

City of Overton, Texas



**FY2021 Proposed Annual Operating Budget
October 1, 2020 - September 30, 2021
Presented September 10, 2020**

CHANGES SINCE 9/03/20

General Fund

- *Added \$2,500 to 10-12-5044 Contract Labor & Services for rezoning of Verizon Tower Property
- *Added \$20,000 to 10-17-5035 Street Material & Labor (per Councilmember Thompson)
- *Changed the property tax rate (M&O) to the 8% increase of \$.490788/100

Water & Sewer Fund

Cemetery Fund

STATEMENT OF GENERAL FUND EXPENDITURES

Fund - General FY 2020-2021 General Fund - Expenditure Summary	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	% Change Projected to Proposed
PAYROLL EXPENSE					
5000 Salaries	552,939	571,694	567,281	607,634	7.11%
5001 Overtime	10,270	20,449	20,249	10,000	-50.61%
5022 Cell Phone Allowance	1,800	1,606	1,606	1,518	-5.46%
5117 COVID 100 FFRCA	-	1,291	1,291	-	-100.00%
TOTAL PAYROLL EXPENSE	565,009	595,040	590,427	619,152	4.87%
PAYROLL BENEFITS					
5004 Payroll-Unemployment	2,695	2,928	2,613	2,731	4.53%
5005 Payroll-Retirement	19,198	20,807	20,754	23,036	11.00%
5006 Payroll-Health Ins	83,542	90,974	90,974	93,840	3.15%
5009 Payroll-FICA/SS/Medicare	44,267	47,473	47,468	47,322	-0.31%
5010 Flexible Spending	89	110	109	134	23.01%
5011 Workers Comp	15,774	14,937	14,885	15,150	1.78%
TOTAL PAYROLL BENEFITS	165,564	177,228	176,803	182,213	3.06%
TOTAL SALARY & BENEFITS	730,573		767,229	801,364	4.45%
PROFESSIONAL DEVELOPMENT					
5012 Travel & Training	11,950	5,500	5,500	16,691	203.48%
5013 Training (will combine with 5012)	5,200	1,950	1,600	-	-100.00%
5017 Dues & Subscriptions	5,835	6,256	5,419	5,361	-1.07%
TOTAL PROFESSIONAL DEVELOPMENT	22,985	13,706	12,519	22,052	76.15%
SUPPLIES & EQUIPMENT					
5014 Postage	1,475	1,475	1,250	1,300	4.00%
5015 Office Supplies	8,550	7,700	7,050	7,050	0.00%
5018 Advertising	1,750	1,750	1,893	2,250	18.86%
5019 Office Equipment	-	-	-	1,200	100.00%
5035 Street Repairs & Materials	13,000	5,000	5,000	30,000	500.00%
5036 Materials & Supplies	11,500	11,000	10,500	10,500	0.00%
5037 Gas & Oil	19,900	16,878	15,917	16,600	4.29%
5038 Protective Gear	6,000	-	-	6,000	100.00%
5041 Equipment	8,000	15,108	15,108	10,000	-33.81%
5043 Uniforms	3,700	4,161	2,679	2,800	4.52%
5050 Community Building Supplies	-	-	-	-	0.00%
5084 Filing Fees	400	455	355	300	-15.49%
5094 Dog Food/Animal Supplies	600	1,100	1,100	1,000	-9.09%
5095 Vet Fees	500	700	700	700	0.00%
5101 Computer Hardware	10,180	8,900	8,900	5,500	-38.20%
5102 Computer Software	2,000	4,100	4,100	4,100	0.00%
5115 Tires	600	600	600	600	0.00%
5116 COVID-19 Supplies	-	4,000	4,000	1,000	-75.00%
TOTAL SUPPLIES & EQUIPMENT	88,155	82,927	79,152	100,900	27.48%
UTILITIES					
5024 Gas	6,150	6,314	4,292	4,350	1.34%

Fund - General FY 2020-2021 General Fund - Expenditure Summary	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	% Change Projected to Proposed
5025 Telephone	13,300	18,428	18,428	18,300	-0.70%
5026 Electricity	106,000	102,119	101,571	102,300	0.72%
TOTAL UTILITIES	125,450	126,861	124,292	124,950	0.53%
MAINTENANCE					
5030 Building Maintenance	6,250	11,200	11,200	12,495	11.56%
5039 Vehicle Maintenance/Repair	23,500	41,250	41,250	42,250	2.42%
5061 Maintenance Equipment	400	400	100	100	0.00%
5098 Building Maintenance (Fire Dept)	500	500	500	500	0.00%
TOTAL MAINTENANCE	30,650	53,350	53,050	55,345	4.33%
CONTRACTUAL SERVICES					
5016 Copies & Copier	6,700	8,513	8,256	8,250	-0.07%
5020 Legal & Professional Fees	19,500	12,800	17,800	18,100	1.69%
5027 Rusk County Appraisal District	8,000	6,749	6,749	7,000	3.73%
5028 Smith County Appraisal District	600	600	467	500	7.06%
5031 Land/Building Lease (Greenway)	100	100	100	100	0.00%
5032 Liability Insurance	27,444	21,656	25,637	26,500	3.37%
5040 Tax Collection Fees	10,000	10,000	10,000	10,000	0.00%
5042 Fireman's Fees	6,500	6,500	6,500	6,500	0.00%
5044 Contract Labor/Services	7,500	11,800	9,300	9,000	-3.23%
5046 Animal Shelter Fees	400	400	250	250	0.00%
5049 Forensics/SANE	1,500	300	300	500	66.67%
5062 Physicals/Drug Screens (EE)	200	514	515	-	-100.00%
5076 Engineering Services	-	-	-	-	0.00%
5077 Garbage Collection Expense	185,000	185,000	185,000	185,000	0.00%
5078 Election	5,000	1,617	1,617	5,000	209.21%
5082 Judge and Jury Fees	4,800	4,800	4,400	4,400	0.00%
5085 Audit Fees	50,000	25,000	25,000	28,000	12.00%
5086 Other Contract Services	6,000	16,934	16,902	2,500	-85.21%
5103 IT Maintenance Services	18,000	18,000	16,276	17,500	7.52%
5104 USTI License/Maintenance	1,901	1,000	1,000	500	-50.00%
5108 Equipment Rental	-	3,259	3,259	-	-100.00%
5113 Cost of Collections	3,500	3,500	3,500	3,500	0.00%
5114 Electrical Contractor Work	500	924	924	500	-45.89%
5140 Champion EMS Subsidy	-	-	-	-	0.00%
5162 Equipment Rental (IT Dept)	300	300	300	300	0.00%
5163 FAST Software	8,250	8,250	7,500	-	-100.00%
5164 Incode Accounting Software	-	27,075	27,075	28,429	5.00%
TOTAL CONTRACTUAL SERVICES	371,695	375,591	378,626	362,329	-4.30%
OTHER					
5087 Employee PR Reimbursements	-	119	119	-	-100.00%
5070 Fireworks in the Park	7,500	8,500	8,500	8,500	0.00%
5071 Annual Easter Egg Hunt	250	250	240	250	4.17%
5079 Contribution to Library	500	500	500	500	0.00%
5080 Light Up Overton	1,500	-	-	1,000	100.00%
5089 Employee Appreciation Expense	-	832	832	700	-15.87%
TOTAL OTHER	9,750	10,201	10,191	10,950	7.45%

Fund - General FY 2020-2021 General Fund - Expenditure Summary	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	% Change Projected to Proposed
GENERAL FUND EXPENDITURE TOTALS	1,379,258	1,434,904	1,425,059	1,477,890	3.71%
Total Salary and benefits	730,573	772,268	767,229	801,364	4.45%
Total Other Operating expenses	648,685	662,636	657,830	676,526	2.84%
Total Operating expenses	1,379,258	1,434,904	1,425,059	1,477,890	3.71%
Total Operating Income	142,098	446,700	453,512	134,489	-70.35%
Transfers to/(from) Reserves:	-	-	-	-	-
Transfers out to other funds:	91,184	101,717	101,921	91,051	-10.67%
TOTAL CAPITAL EXPENDITURES	50,870	290,865	288,261	72,375	-74.89%
NET GAIN/(LOSS)	43	54,117	63,330	(28,937)	-145.69%

	Tax Type	Tax Rates	Total Tax Rate	Net Gain/ Loss on Budget
19.46% M&O increase over the NNR of \$.454434	M & O I & S	0.542889 0.262683	0.805572	\$16,603
10.00 % M&O increase over the NNR of \$.454434	M & O I & S	0.499877 0.262683	0.762560	(\$20,993)
9% M&O increase over the NNR of \$.454434	M & O I & S	0.495333 0.262683	0.758016	(\$24,965)
8.00% M&O increase over the NNR of \$.454434	M & O I & S	0.490788 0.262683	0.753471	(\$28,937)
3.5% M&O increase over the NNR of \$.454434	M & O I & S	0.470339 0.262683	0.733022	(\$46,811)
0% M&O increase over the NNR of \$.454434	M & O I & S	0.454434 0.262683	0.717117	(\$60,713)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
GENERAL FUND REVENUES						
PROPERTY TAXES						
10-4000	Ad Valorem Taxes-Current	394,077	358,201	358,201	428,985	70,784
10-4001	Ad Valorem Taxes-Delinquent	15,000	15,000	12,677	13,000	323
10-4032	Tax Penalties and Interest	12,500	12,500	13,111	12,500	(611)
10-4033	Tax Collection Fees	4,600	4,600	5,036	4,600	(436)
TOTAL PROPERTY TAXES		426,177	390,301	389,024	459,085	70,061
LICENSES & PERMITS						
10-4002	Building Permits & Fees	10,600	2,051	2,051	1,000	(1,051)
10-4034	Comm Dev Case Fee	2,500	2,500	1,605	1,500	(105)
10-4035	Comm Dev Legal Notice Fee	750	750	354	250	(104)
TOTAL LICENSES & PERMITS		13,850	5,301	4,010	2,750	(1,260)
CHARGES FOR SERVICES						
10-4003	Animal Shelter	100	100	-	-	-
10-4006	Franchise Fees	80,000	80,000	80,000	80,000	-
10-4009	Building Rental-Community Building	5,000	2,600	2,600	-	(2,600)
10-4013	RV Park Rental	14,000	9,862	9,862	11,000	1,138
10-4016	OEDC Admin Fee	12,000	-	-	10,000	10,000
10-4019	OMDD Admin Fee	12,000	12,000	12,000	12,000	-
10-4022	EMS Building Rental	13,929	13,929	13,929	13,929	-
10-4037	Comm Dev Filing Fees	600	600	434	400	(34)
10-4038	Alcohol Permits	500	500	894	500	(394)
10-4103	Police Reports	50	50	100	50	(50)
10-4310	Garbage Sales	230,000	271,202	271,202	271,000	(202)
TOTAL CHARGES FOR SERVICES		368,179	390,843	391,021	398,879	7,858
SALES TAXES						
10-4004	State Sales Tax	230,000	222,938	222,938	230,000	7,062
TOTAL SALES TAXES		230,000	222,938	222,938	230,000	7,062
FINES & FORFEITURES						
10-4005	Warrant Fees	4,000	4,000	4,200	4,000	(200)
10-4106	OMNI Fee	300	300	383	350	(33)
10-4107	Fines	80,000	56,730	56,730	65,000	8,270
10-4110	Time Payment Fee	-	75	75	60	(15)
TOTAL FINES & FORFEITURES		84,300	61,105	61,388	69,410	8,022
MISCELLANEOUS REVENUES						
10-4008	Sale of Assets	2,000	100	100	2,000	1,900
10-4010	Donations	500	1,713	1,713	500	(1,213)
10-4011	Interest Income	150	150	141	140	(1)
10-4014	Notary/Copies/Faxes	200	200	115	115	-
10-4020	Other Income	-	6,406	6,406	-	(6,406)
10-4045	Fireworks in the Park Revenue	10,000	13,748	13,748	10,000	(3,748)
10-4046	Employee Appreciation Donations	-	600	600	500	(100)
10-4307	Returned Check Fees	-	30	30	-	(30)
TOTAL MISCELLANEOUS REVENUES		12,850	22,947	22,853	13,255	(9,598)
GRANTS & CONTRIBUTIONS						
10-4015	Intergovernmental Revenue	-	-	-	-	-
10-4018	Insurance Reimbursements	-	6,355	6,355	-	(6,355)
10-4023	Grant Proceeds	-	20,000	20,000	-	(20,000)
10-4030	Reimbursements	-	40,000	40,000	-	(40,000)
10-4039	Intergovernmental Revenue 9-1-1 Smith Co	5,000	5,000	5,000	5,000	-
10-xxxx	COVID-19 Cares Act Grant	-	82,500	82,500	55,000	(27,500)
10-xxxx	ETCOG Grant Revenue	-	-	-	12,000	12,000
TOTAL GRANTS & CONTRIBUTIONS		5,000	153,855	153,855	72,000	(81,855)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
FIRE REVENUE (NON-GRANT)						
10-4040	Intergov'tl Rev - ESD Run Bonus	-	-	-	-	-
10-4042	Intergovernmental Revenue - Fire	35,000	35,000	35,000	35,000	-
10-4043	VFD Cost Recovery Revenue	2,000	82	-	-	-
TOTAL FIRE REVENUE (NON-GRANT)		37,000	35,082	35,000	35,000	-
TRANSFERS IN						
10-6160	Transfers In - Fund 30 (Water/Sewer)	290,000	290,000	290,000	330,000	40,000
10-6320	Transfers In - Fund 20 (Cemetery)	3,000	3,000	2,250	1,000	(1,250)
10-6342	Transfers In - Fund 42 (Debt - I&S)	50,000	305,232	305,232	-	(305,232)
10-6361	Transfers In - Fund 61 (Court Security)	1,000	1,000	1,000	1,000	-
TOTAL TRANSFERS IN		344,000	599,232	598,482	332,000	(266,482)
GENERAL FUND REVENUE TOTALS		1,521,356	1,881,604	1,878,571	1,612,379	(266,192)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : General Administration						
Dept. Number: 10						
PAYROLL EXPENSES						
10-10-5000	Salaries	128,653	157,341	157,341	173,447	16,106
10-10-5001	Overtime	-	1,000	1,000	-	(1,000)
10-10-5022	Cell Phone Allowance	720	898	898	810	(88)
10-10-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		129,373	159,239	159,238	174,257	15,018
PAYROLL BENEFITS						
10-10-5004	Payroll-Unemployment	529	727	727	758	31
10-10-5005	Payroll-Retirement	4,344	5,281	5,281	5,985	704
10-10-5006	Payroll-Health Ins	12,760	17,511	17,511	20,309	2,797
10-10-5009	Payroll-FICA/SS/Medicare	10,044	12,033	12,033	12,243	210
10-10-5010	Flexible Spending	33	54	54	78	24
10-10-5011	Workers Comp	2,704	2,850	2,850	3,000	150
TOTAL PAYROLL BENEFITS		30,414	38,456	38,455	42,373	3,917
PROFESSIONAL DEVELOPMENT						
10-10-5012	Travel & Training	1,500	3,000	3,000	6,099	3,099
10-10-5013	Training (will combine with 5012)	750	750	600	-	(600)
10-10-5017	Dues & Subscriptions	3,600	3,600	2,628	2,405	(223)
TOTAL PROFESSIONAL DEVELOPMENT		5,850	7,350	6,228	8,504	2,276
SUPPLIES & EQUIPMENT						
10-10-5014	Postage	600	600	600	600	-
10-10-5015	Office Supplies	5,000	4,000	4,000	4,000	-
10-10-5018	Advertising	1,000	1,000	1,000	1,750	750
10-10-5019	Office Equipment	-	-	-	1,200	1,200
10-10-5037	Gas & Oil	400	-	-	100	100
10-10-5043	Uniforms	-	129	129	100	(29)
10-10-5050	Community Building Supplies	-	-	-	-	-
10-10-5101	Computer Hardware	-	3,000	3,000	1,000	(2,000)
10-10-5116	COVID-19 Supplies	-	4,000	4,000	1,000	(3,000)
TOTAL SUPPLIES & EQUIPMENT		7,000	12,729	12,729	9,750	(2,979)
UTILITIES						
10-10-5024	Gas	550	714	714	550	(164)
10-10-5025	Telephone	6,500	7,017	7,017	7,000	(17)
10-10-5026	Electricity	11,500	11,500	10,978	11,000	22
TOTAL UTILITIES		18,550	19,231	18,710	18,550	(160)
MAINTENANCE						
10-10-5030	Building Maintenance	4,000	5,500	5,500	5,500	-
10-10-5039	Vehicle Maintenance/Repair	1,000	750	750	750	-
TOTAL MAINTENANCE		5,000	6,250	6,250	6,250	-
CONTRACTUAL SERVICES						
10-10-5016	Copies & Copier	3,200	5,013	5,013	5,000	(13)
10-10-5020	Legal & Professional Fees	11,000	11,000	11,000	11,000	-
10-10-5027	Rusk County Appraisal District	8,000	6,749	6,749	7,000	251
10-10-5028	Smith County Appraisal District	600	600	467	500	33
10-10-5031	Land/Building Lease (Greenway)	100	100	100	100	-
10-10-5032	Liability Insurance	7,226	6,748	6,748	7,000	252
10-10-5040	Tax Collection Fees	10,000	10,000	10,000	10,000	-
10-10-5044	Contract Labor/Services	2,500	500	500	1,000	500
10-10-5062	Physicals/Drug Screens (EE)	-	54	54	-	(54)
10-10-5077	Garbage Collection Expense	185,000	185,000	185,000	185,000	-
10-10-5078	Election	5,000	1,617	1,617	5,000	3,383

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
10-10-5085	Audit Fees	50,000	25,000	25,000	28,000	3,000
10-10-5086	Other Contract Services	6,000	13,000	13,000	-	(13,000)
TOTAL CONTRACTUAL SERVICES		288,626	265,381	265,248	259,600	(5,648)
CAPITAL OUTLAY						
10-10-5500	Capital Outlay	15,070	25,070	25,070	13,575	(11,495)
TOTAL CAPITAL OUTLAY		15,070	25,070	25,070	13,575	(11,495)
DEPARTMENT TOTAL - GENERAL ADMINISTRATION		499,883	533,706	531,928	532,858	930
Department : Information Technology (IT)						
Dept. Number: 11						
SUPPLIES & EQUIPMENT						
10-11-5101	Computer Hardware (Non-Capital)	10,180	-	-	-	-
10-11-5102	Computer Software	2,000	2,000	2,000	2,000	-
TOTAL SUPPLIES & EQUIPMENT		12,180	2,000	2,000	2,000	-
CONTRACTUAL SERVICES						
10-11-5103	IT Maintenance Services	18,000	18,000	16,276	17,500	1,224
10-11-5104	USTI License/Maintenance	1,901	1,000	1,000	500	(500)
10-11-5162	Equipment Rental	300	300	300	300	-
10-11-5163	FAST Software	8,250	8,250	7,500	-	(7,500)
10-11-5164	Incode Accounting Software	-	27,075	27,075	28,429	1,354
TOTAL CONTRACTUAL SERVICES		28,451	54,625	52,151	46,729	(5,422)
CAPITAL OUTLAY						
10-11-5500	Capital Outlay	-	100,000	100,000	-	(100,000)
TOTAL CAPITAL OUTLAY		-	100,000	100,000	-	(100,000)
DEPARTMENT TOTAL - INFORMATION TECHNOLOGY (IT)		40,631	156,625	154,151	48,729	(105,422)
Department : Community Development						
Dept. Number: 12						
PAYROLL EXPENSES						
10-12-5000	Salaries	18,553	15,117	14,187	12,296	(1,891)
10-12-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		18,553	15,117	14,187	12,296	(1,891)
PAYROLL BENEFITS						
10-12-5004	Payroll-Unemployment	11	46	46	68	22
10-12-5005	Payroll-Retirement	625	625	536	356	(180)
10-12-5006	Payroll-Health Ins	1,746	1,926	1,926	1,096	(830)
10-12-5009	Payroll-FICA/SS/Medicare	1,419	1,594	1,594	941	(653)
10-12-5010	Flexible Spending	11	11	11	11	0
TOTAL PAYROLL BENEFITS		3,813	4,203	4,113	2,472	(1,641)
PROFESSIONAL DEVELOPMENT						
10-12-5012	Travel & Training	750	-	-	1,520	1,520
10-12-5013	Training (will combine with 5012)	750	-	-	-	-
10-12-5017	Dues & Subscriptions	135	135	135	361	226
TOTAL PROFESSIONAL DEVELOPMENT		1,635	135	135	1,881	1,746

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
SUPPLIES & EQUIPMENT						
10-12-5014	Postage	100	100	25	50	25
10-12-5015	Office Supplies	1,000	1,000	500	500	-
10-12-5018	Advertising	750	750	500	500	-
10-12-5084	Filing Fees	400	400	300	300	-
TOTAL SUPPLIES & EQUIPMENT		2,250	2,250	1,325	1,350	25
CONTRACTUAL SERVICES						
10-12-5020	Legal & Professional Fees	1,500	1,500	1,500	1,500	-
10-12-5044	Contract Labor/Services	5,000	5,000	2,500	5,000	2,500
10-12-5076	Engineering Services	-	-	-	-	-
10-12-5105	GIS Services	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		6,500	6,500	4,000	6,500	2,500
CAPITAL OUTLAY						
10-12-5500	Capital Outlay	6,800	2,604	-	6,800	6,800
TOTAL CAPITAL OUTLAY		6,800	2,604	-	6,800	6,800
DEPARTMENT TOTAL - COMMUNITY DEVELOPMENT		39,551	30,809	23,760	31,300	7,540
Department : Municipal Court						
Dept. Number: 13						
PAYROLL EXPENSES						
10-13-5000	Salaries	29,353	28,000	27,954	30,576	2,622
10-13-5001	Overtime	200	200	-	-	-
10-13-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		29,553	28,200	27,954	30,576	2,622
PAYROLL BENEFITS						
10-13-5004	Payroll-Unemployment	162	162	144	144	-
10-13-5005	Payroll-Retirement	996	996	993	1,161	168
10-13-5006	Payroll-Health Ins	7,253	7,874	7,874	7,575	(299)
10-13-5009	Payroll-FICA/SS/Medicare	2,261	2,261	2,256	2,339	83
TOTAL PAYROLL BENEFITS		10,672	11,293	11,267	11,219	(48)
PROFESSIONAL DEVELOPMENT						
10-13-5012	Travel & Training	200	-	-	400	400
10-13-5013	Training (will combine with 5012)	200	200	-	-	-
TOTAL PROFESSIONAL DEVELOPMENT		400	200	-	400	400
SUPPLIES & EQUIPMENT						
10-13-5014	Postage	500	500	500	500	-
10-13-5015	Office Supplies	750	750	600	600	-
TOTAL SUPPLIES & EQUIPMENT		1,250	1,250	1,100	1,100	-
CONTRACTUAL SERVICES						
10-13-5020	Legal & Professional Fees	6,000	5,532	5,000	5,000	-
10-13-5082	Judge and Jury Fees	4,800	4,800	4,400	4,400	-
10-13-5086	Other Contract Services	-	1,400	1,368	-	(1,368)
10-13-5113	Cost of Collections	3,500	3,500	3,500	3,500	-
TOTAL CONTRACTUAL SERVICES		14,300	15,232	14,268	12,900	(1,368)
DEPARTMENT TOTAL - MUNICIPAL COURT		56,175	56,175	54,589	56,195	1,606

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Police Department						
Dept. Number: 14						
PAYROLL EXPENSES						
10-14-5000	Salaries	357,488	357,488	354,200	370,180	15,980
10-14-5001	Overtime	9,000	18,649	18,649	9,000	(9,649)
10-14-5022	Cell Phone Allowance	360	360	360	360	-
10-14-5117	COVID 100 FFRCA	-	1,291	1,291	-	(1,291)
TOTAL PAYROLL EXPENSES		366,848	377,788	374,500	379,540	5,040
PAYROLL BENEFITS						
10-14-5004	Payroll-Unemployment	1,795	1,795	1,622	1,584	(38)
10-14-5005	Payroll-Retirement	12,789	13,461	13,461	14,943	1,483
10-14-5006	Payroll-Health Ins	58,291	60,721	60,721	61,207	486
10-14-5009	Payroll-FICA/SS/Medicare	29,031	30,534	30,534	30,110	(425)
10-14-5010	Flexible Spending	44	44	44	44	0
10-14-5011	Workers Comp	10,816	9,909	9,909	10,000	91
TOTAL PAYROLL BENEFITS		112,766	116,464	116,290	117,888	1,598
PROFESSIONAL DEVELOPMENT						
10-14-5012	Travel & Training	3,000	2,000	2,000	1,672	(328)
10-14-5013	Training (will combine with 5012)	3,000	750	750	-	(750)
10-14-5017	Dues & Subscriptions	900	400	400	375	(25)
TOTAL PROFESSIONAL DEVELOPMENT		6,900	3,150	3,150	2,047	(1,103)
SUPPLIES & EQUIPMENT						
10-14-5014	Postage	275	275	125	150	25
10-14-5015	Office Supplies	1,700	1,700	1,700	1,700	-
10-14-5018	Advertising	-	393	393	-	(393)
10-14-5036	Materials & Supplies	3,000	3,000	2,500	2,500	-
10-14-5037	Gas & Oil	13,000	10,866	10,866	11,000	134
10-14-5041	Equipment	-	500	500	500	-
10-14-5043	Uniforms	1,000	1,000	350	500	150
10-14-5094	Dog Food/Animal Supplies	600	1,100	1,100	1,000	(100)
10-14-5095	Vet Fees	500	700	700	700	-
10-14-5101	Computer Hardware	-	5,900	5,900	4,500	(1,400)
10-14-5102	Computer Software	-	2,100	2,100	2,100	-
TOTAL SUPPLIES & EQUIPMENT		20,075	27,534	26,234	24,650	(1,584)
UTILITIES						
10-14-5025	Telephone	3,800	9,118	9,118	9,000	(118)
TOTAL UTILITIES		3,800	9,118	9,118	9,000	(118)
MAINTENANCE						
10-14-5030	Building Maintenance	750	1,200	1,200	1,200	-
10-14-5039	Vehicle & Equipment Maintenance/Repair	10,000	24,000	24,000	25,000	1,000
10-14-5061	Maintenance Equipment	400	400	100	100	-
TOTAL MAINTENANCE		11,150	25,600	25,300	26,300	1,000
CONTRACTUAL SERVICES						
10-14-5016	Copies & Copier	3,500	3,500	3,242	3,250	8
10-14-5020	Legal & Professional Fees	-	300	300	300	-
10-14-5032	Liability Insurance	10,147	9,417	9,417	10,000	583
10-14-5046	Animal Shelter Fees	400	400	250	250	-
10-14-5049	Forensics/SANE	1,500	300	300	500	200
10-14-5062	Physicals/Drug Screens (EE)	-	260	260	-	(260)
10-14-5114	Electrical Contractor Work	-	424	424	-	(424)
TOTAL CONTRACTUAL SERVICES		15,547	14,601	14,194	14,300	106

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
OTHER EXPENSES						
10-14-5087	Employee PR Reimbursements	-	119	119	-	(119)
TOTAL OTHER EXPENSES		-	119	119	-	(119)
CAPITAL OUTLAY						
10-14-5500	Capital Outlay	10,000	-	-	12,000	12,000
TOTAL CAPITAL OUTLAY		10,000	-	-	12,000	12,000
DEPARTMENT TOTAL - POLICE DEPARTMENT		547,086	574,374	568,904	585,725	16,821
Department : Fire Department						
Dept. Number: 15						
PAYROLL EXPENSES						
10-15-5000	Salaries - Fire Marshal	200	200	50	50	-
10-15-5022	Cell Phone Allowance	720	348	348	348	-
TOTAL PAYROLL EXPENSES		920	548	398	398	-
PAYROLL BENEFITS						
10-15-5011	Workers Comp	1,352	1,276	1,276	1,300	24
TOTAL PAYROLL BENEFITS		1,352	1,276	1,276	1,300	24
PROFESSIONAL DEVELOPMENT						
10-15-5012	Travel & Training	6,500	500	500	7,000	6,500
10-15-5013	Training (will combine with 5012)	500	250	250	-	(250)
10-15-5017	Dues & Subscriptions	1,200	2,256	2,256	2,220	(36)
TOTAL PROFESSIONAL DEVELOPMENT		8,200	3,006	3,006	9,220	6,214
SUPPLIES & EQUIPMENT						
10-15-5015	Office Supplies	100	250	250	250	-
10-15-5036	Materials & Supplies	500	-	-	-	-
10-15-5037	Gas & Oil	2,500	2,012	1,716	2,000	284
10-15-5038	Protective Gear	6,000	-	-	6,000	6,000
10-15-5041	Equipment	8,000	11,282	11,282	8,000	(3,282)
10-15-5043	Uniforms	800	800	800	800	-
10-15-5115	Tires	600	600	600	600	-
TOTAL SUPPLIES & EQUIPMENT		18,500	14,944	14,648	17,650	3,002
UTILITIES						
10-15-5024	Gas	1,600	1,600	1,224	1,300	76
10-15-5025	Telephone	3,000	2,293	2,293	2,300	7
10-15-5026	Electricity	1,500	1,212	1,212	1,300	88
TOTAL UTILITIES		6,100	5,105	4,729	4,900	171
MAINTENANCE						
10-15-5039	Vehicle & Equipment Maintenance/Repair	6,500	6,500	6,500	6,500	-
10-15-5098	Building Maintenance	500	500	500	500	-
TOTAL MAINTENANCE		7,000	7,000	7,000	7,000	-
CONTRACTUAL SERVICES						
10-15-5020	Legal & Professional Fees	1,000	-	-	300	300
10-15-5032	Liability Insurance	5,371	5,047	5,047	5,000	(47)
10-15-5042	Fireman's Fees	6,500	6,500	6,500	6,500	-
10-15-5140	Champion EMS Subsidy	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		12,871	11,547	11,547	11,800	253
CAPITAL OUTLAY						
10-15-5500	Capital Outlay	5,000	2,000	2,000	-	(2,000)
TOTAL CAPITAL OUTLAY		5,000	2,000	2,000	-	(2,000)
DEPARTMENT TOTAL - FIRE DEPARTMENT		59,943	45,426	44,605	52,268	7,663

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Public Works (Streets/Parks/Grounds)						
Dept. Number: 17						
PAYROLL EXPENSES						
10-17-5000	Salaries	18,693	13,549	13,549	21,085	7,536
10-17-5001	Overtime	1,070	600	600	1,000	400
10-17-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		19,763	14,149	14,149	22,085	7,936
PAYROLL BENEFITS						
10-17-5004	Payroll-Unemployment	198	198	74	176	102
10-17-5005	Payroll-Retirement	444	444	483	591	107
10-17-5006	Payroll-Health Ins	3,492	2,942	2,942	3,654	712
10-17-5009	Payroll-FICA/SS/Medicare	1,512	1,051	1,051	1,690	638
10-17-5011	Workers Comp	901	901	851	850	(1)
TOTAL PAYROLL BENEFITS		6,548	5,537	5,401	6,960	1,559
SUPPLIES & EQUIPMENT						
10-17-5035	Street Repairs & Materials	13,000	5,000	5,000	30,000	25,000
10-17-5036	Materials & Supplies	8,000	8,000	8,000	8,000	-
10-17-5037	Gas & Oil	4,000	4,000	3,336	3,500	164
10-17-5041	Equipment	-	3,326	3,326	1,500	(1,826)
10-17-5043	Uniforms	1,900	2,232	1,400	1,400	-
10-17-5084	Filing Fees	-	55	55	-	(55)
TOTAL SUPPLIES & EQUIPMENT		26,900	22,613	21,117	44,400	23,283
UTILITIES						
10-17-5024	Gas	4,000	4,000	2,354	2,500	146
10-17-5026	Electricity	93,000	89,407	89,381	90,000	619
TOTAL UTILITIES		97,000	93,407	91,735	92,500	765
MAINTENANCE						
10-17-5030	Building Maintenance	1,500	4,500	4,500	5,795	1,295
10-17-5039	Vehicle & Equipment Maintenance/Repair	6,000	10,000	10,000	10,000	-
TOTAL MAINTENANCE		7,500	14,500	14,500	15,795	1,295
CONTRACTUAL SERVICES						
10-17-5020	Legal & Professional Fees	-	-	-	-	-
10-17-5032	Liability Insurance	4,700	444	4,424	4,500	76
10-17-5044	Contract Labor/Services	-	6,300	6,300	3,000	(3,300)
10-17-5062	Physicals/Drug Screens (EE)	200	200	201	-	(201)
10-17-5086	Other Contract Services	-	2,534	2,534	2,500	(34)
10-17-5108	Equipment Rental	-	3,259	3,259	-	(3,259)
10-17-5114	Electrical Contractor Work	500	500	500	500	-
TOTAL CONTRACTUAL SERVICES		5,400	13,237	17,218	10,500	(6,718)
CAPTIAL OUTLAY						
10-17-5500	Capital Outlay	14,000	161,191	161,191	40,000	(121,191)
TOTAL CAPITAL OUTLAY		14,000	161,191	161,191	40,000	(121,191)
DEPARTMENT TOTAL - PUBLIC WORKS (Streets/Parks/Grounds)		177,111	324,634	325,311	232,240	(93,071)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Special Events						
Dept. Number: 19						
OTHER EXPENSES						
10-19-5070	Fireworks in the Park	7,500	8,500	8,500	8,500	-
10-19-5071	Annual Easter Egg Hunt	250	250	240	250	10
10-19-5079	Contribution to Library	500	500	500	500	-
10-19-5080	Light Up Overton	1,500	-	-	1,000	1,000
10-19-5089	Employee Appreciation Expense	-	832	832	700	(132)
DEPARTMENT TOTAL - SPECIAL EVENTS		9,750	10,082	10,072	10,950	878
Department : Transfers Out						
Dept. Number: 90						
TRANSFERS OUT						
10-90-7001	Transfer Out - Fund 44 (Street Maintenance CIP)	-	-	-	-	-
10-90-7134	Transfer Out - Fund 41 (Notes and Loans)	91,184	91,184	91,388	91,051	(337)
10-90-xxxx	Transfer Out - Fund 20 (Cemetery Fund)	-	10,533	10,533	-	(10,533)
DEPARTMENT TOTAL - TRANSFERS OUT		91,184	101,717	101,921	91,051	(10,870)
Fund 10 - General Fund Summary						
Fund 10 - General Fund	Total Revenues	1,521,356	1,881,604	1,878,571	1,612,379	(266,192)
	Total Expenditures	1,521,313	1,833,547	1,815,241	1,641,316	(173,925)
	Total Gain/(Loss)	43	48,057	63,330	(28,937)	(92,268)

Fund 20 - Cemetery Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
PROPERTY TAXES						
20-4000	Ad Valorem Taxes-Current	42,074	38,319	38,319	42,000	3,681
20-4001	Ad Valorem Taxes-Delinquent	1,750	1,750	1,039	1,750	711
20-4032	Tax Penalties and Interest	750	750	778	750	(28)
20-4033	Tax Collection Fees	500	500	288	300	12
TOTAL PROPERTY TAXES		45,074	41,319	40,424	44,800	4,376
CHARGES FOR SERVICES						
20-4037	Filing Fees	800	800	450	450	-
20-4401	Plot Sales	11,000	3,000	3,000	3,000	-
20-4402	Interment Fee	4,500	4,500	3,000	3,000	-
20-4403	Gravesite Location Fee	300	300	-	-	-
20-4404	Marker Permit Fee	500	500	700	500	(200)
TOTAL CHARGES FOR SERVICES		17,100	9,100	7,150	6,950	(200)
MISCELLANEOUS REVENUES						
20-4010	Donations	750	1,800	1,800	750	(1,050)
20-4020	Other Income	200	200	-	-	-
TOTAL MISCELLANEOUS REVENUES		950	2,000	1,800	750	(1,050)
TRANSFERS IN						
20-6xxx	Transfers In - Fund 10 (General Fund)	-	10,533	10,533	-	(10,533)
TOTAL TRANSFERS IN		-	10,533	10,533	-	(10,533)
CEMETERY FUND REVENUE TOTALS		63,124	62,952	59,907	52,500	(7,407)
Department : Cemetery						
Dept. Number: 20						
PAYROLL EXPENSES						
20-20-5000	Salaries	28,582	22,339	22,339	19,782	(2,557)
20-20-5001	Overtime	-	-	-	-	-
20-20-5022	Cell Phone Allowance	-	60	60	720	660
20-20-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		28,582	22,399	22,399	20,502	(1,897)
PAYROLL BENEFITS						
20-20-5004	Payroll-Unemployment	122	122	103	122	19
20-20-5005	Payroll-Retirement	436	536	536	751	215
20-20-5006	Payroll-Health Ins	-	1,926	1,926	731	(1,195)
20-20-5009	Payroll-FICA/SS/Medicare	990	1,219	1,219	1,513	294
20-20-5010	Flexible Spending	-	11	11	-	(11)
TOTAL PAYROLL BENEFITS		1,548	3,814	3,795	3,117	(678)
SUPPLIES & EQUIPMENT						
20-20-5014	Postage	100	100	75	75	-
20-20-5015	Office Supplies	500	500	250	250	-
20-20-5018	Advertising	-	-	-	750	750
20-20-5036	Materials & Supplies	300	350	350	350	-
20-20-5084	Filing Fees	225	300	300	300	-
TOTAL SUPPLIES & EQUIPMENT		1,125	1,250	975	1,725	750
CONTRACTUAL SERVICES						
20-20-5027	Rusk County Appraisal District	600	763	763	800	37
20-20-5028	Smith County Appraisal District	50	50	50	50	-
20-20-5040	Tax Collection Fees	800	200	200	200	-
20-20-5044	Contract Labor/Services	500	5,030	5,030	1,000	(4,030)
20-20-5051	Admin Fee	-	-	-	-	-

Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
20-20-5083	Attorney's Fees	500	500	350	350	-
20-20-5085	Audit Fees	4,000	4,000	4,000	3,506	(494)
20-20-5401	Cemetery Grounds Maintenance	22,200	21,899	19,050	20,000	950
20-20-5402	Landscaping	-	1,850	1,850	1,000	(850)
TOTAL CONTRACTUAL SERVICES		28,650	34,292	31,293	26,906	(4,387)
CAPTIAL OUTLAY						
20-20-5500	Capital Outlay	-	1,444	1,444	-	(1,444)
TOTAL CAPITAL OUTLAY		-	1,444	1,444	-	(1,444)
TRANSFERS OUT						
20-20-7310	Transfers Out - Fund 10 (General Fund)	3,000	-	-	1,000	1,000
TOTAL TRANSFERS OUT		3,000	-	-	1,000	1,000
TOTAL CEMETERY EXPRENSSES		62,904	63,198	59,906	53,250	(6,656)
Fund 20 - Cemetery Fund	Total Revenues	63,124	62,952	59,907	52,500	(7,407)
	Total Expenditures	62,904	63,198	59,906	53,250	(6,656)
	Total Gain/(Loss)	220	(246)	0	(750)	(750)

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
WATER REVENUE						
30-4028	Bulk Water Sales	750	2,000	2,000	1,000	(1,000)
30-4301	Water Sales	635,000	656,036	656,036	796,611	140,575
30-4303	Water Taps & Meters	1,500	1,500	1,500	1,500	-
TOTAL WATER REVENUE		637,250	659,536	659,536	799,111	139,575
SEWER REVENUE						
30-4302	Sewer Sales	410,000	485,118	485,118	485,000	(118)
30-4304	Sewer Taps	750	1,500	1,500	1,500	-
TOTAL SEWER REVENUE		410,750	486,618	486,618	486,500	(118)
SERVICE CHARGES						
30-4030	Reimbursements	-	15	15	-	(15)
30-4305	Reconnect Fees	6,000	4,850	4,850	5,000	150
30-4307	Returned Check Fees	200	200	100	100	-
30-4308	Late Fees	15,000	19,104	19,104	17,000	(2,104)
30-4309	Connect Fee	5,500	5,500	5,500	5,500	-
TOTAL SERVICE CHARGES		26,700	29,669	29,569	27,600	(1,969)
TRANSFERS IN						
30-6xxx	Transfer In - Fund 42 (I&S)	-	25,000	25,000	-	(25,000)
TOTAL TRANSFERS IN		-	25,000	25,000	-	(25,000)
WATER & SEWER FUND REVENUE TOTALS		1,074,700	1,200,823	1,200,723	1,313,211	112,488
Department : Utility Billing						
Dept. Number: 33						
PAYROLL EXPENSES						
30-33-5000	Salaries	38,715	43,779	43,779	44,581	802
30-33-5001	Overtime	1,000	1,000	980	1,000	20
30-33-5022	Cell Phone Allowance	360	360	343	360	17
TOTAL PAYROLL EXPENSES		40,075	45,139	45,102	45,941	839
PAYROLL BENEFITS						
30-33-5004	Payroll-Unemployment	243	1,242	1,242	216	(1,026)
30-33-5005	Payroll-Retirement	1,338	1,425	1,425	1,731	305
30-33-5006	Payroll-Health Ins	11,013	11,013	10,512	11,497	984
30-33-5009	Payroll-FICA/SS/Medicare	3,038	3,156	3,156	3,487	331
30-33-5011	Workers Comp	1,803	1,128	1,128	1,200	72
TOTAL PAYROLL BENEFITS		17,436	17,965	17,463	18,130	667
PROFESSIONAL DEVELOPMENT						
30-33-5013	Training	100	179	179	-	(179)
30-33-5017	Dues & Subscriptions	-	70	70	-	(70)
TOTAL PROFESSIONAL DEVELOPMENT		100	249	249	-	(249)
SUPPLIES & EQUIPMENT						
30-33-5014	Postage	4,500	4,097	4,097	4,200	103
30-33-5015	Office Supplies	2,500	2,000	2,000	2,000	-
30-33-5036	Materials & Supplies	-	350	350	350	-
30-33-5043	Uniforms	-	286	286	300	14
30-33-5101	Computer Hardware	-	759	759	-	(759)
30-33-5116	COVID-19 Supplies	-	500	500	250	(250)
TOTAL SUPPLIES & EQUIPMENT		7,000	7,992	7,992	7,100	(892)
UTILITIES						
30-33-5025	Telephone	1,000	2,912	2,912	3,000	88
TOTAL UTILITIES		1,000	2,912	2,912	3,000	88

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
MAINTENANCE						
30-33-5030	Building Maintenance	750	300	300	300	-
30-33-5039	Vehicle & Equipment Maint/Repair	-	1,000	1,000	1,000	-
TOTAL MAINTENANCE		750	1,300	1,300	1,300	-
CONTRACTUAL SERVICES						
30-33-5016	Copies & Copier	3,200	1,036	1,036	1,100	64
30-33-5020	Legal & Professional Fees	-	600	600	600	-
30-33-5032	Liability Insurance	10,689	10,046	10,046	10,050	4
30-33-5044	Contract Labor/Services	-	292	292	300	8
30-33-5062	Physicals/Drug Screens (EE)	-	239	239	-	(239)
30-33-5083	Attorney's Fees	250	-	-	-	-
30-33-5085	Audit Fees	30,000	23,000	23,000	26,000	3,000
30-33-5086	Other Contract Services	2,000	2,876	2,876	-	(2,876)
30-33-5087	Employee PR Reimbursements	-	-	-	-	-
30-33-5104	USTI License/Maintenance	1,620	1,620	1,620	500	(1,120)
30-33-5164	Incode Accounting Software	-	9,025	9,025	9,476	451
TOTAL CONTRACTUAL SERVICES		47,759	48,734	48,734	48,026	(708)
CAPITAL OUTLAY						
30-33-5500	Capital Outlay	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
DEPARTMENT TOTAL - UTILITY BILLING		114,120	124,291	123,753	123,497	(255)
Department : Water Storage & Distribution						
Dept. Number: 35						
PAYROLL EXPENSES						
30-35-5000	Salaries	60,861	64,097	64,097	64,480	383
30-35-5001	Overtime	7,000	10,986	10,986	10,000	(986)
30-35-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		67,861	75,083	75,082	74,480	(602)
PAYROLL BENEFITS						
30-35-5004	Payroll-Unemployment	324	460	460	288	(172)
30-35-5005	Payroll-Retirement	2,287	2,385	2,385	2,828	443
30-35-5006	Payroll-Health Ins	14,506	13,326	13,326	15,150	1,824
30-35-5009	Payroll-FICA/SS/Medicare	5,191	5,735	5,735	5,698	(37)
30-35-5011	Workers Comp	1,803	1,701	1,701	1,700	(1)
TOTAL PAYROLL BENEFITS		24,110	23,606	23,606	25,664	2,057

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
PROFESSIONAL DEVELOPMENT						
30-35-5012	Travel & Training	1,000	250	250	1,420	1,170
30-35-5013	Training (will combine with 5012)	2,000	2,000	2,000	-	(2,000)
30-35-5017	Dues & Subscriptions	-	200	200	180	(20)
TOTAL PROFESSIONAL DEVELOPMENT		3,000	2,450	2,450	1,600	(850)
SUPPLIES & EQUIPMENT						
30-35-5014	Postage	-	350	350	350	-
30-35-5015	Office Supplies	-	150	150	150	-
30-35-5036	Materials & Supplies	35,000	35,000	35,000	35,000	-
30-35-5037	Gas & Oil	5,500	3,748	3,748	4,000	252
30-35-5041	Equipment	2,000	2,200	2,200	2,200	-
30-35-5043	Uniforms	3,200	4,300	4,300	3,000	(1,300)
30-35-5301	State Permit Fees	3,500	3,004	3,004	3,004	-
30-35-5311	Fine and Penalties	-	-	-	-	-
TOTAL SUPPLIES & EQUIPMENT		49,200	48,752	48,752	47,704	(1,048)
UTILITIES						
30-35-5026	Electricity	60,500	67,228	67,228	68,000	772
TOTAL UTILITIES		60,500	67,228	67,228	68,000	772
MAINTENANCE						
30-35-5039	Vehicle & Equipment Maint/Repair	5,000	10,000	10,000	10,000	-
30-35-5061	Maintenance Equipment	-	1,500	1,500	1,500	-
30-35-5179	Fire Hydrant Maintenance	-	-	-	-	-
30-35-5306	Water Line Maintenance	15,000	1,000	1,000	1,000	-
30-35-xxxx	Water Storage Maintenance	-	-	-	-	-
TOTAL MAINTENANCE		20,000	12,500	12,500	12,500	-
CONTRACTUAL SERVICES						
30-35-5020	Legal & Professional Fees	-	200	200	200	-
30-35-5044	Contract Labor/Services	3,000	1,500	1,500	3,500	2,000
30-35-5062	Physicals/Drug Screens (EE)	-	1,200	1,200	300	(900)
30-35-5108	Equipment Rental	-	3,000	3,000	3,000	-
30-35-5114	Electrical Contractor Work	4,000	1,500	1,500	2,000	500
30-35-5304	Water Testing	3,000	3,000	3,000	3,000	-
30-35-5305	Tank Inspections	1,500	1,275	1,275	1,500	225
TOTAL CONTRACTUAL SERVICES		11,500	11,675	11,675	13,500	1,825
CAPITAL OUTLAY						
30-35-5500	Capital Outlay	15,000	45,859	45,859	134,500	88,641
TOTAL CAPITAL OUTLAY		15,000	45,859	45,859	134,500	88,641
DEPARTMENT TOTAL - WATER STORAGE & DISTRIBUTION		251,171	287,153	287,153	377,948	90,795

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Sewer Collection						
Dept. Number: 37						
PAYROLL EXPENSES						
30-37-5000	Salaries	76,066	53,248	53,248	80,122	26,874
30-37-5001	Overtime	5,000	10,265	10,265	10,000	(265)
30-37-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		81,066	63,513	63,513	90,122	26,608
PAYROLL BENEFITS						
30-37-5004	Payroll-Unemployment	486	261	261	432	171
30-37-5005	Payroll-Retirement	2,732	2,132	2,132	3,422	1,289
30-37-5006	Payroll-Health Ins	17,998	8,828	8,828	18,804	9,976
30-37-5009	Payroll-FICA/SS/Medicare	6,202	4,904	4,904	6,894	1,990
30-37-5011	Workers Comp	2,704	1,956	1,956	2,000	44
TOTAL PAYROLL BENEFITS		30,122	18,081	18,082	31,552	13,470
PROFESSIONAL DEVELOPMENT						
30-37-5012	Travel & Training	1,000	750	750	1,450	700
30-37-5013	Training (will combine with 5012)	2,000	1,300	1,300	-	(1,300)
30-37-5017	Dues & Subscriptions	-	200	200	200	-
TOTAL PROFESSIONAL DEVELOPMENT		3,000	2,250	2,250	1,650	(600)
SUPPLIES & EQUIPMENT						
30-37-5014	Postage	-	-	-	-	-
30-37-5036	Materials & Supplies	35,000	25,000	25,000	25,000	-
30-37-5037	Gas & Oil	5,500	3,636	3,636	4,000	364
30-37-5041	Equipment	-	1,750	1,750	2,000	250
30-37-5043	Uniforms	3,200	3,687	3,687	3,000	(687)
30-37-5061	Maintenance Equipment	2,500	1,300	1,300	1,300	-
30-37-5301	State Permit Fees	5,000	3,374	3,374	5,000	1,626
TOTAL SUPPLIES & EQUIPMENT		51,200	38,747	38,747	40,300	1,553
UTILITIES						
30-37-5026	Electricity	38,000	26,898	26,898	30,000	3,102
TOTAL UTILITIES		38,000	26,898	26,898	30,000	3,102
MAINTENANCE						
30-37-5039	Vehicle & Equipment Maint/Repair	6,000	25,000	25,000	10,000	(15,000)
30-37-5306	Maintenance On W & S System	10,000	1,500	1,500	2,000	500
TOTAL MAINTENANCE		16,000	26,500	26,500	12,000	(14,500)
CONTRACTUAL SERVICES						
30-37-5020	Legal & Professional Fees	-	200	200	2,700	2,500
30-37-5044	Contract Labor/Services	5,000	6,600	6,600	3,000	(3,600)
30-37-5062	Physicals/Drug Screens (EE)	-	860	860	500	(360)
30-37-5108	Equipment Rental	-	8,264	8,264	5,000	(3,264)
30-37-5114	Electrical Contractor Work	10,000	12,000	12,000	10,000	(2,000)
30-37-5177	Sludge Hauling	3,000	3,878	3,878	3,888	10
30-37-5178	Sludge Pumping	15,000	3,000	3,000	5,000	2,000
30-37-5303	Sewer Analysis & Inspections	6,200	5,724	5,724	6,000	276
TOTAL CONTRACTUAL SERVICES		39,200	40,526	40,526	36,088	(4,438)
CAPITAL OUTLAY						
30-37-5500	Capital Outlay	33,900	65,556	65,556	14,610	(50,946)
TOTAL CAPITAL OUTLAY		33,900	65,556	65,556	14,610	(50,946)
DEPARTMENT TOTAL - SEWER COLLECTION		292,488	282,071	282,072	256,322	(25,751)

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
TRANSFERS OUT - WATER STORAGE & DISTRIBUTION						
30-91-7210	Transfer Out - Fund 10 (General Fund)	145,000	145,000	145,000	165,000	20,000
30-91-7233	Transfer Out - Fund 42 (I&S)	7,886	7,886	7,886	16,787	8,901
30-91-7234	Transfer Out - Fund 41 (Notes and Loans)	55,501	55,501	55,501	21,077	(34,424)
DEPARTMENT TOTAL - TRANSFERS OUT - WATER		208,387	208,387	208,387	202,864	(5,523)
TRANSFERS OUT - SEWER COLLECTION						
30-92-7210	Transfer Out - Fund 10 (General Fund)	145,000	145,000	145,000	165,000	20,000
30-92-7233	Transfer Out - Fund 42 (I&S)	7,886	7,886	7,886	16,787	8,901
30-92-7234	Transfer Out - Fund 41 (Notes and Loans)	55,501	55,501	55,501	21,077	(34,424)
DEPARTMENT TOTAL - TRANSFERS OUT - SEWER		208,387	208,387	208,387	202,864	(5,523)
Fund 30 - Water/Sewer Fund	Total Revenues	1,074,700	1,200,823	1,200,723	1,313,211	112,488
	Total Expenditures	1,074,553	1,110,289	1,109,752	1,163,495	53,743
	Total Gain/(Loss)	147	90,534	90,971	149,716	58,745

Fund 41 - Notes and Loans Fund (M & O)						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
REVENUES						
41-4703	Bank Loan Proceeds	-	-	-	-	-
41-4707	OMDD Loan Proceeds	-	-	-	-	-
41-6160	Transfers In - Fund 30 (Water)	55,501	55,501	55,501	21,077	(34,424)
41-6161	Transfers In - Fund 30 (Sewer)	55,501	55,501	55,501	21,077	(34,424)
41-6210	Transfer In - Fund 10 (General Fund)	91,184	91,184	91,388	91,051	(337)
41-6xxx	Transfer In - OMDD	-	81,882	81,882	-	(81,882)
TOTAL NOTES & LOANS REVENUES		202,187	284,069	284,272	133,205	(151,067)
EXPENSES						
41-49-5450	Loan Closing Costs	-	203	203	-	(203)
41-49-5451	EMS Building Loan	12,601	12,601	12,601	12,601	-
41-49-5458	Unsecured Bank Loan (PW Equip)	31,873	31,873	31,873	2,656	(29,217)
41-49-5459	Unsecured Loan (Ref Debt)	78,996	78,996	78,996	78,996	-
41-49-5462	Unsec Loan (Refin CDBG-CF)	39,765	39,765	39,765	-	(39,765)
41-49-5463	Unsec Loan (PD Explorers x2)	35,210	35,210	35,210	35,210	-
41-49-5464	Kubota Mower	3,742	3,742	3,742	3,742	-
41-49-7xxx	Transfer Out - OMDD	-	81,882	81,882	-	(81,882)
TOTAL NOTES & LOANS EXPENSES		202,187	284,272	284,272	133,205	(151,067)
Fund 41 - Notes/Loans Fund	Total Revenue	202,187	284,069	284,272	133,205	(151,067)
	Total Expenditure	202,187	284,272	284,272	133,205	(151,067)
	Total Gain/(Loss)	-	(203)	-	-	-

Fund 42 - Interest and Sinking (I&S) Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
I & S REVENUES						
42-4000	Ad Valorem Taxes-Current	208,815	208,815	196,508	249,444	52,936
42-4001	Ad Valorem Taxes-Delinquent	6,000	6,000	6,103	6,000	(103)
42-4032	Tax Penalties and Interest	3,000	3,000	3,818	3,000	(818)
42-4033	Tax Collection Fees	1,500	1,500	1,644	1,500	(144)
42-6160	Transfers In - Fund 30 (Water)	7,886	7,886	7,886	16,787	8,901
42-6161	Transfers In - Fund 30 (Sewer)	7,886	7,886	7,886	16,787	8,901
42-4703	Bank Loan Proceeds	-	230,232	230,232	-	(230,232)
TOTAL I & S REVENUES		235,086	465,318	454,077	293,518	(160,560)
GENERAL FUND I & S EXPENSES						
42-40-5027	Rusk County Appraisal District	3,500	-	-	3,550	3,550
42-40-5028	Smith County Appraisal District	200	-	-	251	251
42-40-5040	Tax Collection Fees	4,000	-	-	2,000	2,000
TOTAL GENERAL FUND I & S EXPENSES		7,700	-	-	5,801	5,801
2002 CO EXPENSES						
42-41-5027	Rusk County Appraisal District	-	-	2,651	-	(2,651)
42-41-5028	Smith County Appraisal District	-	-	188	-	(188)
42-41-5040	Tax Collection Fees	-	-	1,735	-	(1,735)
42-41-5100	Debt Service-2002 CO Bonds Principal	160,000	160,000	160,000	160,000	-
42-41-5110	Debt Service-2002 CO Bonds Interest	21,200	21,200	21,200	12,720	(8,480)
42-41-5111	Paying Agent Fees	300	300	750	750	-
TOTAL 2002 CO EXPENSES		181,500	181,500	186,524	173,470	(13,054)
2018 REFUNDING CO EXPENSES						
42-44-5100	Debt Service-CO Bonds Principal	6,000	6,000	6,000	7,000	1,000
42-44-5110	Debt Service-CO Bonds Interest	2,200	2,200	2,198	1,900	(298)
42-44-5112	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
TOTAL 2018 REFUNDING CO EXPENSES		8,200	8,200	8,198	8,900	703
2018 CO EXPENSES						
42-45-5100	Debt Service-CO Bonds Principal	28,000	28,000	26,000	30,000	4,000
42-45-5110	Debt Service-CO Bonds Interest	9,550	9,550	10,196	8,150	(2,046)
42-45-5112	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
TOTAL 2018 CO EXPENSES		37,550	37,550	36,196	38,150	1,954
TB&T 2020 LOAN						
42-46-5100	Debt Service-CO Bonds Principal	-	-	-	32,780	32,780
42-46-5110	Debt Service-CO Bonds Interest	-	-	-	5,260	5,260
	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
TOTAL TB&T 2020 LOAN EXPENSES		-	-	-	38,040	38,040
TRANSFERS OUT						
42-90-7310	Transfers Out - Fund 10 (General Fund)	50,000	205,232	205,232		(205,232)
42-90-7xxx	Transfers Out - Fund 30 (Water/Sewer)	-	25,000	25,000		
TOTAL TRANSFERS OUT		50,000	230,232	230,232	-	(205,232)
Fund 42 - I & S Fund						
Total Revenue		235,086	465,318	454,077	293,518	(160,560)
Total Expenditure		284,950	457,482	461,150	264,361	(171,789)
Total Gain/(Loss)		(49,864)	7,836	(7,072)	29,157	11,229

Fund 51 - Fire Training (Grant Fund)					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
REVENUES					
51-4531	State Fire Marshal Grant	4,000	-	4,000	4,000
51-4532	Texas A&M Forest Service Grant	700	2,604	700	(1,904)
TOTAL FIRE TRAINING REVENUES		4,700	2,604	4,700	2,096
EXPENSES					
51-15-5012	Travel & Meals	3,000	-	3,000	3,000
51-15-5013	Training Registration	1,500	-	1,500	1,500
TOTAL FIRE TRAINING EXPENSES		4,500	-	4,500	4,500
Fund 51 - Fire Training (Grant Fund)	Total Revenue	4,700	2,604	4,700	2,096
	Total Expenditure	4,500	-	4,500	4,500
	Total Gain/(Loss)	200	2,604	200	(2,404)

Fund 60 - Court Tech Fund					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
COURT TECH REVENUE					
60-4105	Justice Court Technology Fund	2,200	1,273	1,250	(23)
TOTAL COURT TECH REVENUES		2,200	1,273	1,250	(23)
COURT TECH EXPENSES					
60-13-5101	Computer Hardware	-	459	-	(459)
60-13-5102	Computer Software	-	-	-	-
60-13-5500	Capital Outlay	3,013	3,013	-	(3,013)
TOTAL COURT TECH EXPENSES		3,013	3,472	-	(3,472)
Fund 60 - Court Tech Fund	Total Revenue	2,200	1,273	1,250	(23)
	Total Expenditure	3,013	3,472	-	(3,472)
	Total Gain/(Loss)	(813)	(2,199)	1,250	3,449

Fund 61 - Court Security Fund					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
COURT SECURITY REVENUE					
61-4100	Court Room Security Fees	1,750	1,067	1,050	(17)
TOTAL COURT SECURITY REVENUES		1,750	1,067	1,050	(17)
COURT SECURITY EXPENSES					
61-13-7310	Transfers Out - Fund 10 (General Fund)	1,000	1,000	1,000	-
TOTAL COURT SECURITY EXPENSES		1,000	1,000	1,000	-
Fund 61 - Court Security Fund	Total Revenue	1,750	1,067	1,050	(17)
	Total Expenditure	1,000	1,000	1,000	-
	Total Gain/(Loss)	750	67	50	(17)

Fund 62 - Municipal Jury Fund					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
MUNICIPAL JURY REVENUE					
62-4109	Fines & Forfeitures	-	7	10	3
TOTAL MUNICIPAL JURY REVENUE		-	7	10	3
MUNICIPAL JURY EXPENSES					
62-XXXX	Municipal Jury Expenses	-	-	-	-
TOTAL MUNICIPAL JURY EXPENSES		-	-	-	-
Fund 62 - Municipal Jury Fund	Total Revenue	-	7	10	3
	Total Expenditure	-	-	-	-
	Total Gain/(Loss)	-	7	10	3

Fund 66 - Court Truancy Fund					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
COURT TRUANCY REVENUE					
66-4111	Fines & Forfeitures	-	615	820	205
TOTAL COURT TRUANCY REVENUE		-	615	820	205
COURT TRUANCY EXPENSES					
66-XXXX	Court Truancy Expenses	-	-	-	-
TOTAL COURT TRUANCY EXPENSES		-	-	-	-
Fund 66 - Court Truancy Fund	Total Revenue	-	615	820	205
	Total Expenditure	-	-	-	-
	Total Gain/(Loss)	-	615	820	205

Fund 63 - Police Donations Fund					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
POLICE DONATION REVENUES					
63-4010	Donations	-	-	-	-
63-4024	Police Sponsored Fund Raisers	500	-	500	500
63-4150	Police Dept Calendar Income	1,000	300	300	-
63-4151	National Night Out	-	-	-	-
TOTAL POLICE DONATION REVENUES		1,500	300	800	500
POLICE DONATION EXPENSES					
63-14-5038	Protective Gear	-	-	-	-
63-14-5041	Equipment	-	1,250	-	(1,250)
63-14-5151	Nat'l Night Out	300	288	300	12
63-14-5152	Calendar-PD	300	-	300	300
63-14-5155	PD Events/Misc Items	500	50	200	150
TOTAL POLICE DONATION EXPENSES		1,100	1,588	800	(788)
Fund 63 - Police Donation Fund	Total Revenue	1,500	300	800	500
	Total Expenditure	1,100	1,588	800	(788)
	Total Gain/(Loss)	400	(1,288)	-	1,288

Fund 65 - Police Seizure Fund					
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
POLICE SEIZURE REVENUES					
65-4011	Interest Income	5	5	5	-
65-4104	Seizure Revenue	-	-	-	-
TOTAL POLICE SEIZURE REVENUES		5	5	5	-
POLICE SEIZURE EXPENSES					
65-14-5036	Materials & Supplies	-	-	-	-
65-14-5500	Capital Outlay	-	-	-	-
TOTAL POLICESEIZURE EXPENSES		-	-	-	-
Fund 65 - Police Seizure Fund	Total Revenue	5	5	5	-
	Total Expenditure	-	-	-	-
	Total Gain/(Loss)	5	5	5	-

Fund 70 - Overton Economic Development Fund (OEDC)							
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amendments & Adjustments	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
OEDC REVENUES							
70-4004	State Sales Tax	111,000	-	111,000	111,000	111,000	-
70-4011	Interest Income	500	-	500	300	350	50
TOTAL OEDC REVENUES		111,500	-	111,500	111,300	111,350	50
OEDC EXPENSES							
70-70-5015	Office Supplies	150	-	150	150	150	-
70-70-5020	Legal & Professional Fees	3,000	-	3,000	3,000	-	(3,000)
70-70-5051	Admin Fee	12,000	(12,000)	(12,000)	-	10,000	10,000
70-70-5507	Capital Outlay - Dam/Spillway Engineering	-	54,666	54,666	54,666	-	(54,666)
70-70-5508	Capital Outlay - Dam/Spillway Construction	-	135,280	135,280	135,280	-	(135,280)
70-70-5509	Projects - Dredging Work at Lake	-	20,000	20,000	20,000	-	(20,000)
70-70-7000	Transfers Out	-	-	-	-	-	-
TOTAL OEDC EXPENSES		15,150	197,946	201,096	213,096	10,150	(202,946)
Fund 70 - OEDC Fund	Total Revenue	111,500	-	111,500	111,300	111,350	50
	Total Expenditure	15,150	197,946	201,096	213,096	10,150	(202,946)
	Total Gain/(Loss)	96,350	(197,946)	(89,596)	(101,796)	101,200	202,996