

**TOWN OF LAKESIDE  
FISCAL YEAR 2020-2021  
OPERATING BUDGET**

**Ord. No. 415**

**PROPOSED**

**August 13, 2020**



**2020 Town of Lakeside**

# Fiscal Year 2020-2021

## Proposed Budget

August 13, 2020

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$8,526 OR 1.36%, AND OF THAT AMOUNT, \$8,5264 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: Don Pitts, Kathy Livingston, Wesley Hearn, Amy Robinson, and Rona Gouyton.

AGAINST:

PRESENT

ABSENT:

### Property Tax Rate Comparison

	2019-2020	2020-2021
Proposed Property Tax Rate:	\$0.40630/100	\$0.406300/100
Effective Tax Rate: (No-New-Revenue Tax Rate)	\$0.34355/100	\$0.400828/100
Rollback Tax Rate: (Voter-Approval Tax Rate)	\$0.40630/100	\$0.415642/100

<b>Description</b>	<b>Debits</b>	<b>Credits</b>
GENERAL FUND REVENUES		2,016,736
GENERAL FUND EXPENSES	2,016,736	
<b>TOTAL GENERAL FUND</b>	<b>2,016,736</b>	<b>2,016,736</b>

WATER / SEWER REVENUES		989,566
SOLID WASTE/SANITATION REVENUES		135,500
<b>TOTAL WATER / SEWER REVENUES</b>		<b>1,125,066</b>

WATER / SEWER EXPENSES	947,215	
WATER DEBT SERVICE	177,850	
<b>TOTAL WATER / SEWER FUND</b>	<b>1,125,066</b>	<b>1,125,066</b>

GENERAL FUND RESERVES

	RATE	BALANCE
LOGIC	1.00%	1,632,702
<b>TOTAL GENERAL FUND RESERVE</b>		<b>1,664,721</b>

UTILITY FUND RESERVES

	RATE	BALANCE
LOGIC	1.00%	684,447
<b>TOTAL UTILITY RESERVE</b>		<b>684,447</b>
<b>TOTAL RESERVE FUNDS</b>		<b>2,349,168</b>

**General Fund  
Revenue**

Account / Description	
100-00- 5111 Ad Valorem Taxes	633,138
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	35,000
100-00- 5151 WT Tower Rental & Misc.	35,000
100-00- 5180 Mixed Beverage Taxes	6,500
100-00- 5210 Building & Improvement Permits	12,500
100-00- 5211 Garage Sale Permits	200
100-00- 5223 Animal Licenses & Registration	3,000
100-00- 5224 Alarm Permit	725
100-00- 5225 Annual Gas Well Permits	0
100-00- 5228 Royalty from Oil & Gas	1,800
100-00- 5439 Fire Department	6,500
100-00- 5510 Fines	200,000
100-00- 5527 Police Miscellaneous Revenue	1,500
100-00- 5535 Court Time Payment Fee	3,000
100-00- 5536 Court Technology Revenue	1,250
100-00- 5537 Court Security Revenue	1,250
100-00- 5538 Judicial Efficiency Revenue	200
100-00-5539 Local Truancy Prev Driver Fund	200
100-00- 5690 Miscellaneous Revenue	1,000
100-00-5694 Fund Balance – Streets	179,476
100-00-5698 Fund Balance – EDC	367,275
100-00- 5699 Prior Year / Surplus	206,426
<b>General Fund Revenue</b>	<b>2,016,736</b>

**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
600-00-5448 Connections	2,500
600-00-5530 Stormwater Management Fee	14,400
600-00- 5690 Miscellaneous Revenue	2,500
600-00- 5699 Fund Balance Reserve	145,166
<b>Water Revenues</b>	<b>1,125,066</b>

**Administration  
Expense**

Department	Account / Description	Amount
Administration	100-11- 6110 Salaries & Wages	89,289
Administration	100-11- 6111 Hourly Overtime	500
Administration	100-11-6114 Bilingual Pay	900
Administration	100-11- 6239 Dental & Vision Insurance	741
Administration	100-11- 6241 Health Insurance	23,366
Administration	100-11- 6242 Life Insurance	83
Administration	100-11- 6243 TMRS Employer	10,290
Administration	100-11- 6244 Workers Compensation Insurance	404
Administration	100-11- 6245 Medicare	1,302
Administration	100-11- 6246 Social Security	5,567
Administration	100-11- 6247 TWC State Unemployment	270
Administration	100-11- 6331 Supplies	5,000
Administration	100-11- 6350 Postage	2,500
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	35,500
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	30,000
Administration	100-11- 6484 Travel & Schools	5,000
Administration	100-11- 6486 Subscriptions & Memberships	1,500
Administration	100-11-6489 Pre-Employment Testing	150
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	6,500
Administration	100-11- 6816 Fire Protection	216,214
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 Cannon Digital Services	2,500
Administration	100-11- 6836 Surveyor Services	500
	<b>Administration Expenses</b>	<b>583,300</b>

**EDC & Municipal Court  
Expenses**

Department	Account / Description	Amount
EDC	100-12- 6001 EDC Fund Balance	93,000
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
	<b>EDC Expenses</b>	<b>100,000</b>
Municipal Court	100-14- 6110 Salaries & Wages	92,434
Municipal Court	100-14- 6111 Hourly Overtime	3,000
Municipal Court	100-14- 6239 Dental & Vision Insurance	865
Municipal Court	100-14- 6241 Health Insurance	27,260
Municipal Court	100-14- 6242 Life Insurance	97
Municipal Court	100-14- 6243 TMRS Employer	10,937
Municipal Court	100-14- 6244 Workers Compensation	429
Municipal Court	100-14- 6245 Medicare	1,384
Municipal Court	100-14- 6246 Social Security	5,917
Municipal Court	100-14- 6247 TWC State Unemployment	315
Municipal Court	100-14- 6331 Supplies	1,200
Municipal Court	100-14- 6480 Dues & Registration	700
Municipal Court	100-14- 6484 Travel & Schools	1,500
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
	<b>Municipal Court Expenses</b>	<b>185,487</b>



**IT, Streets & Parks  
Expenses**

Department	Account / Description	Amount
IT	100-15- 6629 Capital Outlay Equipment	81,000
IT	100-15- 6809 Information Tech Support & Service	7,500
IT	100-15- 6819 Software/Computer Support/Fixed	48,940
	<b>IT Expenses</b>	<b>137,400</b>
Streets	100-20- 6422 Street Repair	50,000
Streets	100-20- 6424 Signage	7,000
	<b>Streets Expenses</b>	<b>57,000</b>
Parks	100-22- 6420 Parks M & R	10,000
	<b>Parks Expenses</b>	<b>10,000</b>

## Police Expense

Department	Account / Description	Amount
Police	100-24- 6110 Salaries & Wages	514,671
Police	100-24- 6111 Hourly Overtime	10,000
Police	100-24- 6113 Salary for On Duty on Holidays	14,624
Police	100-24- 6239 Dental & Vision Insurance	2,965
Police	100-24- 6241 Health Insurance	93,462
Police	100-24- 6242 Life Insurance	333
Police	100-24- 6243 TMRS Employer	60,128
Police	100-24- 6244 Workers Compensation	28,713
Police	100-24- 6245 Medicare	7,608
Police	100-24- 6246 Social Security	32,530
Police	100-24- 6247 TWC State Unemployment	1,800
Police	100-24- 6415 Police Radar/Radio M&R	8,200
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	500
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
<b>Police Expenses</b>		<b>943,509</b>

### Water & Sewer Expenses

Department	Account / Description	Amount
Water	600-40- 6110 Salaries & Wages	256,427
Water	600-40- 6111 Hourly Overtime	10,500
Water	600-40-6114 Bilingual Pay	900
Water	600-40- 6239 Dental & Vision Insurance	2,446
Water	600-40- 6241 Health Insurance	77,106
Water	600-40- 6242 Life Insurance	274
Water	600-40- 6243 TMRS Employer	31,767
Water	600-40- 6244 Workers Compensation	11,251
Water	600-40- 6245 Medicare	4,405
Water	600-40- 6246 Social Security	17,186
Water	600-40- 6247 TWC State Unemployment	891
Water	600-40- 6331 Supplies	3,500
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- 6457 - Storm Water Mgt Fee	14,400
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- 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	23,000

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	2,500
Water	600-40- 6836 Surveyor Services	1,000
	<b>Water Expenses</b>	<b>983,824</b>

Sewer	600-41- 6110 Salaries & Wages	63,515
Sewer	600-41- 6111 Hourly Overtime	2,500
Sewer	600-41- 6239 Dental & Vision Insurance	494
Sewer	600-41- 6241 Health Insurance	15,577
Sewer	600-41- 6242 Life Insurance	55
Sewer	600-41- 6243 TMRS Employer	7,565
Sewer	600-41- 6244 Workers Compensation	3,380
Sewer	600-41- 6245 Medicare	957
Sewer	600-41- 6246 Social Security	4,093
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
	<b><i>Sewer Expenses</i></b>	<b>141,242</b>