356	2,794	331,782
TOTAL MOBILITY		93,450	103,558	202,356	2,794	331,782
<u>PARKS</u>						
<u>REPAIRS & MAINTENANCE</u>						
79500	MCNAIR PARK BATHROOMS	-	1,284	-	-	-
79700	PARKS & ENTRANCE MAINT.	2,764	4,303	4,500	2,899	-
TOTAL REPAIRS & MAINTENANCE		2,764	5,587	4,500	2,899	-
<u>OTHER CHARGES</u>						
79600	BEAUTIFICATION-PARKS & ENTRIES	425	967	2,500	2,162	3,000
TOTAL OTHER CHARGES		425	967	2,500	2,162	3,000
TOTAL PARKS		3,189	6,553	7,000	5,061	3,000

**DEBT SERVICE
FUND SUMMARY**

**CITY OF EL LAGO, TEXAS
FY23 PROPOSED BUDGET**

				FY22	FY22	FY23
		FY20	FY21	AMENDED	YEAR END	PROPOSED
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
<u>GENERAL PROPERTY TAXES -REVENUES</u>						
49110	I&S-CURRENT TAXES	144,485	147,556	153,952	152,768	151,292
49112	I&S-DELINQUENT TAXES	2,062	3,345	1,000	1,200	1,000
49113	I&S-PENALTY & INTEREST	1,130	1,807	800	750	800
TOTAL GENERAL PROPERTY TAXES -REVENUES		147,677	152,708	155,752	154,718	153,092
<u>DEBT SERVICE -EXPENDITURES</u>						
70121	COMM. CNTR-DEBT-PRINCIPAL	125,000	130,000	135,000	135,000	140,000
70122	COMM. CNTR-DEBT-INTEREST	23,958	20,933	17,787	17,787	14,520
TOTAL DEBT SERVICE -EXPENDITURES		148,958	150,933	152,787	152,787	154,520
INCREASE (DECREASE) IN FUND BALANCE		(1,281)	1,775	2,965	1,931	(1,428)
FUND BALANCE-BEGINNING OF YEAR		(34,628)	(35,909)	(34,133)	(34,133)	(32,202)
FUND BALANCE-END OF YEAR		(35,909)	(34,133)	(31,168)	(32,202)	(33,630)