

City Of El Lago

Fiscal Year October 2020 – September 2021

Final Budget Cover Page

Wednesday, October 7, 2020

The FY21 proposed budget includes a proposed Maintenance & Operations (M&O) Ad Valorem tax rate of \$.431542 per \$100 valuation and a proposed Debt (I&S) rate of \$.053877 per \$100 valuation, for a total 2020 proposed Ad Valorem No-New-Revenue tax rate of \$.485419 per \$100 valuation. The No-New-Revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue from the same properties in both the 2019 tax year and the 2020 tax year. The proposed No-New-Revenue tax rate is based on 2020 Certified Appraised Taxable Values of \$282,738,797 provided by the Harris County Appraisal District.

	2020			
	Proposed Tax Rate	No-New-Revenue Tax Rate	Voter-Approval Tax Rate	De Minimus Rate
M&O	\$ 0.431542	\$ 0.431542	\$ 0.449639	\$ 0.611275
I&S	\$ 0.053877	\$ 0.053877	\$ 0.053877	\$ 0.053877
Total Tax Rate	\$ 0.485419	\$ 0.485419	\$ 0.503516	\$ 0.665152

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

FOR:

Shawn Findley Jeff Michalak
Darin Clark Kris Kuehnel
Ann Vernon

AGAINST:

PRESENT and not voting:

ABSENT:

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.

	2019	2020	Change
Total Tax Rate (Per \$100 of value)	\$ 0.517128	\$ 0.485419	decrease of -\$0.031709 OR -6.13%
Average homestead taxable value	\$ 225,013	\$ 231,902	increase of 3.06%
Tax on average homestead	\$ 1,164	\$ 1,126	decrease of -\$38 OR -3.25%
Tax levy on all properties	\$ 1,372,661	\$ 1,372,467	decrease of -\$194 OR -\$0.01%

FY2021 BUDGET SUMMARY

	FY2020 Actual	FY2021 Proposed Budget
INCOME		
Ad Valorem Tax (Current, Delinquent, P & I)	1,258,413.63	1,237,637.00
Other Taxes	361,152.32	374,100.00
Licensing and Permits	31,281.20	20,925.00
Community Center	76,319.57	74,300.00
Court	101,511.28	102,145.00
Interest	1,683.20	1,500.00
Intergovernmental Revenue	210,608.48	132,000.00
Miscellaneous	46,741.66	37,787.05
Other Income (Intergovernmental & Debt)	145,486.57	151,933.00
FUNDS FROM OTHER BANK ACCOUNTS	10,577.00	77,621.78
TOTAL INCOME	\$ 2,243,774.91	\$ 2,209,948.83
EXPENSE		
General Government	542,706.04	569,301.08
Public Health	219,201.10	202,550.00
Court	96,481.83	104,131.82
Public Safety	946,032.55	954,302.93
Boards & Commissions	-	500.00
Community Center	81,314.17	48,500.00
Mobiltiy	93,121.35	172,730.00
Parks	5,358.52	7,000.00
Other Expense (Debt & Grant Pre-funding)	148,958.00	150,933.00
FUNDS TO GENERAL OPERATING ACCOUNT	-	
TOTAL EXPENSE	2,133,173.56	\$ 2,209,948.83
NET INCOME (Income - Expense)	\$ 110,601.35	\$ -

REVENUE

	FY2020 ACTUAL	FY2021 PROPOSED BUDGET
Ad Valorem Tax -(Tax Base =\$282,738,797)		
41110 · Current Ad Valorem Taxes	1,240,711.37	1,220,137.00
41120 · Delinquent Ad Valorem Taxes	8,071.27	8,000.00
41130 · Penalty / Interest	9,630.99	9,500.00
TOTAL AD VALOREM TAX INCOME	1,258,413.63	1,237,637.00
Other Taxes		
41210 · Franchise Taxes		
PEG	8,917.38	9,000.00
OTHER	150,748.96	164,000.00
41210 · Franchise Taxes	159,666.34	173,000.00
41220 · Sales Taxes	175,018.34	175,000.00
41230 · Mixed Drink Taxes	23,289.48	23,000.00
41240 · Child Safety Tax from HCTA-C	3,178.16	3,100.00
TOTAL OTHER TAXES	361,152.32	374,100.00
Licensing & Permitting		
42100 · Building Permits	30,371.20	20,000.00
42200 · Licenses/permits	625.00	625.00
42300 · Animal Control & Licensing	285.00	300.00
TOTAL LICENSING & PERMITTING	31,281.20	20,925.00

REVENUE

	FY2020 ACTUAL	FY2021 PROPOSED BUDGET
Community Center		
42501 · Full Membership Pymt Plan Rates	30,496.26	30,000.00
42510 · Pool Income		
<i>42513 · Pool Party Rental Income</i> <i>(125.00)</i>		<i>1,000.00</i>
<i>42514 · Swim Team Income</i> -		<i>1,900.00</i>
<i>42515 · Guest Fees Received</i> <i>1,952.00</i>		<i>1,500.00</i>
<i>42516 · Pool Membership Income</i> <i>5,151.50</i>		<i>5,200.00</i>
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42510 · Pool Income	6,978.50	9,600.00
42520 · Tennis Court Income	1,674.56	2,400.00
42530 · Event Room Income	4,770.00	-
42540 · Fitness Center Income	32,360.25	32,300.00
42550 · Miscellaneous Comm. Ctr. Inc.	40.00	-
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TOTAL COMMUNITY CENTER INCOME	76,319.57	74,300.00
Court		
Court Taxes		
43121 · FTA Fund	25.00	25.00
43122 · Civil Justice Fee-City & State	7.63	-
43123 · Child Safety Seat	764.78	650.00
43124 · Administrative Payment Plan Fee	326.98	300.00
43125 · Court Tax - Other	35,578.57	35,500.00
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	36,702.96	36,475.00

REVENUE

	FY2020 ACTUAL	FY2021 PROPOSED BUDGET
Court Fine & Fee Income		
43110 · Fines	55,225.07	55,000.00
43120 · Building security funds	2,716.72	2,600.00
43130 · Court Technology fund	1,965.70	1,800.00
43140 · Court Education Fund	69.72	70.00
43150 · Arrest Fees-LPD	1,911.41	2,000.00
43204 · Local Truancy Prevention Fund	1,219.70	1,200.00
43170 · Warrant fees	1,700.00	3,000.00
	64,808.32	65,670.00
TOTAL COURT INCOME	101,511.28	102,145.00
Interest		
44100 - Interest	1,683.20	1,500.00
Intergovernmental Revenue		
46100 - General Mobility Revenue (METRO)	132,000.00	132,000.00
	132,000.00	132,000.00
Miscellaneous Income		
47100 · Other Revenues - Other	5,305.08	5,300.00
47200 · Credit Card Convenience Fees	4,498.37	4,500.00
42560 · Pavilion Rental Income	1,260.00	1,000.00
42570 · LVPD Rental Income	24,987.04	24,987.05

REVENUE

	FY2020 ACTUAL	FY2021 PROPOSED BUDGET
45200 · Special Expense Income	2,294.17	2,000.00
45350 · Excess Equipment	8,397.00	
TOTAL MISCELLANEOUS INCOME	46,741.66	37,787.05
Subtotal Income	2,009,102.86	1,980,394.05
Other Income		
46200 - Intergovernmental Revenue	78,608.48	
Debt Tax Income		
41101 · Current Debt Service Tax Income	144,485.23	150,933.00
41112 · Delinquent Debt Service Tax Income	1,001.34	1,000.00
TOTAL DEBT TAX INCOME	145,486.57	151,933.00
Funds From Other Accounts		
FUNDS FROM THE GENERAL FUNDS	-	67,521.78
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	77,621.78
Total Revenue	2,243,774.91	2,209,948.83

EXPENSE

	FY2020 ACTUAL	FY2021 PROPOSED EXPENSE
General Government		
70100 · Administrative Salaries	93,247.99	112,207.04
70120 · Maintenance Salaries	83,129.80	85,267.80
70130 · Bookkeeping Services	569.45	-
70140 - Payroll Bonus/Expense	2,354.00	2,750.00
70200 · Employee Benefits	18,448.23	18,725.00
70210 · Pension	3,030.90	2,974.91
70220 · Social security & Medicare	19,194.99	20,506.33
70230 · Workers' Compensation Insurance	4,421.22	4,500.00
70300 · Building Maintenance	26,374.67	24,200.00
70310 · Vehicle and Equipment Maintenance	2,217.64	4,000.00
70320 · Maintenance Employee Clothing	999.17	1,000.00
70330 - New/Replacement Equipment	8,887.00	10,000.00
70350 · Grounds Maintenance	33,312.00	36,500.00
70360 - Fire Protection Equipment	5,506.99	5,500.00
70500 · Insurance and bonds	13,937.12	14,000.00
70550 · Bank Service/Penalty/Late Fee	4,935.77	4,800.00
70600 · Honoraria	5,700.00	5,700.00
70700 · Advertising	3,715.10	6,000.00

EXPENSE

	FY2020 ACTUAL	FY2021 PROPOSED EXPENSE
70800 · Appraisal	10,256.00	10,500.00
70900 · Audit & Professional Services	33,930.00	18,000.00
71000 · Dues and Subscriptions	5,220.10	5,225.00
71100 · Legal	40,512.99	40,000.00
71200 · Events & Special Expenses	11,205.75	6,500.00
71300 · Telephone	9,811.87	6,900.00
71500 · Meetings & Training	135.00	500.00
71600 · Office Supplies	5,515.75	4,000.00
71601 · Office Equipment	150.00	1,805.00
71700 · Tax collection	1,775.29	2,000.00
71800 · Elections	(65.00)	4,500.00
71901 · Computer & Internet Expense	20,919.91	20,840.00
72000 · Building Inspections	14,400.00	21,600.00
72001 · Floodplain Inspections	-	1,800.00
72100 · Utilities	56,985.20	60,000.00
72400 · PEG Expenses	1,971.14	6,500.00
TOTAL GENERAL GOVERNMENT	542,706.04	569,301.08
Public Health Expense		
73100 · Mosquito control	112.50	1,800.00
73200 · Solid waste disposal	167,607.12	167,650.00

EXPENSE

	FY2020 ACTUAL	FY2021 PROPOSED EXPENSE
73210 · Recycling	21,371.52	1,600.00
73300 · Emergency Medical Services	30,000.00	30,000.00
73500 · Animal Control	109.96	1,500.00
TOTAL PUBLIC HEALTH EXPENSE	219,201.10	202,550.00
Court Expense		
74001 · Court forms & postage	1,287.47	2,700.00
74010 · Court Personnel Salary	48,691.60	49,581.82
74100 · Court Prosecutor	1,350.00	2,000.00
74200 · Municipal Judges	3,600.00	4,600.00
74300 · Court Training	369.49	600.00
74400 · Witness fees	32.84	100.00
74410 · Bailiff services	2,175.00	2,400.00
74414 · Arrest fees	2,263.36	2,650.00
74500 · Court miscellaneous	322.00	1,000.00
74600 · Warrant payments	180.00	-
74000 - Court Tax Other	32,519.41	35,000.00
74800 · Court Technology	3,690.66	3,500.00
TOTAL COURT EXPENSE	96,481.83	104,131.82

EXPENSE

	FY2020 ACTUAL	FY2021 PROPOSED EXPENSE
Public Safety Expense		
75100 · Police department	782,603.91	787,603.91
75300 · Fire Department	156,624.84	158,974.02
75310 · Fire Marshal	1,072.50	2,000.00
75400 · Child Safety Expense	-	1,200.00
75600 · Emergency Management	2,206.30	1,000.00
75700 · Public Awareness & Education	3,525.00	3,525.00
TOTAL PUBLIC SAFETY EXPENSE	946,032.55	954,302.93
Board & Commission Expense		
76000 · Board & Commission Expense	-	500.00
Community Center Expense		
77100 · Community Center Capital Expense	32,170.00	-
77125 · Swim & Racquet Club Payroll	24,853.99	21,000.00
Pool General Maint & Supplies		
77201 · Pool Chem.	5,831.44	6,000.00
77202 · Equip & Repairs	1,431.46	3,500.00
77203 · General Maint. & Consumables	3,329.99	2,500.00
77204 · Training	1,175.00	1,500.00

EXPENSE

	FY2020 ACTUAL	FY2021 PROPOSED EXPENSE
77210 · Utilities	<i>4,786.94</i>	<i>6,000.00</i>
77200 · Pool General Maint & Supplies	16,554.83	19,500.00
77300 · Tennis Expense	82.87	2,000.00
77400 · Event Room Expense	477.75	2,000.00
77500 · Fitness Center Expense	2,939.73	4,000.00
77600 · Fitness Class Expense	4,235.00	-
TOTAL COMMUNITY CENTER	81,314.17	48,500.00
Mobility Expense		
78110 · Streets & Sidewalks	92,741.13	171,230.00
78300 · Street signs	380.22	1,500.00
TOTAL MOBILITY EXPENSE	93,121.35	172,730.00
Parks Expense		
79001 · Parks - Capital Expense	-	-
79600 · Beautification-Parks & Entries	924.88	2,500.00
79700 · Maintenance & Material	4,433.64	4,500.00
79800 · Park contingency	-	-
TOTAL PARKS EXPENSE	5,358.52	7,000.00

EXPENSE

	FY2020 ACTUAL	FY2021 PROPOSED EXPENSE
Subtotal Expense	1,984,215.56	2,059,015.83
Other Expense		
70010 - Capital Expense	-	
Debt Expense		
70121 · Principle	<i>125,000.00</i>	<i>130,000.00</i>
70122 · Interest	<i>23,958.00</i>	<i>20,933.00</i>
70020 - DEBT EXPENSE	148,958.00	150,933.00
Total Other Expense	148,958.00	150,933.00
Total Expense	2,133,173.56	2,209,948.83