

ORDINANCE NO. 2015-03-19A

AN ORDINANCE OF THE CITY OF OVERTON, TEXAS, AMENDING THE AMOUNT OF APPROPRIATIONS FOR THE GENERAL FUND AS WELL AS ALL OTHER FUNDS THAT PROVIDE FOR THE PAYMENT OF OPERATING AND CAPITAL EXPENDITURES AND BY CHANGING THE AMOUNT APPROPRIATED FOR VARIOUS DEPARTMENTS OF THE CITY AS ORIGINALLY ADOPTED BY ORDINANCE NO. 2014-09-22A ADOPTED SEPTEMBER 22, 2014; WILL AMEND THE CITY OF OVERTON BUDGET FOR 2014 – 2015 FISCAL YEAR AND AUTHORIZE EXPENDITURES AS THEREIN PROVIDED. APPROVING AND ADOPTING A BUDGET FOR THE CITY OF OVERTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF OVERTON, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH, AND PROVIDING FOR PUBLICATION AND EFFECTIVE DATE.

WHEREAS, the City Council of the City of Overton , Texas approved Budget Ordinance 2014-09-22A for the 2014 – 2015 Fiscal Year on September 22, 2014; and

WHEREAS, the City Manager of the City of Overton has submitted to the City Council, a proposed budget amendment of the revenues and the expenditures of the City of Overton; and

WHEREAS, the City Council of the City of Overton, Texas desires to amend the approved Budget Ordinance for the 2014 – 2015 Fiscal Year;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OVERTON, THAT:

SECTION 1: AMENDMENT TO CURRENT BUDGET

That the appropriations for the Fiscal Year beginning October 1, 2014 and ending September 30, 2015, for the support of the general government of the City of Overton, Texas be amended for the said term in accordance with the changes in expenditures shown in the Attached Exhibit A.

SECTION 2: APPROVAL OF AMENDMENT

That the budget amendment, as shown in words and figures in Exhibit A are hereby approved in all aspects and adopted as an amendment to the City budget for the Fiscal Year beginning October 1, 2014 and ending September 30, 2015.

SECTION 3: BUDGET AMENDMENT FILING

In accordance with § 102.008(1), Local Government Code, The Director of Finance is directed to file with the City Secretary a true copy of the amended final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said amended budget and file it with this Ordinance in the official records of the City.

SECTION 4: BUDGET AMENDMENT POSTING

In accordance with § 102.008(2), Local Government Code, The Director of Finance is directed to take action to ensure that a copy of the amended budget is posted on the City's website.

SECTION 5: CONFLICT

That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 6: OPEN MEETINGS

That it is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that the public notice of time, place, location and the purpose of said meeting was given as required by the Open Meetings Act, Ch. 551 LGC.

SECTION 7: PUBLICATION

The City Secretary is hereby authorized and directed to cause the publication of the descriptive caption and penalty clauses of this Ordinance as an alternative method of publication provided by law.

SECTION 8: EFFECTIVE DATE

This Ordinance shall be in full force and effective from and after the date of its final passage and adoption in accordance with state law.

**PRESENTED, REVIEWED, CONSIDERED AND APPROVED ON THIS 19TH DAY
OF MARCH, 2015 BY A VOTE OF 4 AYES, 0 NAYS 0 ABSTENTIONS,
AT A REGULAR CALLED MEETING OF THE CITY COUNCIL OF THE CITY OF
OVERTON, TEXAS.**

CITY OF OVERTON


C.R. Evans, Jr., Mayor

ATTEST:


Rachel Gafford, City Secretary

APPROVED AS TO FORM AND LEGALITY:

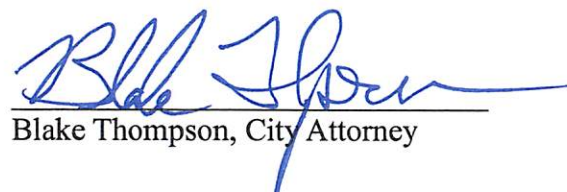

Blake Thompson, City Attorney



EXHIBIT A

**ORDINANCE NO.
2015-03-19A**

**BUDGET AMENDMENT
CITY OF OVERTON**

**FISCAL YEAR
2014-2015**

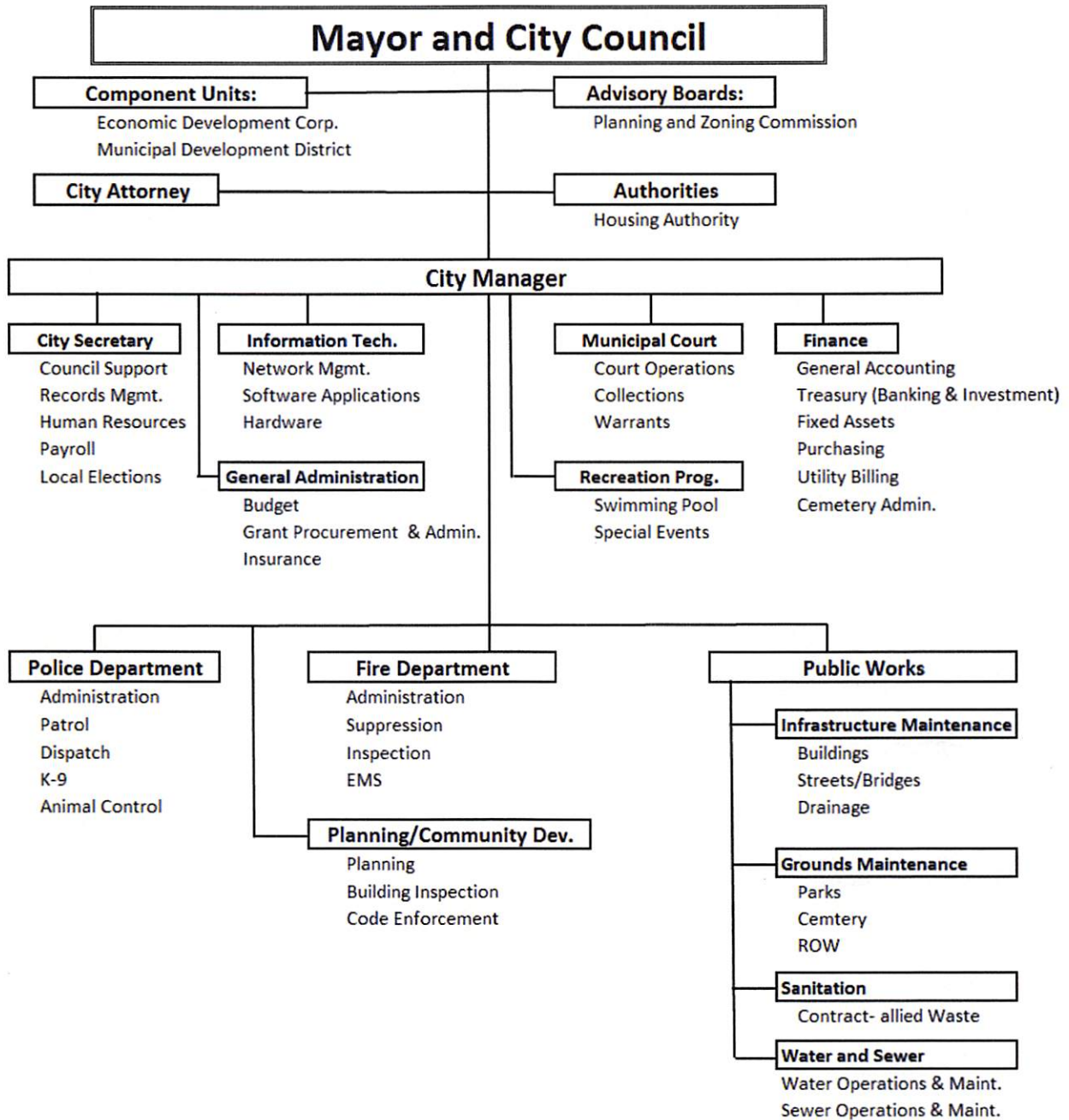
Ending September 30th, 2015

**ORDINANCE 2015-03-19A EXHIBIT A
AMENDING "EXHIBIT A" OF ORDINANCE 2014-22-09A
ADOPTED SEPTEMBER 22, 2014**

**City of Overton, Texas
Annual Operating and Capital Improvement
Budget for
Fiscal Year 2014-2015**



CITY OF OVERTON
2015 Organizational Chart by Function





March 9, 2015

The Honorable Mayor, Mayor Pro-Tem and City Council
City of Overton, Texas

This letter transmits the first amendment to the 2014-15 Fiscal Year Budget, ending September 30, 2015.

Format- The structure of the Amended Budget is similar to the one originally adopted in that it is organized by Fund and Department with detail shown for each line item. Within each fund a listing of each Revenue Account is listed which is followed by information on appropriations and expenditures.

For each fund, department and line item, the code and title are given for each account. The first column showing amounts is entitled, "Final Adopted Budget 10-1-2014". It contains dollar amounts originally adopted for the 2014-15 fiscal year. These consist of the total estimated amounts expected to be collected for "Revenue" and dollar amounts appropriated for "Expenditures". The next column contains the amount collected (for Revenue accounts) or the amounts spent (Expenditure accounts) year-to-date through February 2015. This column provides some indication as to the need for adjustments either up or down, based on historical trends and current economic conditions.

The middle column, "% Year-to-date" is used, in consideration with other factors to determine whether an adjustment is needed or not. The percentage is the amount in the second column "Expenditures to date", divided by the original appropriation for a particular line item. The next column titled "Adjustments" indicates whether a re-estimate of revenue either up or down is made. Positive numbers reflect a recommendation to increase the original estimate by the amount shown. A negative number for revenue indicates that the original estimate is proposed to be adjusted downward.

The same is true for appropriated amounts for expenditures. A positive number reflects a request for additional appropriations to cover expenses and a negative number shows a recommendation for reducing the appropriated amount for a particular line item of expenditure.

Amounts in the "Revised Total- Amend #1" column are the total amended amounts for each line item, that will be used going forward to control the budget. Subtotals are shown for essentially each Department with a grand total shown for the Fund itself.

Notes are found in the left hand margin, which provide a description of the motive or reason behind the recommendation for adjusting that particular item. The next section contains a review of the most significant increases or decreases that are shown in the adjustment column beginning with general fund revenue.

Analysis- The annual budget for any local government organization is a dynamic document that is subject to change at various times during the year. Original assumptions made when the budget was prepared do not always hold up as reality unfolds during the course of the year. Therefore it is almost always necessary to make mid-course adjustments in both revenues and expenditures based on actual rates of collections or pricing and changing needs of the organization.

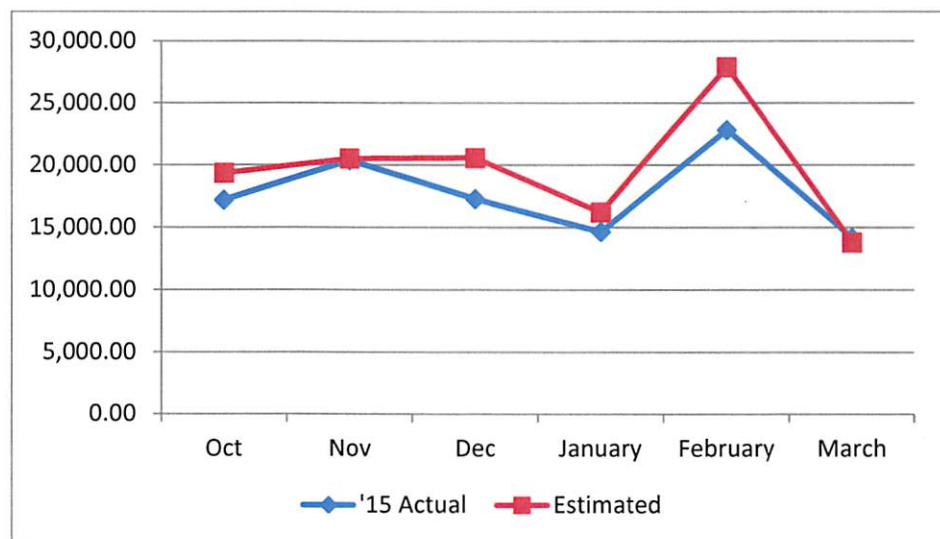
Through the first five months of the fiscal year, there have not been any major changes that would warrant expanding or attenuating any particular program, but there are still a number of adjustments that need to be made in individual line items. We are also still in the process of changing some parts of the account structure to make it more in line with common budgetary practices and this first amendment allows the opportunity

make needed adjustments. The Budget document itself contains all if the individual adjustments that are proposed but it was felt that it would be instructive to review the major changes as summarized in the following by Budget category (Revenue/Expenditure), Fund, Department and certain line items:

GENERAL FUND-

REVENUE- Property Taxes, Sales and Use Taxes, Franchise Fees, Transfers-in and Garbage Collection Fees account for over 85% of revenue for the General Fund. Of these, the Sales and Use Tax is the only one whose collections to-date are below estimates. Through the month of March, collections are \$11, 871 below that estimated for the same time period. The chart presented below shows that estimates were close for four of the six months, but December and February were well short of expectations. This trend has been experienced in other cities and is mostly attributed to the slow down in the economy due to depressed oil prices; however, the opening of the new Dollar General Store in the next month plus even a modest increase from wine and beer sales that has not been reflected in previous months, should help recovery to anticipated levels.

Sales Tax Collections 2014-15 (Estimated Versus Actual)



The number for sales tax revenue does bear close scrutiny over the next few months.

Property Taxes have been collected at a little higher rate than normal (88%) so there is little concern for this area. Franchise fees are collected for the most part, later in the year but those estimates should hold up as currently projected.

Transfers-in from the Water/Sewer fund are expected to be met due to current collection rates in water and sewer revenue. Estimates of revenue from garbage collection fees are reduced by \$17,000 as a precaution, based on year-to-date collections. This may not be necessary once a decision is made on the method of accrual of accounts receivables at the end of the year but for now I am being cautious about expectations. Intergovernmental Revenue and Sale of Assets are proposed to be increased by a total of \$10,000 based on collections to date plus known additional sources of revenue expected by the end of the year.

The difference between the original estimated total revenue and the amended amount is \$8,360.

EXPENDITURES- For the General Fund, \$127,776 in additional appropriations are offset by \$126,283 in decreases in appropriations for a net increase of \$1,493. Approximately 50% of the increases are in three line items which include Admin. and Police Salaries plus an additional \$24,000 for the Champion EMS contract (\$3,000 per month for 8 months).

Salaries in Administration are increased by \$16,450 which is mostly moving funds originally budgeted for contract work but is being paid out of salaries now because we are using a part-time employee that also works as a dispatcher part-time. The original plan was to contract out this work to a non-employee.

A total increase of \$20,419 in salaries is proposed for the Police Department. The original budget broke out over-time as a separate item but over-time is presently charged to salaries. The amount appropriated for over-time (\$11,816) was deleted to make up partially for the increase. The balance is a result of increases granted in February.

With the new contract with Champion EMS, the City is required to pay \$3,000 beginning on February 1st. This is a total of \$24,000 for a period of eight months.

The largest decrease in appropriations is -\$35,000 in Public Works. In the original budget a total of three full-time employees were budgeted for in this department. As a practical matter, they mostly work in Water and Sewer Operations (about 75% of the time) so, their salaries will be paid (75% in water and sewer) thus allowing for the reduction.

The transfer from the General Fund for Capital Improvements was reduced \$10,000 which leaves \$40,000 for various improvements or repairs that will be done for street maintenance.

As shown on the detailed report, the General Fund had a budgeted surplus at the beginning of the year of \$50,051. Netting out the increase in estimated Revenue of \$8,360 from the increase in Appropriated Expenditures of \$ 1,493 there will be \$6,867 additional funds available at the end of the year.

WATER AND SEWER UTILITY FUND-

REVENUE- Water and Sewer Sales make up over 96% of the Revenue for the Utility Fund.

An increase of \$20,300 is projected for water and sewer revenue based partly on the increase in rates that was granted in February and partly based on collections to-date. In the Original Budget, Water and Sewer Sales were recorded under one account. This makes analysis of Revenues for estimating purposes more difficult than it should be, therefore the Amended Budget reflects a break out of these two categories of Revenue. The adjustment column shows a decrease in account 60-850-4301 of (\$262,334). This is essentially backing out the anticipated sewer revenue and adding it back in Account 60-850-4302. The net effect is an increase

Adopted FY 2014-15 Budget as Amended 3-19-2015

of approximately \$20,000 in total revenue at the end of the fiscal year. With these accounts in place, it will be much easier to audit utility receipts and estimate future revenue amounts.

EXPENDITURES- Water and Sewer Fund expenditures are expected to increase by \$16,336 over the original budgeted amount. The largest increase is for electricity charges. The appropriation for this line item was increased by \$25,000. In preparing the original budget, all electricity charges were not totaled across all funds and departments and the total amount was under-estimated. The practice is to split the monthly fee in half and charge one half to General Fund and the other half to Water and Sewer. Next year, an analysis will be made to distribute energy costs between all user departments or objects such as for example street lights, Water wells, the wastewater Plant, etc. For the time-being the current practice will be used.

The three reductions to offset the increase in electricity appropriations are 60-850-5036 Maintenance Supplies (\$15,000), 5044 Contract Labor (\$5,000) and 5054 Fire Hydrant Replacement. The first, Maintenance Supplies has only used 37% of the original appropriation through five months. We can still charge the Capital Improvement Budget for Water and sewer for some future charges if there is a major break that requires more than five thousand dollars in expenditures so reducing the appropriation by \$15,000 represents little risk that funds will not be available for the last half of the year.

The Contract labor account was similar to the general fund, money was budgeted for office help but a part-time employee is being used so there is no need for Contract Labor funds. Another \$5,000 was taken out of the Fire Hydrant Replacement Program. There is little likelihood that we will be able to use the remaining \$5,000 this year since we are currently at 60% staffing for the Public Works department.

Overall, it is expected that \$20,000 will be added to the revenue accounts and only \$16,336 is proposed to be added to Appropriations which would leave a net surplus of \$3,964. This added to the original amount of \$26,420 would leave an estimated total surplus at the end of the year of \$30,385 for the Utility Fund.

DEBT SERVICE FUNDS -

Both Revenue collection and Expenditures are performing as expected through February for the Debt Service Funds. Bond payments are paid in February and August of each year. Payments were made on these scheduled debt payments as scheduled.

REVENUE- Tax collections for the Bond I&S Funds were at 87% as of the end of February so it is not expected there will be any problems in meeting the targeted revenue from this source. The Water and Sewer transfers are being made as needed without stressing the Water and Sewer Funds. For account 34-114-4001 EMS Building Rental, the Champion EMS Contract caused revenue estimates to be cut by (\$9,071). The total collected through the first four months of the year was \$4,400. This amount plus an extra amount to cover an additional liability owed to OMDD required that an additional \$14,025 would be taken from the Water and

Adopted FY 2014-15 Budget as Amended 3-19-2015

Sewer Utility Fund. This is reflected in the Adjustment column for account 34-900-9160.

EXPENDITURES- Expenditures for the Bond funds are as expected. There was one addition to 33-802-5113 for tax collection fees. In the past, the general fund had absorbed this cost of Attorney's collection of delinquent accounts; however, the proper allocation of these costs are in the Debt Service Fund because it is a cost of collecting taxes for the debt portion of the tax rate.

Account 34-120-5455 OMDD Loan is increased by \$8,000. In the process of reconciling revenue and expenses for the OMDD fund, it was discovered by the Board that a "loan" of \$50,000 by them to the water/sewer fund was never formalized. In addition to the \$9,500 annual payment for the \$95,000 loan, they have directed staff to prepare a PROMISSORY NOTE for the City that would allow them to recover these funds. I will propose a six year "no interest" Loan with annual payments of \$8,000 per year and a final payment of \$10,000 in the final year.

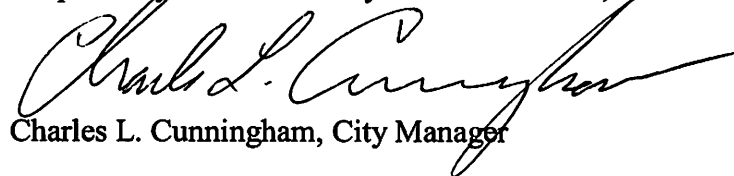
SPECIAL REVENUE FUNDS – Almost all of the Special Revenue Funds are related to Municipal Court Revenue and donations to the Police Department. These have not changed from the earlier adopted version of the Budget. I am working with the Chief and his staff to make sure the funds are spent by the end of the year on eligible projects.

CAPITAL IMPROVEMENT FUNDS – For the most part, there are few changes in the Capital Improvement Funds for the first Amendment. The projects to be funded from these resources will be done in the summer months and it is prudent to wait to make sure revenues are being collected as scheduled. As noted in the General Fund and Water System Fund Transfers to the CIP Funds, those transfers have been reduced by \$10,000 each. See Accounts 51-701-6210 and 54-851-6160.

On the Expenditure side the only change is adding \$7,500 for a Sewer Camera which is needed to perform a condition inventory of the complete wastewater collection system and help locate the source of leaks and blockages whenever they occur. The appropriation for this change is made by reducing the amount for Materials and supplies in the Sewer CIP and increasing the 59-901-7240 account in Capital Equipment Acquisitions.

The following pages provide the detail by Fund, Department and Line Items that are proposed for the Amendment.

Respectfully Submitted for your consideration,



Charles L. Cunningham, City Manager

ORDINANCE 2015-03-19A EXHIBIT A

Amending "Exhibit A" of Ordinance 2014-22-09A

FY 2015 Annual Operating Budget

<u>Fund</u>	<u>Dept.</u>	<u>Line Items</u>	<u>Final Adopted Budget 10-1-14</u>	<u>YTD 2-28-15</u>	<u>% YTD</u>	<u>Adjust.</u>	<u>Revised Total Amend. # 1</u>
10 General Fund							
		Revenue					
		Admin. Taxes -110					
	10 110	4000 Ad Valorem Taxes-Current	313,355	274,898	88%	-	313,355
	10 110	4001 Ad Valorem Taxes Del.	31,500	8,968	40%	(9,000)	22,500
New	10 110	4032 Tax Penalties and Int.	-	-	0%	6,000	6,000
	10 110	4033 Tax Collection Fees - Atty	-	-	0%	3,500	3,500
	10 110	4004 State Sales Tax	240,038	66,268	28%	-	240,038
		SubTotal Taxes	584,893	350,133	60%	500	585,393
		Fees- 112					
	10 112	4002 Building Permits/fees	6,250	6,357	91%	750	7,000
	10 112	4003 Animal Shelter	-	70	70%	100	100
	10 112	4006 Franchise Fees	107,000	12,493	12%	-	107,000
Delete move YTD 4016	10 112	4012 OEDC Admin. Fee	600	-	0%	(600)	-
	10 112	4013 RV Park Rental	5,000	1,390	28%	-	5,000
Change title	10 112	4016 OEDC Admin Fee	-	-	0%	3,000	3,000
ADD	10 112	4022 OMDD Admin. Fee	-	-	0%	4,800	4,800
Move to 10-450	10 112	4021 City Hall Dumpster income	200	-	0%	(200)	-
		SubTotal Fees	119,050	20,310	16%	7,850	126,900
		Other Revenue -114					
Sale of Police Vehicles	10 114	4008 Sales of Assets	2,000	-	0%	5,000	7,000
and PW vehicles	10 114	4009 Building rental-Com. Bldg	3,700	2,200	41%	1,700	5,400
Brookshires (fire works) &	10 114	4010 Donations	500	-	0%	4,500	5,000
County	10 114	4014 Copies/Fax	250	81	32%	-	250
Adj. Rusk County Reim.	10 114	4015 Intergovernmental Revenue	25,000	24,185	81%	5,000	30,000
	10 114	4020 Misc. (Coke machine) income	20	71	31%	210	230
	10 114	4307 Returned Check Fee	25	-	0%	-	25
		SubTotal Other GF Revenue	31,495	26,537	55%	16,410	47,905
		200 Municipal Court					
	10 200	4005 Warrant Fees	10,000	4,266	43%	-	10,000
	10 200	4107 Fines	142,588	35,783	25%	-	142,588
	10 200	4103 Police Reports	600	6	2%	(300)	300
		SubTotal Municipal Court Revenue	153,188	40,055	26%	(300)	152,888
		610 Recreation					
	10 610	4007 Swimming Pool Rental	4,000	-	0%	-	4,000
	10 610	4031 Life Guard Training	600	-	0%	-	600
	10 610	4025 Swim Pool Concessions	1,000	-	0%	-	1,000
		Subtotal Recreation	5,600	-	0%	-	5,600

FY 2015 Annual Operating Budget

10 General Fund

Revenue

Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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430 Public Works -Cemetery

10	430	4310	Donations	400	275	69%	-	400
10	430	4401	Cemetery Plot Sales	5,147	1,793	27%	1,500	6,647
10	430	4402	Interment Fees	1,919	300	29%	(900)	1,019
Subtotal Cemetery				7,466	2,368	29%	600	8,066

450 Public Works -Sanitation

Move from 10-112	10	450	4021	City Hall Dumpster income	-	105	0%	300	300
Est. inc. Franchise fee	10	450	4306	Garbage Sales	241,740	97,493	40%	(17,000)	224,740
Subtotal Public Works					241,740	97,598	43%	(16,700)	225,040

900 Transfers - In

10	900	6160	Transfers in from W&S	230,000	80,000	35%	-	230,000
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Total General Fund Revenue

1,373,432	617,001	45%	8,360	1,381,792
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Fund

Dept.

Line Items

General Fund- 10

Expenditures

100 Administration

Added PT was on Contract 5044	10	100	5000	Salaries	134,736	60,243	40%	16,450	151,186
	10	100	5001	Salary-Community bldg..	3,600	1,500	42%	-	3,600
	10	100	5003	Mayor & Council	2,400	1,000	42%	-	2,400
	10	100	5004	Unemployment Ins	1,823	-	0%	(1,040)	783
	10	100	5005	Payroll Retirement	3,100	1,097	34%	113	3,213
	10	100	5006	Payroll Health Ins	17,518	7,411	42%	-	17,518
	10	100	5007	Payroll Dental ins	1,086	491	45%	-	1,086
	10	100	5008	Payroll Life ins	122	51	42%	-	122
Add Medicare + inc. in salaries	10	100	5009	Payroll FICA	8,421	4,725	44%	2,334	10,755
	10	100	5010	Car Allowance	3,600	1,522	42%	-	3,600
	10	100	5011	Workers Comp	311	596	66%	597	908
	10	100	5012	Travel Expenses	1,000	1,888	52%	2,600	3,600
	10	100	5013	Training	1,200	-	0%	(500)	700
	10	100	5014	Postage	580	640	36%	1,200	1,780
	10	100	5015	Office Supplies	3,500	1,169	33%	-	3,500
	10	100	5016	Copies & copier	1,500	369	25%	-	1,500
	10	100	5017	Dues & Subscriptions	1,800	395	26%	(300)	1,500
Additional Public Notices (Public Hearings, elections etc.)	10	100	5018	Advertising	2,500	3,141	33%	7,000	9,500
	10	100	5019	Office Equipment	500	506	72%	200	700
Based on y-t-d expenditures	10	100	5020	Legal & Audit	45,000	7,992	23%	(10,000)	35,000
	10	100	5023	Pest Control	1,600	607	51%	(400)	1,200
	10	100	5024	Gas Entex	4,500	825	33%	(2,000)	2,500
	10	100	5025	Telephone	5,500	1,140	25%	(1,000)	4,500
	10	100	5026	Electricity	76,000	36,374	48%	-	76,000
	10	100	5027	Rusk Co. CAD Appraisal Fees	6,500	1,822	28%	-	6,500
	10	100	5028	Smith Co. CAD Appraisal	500	119	24%	-	500
Needed Upgrades- Security/maint. Backlog of maintenance.	10	100	5030	Building Maintenance	6,000	7,802	78%	4,000	10,000
	10	100	5031	Land/Building Lease	-	100	0%	-	-
	10	100	5032	Liability ins.	5,311	2,908	48%	800	6,111

FY 2015 Annual Operating Budget

General Fund- 10 (Cont.)

				Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
100 Admin. (cont.)				Expenditures				
	10	100	5037 Gas/Oil	200	359	60%	400	600
	10	100	5040 Tax Collection Fees	15,000	4,979	50%	(5,000)	10,000
Filled by PT Employee	10	100	5044 Contract Labor	15,000	80	100%	(14,920)	80
	10	100	5050 Comm. Center Supplies	150	74	19%	250	400
Move to Special Events	10	100	5070 Fireworks	2,500	-	0%	(2,500)	-
Includes May 9 - Prop. Elections	10	100	5078 Election Fees Rusk County	-	2,925	42%	7,000	7,000
Subtotal Administration				373,058	154,852	41%	5,284	378,342
130 Information Technology								
	10	130	5101 Computer Hardware	5,000	2,115	42%	-	5,000
	10	130	5102 Computer Software	2,500	-	0%	-	2,500
	10	130	5103 IT Maintenance Services	10,000	6,050	61%	-	10,000
	10	130	5104 USTI License/Maintenance	2,430	-	0%	-	2,430
Subtotal Information Technology				19,930	8,165	41%	-	19,930
200 Municipal Court								
	10	200	5000 Salaries-Clerk	24,679	10,609	43%		24,679
	10	200	5002 Salary-Judge / Jury fees	4,800	2,000	42%		4,800
	10	200	5004 Unemployment Fees	261	-	0%	-	261
	10	200	5005 Payroll retirement	568	211	36%	20	588
	10	200	5006 Health Ins.	5,839	2,470	42%		5,839
	10	200	5007 Payroll-Dental	362	170	47%		362
	10	200	5008 Payroll-Life ins.	41	17	42%		41
	10	200	5009 Payroll FICA	1,901	812	41%	99	2,000
	10	200	5011 Workers comp	111	-	0%		111
	10	200	5012 Travel Expense	200	-	0%		200
	10	200	5013 Training	200	-	0%		200
	10	200	5014 Postage	180	49	27%		180
	10	200	5015 Office Supplies	720	171	24%		720
	10	200	5016 Copies & Copier	1,400	369	26%		1,400
Prosecutors fee not in original Budget.	10	200	5020 Legal & professional Services	-	1,375	38%	3,600	3,600
	10	200	5021 Computer Expense	-	1,265	97%	1,300	1,300
	10	200	5045 Jail Expense	100	-	0%	-	100
Subtotal Municipal Court				41,362	19,519	42%	5,019	46,381
250 Planning /Community Development								
	10	250	5017 Dues & Subscriptions	-	106	42%	250	250
	10	250	5020 Legal Fees	-	1,098	55%	2,000	2,000
	10	250	5044 Contract Services - Inspections	2,500	1,384	38%	1,100	3,600
	10	250	5076 Engineering Services	1,500	-	0%	-	1,500
	10	250	5105 GIS Services	3,000	-	0%	-	3,000
Subtotal Planning/Community Development				7,000	2,588	25%	3,350	10,350

FY 2015 Annual Operating Budget

General Fund- 10 (Cont.)

					Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
310 Police Dept.					Expenditures				
Add Overtime not a separate acct.	10	310	5000	Salaries	291,880	119,742	38%	20,419	312,299
line item.	10	310	5075	Overtime	11,816	-	0%	(11,816)	-
	10	310	5004	Payroll Unemployment	5,220	5	0%	(2,610)	2,610
	10	310	5005	Retirement	6,026	1,980	32%	68	6,094
	10	310	5006	Health Ins.	46,716	17,967	38%	-	46,716
	10	310	5007	Dental Ins.	2,893	1,191	41%	-	2,893
	10	310	5008	Life ins.	324	125	39%	-	324
	10	310	5009	FICA	21,255	9,164	41%	1,118	22,373
	10	310	5011	Worker Comp.	8,101	3,263	50%	(1,534)	6,567
	10	310	5012	Travel Exp.	2,885	1,333	46%	-	2,885
	10	310	5013	Training	1,200	315	26%	-	1,200
	10	310	5014	Postage	225	49	22%	-	225
	10	310	5015	Off. Supp.	1,400	240	24%	(400)	1,000
	10	310	5016	Copies/Copier	1,400	369	41%	(500)	900
Police Chief \$29.00/mo.	10	310	5022	Cell Phone Allowance	-	55	24%	229	229
	10	310	5025	Telephone	4,226	1,555	37%	-	4,226
	10	310	5030	Build Maintenance	600	530	44%	600	1,200
	10	310	5032	Liability ins.	10,009	5,004	50%	-	10,009
	10	310	5036	Materials/Supplies	1,500	330	28%	(300)	1,200
	10	310	5037	Gas&Oil/tires	18,000	3,147	21%	(3,000)	15,000
	10	310	5039	Vehicle Repair	7,500	1,334	18%	-	7,500
	10	310	5041	Equipment	3,500	168	5%	-	3,500
	10	310	5043	Uniforms	1,000	0	0%	-	1,000
	10	310	5046	Animal Shelter	1,000	220	22%	-	1,000
	10	310	5049	Forensics	1,000	0	0%	-	1,000
	10	310	5061	Maint. Equip	200	0	0%	-	200
	10	310	5062	Physicals Emp.	540	0	0%	-	540
	10	310	5094	Dog Food	400	135	34%	-	400
	10	310	5095	Vet Fees	800	190	24%	-	800
Subtotal Police Department					451,616	168,410	37%	2,274	453,890

FY 2015 Annual Operating Budget

Public Works-

Expenditures

410 Street and Infrastructure Maint.

75% of salaries charged to W/S.

10	410	5000	Salaries
10	410	5004	Unemployment Taxes
10	410	5005	Retirement
10	410	5006	Health Ins.
10	410	5007	Dental Ins.
10	410	5008	Life Ins.
10	410	5009	FICA
10	410	5011	Workers Comp.
10	410	5012	Travel/Expenses
10	410	5013	Training
10	410	5024	Gas-Entex
10	410	3032	Liability insurance
10	410	5036	Materials & Supplies
10	410	5037	Gas & Oil
10	410	5039	Vehicle Repairs
10	410	5041	Equipment
10	410	5043	Uniforms
10	410	5048	Pool Repairs
10	410	5076	Engineering Services
10	410	5401	Grounds Repairs Grass Cutting

Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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75,400	15,220	38%	(35,000)	40,400
-	-	0%	392	392
1,657	294	18%	-	1,657
17,518	2,841	38%	(10,000)	7,518
1,086	188	17%	-	1,086
122	20	16%	-	122
4,505	1,164	39%	(1,500)	3,005
3,183	440	50%	(2,303)	880
1,000	-	0%	-	1,000
400	-	0%	-	400
75	931	47%	1,925	2,000
-	1,026	47%	2,200	2,200
1,500	4,537	45%	8,500	10,000
7,800	-	0%	(6,500)	1,300
2,000	-	0%	-	2,000
1,000	446	45%	-	1,000
1,200	-	0%	-	1,200
5,000	-	0%	-	5,000
-	960	-	-	-
23,000	7,500	38%	(3,000)	20,000
Subtotal - Streets and Infrastructure	146,446	35%	(45,286)	101,160

450 Sanitation

Projecting Year to date History

10 450 5077 Allied Waste Contract

172,076	63,793	35%	9,924	182,000
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610 Swimming Pool

10	610	5000	Salaries
10	610	5009	FICA
10	610	5011	Workers Comp.
10	610	5025	Telephone
10	610	5036	Materials & Supplies (pool)
10	610	5048	Swimming pool Repairs

9,500	-	0%	-	9,500
618	-	0%	-	618
120	-	0%	-	120
-	110	0%	-	-
8,200	-	0%	-	8,200
3,500	-	0%	-	3,500
Subtotal Swimming Pool	21,938	0%	-	21,938

620 Special Events

New Accounts

10	620	5070	Annual Fire Works
10	620	5071	Annual Easter Egg Hunt
10	620	5072	Awards - Celebrations

-	-	0%	2,500	2,500
-	-	0%	240	240
-	-	0%	4,000	4,000
Subtotal Special Events	-	0%	6,740	6,740

FY 2015 Annual Operating Budget

				Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
Expenditures								
550 Fire Dept								
	10	550	5011 Workers Comp	1,086	573	62%	(160)	926
	10	550	5012 Training Travel Expenses	4,000	-	0%	-	4,000
	10	550	5013 Training	-	-	0%	-	-
	10	550	5017 Dues & Subscriptions	1,200	905	75%	-	1,200
Fire Chief & Fire Marshall (\$29/mo.) →	10	550	5022 Cell Phone allowance	-	-	0%	348	348
	10	550	5024 Gas Entex	2,000	758	38%	-	2,000
	10	550	5025 Telephone	2,700	1,245	46%	-	2,700
	10	550	5026 Electricity	-	-	0%	-	-
	10	550	5032 Liability ins.	3,968	1,067	27%	-	3,968
	10	550	5036 Materials/supplies	500	-	0%	-	500
	10	550	5037 Gas/Oil	2,500	381	15%	-	2,500
	10	550	5038 Protective Gear	6,000	-	0%	-	6,000
	10	550	5039 Vehicle/Repair/Test	3,000	2,410	80%	-	3,000
	10	550	5041 Equipment/Repair/Test	5,000	1,453	29%	-	5,000
	10	550	5042 Firemen Fees	7,500	2,815	38%	-	7,500
	10	550	5098 Building Maint.	500	-	0%	-	500
New Champion EMS Contract	10	550	5140 EMS Services	-	3,000	13%	24,000	24,000
Subtotal Fire and EMS Department				39,954	14,607	23%	24,188	64,142
Transfers Out To								
	33	100	7133 Fund 33-100 Debt Service CO	-	-	0%	-	-
	34	100	7134 Fund 34-100 Debt Service Not	-	-	0%	-	-
	50	100	7151 Fund 50-100 GF Cap. Improve	50,000	-	0%	(10,000)	40,000
Total Transfers Out				50,000	-	0%	(10,000)	40,000
Total General Fund								
Expenditures				1,323,380	467,609	35%	1,493	1,324,873
Total Revenue				1,373,432	617,001	45%	8,360	1,381,792
Total Expenditures				1,323,380	467,609	35%	1,493	1,324,873
Surplus/ (Deficit)				50,051	149,392		6,867	56,918

FY 2015 Annual Operating Budget

Fund Dept. Line Items

60 Water and Sewer Fund Revenue

Water Sales and Service

	60	850	4028	Bulk Water sales
Increased Rates 2/1/15	60	850	4301	Water and Sewer Sales
	60	850	4303	Water taps
	60	850	4305	Reconnect Fees
	60	850	4307	Returned checks fee
	60	850	4308	Late Fees
	60	850	4309	Connect Fees
				Sub-total Water Sales

Sewer Sales and Service

	60	850	4302	Sewer sales
	60	850	4304	Sewer Taps
				Sub-total Sewer Sales

Water/Sewer Fund Total Revenue

Water/Sewer Fund Expenditures

	60	850	5000	Salaries
	60	850	5004	TWFC Unemployment
75% of exepnse for PW to be charged here.	60	850	5005	Payroll Retirement
	60	850	5006	Payroll Health Ins.
	60	850	5007	Payroll Dental Ins.
	60	850	5008	Payroll Life Ins
	60	850	5009	Payroll FICA
	60	850	5011	Workers Comp.
	60	850	5012	Travel/Expenses
	60	850	5013	Training
	60	850	5014	Postage
	60	850	5015	Office Supplies
	60	850	5016	Copies & Copier
	60	850	5019	Office equipment
	60	850	5020	Legal/Professional
	60	850	5021	Computers/Software
	60	850	5022	Cell Phone Allowance
\$29.00 per month	60	850	5025	Telephone
Add Cell phones (4)	60	850	5026	Electricity
Total charge split between	60	850	5032	Liability ins.
GF and W/S (under-	60	850	5036	Maintenance/Supplies
estimated total)	60	850	5037	Gas & Oil
	60	850	5039	Veh. Repair
	60	850	5041	Equipment
	60	850	5043	Uniforms
Added PT was on Contract 5044	60	850	5044	Contract labor
	60	850	5054	Fire Hydrants
	60	850	5061	Equipment Maint.
	60	850	5305	Tank Inspections
	60	850	5301	State Permit Fees
	60	850	5303	Sewer Analysis & Inspect.
	60	850	5304	Water Testing
	60	850	5306	Maintenance W/S System
	60	850	5311	Fines & Penalties

Subtotal Water/Sewer Operations

Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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250	-	0%	-	250
975,000	334,444	47%	(262,334)	712,666
600	2,151	83%	2,000	2,600
4,033	3,311	66%	1,000	5,033
800	793	66%	400	1,200
25,000	9,586	44%	(3,000)	22,000
12,000	5,100	43%	-	12,000
1,017,683	355,386	47%	(261,934)	755,749

24,264	121,547	40%	282,034	306,298
600	600	75%	200	800
24,864	122,147	40%	282,234	307,098

1,042,547	477,533	45%	20,300	1,062,847
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Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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105,083	50,983	49%	-	105,083
177	-	0%	1,175	1,352
1,114	999	41%	1,334	2,448
14,800	10,185	46%	7,462	22,262
1,086	675	62%	-	1,086
122	71	58%	-	122
8,039	3,900	49%	-	8,039
4,841	2,074	43%	-	4,841
300	30	10%	-	300
600	175	29%	-	600
5,200	1,837	35%	-	5,200
1,800	538	30%	-	1,800
1,200	369	31%	-	1,200
1,000	-	0%	-	1,000
15,000	5,600	37%	-	15,000
2,500	2,115	85%	-	2,500
-	-	0%	180	180
650	279	17%	960	1,610
45,000	40,178	57%	25,000	70,000
6,388	3,224	50%	-	6,388
71,000	26,529	47%	(15,000)	56,000
11,000	5,215	47%	-	11,000
6,000	7,356	123%	-	6,000
20,000	11,085	55%	-	20,000
2,500	1,415	57%	-	2,500
15,000	-	0%	(5,000)	10,000
10,000	-	0%	(5,000)	5,000
42,500	29,338	69%	-	42,500
-	1,200	0%	1,200	1,200
6,000	5,646	94%	-	6,000
5,000	2,706	54%	-	5,000
1,500	1,000	67%	-	1,500
40,000	21,694	54%	-	40,000
6,600	-	0%	-	6,600
452,000	236,415	51%	12,311	464,311

FY 2015 Annual Operating Budget

Water/Sewer Fund

Transfers Out

			Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
60	850	7210 To General Fund	230,000	80,000	35%	-	230,000
60	850	7233 to Bond I&S. COs	187,055	46,764	25%	-	187,055
60	850	7234 to Debt Serv Notes	47,072	11,769	19%	14,025	61,097
60	850	7238 to Cap Proj Water	50,000	-	0%	(10,000)	40,000
60	850	7239 to Cap Proj Sewer	50,000	-	0%	(7,500)	42,500
60	850	7240 to Cap Equipt Acquisition	-	-	0%	7,500	7,500
Subtotal Transfers Out			564,127	138,533	24%	4,025	568,152

Water/Sewer Fund Total Expenditures

1,016,127	374,948	36%	16,336	1,032,463
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Water/Sewer Fund

Revenue	1,042,547	477,533	45%	20,300	1,062,847
Expenditures	1,016,127	374,948	36%	16,336	1,032,463
Difference	26,420	102,585		3,964	30,385

FY 2015 Annual Operating Budget

Debt Service Funds

Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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33 Bond I&S

Revenue

33	110	4000	Ad Valorem Taxes Current	162,646	140,767	87%	-	162,646
33	110	4001	Ad Valorem Taxes Delinquent	11,000	2,939	27%	(3,500)	7,500
33	110	4032	Tax Penalties and Int.	-	-	0%	2,000	2,000
33	110	4033	Tax Collection Fees - Atty	-	-	0%	1,500	1,500
33	900	6160	Transfers In Water/Sewer Fund	187,055	46,764	25%	1,500	188,555
Sub-Total				360,701	190,470	53%	1,500	362,201

Expenditures

2002 CO Bonds

33	802	5100	2002 CO Bonds- Principal	140,000	140,000	100%	-	140,000
33	802	5110	2002 CO Bonds- Interest	32,860	16,430	50%	-	32,860
33	802	5111	Paying Agent Fees	-	-	0%	-	-
33	802	5113	Cost of Collection	-	-	0%	1,500	1,500
Sub-Total				172,860	156,430	90%	1,500	174,360

2003 CO and Refunding Bonds

33	803	5100	2003 CO Bonds- Principal	150,000	-	0%	-	150,000
33	803	5110	2003 CO Bonds- Interest	37,841	18,921	50%	-	37,841
				187,841	18,921	10%	-	187,841

Total Bond Debt Service				360,701	175,351	48%	1,500	362,201
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34 Notes and Loans

Revenue

34	114	4001	Other Revenue- EMS Bldg. Ren	13,471	4,400	33%	(9,071)	4,400
34	900	6210	Transfers In General Fund	-	-	0%	-	-
34	900	6160	Transfers In Water/Sewer	47,072	11,769	25%	14,025	61,097
				60,543	16,169	25%	4,954	65,497

Expenditures

34	120	5100	EMS Building Loan	12,267	3,772	31%	-	12,267
Paid off at end of FY 2014	34	120	5452 Citizen's Loan- City Hall	3,046	-	0%	(3,046)	-
34	120	5453	Texas BAT - Police Vehicles	24,709	-	0%	-	24,709
34	120	5454	Capital 1 Consolidated Loan	11,021	220	2%	-	11,021
34	120	5455	OMDD Loan	9,500	-	0%	8,000	17,500
				60,543	3,992	6%	4,954	65,497

Total Debt Service (I&S) Funds

Revenue	421,244	206,639	48%	6,454	427,698
Expenditures	421,244	179,343	42%	6,454	427,698
Difference	-	27,297		-	-

FY 2015 Annual Operating Budget

Special Revenue Funds-

Municipal Court

14 Technology Fund

Revenue

14 000	4105 Technology Fees
14 000	4106 OMNI Fees

Sub total Tech Fund

Expenditure

14 000	5101 Computers - Software
14 000	5161 Maint. Equipment
14 000	5103 IT Maintenance Services
14 000	5106 OMNI Services

Sub total Tech Fund

24 Court Security Fund

Revenue

24 000	4100 Security Fee
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Expenditure

24 000	5000 Salaries- Bailiff
24 000	5061 Equipment Maint.

Sub total Security Fund

25 Police Seizure Fund

Revenue

25 000	4104 Police Seizure
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Expenditure

25 000	5036 Materials and supplies
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26 Other Dedicated Funds

Revenue

From 10-200

26 450	4102 Court Efficiency
26 000	4104 Judicial Training
26 000	4200 Other Misc.

Sub total other court fund

Expenditure

26 000	5036 Materials and supplies
25 000	5013 Court Personnel Training

Sub total other court fund

28 Police Donations - Fund Raisers

Revenue

28 000	4010 Donations
28 000	4012 National Night Out
28 000	4150 Police Dept. Calendar
28 000	4024 Police Sponsored Fund Raisers

Expenditure

28 000	5012 Travel & Expenses
28 000	5041 Equipment
28 000	5151 National Nite Out

Sub total

Total Special Revenue Funds

Revenue

Expenditures

Difference

Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
4,500	1,163	26%	-	4,500
1,200	320	27%	-	1,200
5,700	1,483	26%	-	5,700
2,475	-	0%	-	2,475
2,000	-	0%	-	2,000
975	-	0%	-	975
1,200	-	0%	-	1,200
6,650	-	0%	-	6,650
3,500	845	24%	-	3,500
1,000	-	0%	-	1,000
644	-	0%	-	644
1,644	-	0%	-	1,644
1,000	-	0%	-	1,000
1,000	-	0%	-	1,000
2,920	1,088	37%	-	2,920
1,000	-	0%	-	1,000
700	-	0%	-	700
4,620	1,088	24%	-	4,620
1,000	-	0%	-	1,000
1,000	-	0%	-	1,000
2,000	-	0%	-	2,000
500	-	0%	-	500
600	132	22%	-	600
1,000	-	0%	-	1,000
-	-	0%	-	-
1,500	132	9%	-	1,500
500	-	0%	-	500
1,000	-	0%	-	1,000
600	-	0%	-	600
2,100	-	0%	-	2,100
16,320	3,548	22%	-	16,320
13,394	-	0%	-	13,394
2,926	3,548		-	2,926

FY 2015 Annual Operating Budget

FY 2015 Capital Improvement Budget

CAPITAL PROJECTS FUNDS

Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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51 Gen Fund Capital Improvements

Revenue

51 701 6210 Transfer In - from Gen Fund

50,000	-	0%	(10,000)	40,000
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Expenditures

51 701 5036 Material and Supplies

50,000	-	0%	(10,000)	40,000
50,000	-	0%	(10,000)	40,000

54 Water System CIP

Revenue

54 851 6160 Transfer In - Water/Sewer Fund

50,000	-	0%	(10,000)	40,000
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Expenditures

54 851 5036 Material and Supplies

50,000	-	0%	(10,000)	40,000
50,000	-	0%	(10,000)	40,000

57 Sewer System CIP

Revenue

57 856 6160 Transfer In -Water/Sewer Fund

50,000	-	0%	(7,500)	42,500
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Expenditures

57 856 5036 Material and Supplies

50,000	-	0%	(7,500)	42,500
50,000	-	0%	(7,500)	42,500

59 Capital Equipment Acquisition/Repair

Revenue

59 901 6210 Transfer In - from Gen Fund

-	-	0%	-	-
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59 901 6160 Transfer In -Water/Sewer Fund

-	-	0%	7,500	7,500
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-	-	0%	7,500	7,500
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Expenditures

59 901 7240 Purchase Sewer Camera

-	-	0%	7,500	7,500
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-	-	0%	7,500	7,500
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Total CAPITAL IMPROVEMENTS

Revenue	150,000	-	0%	(20,000)	130,000
Expenditures	150,000	-	0%	(20,000)	130,000
Difference	-	-		-	-