

CITY OF WEST ORANGE
ADOPTS BUDGET & TAX RATE

At a duly called meeting of the West Orange City Council on September 9, 2019, the budget and tax rate for the 2019-20 fiscal year were adopted:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$33,000.00, which is a 5.699% increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$1,404.18.

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

Council Member Randy Branch	For
Council Member Frances Dearing	For
Council Member Dale Dardeau	For
Mayor Pro-Tem Shirley Bonnin	For
Council Member Michael Shugart, Sr.	For
Mayor Roy McDonald	For

2018 Property Tax Rate	0.47000	per \$100 value
Property Tax Rate adopted for 2019	0.47000	per \$100 value
2019 Effective Tax Rate	0.46054	per \$100 value
2019 Effective Maintenance & Operations Rate	0.46054	per \$100 value
2019 Rollback Tax Rate	0.49738	per \$100 value
2019 Debt Rate	0.00000	per \$100 value

The City has no municipal debt obligations.

2019-20 BUDGET SUMMARY

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10 General Administration	\$ 438,971	\$ -	\$ 438,971
11 Fire Marshal	104,194	750	\$ 104,944
12 Fire Department	46,651	79,500	\$ 126,151
13 Sanitation	628,992	-	\$ 628,992
14 Humane	62,247	-	\$ 62,247
15 Police	1,381,124	96,500	\$ 1,477,624
16 Municipal Court	156,192	-	\$ 156,192
17 Street	445,389	50,000	\$ 495,389
18 Parks & Facilities	77,727	30,000	\$ 107,727
21 Maintenance Shop	75,667	-	\$ 75,667
	<u>\$ 3,417,154</u>	<u>\$ 256,750</u>	<u>\$ 3,673,904</u>

TOTAL REVENUE	\$3,201,030
+ EST. BEGINNING FUND BALANCE	472,874
= EST. FUNDS AVAILABLE	<u>\$3,673,904</u>

TOTAL OPERATING EXPENSES	\$3,417,154
TOTAL CAPITAL OUTLAY & IMP.	\$256,750
	<u>\$3,673,904</u>

NET INCOME(LOSS)	\$0
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09.09.2019

REVENUE

Acct. #	Account Title	2019-20
Property Taxes		
4010	Net Current Property Tax	\$ 612,000
4020	Delinquent Property Tax	17,000
4030	Tax Penalty & Interest	14,000
		\$ 643,000
Mixed Beverage Tax		
4040	Mixed Beverage Tax	\$ 6,500
		\$ 6,500
Sales Tax		
4050	City Sales Tax Receivable	\$ 900,000
		\$ 900,000
Other Taxes		
4060	Industrial Payment in Lieu of Taxes	\$ 609,355
4070	Hotel/Motel Occupancy Tax	6,000
4080	Road Maintenance Tax	200,000
		\$ 815,355
Licenses & Permits		
4110	Electrical Permits	\$ 1,250
4115	Occupancy Permits	2,000
4116	Residential Rental Inspections	4,000
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	12,500
		\$ 25,525
Intergovernmental Receivables		
4201	Orange County Fire Contract	\$ 800
		\$ 800
Sanitation		
4305	Culverts	\$ 1,750
4306	Grates	100
4310	Sanitation Fees	357,500
4320	Renewal & Replacement for Sanitation	18,000
4330	Sanitation Penalty Fees	9,000
4335	Cart Replacement Fees	-
		\$ 386,350
Franchise Fees		
4420	Sanitation Franchise Fees	\$ 23,000
4430	TV Cablevision Franchise Fees	27,000
4440	Entergy Franchise Fees	145,000
4450	Entex Franchise Fees	25,000
4460	Telecommunication Franchise Fees	10,000
		\$ 230,000

Acct. #	Account Title	2019-20
Municipal Court		
4520	Multi-Use Fees	\$ 9,500
4525	Warrant Fees	10,000
4530	Court Fines	65,000
4531	WOPD Arrest Fees (LEA)	3,000
4532	Court Technology Funds	2,300
4533	Court Building Security	1,800
4534	Judicial Efficiency Fund	450
4536	Child Safety Costs	400
4537	Omni / DL Renewal	600
4538	Judicial Support Fund	300
4540	State Fees & Court Costs	3,500
4545	Time Payment Fees	3,250
		\$ 100,100
Other Income		
4820	Humane Dept. Penalties	\$ 2,000
4830	Interest Income	75,000
4832	Gazebo Electricity	250
4833	Community Center Rental	3,750
4834	Forfeited Community Center Deposits	100
4835	Holiday in the Park Festival	2,000
4839	Miscellaneous Income (Non-taxable)	1,500
4840	Miscellaneous Income (Taxable)	150
4842	Credit/Debit Card Processing Fees	3,000
4845	Sales of Surplus Property	500
4850	Cash Discount Earned	150
4957	Cookbook	-
4959	Afghans	-
4960	Disposal of Fixed Assets	5,000
		\$ 93,400
	TOTAL REVENUE	\$ 3,201,030
	+ EST. BEGINNING FUND BALANCE	
	= EST. FUNDS AVAILABLE	\$ 3,201,030

GENERAL ADMINISTRATION

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
510- 6000	Salaries	\$ 131,280
510- 6001	Longevity	2,129
510- 6002	Health Insurance	14,305
510- 6003	Workers' Comp	2,812
510- 6004	FICA & Medicare Expense	11,117
510- 6005	TX Workforce Tax	28
510- 6006	TX Municipal Retirement	26,949
		\$ 188,620
<u>SUPPLIES & REPAIRS</u>		
510- 6103	Equipment Repair/Replacement	\$ 5,000
510- 6104	Minor Apparatus & Supplies	400
510- 6105	Misc. Operating	4,200
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	3,000
510- 6127	Printing Expenses	1,200
		\$ 23,300
<u>CONTRACTUAL SERVICES</u>		
510- 6200	Retiree Payments	\$ 5,000
510- 6201	Training/Travel	2,000
510- 6202	Telephone	4,775
510- 6203	Insurance	7,453
510- 6204	Utility Bills	3,745
510- 6206	Dues & Memberships	4,250
510- 6208	Software Support	18,350
510- 6209	Janitorial Services	10,712
510- 6210	Street Lights	33,500
510- 6211	Legal Fees (Special Litigation)	1,500
510- 6212	Election Expenses	5,000
510- 6213	Advertisements	2,500
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	1,305
510- 6233	Records Destruction	250
510- 6234	Medical Expenses	750
510- 6235	Technology & Communications	4,230
510- 6236	Codification	-
510- 6238	TCEQ Environmental Compliance	13,000
510- 6239	Orange County Appraisal Dist.	9,900
510- 6242	Orange County Tax A/C	600
		\$ 177,515

Acct. #**Account Title****2019-20**COMMUNITY DEVELOPMENT

510- 6301	Community Events/Supplies	\$	5,250
510- 6302	Holiday in the Park		3,500
510- 6305	Economic Development		6,886
510- 6395	Hotel/Motel Promo Expenses		7,500
		\$	23,136

ELECTED OFFICIALS

510- 6400	Mayor's Expense	\$	2,400
510- 6401	Councilmember's Expense		6,000
510- 6402	Official's Travel & Meetings		15,000
510- 6403	Discretionary		3,000
		\$	26,400

CAPITAL OUTLAY

510- 7015	Officials' Vehicle	\$	-
		\$	-

DEPARTMENT TOTAL:**\$ 438,971**

FIRE MARSHAL

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
511- 6000	Wages	\$ 54,997
511- 6001	Longevity	870
511- 6002	Health Insurance	10,380
511- 6003	Workers' Compensation	366
511- 6004	FICA & Medicare	4,293
511- 6005	TX Workforce Tax	9
511- 6006	Retirement	11,233
		\$ 82,148
<u>SUPPLIES & REPAIRS</u>		
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
<u>CONTRACTUAL SERVICES</u>		
511- 6201	Training/Travel	\$ 3,000
511- 6202	Telephone & Communications	700
511- 6203	Insurance	946
511- 6204	Utilities	600
511- 6206	Dues & Memberships	400
511- 6208	Bldg. Inspector Expenses	1,000
511- 6209	Software support (FireHouse)	500
511- 6235	Mowing - Code Enforcement	100
511- 6239	Code Enforcement	10,000
		\$ 17,246
<u>CAPITAL OUTLAY</u>		
511- 7000	FireHouse software upgrade	\$ 750
		\$ 750
DEPARTMENT TOTAL:		\$ 104,944

FIRE DEPT.

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
512- 6003	Workers' Compensation Ins.	\$ 660
		\$ 660
<u>SUPPLIES & REPAIRS</u>		
512- 6103	Equipment/Engine Repair	\$ 6,000
512- 6104	Minor Apparatus, Supplies, Hand Tools	2,000
512- 6105	Miscellaneous	1,000
512- 6106	Fuel & Lubricants	3,000
512- 6117	Supplies (Office, etc.)	500
512- 6118	Uniforms	1,500
512- 6119	Clothing Allowance	4,000
		\$ 18,000
<u>CONTRACTUAL SERVICES</u>		
512- 6201	Training & Travel	\$ 4,000
512- 6202	Telephone & Communications	900
512- 6203	Accident Insurance	7,981
512- 6204	Utilities	2,610
512- 6209	Software Support (FireHouse)	500
512- 6220	System Maintenance & Testing	5,000
512- 6221	Hose & Pump testing	4,000
512- 6223	Alternate Dispatch SVC	1,000
512- 6224	Radio System Fees	2,000
		\$ 27,991
<u>CAPITAL OUTLAY</u>		
512- 7000	FireHouse software upgrade	\$ 750
512- 7010	Radios	20,000
512- 7011	Equipment	21,000
512- 7014	Air Packs	4,500
512- 7022	Bunker Gear	-
512- 7023	Hose	3,750
512- 7028	Grant Support	25,000
512- 7036	AED (Auto. Ext. Defibrillator)	4,500
		\$ 79,500
DEPARTMENT TOTAL:		\$ 126,151

SANITATION

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
513- 6000	Salaries	\$ 176,353
513- 6001	Longevity	1,018
513- 6002	Health Insurance	27,050
513- 6003	Workers' Compensation Ins.	6,731
513- 6004	FICA & Medicare Expense	13,578
513- 6005	TX Workforce Tax Expense	41
513- 6006	TX Municipal Retirement System	35,534
		\$ 260,305
<u>SUPPLIES & REPAIRS</u>		
513- 6101	N/A	\$ -
513- 6102	R & R Revenue Offset	17,750
513- 6103	Equipment Repairs/Replacement	5,500
513- 6104	Minor Apparatus & Supplies	750
513- 6106	Fuel & Lubricants	13,500
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
		\$ 47,700
<u>CONTRACTUAL SERVICES</u>		
513- 6201	Training & Travel	\$ 200
513- 6202	Telephone & Communications	355
513- 6203	Insurance	8,822
513- 6204	Utilities	2,110
513- 6220	Dumping Facilities	15,000
513- 6221	Temporary services	2,000
513- 6234	Contract Services	290,000
513- 6235	Bad Debts Expense	2,500
		\$ 320,987
<u>CAPITAL OUTLAY</u>		
513- 7020	Dumpsters	\$ -
513- 7023	Garbage Truck	-
		\$ -
DEPARTMENT TOTAL:		\$ 628,992

HUMANE

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
514- 6000	Salaries	\$ 29,801
514- 6001	Longevity	-
514- 6002	Health Insurance	7,800
514- 6003	Workers' Compensation	1,192
514- 6004	FICA & Medicare Expense	2,280
514- 6005	TX Workforce Tax Expense	9
514- 6006	TX Municipal Retirement System	5,966
		\$ 47,048
<u>SUPPLIES & REPAIRS</u>		
514- 6103	Equipment Repairs/Replacement	\$ 4,000
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
		\$ 11,300
<u>CONTRACTUAL SERVICES</u>		
514- 6201	Training & Travel	\$ 1,500
514- 6202	Telephone & Communications	235
514- 6203	Insurance	864
514- 6204	Utilities	700
514- 6206	Dues & Memberships	100
514- 6233	Animal Disposal & Pound Insp.	500
		\$ 3,899
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 62,247

POLICE

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
515- 6000	Salaries	\$ 842,869
515- 6001	Longevity	7,640
515- 6002	Health Insurance	112,700
515- 6003	Workers' Compensation	21,741
515- 6004	FICA & Medicare Expense	67,070
515- 6005	TX Workforce Tax Expense	99
515- 6006	TX Municipal Retirement System	175,521
515- 6007	Certificate Pay	22,500
		\$ 1,250,140
<u>SUPPLIES & REPAIRS</u>		
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	6,000
515- 6113	Film/Photo Supplies	1,000
515- 6127	Printing Expenses	1,000
		\$ 44,950
<u>CONTRACTUAL SERVICES</u>		
515- 6201	Training/Travel	\$ 8,000
515- 6202	Telephone	9,460
515- 6203	Insurance	19,784
515- 6204	Utilities	6,190
515- 6206	Dues & Memberships	1,000
515- 6221	Temporary Services	1,000
515- 6222	Special Investigations	4,000
515- 6225	SVC Agreement	13,000
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
		\$ 78,734
<u>EMERGENCY MANAGEMENT</u>		
515- 6501	Dues & Memberships	\$ 800
515- 6502	Training/Travel	3,500
515- 6503	Equipment & Supplies	3,000
		\$ 7,300
<u>CAPITAL OUTLAY</u>		
515- 7008	Police Vehicles	\$ 83,000
515- 7012	Radar Units	4,000
515- 7024	Radios	9,500
		\$ 96,500
DEPARTMENT TOTAL:		\$ 1,477,624

MUNICIPAL COURT

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
516- 6000	Salaries	\$ 74,031
516- 6001	Longevity	1,538
516- 6002	Health Insurance	10,160
516- 6003	Workers' Compensation Ins.	264
516- 6004	FICA & Medicare Expense	5,781
516- 6005	TX Workforce Tax Expense	16
516- 6006	TX Municipal Retirement	15,129
		\$ 106,919
<u>SUPPLIES & REPAIRS</u>		
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	2,300
516- 6131	Court Security	1,800
		\$ 11,710
<u>CONTRACTUAL SERVICES</u>		
516- 6201	Training & Travel	\$ 3,000
516- 6202	Telephone & Communications	1,355
516- 6203	Insurance	743
516- 6204	Utilities	1,115
516- 6206	Dues & Memberships	200
516- 6216	Appointed Magistrate Fees	16,200
516- 6230	Software Maintenance Agmt.	2,200
516- 6231	Jail Fees	12,000
516- 6233	Records Destruction	250
516- 6235	Professional Fees	500
		\$ 37,563
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTALS:		\$ 156,192

STREET

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
517- 6000	Salaries	\$ 116,123
517- 6001	Longevity	680
517- 6002	Health Insurance	21,180
517- 6003	Workers' Compensation Ins.	6,705
517- 6004	FICA & Medicare Expense	8,945
517- 6005	TX Workforce Tax Expense	25
517- 6006	TX Municipal Retirement System	23,408
		\$ 177,066
<u>SUPPLIES & REPAIRS</u>		
517- 6103	Equipment Repairs/Replacement	\$ 10,000
517- 6104	Minor Apparatus & Supplies	1,200
517- 6106	Fuel & Lubricants	9,000
517- 6109	Office Supplies	550
517- 6110	Safety Equipment & Expense	1,900
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
		\$ 249,150
<u>CONTRACTUAL SERVICES</u>		
517- 6201	Training/Travel	\$ 1,000
517- 6202	Telephone & Communications	355
517- 6203	Insurance	10,973
517- 6204	Utilities	2,770
517- 6206	Dues & Memberships	75
517- 6232	Equipment Rental	4,000
		\$ 19,173
<u>CAPITAL OUTLAY</u>		
517- 7005	Surplus Property	\$ 50,000
517- 7012	Slope Mower	-
		\$ 50,000
DEPARTMENT TOTAL:		\$ 495,389

PARKS & FACILITIES

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
518- 6000	Salaries	\$ 30,397
518- 6001	Longevity	-
518- 6002	Health Insurance	7,330
518- 6003	Workers' Compensation Ins.	778
518- 6004	FICA & Medicare Expense	2,325
518- 6005	TX Workforce Tax Expense	9
518- 6006	TX Municipal Retirement System	6,085
		\$ 46,924
<u>SUPPLIES & REPAIRS</u>		
518- 6101	Janitorial Supplies	\$ 6,000
518- 6102	Bldg./Bldg. Equipment Repairs	14,000
518- 6103	Equipment Repair/Replacement	3,000
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
		\$ 26,850
<u>CONTRACTUAL SERVICES</u>		
518- 6201	Training/Travel	\$ 200
518- 6203	Insurance	1,678
518- 6204	Park Utilities	2,075
		\$ 3,953
<u>CAPITAL OUTLAY</u>		
518- 7005	Playground Eqmt	\$ 5,000
518- 7006	Christmas Decorations	25,000
		\$ 30,000
	DEPARTMENT TOTAL:	\$ 107,727

MAINTENANCE SHOP

Acct. #	Account Title	2019-20
<u>PERSONNEL SERVICES</u>		
521- 6000	Salaries	\$ 41,721
521- 6001	Longevity	655
521- 6002	Health Insurance	13,050
521- 6003	Workers' Compensation Ins.	2,145
521- 6004	FICA & Medicare Expense	3,242
521- 6005	TX Workforce Tax Expense	9
521- 6006	TX Municipal Retirement System	8,484
		\$ 69,306
<u>SUPPLIES & REPAIRS</u>		
521- 6103	Equipment Repairs	\$ 800
521- 6104	Minor Apparatus & Supplies	1,300
521- 6105	Miscellaneous	200
521- 6106	Fuel & Lubrication	700
521- 6108	SPCC Compliance	1,000
521- 6111	Uniforms	400
521- 6129	Tools	400
		\$ 4,800
<u>CONTRACTUAL SERVICES</u>		
521- 6201	Training/Travel	\$ 200
521- 6202	Telephone & Communications	235
521- 6203	Insurance	396
521- 6204	Utilities	730
521- 6238	Lease Payments	-
		\$ 1,561
<u>CAPITAL OUTLAY</u>		
		\$ -
	DEPARTMENT TOTAL:	\$ 75,667