

TOWN OF LAKESIDE
FISCAL YEAR 2018-2019
OPERATING BUDGET

Ord. No. 406

Adopted

August 15, 2018



**2018 Town of Lakeside
Fiscal Year 2018-2019
Adopted Budget
August 15, 2018**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$40,589, which is a 7.92 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 \$2,680.

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

FOR:

- Don Pitts
- Kathy Livingston
- Wesley Hearn
- Amy Robinson

AGAINST: No one

PRESENT and not voting:

ABSENT: Bill Mohr

Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.379000/100	\$0.375000/100
Effective Tax Rate:	\$0.351176/100	\$0.357595/100
Effective Maintenance & Operations Tax Rate:	\$0.351176/100	\$0.375000/100
Rollback Tax Rate:	\$0.379270/100	\$0.386202/100

Description	Debits	Credits
GENERAL FUND REVENUES		1,949,161
GENERAL FUND EXPENSES	1,949,161	
TOTAL GENERAL FUND	1,949,161	1,949,161

WATER / SEWER REVENUES		972,258
SOLID WASTE/SANITATION REVENUES		135,500
TOTAL WATER / SEWER REVENUES		1,107,258

WATER / SEWER EXPENSES	1,012,258	
WATER DEBT SERVICE	95,000	
TOTAL WATER / SEWER FUND	1,107,258	1,107,258

GENERAL FUND RESERVES

	RATE	BALANCE
LOGIC	2.15%	1,664,721
TOTAL GENERAL FUND RESERVE		1,664,721

UTILITY FUND RESERVES

	RATE	BALANCE
LOGIC	2.15%	604,143
TOTAL UTILITY RESERVE		604,143
TOTAL RESERVE FUNDS		2,268,864

**General Fund
Revenue**

Account / Description	FY 18-19
100-00- 5111 Ad Valorem Taxes	535,816
100-00- 5132 Sales Taxes	112,500
100-00 5137 Sales Tax Ad Valorem	28,500
100-00- 5140 Sales Tax Streets	28,500
100-00- 5145 Sales Tax EDC	57,000
100-00- 5150 Franchise Tax	80,000
100-00- 5151 WT Tower Rental & Misc.	35,000
100-00- 5180 Mixed Beverage Taxes	5,000
100-00- 5210 Building & Improvement Permits	25,000
100-00- 5211 Garage Sale Permits	400
100-00- 5223 Animal Licenses & Registration	3,000
100-00- 5224 Alarm Permit	725
100-00- 5225 Annual Gas Well Permits	30,000
100-00- 5228 Royalty from Oil & Gas	2,700
100-00- 5439 Fire Department	6,900
100-00- 5510 Fines	150,000
100-00- 5527 Police Miscellaneous Revenue	1,500
100-00- 5535 Court Time Payment Fee	800
100-00- 5536 Court Technology Revenue	1,500
100-00- 5537 Court Security Revenue	1,100
100-00- 5538 Judicial Efficiency Revenue	82
100-00- 5690 Miscellaneous Revenue	1,000
100-00-5694 Fund Balance – Streets	109,590
100-00-5698 Fund Balance – EDC	219,180
100-00- 5699 Prior Year / Surplus	513,368
General Fund Revenue	1,949,161

**Utility - Water / Sewer
Revenue**

Account / Description	FY 17-18
600-00- 5413 Late Charges	11,000
600-00- 5437 Returned Check Fees	500
600-00- 5440 Sanitation Fees	135,000
600-00- 5441 Sewer Charges	61,000
600-00- 5446 Water Sales	745,500
600-00- 5447 Water Taps, Connections & Extensions	7,500
600-00-5630 Logic Interest Paid	0
600-00- 5690 Miscellaneous Revenue	2,500
600-00- 5699 Fund Balance Reserve	144,258
Water Revenues	1,107,258

**Administration
Expense**

Department	Account / Description	Amount
Administration	100-11- 6110 Salaries & Wages	69,431
Administration	100-11- 6111 Hourly Overtime	500
Administration	100-11- 6239 Dental & Vision Insurance	427
Administration	100-11- 6241 Health Insurance	10,618
Administration	100-11- 6242 Life Insurance	48
Administration	100-11- 6243 TMRS Employer	5,671
Administration	100-11- 6244 Workers Compensation Insurance	312
Administration	100-11- 6245 Medicare	1,014
Administration	100-11- 6246 Social Security	4,336
Administration	100-11- 6247 TWC State Unemployment	216
Administration	100-11- 6331 Supplies	5,000
Administration	100-11- 6350 Postage	2,000
Administration	100-11- 6414 Office Equipment M & R	500
Administration	100-11- 6430 City Hall M & R	2,500
Administration	100-11- 6432 Meetings & Miscellaneous	1,000
Administration	100-11 6433 New Town Hall Construction	396,026
Administration	100-11 6434 Community Center/City Council Rehab	80,000
Administration	100-11- 6465 Ordinance Codification/Update	1,000
Administration	100-11- 6466 Bank & Credit Card Fees	3,000
Administration	100-11- 6470 Property & Liability Insurance	6,250
Administration	100-11- 6471 Cell Phone	2,700
Administration	100-11- 6480 Dues & Registration	750
Administration	100-11- 6481 Advertising	750
Administration	100-11- 6482 Telephone	2,250
Administration	100-11- 6483 Electricity	17,000
Administration	100-11- 6484 Travel & Schools	5,000
Administration	100-11- 6486 Subscriptions & Memberships	1,000
Administration	100-11- 6630 Equipment	500
Administration	100-11- 6811 Legal Services	10,000
Administration	100-11- 6812 Audit Services	8,000
Administration	100-11- 6815 Building Inspector Services	14,400
Administration	100-11- 6816 Fire Protection	168,748
Administration	100-11- 6818 Oil & Gas Drilling Inspection Service	1,000
Administration	100-11- 6820 Janitorial Service	1,800
Administration	100-11- 6821 Tarrant Appraisal Annual Fees	0
Administration	100-11- 6822 Tax Assessor - Ron Wright	5,500
Administration	100-11- 6823 Election Expenses	6,200

Administration	100-11- 6826 Security Monitor	650
Administration	100-11- 6831 Ambulance Services	4,100
Administration	100-11- 6832 Copy Machine	1,500
Administration	100-11- 6836 Surveyor Services	500
Administration Expenses		842,197

**EDC & Municipal Court
Expenses**

Department	Account / Description	Amount
EDC	100-12- 6001 EDC Fund Balance	93,000
EDC	100-12- 6003 Admin to Town	0
EDC	100-12- 6331 Supplies	100
EDC	100-12- 6350 Postage	100
EDC	100-12- 6432 Meetings & Miscellaneous	200
EDC	100-12- 6481 Advertising	100
EDC	100-12- 6484 Travel & Schools	1,500
EDC	100-12- 6486 Subscriptions & Memberships	1,000
EDC	100-12- 6811 Legal Services	2,000
EDC	100-12- 6812 Audit Services	2,000
	EDC Expenses	100,000
Municipal Court	100-14- 6110 Salaries & Wages	49,697
Municipal Court	100-14- 6111 Hourly Overtime	3,000
Municipal Court	100-14- 6239 Dental & Vision Insurance	427
Municipal Court	100-14- 6241 Health Insurance	10,618
Municipal Court	100-14- 6242 Life Insurance	48
Municipal Court	100-14- 6243 TMRS Employer	3,779
Municipal Court	100-14- 6244 Workers Compensation	224
Municipal Court	100-14- 6245 Medicare	735
Municipal Court	100-14- 6246 Social Security	3,143
Municipal Court	100-14- 6247 TWC State Unemployment	216
Municipal Court	100-14- 6331 Supplies	1,000
Municipal Court	100-14- 6480 Dues & Registration	350
Municipal Court	100-14- 6484 Travel & Schools	850
Municipal Court	100-14- 6486 Subscriptions & Memberships	150
Municipal Court	100-14- 6804 Court Technology Expense	5,000
Municipal Court	100-14- 6805 Judicial Efficiency Expense	500
Municipal Court	100-14- 6807 Court Security Expense	500
Municipal Court	100-14- 6813 Municipal Judge	20,000
Municipal Court	100-14- 6835 Prosecuting Attorney	6,300
Municipal Court	100-14- 6837 Juror Fee	600
	Municipal Court Expenses	107,137

**IT, Streets & Parks
Expenses**

Department	Account / Description	Amount
IT	100-15- 6629 Capital Outlay Equipment	0
IT	100-15- 6809 Information Tech Support & Service	7,500
IT	100-15- 6819 Software/Computer Support/Fixed	32,640
	IT Expenses	40,140
Streets	100-20- 6422 Street Repair	50,000
Streets	100-20- 6424 Signage	7,000
	Streets Expenses	57,000
Parks	100-22- 6420 Parks M & R	10,000
Parks	100-22- 6840 Planning Services	0
	Parks Expenses	10,000

Police Expense

Department	Account / Description	Amount
Police	100-24- 6110 Salaries & Wages	454,348
Police	100-24- 6111 Hourly Overtime	10,000
Police	100-24- 6113 Salary for On Duty on Holidays	10,976
Police	100-24- 6239 Dental & Vision Insurance	2,336
Police	100-24- 6241 Health Insurance	58,117
Police	100-24- 6242 Life Insurance	262
Police	100-24- 6243 TMRS Employer	37,659
Police	100-24- 6244 Workers Compensation	21,960
Police	100-24- 6245 Medicare	6,733
Police	100-24- 6246 Social Security	28,960
Police	100-24- 6247 TWC State Unemployment	1,656
Police	100-24- 6415 Police Radar/Radio M&R	6,300
Police	100-24- 6460 Police Cars M & R	10,000
Police	100-24- 6462 Gas & Oil	15,000
Police	100-24- 6470 Property & Liability Insurance	6,250
Police	100-24- 6471 Cell Phones	4,500
Police	100-24-6472 Police Motorcycle Lease	4,200
Police	100-24- 6484 Travel & Schools	4,500
Police	100-24- 6486 Subscriptions & Memberships	5,000
Police	100-24- 6489 Pre-Employment Testing	650
Police	100-24- 6497 Police Car	33,300
Police	100-24- 6499 Uniforms	4,000
Police	100-24- 6630 Equipment	15,000
Police	100-24- 6824 EMC	250
Police	100-24- 6827 Dispatch & Jail Services	50,000
Police	100-24- 6829 Prisoner: Jail Fees & Food	400
Police	100-24- 6830 Lab & Hospital Fees	500
Police Expenses		792,687

Water & Sewer Expenses

Department	Account / Description	Amount
Water	600-40- 6110 Salaries & Wages	318,739
Water	600-40- 6111 Hourly Overtime	8,000
Water	600-40- 6239 Dental & Vision Insurance	2,718
Water	600-40- 6241 Health Insurance	67,617
Water	600-40- 6242 Life Insurance	305
Water	600-40- 6243 TMRS Employer	26,369
Water	600-40- 6244 Workers Compensation	12,881
Water	600-40- 6245 Medicare	4,774
Water	600-40- 6246 Social Security	20,413
Water	600-40- 6247 TWC State Unemployment	1,134
Water	600-40- 6331 Supplies	3,000
Water	600-40- 6350 Postage	4,200
Water	600-40- 6360 Chemicals	700
Water	600-40- 6414 Office M & R	2,500
Water	600-40- 6450 System M & R	42,600
Water	600-40- 6456 - Storm Water Permit	500
Water	600-40- 6457 - Storm Water Mgt Fee	251
Water	600-40- 6458 - Bacteriological Testing	1,300
Water	600-40- 6459 - Generator Inspection	1,200
Water	600-40- 6461 Truck/Support Equipment M & R	11,500
Water	600-40- 6462 Gas & Oil	12,000
Water	600-40- 6463 - TCEQ Public Health Service Fee	2,200
Water	600-40- 6464 Water Sampling	2,200
Water	600-40- 6470 Property & Liability Insurance	6,250
Water	600-40- 6471 Cell Phones	6,000
Water	600-40- 6475 Equipment Rental	500
Water	600-40- 6479 NTGCD	12,000
Water	600-40- 6480 Dues & Registration	200
Water	600-40- 6481 Advertising	400
Water	600-40- 6482 Telephone	2,250
Water	600-40- 6483 Electricity	60,000
Water	600-40- 6484 Travel & Schools	1,500
Water	600-40- 6486 Subscriptions & Memberships	200
Water	600-40- 6489 Pre-Employment Testing	250
Water	600-40- 6499 Uniforms	1,400
Water	600-40- 6500 Principal on Debt Service	95,000
Water	600-40- 6501 Interest on Debt Service	72,850
Water	600-40- 6622 Tank Inspection / Sediment Removal	2,500

Water	600-40- 6623 Water Truck	0
Water	600-40- 6624 Water Line Construction	0
Water	600-40- 6625 Well - M & R	35,000
Water	600-40- 6630 Equipment	5,000
Water	600-40- 6631 Badger Meter Services	7,500
Water	600-40- 6811 Legal Services	5,000
Water	600-40- 6812 Audit Services	7,000
Water	600-40- 6814 Engineer Services	10,000
Water	600-40- 6825 Water System Consultant	10,000
Water	600-40- 6828 Sanitation Service	115,446
Water	600-40- 6832 Copy Machine	2,200
Water	600-40- 6836 Surveyor Services	1,000
	Water Expenses	1,006,548

Sewer	600-41- 6110 Salaries & Wages	40,280
Sewer	600-41- 6111 Hourly Overtime	1,500
Sewer	600-41- 6239 Dental & Vision Insurance	382
Sewer	600-41- 6241 Health Insurance	9,500
Sewer	600-41- 6242 Life Insurance	43
Sewer	600-41- 6243 TMRS Employer	3,056
Sewer	600-41- 6244 Workers Compensation	1,305
Sewer	600-41- 6245 Medicare	606
Sewer	600-41- 6246 Social Security	2,590
Sewer	600-41- 6247 TWC State Unemployment	198
Sewer	600-41- 6331 Supplies	150
Sewer	600-41- 6350 Postage	250
Sewer	600-41- 6360 Chemicals	100
Sewer	600-41- 6414 Office Equipment M & R	100
Sewer	600-41- 6450 System M & R	7,000
Sewer	600-41- 6461 Truck/Support Equipment M & R	3,500
Sewer	600-41- 6462 Gas & Oil	1,200
Sewer	600-41- 6467 Soil Sampling	2,400
Sewer	600-41- 6470 Property & Liability Insurance	6,250
Sewer	600-41- 6475 Equipment Rental	500
Sewer	600-41- 6477 Wastewater Permit Fees	2,500
Sewer	600-41- 6478 Wastewater Testing PH & BOD	1,100
Sewer	600-41- 6483 Electricity	3,000
Sewer	600-41- 6484 Travel & Schools	400
Sewer	600-41- 6486 Subscriptions & Memberships	500

Sewer	600-41- 6489 Pre-Employment Testing	0
Sewer	600-41- 6499 Uniforms	0
Sewer	600-41- 6811 Legal Services	2,500
Sewer	600-41- 6812 Audit Services	4,500
Sewer	600-41- 6814 Engineer Services	5,000
Sewer	600-41- 6832 Copy Machine	200
Sewer	600-41- 6836 Surveyor Services	100
	Sewer Expenses	100,710