

TOWN OF LAKESIDE
FISCAL YEAR 2019-2020
OPERATING BUDGET

Ord. No. XXX

Proposed

August 5, 2019



**2019 Town of Lakeside
Fiscal Year 2019-2020
Proposed Budget
August 5, 2019**

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$99,109, OR 18.43%, AND OF THAT AMOUNT, \$3,024 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

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

AGAINST:

PRESENT

ABSENT:

Property Tax Rate Comparison

	2018-2019	2018-2019
Property Tax Rate:	\$0.40630/100	\$0.379000/100
Effective Tax Rate:	\$0.34355/100	\$0.351176/100
Effective Maintenance & Operations Tax Rate:	\$0.37621/100	\$0.351176/100
Rollback Tax Rate:	\$0.40630/100	\$0.379270/100

Description	Debits	Credits
GENERAL FUND REVENUES		2,044,463
GENERAL FUND EXPENSES	2,044,463	
TOTAL GENERAL FUND	2,044,463	2,044,463

WATER / SEWER REVENUES		986,538
SOLID WASTE/SANITATION REVENUES		135,500
TOTAL WATER / SEWER REVENUES		1,121,538

WATER / SEWER EXPENSES	943,688	
WATER DEBT SERVICE	177,850	
TOTAL WATER / SEWER FUND	1,121,538	1,121,538

GENERAL FUND RESERVES

	RATE	BALANCE
LOGIC	2.42%	1,608,856
TOTAL GENERAL FUND RESERVE		1,664,721

UTILITY FUND RESERVES

	RATE	BALANCE
LOGIC	2.42%	720,527
TOTAL UTILITY RESERVE		720,527
TOTAL RESERVE FUNDS		2,329,383

**General Fund
Revenue**

Account / Description	
100-00- 5111 Ad Valorem Taxes	624,612
100-00- 5132 Sales Taxes	160,398
100-00 5137 Sales Tax Ad Valorem	40,100
100-00- 5140 Sales Tax Streets	40,100
100-00- 5145 Sales Tax EDC	80,199
100-00- 5150 Franchise Tax	50,000
100-00- 5151 WT Tower Rental & Misc.	35,000
100-00- 5180 Mixed Beverage Taxes	6,500
100-00- 5210 Building & Improvement Permits	10,000
100-00- 5211 Garage Sale Permits	400
100-00-5215 Vending Machine	250
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	1,800
100-00- 5439 Fire Department	6,900
100-00- 5510 Fines	300,000
100-00- 5527 Police Miscellaneous Revenue	1,500
100-00- 5535 Court Time Payment Fee	1,600
100-00- 5536 Court Technology Revenue	2,500
100-00- 5537 Court Security Revenue	2,200
100-00- 5538 Judicial Efficiency Revenue	200
100-00- 5690 Miscellaneous Revenue	1,000
100-00-5694 Fund Balance – Streets	135,000
100-00-5698 Fund Balance – EDC	272,930
100-00- 5699 Prior Year / Surplus	237,551
General Fund Revenue	2,044,463

**Utility - Water / Sewer
Revenue**

Account / Description	
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- 5690 Miscellaneous Revenue	2,500
600-00- 5699 Fund Balance Reserve	158,538
Water Revenues	1,121,538

**Administration
Expense**

Department	Account / Description	Amount
Administration	100-11- 6110 Salaries & Wages	102,726
Administration	100-11- 6111 Hourly Overtime	500
Administration	100-11-6114 Bilingual Pay	900
Administration	100-11- 6239 Dental & Vision Insurance	674
Administration	100-11- 6241 Health Insurance	21,241
Administration	100-11- 6242 Life Insurance	76
Administration	100-11- 6243 TMRS Employer	9,881
Administration	100-11- 6244 Workers Compensation Insurance	465
Administration	100-11- 6245 Medicare	1,497
Administration	100-11- 6246 Social Security	6,400
Administration	100-11- 6247 TWC State Unemployment	450
Administration	100-11- 6331 Supplies	6,000
Administration	100-11- 6350 Postage	2,000
Administration	100-11-6410 Vending Machine Expense	250
Administration	100-11- 6414 Office Equipment M & R	1,500
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	191,178
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	8,125
Administration	100-11- 6471 Cell Phone	3,600
Administration	100-11- 6480 Dues & Registration	750
Administration	100-11- 6481 Advertising	750
Administration	100-11- 6483 Electricity	22,000
Administration	100-11- 6484 Travel & Schools	5,000
Administration	100-11- 6486 Subscriptions & Memberships	1,500
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	5,000
Administration	100-11- 6816 Fire Protection	205,368
Administration	100-11- 6818 Oil & Gas Drilling Inspection Service	1,000
Administration	100-11- 6820 Janitorial Service	5,200
Administration	100-11- 6821 Tarrant Appraisal Annual Fees	2,500
Administration	100-11- 6822 Tax Assessor	5,500

Administration	100-11- 6823 Election Expenses	6,200
Administration	100-11- 6831 Ambulance Services	4,100
Administration	100-11- 6832 USA DataFax	2,100
Administration	100-11- 6836 Surveyor Services	500
	Administration Expenses	730,930

**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	88,879
Municipal Court	100-14- 6111 Hourly Overtime	3,000
Municipal Court	100-14- 6239 Dental & Vision Insurance	786
Municipal Court	100-14- 6241 Health Insurance	24,782
Municipal Court	100-14- 6242 Life Insurance	88
Municipal Court	100-14- 6243 TMRS Employer	10,439
Municipal Court	100-14- 6244 Workers Compensation	402
Municipal Court	100-14- 6245 Medicare	1,296
Municipal Court	100-14- 6246 Social Security	5,696
Municipal Court	100-14- 6247 TWC State Unemployment	315
Municipal Court	100-14- 6331 Supplies	1,200
Municipal Court	100-14- 6480 Dues & Registration	500
Municipal Court	100-14- 6484 Travel & Schools	1,350
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	11,500
Municipal Court	100-14- 6837 Juror Fee	1,800
	Municipal Court Expenses	178,184

**IT, Streets & Parks
Expenses**

Department	Account / Description	Amount
IT	100-15- 6629 Capital Outlay Equipment	6,000
IT	100-15- 6809 Information Tech Support & Service	7,500
IT	100-15- 6819 Software/Computer Support/Fixed	42,730
	IT Expenses	56,230
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 Expenses	10,000

Police Expense

Department	Account / Description	Amount
Police	100-24- 6110 Salaries & Wages	494,876
Police	100-24- 6111 Hourly Overtime	10,000
Police	100-24- 6113 Salary for On Duty on Holidays	14,062
Police	100-24- 6239 Dental & Vision Insurance	2,696
Police	100-24- 6241 Health Insurance	84,966
Police	100-24- 6242 Life Insurance	302
Police	100-24- 6243 TMRS Employer	57,559
Police	100-24- 6244 Workers Compensation	26,461
Police	100-24- 6245 Medicare	7,321
Police	100-24- 6246 Social Security	31,302
Police	100-24- 6247 TWC State Unemployment	1,800
Police	100-24- 6415 Police Radar/Radio M&R	7,800
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	8,125
Police	100-24- 6471 Cell Phones	5,400
Police	100-24-6472 Police Motorcycle Lease	9,600
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	5,000
Police	100-24- 6630 Equipment	25,000
Police	100-24- 6824 EMC	500
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		912,119

Water & Sewer Expenses

Department	Account / Description	Amount
Water	600-40- 6110 Salaries & Wages	246,564
Water	600-40- 6111 Hourly Overtime	10,500
Water	600-40-6114 Bilingual Pay	900
Water	600-40- 6239 Dental & Vision Insurance	2,224
Water	600-40- 6241 Health Insurance	70,097
Water	600-40- 6242 Life Insurance	249
Water	600-40- 6243 TMRS Employer	30,276
Water	600-40- 6244 Workers Compensation	12,016
Water	600-40- 6245 Medicare	3,871
Water	600-40- 6246 Social Security	16,550
Water	600-40- 6247 TWC State Unemployment	891
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	8,125
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	40,000
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	105,000
Water	600-40- 6501 Interest on Debt Service	72,850

Water	600-40- 6622 Tank Inspection / Sediment Removal	2,500
Water	600-40- 6623 Public Works Work Truck	55,000
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	2,100
Water	600-40- 6836 Surveyor Services	1,000
	Water Expenses	984,510

Sewer	600-41- 6110 Salaries & Wages	61,072
Sewer	600-41- 6111 Hourly Overtime	2,500
Sewer	600-41- 6239 Dental & Vision Insurance	449
Sewer	600-41- 6241 Health Insurance	14,161
Sewer	600-41- 6242 Life Insurance	50
Sewer	600-41- 6243 TMRS Employer	7,210
Sewer	600-41- 6244 Workers Compensation	3,617
Sewer	600-41- 6245 Medicare	922
Sewer	600-41- 6246 Social Security	3,941
Sewer	600-41- 6247 TWC State Unemployment	180
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	8,125
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- 6811 Legal Services	2,500
Sewer	600-41- 6812 Audit Services	4,500
Sewer	600-41- 6814 Engineer Services	5,000
Sewer	600-41- 6836 Surveyor Services	100
	Sewer Expenses	137,028