

Pursuant to Texas Local Government Code § 102.007:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$29,048 which is 2.03% 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 \$8,279.

The budget was adopted by City Council at its September 6, 2023 Regular Meeting with the members of Council voting as follows:

Mayor Keeney	No Vote
Councilmember Eisenberg	For
Councilmember Powell	For
Councilmember Jorgenson	For
Councilmember Goerland	For
Councilmember Davee	For

	2022	2023
Property Tax Rate	.2381	.2242
No-New-Revenue Tax Rate	.2284	.2147
No-New-Revenue Maintenance & Operations Tax Rate	.2284	.2147
Voter-Approval Tax Rate	.2381	.2242
Debt Rate	.0	.0
Total Municipal Debt Obligations	\$0	\$0

CITY OF TAYLOR LAKE VILLAGE
PROPOSED BUDGET

SUMMARY/REVENUE
FY 2023-2024

REVENUE AND EXPENSE SUMMARY

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
TOTAL REVENUE	2,323,498.00	2,321,710.00	2,187,620.00	2,207,182.00	2,012,334.00
EXPENSES					
General & Administrative	450,807.36	404,117.00	486,073.26	396,491.22	412,668.56
Emergency Services	1,083,819.00	1,010,222.00	1,009,859.00	964,958.00	906,763.00
Maintenance	538,380.24	524,137.00	540,910.94	504,447.96	485,771.28
Municipal Court	142,026.82	131,151.00	137,081.83	119,840.02	112,116.87
TOTAL EXPENSES	2,215,033.42	2,069,627.00	2,173,925.03	1,985,737.20	1,917,319.71
Total Expense's Contingencies	100,000.00		100,000.00		12,105.00
Total Expense + Contingency	2,315,033.42	2,069,627.00	2,273,925.03	1,985,737.20	1,929,424.71
BOTTOM LINE (Including Conting.)	8,464.58	252,083.00	-86,305.03	221,444.80	82,909.29
BALANCE PLUS / MINUS	108,464.58	252,083.00	13,694.97	221,444.80	95,014.29

REVENUE

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
400 · Sales Tax	200,000.00	205,000.00	170,000.00	207,857.00	188,303.00
410 · Electric Franchise	100,000.00	102,465.00	100,000.00	102,947.00	100,758.00
411 · Telephone Franchise	45,000.00	47,000.00	45,000.00	48,305.00	62,254.00
412 · Gas Franchise	14,000.00	20,265.00	12,000.00	15,550.00	12,764.00
413 · Cable Franchise	48,000.00	48,000.00	48,000.00	51,048.00	50,531.00
TOTAL	407,000.00	422,730.00	375,000.00	425,707.00	414,610.00
420 · Property Tax - Current 98%	1,458,838.00	1,411,803.00	1,429,790.00	1,364,418.00	1,300,438.00
421 · Property Tax - Delinquent	0.00	6,000.00	0.00	7,638.00	20,088.00
422 · Property Tax - P & I	0.00	7,000.00	0.00	6,185.00	11,140.00
TOTAL	1,458,838.00	1,424,803.00	1,429,790.00	1,378,241.00	1,331,666.00
430 · Alarm Permits	350.00	390.00	500.00	660.00	730.00
431 · Building Permits	100,000.00	105,000.00	100,000.00	203,875.00	130,815.00
433 · Animal Licenses	10.00	10.00	30.00	10.00	25.00
TOTAL	100,360.00	105,400.00	100,530.00	204,545.00	131,570.00
441 · MC Fines	120,000.00	150,000.00	110,000.00	158,075.00	95,281.00
442 · MC Warrant Fee	9,000.00	10,000.00	8,000.00	9,375.00	10,256.00
TOTAL	129,000.00	160,000.00	118,000.00	167,450.00	105,537.00
451 · Interest Texas Class	100,000.00	180,000.00	36,000.00	26,779.00	826.00
460 · Miscellaneous (Open Rcds/P&Z/BoA)	500.00	22,900.00	500.00	236.00	22,900.00
461 · Recreational Facility Rental	2,800.00	2,925.00	2,800.00	3,350.00	2,800.00
462 Savings Disbursement	125,000.00	0.00	125,000.00		0.00
470 · Intergovernmental Revenue	0.00	2,952.00	0.00	874.00	2,425.00
TOTAL INCOME	2,323,498.00	2,321,710.00	2,187,620.00	2,207,182.00	2,012,334.00

CITY OF TAYLOR LAKE VILLAGE PROPOSED BUDGET

ADMINISTRATIVE
FY 2023-2024

ADMINISTRATIVE EXPENSES

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
51010 · Salaries and Wages	91,318.40	86,795.00	86,795.20	82,059.20	78,005.60
51020 · Overtime	1,579.14	1,300.00	1,500.60	0.00	0.00
51030 · Fringe Benefits	24,266.26	24,041.00	24,041.00	19,586.90	18,247.62
51031 · ICMA - Pension (4%)	3,715.90	3,400.00	3,531.83	3,282.42	3,004.51
51040 · FICA (.0765)	7,106.66	6,739.00	6,754.63	6,381.80	6,071.83
51041 · Temp/PT Employee	10,500.00	10,250.00	8,200.00	7,980.00	6,685.00
51042 · Unemployment Insurance	500.00	0.00	475.00	462.72	0.00
51045 · Mayor/CC (Outside meetings)	1,500.00	1,300.00	1,300.00	1,433.34	1,129.00
51046 · Mayor/CC Meetings	8,400.00	4,800.00	8,400.00	4,200.00	4,200.00
51100 · Supplies	3,500.00	2,000.00	3,500.00	3,286.66	2,428.00
51102 · Mailing & Shipping	400.00	325.00	400.00	246.21	191.00
51200 · Technology	6,000.00	4,000.00	8,000.00	9,781.05	5,441.00
51201 · HCAD Tax Roll Maint	11,000.00	10,500.00	11,000.00	10,020.00	9,498.00
51202 · Building Inspectors	72,000.00	67,000.00	60,000.00	54,476.19	61,203.00
51203 · Outside Services	61,321.00	53,000.00	81,295.00	89,103.57	76,690.00
51205 · Legal Services	20,000.00	6,000.00	25,000.00	9,163.16	14,359.00
51206 · Newspaper Notices	3,000.00	2,000.00	3,000.00	2,471.90	2,909.00
51207 · Election Expenses	9,000.00	0.00	6,000.00	0.00	0.00
51208 · Audit	30,000.00	20,960.00	28,780.00	17,539.00	17,539.00
51300 · City Property Maint (Interior)	10,000.00	47,000.00	27,000.00	7,133.43	7,021.00
51301 · Facilities Maint (Exterior)	8,000.00	1,000.00	8,000.00	2,690.54	4,998.00
51400 · City Hall & Park Home Utilities	12,500.00	8,000.00	12,500.00	9,411.82	7,057.00
51401 · Telephone/Internet	8,500.00	7,793.00	8,500.00	6,976.61	7,222.00
51500 · Workman's Comp	2,800.00	2,496.00	2,600.00	2,304.96	2,265.00
51501 · Insurance and Bonds	15,000.00	14,101.00	13,900.00	13,047.88	11,009.00
51600 · Training	500.00	303.00	500.00	0.00	0.00
51601 · Travel / Lodging/Meals	800.00	614.00	700.00	0.00	0.00
51602 · Mileage Reimb.	800.00	400.00	700.00	210.43	136.00
51700 · Membership/Dues/Subscriptions	6,000.00	5,288.00	5,000.00	4,188.04	6,000.00
51800 · Capital Equipment/Buildings	5,000.00	0.00	11,000.00	18,112.68	46,995.00
51900 · Employee Relations	600.00	500.00	500.00	319.40	477.00
51901 · Public Relations	15,000.00	12,100.00	15,000.00	3,822.22	1,062.00
51902 · Miscellaneous	200.00	0.00	200.00	0.00	0.00
51903 · Bank Service Charge	0.00	112.00	12,000.00	6,799.09	10,825.00
Total General Expenses	450,807.36	404,117.00	486,073.26	396,491.22	412,668.56
52200 · Ambulance Service	50,000.00	30,000.00	30,000.00	30,000.00	30,000.00
52201 · Fire Protection	97,749.00	94,902.00	94,902.00	92,138.00	89,454.00
52202 · Lakeview Police Dept.	936,070.00	885,320.00	884,957.00	842,820.00	787,309.00
Total Emergency Services Expenses	1,083,819.00	1,010,222.00	1,009,859.00	964,958.00	906,763.00
TOTAL ADMINISTRATIVE EXPENSES	1,534,626.36	1,414,339.00	1,495,932.26	1,361,449.22	1,319,431.56

LI 51041 Scanning to digitize records

LI 51100 organization of large plans

LI 51200 building printer, scan large plans

LI 51202 Building official has been extending hours beyond contractual 80 hours per month

LI 51208 Single audits for home elevation grant money

CITY OF TAYLOR LAKE VILLAGE PROPOSED BUDGET

MAINTENANCE/MUNICIPAL COURT
FY 2023-2024

MAINTENANCE EXPENSES

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
53010 · Salaries & Wages	70,614.00	60,876.00	61,688.00	60,038.65	55,437.60
53020 · Overtime Wages	1,494.00	150.00	6,399.72	2,790.46	5,333.00
53030 · Fringe Benefits	24,266.26	19,100.00	24,041.00	19,586.90	18,247.68
53031 · ICMA - Pension Employer	1,787.76	1,000.00	2,723.51	2,375.25	2,463.00
53040 · FICA (.0765)	4,968.22	6,503.00	5,208.71	4,912.11	4,767.00
53041 · Temp/PT Employee	0.00	24,000.00	10,000.00	11,292.12	6,903.00
53100 · Supplies	6,000.00	9,000.00	6,000.00	4,659.88	4,905.00
53101 · Clothing Allowance	500.00	169.00	500.00	96.45	339.00
53102 · Truck/Equipment Fuel	2,000.00	1,500.00	2,000.00	1,465.56	1,532.00
53103 · Diesel	2,500.00	450.00	2,000.00	2,956.54	1,218.00
53104 · Street Signs	1,500.00	1,156.00	1,000.00	0.00	0.00
53105 · Equipment Purchase	5,000.00	1,800.00	1,500.00	527.15	1,583.00
53106 · Animal Control	250.00	0.00	250.00	5.39	0.00
53200 · Mowing Services	25,000.00	23,783.00	25,000.00	23,783.00	23,783.00
53202 · Mosquito Control	13,000.00	10,000.00	13,000.00	9,401.22	9,450.00
53204 · Sanitation Services	280,000.00	271,750.00	280,000.00	271,156.80	271,157.00
53300 · Vehicle Maintenance	2,000.00	4,000.00	1,200.00	1,127.31	319.00
53301 · Equipment Maintenance	10,000.00	11,000.00	8,000.00	7,579.89	8,371.00
53302 · Amenities Maint (park)	12,000.00	4,500.00	15,000.00	10,221.94	9,682.00
53401 · Park Utilities	500.00	400.00	400.00	266.20	266.00
53402 · Street Lighting	60,000.00	58,000.00	60,000.00	55,205.14	45,515.00
53800 · Capital Investments	15,000.00	15,000.00	15,000.00	15,000.00	14,500.00
Total · City Maintenance	538,380.24	524,137.00	540,910.94	504,447.96	485,771.28

LI 53040 & LI 53041 Part Time Maintenance is working beyond allotted PT hours available in budget

LI 53100 tool box and misc items

LI 53105 wood chipper

LI 53300 repair bumper on truck from previous damage

LI 53301 Kubota bed

LI 53302 crushed granite, volleyball sand, mulch, plants etc

MUNICIPAL COURT EXPENSES

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
54010 · Salaries & Wages	85,411.20	81,168.00	81,168.00	76,729.60	72,935.20
54020 · Overtime Wages	1,476.90	280.00	1,403.28	293.04	0.00
54025 · Certificate Pay		0.00	600.00	0.00	0.00
54030 · Fringe Benefits	24,266.26	24,041.00	24,041.00	19,586.90	18,247.68
54031 · ICMA - Pension Employer	3,475.52	3,200.00	3,302.85	3,200.25	2,809.10
54040 · FICA (.0765)	6,646.94	6,240.00	6,316.70	5,996.69	5,683.89
54100 · Supplies	1,700.00	1,000.00	1,700.00	1,545.07	1,483.00
54101 · Court Postage	900.00	500.00	900.00	778.66	284.00
54200 · Judge	2,500.00	2,100.00	4,800.00	1,700.00	2,200.00
54201 · Court Prosecutor	3,800.00	3,300.00	4,000.00	2,750.00	2,772.00
54202 · Court Witnesses	200.00	0.00	200.00	0.00	0.00
54203 · Warrants Served	10,000.00	8,300.00	7,000.00	6,390.00	5,552.00
54600 · Training (food/lodging)	1,000.00	510.00	1,000.00	373.31	0.00
54602 · Mileage Reimb.	500.00	362.00	500.00	346.50	0.00
54700 · Dues and Subscriptions	150.00	150.00	150.00	150.00	150.00
Total · Municipal Court	142,026.82	131,151.00	137,081.83	119,840.02	112,116.87

CITY OF TAYLOR LAKE VILLAGE PROPOSED BUDGET

LINE ITEM 53800 51203
FY 2023-2024

RESERVES FOR REPLACEMENT

LINE ITEM 53800

	Replacement Value	Budget FY 23-24	Actual FY 22-23	Actual FY 21-22	Actual FY 20-21
Truck (10 yrs)	\$25,000.00	\$4,383.00	\$1,883.00	-\$617.00	\$23,389.00
Annual Allocation		\$2,500.00	\$2,500.00	\$2,500.00	\$5,000.00
Disbursement					\$29,006.00
Truck Reserve		\$6,883.00	\$4,383.00	\$1,883.00	-\$617.00
RTV (10 yrs)	\$20,000.00	\$14,000.00	\$12,000.00	\$10,000.00	\$8,000.00
Annual Allocation		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Disbursement					
RTV Reserve		\$16,000.00	\$14,000.00	\$12,000.00	\$10,000.00
Tractor (10 yrs)	\$45,000.00	\$26,533.00	\$22,033.00	\$17,533.00	\$13,033.00
Annual Allocation		\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
Disbursement					
Tractor Reserve		\$31,033.00	\$26,533.00	\$22,033.00	\$17,533.00
Mowers (5 yrs)	\$15,000.00	\$4,377.00	-\$1,623.00	\$7,377.00	\$4,377.00
Annual Allocation		\$6,000.00	\$6,000.00	\$6,000.00	\$3,000.00
Disbursement				\$15,000.00	
Mower Reserve		\$10,377.00	\$4,377.00	-\$1,623.00	\$7,377.00
TOTAL RESERVES		\$64,293.00	\$49,293.00	\$34,293.00	\$34,293.00

Money transferred from General Fund into Reserves account August of each FY.

Truck- 2009, 2020 Mowers- 2018, 2022 Tractors- 1980, 2017 Kubota- 2016

OUTSIDE SERVICES

LINE ITEM 51203

Website and Email		
Email (CDW)	12 @ 120	1,440.00
Microsoft	12 @ 18	216.00
Annual Website Maintenance Fee (Civic Plus)		2,315.00
Building Online Codes		950.00
Cloud Back-up (Carroll-Net)	12 @ 22	264.00
Internet Total		5,185.00
Incode		
Incode General		2,431.00
Incode Financial		2,948.00
Incode Building		3,740.00
Incode Court		2,121.00
Incode Disaster Recovery (from MC Security Fund)		0.00
Incode Total		11,240.00
Outreach		
CCWSC		370.00
Clear Lake Chamber of Commerce		2,050.00
Public Outreach (MS4)		2,000.00
Notification system (Blackboard Connect)		4,000.00
Outreach Total		8,420.00
Misc		
Landscape		11,000.00
Home Elevation Grant		7,500.00
Payroll	26 @ 76	1,976.00
Muni Code Update		3,000.00
Floodplain Manager		8,000.00
Emergency Management Coordinator		5,000.00
Misc Total		36,476.00

LINE ITEM 51203 TOTAL

61,321.00

CITY OF TAYLOR LAKE VILLAGE PROPOSED BUDGET

**MUNICIPAL COURT FUNDS
FY 2023-2024**

MUNICIPAL COURT TECHNOLOGY

	Budget	Estimated	Budget	Actual	Actual
	FY 23-24	FY 22-23	FY 22-23	FY 21-22	FY 20-21
04-100 Mun Court Technology	2,379.00	3,138.00	3,138.00	1,283.00	2,202.00
INCOME					
440 Income	3,000.00	3,600.00	2,500.00	4,447.00	1,966.00
450 Interest Income	12.00	15.00	5.00	4.00	2.00
EXPENSES					
59910 Disbursements	5,000.00	4,374.00	4,500.00	2,596.00	2,887.00
BANK BALANCE	391.00	2,379.00	1,143.00	3,138.00	1,283.00

440 State Mandated (CCP, Chp. 102.0172) Collected from defendant \$4.00 upon conviction

Funds shall be used only to finance the purchase of technology for Court.

59910 registration look up (500) Court Case Management Incode (3300) toner, scanner and other technology supplies, printer for courtroom

MUNICIPAL COURT SECURITY

	Budget	Estimated	Budget	Actual	Actual
	FY 23-24	FY 22-23	FY 22-23	FY 21-22	FY 20-21
05-100 Mun Court Security	9,762.00	6,727.00	6,727.00	2,338.00	8,874.00
INCOME					
440 Income	3,500.00	4,300.00	3,000.00	5,304.00	2,549.00
450 Interest Income	30.00	35.00	9.00	10.00	13.00
EXPENSES					
59910 Disbursements	13,000.00	1,300.00	8,000.00	925.00	9,098.00
BANK BALANCE	292.00	9,762.00	1,736.00	6,727.00	2,338.00

440 State Mandated (CCP, Chp. 102-017) Collected from defendant \$4.00 upon conviction

Funds shall be used only for purpose of providing security services for Court.

59910 Bailiff (1800), education expenses (200), upgrade security cameras/doors, Disaster Recovery (5000)

CHILD SAFETY

	Budget	Estimated	Budget	Actual	Actual
	FY 23-24	FY 22-23	FY 21-22	FY 21-22	FY 20-21
06-100 Child Safety	17,739.00	13,279.00	13,279.00	8,787.00	8,467.00
INCOME					
460 Harris County Fees	4,000.00	4,000.00	4,000.00	4,359.00	4,411.00
450 Interest Income	140.00	160.00	50.00	37.00	22.00
440 Income	300.00	300.00	400.00	525.00	375.00
EXPENSES					
59910 Disbursements	22,000.00		15,000.00	429.00	4,488.00
BANK BALANCE	179.00	17,739.00	2,729.00	13,279.00	8,787.00

460 State Mandated (CCP, Chp. 102.014) = Fees collected at time of state issued drivers license.

440 State Mandated \$25 collected from defendant for school zone violations designated funds for child safety use (i.e., assist school crossing guard or enhance child safety, health, or nutrition including child abuse prevention & intervention & drug & alcohol abuse/prevention.)

59910 Playground equipment and fall zones

CITY OF TAYLOR LAKE VILLAGE PROPOSED BUDGET

EMERG CONT/FRAN FEES
FY 2023-2024

EMERGENCY CONTINGENCY

	Budget	Estimated	Budget	Actual	Actual
	FY 23-24	FY 22-23	FY 22-23	FY 20-21	FY 20-21
03-100 Emergency Cont.	534,880.00	532,680.00	532,680.00	533,867.00	537,624.00
INCOME					
450 Interest Income	3,500.00	4,300.00	1,800.00	1,190.00	869.00
470 Intergovernmental Income					
EXPENSES					
59910 Disbursements	10,000.00	2,100.00	10,000.00	2,377.00	4,626.00
Hurricane Expenses	525,000.00		500,000.00		18,870.00
BANK BALANCE	3,380.00	534,880.00	24,480.00	532,680.00	533,867.00

Created 9/01- \$500,000 moved from General Fund to set aside funds for "emergencies"

59910 Items that reimburse General Fund for expenditures related to emergency management.

Generator Quarterly Maintenance- \$2500, CRS mailouts

CABLE FRANCHISE FEES

	Budget	Estimated	Budget	Actual	Actual
	FY 23-24	FY 22-23	FY 22-23	FY 21-22	FY 20-21
13-100 Cable Franchise Fees	14,617.00	4,557.00	4,557.00	1,234.00	97,905.00
INCOME					
440 Franchise Fees	10,000.00	10,000.00	10,000.00	11,173.00	11,136.00
450 Interest Income	50.00	60.00	0.00	94.00	157.00
EXPENSES					
59910 Disbursements	20,000.00		5,000.00	7,944.00	107,964.00
TOTAL ACCOUNT BALANCE	4,667.00	14,617.00	9,557.00	4,557.00	1,234.00

Cable Franchise Fee Fund was created in November 2013 per law

Funds to be used on capital expenditures associated with (PEG) Public, Educational and Governmental access channel facilities

CITY OF TAYLOR LAKE VILLAGE PROPOSED BUDGET

**CAPITAL FUNDS
FY 2023-2024**

CAPITAL PROJECTS

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
07-100 Reserves for Repl.	53,381.00	53,026.00	53,026.00	37,907.00	52,330.00
450 Interest	250.00	355.00	150.00	119.00	83.00
465 Transfer from Gen Fund			15,000.00	15,000.00	14,500.00
59800 Disbursement			17,000.00		29,006.00
TOTAL Reserves for Repl.	53,631.00	53,381.00	51,176.00	53,026.00	37,907.00
ROADS					
10-100 Road Impv Fund	81,377.00	80,702.00	80,702.00	80,520.00	80,400.00
450 Interest Income	300.00	675.00	300.00	182.00	128.00
59910 Disbursement	40,000.00				
TOTAL Road Improvement	41,677.00	81,377.00	81,002.00	80,702.00	80,528.00
11-100 Shorewood B&R	2,174.00	2,164.00	2,164.00	2,162.00	2,161.00
450 Interest Income	7.00	10.00	2.00	2.00	1.00
59910 Disbursement					
TOTAL Shorewood	2,181.00	2,174.00	2,166.00	2,164.00	2,162.00

Reserves for Replacement- funds to purchase mowers, tractors and vehicles

Road Improvement- funds leftover from Lakeshore project due to the decision to not construct sidewalks. **Repair bulkhead**

Shorewood B&R- funds from a settlement with Brown and Root

MTA STREET MAINTENANCE

	Budget FY 23-24	Estimated FY 22-23	Budget FY 22-23	Actual FY 21-22	Actual FY 20-21
09-100 MTA St Maint	3,337,646.00	3,091,814.00	3,091,814.00	2,984,474.00	2,908,093.00
450 Interest Income	100,000.00	145,000.00	10,000.00	23,670.00	3,196.00
470 Metro Deposit	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
TOTAL MTA INCOME	3,567,646.00	3,366,814.00	3,231,814.00	3,138,144.00	3,041,289.00
59930 Timber Cove					
59931 Lake Country					
59932 Engineering Study	70,000.00				
59933 Clear Lake Forest	50,000.00		50,000.00	28,727.00	56,165.00
59934 Taylor Lake Estates		17,715.00	35,000.00	17,603.00	
59935 Misc Properties		464.00			
59936 El Lago Estates			41,000.00		
59937 Kirby Oaks					
59938 Kirby Woods		10,989.00	50,000.00		650.00
59939 Taylor Lake Shores					
59940 City Park					
59941 Road Easements					
TOTAL MTA DISBURSE	120,000.00	29,168.00	176,000.00	46,330.00	56,815.00
MTA BALANCE	3,447,646.00	3,337,646.00	3,055,814.00	3,091,814.00	2,984,474.00

470 Annual amount of \$130,000 until October 2040; payment October 2025 \$32,500