CITY OF WEST ORANGE
ADOPTS BUDGET & TAX RATE

At a duly called meeting of the West Orange City Council on September 11, 2017, the budget and tax rate for the 2017-18 fiscal year were adopted:

This budget will raise more revenue from property taxes than last year's budget by an amount of $60,000.00, which is an 11.65%% increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is $680.76.

The Council's record vote on adoption of this budget was as follows:

Council Member Carl Thibodeaux	For
Council Member Frances Lopez	For
Council Member Dale Dardeau	For
Mayor Roy McDonald	For
Mayor Pro-Tem Shirley Bonnin	For
Council Member Michael Shugart, Sr.	For

2016 Property Tax Rate	0.42500	per $100 value
Property Tax Rate adopted for 2017	0.45000	per $100 value
2017 Effective Tax Rate	0.44299	per $100 value
2017 Effective Maintenance & Operations Rate	0.44299	per $100 value
2017 Rollback Tax Rate	0.47842	per $100 value
2017 Debt Rate	0.00000	per $100 value

The City has no municipal debt obligations.

2017-18 BUDGET SUMMARY

		Operations	Capital Outlay	Total
10	General Administration	$ 422,926	$ -	**$ 422,926**
11	Fire Marshal	99,144	-	**99,144**
12	Fire Department	32,999	25,000	**57,999**
13	Sanitation	571,023	75,000	**646,023**
14	Humane	87,563		**87,563**
15	Police	1,320,862	77,000	**1,397,862**
16	Municipal Court	173,090	-	**173,090**
17	Street	537,922	30,000	**567,922**
18	Parks & Facilities	75,734	-	**75,734**
21	Maintenance Shop	76,254	-	**76,254**
		$ 3,397,517	**$ 207,000**	**$ 3,604,517**

TOTAL REVENUE	**$ 3,079,845**
+ EST. BEGINNING FUND BALANCE	**447,572**
+ SPECIAL REVENUE TRANSFER	**77,100**
= EST. FUNDS AVAILABLE	**$ 3,604,517**
TOTAL OPERATING EXPENSES	$ 3,397,517
TOTAL CAPITAL OUTLAY & IMP.	207,000
	$ 3,604,517
NET INCOME(LOSS)	$ -

Presented by Mayor Roy McDonald
to City Secretary Theresa Van Meter
on Tuesday, August 9, 2017

REVENUE			
Acct. #		Account Title	2017-18
Property Taxes			
	4010	Net Current Property Tax	$ 575,000
	4020	Delinquent Property Tax	14,000
	4030	Tax Penalty & Interest	11,000
			$ 600,000
Mixed Beverage Tax			
	4040	Mixed Beverage Tax	$ 6,000
			$ 6,000
Sales Tax			
	4050	City Sales Tax Receivable	$ 860,000
			$ 860,000
Other Taxes			
	4060	Industrial Payment in Lieu of Taxes	$ 636,800
	4070	Hotel/Motel Occupancy Tax	5,400
	4080	Road Maintenance Tax	200,000
			$ 842,200
Licenses & Permits			
	4110	Electrical Permits	$ 1,250
	4115	Occupancy Permits	2,000
	4116	Residential Rental Inspections	2,500
	4120	Plumbing Permits	500
	4130	Building Permits	4,000
	4135	Fire Alarm & Sprinkler Permits	200
	4137	TCEQ Environmental Fees	100
	4140	Liquor Licenses	475
	4145	Mobile Home Park Permits	300
	4150	Peddlers Permit	200
	4180	Redemption (Gaming) Machine Permits	10,000
			$ 21,525
Intergovernmental Receivables			
	4201	Orange County Fire Contract	$ 800
			$ 800
Sanitation			
	4305	Culverts	$ 500
	4306	Grates	100
	4310	Sanitation Fees	325,000
	4320	Renewal & Replacement for Sanitation	18,000
	4330	Sanitation Penalty Fees	9,000
	4335	Cart Replacement Fees	2,000
			$ 354,600
Franchise Fees			
	4420	Sanitation Franchise Fees	$ 18,000
	4430	TV Cablevision Franchise Fees	30,000
	4440	Entergy Franchise Fees	145,000
	4450	Entex Franchise Fees	20,000
	4460	Telecommunication Franchise Fees	14,000
			$ 227,000

Acct. #	Account Title	2017-18
Municipal Court		
4520	Multi-Use Fees	$ 14,000
4525	Warrant Fees	16,000
4530	Court Fines	92,000
4531	WOPD Arrest Fees (LEA)	4,000
4532	Court Technology Funds	2,500
4533	Court Building Security	2,500
4534	Judicial Efficiency Fund	600
4536	Child Safety Costs	300
4537	Omni / DL Renewal	600
4538	Judicial Support Fund	300
4540	State Fees & Court Costs	5,200
4545	Time Payment Fees	2,750
		$ 140,750
Other Income		
4820	Humane Dept. Penalties	$ 2,000
4830	Interest Income	8,000
4832	Gazebo Electricity	100
4833	Community Center Rental	3,250
4834	Forfeited Community Center Deposits	200
4835	Holiday in the Park Festival	1,870
4839	Miscellaneous Income (Non-taxable)	2,500
4840	Miscellaneous Income (Taxable)	125
4842	Credit/Debit Card Processing Fees	3,000
4845	Sales of Surplus Property	500
4850	Cash Discount Earned	75
4957	Cookbook	250
4959	Afghans	100
4960	Disposal of Fixed Assets	5,000
		$ 26,970
	TOTAL REVENUE	**$ 3,079,845**

GENERAL ADMINISTRATION

Acct. #		Account Title	2017-18
PERSONNEL SERVICES			
510-	6000	Salaries	$ 125,000
510-	6001	Longevity	1,937
510-	6002	Health Insurance	15,145
510-	6003	Workers' Comp	2,580
510-	6004	FICA & Medicare Expense	10,620
510-	6005	TX Workforce Tax	28
510-	6006	TX Municipal Retirement	25,607
			$ 180,917
SUPPLIES & REPAIRS			
510-	6100	Community Events/Supplies	$ 5,250
510-	6103	Equipment Repair/Replacement	5,000
510-	6104	Minor Apparatus & Supplies	400
510-	6105	Misc. Operating	3,500
510-	6108	Postage	1,500
510-	6109	Office Supplies	6,000
510-	6110	Safety Equipment & Expenses	2,000
510-	6111	Credit/Debit Card Processing Fees	2,000
510-	6127	Printing Expenses	1,200
510-	6132	Holiday in the Park	3,000
			$ 29,850
CONTRACTUAL SERVICES			
510-	6200	Retiree Payments	$ 5,000
510-	6201	Training/Travel	2,000
510-	6202	Telephone	4,300
510-	6203	Insurance	6,370
510-	6204	Utility Bills	4,500
510-	6206	Dues & Memberships	3,750
510-	6208	Software Support	17,850
510-	6209	Janitorial Services	10,608
510-	6210	Street Lights	33,500
510-	6211	Legal Fees (Special Litigation)	1,500
510-	6212	Election Expenses	4,000
510-	6213	Advertisements	1,750
510-	6214	Legal Expense (Retainer Fee)	24,645
510-	6215	City Secretary Expense	1,200
510-	6217	Auditing Fees	21,250
510-	6218	Copier Lease & Maint. Contract	1,600
510-	6220	Equipment Maint. Contracts	2,200
510-	6233	Records Destruction	250
510-	6234	Medical Expenses	750
510-	6235	Technology & Communications	3,500
510-	6236	Codification	2,500
510-	6238	TCEQ Environmental Compliance	12,000
510-	6239	Orange County Appraisal Dist.	8,750
510-	6240	Orange County Tax A/C	600
			$ 174,373

Acct. #		Account Title	2017-18
COMMUNITY DEVELOPMENT			
510-	6305	Economic Development	$ 6,886
510-	6395	Hotel/Motel Promo Expenses	7,500
			$ 14,386
ELECTED OFFICIALS			
510-	6400	Mayor's Expense	$ 2,400
510-	6401	Councilmember's Expense	6,000
510-	6402	Official's Travel & Meetings	12,000
510-	6403	Discretionary	3,000
			$ 23,400
CAPITAL OUTLAY			$ -
		DEPARTMENT TOTAL:	**$ 422,926**

FIRE MARSHAL

Acct. #		Account Title	2017-18
PERSONNEL SERVICES			
511-	6000	Wages	$ 52,348
511-	6001	Longevity	750
511-	6002	Health Insurance	8,293
511-	6003	Workers' Compensation	290
511-	6004	FICA & Medicare	4,081
511-	6005	TX Workforce Tax	9
511-	6006	Retirement	10,663
			$ 76,434
SUPPLIES & REPAIRS			
511-	6103	Equipment Repair	$ 750
511-	6105	Miscellaneous	400
511-	6106	Fuel & Lubricants	1,000
511-	6108	Postage	500
511-	6109	Office Supplies	500
511-	6111	Uniforms	250
511-	6112	Uniform Cleaning	900
511-	6114	Special Investigations	500
511-	6116	Code Books	-
			$ 4,800
CONTRACTUAL SERVICES			
511-	6201	Training/Travel	$ 3,000
511-	6202	Telephone & Communications	950
511-	6203	Insurance	1,310
511-	6204	Utilities	750
511-	6206	Dues & Memberships	400
511-	6208	Bldg. Inspector Expenses	1,000
511-	6209	Software support (FireHouse)	400
511-	6235	Mowing - Code Enforcement	100
511-	6239	Code Enforcement	10,000
			$ 17,910
		DEPARTMENT TOTAL:	**$ 99,144**

FIRE DEPT.

Acct. #	Account Title	2017-18
PERSONNEL SERVICES		
512- 6003	Workers' Compensation Ins.	$ 374
		$ 374
SUPPLIES & REPAIRS		
512- 6103	Equipment Repair	$ 2,000
512- 6104	Minor Apparatus & Supplies	1,000
512- 6105	Miscellaneous	1,500
512- 6106	Fuel & Lubricants	2,700
512- 6117	Supplies (Office, etc.)	500
512- 6119	Clothing Allowance	4,000
512- 6126	Foam	-
		$ 11,700
CONTRACTUAL SERVICES		
512- 6201	Training & Travel	$ 2,500
512- 6202	Telephone & Communications	925
512- 6203	Accident Insurance	7,500
512- 6204	Utilities	3,200
512- 6209	Software Support (FireHouse)	400
512- 6219	Cascade System Maintenance	-
512- 6220	System Maintenance & Testing	2,100
512- 6221	Hose testing	1,500
512- 6223	Alternate Dispatch SVC	1,000
512- 6224	Radio System Fees	1,800
		$ 20,925
CAPITAL OUTLAY		
512- 7023	Hose	$ -
512- 7028	Grant Support	25,000
		$ 25,000
	DEPARTMENT TOTAL:	**$ 57,999**

SANITATION

Acct. #	Account Title	2017-18
PERSONNEL SERVICES		
513-6000	Salaries	$ 165,824
513-6001	Longevity	874
513-6002	Health Insurance	25,306
513-6003	Workers' Compensation Ins.	5,819
513-6004	FICA & Medicare Expense	12,762
513-6005	TX Workforce Tax Expense	41
513-6006	TX Municipal Retirement System	33,347
		$ 243,973
SUPPLIES & REPAIRS		
513-6101	Cart Replacement Offset	$ 2,000
513-6102	R & R Revenue Offset	17,750
513-6103	Equipment Repairs/Replacement	4,000
513-6104	Minor Apparatus & Supplies	750
513-6106	Fuel & Lubricants	15,000
513-6108	Postage	5,500
513-6110	Safety Equipment & Expenses	1,200
513-6111	Uniforms	1,000
513-6120	Tires	1,500
513-6127	Printing Expenses	1,000
		$ 49,700
CONTRACTUAL SERVICES		
513-6201	Training & Travel	$ 200
513-6202	Telephone & Communications	600
513-6203	Insurance	5,550
513-6204	Utilities	2,000
513-6220	Dumping Facilities	15,000
513-6221	Temporary services	2,000
513-6234	Contract Services	250,000
513-6235	Bad Debts Expense	2,000
		$ 277,350
CAPITAL OUTLAY		
513-7020	Dumpsters	$ 5,000
513-7023	Garbage Truck	70,000
		$ 75,000
	DEPARTMENT TOTAL:	**$ 646,023**

HUMANE

Acct. #		Account Title	2017-18
PERSONNEL SERVICES			
514-	6000	Salaries	$ 44,565
514-	6001	Longevity	1,235
514-	6002	Health Insurance	14,952
514-	6003	Workers' Compensation	1,377
514-	6004	FICA & Medicare Expense	3,504
514-	6005	TX Workforce Tax Expense	9
514-	6006	TX Municipal Retirement System	9,156
			$ 74,798
SUPPLIES & REPAIRS			
514-	6103	Equipment Repairs/Replacement	$ 2,350
514-	6104	Minor Apparatus & Supplies	1,000
514-	6105	Miscellaneous	100
514-	6106	Fuel & Lubricants	5,000
514-	6108	Postage	100
514-	6111	Uniforms	400
514-	6121	Animal Food	200
514-	6122	Veterinarian Expenses	500
			$ 9,650
CONTRACTUAL SERVICES			
514-	6201	Training & Travel	$ 800
514-	6202	Telephone & Communications	250
514-	6203	Insurance	815
514-	6204	Utilities	650
514-	6206	Dues & Memberships	100
514-	6233	Animal Disposal & Pound Insp.	500
			$ 3,115
CAPITAL OUTLAY			
			$ -
		DEPARTMENT TOTAL:	**$ 87,563**

POLICE

Acct. #		Account Title	2017-18
PERSONNEL SERVICES			
515-	6000	Salaries	$ 806,489
515-	6001	Longevity	8,555
515-	6002	Health Insurance	118,025
515-	6003	Workers' Compensation	17,470
515-	6004	FICA & Medicare Expense	64,265
515-	6005	TX Workforce Tax Expense	99
515-	6006	TX Municipal Retirement System	167,929
515-	6007	Certificate Pay	21,300
			$ 1,204,132
SUPPLIES & REPAIRS			
515-	6102	Body Armor	$ 800
515-	6103	Equipment Repairs/Replacement	8,000
515-	6104	Minor Apparatus & Supplies	1,250
515-	6105	Miscellaneous	1,000
515-	6106	Fuel & Lubricants	21,000
515-	6108	Postage	400
515-	6109	Office Supplies	4,500
515-	6111	Uniforms	5,000
515-	6113	Film/Photo Supplies	1,000
515-	6127	Printing Expenses	1,000
			$ 43,950
CONTRACTUAL SERVICES			
515-	6201	Training/Travel	$ 8,000
515-	6202	Telephone	9,550
515-	6203	Insurance	17,730
515-	6204	Utilities	6,800
515-	6206	Dues & Memberships	1,000
515-	6213	Legal Advertisement	-
515-	6221	Temporary Services	1,000
515-	6222	Special Investigations	4,000
515-	6225	Office Equipment SVC Agreement	2,400
515-	6226	Uniform Cleaning Allowance	3,000
515-	6227	Clothing Allowance	1,800
515-	6228	Auto Cleaning	1,000
515-	6232	Equipment Rental	4,500
515-	6250	Software Support	6,000
			$ 66,780
EMERGENCY MANAGEMENT			
515-	6501	Dues & Memberships	$ 500
515-	6502	Training/Travel	3,500
515-	6503	Equipment & Supplies	2,000
			$ 6,000
CAPITAL OUTLAY			
515-	7006	Overheads	$ -
515-	7008	Police Vehicles	73,000
515-	7012	Radar Units	4,000
			$ 77,000
		DEPARTMENT TOTAL:	**$ 1,397,862**

MUNICIPAL COURT

Acct. #	Account Title	2017-18
PERSONNEL SERVICES		
516-6000	Salaries	$ 69,634
516-6001	Longevity	1,394
516-6002	Health Insurance	10,577
516-6003	Workers' Compensation Ins.	218
516-6004	FICA & Medicare Expense	5,434
516-6005	TX Workforce Tax Expense	16
516-6006	TX Municipal Retirement	14,199
		$ 101,472
SUPPLIES & REPAIRS		
516-6103	Equipment Repairs & Replacement	$ 500
516-6104	Minor Apparatus & Supplies	200
516-6105	Miscellaneous	100
516-6108	Postage	1,200
516-6109	Office Supplies	3,000
516-6123	Jury Fees	360
516-6127	Printing Expenses	2,250
516-6130	Court Technology	2,500
516-6131	Court Security	2,500
		$ 12,610
CONTRACTUAL SERVICES		
516-6201	Training & Travel	$ 3,000
516-6202	Telephone & Communications	1,575
516-6203	Insurance	1,380
516-6204	Utilities	1,400
516-6206	Dues & Memberships	200
516-6216	Appointed Magistrate Fees	18,703
516-6230	Software Maintenance Agmt.	2,000
516-6231	Jail Fees	30,000
516-6233	Records Destruction	250
516-6235	Professional Fees	500
		$ 59,008
CAPITAL OUTLAY		
	DEPARTMENT TOTALS:	**$ 173,090**

STREET

Acct. #	Account Title	2017-18
PERSONNEL SERVICES		
517- 6000	Salaries	$ 193,308
517- 6001	Longevity	560
517- 6002	Health Insurance	15,394
517- 6003	Workers' Compensation Ins.	11,084
517- 6004	FICA & Medicare Expense	14,840
517- 6005	TX Workforce Tax Expense	43
517- 6006	TX Municipal Retirement System	38,778
		$ 274,007
SUPPLIES & REPAIRS		
517- 6103	Equipment Repairs/Replacement	$ 9,000
517- 6104	Minor Apparatus & Supplies	1,200
517- 6106	Fuel & Lubricants	10,000
517- 6109	Office Supplies	250
517- 6110	Safety Equipment & Expense	2,000
517- 6111	Uniforms	2,000
517- 6120	Tires	2,000
517- 6124	General Pavement	20,000
517- 6125	Street Signs	2,500
517- 6126	Street Maintenance from Road Tax	200,000
		$ 248,950
CONTRACTUAL SERVICES		
517- 6201	Training/Travel	$ 1,000
517- 6202	Telephone & Communications	375
517- 6203	Insurance	8,215
517- 6204	Utilities	1,300
517- 6206	Dues & Memberships	75
517- 6232	Equipment Rental	4,000
		$ 14,965
CAPITAL OUTLAY		
517- 7005	Surplus Property	$ 30,000
517- 7012	Slope Mower	-
		$ 30,000
	DEPARTMENT TOTAL:	**$ 567,922**

PARKS & FACILITIES

Acct. #		Account Title	2017-18
PERSONNEL SERVICES			
518-	6000	Salaries	$ 24,972
518-	6001	Longevity	-
518-	6002	Health Insurance	8,293
518-	6003	Workers' Compensation Ins.	572
518-	6004	FICA & Medicare Expense	1,911
518-	6005	TX Workforce Tax Expense	9
518-	6006	TX Municipal Retirement System	4,992
			$ 40,749
SUPPLIES & REPAIRS			
518-	6101	Janitorial Supplies	$ 6,000
518-	6102	Bldg./Bldg. Equipment Repairs	16,000
518-	6103	Equipment Repair/Replacement	5,500
518-	6104	Minor Apparatus & Supplies	1,500
518-	6105	Misc.	250
518-	6106	Fuel & Lubricants	250
518-	6110	Safety Equipment & Expense	200
518-	6111	Uniforms	400
518-	6112	Chemicals	1,250
			$ 31,350
CONTRACTUAL SERVICES			
518-	6201	Training/Travel	$ 200
518-	6203	Insurance	1,685
518-	6204	Park Utilities	1,750
			$ 3,635
CAPITAL OUTLAY			
518-	7005	Park Equipment	-
		DEPARTMENT TOTAL:	**$ 75,734**

MAINTENANCE SHOP

Acct. #	Account Title	2017-18
PERSONNEL SERVICES		
521-6000	Salaries	$ 39,711
521-6001	Longevity	535
521-6002	Health Insurance	14,952
521-6003	Workers' Compensation Ins.	1,553
521-6004	FICA & Medicare Expense	3,079
521-6005	TX Workforce Tax Expense	9
521-6006	TX Municipal Retirement System	8,045
		$ 67,884
SUPPLIES & REPAIRS		
521-6103	Equipment Repairs	$ 500
521-6104	Minor Apparatus & Supplies	1,300
521-6105	Miscellaneous	200
521-6106	Fuel & Lubrication	1,000
521-6108	SPCC Compliance	3,000
521-6111	Uniforms	400
521-6129	Tools	400
		$ 6,800
CONTRACTUAL SERVICES		
521-6201	Training/Travel	$ 200
521-6202	Telephone & Communications	250
521-6203	Insurance	420
521-6204	Utilities	700
521-6238	Lease Payments	-
		$ 1,570
CAPITAL OUTLAY		
		-
	DEPARTMENT TOTAL:	**$ 76,254**