

CITY OF WEST ORANGE
ADOPTS BUDGET & TAX RATE

At a duly called meeting of the West Orange City Council on September 8, 2015, the budget and tax rate for the 2015-16 fiscal year were adopted:

This budget will raise more total property taxes than last year's budget by \$13,000 or 2.54%, and of that amount \$548.80 is tax revenue to be raised from new property added to the tax roll this year.

The Council's vote on adoption of this budget was as follows:

Council Member Carl Thibodeaux	For
Council Member Frances Lopez	For
Council Member Dale Dardeau	For
Mayor Roy McDonald	For
Mayor Pro-Tem Shirley Bonnin	For
Council Member Michael Shugart, Sr.	For

Property Tax Rate adopted for 2015	0.42500	per \$100 value
Property Tax Rate adopted for 2014	0.42500	per \$100 value
2015 Effective Tax Rate	0.41744	per \$100 value
2014 Effective Maintenance & Operations Rate	0.41520	per \$100 value
2015 Rollback Tax Rate	0.45083	per \$100 value
2015 Debt Rate	0	per \$100 value

The City has no municipal debt obligations.

		<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10	General Administration	\$ 411,912	\$ -	\$ 411,912
11	Fire Marshal	96,166	-	96,166
12	Fire Department	32,792	27,000	59,792
13	Sanitation	609,755	40,000	649,755
14	Humane	84,674		84,674
15	Police	1,259,168	68,000	1,327,168
16	Municipal Court	179,472	-	179,472
17	Street	522,658	30,000	552,658
18	Parks & Facilities	80,650	-	80,650
21	Maintenance Shop	82,552	-	82,552
		\$ 3,359,799	\$ 165,000	\$ 3,524,799
	TOTAL REVENUE	\$ 3,034,412		
	+ EST. BEGINNING FUND BALANCE		490,387	
	= EST. FUNDS AVAILABLE	\$ 3,524,799		
	TOTAL OPERATING EXPENSES	\$ 3,359,799		
	TOTAL CAPITAL OUTLAY & IMP.		165,000	
			\$ 3,524,799	
	NET INCOME(LOSS)	\$ -		

REVENUE			
Acct. #	Account Title		2015-16
Property Taxes			
4010	Net Current Property Tax		\$ 525,000
4020	Delinquent Property Tax		12,000
4030	Tax Penalty & Interest		10,500
			\$ 547,500
Mixed Beverage Tax			
4040	Mixed Beverage Tax		\$ 6,500
			\$ 6,500
Sales Tax			
4050	City Sales Tax Receivable		\$ 878,500
			\$ 878,500
Other Taxes			
4060	Industrial Payment in Lieu of Taxes		\$ 620,992
4070	Hotel/Motel Occupancy Tax		4,500
4080	Road Maintenance Tax		200,000
			\$ 825,492
Licenses & Permits			
4110	Electrical Permits		\$ 1,000
4115	Occupancy Permits		1,000
4116	Residential Rental Inspections		1,000
4120	Plumbing Permits		600
4130	Building Permits		5,000
4137	TCEQ Environmental Fees		250
4140	Liquor Licenses		475
4145	Mobile Home Park Permits		300
4150	Peddlers Permit		50
			\$ 9,675
Intergovernmental Receivables			
4201	Orange County Fire Contract		\$ 800
			\$ 800
Sanitation			
4305	Culverts		\$ 1,500
4306	Grates		100
4310	Sanitation Fees		325,000
4320	Renewal & Replacement for Sanitation		18,000
4330	Sanitation Penalty Fees		10,000
4335	Cart Replacement Fees		2,750
			\$ 357,350
Franchise Fees			
4420	Sanitation Franchise Fees		\$ 20,500
4430	TV Cablevision Franchise Fees		32,000
4440	Entergy Franchise Fees		155,000
4450	Entex Franchise Fees		29,000
4460	Telecommunication Franchise Fees		15,500
			\$ 252,000

Acct. #	Account Title	2015-16
Municipal Court		
4520	Multi-Use Fees	\$ 7,500
4525	Warrant Fees	21,000
4530	Court Fines	90,000
4531	WOPD Arrest Fees (LEA)	3,500
4532	Court Technology Funds	2,700
4533	Court Building Security	1,800
4534	Judicial Efficiency Fund	700
4536	Child Safety Costs	100
4537	Omni / DL Renewal	750
4538	Judicial Support Fund	400
4540	State Fees & Court Costs	5,000
4545	Time Payment Fees	3,000
		\$ 136,450
Other Income		
4820	Humane Dept. Penalties	\$ 1,750
4830	Interest Income	750
4832	Gazebo Electricity	200
4833	Community Center Rental	4,000
4834	Forfeited Community Center Deposits	200
4835	Holiday in the Park Festival	1,870
4839	Miscellaneous Income (Non-taxable)	2,000
4840	Miscellaneous Income (Taxable)	150
4842	Credit/Debit Card Processing Fees	3,300
4845	Sales of Surplus Property	500
4850	Cash Discount Earned	75
4957	Cookbook	250
4959	Afghans	100
4960	Disposal of Fixed Assets	5,000
		\$ 20,145
	TOTAL REVENUE	\$ 3,034,412
	+ EST. BEGINNING FUND BALANCE	
	= EST. FUNDS AVAILABLE	\$ 3,034,412

GENERAL ADMINISTRATION				
Acct. #		Account Title	2015-16	
PERSONNEL SERVICES				
510-	6000	Salaries	\$	120,105
510-	6001	Longevity		1,745
510-	6002	Health Insurance		17,800
510-	6003	Workers' Comp		3,084
510-	6004	FICA & Medicare Expense		10,250
510-	6005	TX Workforce Tax		28
510-	6006	TX Municipal Retirement		24,900
			\$	177,912
SUPPLIES & REPAIRS				
510-	6100	Community Events/Supplies	\$	4,500
510-	6103	Equipment Repair/Replacement		7,000
510-	6104	Minor Apparatus & Supplies		500
510-	6105	Misc. Operating		5,000
510-	6108	Postage		1,200
510-	6109	Office Supplies		6,000
510-	6110	Safety Equipment & Expenses		2,000
510-	6111	Credit/Debit Card Processing Fees		2,500
510-	6127	Printing Expenses		1,200
510-	6132	Holiday in the Park		3,000
			\$	32,900
CONTRACTUAL SERVICES				
510-	6200	Retiree Payments	\$	5,000
510-	6201	Training/Travel		2,000
510-	6202	Telephone		800
510-	6203	Insurance		6,160
510-	6204	Utility Bills		5,500
510-	6206	Dues & Memberships		4,000
510-	6208	Software Support		12,500
510-	6209	Janitorial Services		10,926
510-	6210	Street Lights		33,500
510-	6211	Legal Fees (Special Litigation)		1,500
510-	6212	Election Expenses		4,000
510-	6213	Advertisements		1,250
510-	6214	Legal Expense (Retainer Fee)		24,160
510-	6215	City Secretary Expense		1,200
510-	6217	Auditing Fees		19,000
510-	6218	Copier Lease & Maint. Contract		1,600
510-	6220	Equipment Maint. Contracts		3,500
510-	6233	Records Destruction		250
510-	6234	Medical Expenses		1,000
510-	6235	Technology & Communications		4,220
510-	6236	Codification		2,500
510-	6238	TCEQ Environmental Compliance		15,000
510-	6239	Orange County Appraisal Dist.		7,884.00
510-	6240	Orange County Tax A/C		750
			\$	168,200
COMMUNITY DEVELOPMENT				
510-	6305	Economic Development		5,000
510-	6395	Hotel/Motel Promo Expenses		4,500
			\$	9,500

Acct. #		Account Title		2015-16
ELECTED OFFICIALS				
510-	6400	Mayor's Expense		\$ 2,400
510-	6401	Councilmember's Expense		6,000
510-	6402	Official's Travel & Meetings		12,000
510-	6403	Discretionary		3,000
				\$ 23,400
CAPITAL OUTLAY				
510-	7031	Computer Equipment		-
		DEPARTMENT TOTAL:		\$ 411,912

FIRE MARSHAL				
Acct. #	Account Title			2015-16
PERSONNEL SERVICES				
511- 6000	Wages		\$	50,316
511- 6001	Longevity			630
511- 6002	Health Insurance			7,360
511- 6003	Workers' Compensation			345
511- 6004	FICA & Medicare			3,916
511- 6005	TX Workforce Tax			9
511- 6006	Retirement			10,350
			\$	72,926
SUPPLIES & REPAIRS				
511- 6103	Equipment Repair		\$	750
511- 6105	Miscellaneous			400
511- 6106	Fuel & Lubricants			1,000
511- 6108	Postage			500
511- 6109	Office Supplies			500
511- 6111	Uniforms			250
511- 6112	Uniform Cleaning			900
511- 6114	Special Investigations			500
511- 6116	Code Books			600
			\$	5,400
CONTRACTUAL SERVICES				
511- 6201	Training/Travel		\$	3,000
511- 6202	Telephone & Communications			1,040
511- 6203	Insurance			1,100
511- 6204	Utilities			800
511- 6206	Dues & Memberships			400
511- 6208	Bldg. Inspector Expenses			1,000
511- 6209	Software support (FireHouse)			400
511- 6235	Mowing - Code Enforcement			100
511- 6239	Code Enforcement			10,000
			\$	17,840
DEPARTMENT TOTAL:			\$	96,166

FIRE DEPT.				
Acct. #	Account Title			2015-16
<u>PERSONNEL SERVICES</u>				
512- 6003	Workers' Compensation Ins.		\$	337
			\$	337
<u>SUPPLIES & REPAIRS</u>				
512- 6103	Equipment Repair		\$	2,000
512- 6104	Minor Apparatus & Supplies			1,000
512- 6105	Miscellaneous			1,500
512- 6106	Fuel & Lubricants			2,700
512- 6117	Supplies (Office, etc.)			500
512- 6119	Clothing Allowance			4,000
512- 6126	Foam			-
			\$	11,700
<u>CONTRACTUAL SERVICES</u>				
512- 6201	Training & Travel		\$	2,500
512- 6202	Telephone & Communications			2,600
512- 6203	Accident Insurance			7,455
512- 6204	Utilities			3,000
512- 6209	Software Support (FireHouse)			400
512- 6219	Cascade System Maintenance			-
512- 6220	System Maintenance & Testing			2,000
512- 6223	Alternate Dispatch SVC			1,000
512- 6224	Radio System Fees			1,800
			\$	20,755
<u>CAPITAL OUTLAY</u>				
512- 7022	Bunker Gear & Accessories		\$	-
512- 7028	Grant Support			25,000
	Hose			2,000
			\$	27,000
	DEPARTMENT TOTAL:		\$	59,792

SANITATION				
Acct. #	Account Title		2015-16	
<u>PERSONNEL SERVICES</u>				
513- 6000	Salaries		\$	176,290
513- 6001	Longevity			1,583
513- 6002	Health Insurance			39,681
513- 6003	Workers' Compensation Ins.			7,959
513- 6004	FICA & Medicare Expense			13,616
513- 6005	TX Workforce Tax Expense			41
513- 6006	TX Municipal Retirement System			35,990
			\$	275,160
<u>SUPPLIES & REPAIRS</u>				
513- 6101	Cart Replacement Offset		\$	2,750
513- 6102	R & R Revenue Offset			18,000
513- 6103	Equipment Repairs/Replacement			4,000
513- 6104	Minor Apparatus & Supplies			750
513- 6106	Fuel & Lubricants			20,000
513- 6108	Postage			5,500
513- 6110	Safety Equipment & Expenses			1,000
513- 6111	Uniforms			1,000
513- 6120	Tires			1,500
513- 6127	Printing Expenses			1,000
			\$	55,500
<u>CONTRACTUAL SERVICES</u>				
513- 6201	Training & Travel		\$	200
513- 6202	Telephone & Communications			1,720
513- 6203	Insurance			6,275
513- 6204	Utilities			1,900
513- 6220	Dumping Facilities			15,000
513- 6221	Temporary services			2,000
513- 6234	Contract Services			250,000
513- 6235	Bad Debts Expense			2,000
			\$	279,095
<u>CAPITAL OUTLAY</u>				
513- 7035	Chipper		\$	40,000
			\$	40,000
DEPARTMENT TOTAL:			\$	649,755

HUMANE

Acct. #	Account Title	2015-16
PERSONNEL SERVICES		
514- 6000	Salaries	\$ 42,835
514- 6001	Longevity	1,115
514- 6002	Health Insurance	14,366
514- 6003	Workers' Compensation	1,485
514- 6004	FICA & Medicare Expense (7.65%)	3,362
514- 6005	TX Workforce Tax Expense	9
514- 6006	TX Municipal Retirement System	8,887
		\$ 72,059
SUPPLIES & REPAIRS		
514- 6103	Equipment Repairs/Replacement	\$ 350
514- 6104	Minor Apparatus & Supplies	1,000
514- 6105	Miscellaneous	100
514- 6106	Fuel & Lubricants	6,000
514- 6108	Postage	100
514- 6111	Uniforms	400
514- 6121	Animal Food	200
514- 6122	Veterinarian Expenses	500
		\$ 8,650
CONTRACTUAL SERVICES		
514- 6201	Training & Travel	\$ 800
514- 6202	Telephone & Communications	1,050
514- 6203	Insurance	765
514- 6204	Utilities	750
514- 6206	Dues & Memberships	100
514- 6233	Animal Disposal & Pound Insp.	500
		\$ 3,965
CAPITAL OUTLAY		
		\$ -
DEPARTMENT TOTAL:		\$ 84,674

POLICE

Acct. #	Account Title	2015-16
PERSONNEL SERVICES		
515- 6000	Salaries	\$ 772,409
515- 6001	Longevity	8,000
515- 6002	Health Insurance	102,962
515- 6003	Workers' Compensation	19,677
515- 6004	FICA & Medicare Expense (7.65%)	61,409
515- 6005	TX Workforce Tax Expense	99
515- 6006	TX Municipal Retirement System	162,312
515- 6007	Certificate Pay	18,600
		\$ 1,145,468
SUPPLIES & REPAIRS		
515- 6102	Body Armor	\$ 800
515- 6103	Equipment Repairs/Replacement	8,000
515- 6104	Minor Apparatus & Supplies	1,250
515- 6105	Miscellaneous	600
515- 6106	Fuel & Lubricants	22,000
515- 6108	Postage	400
515- 6109	Office Supplies	4,500
515- 6111	Uniforms	4,500
515- 6113	Film/Photo Supplies	1,000
515- 6127	Printing Expenses	1,000
		\$ 44,050
CONTRACTUAL SERVICES		
515- 6201	Training/Travel	\$ 8,000
515- 6202	Telephone	8,200
515- 6203	Insurance	15,750
515- 6204	Utilities	7,000
515- 6206	Dues & Memberships	1,000
515- 6213	Legal Advertisement	-
515- 6221	Temporary Services	1,000
515- 6222	Special Investigations	4,000
515- 6225	Office Equipment SVC Agreement	2,400
515- 6226	Uniform Cleaning Allowance	3,000
515- 6227	Clothing Allowance	1,800
515- 6228	Auto Cleaning	1,000
515- 6232	Equipment Rental	4,500
515- 6250	Software Support	6,000
		\$ 63,650
EMERGENCY MANAGEMENT		
515- 6501	Dues & Memberships	\$ 500
515- 6502	Training/Travel	3,500
515- 6503	Equipment & Supplies	2,000
		\$ 6,000
CAPITAL OUTLAY		
515- 7006	Overheads	\$ -
515- 7008	Police Vehicle	65,000
515- 7012	Radar Units	3,000
		\$ 68,000
DEPARTMENT TOTAL:		\$ 1,327,168

MUNICIPAL COURT

Acct. #	Account Title	2015-16
PERSONNEL SERVICES		
516- 6000	Salaries	\$ 66,930
516- 6001	Longevity	1,250
516- 6002	Health Insurance	9,460
516- 6003	Workers' Compensation Ins.	258
516- 6004	FICA & Medicare Expense	5,216
516- 6005	TX Workforce Tax Expense	16
516- 6006	TX Municipal Retirement	13,786
		\$ 96,916
SUPPLIES & REPAIRS		
516- 6103	Equipment Repairs & Replacement	\$ 750
516- 6104	Minor Apparatus & Supplies	300
516- 6105	Miscellaneous	100
516- 6108	Postage	300
516- 6109	Office Supplies	1,500
516- 6123	Jury Fees	360
516- 6127	Printing Expenses	2,000
516- 6130	Court Technology	2,700
516- 6131	Court Security	1,800
		\$ 9,810
CONTRACTUAL SERVICES		
516- 6201	Training & Travel	\$ 3,000
516- 6202	Telephone & Communications	1,450
516- 6203	Insurance	1,510
516- 6204	Utilities	1,500
516- 6206	Dues & Memberships	200
516- 6216	Appointed Magistrate Fees	18,336
516- 6230	Software Maintenance Agmt.	2,000
516- 6231	Jail Fees	44,000
516- 6233	Records Destruction	250
516- 6235	Professional Fees	500
		\$ 72,746
CAPITAL OUTLAY		
		-
DEPARTMENT TOTALS:		\$ 179,472

STREET				
Acct. #	Account Title			2015-16
<u>PERSONNEL SERVICES</u>				
517- 6000	Salaries		\$	168,962
517- 6001	Longevity			878
517- 6002	Health Insurance			24,298
517- 6003	Workers' Compensation Ins.			11,968
517- 6004	FICA & Medicare Expense			13,002
517- 6005	TX Workforce Tax Expense			34
517- 6006	TX Municipal Retirement System			34,366
			\$	253,508
<u>SUPPLIES & REPAIRS</u>				
517- 6103	Equipment Repairs/Replacement		\$	9,000
517- 6104	Minor Apparatus & Supplies			1,200
517- 6106	Fuel & Lubricants			14,000
517- 6109	Office Supplies			250
517- 6110	Safety Equipment & Expense			2,000
517- 6111	Uniforms			1,600
517- 6120	Tires			2,000
517- 6124	General Pavement			20,000
517- 6125	Street Signs			2,500
517- 6126	Street Maintenance from Road Tax			200,000
			\$	252,550
<u>CONTRACTUAL SERVICES</u>				
517- 6201	Training/Travel		\$	1,000
517- 6202	Telephone & Communications			920
517- 6203	Insurance			7,705
517- 6204	Utilities			2,900
517- 6206	Dues & Memberships			75
517- 6232	Equipment Rental			4,000
			\$	16,600
<u>CAPITAL OUTLAY</u>				
517- 7005	Surplus Property		\$	30,000
517- 7024	Radio Upgrade			-
			\$	30,000
DEPARTMENT TOTAL:				\$ 552,658

PARKS & FACILITIES

Acct. #	Account Title	2015-16
<u>PERSONNEL SERVICES</u>		
518- 6000	Salaries	\$ 37,434
518- 6001	Longevity	415
518- 6002	Health Insurance	6,825
518- 6003	Workers' Compensation Ins.	1,059
518- 6004	FICA & Medicare Expense	2,895
518- 6005	TX Workforce Tax Expense	9
518- 6006	TX Municipal Retirement System	7,653
		\$ 56,290
<u>SUPPLIES & REPAIRS</u>		
518- 6101	Janitorial Supplies	\$ 6,000
518- 6102	Bldg./Bldg. Equipment Repairs	10,000
518- 6103	Equipment Repair/Replacement	1,000
518- 6104	Minor Apparatus & Supplies	1,500
518- 6105	Misc.	200
518- 6106	Fuel & Lubricants	-
518- 6110	Safety Equipment & Expense	200
518- 6111	Uniforms	400
518- 6112	Chemicals	1,250
		\$ 20,550
<u>CONTRACTUAL SERVICES</u>		
518- 6201	Training/Travel	\$ 200
518- 6203	Insurance	1,410
518- 6204	Park Utilities	2,200
		\$ 3,810
<u>CAPITAL OUTLAY</u>		
		\$ -
	DEPARTMENT TOTAL:	\$ 80,650

MAINTENANCE SHOP

Acct. #	Account Title	2015-16
<u>PERSONNEL SERVICES</u>		
521- 6000	Salaries	\$ 52,156
521- 6001	Longevity	440
521- 6002	Health Insurance	7,397
521- 6003	Workers' Compensation Ins.	2,191
521- 6004	FICA & Medicare Expense	4,024
521- 6005	TX Workforce Tax Expense	9
521- 6006	TX Municipal Retirement System	10,635
		\$ 76,852
<u>SUPPLIES & REPAIRS</u>		
521- 6103	Equipment Repairs	\$ 500
521- 6104	Minor Apparatus & Supplies	1,300
521- 6105	Miscellaneous	200
521- 6106	Fuel & Lubrication	-
521- 6111	Uniforms	400
521- 6129	Tools	400
		\$ 2,800
<u>CONTRACTUAL SERVICES</u>		
521- 6201	Training/Travel	\$ 200
521- 6202	Telephone & Communications	275
521- 6203	Insurance	825
521- 6204	Utilities	750
521- 6238	Lease Payments	850
		\$ 2,900
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 82,552