

# TOWN OF LAKESIDE

## FISCAL YEAR 2023-2024

### OPERATING BUDGET

Ord. No. 426

**Proposed**

July 27, 2023



**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$138,369 OR 13.03%, AND OF THAT AMOUNT, \$1,858 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**

	<b>2022-2023</b>	<b>2023-2024</b>
Proposed Property Tax Rate:	\$0.493500/100	\$0.493500/100
No-New-Revenue Tax Rate	\$0.372061/100	\$0.372061/100
Voter-Approval Tax Rate	\$0.493526/100	\$0.493526/100

Total debt obligation for Town of Lakeside FY 2023-2024 secured by property taxes: \$182,175.

<b>Description</b>	<b>Debits</b>	<b>Credits</b>
GENERAL FUND REVENUES		2,149,301
GENERAL FUND EXPENSES	2,149,301	
<b>TOTAL GENERAL FUND</b>	<b>2,149,301</b>	<b>2,149,031</b>

WATER / SEWER REVENUES		849,100
SOLID WASTE/SANITATION REVENUES		135,000
<b>TOTAL WATER / SEWER REVENUES</b>		<b>984,100</b>

WATER / SEWER EXPENSES	801,925	801,925
WATER DEBT SERVICE	182,175	182,175
<b>TOTAL WATER / SEWER FUND</b>	<b>984,100</b>	<b>984,100</b>

FUND RESERVES

	RATE	BALANCE
LOGIC	5.4505%	1,724,157

**General Fund  
Revenue**

Account / Description	
100-00-5111 Ad Valorem Taxes	1,062,290
100-00-5132 Sales & Use Taxes	133,862
100-00 137 Sales Tax Property Relief	55,465
100-00-5145 Sales Tax EDC	66,931
100-00-5150 Franchise Tax	90,000
100-00-5151 WT Tower Rental & Misc.	33,000
100-00-5180 Mixed Beverage Taxes	3,000
100-00-5210 Building & Improvement Permits	22,000
100-00-5211 Garage Sale Permits	250
100-00-5215 Rentals	500
100-00-5223 Animal Licenses & Registration	2,000
100-00-5224 Alarm Permit	1,000
100-00-5225 Annual Gas Well Permits	35,000
100-00-5437 Returned Check Fees	250
100-00-5439 Fire Department	6,500
100-00-5510 Fines	250,000
100-00-5511 Fine Collections	20,000
100-00-5525 Police Report	150
100-00-5526 Animal Impoundment	75
100-00-5527 Police Miscellaneous Revenue	7,000
100-00-5529 LEOSE Revenue	800
100-00-5535 Court Time Payment Fee	2,800
100-00-5536 Court Technology Revenue	1,250
100-00-5537 Court Security Revenue	2,500
100-00-5538 Judicial Efficiency Revenue	50
100-00-5539 Local Truancy Driver Fund	1,300
100-00-5690 Miscellaneous Revenue	4,500
100-00-5698 Fund Balance	71,828
100-00-5699 Prior Year / Surplus	275,000
<b>General Fund Revenue</b>	<b>2,149,301</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
<b>Water Revenues</b>	<b>984,100</b>

**Administration  
Expense**

Department	Account / Description	Amount
Administration	100-11- 6110 Salaries & Wages	127,110
Administration	100-11- 6111 Hourly Overtime	500
Administration	100-11-6114 Bilingual Pay	450
Administration	100-11- 6239 Dental & Vision Insurance	715
Administration	100-11- 6241 Health Insurance	23,231
Administration	100-11- 6242 Life Insurance	3
Administration	100-11- 6243 TMRS Employer	14,567
Administration	100-11- 6244 Workers Compensation Insurance	521
Administration	100-11- 6245 Medicare	1,843
Administration	100-11- 6246 Social Security	7,881
Administration	100-11- 6247 TWC State Unemployment	378
Administration	100-11- 6331 Supplies	4,500
Administration	100-11- 6350 Postage	3,000
Administrator	100-11-6410 Rental Expense	500
Administration	100-11- 6414 Office Equipment M & R	1,000
Administration	100-11- 6430 City Hall M & R	7,500
Administration	100-11- 6432 Meetings & Miscellaneous	1,000
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	9,750
Administration	100-11- 6471 Cell Phone	3,600
Administration	100-11- 6480 Dues & Registration	750
Administration	100-11- 6481 Advertising	1,100
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- 6811 Legal Services	7,500
Administration	100-11- 6812 Audit Services	8,000
Administration	100-11- 6815 Building Inspector Services	10,000
Administration	100-11- 6816 Fire Protection	346,002
Administration	100-11- 6818 Oil & Gas Drilling Inspection Service	500
Administration	100-11- 6820 Janitorial Service	6,000
Administration	100-11- 6821 Tarrant Appraisal Annual Fees	2,500
Administration	100-11- 6822 Tax Assessor	3,700
Administration	100-11- 6823 Election Expenses	5,500
Administration	100-11- 6832 Cannon Digital Services	2,500

Administration 100-11- 6836 Surveyor Services 500  
**Administration Expenses 635,501**

**Municipal Court  
Expenses**

Municipal Court	100-14- 6110 Salaries & Wages	121,154
Municipal Court	100-14- 6111 Hourly Overtime	3,000
Municipal Court	100-14- 6239 Dental & Vision Insurance	953
Municipal Court	100-14- 6241 Health Insurance	30,975
Municipal Court	100-14- 6242 Life Insurance	5
Municipal Court	100-14- 6243 TMRS Employer	13,884
Municipal Court	100-14- 6244 Workers Compensation	497
Municipal Court	100-14- 6245 Medicare	1,757
Municipal Court	100-14- 6246 Social Security	7,512
Municipal Court	100-14- 6247 TWC State Unemployment	504
Municipal Court	100-14- 6331 Supplies	1,500
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	100-14-6810 Fine Collection Fees	20,000
Municipal Court	100-14- 6813 Municipal Judge	15,000
Municipal Court	100-14- 6835 Prosecuting Attorney	9,500
Municipal Court	100-14- 6837 Juror Fee	843
	<b><i>Municipal Court Expenses</i></b>	<b>230,733</b>



**IT, Streets & Parks  
Expenses**

Department	Account / Description	Amount
IT	100-15- 6809 Information Tech Support & Service	6,000
IT	100-15- 6819 Software/Computer Support/Fixed	73,388
	<b>IT Expenses</b>	<b>79,388</b>
Streets	100-20- 6422 Street Repair	40,000
Streets	100-20- 6424 Signage	2,000
	<b>Streets Expenses</b>	<b>42,000</b>
Parks	100-22- 6420 Parks M & R	20,000
Parks	100-22-6840 Planning Services	2,500
	<b>Parks Expenses</b>	<b>22,500</b>

## Police Expense

Department	Account / Description	Amount
Police	100-24- 6110 Salaries & Wages	646,660
Police	100-24- 6111 Hourly Overtime	10,000
Police	100-24- 6113 Salary for On Duty on Holidays	20,372
Police	100-24- 6239 Dental & Vision Insurance	3,575
Police	100-24- 6241 Health Insurance	116,156
Police	100-24- 6242 Life Insurance	17
Police	100-24- 6243 TMRS Employer	74,107
Police	100-24- 6244 Workers Compensation	31,802
Police	100-24- 6245 Medicare	9,377
Police	100-24- 6246 Social Security	40,093
Police	100-24- 6247 TWC State Unemployment	2,394
Police	100-24- 6415 Police Radar/Radio M&R	9,000
Police	100-24- 6460 Police Cars M & R	7,000
Police	100-24- 6462 Gas & Oil	15,000
Police	100-24- 6470 Property & Liability Insurance	8,875
Police	100-24- 6471 Cell Phones	5,400
Police	100-24-6472 Police Vehicle Lease	50,400
Police	100-24-6485 LEOSE Expense	800
Police	100-24- 6484 Travel & Schools	5,000
Police	100-24- 6486 Subscriptions & Memberships	5,000
Police	100-24- 6489 Pre-Employment Testing	1,000
Police	100-24- 6499 Uniforms	7,500
Police	100-24- 6630 Equipment	10,000
Police	100-24-6817 Animal Control Costs	1,500
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	1,000
<b>Police Expenses</b>		<b>1,132,428</b>

### Water & Sewer Expenses

Department	Account / Description	Amount
Water	600-40- 6110 Salaries & Wages	176,132
Water	600-40- 6111 Hourly Overtime	10,500
Water	600-40-6114 Bilingual Pay	450
Water	600-40- 6239 Dental & Vision Insurance	1,430
Water	600-40- 6241 Health Insurance	46,462
Water	600-40- 6242 Life Insurance	7
Water	600-40- 6243 TMRS Employer	20,185
Water	600-40- 6244 Workers Compensation	7,926
Water	600-40- 6245 Medicare	2,554
Water	600-40- 6246 Social Security	10,920
Water	600-40- 6247 TWC State Unemployment	756
Water	600-40- 6331 Supplies	5,000
Water	600-40- 6350 Postage	5,100
Water	600-40- 6360 Chemicals	1,000
Water	600-40- 6414 Office M & R	2,500
Water	600-40- 6450 System M & R	32,600
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	10,000
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	8,875
Water	600-40- 6471 Cell Phones	4,500
Water	600-40- 6475 Equipment Rental	500
Water	600-40- 6479 NTGCD	15,000
Water	600-40- 6480 Dues & Registration	200
Water	600-40- 6481 Advertising	400
Water	600-40- 6483 Electricity	25,000
Water	600-40- 6484 Travel & Schools	1,500
Water	600-40- 6486 Subscriptions & Memberships	300
Water	600-40- 6489 Pre-Employment Testing	250
Water	600-40- 6499 Uniforms	2,500
Water	600-40- 6500 Principal on Debt Service	125,000
Water	600-40- 6501 Interest on Debt Service	57,175

Water	600-40- 6622 Tank Inspection / Sediment Removal	2,500
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	10,000
Water	600-40- 6814 Engineer Services	5,000
Water	600-40- 6825 Water System Consultant	2,500
Water	600-40- 6828 Sanitation Service	135,357
Water	600-40- 6832 Copy Machine	2,500
Water	600-40- 6836 Surveyor Services	1,000
Water	600-40- 6629 Capital Outlay Equipment	20,000
	<b>Water Expenses</b>	<b>837,378</b>

Sewer	600-41- 6110 Salaries & Wages	72,132
Sewer	600-41- 6111 Hourly Overtime	2,500
Sewer	600-41- 6239 Dental & Vision Insurance	477
Sewer	600-41- 6241 Health Insurance	15,487
Sewer	600-41- 6242 Life Insurance	2
Sewer	600-41- 6243 TMRS Employer	8,266
Sewer	600-41- 6244 Workers Compensation	3,246
Sewer	600-41- 6245 Medicare	1,046
Sewer	600-41- 6246 Social Security	4,472
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	10,000
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	8,875
Sewer	600-41- 6475 Equipment Rental	500
Sewer	600-41- 6477 Wastewater Permit Fees	2,500
Sewer	600-41- 6478 Wastewater Testing PH & BOD	1,500
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>133,330</b>