

City Of El Lago

Fiscal Year 2018 – 2019

Budget Cover Page

October 17, 2018



This budget will raise more total property taxes than last year's budget by an amount of \$40,949, which is a 3.23 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 \$1,290.

	<u>2017</u>	<u>Proposed</u>	<u>2018</u> <u>Effective</u>	<u>Rollback</u>	<u>Approved</u>
Maintenance & Operations	0.46992	0.460803	0.44413	0.48567	
Debt Service	<u>0.05815</u>	<u>0.056231</u>	<u>0.05623</u>	<u>0.05623</u>	
TOTAL TAX RATE	0.52807	0.517034	0.50036	0.54190	

**The total debt obligation for the City of El Lago secured by property taxes:
\$141,741.00**

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

FOR:

AGAINST:

FY2019 BUDGET SUMMARY

	<u>FY2018 Budget</u>	<u>FY2019 Budget</u>
INCOME		
Debt Tax	139,403.00	142,252.74
Ad Valorem Tax (Current, Delinqu	1,138,937.34	1,159,921.06
Other Taxes	362,076.00	378,564.42
Licensing and Permits	29,100.00	32,217.14
Community Center	105,200.00	105,141.37
Court	168,125.00	154,725.00
Police	24,987.06	24,987.06
Interest	1,200.00	43.87
General Mobility	132,000.00	132,000.00
Miscellaneous	16,149.99	52,298.37
Funds from Other Accounts	96,200.00	154,695.96
TOTAL INCOME	\$2,213,378.39	2,336,846.99

EXPENSE

Debt Expense	139,403.00	141,741.00
City Government	544,834.51	575,246.88
Public Health	230,700.00	225,208.24
Court	127,849.46	125,779.55
Public Safety	900,010.26	940,010.00
Boards & Commissions	1,000.00	1,000.00
Community Center	68,260.00	68,861.32
Mobility	121,500.00	133,500.00
Parks	30,842.00	38,500.00
Future Projects	37,000.00	87,000.00
TOTAL EXPENSE	\$2,201,399.23	2,336,846.99

NET INCOME (Income - Expense)	11,979.16	0.00
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REQUIRED TOTAL TAX RATE FOR ZERO BUDGET	0.51703
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2018 PROPOSED, EFFECTIVE & ROLLBACK RATES

	<u>DEBT</u>	<u>TOTAL</u>
Proposed Tax Rate	0.05623	0.51703
Projected Effective Tax Rate	0.05623	0.50036
Projected Rollback Rate M&O	0.05623	0.54190

TAX RATE HISTORY

	<u>DEBT</u>	<u>TOTAL</u>
2017	0.05815	0.52807
2016	0.06766	0.57589
2015	0.06984	0.58029
2014	0.08603	0.61420
2013	0.08913	0.61420

REVENUE

Debt Tax

	FY2018 BUDGET	FY2019 BUDGET
41101 · Current Debt Service Tax Income	139,403.00	142,252.74
41112 · Delinquent Debt Service Tax Income	0.00	0.00
TOTAL DEBT TAX INCOME	139,403.00	142,252.74

Ad Valorem Tax

41100 · Current Ad Valorem Taxes	1,126,437.34	1,142,421.06
41110 · Delinquent Ad Valorem Taxes	5,000.00	10000
41120 · Penalty / Interest	7,500.00	7500
TOTAL AD VALOREM TAX INCOME	1,138,937.34	1,159,921.06

Other Taxes

41400 · Franchise Taxes		
PEG	9,500.00	9,800.00
OTHER	156,000.00	165,000.00
41400 · Franchise Taxes	165,500.00	174,800.00
41500 · Sales Taxes	165,576.00	178,000.00
41600 · Mixed Drink Taxes	28,000.00	22,500.00
41700 · Child Safety Tax from HCTA-C	3,000.00	3,264.42
TOTAL OTHER TAXES	362,076.00	378,564.42

Licensing & Permitting

42100 · Building Permits	27,000.00	30,000.00
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42200 · Licenses/permits	1,500.00	1,788.57
42400 · Animal Control & Licensing	600.00	428.57
TOTAL LICENSING & PERMITTING	29,100.00	32,217.14

Community Center

42501 · Full Membership Pymt Plan Rates	40,000.00	40,000.00
42510 · Pool Income		
42513 · Pool Party Rental Income	1,500.00	1,491.43
42514 · Swim Team Income	2,000.00	2,000.00
42515 · Guest Fees Received	2,000.00	1,337.14
42516 · Pool Membership Income	10,000.00	8,896.57
42510 · Pool Income	15,500.00	13,725.14
42520 · Tennis Court Income	3,200.00	3,027.66
42530 · Event Room Income	1,500.00	3,388.57
42540 · Fitness Center Income	45,000.00	45,000.00
TOTAL COMMUNITY CENTER INCOME	105,200.00	105,141.37

Court

Court Taxes

43140 · FTA Fund	100.00	100.00
43201 · Civil Justice Fee-City & State	25.00	25.00
43202 · Child Safety Seat	400.00	400.00
43210 · Administrative Payment Plan Fee	700.00	700.00

43200 · Court Tax - Other	55,000.00	55,000.00
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	56,225.00	56,225.00
Court Fine & Fee Income		
43100 · Fines	100,000.00	90,000.00
43120 · Building security funds	3,100.00	3,100.00
43130 · Court Technology fund	2,700.00	2,300.00
43220 · Court Education Fund	100.00	100.00
43230 · Arrest Fees-LPD	3,500.00	3,000.00
43600 · Warrant fees	2,500.00	0.00
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	111,900.00	98,500.00
TOTAL COURT INCOME	168,125.00	154,725.00

Interest

44100 - Interest	1,200.00	43.87
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General Mobility

44700 - General Mobility	132,000.00	132,000.00
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Miscellaneous Income

41200 · Contributions	5,000.00	5,000.00
42531- Coffeehouse	0.00	10,000.00
42560 · Pavilion Rental Income	300.00	1,200.00
42570 · LVPD Rental Income	24,987.05	24,987.06
42571- LPD Overpayment	0.00	0.00

45200 · Special Expense Income	4,350.00	5,060.57
45320 · Credit Card Convenience Fees	4,500.00	4,500.00
45350- Excess Equipment	0.00	7,000.00
45340 · Other Revenue	2,000.00	19,537.80
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TOTAL MISCELLANEOUS INCOME	41,137.05	77,285.43

Funds From Other Accounts

FUNDS CARRIED FORWARD	35,000.00	
METRO FUNDS CARRIED FORWARD	60,000.00	
46000 FUNDS FROM THE GENERAL FUNDS	0.00	44,695.96
47001- 98 Lakeshore Roof Project		25,000.00
McNair Park Bathroom (From General)		20,000.00
Council Microphones (PEG Funds)		10,000.00
47002- Pump House Project		20,000.00
47003- Pool Deck Project		20,000.00
47004- Tennis Court Resurface PROJECT		12,000.00
FUNDS FROM CHILD SAFETY	1,200.00	
FUNDS FROM BUILDING SECURITY		3,000.00
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TOTAL FUNDS FROM OTHER ACCOUNTS	96,200.00	154,695.96

Total Revenue

2,213,378.39

2,336,846.99

EXPENSE

	FY2018 BUDGET	FY2019 BUDGET
Debt Expense		
70121 · Community Center Debt-Principal	110,000.00	115,000.00
70122 · Community Center Debt-Interest	29,403.00	26,741.00
TOTAL DEBT EXPENSE	139,403.00	141,741.00

City Government

70100 · Administrative Salaries	92,500.00	85,000.00
70120 · Maintenance Salaries	91,732.00	113,000.00
70140 · Payroll Bonus/Expenses	2,500.00	0.00
70200 · Employee Benefits/Insurance	27,000.00	37,000.00
70210 · Pension	5,519.80	6,500.00
70220 · Social security & Medicare	17,612.71	20,000.00
70230 · Workers' Compensation Insurance	5,500.00	6,500.00
70300 · Building Maintenance	15,000.00	18,584.57
70310 · Vehicle & Equipment Maintenance	5,000.00	5,000.00
70330 · New/Replacement Equipment	5,000.00	3,386.51
70320 · Maintenance Employee Clothing	1,200.00	2,000.00
70350 · Grounds Maintenance	31,500.00	33,274.29
70360 · Fire Protection Equipment Maintenance	3,500.00	3,612.31
70400 · Contingencies	3,500.00	2,000.00
70500 · Insurance and bonds	13,500.00	13,900.00
70550 · Bank Service/Credit Card Processing	4,300.00	5,783.63

70600 · Honoraria	6,420.00	6,420.00
70700 · Advertising	7,000.00	3,000.00
70800 · Appraisal	10,000.00	10,000.00
70900 · Audit & Professional Services	15,500.00	23,000.00
71000 · Dues and Subscriptions	4,400.00	5,089.42
71100 · Legal	30,000.00	35,000.00
71200 · Events & Special Expenses	14,650.00	14,650.00
71300 · Telephone	6,500.00	9,000.00
71500 · Meetings & Training	2,500.00	3,500.00
71600 · Office Supplies	4,000.00	4,500.00
71700 · Tax collection	2,000.00	2,000.00
71800 · Elections	3,500.00	4,000.00
71901 · Computer & Internet Expense		
71902 · Computer Support/ Purchase new	20,500.00	9,000.00
71903 · Computer Utilities Service	8,600.00	7,000.00
71901 · Computer & Internet Expense - Total	29,100.00	16,000.00
72000 · Building Inspections	14,400.00	14,400.00
72100 · Utilities	65,000.00	65,000.00
72400 - PEG Expenses	5,000.00	4,146.15
TOTAL GENERAL GOVERNMENT	544,834.51	575,246.88

Public Health Expense

73100 · Mosquito control	7,200.00	1,708.24
73200 · Solid waste disposal	169,000.00	169,000.00
73210 · Recycling	23,000.00	23,000.00

73300 · Emergency Medical Services	30,000.00	30,000.00
73500 · Animal Control	1,500.00	1,500.00
TOTAL PUBLIC HEALTH EXPENSE	230,700.00	225,208.24

Court Expense

74001 · Court forms & postage	2,000.00	2,000.00
74010 · Court Personnel Salary	45,999.46	46,700.00
74100 · Court Prosecutor	1,900.00	2,000.00
74200 · Municipal Judges	4,800.00	5,000.00
74300 · Court Training	850.00	850.00
74400 · Witness fees	100.00	200.00
74410 · Bailiff services	2,400.00	3,000.00
74414 · Arrest fees	4,100.00	2,659.27
74500 · Court miscellaneous	500.00	449.14
74600 · Warrant payments	2,500.00	1,000.00
74710 - Court Tax Other	59,500.00	59,500.00
74712- FTA Fund Expense		121.14
74800 · Court Technology	3,200.00	2,300.00
TOTAL COURT EXPENSE	127,849.46	125,779.55

Public Safety Expense

75100 · Police department	737,000.00	777,000.00
75300 · Fire Department	154,310.26	154,310.00

75310 · Fire Marshal	2,000.00	2,000.00
75600 · Emergency Management	1,000.00	1,000.00
75700 · Public Awareness & Education	4,500.00	4,500.00
75400 · Child Safety Expense	1,200.00	1,200.00
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TOTAL PUBLIC SAFETY EXPENSE	900,010.26	940,010.00

Board & Commission Expense

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

Community Center Expense

77100 · Community Center Capital Expense	8,000.00	4,000.00
77125 · Community Center Payroll	23,500.00	26,000.00
Pool General Maint & Supplies		
77201 · Pool Chemicals	5,200.00	5,647.66
77202 · Equipment & Repairs	8,500.00	8,500.00
77203 · General Maint/Consumable:	1,300.00	1,244.21
77204 · Training	2,000.00	2,000.00
77210 · Utilities	6,300.00	6,000.00
77200 · Pool General Maint & Supplies	23,300.00	23,391.87
77300 · Tennis Expense	1,000.00	1,445.84
77400 · Event Room Expense	1,600.00	1,600.00
77500 · Fitness Center Expense	1,500.00	3,063.61
77600 · Fitness Class Expense	9,360.00	9,360.00
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TOTAL COMMUNITY CENTER	68,260.00	68,861.32

Mobility Expense

78110 · Streets & Sidewalks	120,000.00	132,000.00
78300 · Street signs	1,500.00	1,500.00
TOTAL MOBILITY EXPENSE	121,500.00	133,500.00

Parks Expense

79001 · Parks - Capital Expense	11,575.00	5,450.00
79400 · Ball Park Expense	6,000.00	0.00
79500- McNair Park Bathrooms	0.00	20,000.00
79600 · Beautification-Parks & Entries	2,220.00	3,450.00
79700 · Park & Entrance Maintenance	9,947.00	8,500.00
79800 · Park contingency	1,100.00	1,100.00
TOTAL PARKS EXPENSE	30,842.00	38,500.00

Payroll Adjustment

3,472.00

Funds Designated For Projects

NEW ROOF FOR 98 LAKESHORE DR	25,000.00	25,000.00
PUMP HOUSE		20,000.00
POOL DECK		20,000.00
COUNCIL MICROPHONES		10,000.00
TENNIS COURT REFURB or GRANT MATCH	12,000.00	12,000.00

Total

37,000.00

87,000.00

Total Expense

2,233,971.23

2,336,846.99

FUNDS DESIGNATED FOR FUTURE PROJECTS

SUMMARY OF PROJECT FUNDING (By Fiscal Year)

FY2019	POOL DECK	20,000.00	
		<u>TOTAL</u>	20,000.00
FY2018	NEW ROOF FOR 98 LAKESHORE DR	25,000.00	
	TENNIS COURT REFURB or GRANT MATCH	12,000.00	
		<u>TOTAL</u>	37,000.00
FY2017	FUNDS FOR PUMP HOUSE REBUILD	6,000.00	
	TENNIS COURT REFURB or GRANT MATCH	12,000.00	
	ENTRANCES	40,000.00	
		<u>TOTAL</u>	58,000.00
FY2016	HOMESTEAD EXEMPTION FOR 2016	37,327.50	see note
	FUNDS FOR PUMP HOUSE REBUILD	4,000.00	
	ENTRANCES	40,000.00	
		<u>TOTAL</u>	81,327.50
FY2015	MAINTENANCE EQUIPMENT PURCHASES	2,000.00	
	FUNDS FOR PUMP HOUSE REBUILD	10,000.00	
		<u>TOTAL</u>	12,000.00

SUMMARY OF PROJECT FUNDING (By Project)

	Fiscal Year Allocated		Amount
HOMESTEAD EXEMPTION			
FY2016		37,327.50	
		<u>TOTAL</u>	37,327.50 used in 2017
PUMP HOUSE REBUILD			
FY2015		10,000.00	
FY2016		4,000.00	
FY2017		6,000.00	
		<u>TOTAL</u>	20,000.00
ENTRANCES			
FY2016		40,000.00	
FY2017		40,000.00	
		<u>TOTAL</u>	80,000.00
TENNIS COURT REFURBISHMENT OR GRANT MATCH			
FY2018		12,000.00	
		<u>TOTAL</u>	12,000.00 carried over from 2017
NEW ROOF FOR 98 LAKESHORE DR			
FY2018		25,000.00	
		<u>TOTAL</u>	25,000.00
Pool Deck			
FY2019		20,000.00	
		<u>TOTAL</u>	20,000.00