

**TOWN OF LAKESIDE**  
**FISCAL YEAR 2021-2022**  
**OPERATING BUDGET**

**Ord. No. 419**

**Proposed**

**August 5, 2021**



**2021 Town of Lakeside**  
**Fiscal Year 2021-2022**

# **Proposed Budget**

## **August 5, 2021**

**This budget will raise less revenue from property taxes than last year's budget by an amount of \$-1,466, which is a -0.21 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$394.**

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

**For:**

**AGAINST:**

**PRESENT**

**ABSENT:**

### **Property Tax Rate Comparison**

	<b>2019-2020</b>	<b>2020-2021</b>
Proposed Property Tax Rate:	\$0.40630/100	\$0.406239/100
No-New-Revenue Tax Rate	\$0.34355/100	\$0.406239/100
Voter-Approval Tax Rate	\$0.40630/100	\$0.449184/100

Total debt obligation for Town of Lakeside FY 2021-2022 secured by property taxes: \$1,895,000.

<b>Description</b>	<b>Debits</b>	<b>Credits</b>
GENERAL FUND REVENUES		2,172,646
GENERAL FUND EXPENSES	2,172,646	
<b>TOTAL GENERAL FUND</b>	<b>2,172,646</b>	<b>2,172,646</b>

WATER / SEWER REVENUES		955,356
SOLID WASTE/SANITATION REVENUES		135,000
<b>TOTAL WATER / SEWER REVENUES</b>		<b>1,090,356</b>

WATER / SEWER EXPENSES	912,506	
WATER DEBT SERVICE	177,850	
<b>TOTAL WATER / SEWER FUND</b>	<b>1,090,356</b>	<b>1,090,356</b>

GENERAL FUND RESERVES

	RATE	BALANCE
LOGIC	.45%	1,635,604
<b>TOTAL GENERAL FUND RESERVE</b>		<b>1,635,604</b>

UTILITY FUND RESERVES

	RATE	BALANCE
LOGIC	.45%	49,816
<b>TOTAL UTILITY RESERVE</b>		<b>49,816</b>
<b>TOTAL RESERVE FUNDS</b>		<b>1,685,420</b>

**General Fund  
Revenue**

Account / Description	
100-00- 5111 Ad Valorem Taxes	691,352
100-00- 5132 Sales & Use Taxes	173,862
100-00 5137 Sales Tax Property Relief	43,465
100-00- 5140 Sales Tax Streets	11,436
100-00- 5145 Sales Tax EDC	86,931
100-00- 5150 Franchise Tax	80,000
100-00- 5151 WT Tower Rental & Misc.	30,000
100-00- 5180 Mixed Beverage Taxes	2,000
100-00- 5210 Building & Improvement Permits	20,000
100-00- 5211 Garage Sale Permits	250
100-00- 5223 Animal Licenses & Registration	2,000
100-00- 5224 Alarm Permit	725
100-00- 5225 Annual Gas Well Permits	6,000
100-00- 5228 Royalty from Oil & Gas	750
100-00- 5439 Fire Department	6,500
100-00- 5510 Fines	250,000
100-00- 5527 Police Miscellaneous Revenue	5,000
100-00- 5535 Court Time Payment Fee	2,000
100-00- 5536 Court Technology Revenue	1,250
100-00- 5537 Court Security Revenue	2,500
100-00- 5538 Judicial Efficiency Revenue	25
100-00-5539 Local Truancy Driver Fund	300
100-00- 5690 Miscellaneous Revenue	2,500
100-00-5694 Fund Balance – Streets	230,442
100-00-5696 COVID-19	116,050
100-00-5698 Fund Balance – EDC	407,309
100-00- 5699 Prior Year / Surplus	0
<b>General Fund Revenue</b>	<b>2,172,646</b>

**Utility - Water / Sewer  
Revenue**

Account / Description	
600-00- 5413 Late Charges	11,000
600-00- 5437 Returned Check Fees	700
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	5,000
600-00-5530 Stormwater Management Fee	14,440
600-00- 5690 Miscellaneous Revenue	4,000
600-00- 5699 Fund Balance Reserve	106,216
<b>Water Revenues</b>	<b>1,090,356</b>

**Administration  
Expense**

Department	Account / Description	Amount
Administration	100-11- 6110 Salaries & Wages	98,670
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	20,160
Administration	100-11- 6242 Life Insurance	76
Administration	100-11- 6243 TMRS Employer	11,365
Administration	100-11- 6244 Workers Compensation Insurance	446
Administration	100-11- 6245 Medicare	1,438
Administration	100-11- 6246 Social Security	6,149
Administration	100-11- 6247 TWC State Unemployment	378
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	7,500
Administration	100-11- 6432 Meetings & Miscellaneous	1,000
Administration	100-11 6433 New Town Hall Construction	0
Administration	100-11 6434 Community Center/City Council Rehab	99,835
Administration	100-11- 6465 Ordinance Codification/Update	1,000
Administration	100-11- 6466 Bank & Credit Card Fees	5,000
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	12,400
Administration	100-11- 6816 Fire Protection	272,266
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
Administration	100-11-6843 COVID-19	116,050
	<b>Administration Expenses</b>	<b>760,681</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	100,234
Municipal Court	100-14- 6111 Hourly Overtime	6,000
Municipal Court	100-14- 6239 Dental & Vision Insurance	786
Municipal Court	100-14- 6241 Health Insurance	23,520
Municipal Court	100-14- 6242 Life Insurance	88
Municipal Court	100-14- 6243 TMRS Employer	12,174
Municipal Court	100-14- 6244 Workers Compensation	478
Municipal Court	100-14- 6245 Medicare	1,540
Municipal Court	100-14- 6246 Social Security	6,586
Municipal Court	100-14- 6247 TWC State Unemployment	441
Municipal Court	100-14- 6331 Supplies	1,200
Municipal Court	100-14- 6480 Dues & Registration	1,000
Municipal Court	100-14- 6484 Travel & Schools	2,500
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	2,000
	<b>Municipal Court Expenses</b>	<b>196,198</b>



**IT, Streets & Parks  
Expenses**

Department	Account / Description	Amount
IT	100-15- 6629 Capital Outlay Equipment	10,000
IT	100-15- 6809 Information Tech Support & Service	7,500
IT	100-15- 6819 Software/Computer Support/Fixed	52,612
	<b>IT Expenses</b>	<b>70,112</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	536,124
Police	100-24- 6111 Hourly Overtime	10,000
Police	100-24- 6113 Salary for On Duty on Holidays	16,545
Police	100-24- 6239 Dental & Vision Insurance	2,696
Police	100-24- 6241 Health Insurance	80,640
Police	100-24- 6242 Life Insurance	302
Police	100-24- 6243 TMRS Employer	62,586
Police	100-24- 6244 Workers Compensation	29,708
Police	100-24- 6245 Medicare	7,919
Police	100-24- 6246 Social Security	33,860
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	14,400
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	40,000
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>978,655</b>

### Water & Sewer Expenses

Department	Account / Description	Amount
Water	600-40- 6110 Salaries & Wages	256,784
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	66,528
Water	600-40- 6242 Life Insurance	249
Water	600-40- 6243 TMRS Employer	32,805
Water	600-40- 6244 Workers Compensation	12,335
Water	600-40- 6245 Medicare	4,536
Water	600-40- 6246 Social Security	17,747
Water	600-40- 6247 TWC State Unemployment	1,247
Water	600-40- 6331 Supplies	5,000
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- 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	10,000
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	4,500
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	30,000
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	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	5,000
Water	600-40- 6825 Water System Consultant	5,000
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>940,527</b>

Sewer	600-41- 6110 Salaries & Wages	65,409
Sewer	600-41- 6111 Hourly Overtime	2,500
Sewer	600-41- 6239 Dental & Vision Insurance	449
Sewer	600-41- 6241 Health Insurance	13,440
Sewer	600-41- 6242 Life Insurance	50
Sewer	600-41- 6243 TMRS Employer	7,782
Sewer	600-41- 6244 Workers Compensation	3,477
Sewer	600-41- 6245 Medicare	985
Sewer	600-41- 6246 Social Security	4,210
Sewer	600-41- 6247 TWC State Unemployment	252
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	18,000
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	2,500
Sewer	600-41- 6836 Surveyor Services	100
	<b>Sewer Expenses</b>	<b>149,830</b>