

# City of Lone Star

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## Fiscal Year 2019 – 2020 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$19,948, which is a 7.81% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$187,630.

The members of the governing body voted on September 3, 2019, on the proposal to consider the budget as follows:

FOR: Mona Brown, Lynn Cox, Rudy Dudley

AGAINST: None

PRESENT AND NOT VOTING: Jerri Chism

ABSENT: Randy Hodges, Trent Duke

### Property Tax Rate Comparison

	<u>2019-2020</u>	<u>2018-2019</u>
Property Tax Rate	\$0.546261/100	\$0.52/100
Effective Tax Rate	\$0.505798/100	\$0.515067/100
Effective Maint. & Operations Tax Rate	\$0.505798/100	\$0.515067/100
Rollback Tax Rate	\$0.546261/100	\$0.556272/100
Debt Rate	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Lone Star secured by property taxes: 0

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2020**

Ordinary Income/Expense	9 MOS.				FINAL
	19-'20 Budget	18-'19 Budget	Oct '18 - Jun '19	Oct '17 - Sep '18	Oct '16 - Sep '17
<b>Income</b>					
<b>40000 · FRANCHISE FEES</b>					
40140 · Other Franchise Fees	5,000.04	6,000.00	2,686.79	5,244.98	6,332.48
40100 · Bowie Cass Electric	32,004.00	33,000.00	16,698.33	35,252.03	30,848.29
40110 · Centerpoint Energy	5,328.00	6,600.00	3,036.25	5,233.58	4,320.48
40120 · Suddenlink Cable	9,000.00	9,000.00	4,452.22	8,920.12	9,353.19
40125 · Suddenlink Cable - PEG Fees	1,800.00	1,800.00	890.41	1,783.95	1,870.42
40130 · Windstream	17,016.00	16,800.00	8,602.96	16,609.33	17,090.11
<b>Total 40000 · FRANCHISE FEES</b>	<b>70,148.04</b>	<b>73,200.00</b>	<b>36,366.96</b>	<b>73,043.99</b>	<b>69,814.97</b>
<b>41000 · PROPERTY TAXES</b>					
41005 · Property Tax Current Year	270,000.00	252,000.00	235,726.92	238,849.85	246,345.11
Less Current Year Uncollectible	0.00	0.00	0.00	0.00	0.00
41006 · Property Tax Prior Years	6,696.00	6,696.00	5,498.56	11,011.10	6,129.34
41007 · Penalty & Interest Property Tax	6,000.00	6,000.00	3,743.12	6,942.41	6,103.91
41008 · Attorney Fees Property Taxes	2,100.00	2,100.00	1,648.81	3,210.02	2,450.74
40009 · Tax Certificates	108.00	108.00	85.00	87.50	85.00
<b>Total 41000 · PROPERTY TAXES</b>	<b>284,904.00</b>	<b>266,904.00</b>	<b>246,702.41</b>	<b>260,100.88</b>	<b>261,114.10</b>
<b>42000 · SALES TAX</b>	<b>147,000.00</b>	<b>131,000.04</b>	<b>98,976.02</b>	<b>157,820.20</b>	<b>134,463.80</b>
<b>43000 · GARBAGE COLLECTION FEES</b>					
43010 · Garbage Collection - Billed	149,664.00	145,000.08	112,248.37	146,394.77	144,458.75
43020 · Garbage Collection - Walk-ins	2,000.04	2,000.04	1,488.00	2,315.00	2,380.00
43000 · Garbage Collection Fees - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 43000 · GARBAGE COLLECTION FEES</b>	<b>151,664.04</b>	<b>147,000.12</b>	<b>113,736.37</b>	<b>148,709.77</b>	<b>146,838.75</b>
<b>44000 · OTHER INCOME</b>					
44008 · Accident / Court Reports	30.00	30.00	18.00	42.00	110.00
44010 · Alcoholic Beverage Tax	1,200.00	1,200.00	512.99	1,395.52	1,009.66
44012 · Credit Card Convenience Fee	0.00	0.00	0.00	0.00	0.00
44013 · Copies and Faxes	15.00	60.00	13.80	71.55	92.69
44014 · Discount on Sales Tax	48.00	48.00	45.68	58.33	59.14
44015 · Dog License Fees	348.00	300.00	465.00	300.00	395.00
44016 · Donation from W&S Fund	0.00	0.00	0.00	0.00	0.00
44017 · Transfer In - General	0.00	0.00	0.00	0.00	0.00
44018 · Income from Flag and Other Donations	0.00	0.00	0.00	0.00	0.00
44019 · Income from Sale of Real Estate	0.00	0.00	0.00	0.00	0.00
44020 · Interest Income	1,428.00	600.00	1,072.38	688.96	737.66
44021 · Interest Income - Special	0.00	0.00	0.00	0.00	0.00
44022 · Fire Department Donations	0.00	0.00	0.00	0.00	0.00
44023 · Police Department Donations	10,000.08	10,000.08	3,313.05	3,336.90	500.00
44025 · Miscellaneous Income*	0.00	0.00	1,100.00	973.48	60.00
44026 · Property Cleanup/Mowing Income	2,496.00	3,600.00	0.00	6,105.50	2,787.50
44030 · Morris County Fire Dept	8,256.00	8,256.00	3,437.50	8,250.00	8,250.00
44034 · Permits - Gaming Machines	3,250.08	2,500.08	3,250.00	2,500.00	0.00

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2020**

	9 MOS. <span style="float: right;">FINAL</span>				
	19-'20 Budget	18-'19 Budget	Oct '18 - Jun '19	Oct '17 - Sep '18	Oct '16 - Sep '17
44035 · Permits - Building / Constr.	108.00	504.00	35.00	1,104.00	433.00
44036 · Permits - Electrical	192.00	504.00	280.00	474.00	683.00
44037 · Permits - Plumbing	48.00	84.00	0.00	215.00	45.00
44038 · Permits - Vendor	492.00	48.00	500.00	25.00	2,625.00
44039 · Permits - Chicken	0.00	25.08	0.00	0.00	25.00
<b>Total 44000 · OTHER INCOME</b>	<b>27,911.16</b>	<b>27,759.24</b>	<b>14,043.40</b>	<b>25,540.24</b>	<b>17,812.65</b>
45000 · EXCHANGES WITH OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
46000 · RESTRICTED FUND INCOME					
46250 · Grant Inc. - Texas Forestry Svc.	0.00	0.00	0.00		
46251 · Grant Inc. - Texas A&M			455.00	0.00	1,208.24
46255 · Grant Inc. - VFIS of Texas	0.00	900.00	0.00	0.00	0.00
46260 · FEMA / Texas Emergency Mgt.	0.00	0.00	0.00	0.00	0.00
46270 · Fire Hydrant Replacement Grant	8,000.04	8,000.04	3,455.87	4,505.20	0.00
46280 · Patrol Vehicle Grant	24,300.00	0.00	0.00	11,186.27	33,297.76
46100 · Court Receipts	38,340.00	29,004.00	28,755.30	25,810.05	27,095.19
46100 · Court Security	784.68	0.00	588.49	0.00	0.00
46290 · Seized Income	0.00	0.00	0.00	0.00	0.00
46300 · Lease Receipts	900.00	850.08	967.70	853.00	857.01
46400 · Youth Program	156.00	228.00	117.00	199.00	228.00
<b>Total 46000 · RESTRICTED FUND INCOME</b>	<b>72,480.72</b>	<b>38,982.12</b>	<b>34,339.36</b>	<b>42,553.52</b>	<b>62,686.20</b>
47100 · GAIN / LOSS ON MOBILE EQUIPMENT			0.00		
<b>Total Income</b>	<b>754,107.96</b>	<b>684,845.52</b>	<b>544,164.52</b>	<b>707,768.60</b>	<b>692,730.47</b>
<b>Gross Profit</b>	<b>754,107.96</b>	<b>684,845.52</b>	<b>544,164.52</b>	<b>707,768.60</b>	<b>692,730.47</b>
<b>Expense</b>					
60000 · GRANT EXPENSES					
60100 · Home Grant Expenditures			0.00		
60200 · Grant Matching Funds			0.00		
<b>Total 60000 · GRANT EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
61000 · ADMINISTRATIVE EXPENSES					
61001 · Bank Fees	48.00	48.00	0.00	43.84	51.47
61003 · Cash Short / Long	12.00	12.00	0.00	0.00	0.00
61005 · City Hall - Training	500.04	500.04	240.00	0.00	1,240.33
61006 · Dues & Publications	1,500.00	1,030.08	1,346.51	1,072.30	2,534.79
61007 · Elected Official Reimbursements	200.04	200.04	0.00	0.00	100.05
61008 · Election Expense	6,100.08	5,800.08	6,074.55	5,710.27	5,077.64
61009 · Lease / Rentals / Repairs	500.04	500.04	0.00	85.19	480.06
61010 · Miscellaneous	1,500.00	1,500.00	1,092.73	875.21	1,376.76
61011 · Office Supplies	9,360.00	9,360.00	8,783.06	11,412.37	10,750.00
61012 · Postage	744.00	744.00	650.21	1,635.06	1,120.02
61013 · Professional Services	15,000.00	6,000.00	14,178.49	50,535.20	27,463.11
61014 · Telephone, Fax, Etc	7,896.00	5,976.00	5,946.72	3,394.22	2,921.76
61015 · Utilities	1,176.00	2,016.00	1,588.53	718.38	450.07

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2020**

	9 MOS.				FINAL
	19-'20 Budget	18-'19 Budget	Oct '18 - Jun '19	Oct '17 - Sep '18	Oct '16 - Sep '17
61016 · Publication Expenses	504.00	504.00	108.10	1,450.24	0.00
61018 · IT Management	9,000.00	9,000.00	14,690.45	0.00	0.00
61500 · Transfer Out - Special Revenue					
61703 · Court Fees Expense					
61704 · Court Fees Expense - Payroll			0.00	16,644.30	26,343.57
61705 · Court Fees Expense - State Comp	0.00	0.00		0.00	0.00
61706 · Court Fees Expense - Security	1,824.00	900.00	2,611.77	902.09	1,011.00
61707 · Court Fees Expense - Office Exp	900.00	900.00	1,584.13	1,181.29	3,744.87
61708 · Court Fees Expense - Training	924.00	924.00	279.72	2,062.46	593.44
<b>Total 61000 · ADMINISTRATIVE EXPENSES</b>	<b>57,688.20</b>	<b>45,914.28</b>	<b>59,174.97</b>	<b>97,722.42</b>	<b>85,258.94</b>
<b>62000 · CITY EXPENSES</b>					
62099 · Bad Debt Expense - Garbage Coll	4,284.00	1,500.00	3,485.56	1,640.27	1,754.35
62101 · Animal Control Expenses	2,496.00	2,496.00	2,088.96	1,992.36	2,995.65
62102 · Delinquent Tax Atty Fees	2,400.00	2,000.04	1,895.84	2,725.08	2,324.96
62103 · Fire Marshall Supplies	504.00	504.00	1,836.59	269.23	581.21
62104 · Garbage Collection Exp	124,428.00	119,000.04	93,324.98	119,553.76	117,782.03
62105 · Morris CAD	12,600.00	12,456.00	12,637.85	12,416.63	11,863.39
62106 · Sales Tax Expense <i>(should be zero)</i>	0.00	0.00	0.00	0.00	0.00
62107 · Utilities	42,000.00	42,000.00	39,007.95	51,779.12	44,739.12
62108 · Vacant House Demolition	2,004.00	2,004.00	0.00	1,500.00	
<b>Total 62000 · CITY EXPENSES</b>	<b>190,716.00</b>	<b>181,960.08</b>	<b>154,277.73</b>	<b>191,876.45</b>	<b>182,040.71</b>
<b>63000 · EMPLOYEE EXPENSE</b>					
63101 · Employee Health & Life	80,526.60	79,742.52	61,578.44	66,088.56	65,331.50
63102 · Employee Retirement Fund	11,499.96	10,300.80	7,734.88	11,639.67	12,502.25
63103 · Social Security Tax Expense	38,060.16	36,174.24	25,784.02	35,651.30	35,139.14
63104 · State Unemployment Tax	131.04	2,412.00	428.63	2,063.37	418.68
63105 · TML Risk Pool; Comp & Liability	26,724.00	26,724.00	21,864.00	28,234.50	21,147.46
63106 · Employee Discount	600.00	2,500.08	1,005.97	2,332.00	0.00
63110 · Salaries & Wages					
63111 · Payroll Expenses	497,517.96	472,865.04	356,267.01	485,322.95	483,849.85
63112 · Payroll Reimbursements - W/S	-250,350.89	-238,840.20	-173,927.71	-208,883.43	-234,537.85
63113 · Payroll Reimbursements - Courts	-27,463.81	-30,307.80	0.00	-36,885.84	-26,343.57
63114 · Salaries & Wages - Other		400.00	0.00	-17,726.62	-24,908.17
<b>Total 63110 · Salaries &amp; Wages</b>	<b>219,703.26</b>	<b>204,117.04</b>	<b>182,339.30</b>	<b>221,827.06</b>	<b>198,060.26</b>
<b>Total 63000 · EMPLOYEE EXPENSE</b>	<b>377,245.02</b>	<b>361,970.68</b>	<b>300,735.24</b>	<b>367,836.46</b>	<b>332,599.29</b>

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2020**

	9 MOS. <span style="float: right;">FINAL</span>				
	19-'20 Budget	18-'19 Budget	Oct '18 - Jun '19	Oct '17 - Sep '18	Oct '16 - Sep '17
<b>64000 · FIRE DEPARTMENT</b>					
64101 · FD - Dues, Publications, Bonds	925.08	744.00	925.00	555.00	730.00
64102 · FD - Drill Pay	12,468.00	14,052.00	9,350.83	13,364.82	14,954.00
64103 · FD - Minor Equipment	1,800.00	1,800.00	1,445.92	4,657.58	2,720.33
64104 · FD - Office Supplies	192.00	192.00	47.41	993.79	286.95
64105 · FD - Training	2,496.00	3,996.00	115.02	0.00	2,219.05
64106 · FD - Utilities	3,900.00	4,200.00	2,927.88	5,101.62	4,379.54
64107 · FD - Vehicles	2,004.00	2,004.00	1,693.07	5,245.36	2,643.74
64108 · FD - Fuel	3,000.00	1,200.00	2,712.03	1,999.09	1,205.65
64109 · FD - Miscellaneous	252.00	252.00	10.50	281.15	31.28
64111 · FD - EMS Supplies	200.04	200.04	0.00	0.00	461.55
64110 · FD - Test	2,556.00	2,556.00	420.00	1,858.60	2,273.20
<b>Total 64000 · FIRE DEPARTMENT</b>	<b>29,793.12</b>	<b>31,196.04</b>	<b>19,647.66</b>	<b>34,057.01</b>	<b>31,905.29</b>
<b>65000 · POLICE DEPARTMENT</b>					
65101 · PD - Bonds	252.00	252.00	100.00	150.00	150.00
65102 · PD - Reserve Officer Pay	300.00	0.00	0.00	0.00	0.00
65103 · PD - Dues and Publications	700.08	324.00	686.00	317.00	317.00
65104 · PD - Fuel Expense	11,004.00	9,000.00	10,707.15	14,206.47	10,426.21
65105 · PD - General Expense	5,004.00	5,004.00	4,182.50	12,730.65	9,337.94
65106 · PD - Prisoners Meals	3,504.00	2,496.00	3,690.00	3,150.00	3,000.00
65108 · PD - Seizures	0.00	0.00	0.00	-2.48	0.00
65110 · PD - Telephone, Fax & Etc.	1,476.00	2,508.00	1,114.38	2,183.51	2,442.12
65112 · PD - Training	996.00	1,500.00	4,934.72	3,863.00	3,048.81
65114 · PD - Uniform Expense	996.00	996.00	1,290.11	2,136.00	2,641.17
65115 · PD - Vehicle Expense	4,992.00	3,996.00	12,415.89	14,664.91	7,311.19
65116 · PD - Video Camera Leases	0.00	0.00	0.00	0.00	173.65
65117 · PD - Radar Leases Expense	3,156.00	3,156.00	3,151.38	3,150.00	3,150.00
<b>Total 65000 · POLICE DEPARTMENT</b>	<b>32,380.08</b>	<b>29,232.00</b>	<b>42,272.13</b>	<b>56,549.06</b>	<b>41,998.09</b>
<b>66000 · PUBLIC WORKS DEPARTMENT</b>					
66101 · PW Chemicals	0.00	0.00	0.00	0.00	0.00
66102 · PW Gasoline & Diesel	2,200.08	2,200.08	2,472.01	2,761.80	2,166.78
66103 · PW General Expense	504.00	504.00	105.85	1,457.30	307.87
66104 · PW Heavy Equipment Maintenance	1,500.00	504.00	1,201.89	1,969.69	683.99
66105 · PW Park & Recreation	996.00	996.00	2,477.29	1,697.37	851.17
66106 · PW Shop Supplies & Repairs	600.00	600.00	19.99	181.54	634.23
66107 · PW Street & Road Repair	11,000.04	11,000.04	2,786.04	3,034.55	6,642.27
66108 · PW Vehicle Maintenance	1,500.00	1,500.00	1,448.01	1,896.43	715.78
66109 · PW Training	492.00	492.00	325.00	0.00	0.00
66110 · PW Street Signs	2,000.04	2,000.04	0.00	613.62	85.00
66111 · PW Fire Hydrant Repair & Maint.*	8,000.00	8,000.00	3,455.87	4,505.20	0.00
66112 · PW Purchased Services	0.00	300.00	0.00	0.00	0.00
<b>Total 66000 · PUBLIC WORKS DEPARTMENT</b>	<b>28,792.16</b>	<b>28,096.16</b>	<b>14,291.95</b>	<b>18,117.50</b>	<b>12,087.09</b>

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2020**

			9 MOS.		FINAL
	19-'20 Budget	18-'19 Budget	Oct '18 - Jun '19	Oct '17 - Sep '18	Oct '16 - Sep '17
<b>67000 · CAPITAL OUTLAY</b>					
67100 · Fire Department	0.00	0.00	0.00	0.00	0.00
67200 · General Fund	0.00	5,000.00	10,332.08	0.00	1,590.00
67400 · Police Department	32,985.82	20,376.00	29,189.15	24,998.08	39,756.25
67500 · Public Works Department	3,000.00	0.00	0.00	10,000.00	0.00
<b>Total 67000 · CAPITAL OUTLAY</b>	<b>35,985.82</b>	<b>25,376.00</b>	<b>39,521.23</b>	<b>34,998.08</b>	<b>41,346.25</b>
<b>69800 · Uncategorized Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>752,600.40</b>	<b>703,745.24</b>	<b>629,920.91</b>	<b>801,156.98</b>	<b>727,235.66</b>
<b>Net Ordinary Income (excluding Capital Outlay)</b>	<b>37,493.38</b>	<b>6,476.28</b>	<b>-46,235.16</b>	<b>-58,390.30</b>	<b>6,841.06</b>
<b>Net Income (Including Capital Outlay)</b>	<b>1,507.56</b>	<b>-18,899.72</b>	<b>-85,756.39</b>	<b>-93,388.38</b>	<b>-34,505.19</b>

\* Hydrant Expense will be reimb by NETMWD (Income reflected in 44025)  
\* Patrol car in Capital Outlay to be reimb by grant

**CAPITAL OUTLAY DETAILS:**

**67100 · Fire Department**

Total Fire Department Capital Outlay	0.00	0.00
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**67200 · General Fund**

	5,000.00	Roof
Total General Fund Capital Outlay	0.00	5,000.00

**67400 · Police Department**

Patrol Car (to be reimb by grant)	24,300.00	5,244.00	18-19 Year Dash/Body Cam
Equip new patrol car	4,000.00	2,700.00	6 radios
Police Department Server	4,685.82	6,432.00	4 tasers
		6,000.00	laptops
Total Police Department Capital Outlay	32,985.82	20,376.00	

**67500 · Public Works Department**

Bagger for SCAG Lawn Mower	3,000.00	
Total Public Works Capital Outlay	3,000.00	0.00

<b>Total Capital Outlay Budget*</b>	<b>35,985.82</b>	<b>25,376.00</b>
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