

ORDINANCE 2014-09-22A EXHIBIT A

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

ADOPTED



September 22, 2014

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Information Required by Texas Senate Bill 656

NOTICE OF TAX RATE REVENUE INCREASE

The **City of Overton** will conduct public hearings on **Thursday, August 28, 2014** and **Tuesday, September 9, 2014** on a proposal to increase the total tax revenue of the **City of Overton** from properties on the tax roll in the preceding year by (15%).

The total tax revenue proposed to be raised last year at last year's tax rate of **0.553182** for each \$100 of taxable value was **\$418,616**.

$$(\$75,674,205 \times .553182 = (\$418,616 \times 97\% = \$406,058)$$

The total tax revenue proposed to be raised this year at the proposed tax rate of **0.628000** for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is **\$481,488**.

$$(\$76,670,176 \times .628000 = (\$481,488 \times 97\% = \$467,044)$$

This budget will raise more revenue from property taxes than last year's budget by an amount of \$62,873 which is a 15% increase from last year's budget. Property tax revenue to be raised from new property added to the tax roll this year is \$1,541.

Value of New Improvements = \$245,390
Divided by \$100 of Assessed value = \$2,453.90

Assessed Value of New Property times 2014 Tax Rate = \$1,540.
 $\$2,453.90 \times .628000 = \$1,540$

The **City of Overton** is scheduled to vote on the tax rate that will result in the tax rate increase at a public meeting to be held on **Monday, 22, September, 2014** at the City of Overton City Council Chambers, 1200 South Commerce, Overton, Texas at **8:00 am**.

CITY OF OVERTON TEXAS

Property Tax Rates Per \$100 of Property Valuation:

	<u>Tax Year</u>	
	<u>2013</u>	<u>2014</u>
Property Tax Rate:	\$0.553182	\$0.628000
Effective Tax Rate:	\$0.553182	\$0.545455
Effective Maintenance & Operations Rate:	\$0.403973	\$0.410000
Rollback Tax Rate:	\$0.574983	\$0.648261
Debt Tax Rate:	\$0.149209	\$0.218000

Total Debt Obligations Secured by Property Taxes: \$2,120,000.

**CITY OF OVERTON, TEXAS
CITY COUNCIL**

Mayor
C.R. Evans

Mayor Pro Tem
John Welch – Place #4

Council Members
Philip Cox Place #1
John Posey Place #2
Jerry Clark Place #3
Pat Beets Place #5

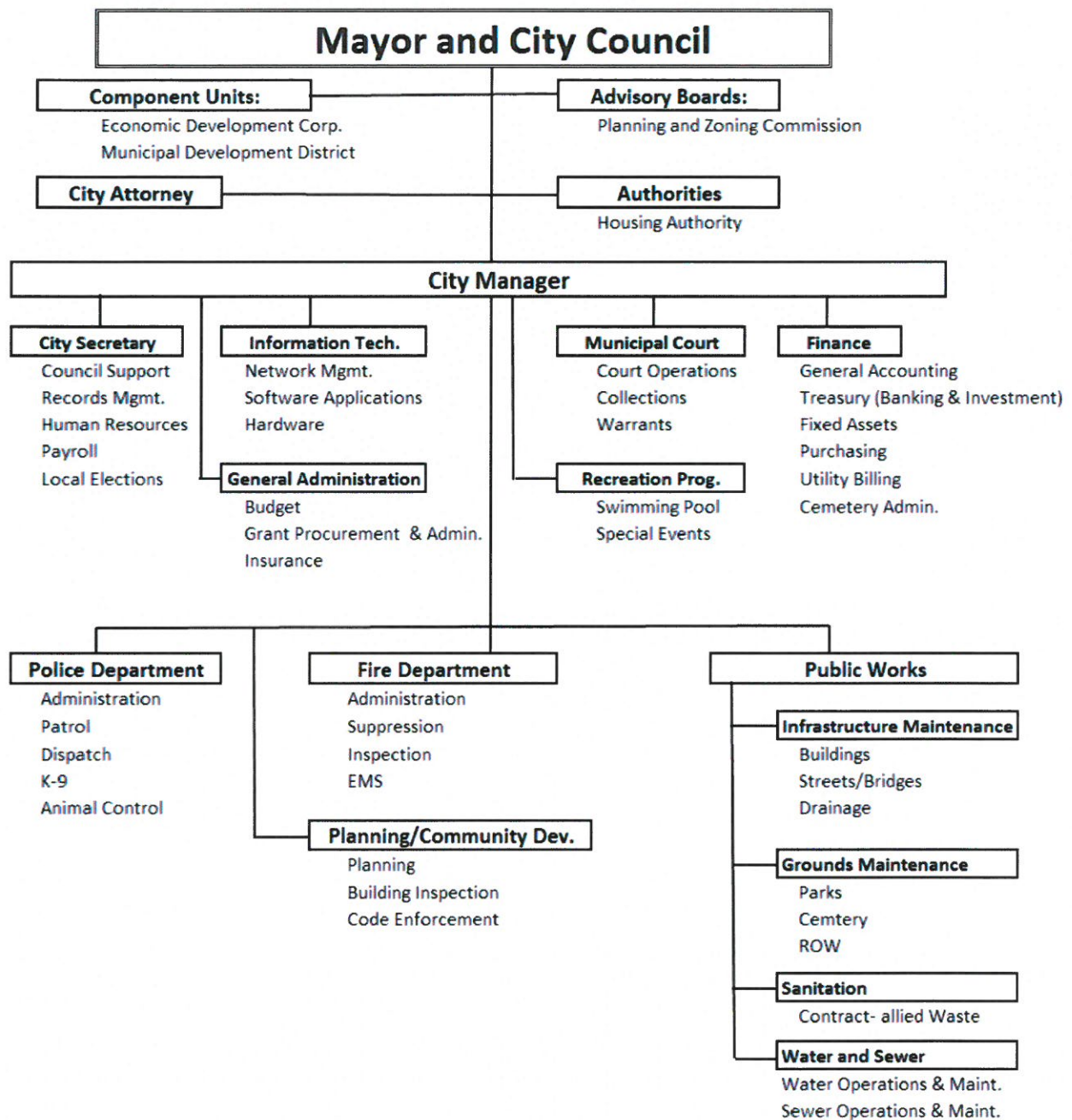
CITY OF OVERTON, TEXAS

MANAGEMENT TEAM

City Manager
City Secretary
Financial Services
Police Chief
Fire Chief
City Attorney
Municipal Court
Public Works

Charles Cunningham
Rachél Gafford
Pam Raney
Clyde Carter
Bill Wall
Blake Thompson
Judge Carolyn Walters
Paul Everett, Haskell Ballew

CITY OF OVERTON
2015 Organizational Chart by Function



August 28, 2014



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

I am pleased to present the Adopted Operating Budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015. This document contains adopted appropriations for the forthcoming year based on projected revenue for the same year. This amount includes \$1,330,005 for the General Fund and \$1,024,165 for the Utility (water and sewer) fund which represent an 18% increase and (13%) decrease respectively for the two funds. The principal reason for the differences is mostly accounted for due to transferring the solid waste collection and disposal operation from the Utility Fund (Water/Sewer) to the General Fund.

The next fiscal year is expected to be somewhat of a watershed event for the City of Overton in that the budget reflects initiation of several changes that should have a positive impact on the condition of City's infrastructure and finances. To make this happen, we will need support from the citizen's in the form of additional taxes and higher water and sewer rates that are necessary to generate sufficient revenue to effect the changes.

The most critical issues facing the City today are i.) Poor condition of its infrastructure; ii.) Insufficient funding to finance needed improvements and to buildup reserve funds for working capital; iii.) Inadequate security and operational efficiency of IT services and network; and iv.) comparatively low salaries and benefits for many of its employees.

Despite the best efforts of the Council and staff in the past to provide programs that satisfy the maintenance needs of the existing infrastructure, insufficient funds have been available to get ahead of these needs which has led to an acceleration in the deterioration of streets, storm drains, water and sewer lines, the wastewater treatment plant, etc. The budget for the coming year could begin to address some of these problems by allocating funds for improvement projects that will provide more than a temporary fix for critical infrastructure features. The budget includes \$50,000 each for Street, Water line and Sewer line improvements.

While the City's bonded and long term/short term debt obligations are within the normal limits for a city of its size, it is taking close to 20% of the City's current financial resources to service that debt each year. Approximately 67% of the debt service has been funded by surplus water and sewer revenues in the past even though over 60% of the debt was issued for "General Fund" purposes. In order to get the sourcing of funds for debt service in balance, the Debt portion of the Property Tax rate is proposed to increase from \$0.14900 last year to \$0.21000 this year. In addition, the estimates include sufficient revenue to end the year with a positive fund balance which has not been the case in past years. Without working capital to begin and end the year with, the first three months and last three months of the fiscal year are spent minimizing expenses to avoid running out of funds irrespective of the need for repairs or materials. An additional problem is the lack of funds for emergency expenses that arise from time to time such as pumps going out or A/C units that fail and need to be replaced.

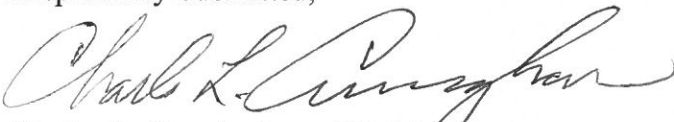
The City's IT network, although small, is critical to the efficient operation of the City's business. Emergency services, billing and accounting functions, municipal court and many other functions depend on secure and efficient computer systems and network. Like most small systems, the City of Overton's network grew piecemeal over a long period of time without the benefit of a specific strategic plan and comprehensive approach to management of the system. This has resulted in many issues, some severe as in the cases of security of the network, disaster recovery, business continuity as well as efficient operation. Some of these issues have begun to be addressed in this year but the forthcoming budget adds an IT department that will help focus attention on the system year round. An effort will be made to develop a plan for replacement of individual units and make use of cloud technology for storage and system applications.

The City of Overton has a small but dedicated staff of individuals that work hard and at times under difficult working conditions. Salary and benefit data from comparable cities has shown that the compensation levels for employees are comparatively low. Specific information relative to all classifications was shared with the Council during the budget review process. The adopted budget includes an amount for a five percent increase across the board for all employees. The City Council has also directed the City Manager to develop a comprehensive Employee Evaluation process that will be used to determine which employees may be eligible for merit increases that if given, will be effective April 1, 2015. This effort should begin to bring the employee's compensation levels up to a par with their peers in other cities of comparable size and responsibility.

A review of the contents of this Budget document shows that a considerable amount of restructuring of the accounts will be made effective October 1st. The most prominent of these changes are i.) integration of some formerly separate or mis-classed accounts into the General Fund; ii.) establishment of Special Revenue Funds to properly account for Court related fines and penalties; iii.) establishment of a series of Debt Service funds to account for the City's annual debt payments; and iv.) establishment of a series of Capital Projects funds.

While this is not an exhaustive list of issues facing the City nor all that will be done to address these issues, it is a start to begin what will be a long term effort to improve the quality of the infrastructure and finances of the City. Staff appreciates the efforts made by the City Council to support the work that has been done and will be done in the future.

Respectfully Submitted,



Charles L. Cunningham, City Manager

FINANCIAL SUMMARIES FOR ALL FUNDS

Projected FY 2015

	<u>General Fund</u>	<u>I&S Funds</u>	<u>Court Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Utility Water/ Sewer Fund</u>	<u>Total All Funds</u>
Estimated Fund Balance (Working Capital)	-	-	-	-	-	-
(Less Reserves)	-	-	-	-	-	-
Estimated Revenue '(2014-15)	1,193,432	187,117	14,800	-	1,042,547	2,437,896
Inter-fund Transfers (Net)	180,000	234,127	-	150,000	(583,568)	(19,441)
Total funds Available	1,373,432	421,244	14,800	150,000	458,979	2,418,455
Budgeted Expenditures	1,323,380	421,244	12,606	150,000	452,000	2,359,231
Estimated Fund Balance (Working Capital) 9-30-15	50,051	-	2,194	-	6,979	59,224

CITY OF OVERTON
ADOPTED FY 2015 ANNUAL OPERATING BUDGET

GENERAL FUND Revenue

Administration

	FY 2014 Budget		FY 2015 Annual Operating Budget			
	Original	Re-estimate (amended)	Proposed Base-line by CM	Program Changes	Total With PC	Final Approved
Transfers in from W&S	190,000	220,000	230,000		230,000	230,000
Ad Valorem Taxes-Current	401,235	285,000	285,000	28,355	313,355	313,355
Ad Valorem Taxes Del.	30,000	30,000	31,500		31,500	31,500
Building Permits/fees	200	250	250	6,000	6,250	6,250
State Sales Tax	306,000	337,649	240,038		240,038	240,038
Franchise Fees	75,000	67,000	107,000	-	107,000	107,000
Sales of Assets	1,000	500	2,000		2,000	2,000
Building rental-Com. Bldg	4,200	3,633	3,700		3,700	3,700
Donations	2,520	335	-		-	-
Interest Income	40	1	-		-	-
Economic Dev. Fees	600	-	-		-	-
RV Park Rental	18,500	3,507	5,000		5,000	5,000
Copies/Fax	300	250	250		250	250
Intergovernmental Revenue	21,000	28,627	25,000		25,000	25,000
Park Improvement Fund	-	-	-		-	-
941 Refund	4,000	(387)	-		-	-
Stars & Stripes	-	-	500		500	500
Misc. (Coke machine) income	40	20	20		20	20
City Hall Dumpster income	200	200	200		200	200
Admin Fee from OEDC	-	600	600		600	600
Returned Check Fee	-	25	25		25	25
Sale of Cemetery plots	-	4,632				
Interment Fees	-	1570				
Subtotal	1,054,835	983,412	931,083	34,355	965,438	965,438

Municipal Court

Warrant Fees	25,000	6,775	10,000	-	10,000	10,000
Fines	142,588	148,734	142,588	-	142,588	142,588
Court Room security	3,348	Moved to Spe	-	-	-	-
Court Efficiency-time pay	22,329	Moved to Spe	-	-	-	-
Police Reports	600	162	600	-	600	600
Court Technology	4,464	Moved to Spe	-	-	-	-
Omni-Fee	1,271	Moved to Spe	-	-	-	-
Subtotal	199,600	155,671	153,188	-	153,188	153,188

Police Dept.

Police Donations	2,000	-	-	-	-	-
Subtotal	2,000	-	-	-	-	-

Recreation

Swimming Pool Rental	6,800	4,448	-	4,000	4,000	4,000
Life Guard Training	-	(360)	-	600	600	600
Swim Pool Concessions		1,085	-	1,000	1,000	1,000
Subtotal	6,800	5,172	-	5,600	5,600	5,600

Public Works

Garbage Sales	-	-	241,740	-	241,740	241,740
Donations	-	385	400	-	400	400
Cemetery Plot Sales	-	4,632	5,147	-	5,147	5,147
Interment Fees	-	1,570	1,919	-	1,919	1,919
Subtotal	-	6,587	249,206	-	249,206	249,206

General Fund Total Revenue	1,263,235	1,150,843	1,333,477	39,955	1,373,432	1,373,432
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GENERAL FUND Expenditures

Administration

	FY 2014 Budget		FY 2015 Annual Operating Budget			
	Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved
Grant Match	-	4,964	-	-	-	-
Salaries	130,319	112,800	128,320	6,416	134,736	134,736
Salary-Community bldg..	3,600	3,600	3,600	-	3,600	3,600
Mayor & Council	2,400	2,400	2,400	-	2,400	2,400
Unemployment	-	1,044	783	-	783	783
Payroll Retirement	1,381	2,594	2,952	148	3,100	3,100
Payroll Health Ins	14,800	13,589	17,518	-	17,518	17,518
Payroll Dental ins	1,086	964	1,086	-	1,086	1,086
Payroll Life ins	122	112	122	-	122	122
Payroll FICA	9,969	7,050	8,020	401	8,421	8,421
Car Allowance	3,600	3,750	3,600	-	3,600	3,600
Workers Comp	296	506	296	15	311	311
Travel Expenses	4,000	1,000	1,000	-	1,000	1,000
Training	2,000	1,500	1,200	-	1,200	1,200
Postage	600	600	580	-	580	580
Office Supplies	2,100	4,000	3,500	-	3,500	3,500
Copies & copier	1,100	1,186	1,500	-	1,500	1,500
Dues & Subscriptions	1,744	1,800	1,800	-	1,800	1,800
Advertising	2,500	2,500	2,500	-	2,500	2,500
Office Equipment	200	320	500	-	500	500
Legal & Audit	53,000	42,000	45,000	-	45,000	45,000
Computer & Software	3,500	4,000	-	-	-	-
Contingency	89,725	5,000	-	-	-	-
Pest Control	1,950	1,860	1,600	-	1,600	1,600
Gas Entex	1,560	4,005	4,500	-	4,500	4,500
Telephone	6,000	5,277	5,500	-	5,500	5,500
Electricity	121,000	77,479	76,000	-	76,000	76,000
Rusk Co. App. Dist. Election Fees	6,579	6,394	6,500	-	6,500	6,500
Smith Co. App. Dist Election Fees	467	464	500	-	500	500
Building Maintenance	6,000	6,000	6,000	-	6,000	6,000
Land/Building Lease	100	100	-	-	-	-
Liability ins.	14,000	21,236	5,311	-	5,311	5,311
Gas/Oil	2,000	85	200	-	200	200
Tax Collection Fees	14,000	14,175	15,000	-	15,000	15,000
Contract Labor	5,000	3,000	15,000	-	15,000	15,000
Comm. Bldg. Supplies	-	150	150	-	150	150
Petty Cash	200	-	-	-	-	-
Pymt to OEDC - Sales Tax	102,000	112,437	-	-	-	-
Unemployment Insurance	2,513	1,040	1,040	-	1,040	1,040
Bluegrass /Stars and Stripes	2,500	2,500	2,500	-	2,500	2,500
Contingency	-	1,681	-	-	-	-
Subtotal Administration	614,190	470,198	366,078	6,979	373,057	373,057

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

Expenditures(Cont.)

Information Technology

Computer Hardware		-	5,000	5,000	5,000
Computer Software		-	2,500	2,500	2,500
IT Maintenance Services		-	10,000	10,000	10,000
USTI License/Maintenance		-	2,430	2,430	2,430
Subtotal Information Technology		-	19,930	19,930	19,930

Planning /Community Development

Contract Services - Inspection		-	2,500	2,500	2,500
Engineering Services		-	1,500	1,500	1,500
GIS Services		-	3,000	3,000	3,000
Subtotal Planning/Development		-	7,000	7,000	7,000

Police Dept.

Salaries	276,899	279,846	277,981	13,899	291,880	291,880
Overtime	3,000	-	11,253	563	11,816	11,816
Payroll Unemployment		3,613	2,610	-	2,610	2,610
Retirement	2,560	5,688	5,739	287	6,026	6,026
Health Ins.	39,468	39,819	46,716	-	46,716	46,716
Dental Ins.	2,893	2,915	2,893	-	2,893	2,893
Life ins.	325	374	324	-	324	324
FICA	20,924	21,551	20,243	1,012	21,255	21,255
Worker Comp.	6,085	8,324	7,715	386	8,101	8,101
Travel Exp.	1,000	500	2,885	-	2,885	2,885
Training	1,000	350	1,200	-	1,200	1,200
Postage	300	200	225	-	225	225
Off. Supp.	1,800	900	1,400	-	1,400	1,400
Copies/Copier	1,200	1,186	1,400	-	1,400	1,400
Advertising	150	150	-	-	-	-
Computers/sw	2,300	-	-	-	-	-
Misc. Expenses (contingency)	5,000	100	-	-	-	-
Telephone	4,100	4,226	4,226	-	4,226	4,226
Build Maint	1,000	597	600	-	600	600
Liability ins.	-	-	10,010	-	10,010	10,010
Materials/Supplies	2,000	1,041	1,500	-	1,500	1,500
Gas&Oil/tires	24,000	22,804	18,000	-	18,000	18,000
Vehicle Repair	8,000	19,191	7,500	-	7,500	7,500
Equipment	1,700	500	3,500	-	3,500	3,500
Uniforms	1,000	1,000	1,000	-	1,000	1,000
Animal Shelter	1,000	400	1,000	-	1,000	1,000
Forensics	650	(900)	1,000	-	1,000	1,000
Unemployment Taxes	-	-	2,610	-	2,610	2,610
Maint. Equip	1,200	150	200	-	200	200
Physicals Emp.	500	250	540	-	540	540
Dog Food	400	378	400	-	400	400
Vet Fees	500	900	800	-	800	800
K-9	-	100	-	-	-	-
National Nite Out	600	135	-	-	-	-
Calendar Expenses	900	275	-	-	-	-
Contingencies	-	100	-	-	-	-
Subtotal Police Dept.	413,154	416,662	435,469	16,147	451,616	451,616

Expenditures(Cont.)

Municipal Court

	FY 2014 Budget		FY 2015 Annual Operating Budget			
	Original	Re-estimate (amended)	Proposed Base-line by CM	Program Changes	Total With PC	Final Approved
Salaries-Clerk	23,504	23,504	23,504	1,175	24,679	24,679
Salary-Judge	4,800	4,800	4,800	-	4,800	4,800
Jury Fees	400	-	-	-	-	-
Payroll retirement	249	541	541	27	568	568
Health Ins.	4,933	4,941	5,839	-	5,839	5,839
Payroll-Dental	362	387	362	-	362	362
Payroll-Life ins.	41	41	41	-	41	41
Payroll FICA	1,798	1,810	1,810	91	1,901	1,901
Workers comp	76	106	106	5	111	111
Travel Expense	-	-	200	-	200	200
Training	100	-	200	-	200	200
Postage	92	226	180	-	180	180
Office Supplies	520	350	720	-	720	720
Copies & Copier	1,200	1,186	1,400	-	1,400	1,400
Legal& professional Services		100	-	-	-	-
Computers & Software	1,110	1,110	-	-	-	-
Jail Expense	1,000	-	100	-	100	100
Unemployment Taxes	-	261	261	-	261	261
OMNI Expense	1,271	112	-	-	-	-
Subtotal Municipal Court	41,506	39,475	40,064	1,298	41,362	41,362

Public Works- Streets and Infrastructure

Salaries	73,951	68,919	68,640	6,760	75,400	75,400
Retirement	784	1,585	1,578	79	1,657	1,657
Health Ins.	14,800	17,913	17,518	-	17,518	17,518
Dental Ins.	1,086	1,355	1,086	-	1,086	1,086
Life Ins.	122	140	122	-	122	122
FICA	6,384	5,307	4,290	215	4,505	4,505
Workers Comp.	915	3,012	3,183	-	3,183	3,183
Travel/Expenses	6,000	1,200	1,000	-	1,000	1,000
Training	5,200	600	400	-	400	400
Gas-Entex	-	70	75	-	75	75
Street Repairs	15,000	8,000	-	-	-	-
Materials & Supplies	3,000	1,000	1,500	-	1,500	1,500
Gas & Oil	7,500	10,490	7,800	-	7,800	7,800
Vehicle Repairs	4,000	2,000	2,000	-	2,000	2,000
Equipment	5,000	4,000	1,000	-	1,000	1,000
Uniforms	1,900	1,200	1,200	-	1,200	1,200
Pool Repairs	-	3,000	-	5,000	5,000	5,000
Grounds Repairs Grass Cutting	-	17,168	23,000	-	23,000	23,000
Allied Waste Contract		-	172,076	-	172,076	172,076
Subtotal- Public Works	168,143	146,959	306,468	12,054	318,522	318,522

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

Expenditures(Cont.)

Swimming Pool

Salaries
FICA
FICA
Workers Comp.
Telephone
Materials & Supplies (pool)
Swimming pool Repairs
City Park Repairs
Life Guard Training
Subtotal Swimming Pool

	9,500	-	9,500	9,500	9,500
	618	-	618	618	618
	-	-	-	-	-
	120	-	120	120	120
	100	-	-	-	-
	8,105	-	8,200	8,200	8,200
3,000	500	-	3,500	3,500	3,500
1,000	-	-	-	-	-
960	-	-	-	-	-
4,960	18,942	-	21,938	21,938	21,938

Total Public Works& Pool

173,103	165,901	306,468	33,992	340,460	340,460
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Fire Dept

Workers Comp
Training Travel Expenses
Training
Dues & Subscriptions
Gas Entex
Telephone
Liability ins.
Materials/supplies
Gas/Oil
Protective Gear
Vehicle/Repair/Test
Equipment/Repair/Test
Firement Fees
Building Maint.

1,086	1,245	1,086	-	1,086	1,086
100	3,383	4,000	-	4,000	4,000
3,500	-	-	-	-	-
800	1,200	1,200	-	1,200	1,200
1,300	1,972	2,000	-	2,000	2,000
3,660	2,643	2,700	-	2,700	2,700
-	-	3,969	-	3,969	3,969
900	400	500	-	500	500
3,000	1,955	2,500	-	2,500	2,500
3,000	6,000	6,000	-	6,000	6,000
2,800	1,500	3,000	-	3,000	3,000
6,800	5,000	5,000	-	5,000	5,000
6,000	6,547	7,500	-	7,500	7,500
500	-	500	-	500	500
36,446	31,845	39,955	-	39,955	39,955

Social Services

Salaries
Gas & Oil

-	405	-	-	-	-
-	36	-	-	-	-
-	440	-	-	-	-

Subtotal

Transfers Out

Fund 31-100 Street Maint. Program

Total Transfers Out

-	50,000	50,000	50,000
-	50,000	50,000	50,000

Expenditures

1,278,398	1,124,522	1,188,034	135,346	1,323,380	1,323,380
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General Fund

Total Revenue	1,263,235	1,150,843	1,333,477	39,955	1,373,432	1,373,432
Total Expenditures	1,278,398	1,124,522	1,188,034	135,346	1,323,380	1,323,380
Difference	(15,163)	26,321	145,442	(95,391)	50,051	50,051

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

Water and Sewer Fund Revenue

Franchise Fees	20,200	23,706	-	-	-	-
Interest Income	86	-	-	-	-	-
Bulk Water sales	5,000	151	250	-	250	250
Transfer In	-	28,470	-	-	-	-
Water Sales	652,532	596,260	610,000	365,000	975,000	975,000
Sewer sales	-	-	-	24,264	24,264	24,264
Water taps	1,600	600	600	-	600	600
Sewer Taps	800	-	600	-	600	600
Reconnect Fees	7,800	3,667	4,033	-	4,033	4,033
Garbage Sales	232,800	213,356	-	-	-	-
Returned checks fee	1,000	784	800	-	800	800
Late Fees	29,100	24,707	25,000	-	25,000	25,000
Connect Fees	11,500	10,909	12,000	-	12,000	12,000
Int. Income	70	1	-	-	-	-
Water Sales COB	288,160	342,228	-	-	-	-
OMDD Grant-WWTP project	20,000	20,929	-	-	-	-

Water/Sewer Fund Total Revenue

1,395,858	1,265,768	653,283	389,264	1,042,547	1,042,547
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Expenditures

Administration

Transfer out	190,000	220,000	583,568	-	583,568	583,568
COB Note Loans and Notes	288,160	288,160	-	-	-	-
Tx CDBG WW Grant	-	45,574	-	-	-	-
Sub Total Administration	498,160	553,734	583,568	-	583,568	583,568

Distribution

Salaries	100,079	97,108	100,079	5,004	105,083	105,083
Payroll Retirement	1,061	2,234	1,061	53	1,114	1,114
Payroll Health Ins.	14,800	18,531	14,800	-	14,800	14,800
Payroll Dental Ins.	1,086	1,161	1,086	-	1,086	1,086
Payroll Life Ins	122	122	122	-	122	122
Payroll FICA	7,656	7,478	7,656	383	8,039	8,039
Workers Comp.	4,610	3,280	4,610	231	4,841	4,841
TWFC Unemployment	177	783	177	-	177	177
Uniforms	1,900	2,520	2,500	-	2,500	2,500
Training	600	515	600	-	600	600
Travel/Expenses	400	200	300	-	300	300
State Permit Fees	5,444	5,850	6,000	-	6,000	6,000
Sub Total Distribution	137,936	139,782	138,992	5,670	144,662	144,662

General Office

Postage	5,227	4,972	5,200	-	5,200	5,200
Office Supplies	3,200	1,762	1,800	-	1,800	1,800
Office equipment	250	1,186	1,000	-	1,000	1,000
Legal/Professional	3,000	13,364	15,000	-	15,000	15,000
Computers/Software	3,395	2,500	2,500	-	2,500	2,500
Liability ins.	-	-	6,388	-	6,388	6,388
Contingencies	100,000	8,159	-	-	-	-
Copies & Copier	1,200	1,186	1,200	-	1,200	1,200
Sub Total General Office	116,272	33,129	33,088	-	33,088	33,088

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

Expenditures

Transportation

Gas & Oil	12,000	10,302	11,000	-	11,000	11,000
Veh. Repair	9,600	6,000	6,000	-	6,000	6,000
New Vehicle	25,000	25,000	-	-	-	-
Sub Total Transportation	46,600	41,302	17,000	-	17,000	17,000

Operations

Equipment Maint.	30,000	40,538	42,500	-	42,500	42,500
Sewer Analysis & Inspect.	5,500	5,053	5,000	-	5,000	5,000
Water Testing	2,500	1,450	1,500	-	1,500	1,500
Maintenance W/S System	22,000	41,138	40,000	-	40,000	40,000
Electricity	126,450	45,212	45,000	-	45,000	45,000
Telephone	800	661	650	-	650	650
Maintenance/Supplies	71,000	71,000	71,000	-	71,000	71,000
Equipment	43,400	12,000	20,000	-	20,000	20,000
Contract labor	35,000	3,000	15,000	-	15,000	15,000
Fire Hydrants	15,000	5,000	10,000	-	10,000	10,000
Tank Inspections	-	1,100	-	-	-	-
Fines & Penalties	31,500	10,500	6,600	-	6,600	6,600
Sub Total Operations	397,650	236,652	257,250	-	257,250	257,250

Garbage Collection

184,077	168,702				
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Water/Sewer Fund Total Expend.

1,380,695	1,173,300	1,029,898	5,670	1,035,568	1,035,568
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Revenue	1,395,858	1,265,768	653,283	389,264	1,042,547	1,042,547
Expenditures	1,380,695	1,173,300	1,029,898	5,670	1,035,568	1,035,568
Difference	15,163	92,468	(376,614)	383,594	6,979	6,979

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base-line by CM	Program Changes	Total With PC	Final Approved

I&S Funds

Revenue

Ad Valorem Taxes Current
Ad Valorem Taxes Delinquent
Interest Income

Total

-	147,500	-	-	-	-
-	13,000	-	-	-	-
-	-	-	-	-	-
-	160,500	-	-	-	-

Expenditures

Bond Payments

Total

-	160,500	-	-	-	-
-	160,500	-	-	-	-

DEBT SERVICE FUNDS

Revenue

Ad Valorem Taxes Current
Ad Valorem Taxes Delinquent
Transfers In Water/Sewer Fund

Debt Service Bond Revenue Sub-Total

-	-	162,646	-	162,646	162,646
-	-	11,000	-	11,000	11,000
-	-	187,055	-	187,055	187,055
-	-	360,701	-	360,701	360,701

Expenditures

2002 CO Bonds

2002 CO Bonds- Principal
2002 CO Bonds- Interest

Sub-Total

-	-	140,000	-	140,000	140,000
-	-	32,860	-	32,860	32,860
-	-	172,860	-	172,860	172,860

2003 CO and Refunding Bonds

2003 CO Bonds- Principal
2003 CO Bonds- Interest

Sub-Total

-	-	150,000	-	150,000	150,000
-	-	37,841	-	37,841	37,841
-	-	187,841	-	187,841	187,841

Total Expenditures Bond Debt Service

-	-	360,701	-	360,701	360,701
---	---	---------	---	---------	---------

Notes and Loans

Revenue

Other Revenue
Transfers In Water/Sewer

Total

-	-	13,471	-	13,471	13,471.00
-	-	47,072	-	47,072	47,072.00
-	-	60,543	-	60,543	60,543.00

Expenditures

EMS Building Loan
Citizen's Loan- City Hall
Texas BAT - Police Vehicles
Capital 1 Consolidated Loan
OMDD Loan

Total

-	-	12,267	-	12,267	12,267.00
-	-	3,046	-	3,046	3,046.00
-	-	24,708	-	24,708	24,708.00
-	-	11,022	-	11,022	11,022.00
-	-	9,500	-	9,500	9,500.00
-	-	60,543	-	60,543	60,543.00

Total Notes and Loans

-	-	60,543	-	60,543	60,543.00
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I&S and Debt Service Funds

Revenue	-	160,500	421,244	-	421,244	421,244
Expenditures	-	160,500	421,244	-	421,244	421,244
Difference	-	-	-	-	-	-

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

Special Revenue Funds-

Police Donations - Fund Raisers

REVENUE

Donations	-	2,203	500	-	500	500
National Night Out	-	200.00	600	-	600	600
Police Dept. Calendar	-	275	1,000	-	1,000	1,000
Seizure Revenue	-	-	1,000	-	-	-
Police Sponsored Fund raisers	-	-	1,500	-	1,500	1,500
Subtotal	-	2,678	4,600	-	3,600	3,600

EXPENDITURES

Travel & Expenses	-	(150)	500	-	500	500
Equipment	-	-	1,000	-	1,000	1,000
Projects	-	(5,100)	-	-	-	-
National Nite Out	-	-	600	-	600	600
Calender to produce	-	-	-	-	-	-
	-	(5,250)	2,100	-	2,100	2,100

Court Special Revenue Fund

Revenue

Security Fee	-	1,631	3,500	-	3,500	3,500
Subtotal	-	1,631	3,500	-	3,500	3,500

Expenditure

Salaries- Bailiff	-	-	1,000	-	1,000	1,000
Equipment Maint.	-	-	644	-	644	644
IT Maintenance Services	-	-	212	-	212	212
Subtotal	-	-	1,856	-	1,856	1,856

Revenue

Court Efficiency	-	2,781	2,920	-	2,920	2,920
Other Miscellaneous	-	687	700	-	700	700
Subtotal	-	3,468	3,620	-	3,620	3,620

Expenditure

Other Miscellaneous	-	-	3,620	-	3,620	3,620
Subtotal	-	-	3,620	-	3,620	3,620

Revenue

Technology Fees	-	2,340	4,500	-	4,500	4,500
OMNI Fees	-	687	1,200	-	1,200	1,200
Subtotal	-	3,027	5,700	-	5,700	5,700

Expenditure

Computers - Software	-	5,000	2,475	-	2,475	2,475
Maint. Equipment	-	-	2,000	-	2,000	2,000
IT Maintenance Services	-	-	975	-	975	975
OMNI Services	-	-	1,200	-	1,200	1,200
Subtotal	-	5,000	6,650	-	6,650	6,650

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

Police Seizure Fund

Revenue

Police Seizure

	-	-	1,000	-	1,000	1,000
Subtotal	-	-	1,000	-	1,000	1,000

Expenditure

Materials and supplies

	-	-	1,000	-	1,000	1,000
Subtotal	-	-	1,000	-	1,000	1,000

Revenue

Judicial Training Fee

	-	-	1,000	-	1,000	1,000
Subtotal	-	-	1,000	-	1,000	1,000

Expenditure

Court Personnel Training

	-	-	1,000	-	1,000	1,000
Subtotal	-	-	1,000	-	1,000	1,000

Revenue	-	6,649	15,800	-	14,800	14,800
Expenditures	-	(250)	12,606	-	12,606	12,606
Difference	-	6,899	3,194	-	2,194	2,194

Other Special Revenue Funds

Blue Grass Festival

Revenue

Transfers In (Gen Fund)

T-Shirt sales

	-	570				
	-	12				
Total	-	582				

Expenditure

Dues and Subscriptions

Advertising

Bands Sound

	-	50				
	-	50				
	-	563				
Total	-	662				

Grant Funds

Misc. Income'

Transfer Out

	-	-				
	-	1,500				

Other Special Revenue Funds

Revenue	-	582	-	-	-	-
Expenditures	-	2,162	-	-	-	-
Difference	-	(1,580)	-	-	-	-

FY 2014 Budget		FY 2015 Annual Operating Budget			
Original	Re-estimate (amended)	Proposed Base- line by CM	Program Changes	Total With PC	Final Approved

CAPITAL PROJECTS FUNDS

Street Construction Fund

Revenue

Transfer In

-	5,008				
-	5,008				

Expenditure

Misc. Expense

-	-				
---	---	--	--	--	--

Annual Street Maint. Program

Revenue

Transfer In - from Gen Fund

Total

-	-	-	50,000	50,000	50,000
-	-	-	50,000	50,000	50,000

Expenditure

Material and Supplies

Total

-	-	-	50,000	50,000	50,000
-	-	-	50,000	50,000	50,000

Annual Waterline replacement Prog.

Revenue

Transfer In - Water/Sewer Fund

Total

-	-	-	50,000	50,000	50,000
-	-	-	50,000	50,000	50,000

Expenditure

Material and Supplies

Total

-	-	-	50,000	50,000	50,000
-	-	-	50,000	50,000	50,000

Annual Sewer Line Replacement Program

Revenue

Transfer In -Water/Sewer Fund

Total

-	-	-	50,000	50,000	50,000
-	-	-	50,000	50,000	50,000

Expenditure

Material and Supplies

Total

-	-	-	50,000	50,000	50,000
-	-	-	50,000	50,000	50,000

Capital Projects Funds

Revenue	-	5,008	-	150,000	150,000	150,000
Expenditures	-	-	-	150,000	150,000	150,000
Difference	-	5,008	-	-	-	-

Revenue	2,659,093	2,589,350	2,423,804	579,219	3,002,023	3,002,023
Expenditures	2,659,093	2,460,234	2,651,782	291,016	2,942,799	2,942,799
Difference	-	129,116	(227,978)	288,203	59,224	59,224

APPENDICES

Budget Adoption Ordinance

Tax Rate Ordinance

ORDINANCE NO. 2014-09-22A

AN ORDINANCE 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 AN EFFECTIVE DATE.

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

WHEREAS, the City Council has received said proposed budget, a copy which has been filed with the City Secretary of the City of Overton; and,

WHEREAS, proper and timely notice that public hearings on such budget would be held on August 28th and September 9th, 2014, was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with the law on August 28th and September 9th, prior to final adoption of this Ordinance;

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

Section 1 The proposed budget of the revenue of the City of Overton and the expenses of conducting the affairs thereof providing a financial plan for the ensuing fiscal year beginning October 1, 2014, and ending September 30, 2015, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit "A", and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2014, and ending September, 30, 2015.

Section 2 The sums below are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approval budget document for the fiscal year ending September 30, 2015.

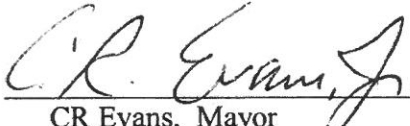
Section 3 In accordance with § 102.008(1), Local Government Code, The Director of Finance is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

Section 4 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 budget is posted on the City's website.

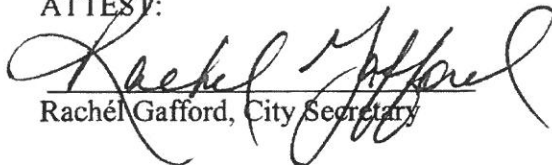
Section 5 The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code as amended.

Section 5 This Ordinance shall be and remain in full force and effective on October 1, 2014, in accordance with state law.

PASSED AND APPROVED ON THIS 22nd. DAY OF SEPTEMBER, 2014.


CR Evans, Mayor
City of Overton, Texas

ATTEST:


Rachel Gafford, City Secretary

ORDINANCE NO 2014-09-22B

**AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE
MAINTENANCE AND OPERATION OF THE MUNICIPAL
GOVERNMENT OF THE CITY OF OVERTON FOR THE 2014-
2015 FISCAL YEAR; AND PROVIDING FOR THE INTEREST
AND SINKING FUND FOR THE 2014 TAX YEAR.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OVERTON,
TEXAS.**

Section 1. That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Overton, Texas for the 2014-15 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 41.0000 cents on each One Hundred Dollars (\$100) valuation on property. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.49% PER CENT AND WILL RAISE TAXES ON A HOME ASSESSED AT \$70,000 BY APPROXIMATELY \$4.22.

Section 2. That there is hereby levied and there shall be collected for the City of Overton, Texas to provide for Interest and Sinking Funds for the 2014-15 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 21.8000 cents on each One Hundred Dollars (\$100) valuation on property.

SUMMARY

1. Maintenance and operations of the general government (General Fund),	41.0000 cents
2. Interest and Sinking fund (Debt Rate)	<u>21.8000</u> cents
Total Tax per \$100 of valuation	62.8000 cents

Section 3. That taxes levied under this Ordinance shall be due October 1, 2014, and if not paid on or before January 31, 2015 shall immediately become delinquent.

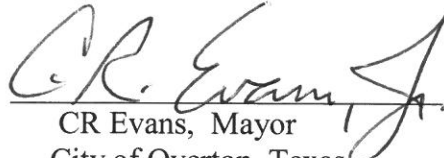
Section 3. All taxes shall become a lien upon the property against which assessed, and the tax assessor and collector for the City of Overton is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of Overton shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be appropriated to the General Fund of the City of Overton. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

Section 4. That this ordinance shall take effect and be in force from October 1, 2014.

PASSED AND APPROVED ON THIS 22nd DAY OF SEPTEMBER, 2014.

VOTE:

CR Evans, Mayor	
Philip Cox, Councilman Place # 1	Absent
John Posey, Councilman Place # 2	Absent
Jerry Clark, Councilman Place # 3	For
John Welch, Councilman Place # 4	For
Pat Beets, Councilman Place # 5	Against


CR Evans, Mayor
City of Overton, Texas

ATTEST:

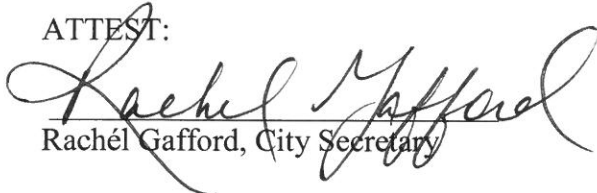

Rachél Gafford, City Secretary

EXHIBIT A

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

**BUDGET AMENDMENT
CITY OF OVERTON**

**FISCAL YEAR
2014-2015**

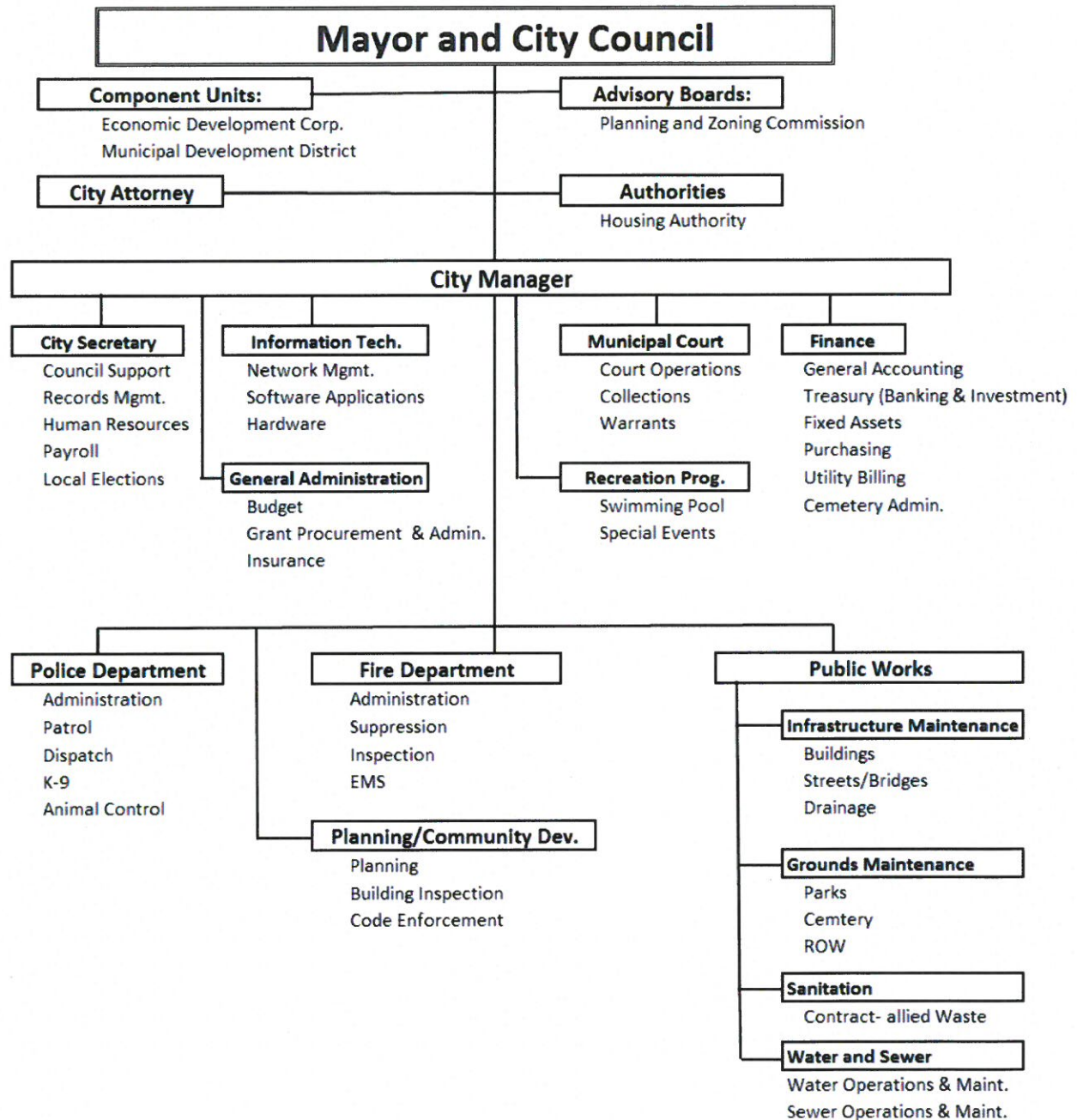
Ending September 30th, 2015

**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.

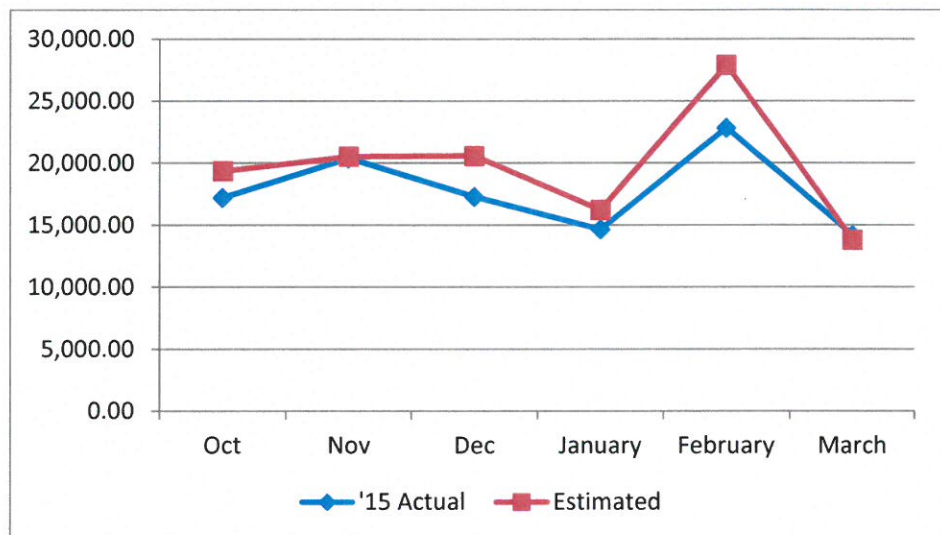
Through the first five months of the fiscal year, there have not been any major changes that would warrant expanding or attenuating any particular program, but there are still a number of adjustments that need to be made in individual line items. We are also still in the process of changing some parts 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

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

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.

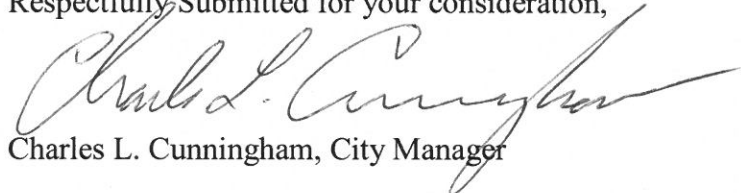
SPECIAL REVENUE FUNDS – Almost all of the Special Revenue Funds are related to Municipal Court Revenue and donations to the Police Department. These have not changed from the earlier adopted version of the Budget. I am working with the Chief and his staff to make sure the funds are spent by the end of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

A handwritten signature in dark ink, appearing to read "Charles L. Cunningham", is written over a horizontal line.

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							
	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	10	100	5018	Advertising	2,500	3,141	33%	7,000	9,500
Hearings, elections etc.)	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. Backl	10	100	5030	Building Maintenance	6,000	7,802	78%	4,000	10,000
Back log of maintenance.	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.)

100 Admin. (cont.)

Expenditures

Filled by PT Employee

Move to Special Events

Includes May 9 - Prop. Elections

			Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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
10	100	5044 Contract Labor	15,000	80	100%	(14,920)	80
10	100	5050 Comm. Center Supplies	150	74	19%	250	400
10	100	5070 Fireworks	2,500	-	0%	(2,500)	-
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

Prosecutors fee not in original
Budget.

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
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.

	Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
10 410 5000 Salaries	75,400	15,220	38%	(35,000)	40,400
10 410 5004 Unemployment Taxes	-	-	0%	392	392
10 410 5005 Retirement	1,657	294	18%	-	1,657
10 410 5006 Health Ins.	17,518	2,841	38%	(10,000)	7,518
10 410 5007 Dental Ins.	1,086	188	17%	-	1,086
10 410 5008 Life Ins.	122	20	16%	-	122
10 410 5009 FICA	4,505	1,164	39%	(1,500)	3,005
10 410 5011 Workers Comp.	3,183	440	50%	(2,303)	880
10 410 5012 Travel/Expenses	1,000	-	0%	-	1,000
10 410 5013 Training	400	-	0%	-	400
10 410 5024 Gas-Entex	75	931	47%	1,925	2,000
10 410 3032 Liability insurance	-	1,026	47%	2,200	2,200
10 410 5036 Materials & Supplies	1,500	4,537	45%	8,500	10,000
10 410 5037 Gas & Oil	7,800	-	0%	(6,500)	1,300
10 410 5039 Vehicle Repairs	2,000	-	0%	-	2,000
10 410 5041 Equipment	1,000	446	45%	-	1,000
10 410 5043 Uniforms	1,200	-	0%	-	1,200
10 410 5048 Pool Repairs	5,000	-	0%	-	5,000
10 410 5076 Engineering Services	-	960	-	-	-
10 410 5401 Grounds Repairs Grass Cutting	23,000	7,500	38%	(3,000)	20,000
Subtotal - Streets and Infrastructure	146,446	35,565	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	9,500	-	0%	-	9,500
10 610 5009 FICA	618	-	0%	-	618
10 610 5011 Workers Comp.	120	-	0%	-	120
10 610 5025 Telephone	-	110	0%	-	-
10 610 5036 Materials & Supplies (pool)	8,200	-	0%	-	8,200
10 610 5048 Swimming pool Repairs	3,500	-	0%	-	3,500
Subtotal Swimming Pool	21,938	110	0%	-	21,938

620 Special Events

New Accounts

10 620 5070 Annual Fire Works	-	-	0%	2,500	2,500
10 620 5071 Annual Easter Egg Hunt	-	-	0%	240	240
10 620 5072 Awards - Celebrations	-	-	0%	4,000	4,000
Subtotal Special Events	-	-	0%	6,740	6,740

FY 2015 Annual Operating Budget

Expenditures				Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
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 & →	10	550	5022 Cell Phone allowance	-	-	0%	348	348
Fire Marshall	10	550	5024 Gas Entex	2,000	758	38%	-	2,000
(\$29/mo.)	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	10	550	5140 EMS Services	-	3,000	13%	24,000	24,000
Contract			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 exepense 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
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		-	-

Paid off at end of FY 2014

FY 2015 Annual Operating Budget

Special Revenue Funds-

Municipal Court

14 Technology Fund

		Final Adopted Budget 10-1-14	YTD 2-28-15	% YTD	Adjust.	Revised Total Amend. # 1
Revenue						
14 000	4105 Technology Fees	4,500	1,163	26%	-	4,500
14 000	4106 OMNI Fees	1,200	320	27%	-	1,200
Sub total Tech Fund		5,700	1,483	26%	-	5,700
Expenditure						
14 000	5101 Computers - Software	2,475	-	0%	-	2,475
14 000	5161 Maint. Equipment	2,000	-	0%	-	2,000
14 000	5103 IT Maintenance Services	975	-	0%	-	975
14 000	5106 OMNI Services	1,200	-	0%	-	1,200
Sub total Tech Fund		6,650	-	0%	-	6,650

24 Court Security Fund

Revenue						
24 000	4100 Security Fee	3,500	845	24%	-	3,500
Expenditure						
24 000	5000 Salaries- Bailiff	1,000	-	0%	-	1,000
24 000	5061 Equipment Maint.	644	-	0%	-	644
Sub total Security Fund		1,644	-	0%	-	1,644

25 Police Seizure Fund

Revenue						
25 000	4104 Police Seizure	1,000	-	0%	-	1,000
Expenditure						
25 000	5036 Materials and supplies	1,000	-	0%	-	1,000

26 Other Dedicated Funds

Revenue						
From 10-200	26 450 4102 Court Efficiency	2,920	1,088	37%	-	2,920
	26 000 4104 Judicial Training	1,000	-	0%	-	1,000
	26 000 4200 Other Misc.	700	-	0%	-	700
Sub total other court fund		4,620	1,088	24%	-	4,620
Expenditure						
26 000	5036 Materials and supplies	1,000	-	0%	-	1,000
25 000	5013 Court Personnel Training	1,000	-	0%	-	1,000
Sub total other court fund		2,000	-	0%	-	2,000

28 Police Donations - Fund Raisers

Revenue						
28 000	4010 Donations	500	-	0%	-	500
28 000	4012 National Night Out	600	132	22%	-	600
28 000	4150 Police Dept. Calendar	1,000	-	0%	-	1,000
28 000	4024 Police Sponsored Fund Raisers	-	-	0%	-	-
Sub total		1,500	132	9%	-	1,500
Expenditure						
28 000	5012 Travel & Expenses	500	-	0%	-	500
28 000	5041 Equipment	1,000	-	0%	-	1,000
28 000	5151 National Nite Out	600	-	0%	-	600
Sub total		2,100	-	0%	-	2,100

Total Special Revenue Funds

Revenue	16,320	3,548	22%	-	16,320
Expenditures	13,394	-	0%	-	13,394
Difference	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	-	-		-	-

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 ORGINALLY 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 PUBLILCATION 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

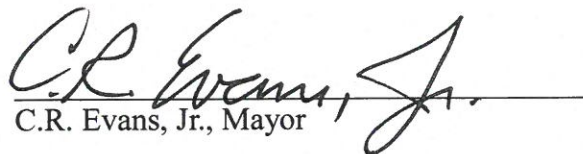
The City Secretary is hereby authorized and directed to cause the publication of the descriptive caption and penalty clauses of this Ordinance as an alternative method of publication provided by law.

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.**

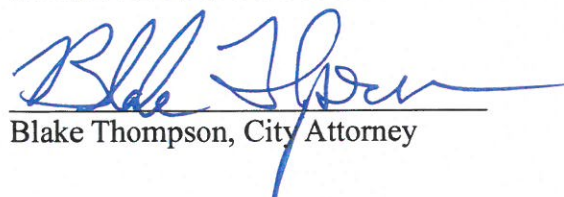
CITY OF OVERTON


C.R. Evans, Jr., Mayor

ATTEST:


Rachél Gafford, City Secretary

APPROVED AS TO FORM AND LEGALITY:


Blake Thompson, City Attorney



ORDINANCE NO. 2015-07-16B

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 ORGINALLY 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 PUBLILCATION 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 revenues and expenditures of the City of Overton; and

WHEREAS, the City Council of the City of Overton, Texas desires to amend for the second time, 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

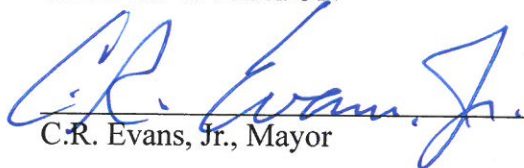
The City Secretary is hereby authorized and directed to cause the publication of the descriptive caption and penalty clauses of this Ordinance as an alternative method of publication provided by law.

SECTION 8: EFFECTIVE DATE

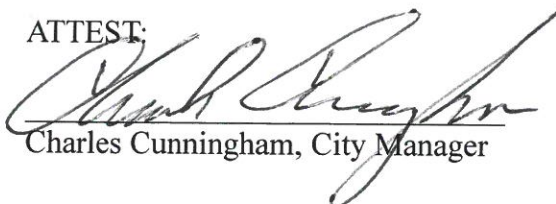
This Ordinance shall be in full force and effective from and after the date of its final passage and adoption in accordance with state law.

PRESENTED, REVIEWED, CONSIDERED AND APPROVED ON THIS 16TH DAY OF July, 2015 BY A VOTE OF 5 AYES, 0 NAYS 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:


Charles Cunningham, City Manager



APPROVED AS TO FORM AND LEGALITY:

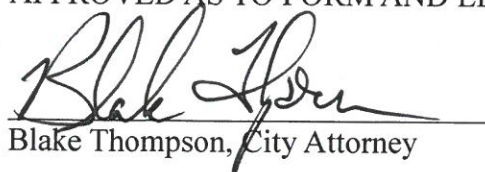

Blake Thompson, City Attorney

EXHIBIT A

**ORDINANCE NO.
2015-07-16B**

**BUDGET AMENDMENT
CITY OF OVERTON**

**FISCAL YEAR
2014-2015**

Ending September 30th, 2015

ORDINANCE 2015-07-16B EXHIBIT A

Amending "Exhibit A" of Ordinance 2015-03-19A

FY 2015 Annual Operating Budget**General Fund****Revenue**

Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
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110	4000	Prop. Taxes-Current	313,355	313,355	291,588	93%	-	313,355
110	4001	Prop Taxes Delinquent	31,500	32,000	14,828	51%	(3,000)	29,000
110	4032	Tax Penalties and Int.	-	6,000	-	0%	(6,000)	-
110	4033	Tax Collect Fees - Atty	-	3,500	-	0%	(3,500)	-
110	4004	State Sales Tax	240,038	240,038	145,216	64%	(13,192)	226,846

SubTotal Taxes	584,893	594,893	451,632	77%	(25,692)	569,201
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Fees- 112

112	4002	Building Permits/fees	6,250	7,000	8,084	90%	2,000	9,000
112	4003	Animal Shelter	-	100	70	70%	-	100
112	4006	Franchise Fees	107,000	107,000	65,330	71%	(15,000)	92,000
112	4012	OEDC Admin. Fee	600	-	-	0%	-	-
112	4013	RV Park Rental	5,000	5,000	3,775	63%	1,000	6,000
112	4016	OEDC Admin Fee	-	3,000	1,000	0%	2,000	5,000
112	4022	OMDD Admin. Fee	-	4,800	800	0%	-	4,800
112	4021	City Hall DumpsterRev	200	-	-	0%	-	-

SubTotal Fees	119,050	126,900	79,058	68%	(10,000)	116,900
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Other Revenue -114

114	4008	Sales of Assets	2,000	7,000	-	0%	13,000	20,000
114	4009	Bldg. rental-Com. Bldg	3,700	5,400	2,500	46%	-	5,400
114	4010	Donations	500	5,000	2,500	100%	(2,500)	2,500
114	4011	Interest Income	-	-	28	-	50	50
114	4014	Copies/Fax	250	250	109	44%	-	250
114	4015	Intergovernm'tl Rev.	25,000	30,000	25,111	84%	-	30,000
114	4020	Misc. (Coke machine)	20	230	71	65%	(120)	110
114	4307	Returned Check Fee	25	25	-	0%	-	25

SubTotal Other GF Revenue	31,495	47,905	30,319	52%	10,430	58,335
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200	4005	Warrant Fees	10,000	10,000	7,970	80%	-	10,000
200	4107	Fines	142,588	142,588	59,072	54%	(33,307)	109,281
200	4103	Police Reports	600	300	6	2%	-	300

SubTotal Municipal Court Revenue	153,188	152,888	67,047	44%	(33,307)	119,581
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Pool Closed

610	4007	Swimming Pool Rental	4,000	4,000	-	0%	(4,000)	-
610	4031	Life Guard Training	600	600	-	0%	(600)	-
610	4025	Swim Pool Concessions	1,000	1,000	-	0%	(1,000)	-

Subtotal Recreation	5,600	5,600	-	0%	(5,600)	-
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FY 2015 Annual Operating Budget

10 General Fund (cont.)

Revenue

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
430 4310 Donations	400	400	275	69%	-	400
430 4401 Cemetery Plot Sales	5,147	6,647	2,293	49%	(2,000)	4,647
430 4402 Interment Fees	1,919	1,019	800	79%	-	1,019
Subtotal Cemetery	7,466	8,066	3,368	56%	(2,000)	6,066
450 4021 City Hall Dumpster income	-	300	340	0%	100	400
450 4310 Garbage Sales	241,740	224,740	156,202	65%	9,563	234,303
Subtotal Public Works	241,740	225,040	156,542	67%	9,663	234,703
900 6160 Transfers in from W&S	230,000	230,000	100,000	50%	(30,000)	200,000
Total General Fund Revenue	1,373,432	1,391,292	887,967	65%	(86,506)	1,304,786

10 General Fund

Expenditures

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
100 5000 Salaries	134,736	151,186	93,888	64%	(3,912)	147,274
100 5001 Salary-Community bldg..	3,600	3,600	2,400	67%	-	3,600
100 5003 Mayor & Council	2,400	2,400	1,600	67%	-	2,400
100 5004 Unemployment Ins	1,823	783	104	39%	(513)	270
100 5005 Payroll Retirement	3,100	3,213	1,555	56%	(430)	2,783
100 5006 Payroll Health Ins	17,518	17,518	11,454	63%	579	18,097
100 5007 Payroll Dental ins	1,086	1,086	759	65%	85	1,171
100 5008 Payroll Life ins	122	122	80	63%	4	126
100 5009 Payroll FICA	8,421	10,755	7,362	64%	724	11,479
100 5010 Car Allowance	3,600	3,600	2,353	65%	-	3,600
100 5011 Workers Comp	311	908	681	64%	155	1,063
100 5012 Travel Expenses	1,000	3,600	2,567	83%	(500)	3,100
100 5013 Training	1,200	700	1,010	112%	200	900
100 5014 Postage	580	1,780	1,003	56%	-	1,780
100 5015 Office Supplies	3,500	3,500	2,413	48%	1,500	5,000
100 5016 Copies & copier	1,500	1,500	895	60%	-	1,500
100 5017 Dues & Subscriptions	1,800	1,500	678	45%	-	1,500
100 5018 Advertising	2,500	9,500	4,618	49%	-	9,500
100 5019 Office Equipment	500	700	771	110%	-	700
100 5020 Legal & Audit	45,000	35,000	11,998	40%	(5,000)	30,000
100 5023 Pest Control	1,600	1,200	1,082	68%	400	1,600
100 5024 Gas Entex	4,500	2,500	1,346	54%	-	2,500
100 5025 Telephone	5,500	4,500	2,178	48%	-	4,500
100 5026 Electricity	76,000	76,000	63,060	57%	35,000	111,000
100 5027 Rusk Co. CAD Appraisal Fees	6,500	6,500	3,645	56%	-	6,500
100 5028 Smith Co. CAD Appraisal	500	500	237	47%	-	500
100 5030 Building Maintenance	6,000	10,000	9,090	76%	2,000	12,000
100 5031 Land/Building Lease	-	-	100	0%	100	100
100 5032 Liability ins.	5,311	6,111	4,317	71%	-	6,111

FY 2015 Annual Operating Budget

100 Admin. (cont.)

Expenditures

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
100 5037 Gas/Oil	200	600	391	65%	-	600
100 5039 Vehicle Maint. Repair	-	-	77	0%	100	100
100 5040 Tax Collection Fees	15,000	10,000	6,724	61%	1,000	11,000
100 5044 Contract Labor	15,000	80	916	0%	920	1,000
100 5050 Comm. Center Supplies	150	400	133	33%	-	400
100 5070 Fireworks	2,500	-	-	0%	-	-
100 5078 Election Fees Rusk County	-	7,000	6,729	96%	-	7,000
Subtotal Administration	373,058	378,342	248,216	60%	32,412	410,754

130 5101 Computer Hardware	5,000	5,000	450	45%	(4,000)	1,000
130 5102 Computer Software	2,500	2,500	3,138	70%	2,000	4,500
130 5103 IT Maintenance Services	10,000	10,000	6,600	60%	930	10,930
130 5104 USTI License/Maintenance	2,430	2,430	3,155	90%	1,070	3,500
Subtotal Information Technology	19,930	19,930	13,343	67%	-	19,930

200 5000 Salaries-Clerk	24,679	24,679	16,563	64%	1,243	25,922
200 5002 Salary-Judge / Jury fees	4,800	4,800	3,200	67%	-	4,800
200 5004 Unemployment Fees	261	261	-	0%	(171)	90
200 5005 Payroll retirement	568	588	294	58%	(78)	510
200 5006 Health Ins.	5,839	5,839	3,818	63%	193	6,032
200 5007 Payroll-Dental	362	362	253	65%	28	390
200 5008 Payroll-Life ins.	41	41	27	63%	1	42
200 5009 Payroll FICA	1,901	2,000	1,267	66%	(75)	1,925
200 5011 Workers comp	111	111	-	0%	(69)	42
200 5012 Travel Expense	200	200	-	0%	(200)	-
200 5013 Training	200	200	-	0%	(200)	-
200 5014 Postage	180	180	49	27%	-	180
200 5015 Office Supplies	720	720	334	36%	214	934
200 5016 Copies & Copier	1,400	1,400	895	64%	-	1,400
200 5017 Dues/Subscriptions	-	-	-	0%	-	-
200 5020 Legal & professional Serv.	-	3,600	2,914	58%	1,400	5,000
200 5021 Computer Expense	-	1,300	1,265	97%	-	1,300
200 5045 Jail Expense	100	100	-	0%	(100)	-
Subtotal Municipal Court	41,362	46,381	30,880	64%	2,186	48,567

250 5013 Training	-	250	106	42%	-	250
250 5017 Dues & Subscriptions	-	2,000	1,770	89%	-	2,000
250 5020 Legal Fees	-	3,600	19	1%	-	3,600
250 5044 Contract Services - Inspect.	2,500	1,500	-	0%	(1,500)	-
250 5076 Engineering Services	3,000	3,000	-	0%	(3,000)	-
Subtotal Planning/Comm. Develop.	7,000	10,350	1,895	32%	(4,500)	5,850

FY 2015 Annual Operating Budget

10 General Fund

<u>Expenditures</u>		Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
310	5000 Salaries	291,880	312,299	195,080	63%	(1,188)	311,111
310	5075 Overtime	11,816	-	-	0%	-	-
310	5004 Payroll Unemployment	-	2,610	424	43%	(1,620)	990
310	5005 Retirement	-	6,094	2,888	55%	(853)	5,241
310	5006 Health Ins.	2,500	46,716	28,748	62%	(263)	46,453
310	5007 Dental Ins.	1,500	2,893	1,906	63%	110	3,003
310	5008 Life ins.	3,000	324	200	62%	(1)	323
310	5009 FICA	21,255	22,373	14,934	63%	1,186	23,559
310	5010 EMP Allowance	-	-	14	0%	-	14
310	5011 Worker Comp.	8,101	6,567	4,895	58%	1,851	8,418
310	5012 Travel Exp.	2,885	2,885	2,107	73%	-	2,885
310	5013 Training	1,200	1,200	670	56%	-	1,200
310	5014 Postage	225	225	149	66%	-	225
310	5015 Office Supplies	1,400	1,000	392	39%	-	1,000
310	5016 Copies/Copier	1,400	900	895	81%	200	1,100
310	5017 Dues & Subscriptions	-	-	326	0%	326	326
310	5018 Advertising	-	-	-	0%	-	-
310	5022 Cell Phone Allowance	-	229	126	55%	-	229
310	5025 Telephone	4,226	4,226	2,124	50%	-	4,226
310	5030 Build Maintenance	600	1,200	878	52%	500	1,700
310	5032 Liability ins.	10,009	10,009	7,492	75%	-	10,009
310	5036 Materials/Supplies	1,500	1,200	1,127	94%	-	1,200
310	5037 Gas&Oil/tires	18,000	15,000	5,649	63%	(6,000)	9,000
310	5039 Vehicle Repair	7,500	7,500	4,809	64%	-	7,500
310	5041 Equipment	3,500	3,500	243	12%	(1,500)	2,000
310	5043 Uniforms	1,000	1,000	40	4%	-	1,000
310	5046 Animal Shelter	1,000	1,000	230	46%	(500)	500
310	5049 Forensics	1,000	1,000	-	0%	-	1,000
310	5061 Maint. Equip	200	200	245	82%	100	300
310	5062 Physicals Emp.	540	540	-	0%	-	540
310	5094 Dog Food	400	400	295	74%	-	400
310	5095 Vet Fees	800	800	883	63%	600	1,400
Subtotal Police Department		397,437	453,890	277,767	62%	(7,052)	446,852

FY 2015 Annual Operating Budget

10 General Fund

<u>Expenditures</u>		Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
410	5000 Salaries	75,400	40,400	24,181	70%	(5,763)	34,637
410	5004 Unemployment Taxes	-	392	319	0%	-	392
410	5005 Retirement	1,657	1,657	412	63%	(1,004)	653
410	5006 Health Ins.	17,518	7,518	4,401	67%	(903)	6,615
410	5007 Dental Ins.	1,086	1,086	295	68%	(654)	432
410	5008 Life Ins.	122	122	31	67%	(75)	47
410	5009 FICA	4,505	3,005	1,850	72%	(420)	2,585
410	5011 Workers Comp.	3,183	880	660	63%	162	1,042
410	5012 Travel/Expenses	1,000	1,000	-	0%	(1,000)	-
410	5013 Training	400	400	-	0%	(400)	-
410	5024 Gas-Entex	75	2,000	1,144	57%	-	2,000
410	3032 Liability insurance	-	2,200	1,539	70%	-	2,200
410	5036 Materials & Supplies	1,500	10,000	6,402	64%	-	10,000
410	5037 Gas & Oil	7,800	1,300	982	76%	-	1,300
410	5039 Vehicle Repairs	2,000	2,000	454	30%	(500)	1,500
410	5041 Equipment	1,000	1,000	3,423	98%	2,500	3,500
410	5043 Uniforms	1,200	1,200	-	0%	(1,200)	-
410	5048 Pool Repairs	5,000	5,000	-	0%	(5,000)	-
410	5076 Engineering Services	-	-	960		960	960
410	5401 Grounds Repairs Cut Grass	23,000	20,000	12,000	63%	(1,000)	19,000
Subtotal - Streets and Infrastructure		146,446	101,160	59,055	68%	(14,297)	86,863
450	5077 Allied Waste Contract	172,076	182,000	111,941	62%	-	182,000
610	5000 Salaries	9,500	9,500	-	0%	(9,500)	-
610	5009 FICA	618	618	-	0%	(618)	-
610	5011 Workers Comp.	120	120	-	0%	(120)	-
610	5025 Telephone	-	-	177	0%	-	-
610	5036 Materials & Supplies (pool)	8,200	8,200	-	0%	(8,200)	-
610	5048 Swimming pool Repairs	3,500	3,500	-	0%	(3,500)	-
Subtotal Swimming Pool		21,938	21,938	177	0%	(21,938)	-
620	5070 Annual Fire Works	-	2,500	-	0%	800	3,300
620	5071 Annual Easter Egg Hunt	-	240	240	0%	-	240
620	5072 Awards - Celebrations	-	4,000	2,717	0%	(1,000)	3,000
620	5079 Contribution to Library	-	-	-	0%	500	500
Subtotal Special Events		-	6,740	2,957	0%	300	7,040

FY 2015 Annual Operating Budget

10 General Fund

Fire Dept

Expenditures

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
550 5011 Workers Comp	1,086	926	805	87%	-	926
550 5012 Training Travel Expenses	4,000	4,000	-	0%	-	4,000
550 5013 Training	-	-	-	0%	-	-
550 5017 Dues & Subscriptions	1,200	1,200	1,161	97%	-	1,200
550 5022 Cell Phone allowance	-	348	-	0%	300	648
550 5024 Gas Entex	2,000	2,000	1,370	69%	-	2,000
550 5025 Telephone	2,700	2,700	2,828	71%	1,300	4,000
550 5026 Electricity	-	-	-	0%	-	-
550 5032 Liability ins.	3,968	3,968	2,152	54%	-	3,968
550 5036 Materials/supplies	500	500	63	13%	-	500
550 5037 Gas/Oil	2,500	2,500	672	27%	-	2,500
550 5038 Protective Gear	6,000	6,000	-	0%	(3,000)	3,000
550 5039 Vehicle/Repair/Test	3,000	3,000	2,630	66%	1,000	4,000
550 5041 Equipment/Repair/Test	5,000	5,000	3,060	77%	(1,000)	4,000
550 5042 Firemen Fees	7,500	7,500	4,290	66%	(1,000)	6,500
550 5098 Building Maint.	500	500	219	44%	-	500
550 5140 EMS Services	-	24,000	12,000	50%	-	24,000
Subtotal Fire and EMS Department	39,954	64,142	31,250	51%	(2,400)	61,742

Transfers Out To

901 7133 Fund 33-100 Debt Service COs	-	-	-	0%	30,000	30,000
901 7134 Fund 34-100 Debt Service Notes	-	-	-	0%	1,592	1,592
901 7150 Fund 50-100 GF Cap. Improve.	50,000	40,000	5,778	72%	(32,000)	8,000
Total Transfers Out	50,000	40,000	5,778	15%	(408)	39,592
	1,269,201	1,324,873	783,259	60%	(15,697)	1,309,190

Total Revenue	1,373,432	1,391,292	887,967	68%	(86,506)	1,304,786
Total Expenditures	1,269,201	1,324,873	783,259	60%	(15,697)	1,309,190
Surplus/ (Deficit)	104,230	66,418	104,709		(70,809)	(4,405)

FY 2015 Annual Operating Budget

Water and Sewer Fund

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
850 4011 Bulk Water sales	-	-	82	0%	-	100
850 4028 Bulk Water sales	250	250	-	0%	-	250
850 4301 Water Sales	975,000	712,666	494,138	69%	-	712,666
850 4303 Water taps	600	2,600	2,151	83%	-	2,600
850 4305 Reconnect Fees	4,033	5,033	4,811	96%	-	5,033
850 4307 Returned checks fee	800	1,200	910	76%	-	1,200
850 4308 Late Fees	25,000	22,000	15,492	70%	-	22,000
850 4309 Connect Fees	12,000	12,000	8,675	72%	-	12,000
Sub-total Water Sales	1,017,683	755,749	526,259	70%	-	755,849

Sewer Sales and Service

850 4302 Sewer sales	24,264	306,298	195,088	64%	-	306,298
850 4304 Sewer Taps	600	800	600	75%	-	800
Sub-total Sewer Sales	24,864	307,098	195,688	64%	-	307,098

Water/Sewer Fund Total Revenue

1,042,547	1,062,847	721,947	68%	-	1,062,947
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Expenditures

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
850 5000 Salaries	105,083	105,083	76,886	65%	13,625	118,708
850 5004 TWFC Unemployment	177	1,352	154	24%	(712)	640
850 5005 Payroll Retirement	1,114	2,448	1,342	58%	(144)	2,304
850 5006 Payroll Health Ins.	14,800	22,262	14,985	63%	1,581	23,843
850 5007 Payroll Dental Ins.	1,086	1,086	1,002	65%	465	1,551
850 5008 Payroll Life Ins	122	122	106	63%	46	168
850 5009 Payroll FICA	8,039	8,039	5,882	67%	782	8,821
850 5011 Workers Comp.	4,841	4,841	3,111	67%	(201)	4,640
850 5012 Travel/Expenses	300	300	30	3%	630	930
850 5013 Training	600	600	175	23%	150	750
850 5014 Postage	5,200	5,200	2,640	56%	(500)	4,700
850 5015 Office Supplies	1,800	1,800	948	53%	-	1,800
850 5016 Copies & Copier	1,200	1,200	895	60%	300	1,500
850 5019 Office equipment	1,000	1,000	-	0%	(1,000)	-
850 5020 Legal/Professional	15,000	15,000	7,318	61%	(3,000)	12,000
850 5021 Computers/Software	2,500	2,500	6,832	91%	5,000	7,500
850 5022 Cell Phone Allowance	-	180	-	0%	750	930
850 5025 Telephone	650	1,610	426	26%	-	1,610
850 5026 Electricity	45,000	70,000	70,025	64%	40,000	110,000
850 5032 Liability ins.	6,388	6,388	4,873	76%	-	6,388
850 5036 Maintenance/Supplies	71,000	56,000	43,222	77%	-	56,000
850 5037 Gas & Oil	11,000	11,000	8,141	74%	-	11,000
850 5039 Veh. Repair	6,000	6,000	14,673	92%	10,000	16,000
850 5041 Equipment	20,000	20,000	11,085	85%	(7,000)	13,000
850 5043 Uniforms	2,500	2,500	2,209	61%	1,100	3,600
850 5044 Contract labor	15,000	10,000	7,542	94%	(2,000)	8,000
850 5054 Fire Hydrants	10,000	5,000	-	0%	(5,000)	-

FY 2015 Annual Operating Budget

Water and Sewer Fund

Expenditures

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
850 5061 Equipment Maint.	42,500	42,500	43,650	96%	3,000	45,500
850 5305 Tank Inspections	-	1,200	1,200	0%	-	1,200
850 5301 State Permit Fees	6,000	6,000	5,645	94%	-	6,000
850 5303 Sewer Analysis & Inspect.	5,000	5,000	3,667	59%	1,200	6,200
850 5304 Water Testing	1,500	1,500	1,195	80%	-	1,500
850 5306 Maintenance W/S System	40,000	40,000	33,592	96%	(5,000)	35,000
850 5311 Fines & Penalties	6,600	6,600	-	0%	(5,000)	1,600
Subtotal Water/Sewer Operations	452,000	464,311	373,449	73%	49,072	513,383

Transfers Out

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
850 7210 To General Fund	230,000	230,000	100,000	50%	(30,000)	200,000
850 7233 To Bond I&S. COs	187,055	187,055	93,528	50%	1,847	188,902
850 7234 To Debt Serv Notes & Loans	47,072	61,097	11,769	18%	3,050	64,147
850 7238 to Capital Project Water	50,000	40,000	32,370	82%	(630)	39,370
850 7239 to Cap Project Sewer	50,000	42,500	-	0%	55,310	97,810
850 7240 to Cap Equipt Acquisition	-	7,500	-	0%	-	7,500
Subtotal Transfers Out	564,127	568,152	237,667	40%	29,577	597,729
	1,016,127	1,032,463	611,116	55%	78,649	1,111,112

Water/Sewer Fund

Revenue	1,042,547	1,062,847	721,947	68%	-	1,062,947
Expenditures	1,016,127	1,032,463	611,116	55%	78,649	1,111,112
Difference	26,420	30,385	110,831		(78,649)	(48,164)

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Debt Service (I&S) Funds

	Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
Revenue						
110 4000 Ad Valorem Taxes Current	162,646	162,646	145,543	89%	(5,000)	157,646
110 4001 Ad Valorem Taxes Delinquent	11,000	7,500	3,521	32%	6,500	14,000
110 4201 Other Revenue- OEDC correcting en	-	-	-	0%	-	-
110 4032 Tax Penalties and Int.	-	2,000	-	0%	-	-
110 4033 Tax Collect Fees - Atty	-	1,500	-	0%	-	-
701 6210 Transfer In - from Gen Fund	-	-	-	0%	30,000	30,000
900 6160 Transfers In Water/Sewer Fund	187,055	188,555	93,528	50%	347	188,902
	360,701	362,201	242,592	62%	31,850	390,551

Expenditures

802 5100 2002 CO Bonds- Principal	140,000	140,000	140,000	100%	-	140,000
802 5110 2002 CO Bonds- Interest	32,860	32,860	32,860	100%	29,150	62,010
802 5111 Paying Agent Fees	-	-	-	0%	700	700
802 5113 Cost of Collection	-	-	-	0%	-	-
Sub-Total	172,860	172,860	172,860	85%	29,850	202,710

803 5100 2003 CO Bonds- Principal	150,000	150,000	-	0%	-	150,000
803 5110 2003 CO Bonds- Interest	37,841	37,841	18,920	50%	-	37,841
803 5111 Paying Agent Fees	-	-	-	0%	-	-
803 5113 Cost of issuance	-	-	-	0%	-	-
Sub-Total	187,841	187,841	18,920	10%	-	187,841

Total Bond Debt Service

	360,701	360,701	191,780	49%	29,850	390,551
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Revenue

114 4011 Interest Income	-	-	31	0%	50	50
110 4201 Other Revenue- OEDC correcting en	-	-	-	0%	9,500	9,500
114 4022 Other Revenue- EMS Bldg. Rental	13,471	4,400	3,300	33%	(1,100)	3,300
900 6160 Transfers In Water/Sewer	47,072	61,097	11,769	25%	3,050	64,147
Sub-Total	60,543	65,497	15,100	20%	11,500	76,997

Expenditures

120 5100 EMS Building Loan	12,267	12,267	8,594	70%	-	12,267
120 5452 Citizen's Loan- City Hall	3,046	-	-	0%	-	-
120 5453 Texas BAT - Police Vehicles	24,709	24,709	24,709	100%	-	24,709
120 5454 Capital 1 Consolidated Loan	11,021	11,021	5,550	50%	-	11,021
120 5455 OMDD 95K Promissory Note Vac Pump	9,500	9,500	19,000	200%	9,500	19,000
120 5456 OMDD 50K Promissory Note WT	-	-	-	0%	10,000	10,000
120 5457 OMDD 100K Promissory Note Sewer	-	8,000	-	0%	(8,000)	-
Sub-Total	60,543	65,497	57,852	75%	11,500	76,997

Total Debt Service (I&S) Funds

Revenue	421,244	427,698	257,691	55%	43,350	467,548
Expenditures	421,244	426,198	249,632	53%	41,350	467,548
Difference	-	1,500	8,059		2,000	-

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Special Revenue Funds

		Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
000	4105 Technology Fees	4,500	4,500	1,774	39%	-	4,500
000	4106 OMNI Fees	1,200	1,200	366	30%	-	1,200
	Sub-Total	5,700	5,700	2,140	38%	-	5,700

Expenditure

000	5101 Computers - Software	2,475	2,475	2,100	85%	-	2,475
000	5161 Maint. Equipment	2,000	2,000	-	0%	-	2,000
000	5103 IT Maintenance Services	975	975	-	0%	-	975
000	5106 OMNI Services	1,200	1,200	186	16%	-	1,200
	Sub-Total	6,650	6,650	2,286	34%	-	6,650

000	4100 Security Fee	3,500	3,500	1,316	38%	-	3,500
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Expenditure

000	5000 Salaries- Bailiff	1,000	1,000	-	0%	-	1,000
000	5061 Equipment Maint.	644	644	-	0%	-	644
	Sub-Total	1,644	1,644	-	0%	-	1,644

450	4102 Court Efficiency	2,920	2,920	1,892	65%	-	2,920
000	4104 Judicial Training	1,000	1,000	-	0%	-	1,000
000	4200 Other Misc.	700	700	-	0%	-	700
	Sub-Total	4,620	4,620	1,892	41%	-	4,620

Expenditure

000	5036 Materials and supplies	1,000	1,000	-	0%	-	1,000
000	5013 Court Personnel Training	1,000	1,000	-	0%	-	1,000
	Sub-Total	2,000	2,000	-	0%	-	2,000

000	4104 Police Seizure	1,000	1,000	-	0%	-	1,000
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Expenditure

000	5036 Materials and supplies	1,000	1,000	-	0%	-	1,000
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Revenue

000	4010 Donations	500	500	-	0%	-	500
000	4012 National Night Out	600	600	132	22%	-	600
000	4150 Police Dept. Calendar	1,000	1,000	-	0%	-	1,000
000	4024 Police Sponsored Fund Raisers	-	-	-	0%	-	-
	Sub-Total	2,100	2,100	132	6%	-	2,100

Expenditure

000	5012 Travel & Expenses	500	500	-	0%	-	500
000	5041 Equipment	1,000	1,000	-	0%	-	1,000
000	5151 National Nite Out	600	600	-	0%	-	600
	Sub total	2,100	2,100	-	0%	-	2,100

Revenue	16,920	16,920	5,479	32%	-	16,920
Expenditures	13,394	13,394	2,286	17%	-	13,394
Difference	3,526	3,526	3,193	0%	-	3,526

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FY 2015 Capital Improvement Budget

CAPITAL PROJECTS FUNDS

Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
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Revenue

701	4720	OMDD Grant ROW - on Dam	-	-	-	0%	13,323	13,323
701	4721	OMDD Grant- Clear Brush- Slopes	-	-	-	0%	10,000	10,000
701	4722	OMDD Grant- Floor Comm. Bldg.	-	-	-	0%	10,000	10,000
701	4723	OMDD Grant- Repave Parking Lot	-	-	-	0%	60,000	60,000
701	4501	Homeland Security Grant	-	-	-	100%	8,000	8,000
701	6210	Transfer In - from Gen Fund	50,000	40,000	-	0%	(32,000)	8,000
Sub total			50,000	40,000	-	0%	69,323	109,323

Expenditures

703	5036	Street Maintenance	50,000	40,000	7,623	15%	(32,000)	8,000
703	5541	OMDD Grant ROW - on Dam	-	-	-	0%	13,323	13,323
703	5542	OMDD Grant- Clear Brush- Slopes	-	-	-	0%	10,000	10,000
703	5041	Equipment- Radios	-	-	-	100%	8,000	8,000
703	5571	Replace Flooring Comm. Bldg.	-	-	-	0%	10,000	10,000
703	5572	Rebuild Comm. Bldg. Parking Lot	-	-	-	0%	60,000	60,000
Subtotal			50,000	40,000	7,623	0%	69,323	109,323
Difference			-	-	7,623	-	-	-

54 Water System CIP

Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
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Revenue

851	6210	OMDD Grant RES 15-03-19A # 1 Demo	-	-	15,600		-	15,600
851	6160	Transfer In - Water/Sewer Fund	50,000	40,000		0%	(530)	39,470
Total Revenue Water CIP			50,000	40,000	15,600	0%	(530)	55,070

Expenditures

851	5036	Material and Supplies	50,000	40,000	-	0%	(33,000)	7,000
851	5701	Replace Pump @ Well #7	-	-	32,370	0%	32,370	32,370
851	5731	Demolition-50K g. Water Tower	-	-	15,700	0%	15,700	15,700
Total Expenditures Water CIP			50,000	40,000	48,070	87%	15,070	55,070
Difference			-	-	(32,470)	0%	(15,600)	-

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CAPITAL PROJECTS FUNDS (cont.)

Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
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Revenue

856	6160	Transfer In -Water/Sewer Fund	50,000	42,500	-	0%	55,310	97,810
856	4701	100K OMDD Prom. Note Proceeds	-	-	100,000	0%	100,000	100,000
Total Revenue Sewer CIP			50,000	42,500	100,000	0%	155,310	197,810

Expenditures

856	5036	Materials and Supplies	50,000	42,500	-	0%	(42,500)	-
856	5776	Upsize & Replace 10" Line Trunk Line to	-	-	96,400	0%	100,905	100,905
856	5882	Upgrade Lift Station @prison			96,905		96,905	96,905
Total Expenditures Sewer CIP			50,000	42,500	193,305	0%	155,310	197,810

Difference

-	-	(93,305)	0%	-	-
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Adopted 10-1-14	Revised Total Amend. # 1	YTD 5-31-15	% YTD	Adjust- ment	Revised Amend. #2
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Revenue

901	4018	Insurance Reimbursement	-	-	4,857	0%	4,857	4,857
901	6210	Transfer In - from Gen Fund	-	-	-		1,592	1,592
901	6160	Transfer In -Water/Sewer Fund	-	7,500	-	0%	-	7,500
			-	7,500	4,857	0%	6,449	13,949

Expenditures

765	5308	Purchase Replacement Pick-up W/S	-	-	7,700	0%	7,700	7,700
765	5881	Purchase Sewer Camera	-	7,500	6,192	0%	(1,308)	6,192
			-	7,500	13,892	0%	6,392	13,892

Difference

-	-	(9,035)	0%	57	57
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Revenue	150,000	130,000	120,457	0%	230,552	376,152
Expenditures	150,000	130,000	262,890	0%	246,095	376,095
Difference	-	-	(142,433)		(15,543)	57

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