

West Orange

Fiscal Year 2024-2025

Budget Cover Page

September 24, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$31,197, which is a 4.22 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 \$6,784.

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 Lanie Brown Council Member Jay Odom

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: N/A

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.378000/100	\$0.384000/100
No-New-Revenue Tax Rate:	\$0.364782/100	\$0.370108/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.365927/100	\$0.371087/100
Voter-Approval Tax Rate:	\$0.378941/100	\$0.384075/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

2024-25 ADOPTED BUDGET SUMMARY

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10 General Administration	\$ 544,436	\$ -	\$ 544,436
11 Building Official	161,763	-	\$ 161,763
12 Fire Department	163,822	58,000	\$ 221,822
13 Sanitation	745,463	-	\$ 745,463
14 Humane	88,905	-	\$ 88,905
15 Police	2,287,357	240,000	\$ 2,527,357
16 Municipal Court	200,423	-	\$ 200,423
17 Street	512,512	133,000	\$ 645,512
18 Parks & Facilities	100,411	-	\$ 100,411
21 Maintenance Shop	96,323	-	\$ 96,323
	<u>\$ 4,901,415</u>	<u>\$ 431,000</u>	<u>\$ 5,332,415</u>

TOTAL REVENUE	\$ 3,786,284
+Court Technology Fund Transfer	\$ 30,000
+ Capital Imp. Fund Transfer	401,000
	<u>\$ 4,217,284</u>

TOTAL OPERATING EXPENSES	\$ 4,901,415
TOTAL CAPITAL OUTLAY	431,000
	<u>\$ 5,332,415</u>

Potential shortfall	\$ (1,115,131)
(to be funded from prior years' retained income)	

This budget was adopted by unanimous record vote of the West Orange City Council on September 24, 2024.

REVENUE		
Acct. #	Account Title	
		2024-25
Property Taxes		
4010	Net Current Property Tax	\$ 771,166
4020	Delinquent Property Tax	30,000
4030	Tax Penalty & Interest	20,000
		\$ 821,166
Mixed Beverage Tax		
4040	Mixed Beverage Tax	\$ 5,500
		\$ 5,500
Sales Tax		
4050	City Sales Tax Receivable	\$ 1,080,000
		\$ 1,080,000
Other Taxes		
4060	Industrial Payment in Lieu of Taxes	\$ 617,598
4070	Hotel/Motel Occupancy Tax	8,000
4080	Road Maintenance Tax	250,000
		\$ 875,598
Licenses & Permits		
4110	Electrical Permits	\$ 1,750
4115	Occupancy Permits	1,000
4116	Residential Rental Inspections	2,000
4120	Plumbing Permits	1,500
4122	Fence Permits	1,250
4130	Building Permits	7,000
4135	Fire Alarm & Sprinkler Permits	50
4137	TCEQ Environmental Fees	50
4140	Liquor Licenses	875
4145	Mobile Home Park Permits	300
4150	Peddlers Permit	50
4180	Redemption (Gaming) Machine Permits	10,000
		\$ 25,825
Sanitation		
4305	Culverts & Grates	\$ 250
4310	Sanitation Fees	370,000
4320	Renewal & Replacement for Sanitation	15,000
4330	Sanitation Penalty Fees	10,750
		\$ 396,000
Franchise Fees		
4420	Sanitation Franchise Fees	\$ 20,000
4430	TV Cablevision Franchise Fees	20,000
4440	Entergy Franchise Fees	120,000
4450	CenterPoint Energy Franchise Fees	50,000
4460	Telecommunication Franchise Fees	4,000
		\$ 214,000

REVENUE

Acct. #	Account Title	2024-25
Municipal Court		
4501	Court Payment Discount	\$ 3,400
4520	Multi-Use Fees	5,275
4525	Warrant Fees	17,500
4530	Court Fines	72,000
4531	WOPD Arrest Fees (LEA)	2,500
4532	Court Technology Funds	2,000
4533	Court Building Security	325
4534	Judicial Efficiency Fund	150
4536	Child Safety Costs	175
4537	Omni / DL Renewal	100
4540	Local Traffic Fee	900
4545	Time Payment Fees	200
4546	Time Payment Fee 2	3,250
4547	Building Security 2	2,200
4548	Municipal Jury Fund	45
4551	Truancy Prevention	2,250
		<u>\$ 112,270</u>
Other Income		
4820	Humane Dept. Penalties	\$ 1,000
4825	Police Special Revenue	100
4830	Interest Income	10,000
4831	Interest Income - TexPool	150,000
4835	Holiday in the Park Festival	3,750
4839	Miscellaneous Income (Non-taxable)	1,250
4840	Miscellaneous Income (Taxable)	75
4842	Credit/Debit Card Processing Fees	12,000
4845	Sales of Surplus Property	250
4940	Police Dept. Grant Proceeds	75,000
4960	Disposal of Fixed Assets	2,500
		<u>\$ 255,925</u>
TOTAL REVENUE		<u>\$ 3,786,284</u>

GENERAL ADMINISTRATION

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
510- 6000	Salaries	\$ 159,275
510- 6001	Longevity	1,124
510- 6002	Health Insurance	37,265
510- 6003	Workers' Comp	3,944
510- 6004	FICA & Medicare Expense	12,375
510- 6005	TX Workforce Tax	246
510- 6006	TX Municipal Retirement	29,275
		\$ 243,504
<u>SUPPLIES & REPAIRS</u>		
510- 6103	Equipment Repair/Replacement	\$ 4,000
510- 6104	Minor Apparatus & Supplies	400
510- 6105	Misc. Operating	2,500
510- 6108	Postage	1,300
510- 6109	Office Supplies	6,000
510- 6110	Safety Equipment & Expenses	4,000
510- 6111	Credit/Debit Card Processing Fees	12,000
510- 6127	Printing Expenses	1,000
510- 6130	Banking Fees	3,000
		\$ 34,200
<u>CONTRACTUAL SERVICES</u>		
510- 6200	Retiree Payments	\$ 5,000
510- 6201	Training/Travel	2,500
510- 6202	Telephone	2,140
510- 6203	Insurance	9,783
510- 6204	Utility Bills	6,848
510- 6206	Dues & Memberships	3,750
510- 6208	Software Support	24,000
510- 6209	Janitorial Services	10,400
510- 6210	Street Lights	39,374
510- 6211	Legal Fees (Special Litigation)	4,500
510- 6212	Election Expenses	5,000
510- 6213	Advertisements	4,500
510- 6214	Legal Expense (Retainer Fee)	35,000
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	1,500
510- 6221	Temporary Services	-
510- 6222	MacArthur Drive Street Lights	4,712
510- 6233	Records Destruction	1,000
510- 6234	Medical Expenses	500
510- 6235	Technology & Communications	4,320
510- 6236	Codification	4,000
510- 6238	TCEQ Environmental Compliance	14,750
510- 6239	Orange County Appraisal Dist.	13,755
510- 6242	Orange County Tax A/C	550
		\$ 221,082

GENERAL ADMINISTRATION

Acct. #

Account Title

2024-25

COMMUNITY DEVELOPMENT

510- 6301	Community Events/Supplies	\$	5,000
510- 6302	Holiday in the Park		4,500
510- 6305	Economic Development		4,750
510- 6395	Hotel/Motel Promo Expenses		8,000
		\$	22,250

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

\$ -

DEPARTMENT TOTAL: \$ 544,436

BUILDING OFFICIAL

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
511- 6000	Wages	\$ 47,731
511- 6002	Health Insurance	16,431
511- 6003	Workers' Compensation	364
511- 6004	FICA & Medicare	3,670
511- 6005	TX Workforce Tax	117
511- 6006	Retirement	8,683
		\$ 76,996
<u>SUPPLIES & REPAIRS</u>		
511- 6103	Equipment Repair	1,000
511- 6105	Miscellaneous	250
511- 6106	Fuel & Lubricants	1,500
511- 6108	Postage	250
511- 6109	Office Supplies	800
511- 6111	Uniforms	250
511- 6112	Uniform Cleaning	600
511- 6116	Code Books	500
		\$ 5,150
<u>CONTRACTUAL SERVICES</u>		
511- 6201	Training/Travel	250
511- 6202	Telephone & Communications	1,380
511- 6203	Insurance	1,317
511- 6204	Utilities	970
511- 6206	Dues & Memberships	200
511- 6208	Bldg. Inspector Expenses	500
511- 6239	Abatement	75,000
		\$ 79,617
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 161,763

FIRE DEPARTMENT

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
512- 6003	Workers' Compensation Ins.	\$ 1,343
		<u>\$ 1,343</u>
<u>SUPPLIES & REPAIRS</u>		
512- 6101	Communications Equipment/Supplies	\$ 10,000
512- 6103	Equipment/Engine Repair	18,000
512- 6104	Minor Apparatus, Supplies, Hand Tools	5,000
512- 6105	Miscellaneous	3,000
512- 6106	Fuel & Lubricants	3,000
512- 6107	Fire Prevention Handouts	3,000
512- 6113	Medical Supplies	6,000
512- 6114	Equipment/Tools	20,000
512- 6117	Office Supplies	1,500
512- 6118	Uniforms	3,500
512- 6119	Clothing Allowance	6,000
512- 6121	Bunker Gear	12,000
512- 6122	Hose	6,000
512- 6123	SCBAs	9,000
		<u>\$ 106,000</u>
<u>CONTRACTUAL SERVICES</u>		
512- 6201	Training & Travel	\$ 5,500
512- 6202	Telephone & Communications	145
512- 6203	Insurance	12,480
512- 6204	Utilities	5,404
512- 6206	Dues & Subscriptions	2,700
512- 6209	Software Support (FireHouse)	5,200
512- 6218	Bunker Gear Annual Inspection	4,000
512- 6219	Breathing Air Compressor/Cascade Svc	3,500
512- 6220	System Maintenance & Testing/SCBA	3,000
512- 6221	Hose & Pump testing	4,000
512- 6222	Dispatching Service (ESD #2)	6,550
512- 6223	Alternate Dispatch SVC	1,500
512- 6224	Radio System Fees	2,500
		<u>\$ 56,479</u>
<u>CAPITAL OUTLAY</u>		
512- 7028	Grant Match funds	25,000
512-	Lucas Device (CPR Device)	33,000
		<u>\$ 58,000</u>
DEPARTMENT TOTAL:		<u><u>\$ 221,822</u></u>

SANITATION DEPARTMENT

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
513- 6000	Salaries	\$ 219,655
513- 6001	Longevity	1,534
513- 6002	Health Insurance	42,390
513- 6003	Workers' Compensation Ins.	9,388
513- 6004	FICA & Medicare Expense	16,927
513- 6005	TX Workforce Tax Expense	527
513- 6006	TX Municipal Retirement System	40,048
		\$ 330,469
<u>SUPPLIES & REPAIRS</u>		
513- 6102	R & R Revenue Offset	\$ 15,000
513- 6103	Equipment Repairs/Replacement	6,000
513- 6104	Minor Apparatus & Supplies	250
513- 6106	Fuel & Lubricants	15,000
513- 6108	Postage	5,500
513- 6110	Safety Equipment & Expenses	350
513- 6111	Uniforms	1,000
513- 6120	Tires	1,500
513- 6127	Printing Expenses	1,000
513- 6128	Designated Cleanups	1,600
		\$ 47,200
<u>CONTRACTUAL SERVICES</u>		
513- 6201	Training & Travel	\$ 100
513- 6202	Telephone & Communications	1,353
513- 6203	Insurance	3,490
513- 6204	Utilities	2,651
513- 6220	Dumping Facilities	40,000
513- 6234	Contract Services	320,000
513- 6235	Bad Debts Expense	200
		\$ 367,794
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 745,463

HUMANE DEPARTMENT

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
514- 6000	Salaries	\$ 43,326
514- 6002	Health Insurance	10,602
514- 6003	Workers' Compensation	2,410
514- 6004	FICA & Medicare Expense	3,314
514- 6005	TX Workforce Tax Expense	117
514- 6006	TX Municipal Retirement System	7,842
		\$ 67,611
<u>SUPPLIES & REPAIRS</u>		
514- 6103	Equipment Repairs/Replacement	\$ 4,000
514- 6104	Minor Apparatus & Supplies	1,000
514- 6105	Miscellaneous	250
514- 6106	Fuel & Lubricants	8,000
514- 6108	Postage	100
514- 6111	Uniforms	400
514- 6121	Animal Food	200
514- 6122	Veterinarian Expenses	500
		\$ 14,450
<u>CONTRACTUAL SERVICES</u>		
514- 6201	Training & Travel	\$ 2,000
514- 6202	Telephone & Communications	1,992
514- 6203	Insurance	1,361
514- 6204	Utilities	891
514- 6206	Dues & Memberships	100
514- 6233	Animal Disposal & Pound Insp.	500
		\$ 6,844
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 88,905

POLICE DEPARTMENT

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
515- 6000	Salaries	\$ 1,338,132
515- 6001	Longevity	7,670
515- 6002	Health Insurance	198,540
515- 6003	Workers' Compensation	53,834
515- 6004	FICA & Medicare Expense	108,297
515- 6005	TX Workforce Tax Expense	1,638
515- 6006	TX Municipal Retirement System	256,231
515- 6007	Certificate Pay	44,400
515-	Other/Education/Specialty Pay	22,800
		\$ 2,031,542
<u>SUPPLIES & REPAIRS</u>		
515- 6102	Tactical Equipment	\$ 11,500
515- 6103	Equipment Repairs/Replacement	20,000
515- 6104	Minor Apparatus & Supplies	3,500
515- 6105	Miscellaneous	2,500
515- 6106	Fuel & Lubricants	33,500
515- 6107	Equipment	28,000
515- 6108	Postage	1,000
515- 6109	Office Supplies	6,000
515- 6111	Uniforms	8,500
515- 6113	Crime Scene Equipment	2,000
515- 6127	Printing Expenses	4,000
		\$ 120,500
<u>CONTRACTUAL SERVICES</u>		
515- 6201	Training/Travel/Meetings	\$ 12,000
515- 6202	Telephone	11,008
515- 6203	Insurance	31,717
515- 6204	Utilities	8,010
515- 6206	Dues & Memberships	1,500
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	3,500
515- 6227	Clothing Allowance	1,800
515- 6228	Auto Cleaning	1,000
515- 6232	Equipment Rental	6,480
515- 6250	Software Support	5,000
		\$ 125,015
<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	\$ 140,000
515- 7011	In-car Cameras	
515-	Ticket Writers (Hardware/software)	\$ 30,000
515- 7028	Grant Support	70,000
		\$ 240,000
DEPARTMENT TOTAL:		\$ 2,527,357

MUNICIPAL COURT

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
516- 6000	Salaries	\$ 93,791
516- 6001	Longevity	1,898
516- 6002	Health Insurance	20,000
516- 6003	Workers' Compensation Ins.	403
516- 6004	FICA & Medicare Expense	7,320
516- 6005	TX Workforce Tax Expense	199
516- 6006	TX Municipal Retirement	17,320
		<u>\$ 140,931</u>
<u>SUPPLIES & REPAIRS</u>		
516- 6103	Equipment Repairs & Replacement	\$ 1,200
516- 6104	Minor Apparatus & Supplies	750
516- 6105	Miscellaneous	100
516- 6108	Postage	750
516- 6109	Office Supplies	2,250
516- 6123	Jury Fees	360
516- 6127	Printing Expenses	3,000
516- 6130	Court Technology	2,500
516- 6131	Court Security	2,000
		<u>\$ 12,910</u>
<u>CONTRACTUAL SERVICES</u>		
516- 6201	Training & Travel	\$ 3,000
516- 6202	Telephone & Communications	2,135
516- 6203	Insurance	2,682
516- 6204	Utilities	1,903
516- 6206	Dues & Memberships	400
516- 6216	Appointed Magistrate Fees	19,262
516- 6218	Copier Lease & Maintenance	1,700
516- 6230	Software Maintenance Agmt.	4,500
516- 6231	Jail Fees	10,000
516- 6233	Records Destruction	600
516- 6235	Professional Fees	400
		<u>\$ 46,582</u>
<u>CAPITAL OUTLAY</u>		
		<u>\$ -</u>
DEPARTMENT TOTALS:		<u><u>\$ 200,423</u></u>

STREET DEPARTMENT

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
517- 6000	Salaries	\$ 132,314
517- 6001	Longevity	1,449
517- 6002	Health Insurance	25,427
517- 6003	Workers' Compensation Ins.	8,224
517- 6004	FICA & Medicare Expense	10,237
517- 6005	TX Workforce Tax Expense	316
517- 6006	TX Municipal Retirement System	24,220
		\$ 202,187
<u>SUPPLIES & REPAIRS</u>		
517- 6103	Equipment Repairs/Replacement	\$ 10,000
517- 6104	Minor Apparatus & Supplies	1,200
517- 6106	Fuel & Lubricants	10,000
517- 6109	Office Supplies	500
517- 6110	Safety Equipment & Expense	1,500
517- 6111	Uniforms	2,500
517- 6120	Tires	2,000
517- 6124	General Pavement	-
517- 6125	Street Signs	5,000
517- 6126	Street Maintenance from Road Tax	250,000
		\$ 282,700
<u>CONTRACTUAL SERVICES</u>		
517- 6201	Training/Travel	\$ 10,000
517- 6202	Telephone & Communications	760
517- 6203	Insurance	8,505
517- 6204	Utilities	4,260
517- 6206	Dues & Memberships	100
517- 6232	Equipment Rental	4,000
		\$ 27,625
<u>CAPITAL OUTLAY</u>		
517- 7005	Equipment/Property	\$ 50,000
517- 7010	Pick-up Truck	83,000
		\$ 133,000
DEPARTMENT TOTAL:		\$ 645,512

PARKS & FACILITIES

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
518- 6000	Salaries	\$ 35,925
518- 6001	Longevity	445
518- 6002	Health Insurance	10,142
518- 6003	Workers' Compensation Ins.	1,085
518- 6004	FICA & Medicare Expense	2,782
518- 6005	TX Workforce Tax Expense	117
518- 6006	TX Municipal Retirement System	6,583
		\$ 57,079
<u>SUPPLIES & REPAIRS</u>		
518- 6101	Janitorial Supplies	\$ 6,000
518- 6102	Bldg./Bldg. Equipment Repairs	25,000
518- 6103	Equipment Repair/Replacement	3,500
518- 6104	Minor Apparatus & Supplies	1,500
518- 6105	Misc.	250
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	\$ -
518- 6203	Insurance	2,991
518- 6204	Park Utilities	2,041
		\$ 5,032
<u>CAPITAL OUTLAY</u>		
518- 7004	Mower	\$ -
		\$ -
DEPARTMENT TOTAL:		\$ 100,411

MAINTENANCE SHOP

Acct. #	Account Title	2024-25
<u>PERSONNEL SERVICES</u>		
521- 6000	Salaries	\$ 49,306
521- 6001	Longevity	955
521- 6002	Health Insurance	21,963
521- 6003	Workers' Compensation Ins.	3,467
521- 6004	FICA & Medicare Expense	3,845
521- 6005	TX Workforce Tax Expense	117
521- 6006	TX Municipal Retirement System	9,097
		<u>\$ 88,750</u>
<u>SUPPLIES & REPAIRS</u>		
521- 6103	Repairs	\$ 1,000
521- 6104	Minor Apparatus & Supplies	1,500
521- 6105	Miscellaneous	200
521- 6108	SPCC Compliance	1,000
521- 6111	Uniforms	400
521- 6129	Tools	1,000
		<u>\$ 5,100</u>
<u>CONTRACTUAL SERVICES</u>		
521- 6201	Training/Travel	\$ -
521- 6202	Telephone & Communications	142
521- 6203	Insurance	1,437
521- 6204	Utilities	894
		<u>\$ 2,473</u>
<u>CAPITAL OUTLAY</u>		
		<u>\$ -</u>
DEPARTMENT TOTAL:		<u><u>\$ 96,323</u></u>