

City Of El Lago

Fiscal Year 2016 – 2017

Budget Cover Page

September 15, 2016



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 \$426.46.

	<u>2016</u>	<u>Proposed</u>	<u>2017</u> <u>Effective</u>	<u>Rollback</u>
Maintenance & Operations	0.51045	0.50823	0.51350	0.56443
Debt Service	0.06984	0.06409	0.06409	0.06409
TOTAL TAX RATE	0.58029	0.57232	0.57759	0.62852

**The total debt obligation for the City of El Lago secured by property taxes:
\$142,056.00**

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

**FOR: Mark Briggs
Jeff Michalak**

**Jim Kelly
John Skelton**

NOT PRESENT: Rob Kumar-Misir

FY2017 PROPOSED BUDGET

FY2017 BUDGET SUMMARY

	2016 Budget	FY2016 (Projected) Actual	FY2017 (Proposed) Budget
INCOME			
Debt Tax	\$149,282.33	147,966.35	142,056.00
Ad Valorem Tax (Current, Delinquent,	\$1,128,403.97	1,089,527.37	1,136,437.34
Other Taxes	\$357,460.00	346,594.58	341,500.00
Licensing and Permits	\$19,000.00	25,292.41	22,400.00
Community Center	\$104,500.00	108,974.29	105,000.00
Court	\$185,000.00	177,579.79	175,775.00
Interest	\$1,000.00	1,619.08	1,000.00
General Mobility	\$132,000.00	132,000.00	132,000.00
Miscellaneous	\$36,987.05	46,136.37	40,287.05
Funds from Other Accounts	\$26,200.00	22,226.78	37,327.50
TOTAL INCOME	\$2,139,833.35	2,097,917.02	2,133,782.89

EXPENSE

Debt Expense	\$149,282.33	149,282.33	142,056.00
City Government	\$504,451.45	498,189.08	559,829.45
Public Health	\$224,610.00	221,915.28	227,700.00
Court	\$133,917.65	121,834.68	128,917.65
Public Safety	\$934,224.56	917,022.96	868,019.79
Boards & Commissions	\$2,000.00	120.00	1,000.00
Community Center	\$55,770.00	58,902.29	69,760.00
Mobility	\$31,600.00	31,300.00	63,000.00
Parks	\$15,400.00	16,300.54	15,500.00
Future Projects	\$81,327.50	81,327.50	58,000.00
TOTAL EXPENSE	\$2,132,583.49	2,096,194.66	2,133,782.89

NET INCOME (Income - Expense)	\$7,249.86	1,722.36	0.00
REQUIRED TOTAL TAX RATE FOR ZERO BUDGET			0.57232

2016 PROPOSED, EFFECTIVE & ROLLBACK RATE

	DEBT	M & O	TOTAL
Proposed Tax Rate	0.06409	0.50823	0.57232
Projected Effective Tax Rate	0.06409	0.5135	0.57759
Projected Rollback Rate M&O	0.06409	0.56443	0.62852

TAX RATE HISTORY

	DEBT	M & O	TOTAL
2015	0.06984	0.51045	0.58029
2014	0.08603	0.52817	0.61420
2013	0.08913	0.52507	0.61420
2012	0.09242	0.52088	0.61330

FY2017 PROPOSED BUDGET

REVENUE

Debt Tax

	FY2016 BUDGET	FY2016 (Projected) REVENUE	FY2017 (Proposed) REVENUE
41101 · Current Debt Service Tax Income	149,282.33	147,399.41	142,056.00
41112 · Delinquent Debt Service Tax Income	0.00	566.94	0.00
TOTAL DEBT TAX INCOME	149,282.33	147,966.35	142,056.00

Ad Valorem Tax

41100 · Current Ad Valorem Taxes	1,103,403.97	1,079,686.25	1,126,437.34
41110 · Delinquent Ad Valorem Taxes	15,000.00	4,890.38	5,000.00
41120 · Penalty / Interest	10,000.00	4,950.74	5,000.00
TOTAL AD VALOREM TAX INCOME	1,128,403.9	1,089,527.37	1,136,437.3

Other Taxes

41400 · Franchise Taxes			
PEG	8,670.00	9,767.54	9,500.00
OTHER	167,890.00	157,361.00	156,000.00
41400 · Franchise Taxes	176,560.00	167,128.54	165,500.00
41500 · Sales Taxes	140,000.00	147,958.10	145,000.00
41600 · Mixed Drink Taxes	29,000.00	28,055.25	28,000.00
41700 · Child Safety Tax from HCTA-C	3,000.00	3,452.69	3,000.00
TOTAL OTHER TAXES	357,460.00	346,594.58	341,500.00

Licensing & Permitting

42100 · Building Permits	16,000.00	23,867.41	21,000.00
42200 · Licenses/permits	2,000.00	625.00	600.00
42400 · Animal Control & Licensing	1,000.00	800.00	800.00
TOTAL LICENSING & PERMITTING	19,000.00	25,292.41	22,400.00

Community Center

42501 · Full Membership Pymt Plan Rates	40,000.00	42,228.87	40,000.00
42510 · Pool Income			
42511 · Pool Concessions	2,600.00	2,695.82	2,600.00
42512 · Swim Lessons	-	720.00	700.00
42513 · Pool Party Rental Income	2,300.00	1,580.00	1,500.00
42514 · Swim Team Income	2,000.00	2,000.00	2,000.00
42515 · Guest Fees Received	2,000.00	2,650.05	2,000.00
42516 · Pool Membership Income	9,500.00	10,062.50	10,000.00
42510 · Pool Income	18,400.00	19,708.37	18,800.00
42520 · Tennis Court Income	3,100.00	3,250.53	3,200.00
42530 · Event Room Income	7,000.00	4,710.00	5,000.00
42540 · Fitness Center Income	36,000.00	39,076.52	38,000.00
TOTAL COMMUNITY CENTER INCOME	104,500.00	108,974.29	105,000.00

Court

Court Taxes			
43140 · FTA Fund	350.00	26.67	100.00
43201 · Civil Justice Fee-City & State	25.00	49.43	25.00
43202 · Child Safety Seat	235.00	666.67	400.00
43210 · Administrative Payment Plan Fee	700.00	509.41	700.00
43200 · Court Tax - Other	65,000.00	55,341.81	55,000.00
	66,310.00	56,593.99	56,225.00
Court Fine & Fee Income			
43100 · Fines	100,500.00	103,780.51	103,000.00
43120 · Building security funds	3,500.00	3,296.16	3,100.00
43130 · Court Technology fund	3,200.00	2,844.88	2,700.00
43220 · Court Education Fund	215.00	127.35	100.00

FY2017 PROPOSED BUDGET

43230 · Arrest Fees-LPD	4,100.00	3,630.23	3,500.00
43500 · Miscellaneous Court Income	25.00	0.00	0.00
43600 · Warrant fees	7,150.00	7,306.67	7,150.00
	118,690.00	120,985.80	119,550.00
TOTAL COURT INCOME	185,000.00	177,579.79	175,775.00
Interest			
44100 - Interest	1,000.00	1,619.08	1,000.00
General Mobiltiy			
44700 - General Mobility	132,000.00	132,000.00	132,000.00
Miscellaneous Income			
41200 · Contributions	2,000.00	5,950.00	5,000.00
42560 · Pavilion Rental Income	400.00	325.00	300.00
42570 · LVPD Rental Income	24,987.05	24,987.05	24,987.05
45200 · Special Expense Income	4,000.00	4,087.29	4,000.00
45320 · Credit Card Convenience Fees	3,600.00	4,531.26	4,000.00
45300 · Other Revenues - Other	2,000.00	6,255.77	2,000.00
	36,987.05	46,136.37	40,287.05
TOTAL MISCELLANEOUS INCOME			
Funds From Other Accounts			
FUNDS FROM THE RESERVE ACCOUNT	15,000.00	15,000.00	37,327.50
FUNDS FROM PEG ACCOUNT	7,600.00	5,151.78	
FUNDS FROM CHILD SAFETY	1,200.00	1,200.00	
FUNDS FROM BUILDING SECURITY	2,400.00	875.00	
	26,200.00	22,226.78	37,327.50
TOTAL FUNDS FROM OTHER ACCOUNTS			
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Total Revenue	2,139,833.3	2,097,917.02	2,133,782.8

FY2017 PROPOSED BUDGET

EXPENSE

Debt Expense

	2016 BUDGET	FY2016 (Projected) Expense	FY2017 (Proposed) BUDGET
70121 · Community Center Debt-Principle	105,000.0	105,000.00	110,000.0
70122 · Community Center Debt-Interest	44,282.33	44,282.33	32,056.00
TOTAL DEBT EXPENSE	149,282.33	149,282.33	142,056.00

City Government

* 1	70100 · Administrative Salaries/SS/Med	92,132.06	89,284.36	92,132.06
	70120 · Maintenance Salaries/SS/Med	101,240.0	96,362.15	101,240.0
	70140 · Payroll Bonus/Expenses	-	1,169.40	2,500.00
	70200 · Employee Benefits/Insurance	28,500.00	23,360.17	27,000.00
	70210 · Pension	5,922.50	5,887.51	5,922.50
	70220 · Social security & Medicare	19,961.89	18,774.69	19,961.89
	70230 · Workers' Compensation Insurance	5,753.00	4,303.58	5,753.00
*	70300 · Building Maintenance	10,000.00	10,082.62	13,500.00
	70310 · Vehicle and Equipment Maintenance	10,000.00	10,677.96	16,400.00
*2	70330 · New/Replacement Equipment	2,000.00	2,995.59	28,000.00
	70320 · Maintenance Employee Clothing	1,200.00	1,169.97	1,200.00
	70340 · Consumables	3,500.00	2,069.32	3,000.00
	70350 · Grounds Maintenance	24,172.00	14,369.25	0.00
	70360 · Fire Protection Equipment Maintena		3,368.70	3,500.00
	70400 · Contingencies	5,000.00	4,071.41	10,000.00
	70500 · Insurance and bonds	13,000.00	12,480.56	13,000.00
	70550 · Bank Service/Penalty/Late Fee	3,400.00	4,042.89	4,250.00
	70600 · Honoraria	6,420.00	6,420.00	6,420.00
	70700 · Advertising	3,000.00	2,376.24	3,000.00
	70800 · Appraisal	10,000.00	9,521.33	10,000.00
	70900 · Audit & Professional Services	15,450.00	15,405.80	15,450.00
	71000 · Dues and Subscriptions	4,400.00	4,397.60	4,400.00
	71100 · Legal	16,000.00	21,904.25	30,000.00
*	71200 · Events & Special Expenses	11,000.00	16,842.43	17,000.00
	71300 · Telephone	6,500.00	8,074.69	8,300.00
	71500 · Meetings & Training	3,000.00	1,302.88	5,000.00
	71600 · Office Supplies	4,000.00	3,969.43	4,000.00
	71700 · Tax collection	1,900.00	2,335.47	2,400.00
	71800 · Elections	2,500.00	2,981.53	3,000.00
	71901 · Computer & Internet Expense			
	71902 · Computer Support/ Purchase new		8,432.46	5,500.00
	71903 · Computer Utilities Service		7,015.17	8,600.00
	71901 · Computer & Internet Expense - Total	8,600.00	15,447.63	14,100.00
	72000 · Building Inspections	14,400.00	14,321.00	14,400.00
	72100 · Utilities	55,000.00	63,266.89	65,000.00
	72300 · City Planning	0.00	0.00	5,000.00
	72400 · PEG Expenses	16,500.00	5,151.78	5,000.00
TOTAL GENERAL GOVERNMENT	504,451.45	498,189.08	559,829.45	

Public Health Expense

73100 · Mosquito control	2,700.00	224.08	2,700.00
73200 · Solid waste disposal	168,000.0	168,712.14	169,000.0
73210 · Recycling	21,410.00	22,125.04	23,000.00
73300 · Emergency Medical Services	30,000.00	30,000.00	30,000.00

FY2017 PROPOSED BUDGET

EXPENSE

	2016 BUDGET	FY2016 (Projected) Expense	FY2017 (Proposed) BUDGET
73500 · Animal Control	2,500.00	854.02	3,000.00
TOTAL PUBLIC HEALTH EXPENSE	224,610.00	221,915.28	227,700.00

Court Expense

74001 · Court forms & postage	2,000.00	1,703.27	2,000.00
74010 · Court Personnel Salary	45,067.65	44,295.81	45,067.65
74100 · Court Prosecutor	1,900.00	1,101.00	1,900.00
74200 · Municipal Judges	4,800.00	4,575.00	4,800.00
74300 · Court Training	550.00	463.31	550.00
74400 · Witness fees	100.00	0.00	100.00
74410 · Bailiff services	2,400.00	2,094.70	2,400.00
74414 · Arrest fees	4,100.00	3,902.67	4,100.00
74500 · Court miscellaneous	300.00	294.67	300.00
74600 · Warrant payments	10,000.00	4,380.00	5,000.00
74000 · Court Tax Other	59,500.00	55,969.44	59,500.00
74800 · Court Technology	3,200.00	3,054.82	3,200.00
TOTAL COURT EXPENSE	133,917.65	121,834.68	128,917.65

Public Safety Expense

75100 · Police department	773,918.5	761,424.92	705,289.9
75300 · Fire Department	149,783.0	149,783.04	152,029.8
75310 · Fire Marshal	1,800.00	890.00	2,000.00
75600 · Emergency Management	3,000.00	0.00	3,000.00
75700 · Public Awareness & Education	4,523.00	3,725.00	4,500.00
75400 · Child Safety Expense	1,200.00	1,200.00	1,200.00
TOTAL PUBLIC SAFETY EXPENSE	934,224.56	917,022.96	868,019.79

Board & Commission Expense

76000 · Board & Commission Expense	2,000.00	120.00	1,000.00
	2,000.00	120.00	1,000.00

Community Center Expense

77100 · Community Center Capital Expense	2,000.00	1,000.00	2,000.00
77125 · Community Center Payroll	23,300.00	22,839.47	23,500.00
Pool General Maint & Supplies			
77201 · Pool Chemicals	5,000.00	4,967.99	5,200.00
77202 · Equipment & Repai	4,000.00	4,665.70	8,500.00
77203 · General Maint. & C	750.00	1,290.96	1,300.00
77204 · Training	1,500.00	1,875.00	2,000.00
77210 · Utilities	6,100.00	6,192.00	6,300.00
77220 · Concessions	1,200.00	1,793.43	2,000.00
77200 · Pool General Maint & Supplies	18,550.00	20,785.08	25,300.00
77300 · Tennis Expense	1,000.00	578.84	1,000.00
77400 · Event Room Expense	1,600.00	1,481.18	1,600.00
77500 · Fitness Center Expense	7,000.00	6,956.72	7,000.00
77600 · Fitness Class Expense	5,320.00	5,261.00	9,360.00
TOTAL COMMUNITY CENTER	58,770.00	58,902.29	69,760.00

FY2017 PROPOSED BUDGET

EXPENSE

	2016 BUDGET	FY2016 (Projected) Expense	FY2017 (Proposed) BUDGET
Mobility Expense			
78110 · Streets & Sidewalks	30,000.00	30,000.00	60,000.00
78300 · Street signs	1,600.00	1,300.00	3,000.00
TOTAL MOBILITY EXPENSE	31,600.00	31,300.00	63,000.00
Parks Expense			
79001 · Parks - Capital Expense	8,000.00	8,470.95	5,000.00
79600 · Beautification-Parks & Entries	2,600.00	775.33	3,000.00
79700 · Park & Entrance Maintenance	7,000.00	6,994.27	7,000.00
79800 · Park contingency	800.00	59.99	500.00
TOTAL PARKS EXPENSE	18,400.00	16,300.54	15,500.00
Payroll Adjustment			3,472.00
Funds Designated For Future Projects			
HOMESTEAD EXEMPTION FOR 2016	37,327.50	37,327.50	
FUNDS FOR PUMP HOUSE REBUILD	4,000.00	4,000.00	6,000.00
TENNIS COURT REFURB OR GRANT MATCH			12,000.00
ENTRANCES	40,000.00	40,000.00	40,000.00
Future Funds projection	81,327.50	81,327.50	58,000.00
Total Expense	2,138,583.4	2,096,194.6	2,137,254.89

FY2017 PROPOSED BUDGET

FUNDS DESIGNATED FOR FUTURE PROJECTS

SUMMARY OF PROJECT FUNDING (By Fiscal Year)

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	
	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
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			
	FY2017	12,000.00	
	TOTAL		12,000.00