

**CITY OF WEST ORANGE**  
**ADOPTS BUDGET & TAX RATE**

At a duly called meeting of the West Orange City Council on September 21, 2020, the budget and tax rate for the 2020-21 fiscal year were adopted:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,000.00, which is a 0.49% increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$3,032.79.

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

Council Member Randy Branch	For
Council Member Brent Dearing	Absent
Council Member Dale Dardeau	For
Mayor Pro-Tem Shirley Bonnin	For
Council Member Michael Shugart, Sr.	For
Mayor Roy McDonald	For

2019 Property Tax Rate	0.47000	per \$100 value
Property Tax Rate adopted for 2020	0.47000	per \$100 value
2020 No-New-Revenue Tax Rate	0.43962	per \$100 value
2020 Voter Approve Tax Rate	0.47697	per \$100 value
2020 Debt Rate	0.00000	per \$100 value

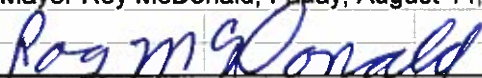
The City has no municipal debt obligations.

## 2020-21 BUDGET SUMMARY

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10 General Administration	\$ 462,028	\$ -	\$ 462,028
11 Fire Marshal	77,652	-	\$ 77,652
12 Fire Department	58,980	112,061	\$ 171,041
13 Sanitation	640,181	157,000	\$ 797,181
14 Humane	63,312	-	\$ 63,312
15 Police	1,556,433	105,000	\$ 1,661,433
16 Municipal Court	153,722	-	\$ 153,722
17 Street	456,236	50,000	\$ 506,236
18 Parks & Facilities	78,884	-	\$ 78,884
21 Maintenance Shop	77,779	-	\$ 77,779
	<b>\$ 3,625,207</b>	<b>\$ 424,061</b>	<b>\$ 4,049,268</b>

TOTAL REVENUE	\$ 3,256,441
+ EST. BEGINNING FUND BALANCE	\$ 680,827
+ R & R TRANSFER	112,000
= EST. FUNDS AVAILABLE	\$ 4,049,268
TOTAL OPERATING EXPENSES	\$ 3,625,207
TOTAL CAPITAL OUTLAY & IMP.	424,061
	\$ 4,049,268
NET INCOME(LOSS)	\$0

Proposed budget submitted to City Secretary by  
Mayor Roy McDonald, Friday, August 14, 2020.

  
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Roy McDonald, Mayor  
City of West Orange, TX

<b>REVENUE</b>			
<b>Acct. #</b>	<b>Account Title</b>		
			<b>2020-21</b>
<b>Property Taxes</b>			
4010	Net Current Property Tax	\$	615,000
4020	Delinquent Property Tax		17,000
4030	Tax Penalty & Interest		14,000
		\$	646,000
<b>Mixed Beverage Tax</b>			
4040	Mixed Beverage Tax	\$	5,000
		\$	5,000
<b>Sales Tax</b>			
4050	City Sales Tax Receivable	\$	900,000
		\$	900,000
<b>Other Taxes</b>			
4060	Industrial Payment in Lieu of Taxes	\$	566,186
4070	Hotel/Motel Occupancy Tax		6,500
4080	Road Maintenance Tax		200,000
		\$	772,686
<b>Licenses &amp; Permits</b>			
4110	Electrical Permits	\$	2,000
4115	Occupancy Permits		2,000
4116	Residential Rental Inspections		4,000
4120	Plumbing Permits		1,000
4130	Building Permits		1,000
4135	Fire Alarm & Sprinkler Permits		50
4137	TCEQ Environmental Fees		100
4140	Liquor Licenses		505
4145	Mobile Home Park Permits		300
4150	Peddlers Permit		50
4180	Redemption (Gaming) Machine Permits		18,000
		\$	29,005
<b>Intergovernmental Receivables</b>			
4201	Orange County Fire Contract	\$	800
		\$	800
<b>Sanitation</b>			
4305	Culverts	\$	1,000
4306	Grates		50
4310	Sanitation Fees		350,000
4320	Renewal & Replacement for Sanitation		18,000
4330	Sanitation Penalty Fees		9,000
4335	Cart Replacement Fees		-
		\$	378,050
<b>Franchise Fees</b>			
4420	Sanitation Franchise Fees	\$	24,000
4430	TV Cablevision Franchise Fees		25,000
4440	Entergy Franchise Fees		135,000
4450	Entex Franchise Fees		25,000
4460	Telecommunication Franchise Fees		11,000
		\$	220,000

<b>Acct. #</b>	<b>Account Title</b>	<b>2020-21</b>
<b>Municipal Court</b>		
4520	Multi-Use Fees	\$ 2,800
4525	Warrant Fees	9,000
4530	Court Fines	48,000
4531	WOPD Arrest Fees (LEA)	1,750
4532	Court Technology Funds	1,200
4533	Court Building Security	1,000
4534	Judicial Efficiency Fund	400
4536	Child Safety Costs	150
4537	Omni / DL Renewal	400
4538	Judicial Support Fund	150
4540	State Fees & Court Costs	2,400
4545	Time Payment Fees	1,950
		\$ 69,200
<b>Other Income</b>		
4820	Humane Dept. Penalties	\$ 1,500
4830	Interest Income	43,500
4832	Gazebo Electricity	100
4833	Community Center Rental	3,750
4834	Forfeited Community Center Deposits	200
4835	Holiday in the Park Festival	2,000
4839	Miscellaneous Income (Non-taxable)	1,500
4840	Miscellaneous Income (Taxable)	50
4842	Credit/Debit Card Processing Fees	3,000
4845	Sales of Surplus Property	250
4850	Cash Discount Earned	150
4957	Cookbook	-
4959	Afghans	-
4920	Grant Income	114,700
4960	Disposal of Fixed Assets	65,000
		\$ 235,700
	<b>TOTAL REVENUE</b>	<b>\$ 3,256,441</b>
	<b>+ EST. BEGINNING FUND BALANCE</b>	<b>\$ 680,827</b>
	<b>+ R &amp; R TRANSFER</b>	<b>112,000</b>
	<b>= EST. FUNDS AVAILABLE</b>	<b>\$ 4,049,268</b>
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<b>GENERAL ADMINISTRATION</b>			
<b>Acct. #</b>	<b>Account Title</b>		
			<b>2020-21</b>
<b>PERSONNEL SERVICES</b>			
510- 6000	Salaries		\$ 135,218
510- 6001	Longevity		2,225
510- 6002	Health Insurance		20,875
510- 6003	Workers' Comp		3,050
510- 6004	FICA & Medicare Expense		11,451
510- 6005	TX Workforce Tax		447
510- 6006	TX Municipal Retirement		25,552
			\$ 198,818
<b>SUPPLIES &amp; REPAIRS</b>			
510- 6103	Equipment Repair/Replacement		\$ 5,000
510- 6104	Minor Apparatus & Supplies		400
510- 6105	Misc. Operating		4,200
510- 6108	Postage		1,500
510- 6109	Office Supplies		6,000
510- 6110	Safety Equipment & Expenses		2,000
510- 6111	Credit/Debit Card Processing Fees		3,000
510- 6127	Printing Expenses		1,200
			\$ 23,300
<b>CONTRACTUAL SERVICES</b>			
510- 6200	Retiree Payments		\$ 5,000
510- 6201	Training/Travel		2,000
510- 6202	Telephone		4,830
510- 6203	Insurance		7,276
510- 6204	Utility Bills		3,700
510- 6206	Dues & Memberships		4,250
510- 6208	Software Support		27,500
510- 6209	Janitorial Services		11,034
510- 6210	Street Lights		33,500
510- 6211	Legal Fees (Special Litigation)		1,500
510- 6212	Election Expenses		5,000
510- 6213	Advertisements		3,000
510- 6214	Legal Expense (Retainer Fee)		25,385
510- 6215	City Secretary Expense		1,200
510- 6217	Auditing Fees		20,000
510- 6218	Copier Lease & Maint. Contract		2,000
510- 6220	Equipment Maint. Contracts		1,319
510- 6233	Records Destruction		250
510- 6234	Medical Expenses		750
510- 6235	Technology & Communications		4,230
510- 6236	Codification		3,000
510- 6238	TCEQ Environmental Compliance		13,000
510- 6239	Orange County Appraisal Dist.		10,050
510- 6242	Orange County Tax A/C		600
			\$ 190,374

<b>Acct. #</b>	<b>Account Title</b>	<b>2020-21</b>
<u>COMMUNITY DEVELOPMENT</u>		
510- 6301	Community Events/Supplies	\$ 5,250
510- 6302	Holiday in the Park	3,500
510- 6305	Economic Development	6,886
510- 6395	Hotel/Motel Promo Expenses	7,500
		\$ 23,136
<u>ELECTED OFFICIALS</u>		
510- 6400	Mayor's Expense	\$ 2,400
510- 6401	Councilmember's Expense	6,000
510- 6402	Official's Travel & Meetings	15,000
510- 6403	Discretionary	3,000
		\$ 26,400
<u>CAPITAL OUTLAY</u>		
	Bldg renovations	\$ -
		\$ -
	<b>DEPARTMENT TOTAL:</b>	<b>\$ 462,028</b>
	5	

<b>FIRE MARSHAL</b>			
<b>Acct. #</b>	<b>Account Title</b>		<b>2020-21</b>
<b>PERSONNEL SERVICES</b>			
511- 6000	Wages		\$ 43,260
511- 6001	Longevity		-
511- 6002	Health Insurance		10,916
511- 6003	Workers' Compensation		300
511- 6004	FICA & Medicare		3,328
511- 6005	TX Workforce Tax		144
511- 6006	Retirement		8,017
			\$ 65,965
<b>SUPPLIES &amp; REPAIRS</b>			
511- 6103	Equipment Repair		\$ 750
511- 6105	Miscellaneous		400
511- 6106	Fuel & Lubricants		500
511- 6108	Postage		200
511- 6109	Office Supplies		500
511- 6111	Uniforms		250
511- 6112	Uniform Cleaning		900
511- 6114	Special Investigations		500
511- 6116	Code Books		850
			\$ 4,850
<b>CONTRACTUAL SERVICES</b>			
511- 6201	Training/Travel		\$ 3,000
511- 6202	Telephone & Communications		700
511- 6203	Insurance		1,637
511- 6204	Utilities		600
511- 6206	Dues & Memberships		400
511- 6208	Bldg. Inspector Expenses		500
511- 6209	Software support (FireHouse)		-
511- 6235	Mowing - Code Enforcement		-
511- 6239	Code Enforcement		-
			\$ 6,837
<b>CAPITAL OUTLAY</b>			
511- 7000	FireHouse software upgrade		\$ -
			\$ -
		<b>DEPARTMENT TOTAL:</b>	<b>\$ 77,652</b>
		6	

<b>FIRE DEPT.</b>			
<b>Acct. #</b>	<b>Account Title</b>		<b>2020-21</b>
<b>PERSONNEL SERVICES</b>			
512- 6003	Workers' Compensation Ins.		\$ 790
			\$ 790
<b>SUPPLIES &amp; REPAIRS</b>			
512- 6103	Equipment/Engine Repair		\$ 6,000
512- 6104	Minor Apparatus, Supplies, Hand Tools		7,000
512- 6105	Miscellaneous		2,000
512- 6106	Fuel & Lubricants		3,000
512- 6117	Supplies (Office, etc.)		850
512- 6118	Uniforms		2,500
512- 6119	Clothing Allowance		4,000
			\$ 25,350
<b>CONTRACTUAL SERVICES</b>			
512- 6201	Training & Travel		\$ 4,000
512- 6202	Telephone & Communications		900
512- 6203	Accident Insurance		7,325
512- 6204	Utilities		3,315
512- 6209	Software Support (FireHouse)		900
512- 6220	System Maintenance & Testing		5,000
512- 6221	Hose & Pump testing		4,000
512- 6223	Alternate Dispatch SVC		2,400
512- 6224	Radio System Fees		5,000
			\$ 32,840
<b>CAPITAL OUTLAY</b>			
512- 7000	FireHouse software upgrade		\$ -
512- 7010	Radios		21,061
512- 7011	Equipment		-
512- 7014	Air Packs		-
512- 7017	Fire Truck (Pumper)		-
512- 7022	Bunker Gear		-
512- 7023	Hose		6,000
512- 7028	Grant Support		85,000
512- 7036	AED (Auto. Ext. Defibrillator)		-
			\$ 112,061
	<b>DEPARTMENT TOTAL:</b>		<b>\$ 171,041</b>
7			



<b>SANITATION</b>			
<b>Acct. #</b>	<b>Account Title</b>		
			<b>2020-21</b>
<u>PERSONNEL SERVICES</u>			
513-6000	Salaries		\$ 181,645
513-6001	Longevity		1,190
513-6002	Health Insurance		25,628
513-6003	Workers' Compensation Ins.		7,310
513-6004	FICA & Medicare Expense		13,996
513-6005	TX Workforce Tax Expense		648
513-6006	TX Municipal Retirement System		33,719
			\$ 264,136
<u>SUPPLIES &amp; REPAIRS</u>			
513-6101	N/A		\$ -
513-6102	R & R Revenue Offset		17,750
513-6103	Equipment Repairs/Replacement		5,500
513-6104	Minor Apparatus & Supplies		750
513-6106	Fuel & Lubricants		12,000
513-6108	Postage		5,500
513-6110	Safety Equipment & Expenses		1,200
513-6111	Uniforms		1,000
513-6120	Tires		1,500
513-6127	Printing Expenses		1,000
			\$ 46,200
<u>CONTRACTUAL SERVICES</u>			
513-6201	Training & Travel		\$ 200
513-6202	Telephone & Communications		350
513-6203	Insurance		7,995
513-6204	Utilities		1,800
513-6220	Dumping Facilities		15,000
513-6221	Temporary services		2,000
513-6234	Contract Services		300,000
513-6235	Bad Debts Expense		2,500
			\$ 329,845
<u>CAPITAL OUTLAY</u>			
513-	Dry Trash Truck		\$ 157,000
			\$ 157,000
		<b>DEPARTMENT TOTAL:</b>	<b>\$ 797,181</b>
		8	

<b>HUMANE</b>			
<b>Acct. #</b>	<b>Account Title</b>		
			<b>2020-21</b>
<b>PERSONNEL SERVICES</b>			
514- 6000	Salaries		\$ 30,695
514- 6001	Longevity		25
514- 6002	Health Insurance		7,867
514- 6003	Workers' Compensation		1,475
514- 6004	FICA & Medicare Expense		2,350
514- 6005	TX Workforce Tax Expense		144
514- 6006	TX Municipal Retirement System		5,662
			<b>\$ 48,218</b>
<b>SUPPLIES &amp; REPAIRS</b>			
514- 6103	Equipment Repairs/Replacement		\$ 4,000
514- 6104	Minor Apparatus & Supplies		1,000
514- 6105	Miscellaneous		100
514- 6106	Fuel & Lubricants		5,000
514- 6108	Postage		100
514- 6111	Uniforms		400
514- 6121	Animal Food		200
514- 6122	Veterinarian Expenses		500
			<b>\$ 11,300</b>
<b>CONTRACTUAL SERVICES</b>			
514- 6201	Training & Travel		\$ 1,500
514- 6202	Telephone & Communications		230
514- 6203	Insurance		814
514- 6204	Utilities		650
514- 6206	Dues & Memberships		100
514- 6233	Animal Disposal & Pound Insp.		500
			<b>\$ 3,794</b>
<b>CAPITAL OUTLAY</b>			
			<b>\$ -</b>
		<b>DEPARTMENT TOTAL:</b>	<b>\$ 63,312</b>
		9	

<b>POLICE</b>				
<b>Acct. #</b>	<b>Account Title</b>			
			<b>2020-21</b>	
<b>PERSONNEL SERVICES</b>				
515-6000	Salaries		\$ 944,242	
515-6001	Longevity		8,435	
515-6002	Health Insurance		133,900	
515-6003	Workers' Compensation		29,405	
515-6004	FICA & Medicare Expense		75,111	
515-6005	TX Workforce Tax Expense		1,728	
515-6006	TX Municipal Retirement System		180,953	
515-6007	Certificate Pay		25,200	
			\$ 1,398,974	
<b>SUPPLIES &amp; REPAIRS</b>				
515-6102	Body Armor		\$ 800	
515-6103	Equipment Repairs/Replacement		9,000	
515-6104	Minor Apparatus & Supplies		1,250	
515-6105	Miscellaneous		1,000	
515-6106	Fuel & Lubricants		21,000	
515-6108	Postage		1,000	
515-6109	Office Supplies		5,000	
515-6111	Uniforms		6,500	
515-6113	Film/Photo Supplies		1,000	
515-6127	Printing Expenses		1,500	
			\$ 48,050	
<b>CONTRACTUAL SERVICES</b>				
515-6201	Training/Travel		\$ 8,000	
515-6202	Telephone		9,820	
515-6203	Insurance		18,489	
515-6204	Utilities		6,500	
515-6206	Dues & Memberships		1,000	
515-6221	Temporary Services		1,000	
515-6222	Special Investigations		4,000	
515-6225	SVC Agreement		15,000	
515-6223	Dispatch		21,000	
515-6226	Uniform Cleaning Allowance		2,500	
515-6227	Clothing Allowance		1,800	
515-6228	Auto Cleaning		1,000	
515-6232	Equipment Rental		6,000	
515-6250	Software Support		5,000	
			\$ 101,109	
<b>EMERGENCY MANAGEMENT</b>				
515-6501	Dues & Memberships		\$ 800	
515-6502	Training/Travel		3,500	
515-6503	Equipment & Supplies		4,000	
			\$ 8,300	
<b>CAPITAL OUTLAY</b>				
515-7008	Police Vehicles		\$ 90,000	
515-7012	Radar Units		5,000	
515-7024	Radios		-	
515-	Grant Support		10,000	
			\$ 105,000	
		<b>DEPARTMENT TOTAL:</b>	<b>\$ 1,661,433</b>	

<b>MUNICIPAL COURT</b>			
<b>Acct. #</b>	<b>Account Title</b>		<b>2020-21</b>
<u>PERSONNEL SERVICES</u>			
516- 6000	Salaries		\$ 76,253
516- 6001	Longevity		1,610
516- 6002	Health Insurance		10,800
516- 6003	Workers' Compensation Ins.		300
516- 6004	FICA & Medicare Expense		5,956
516- 6005	TX Workforce Tax Expense		245
516- 6006	TX Municipal Retirement		14,350
			\$ 109,514
<u>SUPPLIES &amp; REPAIRS</u>			
516- 6103	Equipment Repairs & Replacement		\$ 1,200
516- 6104	Minor Apparatus & Supplies		1,300
516- 6105	Miscellaneous		100
516- 6108	Postage		1,000
516- 6109	Office Supplies		2,500
516- 6123	Jury Fees		360
516- 6127	Printing Expenses		2,000
516- 6130	Court Technology		1,200
516- 6131	Court Security		1,000
			\$ 10,660
<u>CONTRACTUAL SERVICES</u>			
516- 6201	Training & Travel		\$ 3,000
516- 6202	Telephone & Communications		1,350
516- 6203	Insurance		737
516- 6204	Utilities		1,125
516- 6206	Dues & Memberships		200
516- 6216	Appointed Magistrate Fees		16,686
516- 6230	Software Maintenance Agmt.		2,200
516- 6231	Jail Fees		7,500
516- 6233	Records Destruction		250
516- 6235	Professional Fees		500
			\$ 33,548
<u>CAPITAL OUTLAY</u>			
			\$ -
		<b>DEPARTMENT TOTALS:</b>	<b>\$ 153,722</b>
		11	

<b>STREET</b>				
<b>Acct. #</b>	<b>Account Title</b>			
			<b>2020-21</b>	
<u>PERSONNEL SERVICES</u>				
517- 6000	Salaries		\$ 117,247	
517- 6001	Longevity		840	
517- 6002	Health Insurance		22,522	
517- 6003	Workers' Compensation Ins.		6,920	
517- 6004	FICA & Medicare Expense		9,043	
517- 6005	TX Workforce Tax Expense		389	
517- 6006	TX Municipal Retirement System		21,785	
			\$ 178,746	
<u>SUPPLIES &amp; REPAIRS</u>				
517- 6103	Equipment Repairs/Replacement		\$ 10,000	
517- 6104	Minor Apparatus & Supplies		1,200	
517- 6106	Fuel & Lubricants		9,000	
517- 6109	Office Supplies		550	
517- 6110	Safety Equipment & Expense		1,900	
517- 6111	Uniforms		2,000	
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	
			\$ 249,150	
<u>CONTRACTUAL SERVICES</u>				
517- 6201	Training/Travel		\$ 10,000	
517- 6202	Telephone & Communications		350	
517- 6203	Insurance		11,415	
517- 6204	Utilities		2,500	
517- 6206	Dues & Memberships		75	
517- 6232	Equipment Rental		4,000	
			\$ 28,340	
<u>CAPITAL OUTLAY</u>				
517- 7005	Surplus Property		\$ 50,000	
517- 7012	Slope Mower		-	
			\$ 50,000	
		<b>DEPARTMENT TOTAL:</b>	<b>\$ 506,236</b>	
		12		



<b>MAINTENANCE SHOP</b>			
<b>Acct. #</b>	<b>Account Title</b>		<b>2020-21</b>
<u>PERSONNEL SERVICES</u>			
521- 6000	Salaries		\$ 42,973
521- 6001	Longevity		715
521- 6002	Health Insurance		13,575
521- 6003	Workers' Compensation Ins.		2,655
521- 6004	FICA & Medicare Expense		3,342
521- 6005	TX Workforce Tax Expense		144
521- 6006	TX Municipal Retirement System		8,052
			\$ 71,456
<u>SUPPLIES &amp; REPAIRS</u>			
521- 6103	Equipment Repairs		\$ 800
521- 6104	Minor Apparatus & Supplies		1,300
521- 6105	Miscellaneous		200
521- 6106	Fuel & Lubrication		700
521- 6108	SPCC Compliance		1,000
521- 6111	Uniforms		400
521- 6129	Tools		400
			\$ 4,800
<u>CONTRACTUAL SERVICES</u>			
521- 6201	Training/Travel		\$ 200
521- 6202	Telephone & Communications		230
521- 6203	Insurance		393
521- 6204	Utilities		700
521- 6238	Lease Payments		-
			\$ 1,523
<u>CAPITAL OUTLAY</u>			
			\$ -
		<b>DEPARTMENT TOTAL:</b>	<b>\$ 77,779</b>
		14	