



CITY OF EL LAGO

AGENDA
CITY COUNCIL WORKSHOP
411 TALLOWOOD DRIVE, EL LAGO,
TEXAS 77586
JULY 29, 2020
7:00 P.M.

NOTICE is hereby given of a Meeting of the City Council of the City of El Lago, County of Harris, State of Texas, to be held on the above stated date and time.

This meeting will be closed to in person attendance by the public. Due to the COVID 19 pandemic and CDC's recommendation regarding social distancing measures, the public will not be allowed to be physically present at this meeting, but the meeting will be available to members of the public via telephonic audio. Public Comments may be submitted. Citizens may join the WebEx Meeting by calling (844) 992-4726 and entering the Access Code 146 647 3998 Any person interested in speaking on any item on the agenda must submit his/her comment via email to the City Secretary at citysec@ellago-tx.gov. The request must include the name and address of the person commenting. Citizen comments will be read aloud by the City Secretary during the meeting. Comments must be received before 1:00 p.m., Wednesday, July 29, 2020.

1. Call to Order

2. Declaration of a Quorum

2.1. *Announce Absent Members of Council*

3. Citizen Comments

Submitted citizens comments will be read aloud by the City Secretary

4. Workshop Session to discuss the following (no motions to be made)

4.1. *Discuss FY 2021 City Budget and 2020 tax rate in support of that budget.*

5. Adjournment

ALL AGENDA ITEMS ARE SUBJECT TO ACTION

In compliance with the Americans with Disabilities Act, the City of El Lago will provide for reasonable accommodations for persons attending City Council Meetings. Requests should be received 48 hours prior to the meetings. Please contact the City office at 281-326-1951. The City Council of the City of El Lago, Texas, reserves the right to adjourn into executive session at any time during the course of the meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), §551.077 (Agency Financed by Federal Government), §551.084 (Exclusion of Witness from Hearing), §551.086 (Meeting Concerning Municipally Owned Utility), §551.087 (Deliberations Regarding Economic Development), §551.088 (Deliberations Regarding Licensing Testing Exam), & §418.183(f) (Texas Disaster Act: regarding Critical Infrastructure).

I certify that a copy of this notice of the City Council Meeting for the date listed above was posted at City Hall, 411 Tallowood Drive, El Lago, Texas, at least 72 hours in advance per the Texas Open Meetings Act.

Rachel Lewis
City Secretary

City of El Lago 2021 Budget Worksheet

	PROJECTED FY2020 EOY	FY2020 APPROVED BUDGET		BUDGET ADJUSTMENT	COVID LOSSES & EXPENSES	PROPOSED FY2021 BUDGET
Ordinary Income/Expense						
Income						
41000 · Ad Valorem Tax						
41110 · Current Ad Valorem Taxes	1,212,501.63	1,252,231.90	97%	(39,730.27)		1,212,501.63
41120 · Delinquent Ad Valorem Taxes	8,071.27	8,276.28	98%	(205.01)		8,071.27
41130 · Penalty/ Interest Income	9,630.99	8,723.27	110%			9,000.00
Total 41000 · Ad Valorem Tax	1,230,203.89	1,269,231.45	97%	(39,935.28)		1,229,572.90
41200 · Other Taxes						
41210 · Franchise Taxes						
41211 · PEG Fees (1%)	8,917.38	9,400.00	95%	(482.62)		9,000.00
41210 · Franchise Taxes - Other	150,748.96	164,907.77	91%	(14,158.81)		164,000.00
Total 41210 · Franchise Taxes	159,666.34	174,307.77	92%	(14,641.43)		173,000.00
41220 · Sales Taxes	175,018.34	162,215.68	108%	12,802.66		175,000.00
41230 · Mixed Drink Taxes	23,289.48	22,654.11	103%			23,000.00
41240 · Child Safety Tax from HCTA-C	3,178.16	3,338.48	95%	(160.32)		3,100.00
Total 41200 · Other Taxes	361,152.32	362,516.04	100%	(1,999.09)		374,100.00
42000 · Permits & Licenses						
42100 · Building Permits	30,371.20	32,000.00	95%	(1,628.80)		20,000.00
42200 · Miscellaneous Permits	625.00	1,465.00	43%	(840.00)		625.00
42300 · Animal Control & Licensing	285.00	400.00	71%	(115.00)		300.00
Total 42000 · Permits & Licenses	31,281.20	33,865.00	92%	(2,583.80)		20,925.00
42500 · COMMUNITY CENTER INCOME						
42501 · Full Membership Revenues	30,496.26	32,000.00	95%	(1,503.74)	(9,703.00)	30,000.00
42510 · Pool Income						
42513 · Pool Party Rental Income	(125.00)	1,400.00	-9%	(1,525.00)	(400.00)	1,000.00
42514 · Swim Team Income	0.00	1,900.00	0%	(1,900.00)	(1,900.00)	1,900.00
42515 · Guest Fee Income	1,952.00	1,300.00	150%			1,500.00
42516 · Pool Membership Income	5,151.50	5,200.00	99%	(48.50)		5,200.00
42510 · Pool Income - Other	0.00	0.00				
Total 42510 · Pool Income	6,978.50	9,800.00	71%	(3,473.50)		9,600.00
42520 · Tennis Court Income	1,674.56	7,500.32	22%	(5,825.76)		2,400.00
42530 · Event Room Income	4,770.00	11,802.00	40%	(7,032.00)	(7,193.00)	
42540 · Fitness Center Income	32,360.25	37,900.00	85%	(5,539.75)		32,300.00
42550 · Miscellaneous Comm. Ctr. Inc.	40.00					
Total 42500 · COMMUNITY CENTER INCOME	76,319.57	99,002.32	77%	(23,374.75)		74,300.00

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	PROJECTED FY2020	FY2020 APPROVED		BUDGET	COVID LOSSES &	PROPOSED FY2021
43000 · COURT INCOME						
43100 · Court Fees and Fines						
43101 · Miscellaneous Court Fees/Fines	55,225.07	68,000.00	81%	(12,774.93)		55,000.00
43102 · Warrant Fees	1,700.00	600.00	283%			3,000.00
43103 · Court Education Fund	69.72	110.00	63%	(40.28)		70.00
43104 · FTA Fund	25.00	20.00	125%			25.00
43105 · Time Payment Reimbursement Fee	326.98	430.00	76%	(103.02)		300.00
43106 · Civil Justice Fee-City	7.63	30.00	25%	(22.37)		-
43107 · Omnibase Reimbursement Fee	0.00					-
Total 43200 · Court Fines for Designated Fund	8,578.30	7,450.00	115%	(488.59)		8,250.00
Total 43300 · Court State & City Shared Fines	35,578.57	37,700.00	94%	(2,121.43)		35,500.00
Total 43000 · COURT INCOME	101,511.26	114,340.00	89%	(15,550.63)		102,145.00
45000 · Earned Interest						
45100 · Bank Account Interest	1,683.20					
45000 · Earned Interest - Other		2,275.00				
Total 45000 · Earned Interest	1,683.20	2,275.00	74%	(591.80)		1,500.00
46000 · Intergovernmental Revenue						
46100 · General Mobility Revenue	132,000.00	132,000.00	100%			132,000.00
Total 46000 · Intergovernmental Revenue	132,000.00	132,000.00	100%			132,000.00
47000 · Miscellaneous Income						
47100 · Other Miscellaneous Income	5,305.08	6,500.00	82%	(1,194.92)		5,300.00
47200 · Credit Card Convenience Fees	4,498.37	5,000.00	90%	(501.63)		4,500.00
47300 · Park & Pavilion Rental Income	1,260.00	180.00	700%	1,080.00	(240.00)	1,000.00
47400 · Special Expense Income	2,294.17	3,500.00	66%	(1,205.83)		2,000.00
47500 · LVPD Rental Income	24,987.04	24,987.05	100%	(0.01)		24,987.05
47600 · Sale of Excess Equipment	8,397.00			8,397.00		-
Total 47000 · Miscellaneous Income	46,741.66	40,167.05	116%	6,574.61		37,787.05
Total Income	1,980,893.10	2,053,396.86	96%	(77,460.74)	(19,436.00)	1,972,329.95

City of El Lago 2021 Budget Worksheet

	PROJECTED	FY2020			COVID	PROPOSED
	FY2020	APPROVED		BUDGET	LOSSSES &	FY2021
Gross Profit	1,980,893.10	2,053,396.86	96%	6,574.61		
Expense						
70000 · GENERAL GOVERNMENT						
70100 · Administrative Salaries	93,247.99	111,178.00	84%	(17,930.01)		113,000.00
70120 · Maintenance Salaries	83,129.80	84,924.00	98%			87,000.00
70130 · Bookkeeping Services	569.45	715.00	80%			-
70140 · Payroll Bonus/Expenses	2,354.00	2,500.00	94%			2,750.00
70200 · Employee Benefits	18,448.23	21,500.00	86%	(3,051.77)		18,500.00
70210 · Pension	3,030.90	2,890.00	105%	140.90		3,121.83
70220 · Social Security & Medicare	19,194.99	20,310.00	95%			20,820.20
70230 · Workers' Compensation Insurance	4,421.22	6,500.00	68%			4,500.00
70300 · Building Maintenance Expense	26,374.67	24,200.00	109%	2,174.67	590.00	24,200.00
Total 70310 · Vehicle & Equipment Maintenance	2,217.64	4,700.00	47%	(2,482.36)		4,000.00
70320 · Maintenance Empl. Clothing	999.17	1,000.00	100%			1,000.00
70330 · New/Replacement Equipment	8,887.00	7,500.00	118%	1,387.00		10,000.00
70350 · Grounds Maintenance	33,312.00	36,500.00	91%	(3,188.00)		36,500.00
70360 · Fire Protection Equipment	5,506.99	3,100.00	178%	2,406.99		5,500.00
70400 · Contingencies	0.00	220.68	0%			
70500 · Insurance and Bonds	13,937.12	14,000.00	100%			14,000.00
Total 70550 · Bank Service/Credit Card Fees	4,935.77	4,680.00	105%	255.77		4,800.00
70600 · Honoraria	5,700.00	5,700.00	100%	0.00		5,700.00
70700 · Advertising	3,715.10	6,000.00	62%	(2,284.90)		6,000.00
70800 · Appraisal	10,256.00	10,000.00	103%	256.00		10,500.00
70900 · Audit & Professional Services	33,930.00	23,429.00	145%	10,501.00		18,000.00
71000 · Dues and Subscriptions	5,220.10	4,800.00	109%	420.10		5,225.00
71100 · Legal	40,512.99	35,000.00	116%	5,512.99	4,200.00	40,000.00
71200 · Special Expenses	11,205.75	13,000.00	86%	(1,794.25)		6,500.00
Total 71300 · Telephone	9,811.87	6,800.00	144%	3,011.87		9,000.00
71500 · Meetings	135.00	500.00	27%			500.00
71600 · Office Supplies	5,515.75	4,500.00	123%	1,015.75		4,000.00
71700 · Tax Collection	1,775.29	1,900.00	93%			2,000.00
71800 · Elections	(65.00)	4,500.00	-1%	(4,565.00)		4,500.00
Total 71900 · Computer Expense	20,919.91	14,500.00	144%	6,419.91		20,840.00
72000 · Building Inspections	14,400.00	14,400.00	100%			21,600.00
72100 · Utilities	56,985.20	65,000.00	88%	(8,014.80)		60,000.00
72400 · PEG Expenses	1,971.14	5,777.43	34%	(3,806.29)		6,500.00
Total 70000 · GENERAL GOVERNMENT	542,556.04	562,224.11	97%	(13,614.43)		570,557.03
73000 · PUBLIC HEALTH EXPENSES						
73100 · Mosquito control	112.50	1,800.00	6%			1,800.00
73200 · Solid Waste Disposal	167,607.12	167,650.00	100%			167,650.00
73210 · Recycling	21,371.52	21,400.00	100%			-
73300 · Emergency Medical Services	30,000.00	30,000.00	100%			30,000.00
73500 · Animal Control	109.96	1,750.00	6%			1,500.00
Total 73000 · PUBLIC HEALTH EXPENSES	219,201.10	222,600.00	98%			200,950.00

City of El Lago 2021 Budget Worksheet

	PROJECTED FY2020	FY2020 APPROVED		BUDGET	COVID LOSSES &	PROPOSED FY2021
74000 · COURT EXPENSES						
74001 · Court Forms & Postage	1,287.47	2,000.00	64%		283.00	2,000.00
74010 · Court Clerk Salary	48,691.60	49,301.00	99%			50,200.00
74100 · Court Prosecutor	1,350.00	2,000.00	68%			2,000.00
74200 · Municipal Judges	3,600.00	5,000.00	72%			4,600.00
74300 · Court Training	369.49	836.58	44%			600.00
74400 · Witness Fees	32.84			32.84		100.00
74410 · Bailiff Services	2,175.00	2,400.00	91%			2,400.00
74414 · Arrest Fees	2,263.36	2,659.27	85%			2,650.00
74500 · Court Miscellaneous	322.00	1,000.00	32%			1,000.00
74600 · Warrant Payments	180.00			180.00		
Total 74700 · Court Tax - General	32,496.93	37,155.00	87%			35,000.00
74800 · Court Technology	3,690.66	3,700.00	100%			3,500.00
74000 · COURT EXPENSES - Other	22.48					
Total 74000 · COURT EXPENSES	96,481.83	106,051.85	91%	212.84		104,050.00
75000 · PUBLIC SAFETY EXPENSES						
75100 · Police Department	782,603.91	807,604.03	97%	(25,000.12)		807,604.03
75300 · Fire Department	156,624.84	156,624.65	100%			158,974.02
75310 · Fire Marshal	1,072.50	2,000.00	54%			2,000.00
75400 · Child Safety Expense	0.00	1,200.00	0%			1,200.00
75600 · Emergency Management	2,206.30	7,500.00	29%	(5,293.70)		1,000.00
75700 · Public Awareness & Education	3,525.00	3,525.00	100%			3,525.00
Total 75000 · PUBLIC SAFETY EXPENSES	946,032.55	978,453.68	97%	(30,293.82)		974,303.05
76000 · BOARD & COMMISSION EXPENSE	0.00	500.00	0%			500.00
77000 · COMMUNITY CENTER						
77100 · Community Center Capital Expense	32,170.00	7,500.00	429%	24,670.00		-
77125 · Community Center Payroll	24,853.99	20,000.00	124%	4,853.99	4,000.00	21,000.00
77200 · Pool General Maint & Supplies						
77201 · Pool Chemicals	5,831.44	5,000.00	117%	831.44		6,000.00
77202 · Equipment & Repairs	1,431.46	6,900.00	21%	(5,468.54)		3,500.00
77203 · General Maint. & Consumables	3,329.99	2,000.00	166%	1,329.99		3,500.00
77204 · Training	1,175.00	1,000.00	118%	175.00		1,500.00
77210 · Utilities-Pool	4,786.94	6,000.00	80%	(1,213.06)		6,000.00
Total 77200 · Pool General Maint & Supplies	16,554.83	20,900.00	79%	(4,345.17)		20,500.00
77300 · Tennis Expense	82.87	3,500.00	2%	(3,417.13)		2,000.00
77400 · Event Room Expense	477.75	3,000.00	16%	(2,522.25)		2,000.00
77500 · Fitness Center Expense	2,939.73	3,500.00	84%			4,000.00
77600 · Fitness Class Expense	4,235.00	9,360.00	45%	(5,125.00)	(1,950.00)	-
Total 77000 · COMMUNITY CENTER	81,314.17	67,760.00	120%	14,114.44		49,500.00
78101 · MOBILITY						
78110 · Streets & Sidewalks	131,971.13	132,000.00	100%			132,000.00
78300 · Street Signs	380.22	1,500.00	25%			1,500.00
Total 78101 · MOBILITY	132,351.35	133,500.00	99%	0.00		133,500.00

City of El Lago 2021 Budget Worksheet

	PROJECTED FY2020	FY2020 APPROVED		BUDGET	COVID LOSSES &	PROPOSED FY2021
79000 · PARKS EXPENSE						
79001 · Parks - Capital Expense	0.00	4,000.00	0%	(4,000.00)		-
79600 · Beautification-Parks & Entries	924.88	2,500.00	37%			2,500.00
79700 · Park & Entrance Maintenance	4,433.64	2,000.00	222%	2,433.64		4,500.00
Total 79000 · PARKS EXPENSE	5,358.52	8,500.00	63%	(1,566.36)		7,000.00
Total Expense	2,023,295.56	2,079,589.64	97%	(31,147.33)	7,123.00	2,040,360.08
Net Ordinary Income	(42,402.46)	(26,192.78)		(46,313.41)	(26,559.00)	(68,030.13)
Other Income/Expense						
Other Income						
49000 · OTHER INCOME						
49110 · Current Debt Service Tax Income	144,485.23	149,218.47	97%		-	150,933.00
49112 · Delinquent Debt Service Tax	1,001.34				-	1,000.00
49200 · Grant / Disaster Recovery Funds	78,608.48	74,000.00	106%		-	
Total 49000 · OTHER INCOME	224,095.05	223,218.47	100%		-	151,933.00
Total Other Income	224,095.05	223,218.47	100%	0.00	-	
Other Expense						
70001 · OTHER EXPENSE						
70020 · DEBT SERVICE						
70121 · Community Center Debt-Principal	125,000.00	125,000.00	100%		-	130,000.00
70122 · Community Center Debt-Interest	23,958.00	23,958.00	100%		-	20,933.00
Total 70020 · DEBT SERVICE	148,958.00	148,958.00	100%	0.00		150,933.00
Total 70001 · OTHER EXPENSE	148,958.00	148,958.00	100%	0.00		150,933.00
Total Other Expense	148,958.00	148,958.00	100%		-	150,933.00
Net Other Income	75,137.05	74,260.47		0.00	-	1,000.00
Net Ordinary and Other Income	32,734.59	48,067.69		(46,313.41)	(26,559.00)	(67,030.13)
FUNDS FROM OTHER BANK ACCOUNTS IN SUPPORT OF THE BUDGET						
FUNDS FROM THE GENERAL OPERATING ACCOUNT				32,170.00		56,930.13
FUNDS FROM THE EMERGENCY OPERATING FUND				26,559.00		
FUNDS FROM PEG ACCOUNT		1,877.00				6,500.00
FUNDS FROM CHILD SAFETY EXPENSE		5,700.00				1,200.00
FUNDS FROM BUILDING SECURITY		3,000.00				2,400.00
TOTAL FUNDS FROM OTHER ACCOUNTS		10,577.00		58,729.00	-	67,030.13
FUNDS TO THE EMERGENCY OPERATING FUND		(58,644.69)				
TOTAL NET BUDGET INCOME (Net Income + Funds from Other Bank Accounts - Funds		-		12,415.59	(26,559.00)	0.00

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Total 43000 · COURT INCOME	101,511.26	114,340.00	89%	(15,550.63)		102,145.00
45000 · Earned Interest						
45100 · Bank Account Interest	1,683.20					
45000 · Earned Interest - Other		2,275.00				
Total 45000 · Earned Interest	1,683.20	2,275.00	74%	(591.80)		1,500.00
46000 · Intergovernmental Revenue						
46100 · General Mobility Revenue	132,000.00	132,000.00	100%			132,000.00
Total 46000 · Intergovernmental Revenue	132,000.00	132,000.00	100%			132,000.00
47000 · Miscellaneous Income						
47100 · Other Miscellaneous Income	5,305.08	6,500.00	82%	(1,194.92)		5,300.00
47200 · Credit Card Convenience Fees	4,498.37	5,000.00	90%	(501.63)		4,500.00
47300 · Park & Pavilion Rental Income	1,260.00	180.00	700%	1,080.00	(240.00)	1,000.00
47400 · Special Expense Income	2,294.17	3,500.00	66%	(1,205.83)		2,000.00
47500 · LVPD Rental Income	24,987.04	24,987.05	100%	(0.01)		24,987.05
47600 · Sale of Excess Equipment	8,397.00			8,397.00		-
Total 47000 · Miscellaneous Income	46,741.66	40,167.05	116%	6,574.61		37,787.05
Total Income	1,980,893.10	2,053,396.86	96%	(77,460.74)	(19,436.00)	1,972,329.95

City of El Lago 2021 Budget Worksheet

	PROJECTED	FY2020		BUDGET	COVID	PROPOSED
	FY2020	APPROVED			LOSSSES &	FY2021
Gross Profit	1,980,893.10	2,053,396.86	96%	6,574.61		
Expense						
70000 · GENERAL GOVERNMENT						
70100 · Administrative Salaries	93,247.99	111,178.00	84%	(17,930.01)		113,000.00
70120 · Maintenance Salaries	83,129.80	84,924.00	98%			87,000.00
70130 · Bookkeeping Services	569.45	715.00	80%			-
70140 · Payroll Bonus/Expenses	2,354.00	2,500.00	94%			2,750.00
70200 · Employee Benefits	18,448.23	21,500.00	86%	(3,051.77)		18,500.00
70210 · Pension	3,030.90	2,890.00	105%	140.90		3,121.83
70220 · Social Security & Medicare	19,194.99	20,310.00	95%			20,820.20
70230 · Workers' Compensation Insurance	4,421.22	6,500.00	68%			4,500.00
70300 · Building Maintenance Expense	26,374.67	24,200.00	109%	2,174.67	590.00	24,200.00
Total 70310 · Vehicle & Equipment Maintenance	2,217.64	4,700.00	47%	(2,482.36)		4,000.00
70320 · Maintenance Empl. Clothing	999.17	1,000.00	100%			1,000.00
70330 · New/Replacement Equipment	8,887.00	7,500.00	118%	1,387.00		10,000.00
70350 · Grounds Maintenance	33,312.00	36,500.00	91%	(3,188.00)		36,500.00
70360 · Fire Protection Equipment	5,506.99	3,100.00	178%	2,406.99		5,500.00
70400 · Contingencies	0.00	220.68	0%			
70500 · Insurance and Bonds	13,937.12	14,000.00	100%			14,000.00
Total 70550 · Bank Service/Credit Card Fees	4,935.77	4,680.00	105%	255.77		4,800.00
70600 · Honoraria	5,700.00	5,700.00	100%	0.00		5,700.00
70700 · Advertising	3,715.10	6,000.00	62%	(2,284.90)		6,000.00
70800 · Appraisal	10,256.00	10,000.00	103%	256.00		10,500.00
70900 · Audit & Professional Services	33,930.00	23,429.00	145%	10,501.00		18,000.00
71000 · Dues and Subscriptions	5,220.10	4,800.00	109%	420.10		5,225.00
71100 · Legal	40,512.99	35,000.00	116%	5,512.99	4,200.00	40,000.00
71200 · Special Expenses	11,205.75	13,000.00	86%	(1,794.25)		6,500.00
Total 71300 · Telephone	9,811.87	6,800.00	144%	3,011.87		9,000.00
71500 · Meetings	135.00	500.00	27%			500.00
71600 · Office Supplies	5,515.75	4,500.00	123%	1,015.75		4,000.00
71700 · Tax Collection	1,775.29	1,900.00	93%			2,000.00
71800 · Elections	(65.00)	4,500.00	-1%	(4,565.00)		4,500.00
Total 71900 · Computer Expense	20,919.91	14,500.00	144%	6,419.91		20,840.00
72000 · Building Inspections	14,400.00	14,400.00	100%			21,600.00
72100 · Utilities	56,985.20	65,000.00	88%	(8,014.80)		60,000.00
72400 · PEG Expenses	1,971.14	5,777.43	34%	(3,806.29)		6,500.00
Total 70000 · GENERAL GOVERNMENT	542,556.04	562,224.11	97%	(13,614.43)		570,557.03
73000 · PUBLIC HEALTH EXPENSES						
73100 · Mosquito control	112.50	1,800.00	6%			1,800.00
73200 · Solid Waste Disposal	167,607.12	167,650.00	100%			167,650.00
73210 · Recycling	21,371.52	21,400.00	100%			-
73300 · Emergency Medical Services	30,000.00	30,000.00	100%			30,000.00
73500 · Animal Control	109.96	1,750.00	6%			1,500.00
Total 73000 · PUBLIC HEALTH EXPENSES	219,201.10	222,600.00	98%			200,950.00

City of El Lago 2021 Budget Worksheet

	PROJECTED FY2020	FY2020 APPROVED		BUDGET	COVID LOSSES &	PROPOSED FY2021
74000 · COURT EXPENSES						
74001 · Court Forms & Postage	1,287.47	2,000.00	64%		283.00	2,000.00
74010 · Court Clerk Salary	48,691.60	49,301.00	99%			50,200.00
74100 · Court Prosecutor	1,350.00	2,000.00	68%			2,000.00
74200 · Municipal Judges	3,600.00	5,000.00	72%			4,600.00
74300 · Court Training	369.49	836.58	44%			600.00
74400 · Witness Fees	32.84			32.84		100.00
74410 · Bailiff Services	2,175.00	2,400.00	91%			2,400.00
74414 · Arrest Fees	2,263.36	2,659.27	85%			2,650.00
74500 · Court Miscellaneous	322.00	1,000.00	32%			1,000.00
74600 · Warrant Payments	180.00			180.00		
Total 74700 · Court Tax - General	32,496.93	37,155.00	87%			35,000.00
74800 · Court Technology	3,690.66	3,700.00	100%			3,500.00
74000 · COURT EXPENSES - Other	22.48					
Total 74000 · COURT EXPENSES	96,481.83	106,051.85	91%	212.84		104,050.00
75000 · PUBLIC SAFETY EXPENSES						
75100 · Police Department	782,603.91	807,604.03	97%	(25,000.12)		782,603.91
75300 · Fire Department	156,624.84	156,624.65	100%			158,974.02
75310 · Fire Marshal	1,072.50	2,000.00	54%			2,000.00
75400 · Child Safety Expense	0.00	1,200.00	0%			1,200.00
75600 · Emergency Management	2,206.30	7,500.00	29%	(5,293.70)		1,000.00
75700 · Public Awareness & Education	3,525.00	3,525.00	100%			3,525.00
Total 75000 · PUBLIC SAFETY EXPENSES	946,032.55	978,453.68	97%	(30,293.82)		949,302.93
76000 · BOARD & COMMISSION EXPENSE	0.00	500.00	0%			500.00
77000 · COMMUNITY CENTER						
77100 · Community Center Capital Expense	32,170.00	7,500.00	429%	24,670.00		-
77125 · Community Center Payroll	24,853.99	20,000.00	124%	4,853.99	4,000.00	21,000.00
77200 · Pool General Maint & Supplies						
77201 · Pool Chemicals	5,831.44	5,000.00	117%	831.44		6,000.00
77202 · Equipment & Repairs	1,431.46	6,900.00	21%	(5,468.54)		3,500.00
77203 · General Maint. & Consumables	3,329.99	2,000.00	166%	1,329.99		3,500.00
77204 · Training	1,175.00	1,000.00	118%	175.00		1,500.00
77210 · Utilities-Pool	4,786.94	6,000.00	80%	(1,213.06)		6,000.00
Total 77200 · Pool General Maint & Supplies	16,554.83	20,900.00	79%	(4,345.17)		20,500.00
77300 · Tennis Expense	82.87	3,500.00	2%	(3,417.13)		2,000.00
77400 · Event Room Expense	477.75	3,000.00	16%	(2,522.25)		2,000.00
77500 · Fitness Center Expense	2,939.73	3,500.00	84%			4,000.00
77600 · Fitness Class Expense	4,235.00	9,360.00	45%	(5,125.00)	(1,950.00)	-
Total 77000 · COMMUNITY CENTER	81,314.17	67,760.00	120%	14,114.44		49,500.00
78101 · MOBILITY						
78110 · Streets & Sidewalks	131,971.13	132,000.00	100%			132,000.00
78300 · Street Signs	380.22	1,500.00	25%			1,500.00
Total 78101 · MOBILITY	132,351.35	133,500.00	99%	0.00		133,500.00

City of El Lago 2021 Budget Worksheet

	PROJECTED FY2020	FY2020 APPROVED		BUDGET	COVID LOSSES &	PROPOSED FY2021
79000 · PARKS EXPENSE						
79001 · Parks - Capital Expense	0.00	4,000.00	0%	(4,000.00)		-
79600 · Beautification-Parks & Entries	924.88	2,500.00	37%			2,500.00
79700 · Park & Entrance Maintenance	4,433.64	2,000.00	222%	2,433.64		4,500.00
Total 79000 · PARKS EXPENSE	5,358.52	8,500.00	63%	(1,566.36)		7,000.00
Total Expense	2,023,295.56	2,079,589.64	97%	(31,147.33)	7,123.00	2,015,359.96
Net Ordinary Income	(42,402.46)	(26,192.78)		(46,313.41)	(26,559.00)	(43,030.01)
Other Income/Expense						
Other Income						
49000 · OTHER INCOME						
49110 · Current Debt Service Tax Income	144,485.23	149,218.47	97%		-	150,933.00
49112 · Delinquent Debt Service Tax	1,001.34				-	1,000.00
49200 · Grant / Disaster Recovery Funds	78,608.48	74,000.00	106%		-	
Total 49000 · OTHER INCOME	224,095.05	223,218.47	100%		-	151,933.00
Total Other Income	224,095.05	223,218.47	100%	0.00	-	
Other Expense						
70001 · OTHER EXPENSE						
70020 · DEBT SERVICE						
70121 · Community Center Debt-Principal	125,000.00	125,000.00	100%		-	130,000.00
70122 · Community Center Debt-Interest	23,958.00	23,958.00	100%		-	20,933.00
Total 70020 · DEBT SERVICE	148,958.00	148,958.00	100%	0.00		150,933.00
Total 70001 · OTHER EXPENSE	148,958.00	148,958.00	100%	0.00		150,933.00
Total Other Expense	148,958.00	148,958.00	100%		-	150,933.00
Net Other Income	75,137.05	74,260.47		0.00	-	1,000.00
Net Ordinary and Other Income	32,734.59	48,067.69		(46,313.41)	(26,559.00)	(42,030.01)
FUNDS FROM OTHER BANK ACCOUNTS IN SUPPORT OF THE BUDGET						
FUNDS FROM THE GENERAL OPERATING ACCOUNT				32,170.00		31,930.01
FUNDS FROM THE EMERGENCY OPERATING FUND				26,559.00		
FUNDS FROM PEG ACCOUNT		1,877.00				6,500.00
FUNDS FROM CHILD SAFETY EXPENSE		5,700.00				1,200.00
FUNDS FROM BUILDING SECURITY		3,000.00				2,400.00
TOTAL FUNDS FROM OTHER ACCOUNTS		10,577.00		58,729.00	-	42,030.01
FUNDS TO THE EMERGENCY OPERATING FUND		(58,644.69)				
TOTAL NET BUDGET INCOME (Net Income + Funds from Other Bank Accounts - Funds		-		12,415.59	(26,559.00)	0.00