

West Orange

Fiscal Year 2022-2023

Budget Cover Page

September 12, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$52,572, which is a 7.86 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$29,186.

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

FOR: Mayor Randy Branch Mayor Pro-Tem Meritta Kennedy
Council Member Michael Shugart, Sr. Council Member Brent Dearing
Council Member Jay Odom Council Member Lanie Brown

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.422800/100	\$0.444900/100
No-New-Revenue Tax Rate:	\$0.407479/100	\$0.428280/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.408515/100	\$0.428280/100
Voter-Approval Tax Rate:	\$0.422813/100	\$0.445070/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for West Orange secured by property taxes: \$0

2022-23 BUDGET SUMMARY

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10 General Administration	\$ 492,389	\$ 60,000	\$ 552,389
11 Building Inspector	155,967	-	\$ 155,967
12 Fire Department	70,807	312,945	\$ 383,752
13 Sanitation	703,412	-	\$ 703,412
14 Humane	81,559	-	\$ 81,559
15 Police	1,747,040	169,000	\$ 1,916,040
16 Municipal Court	185,282	-	\$ 185,282
17 Street	463,572	65,000	\$ 528,572
18 Parks & Facilities	95,464	10,000	\$ 105,464
21 Maintenance Shop	86,258	-	\$ 86,258
	<u>\$ 4,081,750</u>	<u>\$ 616,945</u>	<u>\$ 4,698,695</u>

TOTAL REVENUE	\$ 3,498,660
+ EST. BEGINNING FUND BALANCE	956,731
+ CAPITAL IMPROVEMENT TRANSFER	235,354
+ COURT SPECIAL FUND TRANSFERS	7,950
= EST. FUNDS AVAILABLE	<u>\$ 4,698,695</u>

TOTAL OPERATING EXPENSES	\$ 4,081,750
TOTAL CAPITAL OUTLAY & IMP.	616,945
	<u>\$ 4,698,695</u>

NET INCOME(LOSS) \$0

REVENUE

Acct. #	Account Title	2022-23
Property Taxes		
4010	Net Current Property Tax	\$ 721,384
4020	Delinquent Property Tax	22,000
4030	Tax Penalty & Interest	16,000
		\$ 759,384
Mixed Beverage Tax		
4040	Mixed Beverage Tax	\$ 5,000
		\$ 5,000
Sales Tax		
4050	City Sales Tax Receivable	\$ 975,000
		\$ 975,000
Other Taxes		
4060	Industrial Payment in Lieu of Taxes	\$ 588,916
4070	Hotel/Motel Occupancy Tax	8,000
4080	Road Maintenance Tax	243,750
		\$ 840,666
Licenses & Permits		
4110	Electrical Permits	\$ 2,000
4115	Occupancy Permits	1,500
4116	Residential Rental Inspections	2,250
4120	Plumbing Permits	1,500
4122	Fence Permits	500
4130	Building Permits	5,000
4135	Fire Alarm & Sprinkler Permits	50
4137	TCEQ Environmental Fees	100
4140	Liquor Licenses	760
4145	Mobile Home Park Permits	300
4150	Peddlers Permit	50
4180	Redemption (Gaming) Machine Permits	18,000
		\$ 32,010
Intergovernmental Receivables		
4201	Orange County Fire Contract	\$ 800
		\$ 800
Sanitation		
4305	Culverts & Grates	\$ 1,000
4310	Sanitation Fees	420,000
4320	Renewal & Replacement for Sanitation	18,000
4330	Sanitation Penalty Fees	10,000
		\$ 449,000
Franchise Fees		
4420	Sanitation Franchise Fees	\$ 20,000
4430	TV Cablevision Franchise Fees	25,000
4440	Entergy Franchise Fees	135,000
4450	Entex Franchise Fees	32,000
4460	Telecommunication Franchise Fees	5,500
		\$ 217,500

REVENUE

Acct. #	Account Title	2022-23
Municipal Court		
4501	Court Payment Discount	\$ 3,000
4520	Multi-Use Fees	3,250
4525	Warrant Fees	10,000
4530	Court Fines	60,000
4531	WOPD Arrest Fees (LEA)	2,250
4532	Court Technology Funds	1,800
4533	Court Building Security	325
4534	Judicial Efficiency Fund	200
4536	Child Safety Costs	100
4537	Omni / DL Renewal	50
4540	Local Traffic Fee	950
4545	Time Payment Fees	500
4546	Time Payment Fee 2	2,750
4547	Building Security 2	1,800
4548	Municipal Jury Fund	50
4551	Truancy Prevention	1,800
		\$ 88,825
Other Income		
4820	Humane Dept. Penalties	\$ 1,600
4825	Police Special Revenue	200
4830	Interest Income	5,000
4832	Gazebo Electricity	-
4833	Community Center Rental	-
4834	Forfeited Community Center Deposits	-
4835	Holiday in the Park Festival	2,750
4839	Miscellaneous Income (Non-taxable)	2,000
4840	Miscellaneous Income (Taxable)	75
4842	Credit/Debit Card Processing Fees	3,600
4845	Sales of Surplus Property	250
4850	Cash Discount Earned	-
4855	Insurance Credits	-
4957	Cookbook	-
4959	Afghans	-
4920	Grants Received	110,000
4960	Disposal of Fixed Assets	5,000
		\$ 130,475
	TOTAL REVENUE	\$ 3,498,660

GENERAL ADMINISTRATION

Acct. #	Account Title	2022-23	
<u>PERSONNEL SERVICES</u>			
510- 6000	Salaries	\$	138,400
510- 6001	Longevity		992
510- 6002	Health Insurance		25,649
510- 6003	Workers' Comp		3,079
510- 6004	FICA & Medicare Expense		10,765
510- 6005	TX Workforce Tax		19
510- 6006	TX Municipal Retirement		26,750
		\$	205,654
<u>SUPPLIES & REPAIRS</u>			
510- 6103	Equipment Repair/Replacement	\$	5,000
510- 6104	Minor Apparatus & Supplies		400
510- 6105	Misc. Operating		5,000
510- 6108	Postage		1,500
510- 6109	Office Supplies		7,000
510- 6110	Safety Equipment & Expenses		4,000
510- 6111	Credit/Debit Card Processing Fees		6,700
510- 6127	Printing Expenses		1,200
510- 6130	Banking Fees		4,000
		\$	34,800
<u>CONTRACTUAL SERVICES</u>			
510- 6200	Retiree Payments	\$	5,000
510- 6201	Training/Travel		2,500
510- 6202	Telephone		5,550
510- 6203	Insurance		7,650
510- 6204	Utility Bills		4,650
510- 6206	Dues & Memberships		4,000
510- 6208	Software Support		21,805
510- 6209	Janitorial Services		9,500
510- 6210	Street Lights		36,735
510- 6211	Legal Fees (Special Litigation)		4,500
510- 6212	Election Expenses		5,000
510- 6213	Advertisements		6,000
510- 6214	Legal Expense (Retainer Fee)		30,000
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		989
510- 6221	Temporary Services		8,640
510- 6233	Records Destruction		500
510- 6234	Medical Expenses		750
510- 6235	Technology & Communications		1,500
510- 6236	Codification		-
510- 6238	TCEQ Environmental Compliance		12,000
510- 6239	Orange County Appraisal Dist.		12,316
510- 6242	Orange County Tax A/C		500
		\$	203,285

GENERAL ADMINISTRATION

Acct. # Account Title

		2022-23
<u>COMMUNITY DEVELOPMENT</u>		
510- 6301	Community Events/Supplies	\$ 6,000
510- 6302	Holiday in the Park	4,250
510- 6305	Economic Development	7,000
510- 6395	Hotel/Motel Promo Expenses	8,000
		\$ 25,250
<u>ELECTED OFFICIALS</u>		
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
<u>CAPITAL OUTLAY</u>		
510- 7020	Grant Match	\$ 60,000
		\$ 60,000
DEPARTMENT TOTAL:		\$ 552,389

BLDG INSPECTOR

Acct. #	Account Title	2022-23	
<u>PERSONNEL SERVICES</u>			
511- 6000	Wages	\$	44,134
511- 6001	Longevity		-
511- 6002	Health Insurance		13,792
511- 6003	Workers' Compensation		306
511- 6004	FICA & Medicare		3,395
511- 6005	TX Workforce Tax		9
511- 6006	Retirement		8,436
		\$	70,072
<u>SUPPLIES & REPAIRS</u>			
511- 6103	Equipment Repair	\$	1,000
511- 6105	Miscellaneous		400
511- 6106	Fuel & Lubricants		1,000
511- 6108	Postage		200
511- 6109	Office Supplies		600
511- 6111	Uniforms		250
511- 6112	Uniform Cleaning		500
511- 6114	Special Investigations		-
511- 6116	Code Books		500
		\$	4,450
<u>CONTRACTUAL SERVICES</u>			
511- 6201	Training/Travel	\$	3,000
511- 6202	Telephone & Communications		775
511- 6203	Insurance		1,020
511- 6204	Utilities		750
511- 6206	Dues & Memberships		400
511- 6208	Bldg. Inspector Expenses		500
511- 6235	Mowing - Code Enforcement		-
511- 6239	Abatement		75,000
		\$	81,445
<u>CAPITAL OUTLAY</u>			
511- 7000	FireHouse software upgrade	\$	-
		\$	-
DEPARTMENT TOTAL:		\$	155,967

FIRE DEPT.

Acct. #	Account Title	2022-23	
<u>PERSONNEL SERVICES</u>			
512- 6003	Workers' Compensation Ins.	\$	1,132
		\$	1,132
<u>SUPPLIES & REPAIRS</u>			
512- 6103	Equipment/Engine Repair	\$	10,000
512- 6104	Minor Apparatus, Supplies, Hand Tools		4,000
512- 6105	Miscellaneous		2,000
512- 6106	Fuel & Lubricants		3,000
512- 6107	Fire Prevention Handouts		2,000
512- 6117	Office Supplies		950
512- 6118	Uniforms		3,000
512- 6119	Clothing Allowance		6,000
		\$	30,950
<u>CONTRACTUAL SERVICES</u>			
512- 6201	Training & Travel	\$	5,000
512- 6202	Telephone & Communications		1,025
512- 6203	Insurance		7,975
512- 6204	Utilities		5,225
512- 6206	Dues & Subscriptions		2,000
512- 6209	Software Support (FireHouse)		-
512- 6219	Breathing Air Compressor/Cascade Svc		2,000
512- 6220	System Maintenance & Testing/SCBA		3,500
512- 6221	Hose & Pump testing		4,000
512- 6222	Dispatching Service (BCFD)		4,000
512- 6223	Alternate Dispatch SVC		1,500
512- 6224	Radio System Fees		2,500
		\$	38,725
<u>CAPITAL OUTLAY</u>			
512- 7000	Fire Reporting software system	\$	7,000
512- 7009	Cascade System		55,000
512- 7010	Radios (Reimb. Per resolution)		21,061
512- 7010	Radios		20,000
512- 7011	Equipment/Tools		20,000
512- 7013	Station Remodel		-
512- 7014	SCBAs		20,000
512- 7022	Bunker Gear		12,080
512- 7023	Hose		6,000
512- 7028	Grant Match funds		113,304
512- 7028	Grant Match funds		25,000
512- 7032	Storage Containers		5,500
512- 7033	Gear Washer		8,000
512- 7036	AED (Auto. Ext. Defibrillator)		-
512- 7037	Training Program		-
		\$	312,945
DEPARTMENT TOTAL:		\$	383,752

SANITATION

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
513- 6000	Salaries	\$ 204,100
513- 6001	Longevity	1,354
513- 6002	Health Insurance	41,930
513- 6003	Workers' Compensation Ins.	8,392
513- 6004	FICA & Medicare Expense	15,725
513- 6005	TX Workforce Tax Expense	41
513- 6006	TX Municipal Retirement System	39,100
		\$ 310,642
<u>SUPPLIES & REPAIRS</u>		
513- 6102	R & R Revenue Offset	\$ 17,750
513- 6103	Equipment Repairs/Replacement	4,000
513- 6104	Minor Apparatus & Supplies	750
513- 6106	Fuel & Lubricants	18,000
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
513- 6128	Designated Cleanups	-
		\$ 50,700
<u>CONTRACTUAL SERVICES</u>		
513- 6201	Training & Travel	\$ 200
513- 6202	Telephone & Communications	350
513- 6203	Insurance	2,450
513- 6204	Utilities	2,570
513- 6220	Dumping Facilities	12,000
513- 6221	Temporary services	2,000
513- 6234	Contract Services	320,000
513- 6235	Bad Debts Expense	2,500
		\$ 342,070
<u>CAPITAL OUTLAY</u>		
		\$ -
		\$ -
DEPARTMENT TOTAL:		\$ 703,412

HUMANE

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
514- 6000	Salaries	\$ 40,060
514- 6001	Longevity	-
514- 6002	Health Insurance	9,441
514- 6003	Workers' Compensation	2,024
514- 6004	FICA & Medicare Expense	3,065
514- 6005	TX Workforce Tax Expense	9
514- 6006	TX Municipal Retirement System	7,615
		\$ 62,214
<u>SUPPLIES & REPAIRS</u>		
514- 6103	Equipment Repairs/Replacement	\$ 4,000
514- 6104	Minor Apparatus & Supplies	1,000
514- 6105	Miscellaneous	100
514- 6106	Fuel & Lubricants	8,750
514- 6108	Postage	100
514- 6111	Uniforms	400
514- 6121	Animal Food	200
514- 6122	Veterinarian Expenses	500
		\$ 15,050
<u>CONTRACTUAL SERVICES</u>		
514- 6201	Training & Travel	\$ 1,500
514- 6202	Telephone & Communications	275
514- 6203	Insurance	1,050
514- 6204	Utilities	870
514- 6206	Dues & Memberships	100
514- 6233	Animal Disposal & Pound Insp.	500
		\$ 4,295
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 81,559

POLICE

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
515- 6000	Salaries	\$ 1,030,209
515- 6001	Longevity	7,965
515- 6002	Health Insurance	141,125
515- 6003	Workers' Compensation	40,298
515- 6004	FICA & Medicare Expense	82,915
515- 6005	TX Workforce Tax Expense	108
515- 6006	TX Municipal Retirement System	206,050
515- 6007	Certificate Pay	41,700
		\$ 1,550,370
<u>SUPPLIES & REPAIRS</u>		
515- 6102	Tactical Equipment	\$ 9,000
515- 6103	Equipment Repairs/Replacement	14,000
515- 6104	Minor Apparatus & Supplies	2,500
515- 6105	Miscellaneous	2,500
515- 6106	Fuel & Lubricants	31,500
515- 6108	Postage	1,000
515- 6109	Office Supplies	5,000
515- 6111	Uniforms	6,500
515- 6113	Crime Scene Equipment	1,000
515- 6127	Printing Expenses	2,000
		\$ 75,000
<u>CONTRACTUAL SERVICES</u>		
515- 6201	Training/Travel/Meetings	\$ 10,000
515- 6202	Telephone	10,175
515- 6203	Insurance	22,575
515- 6204	Utilities	8,020
515- 6206	Dues & Memberships	1,300
515- 6221	Temporary Services	1,000
515- 6222	Special Investigations	6,000
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
		\$ 111,370
<u>EMERGENCY MANAGEMENT</u>		
515- 6501	Dues & Memberships	\$ 800
515- 6502	Training/Travel/Meetings	3,500
515- 6503	Equipment & Supplies	6,000
		\$ 10,300
<u>CAPITAL OUTLAY</u>		
515- 7008	Police Vehicles	\$ 150,000
515- 7012	Radar Units	9,000
515- 7024	Radios	-
515- 7028	Grant Support	10,000
		\$ 169,000
DEPARTMENT TOTAL:		\$ 1,916,040

MUNICIPAL COURT

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
516- 6000	Salaries	\$ 85,286
516- 6001	Longevity	1,754
516- 6002	Health Insurance	16,257
516- 6003	Workers' Compensation Ins.	348
516- 6004	FICA & Medicare Expense	6,582
516- 6005	TX Workforce Tax Expense	16
516- 6006	TX Municipal Retirement	16,356
		\$ 126,599
<u>SUPPLIES & 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	3,000
516- 6130	Court Technology	2,500
516- 6131	Court Security	2,000
		\$ 13,960
<u>CONTRACTUAL SERVICES</u>		
516- 6201	Training & Travel	\$ 3,000
516- 6202	Telephone & Communications	1,550
516- 6203	Insurance	1,600
516- 6204	Utilities	1,470
516- 6206	Dues & Memberships	400
516- 6216	Appointed Magistrate Fees	17,703
516- 6217	Alternate Magistrate Fees	3,600
516- 6218	Copier Lease & Maintenance	2,000
516- 6230	Software Maintenance Agmt.	4,000
516- 6231	Jail Fees	8,500
516- 6233	Records Destruction	400
516- 6235	Professional Fees	500
		\$ 44,723
<u>CAPITAL OUTLAY</u>		\$ -
DEPARTMENT TOTALS:		\$ 185,282

STREET

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
517- 6000	Salaries	\$ 127,235
517- 6001	Longevity	965
517- 6002	Health Insurance	25,637
517- 6003	Workers' Compensation Ins.	7,670
517- 6004	FICA & Medicare Expense	9,825
517- 6005	TX Workforce Tax Expense	25
517- 6006	TX Municipal Retirement System	24,380
		\$ 195,737
<u>SUPPLIES & REPAIRS</u>		
517- 6103	Equipment Repairs/Replacement	\$ 10,000
517- 6104	Minor Apparatus & Supplies	1,200
517- 6106	Fuel & Lubricants	13,500
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	10,000
517- 6125	Street Signs	2,500
517- 6126	Street Maintenance from Road Tax	200,000
		\$ 243,650
<u>CONTRACTUAL SERVICES</u>		
517- 6201	Training/Travel	\$ 10,000
517- 6202	Telephone & Communications	325
517- 6203	Insurance	6,325
517- 6204	Utilities	3,460
517- 6206	Dues & Memberships	75
517- 6232	Equipment Rental	4,000
		\$ 24,185
<u>CAPITAL OUTLAY</u>		
517- 7005	Equipment / Property	\$ 30,000
517- 7010	Pickup Truck	35,000
517- 7012	Slope Mower	-
		\$ 65,000
DEPARTMENT TOTAL:		\$ 528,572

PARKS & FACILITIES

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
518- 6000	Salaries	\$ 33,217
518- 6001	Longevity	325
518- 6002	Health Insurance	9,350
518- 6003	Workers' Compensation Ins.	956
518- 6004	FICA & Medicare Expense	2,566
518- 6005	TX Workforce Tax Expense	9
518- 6006	TX Municipal Retirement System	6,376
		\$ 52,799
<u>SUPPLIES & REPAIRS</u>		
518- 6101	Janitorial Supplies	\$ 6,500
518- 6102	Bldg./Bldg. Equipment Repairs	25,000
518- 6103	Equipment Repair/Replacement	3,000
518- 6104	Minor Apparatus & Supplies	1,500
518- 6105	Misc.	250
518- 6106	Fuel & Lubricants	-
518- 6110	Safety Equipment & Expense	200
518- 6111	Uniforms	600
518- 6112	Chemicals	1,250
		\$ 38,300
<u>CONTRACTUAL SERVICES</u>		
518- 6201	Training/Travel	\$ 200
518- 6203	Insurance	2,200
518- 6204	Park Utilities	1,965
		\$ 4,365
<u>CAPITAL OUTLAY</u>		
518- 7004	Mower	\$ -
518- 7005	Playground Eqmt	-
518- 7006	Christmas Decorations	-
518- 7021	Landscaping - City Hall	10,000
		\$ 10,000
DEPARTMENT TOTAL:		\$ 105,464

MAINTENANCE SHOP

Acct. #	Account Title	2022-23
<u>PERSONNEL SERVICES</u>		
521- 6000	Salaries	\$ 45,589
521- 6001	Longevity	835
521- 6002	Health Insurance	17,695
521- 6003	Workers' Compensation Ins.	2,908
521- 6004	FICA & Medicare Expense	3,552
521- 6005	TX Workforce Tax Expense	9
521- 6006	TX Municipal Retirement System	8,825
		\$ 79,413
<u>SUPPLIES & REPAIRS</u>		
521- 6103	Equipment Repairs	\$ 800
521- 6104	Minor Apparatus & Supplies	1,500
521- 6105	Miscellaneous	200
521- 6106	Fuel & Lubrication	-
521- 6108	SPCC Compliance	1,000
521- 6111	Uniforms	400
521- 6129	Tools	400
		\$ 4,300
<u>CONTRACTUAL SERVICES</u>		
521- 6201	Training/Travel	\$ 200
521- 6202	Telephone & Communications	275
521- 6203	Insurance	1,100
521- 6204	Utilities	970
521- 6238	Lease Payments	-
		\$ 2,545
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 86,258