City Of El Lago

Fiscal Year October 2026 – September 2027
Proposed Budget
Tuesday, August 11, 2026

The FY27 proposed budget includes a proposed Mainentance & Operations (M&O) Ac Valorem tax rate of $0.50612904 per $100 valuation for a total 2026 proposed tax rate o $0.50612904 per $100 valuation. The proposed tax rate for the 2026 tax year that wil raise $120,185 more property tax revenue, or 7.21%, than last year's budget. Th proposed tax rate is based on 2026 Estimated Appraised Taxable Values o $353,004,917 provided by the Harris County Appraisal District on July 24, 2026. Th estimate amount of tax revenue to be raised from new property added to the 2026 ta roll is $22,670.

	2026			
	Proposed Tax Rate	No-New-Revenue Tax Rate	Voter-Approval Tax Rate	De Minimus Rate
M&O	$ 0.506129	$ 0.468638	$ 0.439830	$ 0.566598
I&S			$ -	$ -
Total Tax Rate	$ 0.506129	$ 0.468638	$ 0.439830	$ 0.566598

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

CouncilMember	*Position*	*For*	*Against*	*Present*	*Absent*
Charles Parette	1				
Jeff Michalak	2				
Russell Tucker	3				
James May	4				
John Ennis	5				

CITY OF EL LAGO
FISCAL YEAR 2026-27
PROPOSED TAX RATE -Preliminary

Proposed budget is based on the Proposed tax rate of $0.45258/$100.

HCAD Certified Estimated 2026 Taxable Va $ 353,004,917 as of 07.24.2026

PROPOSED TAX RATES			
	TOTAL	DEBT	M&O
No-New-Revenue Tax Ra	$ 0.468638	$ -	$ 0.468638
Voter-Approval Tax Rate	$ 0.439830	$ -	$ 0.439830
Proposed Tax Rate	$ 0.452580	$ -	$ 0.452580
PROPOSED TAX LEVY			
	TOTAL	DEBT	M&O
No New Revenue Rate	1,654,315	-	1,654,315
Proposed Tax Rate	1,597,630	-	1,597,630
	(56,686)	-	(56,686)
COMPARISON TO FY26 TAX RATE			
Tax Rate 2025	$ 0.456610	$ 0.045577	$ 0.411033
DIFFERENCE			
NNR	$ 0.012028	$ (0.045577)	$ 0.057605
Proposed Tax Rate	$ (0.004030)	$ (0.045577)	$ 0.041547
PERCENTAGE DIFFERENCE			
NNR	2.63%	-100.00%	14.01%
Proposed Tax Rate	-0.88%	-100.00%	10.11%

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

CouncilMember	***Position***	***For***	***Against***	***Present***	***Absent***
Charles Parette	1				
Jeff Michalak	2				
Russell Tucker	3				
James May	4				
John Ennis	5				

	FY2025	FY2026	FY2026	FY2027
	Projected	**Budget**	**Projected**	**Proposed**
Income				
41000 · Ad Valorem Tax	1,413,644.32	1,479,374.74	1,449,811.52	1,605,750.44
41200 · Other Taxes	442,496.70	416,000.00	458,381.71	458,500.00
42000 · Permits & Licenses	111,495.80	112,200.00	71,405.00	107,200.00
42500 · Community Center Income	79,515.75	76,924.13	75,600.13	70,325.33
43000 · Court Income	99,145.27	108,000.00	99,983.76	98,000.00
45000 · Earned Interest	44,678.33	40,000.00	49,187.24	40,000.00
46000 · Intergovernmental Revenue	134,522.28	132,000.00	132,000.00	132,000.00
47000 · Miscellaneous Income	68,561.02	50,487.00	48,765.30	48,487.00
Total Income	2,394,059.47	2,414,985.87	2,385,134.66	2,560,262.77
Expense				
70000 · GENERAL GOVERNMENT	644,767.96	745,426.00	754,259.86	790,738.18
73000 · PUBLIC HEALTH EXPENSES	199,294.82	204,650.00	204,650.00	205,525.00
74000 · COURT EXPENSES	93,919.91	111,440.00	97,800.00	98,400.00
75000 · PUBLIC SAFETY EXPENSES	1,187,731.07	1,205,902.55	1,222,368.74	1,251,860.53
76000 · BOARD & COMMISSION EXPENSE	-			
77000 · COMMUNITY CENTER	71,833.77	69,300.00	76,878.00	76,740.00
78101 · MOBILITY	42,719.32	132,000.00	40,000.00	132,000.00
79000 · PARKS EXPENSE	10,467.43	83,000.00	41,947.50	5,000.00
Total Expense	2,250,734.28	2,551,718.55	2,437,904.10	2,560,263.71
INCREASE (DECREASE) IN FUND BALANCE	143,325.19	(136,732.68)	(52,769.44)	(0.94)
			9,742.72	***5,999.06***
Debt				
49001 · DEBT SERVICE (I&S) TAXES	159,354.94	163,872.00	163,872.00	-
70001 · DEBT EXPENSE	162,623.00	163,872.00	163,872.00	-

Funds From Other Bank Accounts in Support Of The Budget			***Support FY2027***
General Operating Account	***Projected Balance***		
Projected EOY General Fund	*104,770.32*		
Emergency Operating Fund	*418,000.00*		
TexPool Interest	*183,944.50*		
Projects	*41,052.50*		
Metro	*638,031.46*		
Funds from PEG	*21,929.71*		
Funds from Child Safety Expense	*11,606.94*	fall zone/pool safety repair/Child Safety	$ 6,000.00
Total Funds From Other Accounts	*1,419,335.43*		$ 6,000.00

	FY2025	FY2026	FY2026	FY2027	
	Projected	**Budget**	**Projected**	**Proposed**	
Income					
41000 · Ad Valorem Tax					
41110 · M&O-Current Ad Valorem Taxes	1,367,193.72	1,442,021.18	1,411,459.76	1,565,674.31	Based on 98% est. tax role
41120 · M&O-Delinquent Ad Valorem Taxes	29,204.89	23,304.96	17,153.00	23,813.32	
41130 · M&O-Penalty / Interest Income	17,245.71	14,048.60	21,198.76	16,262.81	
Total 41000 · Ad Valorem Tax	1,413,644.32	1,479,374.74	1,449,811.52	1,605,750.44	
41200 · Other Taxes					
41210 · Franchise Taxes					
41210a · Centerpoint Gas Franchise Tax	30,242.16	30,000.00	30,753.17	30,000.00	
41210b · Centerpoint Electric Franchise	80,226.21	75,000.00	79,651.91	80,000.00	
41210c · Telecomm Franchise Tax	3,105.86	2,500.00	2,500.00	2,500.00	
41210d · Comcast Franchise Tax	30,083.33	34,000.00	28,956.83	29,000.00	
41211 · PEG Fees (1%)	6,016.59	7,000.00	5,691.24	6,000.00	
Total 41210 · Franchise Taxes	149,674.15	148,500.00	147,553.15	147,500.00	
41220 · Sales Taxes	259,572.63	240,000.00	280,706.65	280,000.00	
41230 · Mixed Drink Taxes	29,506.31	24,000.00	26,300.00	27,000.00	
41240 · Child Safety Tax from HCTA-C	3,743.61	3,500.00	3,821.91	4,000.00	
Total 41200 · Other Taxes	442,496.70	416,000.00	458,381.71	458,500.00	
42000 · Permits & Licenses					
42100 · Building Permits	108,328.30	109,000.00	70,000.00	104,000.00	
42200 · Miscellaneous Permits	2,967.50	3,000.00	1,350.00	3,000.00	
42300 · Animal Control & Licensing	200.00	200.00	55.00	200.00	
Total 42000 · Permits & Licenses	111,495.80	112,200.00	71,405.00	107,200.00	
42500 · Community Center Income					
42501 · Full Membership Revenues	13,631.50	16,000.00	16,000.00	16,000.00	
42510 · Pool Income					
42513 · Pool Party Rental Income	1,187.50	1,200.00	3,450.00	2,200.00	
42514 · Swim Team Income	4,132.50	4,324.13	4,324.13	4,525.33	
42515 · Guest Fee Income	5,166.25	4,200.00	3,700.00	4,200.00	
42516 · Pool Membership Income	6,505.00	7,000.00	6,232.00	7,000.00	
Total 42510 · Pool Income	16,991.25	16,724.13	17,706.13	17,925.33	
42520 · Tennis Court Income	6,396.00	6,000.00	7,469.00	6,200.00	
42530 · Event Room Income	9,880.00	3,000.00	5,500.00	5,000.00	
42540 · Fitness Center Income	32,522.00	35,000.00	28,000.00	25,000.00	
42550 · Miscellaneous Comm. Ctr. Inc.	95.00	200.00	925.00	200.00	
Total 42500 · Communit Center Income	79,515.75	76,924.13	75,600.13	70,325.33	
43000 · Court Income					
43100 · Court Fees and Fines					
43101 · Court Fees/Fines	80,094.98	90,000.00	81,757.38	80,000.00	
43102 · Warrant Fees	4,109.16	3,000.00	3,000.00	3,000.00	
43103 · Court Education Fund	0.77	0.00	0.00	0.00	
43104 · FTA Fund	120.00	0.00	60.00	0.00	
43105 · Time Payment Reimbursement Fee	98.54	0.00	75.00	0.00	
43107 · Omnibase Reimbursement Fee					
43200 · Court Fines for Designated Fund					
43201a · Local Consolidated Fees				6,000.00	
43201 · Building Security Fund	2,937.39	3,000.00	3,000.00		
43202 · Court Technology Fund	2,419.34	2,500.00	2,500.00		
43203 · Child Safety Fund	404.72	500.00	400.00		
43204 · Arrest Fees for LPD	2,416.82	2,500.00	2,333.19	2,500.00	
43205 · Local Truancy Prevention Fund	3,015.29	3,000.00	3,358.19	3,000.00	
Total 43200 · Court Fines for Desig Fund	11,193.56	11,500.00	11,591.38	11,500.00	
43300 · Court State & City Shared Fines	3,528.26	3,500.00	3,500.00	3,500.00	
Total 43000 · Court Income	99,145.27	108,000.00	99,983.76	98,000.00	
45000 · Earned Interest	44,678.33	40,000.00	49,187.24	40,000.00	
46000 · Intergovernmental Revenue					
46100 · General Mobility Revenue	132,000.00	132,000.00	132,000.00	132,000.00	

	FY2025	FY2026	FY2026	FY2027
	Projected	**Budget**	**Projected**	**Proposed**
Total 46000 · Intergovernmental Revenue	134,522.28	132,000.00	132,000.00	132,000.00
47000 · Miscellaneous Income				
47100 · Other Miscellaneous Income	26,667.13	5,000.00	7,013.30	5,000.00
48010 Return Check Charges	35.00			
47200 · Credit Card Convenience Fees	1,352.02	1,500.00	1,500.00	1,500.00
47300 · Park Rental Income	0.00	2,000.00	300.00	0.00
47400 · Special Expense Income	8,393.00	12,500.00	10,465.00	12,500.00
47500 · LVPD Rental Income	24,987.04	24,987.00	24,987.00	24,987.00
47600 · Sale of Excess Equipment	257.50	500.00	500.00	500.00
47800 · Intermodal Permit Fees	6,869.33	4,000.00	4,000.00	4,000.00
Total 47000 · Miscellaneous Income	68,561.02	50,487.00	48,765.30	48,487.00
Total Income	2,394,059.47	2,414,985.87	2,385,134.66	2,560,262.77

	FY2025	FY2026	FY2026	FY2027
	Projected	**Budget**	**Projected**	**Proposed**
Expense				
70000 · GENERAL GOVERNMENT				
70100 · Administrative Salaries	98,716.80	112,640.00	120,000.00	122,640.00
70120 · Maintenance Salaries	98,559.27	106,000.00	106,000.00	113,900.00
70140 · Payroll/Employee Expenses	6,327.88	6,000.00	6,000.00	6,000.00
70200 · Employee Benefits	36,168.90	41,500.00	41,500.00	62,048.18
70210 · Pension	2,600.00	3,000.00	1,315.77	1,200.00
70220 · Social Security & Medicare	22,638.34	23,000.00	23,000.00	24,000.00
70230 · Workers' Compensation Insurance	5,145.00	5,500.00	5,435.00	6,000.00
70290 · Capital Expense - City Building				
70300 · Building Maintenance Expense	17,105.84	25,000.00	25,000.00	25,000.00
70310 · Vehicle & Equipment Maintenance		5000.00	5000.00	5000.00
70313 · Vehicle Capital Expense	0	0	0	8800.00
Total 70310 · Vehicle & Equipment Maintenanc	3,095.61	5,000.00	5,000.00	13,800.00
70320 · Employee Clothing	723.21	1,500.00	2,500.00	1,500.00
70330 · New/Replacement Equipment	5,615.92	6,000.00	6,000.00	6,000.00
70350 · Grounds Maintenance		50,000.00	50,000.00	50,000.00
70500 · Insurance and Bonds	22,997.66	24,000.00	24,050.70	26,000.00
70550 · Bank Service/Credit Card Fees		3,000.00	3,000.00	3,000.00
70600 · Honoraria	5,700.00	4,800.00	7,450.00	4,800.00
70601 · Training	2,895.54	8,000.00	6,000.00	8,000.00
70700 · Advertising	3,495.39	4,500.00	2,200.00	4,500.00
70800 · Appraisal	11,409.00	12,000.00	12,000.00	13,000.00
70900 · Audit & Professional Services	16,000.00	21,136.00	26,000.00	45,000.00
70901 · Strategic Planning Services				
71000 · Dues and Subscriptions	4,514.40	5,000.00	5,658.28	5,000.00
71100 · Legal	18,003.67	19,000.00	17,000.00	18,000.00
71200 · Special Expenses		14,000.00	10,000.00	14,000.00
71300 · Telephone	6,367.67	7,500.00	7,500.00	7,000.00
71500 · Meetings	229.74	500.00	30.65	500.00
71600 · Office Supplies/Equipment	4,028.24	5,000.00	5,000.00	5,000.00
71700 · Tax Collection	151.97	1,850.00	1,850.00	1,850.00
71800 · Elections	4,644.88	14,000.00	15,000.00	7,000.00
71900 · Computer Expense		40,000.00	60,000.00	35,000.00
72000 · Inspections	56,907.84	104,000.00	90,000.00	104,000.00
72100 · Utilities	62,406.02	57,000.00	57,000.00	57,000.00
72400 · PEG Expenses	12,750.00	15,000.00	12,769.46	
Total 70000 · GENERAL GOVERNMENT	644,767.96	745,426.00	754,259.86	790,738.18
73000 · PUBLIC HEALTH EXPENSES				
73100 · Mosquito control	1,687.70	2,000.00	2,000.00	2,000.00
73200 · Solid Waste Disposal	167,607.12	167,650.00	167,650.00	167,650.00
73300 · Emergency Medical Services	30,000.00	35,000.00	35,000.00	35,875.00
Total 73000 · PUBLIC HEALTH EXPENSES	199,294.82	204,650.00	204,650.00	205,525.00
74000 · COURT EXPENSES				
74001 · Court Forms & Postage	1,700.55	2,000.00	2,000.00	2,000.00
74010 · Court Clerk Salary	66,190.22	75,140.00	70,000.00	62,100.00
74100 · Court Prosecutor	1,900.00	3,000.00	3,000.00	3,000.00
74200 · Municipal Judges	4,550.00	7,000.00	7,000.00	7,000.00
74400 · Witness Fees	150.00	1,000.00	0.00	1,000.00

	FY2025	FY2026	FY2026	FY2027
	Projected	**Budget**	**Projected**	**Proposed**
74410 · Bailiff Services	2,475.00	3,000.00	3,000.00	3,000.00
74414 · Arrest Fees	2,431.82	3,000.00	1,500.00	3,000.00
74500 · Court Miscellaneous	0.00	300.00	300.00	300.00
74600 · Warrant Payments	3,750.00	5,000.00	0.00	5,000.00
74800 · Court Technology		11,000.00	11,000.00	11,000.00
74900 · Court Bldg Security Expense	0.00	1,000.00	0.00	1,000.00
Total 74000 · COURT EXPENSES	93,919.91	111,440.00	97,800.00	98,400.00
75000 · PUBLIC SAFETY EXPENSES				
75100 · Police Department	969,045.99	1,012,244.55	1,012,244.55	1,058,744.50
75300 · Fire Department	168,766.08	171,332.00	171,297.57	173,867.03
75310 · Fire Marshal	2,066.09	5,000.00	2,500.00	5,000.00
75400 · Child Safety Expense	13,732.00	12,000.00	10,795.20	10,000.00
75600 · Emergency Management	1,200.00	1,200.00	21,405.42	0.00
75700 · Public Awareness & Education	3,997.00	4,126.00	4,126.00	4,249.00
Total 75000 · PUBLIC SAFETY EXPENSES	1,187,731.07	1,205,902.55	1,222,368.74	1,251,860.53
76000 · BOARD & COMMISSION EXPENSE	0.00	0.00	0.00	0.00
77000 · COMMUNITY CENTER				
77100 · Community CenterCapital Expense				
77102 · Pool-Capital Expense				5,000.00
77125 · Community Center Payroll	24,797.31	32,000.00	32,000.00	32,000.00
77200 · Pool General Expenses		6,000.00	12,000.00	6,000.00
77201 · Pool Chemicals	16,097.35	16,000.00	16,000.00	16,000.00
77210 · Utilities-Pool	5,412.51	6,000.00	6,000.00	6,000.00
Total 77200 · Pool General Expenses	38,903.21	28,000.00	34,000.00	28,000.00
77300 · Other Community Center Expenses	1,228.86	5,500.00	6,498.00	5,500.00
77600 · Fitness Class Expense	3,180.00	3,800.00	4,380.00	6,240.00
Total 77000 · COMMUNITY CENTER	71,833.77	69,300.00	76,878.00	76,740.00
78101 · MOBILITY				
78110 · Streets & Sidewalks	38,619.32	132,000.00	40,000.00	132,000.00
Total 78101 · MOBILITY	42,719.32	132,000.00	40,000.00	132,000.00
79000 · PARKS/ENTRANCE EXPENSE		3,000.00	3,000.00	5,000.00
79001 · Parks Capital Expense	0.00	80,000.00	38,947.50	
Total 79000 · PARKS EXPENSE	10,467.43	83,000.00	41,947.50	5,000.00
Total Expense	2,250,734.28	2,551,718.55	2,437,904.10	2,560,263.71

	FY2025	FY2026	FY2026	FY2027
	Projected	**Budget**	**Projected**	**Proposed**
DEBT				
49001 · DEBT SERVICE (I&S)				
49110 · I&S-Current Ad Valorem Taxes	156,070.36	160,000.00	160,000.00	0.00
49112 · I&S-Delinquent Ad Valorem Taxes	3,284.58	3,872.00	3,872.00	0.00
49113 · I&S-Penalty & Interest	0.00	0.00	0.00	0.00
Total 49001 · DEBT SERVICE (I&S)	159,354.94	163,872.00	163,872.00	0.00
Total Debt Income	159,354.94	163,872.00	163,872.00	0.00
Other Expense				
70001 · OTHER EXPENSE				
70020 · DEBT SERVICE				
70121 · Community Center Debt-Principal	155,000.00	160,000.00	160,000.00	0.00
70122 · Community Center Debt-Interest	7,623.00	3,872.00	3,872.00	0.00
Total 70020 · DEBT SERVICE	162,623.00	163,872.00	163,872.00	0.00
Total 70001 · OTHER EXPENSE	162,623.00	163,872.00	163,872.00	0.00
Total Other Expense	162,623.00	163,872.00	163,872.00	0.00
Net Other Income	(3,268.06)	0.00	0.00	0.00