

# City of Lone Star

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www.lonestartx.net

## Fiscal Year 2020 – 2021 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$9,186, which is a 0.0% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$813.

The members of the governing body voted on September 8, 2020, on the proposal to consider the budget as follows:

FOR: Mona Brown, Lynn Cox, Rudy Dudley, Jerri Chism

AGAINST: None

PRESENT AND NOT VOTING: Randy Hodges

ABSENT: Trent Duke

### Property Tax Rate Comparison

	<u>2020-2021</u>	<u>2019-2020</u>
Proposed Tax Rate	\$0.535000/100	\$0.546261/100
No-New Revenue Tax Rate	\$0.517387/100	\$0.505798/100
Voter-Approval Tax Rate	\$0.537375/100	\$0.546261/100
De Minimis Rate	\$1.459809/100	\$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, 2021**

Ordinary Income/Expense			9 MOS.		FINAL
	20-'21 Budget	19-'20 Budget	Oct '19 - Jun '20	Oct '18 - Sep '19	Oct '17 - Sep '18
<b>Income</b>					
<b>40000 · FRANCHISE FEES</b>					
40140 · Other Franchise Fees	5,000.04	5,000.04	2,356.11	4,977.42	5,244.98
40100 · Bowie Cass Electric	27,000.00	32,004.00	15,078.02	34,712.57	35,252.03
40110 · Centerpoint Energy	4,992.00	5,328.00	2,818.65	4,821.27	5,233.58
40120 · Suddenlink Cable	9,000.00	9,000.00	3,951.90	8,986.08	8,920.12
40125 · Suddenlink Cable - PEG Fees	1,800.00	1,800.00	790.32	1,797.19	1,783.95
40130 · Windstream	15,996.00	17,016.00	8,049.10	16,892.51	16,609.33
<b>Total 40000 · FRANCHISE FEES</b>	<b>63,788.04</b>	<b>70,148.04</b>	<b>33,044.10</b>	<b>72,187.04</b>	<b>73,043.99</b>
<b>41000 · PROPERTY TAXES</b>					
41005 · Property Tax Current Year	280,000.08	270,000.00	255,387.71	241,532.72	238,849.85
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	3,238.92	8,520.58	11,011.10
41007 · Penalty & Interest Property Tax	6,000.00	6,000.00	2,875.08	7,005.83	6,942.41
41008 · Attorney Fees Property Taxes	2,100.00	2,100.00	345.01	3,183.35	3,210.02
40009 · Tax Certificates	108.00	108.00	167.50	160.00	87.50
<b>Total 41000 · PROPERTY TAXES</b>	<b>294,904.08</b>	<b>284,904.00</b>	<b>262,014.22</b>	<b>260,402.48</b>	<b>260,100.88</b>
<b>42000 · SALES TAX</b>	<b>147,000.00</b>	<b>147,000.00</b>	<b>98,954.46</b>	<b>148,746.60</b>	<b>157,820.20</b>
<b>43000 · GARBAGE COLLECTION FEES</b>					
43010 · Garbage Collection - Billed	147,996.00	149,664.00	111,025.44	149,871.31	146,394.77
43020 · Garbage Collection - Walk-ins	2,000.04	2,000.04	1,330.00	2,101.00	2,315.00
43000 · Garbage Collection Fees - Other	120.00	0.00	90.00	0.00	160.00
<b>Total 43000 · GARBAGE COLLECTION FEES</b>	<b>150,116.04</b>	<b>151,664.04</b>	<b>112,445.44</b>	<b>151,972.31</b>	<b>148,869.77</b>
<b>44000 · OTHER INCOME</b>					
44008 · Accident / Court Reports	39.96	30.00	42.00	48.00	42.00
44010 · Alcoholic Beverage Tax	1,200.00	1,200.00	561.03	1,011.17	1,395.52
44012 · Credit Card Convenience Fee	0.00	0.00	0.00	0.00	0.00
44013 · Copies and Faxes	30.00	15.00	48.55	32.00	71.55
44014 · Discount on Sales Tax	54.00	48.00	44.29	60.71	58.33
44015 · Dog License Fees	0.00	348.00	105.00	485.00	300.00
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 Donati	0.00	0.00	0.00	0.00	0.00
44019 · Income from Sale of Real Estate	0.00	0.00	203,033.00	0.00	0.00
44020 · Interest Income	1,428.00	1,428.00	1,402.33	1,164.70	688.96
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	2,004.00	10,000.08	153.45	375.57	3,336.90
44025 · Miscellaneous Income*	26,000.04	0.00	1,316.91	1,100.00	973.48
44026 · Property Cleanup/Mowing Income	2,496.00	2,496.00	400.00	0.00	6,105.50
44030 · Morris County Fire Dept	8,256.00	8,256.00	4,125.00	8,250.00	8,250.00

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2021**

	9 MOS. <span style="float: right;">FINAL</span>				
	20-'21 Budget	19-'20 Budget	Oct '19 - Jun '20	Oct '18 - Sep '19	Oct '17 - Sep '18
44034 · Permits - Gaming Machines	0.00	3,250.08	0.00	3,250.00	2,500.00
44035 · Permits - Building / Constr.	108.00	108.00	614.00	301.50	1,104.00
44036 · Permits - Electrical	192.00	192.00	455.00	381.00	474.00
44037 · Permits - Plumbing	48.00	48.00	105.00	0.00	215.00
44038 · Permits - Vendor	48.00	492.00	0.00	500.00	25.00
44039 · Permits - Chicken	0.00	0.00	25.00	0.00	0.00
<b>Total 44000 · OTHER INCOME</b>	<b>41,904.00</b>	<b>27,911.16</b>	<b>212,430.56</b>	<b>16,959.65</b>	<b>25,540.24</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	0.00		0.00	455.00	0.00
46255 · Grant Inc. - VFIS of Texas	0.00	0.00	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	2,956.51	3,455.87	4,505.20
46280 · Patrol Vehicle Grant	0.00	24,300.00	0.00	0.00	11,186.27
46100 · Court Receipts	38,340.00	38,340.00	25,703.46	40,096.84	25,810.05
46100 · Court Security	438.72	784.68	0.00	0.00	0.00
46290 · Seized Income	0.00	0.00	0.00	0.00	0.00
46300 · Leose Receipts	900.00	900.00	1,019.28	1,012.58	853.00
46400 · Youth Program	132.00	156.00	96.00	156.00	199.00
<b>Total 46000 · RESTRICTED FUND INCOME</b>	<b>47,810.76</b>	<b>72,480.72</b>	<b>29,775.25</b>	<b>45,176.29</b>	<b>42,553.52</b>
47100 · GAIN / LOSS ON MOBILE EQUIPMENT			0.00		
<b>Total Income</b>	<b>745,522.92</b>	<b>754,107.96</b>	<b>748,664.03</b>	<b>695,444.37</b>	<b>707,928.60</b>
<b>Gross Profit</b>	<b>745,522.92</b>	<b>754,107.96</b>	<b>748,664.03</b>	<b>695,444.37</b>	<b>707,928.60</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	3.00	43.84	43.84
61003 · Cash Short / Long	12.00	12.00	0.00	0.00	0.00
61005 · City Hall - Training	500.04	500.04	0.00	240.00	0.00
61006 · Dues & Publications	1,500.00	1,500.00	1,058.51	1,421.51	1,072.30
61007 · Elected Official Reimbursements	200.04	200.04	0.00	0.00	0.00
61008 · Election Expense	6,100.08	6,100.08	3,701.95	6,284.55	5,710.27
61009 · Lease / Rentals / Repairs	500.04	500.04	-227.03	0.00	85.19
61010 · Miscellaneous	1,500.00	1,500.00	-3,722.62	7,689.07	875.21
61011 · Office Supplies	9,360.00	9,360.00	10,538.35	11,407.98	11,412.37
61012 · Postage	744.00	744.00	1,494.50	989.86	1,635.06
61013 · Professional Services	15,000.00	15,000.00	21,275.43	17,399.79	50,535.20
61014 · Telephone, Fax, Etc	7,896.00	7,896.00	5,884.98	4,589.69	3,394.22

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2021**

	9 MOS. <span style="float: right;">FINAL</span>				
	20-'21 Budget	19-'20 Budget	Oct '19 - Jun '20	Oct '18 - Sep '19	Oct '17 - Sep '18
61015 · Utilities	1,176.00	1,176.00	3,457.10	2,989.10	718.38
61016 · Publication Expenses	996.00	504.00	2,851.94	528.86	1,450.24
61018 · IT Management	12,000.00	9,000.00	14,431.79	18,772.33	0.00
61500 · Transfer Out - Special Revenue					
61703 · Court Fees Expense					
61704 · Court Fees Expense - Payroll			0.00	0.00	16,644.30
61705 · Court Fees Expense - State Comp	0.00	0.00		0.00	0.00
61706 · Court Fees Expense - Security	1,824.00	1,824.00	1,407.68	3,309.97	902.09
61707 · Court Fees Expense - Office Exp	1,500.00	900.00	1,615.31	1,657.54	1,181.29
61708 · Court Fees Expense - Training	924.00	924.00	502.83	729.72	2,062.46
<b>Total 61000 · ADMINISTRATIVE EXPENSES</b>	<b>61,780.20</b>	<b>57,688.20</b>	<b>64,273.72</b>	<b>78,053.81</b>	<b>97,722.42</b>
<b>62000 · CITY EXPENSES</b>					
62099 · Bad Debt Expense - Garbage Coll	2,028.00	4,284.00	1,513.71	3,817.72	1,640.27
62101 · Animal Control Expenses	2,496.00	2,496.00	635.56	2,314.12	1,992.36
62102 · Delinquent Tax Atty Fees	0.00	2,400.00	0.00	3,779.55	2,725.08
62103 · Fire Marshall Supplies	504.00	504.00	0.00	2,868.57	269.23
62104 · Garbage Collection Exp	114,000.00	124,428.00	84,189.29	125,095.64	119,553.76
62105 · Morris CAD	12,600.00	12,600.00	12,934.11	12,637.85	12,416.63
62106 · Sales Tax Expense <i>(should be zero)</i>	0.00	0.00	0.00	0.00	0.00
62107 · Utilities	39,996.00	42,000.00	29,374.54	48,899.50	51,779.12
62108 · Vacant House Demolition	2,004.00	2,004.00	0.00	0.00	1,500.00
<b>Total 62000 · CITY EXPENSES</b>	<b>173,628.00</b>	<b>190,716.00</b>	<b>128,647.21</b>	<b>199,412.95</b>	<b>191,876.45</b>
<b>63000 · EMPLOYEE EXPENSE</b>					
63101 · Employee Health & Life	80,526.60	80,526.60	53,690.38	81,429.36	66,088.56
63102 · Employee Retirement Fund	10,127.60	11,499.96	8,241.93	10,466.90	11,639.67
63103 · Social Security Tax Expense	38,650.05	38,060.16	26,059.36	35,484.33	35,651.30
63104 · State Unemployment Tax	2,224.08	131.04	1,953.73	449.16	2,063.37
63105 · TML Risk Pool; Comp & Liability	24,214.20	26,724.00	18,878.70	31,962.66	28,234.50
63106 · Employee Discount	1,800.00	600.00	866.99	1,161.97	2,332.00
63110 · Salaries & Wages					
63111 · Payroll Expenses	505,229.35	497,517.96	359,501.36	489,104.41	485,322.95
63112 · Payroll Reimbursements - W/S	-293,460.24	-250,350.89	-169,901.38	-228,394.71	-208,883.43
63113 · Payroll Reimbursements - Courts	-30,116.28	-27,463.81	0.00	0.00	-36,885.84
63114 · Salaries & Wages - Other			0.00	0.00	-17,726.62
<b>Total 63110 · Salaries &amp; Wages</b>	<b>181,652.83</b>	<b>219,703.26</b>	<b>189,599.98</b>	<b>260,709.70</b>	<b>221,827.06</b>
<b>Total 63000 · EMPLOYEE EXPENSE</b>	<b>339,195.36</b>	<b>377,245.02</b>	<b>299,291.07</b>	<b>421,664.08</b>	<b>367,836.46</b>

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2021**

	9 MOS. <span style="float: right;">FINAL</span>				
	20-'21 Budget	19-'20 Budget	Oct '19 - Jun '20	Oct '18 - Sep '19	Oct '17 - Sep '18
<b>64000 · FIRE DEPARTMENT</b>					
64101 · FD - Dues, Publications, Bonds	925.08	925.08	25.00	950.00	555.00
64102 · FD - Drill Pay	12,996.00	12,468.00	11,003.82	13,112.83	13,364.82
64103 · FD - Minor Equipment	1,800.00	1,800.00	1,843.72	1,793.47	4,657.58
64104 · FD - Office Supplies	192.00	192.00	89.08	47.41	993.79
64105 · FD - Training	2,496.00	2,496.00	0.00	115.02	0.00
64106 · FD - Utilities	3,600.00	3,900.00	2,685.59	3,754.36	5,101.62
64107 · FD - Vehicles	2,004.00	2,004.00	2,658.17	2,212.99	5,245.36
64108 · FD - Fuel	3,996.00	3,000.00	4,032.85	4,328.01	1,999.09
64109 · FD - Miscellaneous	252.00	252.00	317.34	19.15	281.15
64111 · FD - EMS Supplies	0.00	200.04	0.00	0.00	0.00
64110 · FD - Test	2,556.00	2,556.00	2,053.98	420.00	1,858.60
<b>Total 64000 · FIRE DEPARTMENT</b>	<b>30,817.08</b>	<b>29,793.12</b>	<b>24,709.55</b>	<b>26,753.24</b>	<b>34,057.01</b>
<b>65000 · POLICE DEPARTMENT</b>					
65101 · PD - Bonds	252.00	252.00	100.00	100.00	150.00
65102 · PD - Reserve Officer Pay	0.00	300.00	0.00	0.00	0.00
65103 · PD - Dues and Publications	4,800.00	700.08	4,190.00	686.00	317.00
65104 · PD - Fuel Expense	12,996.00	11,004.00	10,612.55	15,038.13	14,206.47
65105 · PD - General Expense	5,496.00	5,004.00	4,334.57	5,084.42	12,730.65
65106 · PD - Prisoners Meals	1,200.00	3,504.00	1,200.00	4,680.00	3,150.00
65108 · PD - Seizures	0.00	0.00	0.00	0.00	-2.48
65110 · PD - Telephone, Fax & Etc.	2,280.00	1,476.00	4,370.82	2,241.56	2,183.51
65112 · PD - Training	1,500.00	996.00	2,969.02	5,093.79	3,863.00
65114 · PD - Uniform Expense	1,200.00	996.00	2,442.74	3,149.88	2,136.00
65115 · PD - Vehicle Expense	2,496.00	4,992.00	12,733.71	15,250.93	14,664.91
65116 · PD - Video Camera Leases	0.00	0.00	0.00	0.00	0.00
65117 · PD - Radar Leases Expense	3,156.00	3,156.00	3,249.99	4,234.71	3,150.00
65118 · PD - Patrol Truck Lease Expense	45,171.72	0.00	0.00	0.00	0.00
<b>Total 65000 · POLICE DEPARTMENT</b>	<b>80,547.72</b>	<b>32,380.08</b>	<b>46,203.40</b>	<b>55,559.42</b>	<b>56,549.06</b>
<b>66000 · PUBLIC WORKS DEPARTMENT</b>					
66101 · PW Chemicals	0.00	0.00	0.00	0.00	0.00
66102 · PW Gasoline & Diesel	750.00	2,200.08	451.41	3,891.00	2,761.80
66103 · PW General Expense	504.00	504.00	97.05	727.19	1,457.30
66104 · PW Heavy Equipment Maintenance	1,500.00	1,500.00	2,462.89	2,996.50	1,969.69
66105 · PW Park & Recreation	2,000.04	996.00	2,358.87	3,062.11	1,697.37
66106 · PW Shop Supplies & Repairs	500.04	600.00	66.51	37.44	181.54
66107 · PW Street & Road Repair	6,000.00	11,000.04	2,336.22	2,786.04	3,034.55
66108 · PW Vehicle Maintenance	1,500.00	1,500.00	1,030.46	1,634.34	1,896.43
66109 · PW Training	492.00	492.00	0.00	325.00	0.00
66110 · PW Street Signs	2,000.04	2,000.04	0.00	1,738.30	613.62
66111 · PW Fire Hydrant Repair & Maint.*	8,000.00	8,000.00	0.00	6,412.38	4,505.20
66112 · PW Purchased Services	0.00	0.00	0.00	0.00	0.00
<b>Total 66000 · PUBLIC WORKS DEPARTMENT</b>	<b>23,246.12</b>	<b>28,792.16</b>	<b>8,803.41</b>	<b>23,610.30</b>	<b>18,117.50</b>

*City of Lone Star General Fund*

**BUDGET WORKSHEET FOR YEAR ENDING SEPTEMBER 30, 2021**

			9 MOS.		FINAL
	20-'21 Budget	19-'20 Budget	Oct '19 - Jun '20	Oct '18 - Sep '19	Oct '17 - Sep '18
<b>67000 · CAPITAL OUTLAY</b>					
67100 · Fire Department	0.00	0.00	0.00	0.00	0.00
67200 · General Fund	32,500.00	0.00		10,332.08	0.00
67400 · Police Department	5,000.00	32,985.82	11,478.61	19,624.15	24,998.08
67500 · Public Works Department	0.00	3,000.00	0.00	0.00	10,000.00
<b>Total 67000 · CAPITAL OUTLAY</b>	<b>37,500.00</b>	<b>35,985.82</b>	<b>11,478.61</b>	<b>29,956.23</b>	<b>34,998.08</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>746,714.48</b>	<b>752,600.40</b>	<b>583,406.97</b>	<b>835,010.03</b>	<b>801,156.98</b>
<b>Net Ordinary Income (excluding Capital Outlay)</b>	<b>36,308.44</b>	<b>37,493.38</b>	<b>176,735.67</b>	<b>-109,609.43</b>	<b>-58,230.30</b>
<b>Net Income (Including Capital Outlay)</b>	<b>-1,191.56</b>	<b>1,507.56</b>	<b>165,257.06</b>	<b>-139,565.66</b>	<b>-93,228.38</b>

\* Hydrant Expense will be reimbursed by NETMWD (Income reflected in 44025)

**CAPITAL OUTLAY DETAILS:**

**67100 · Fire Department**

Total Fire Department Capital Outlay	0.00	0.00

**67200 · General Fund**

Repave Lacewood	32,500.00	
Total General Fund Capital Outlay	32,500.00	0.00

**67400 · Police Department**

Radios, striping & computer docks	5,000.00	24,300.00	18-19 Year Patrol Car
		4,000.00	Equip for Car
		4,685.82	PD Server
Total Police Department Capital Outlay	5,000.00	32,985.82	

**67500 · Public Works Department**

		3,000.00	Bagger
Total Public Works Capital Outlay	0.00	3,000.00	

<b>Total Capital Outlay Budget*</b>	<b>37,500.00</b>	<b>35,985.82</b>
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