

ORDINANCE NO. 2017-09-14A

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. 2016-09-15B ADOPTED SEPTEMBER 15, 2016; IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF OVERTON, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH, AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Overton, Texas approved Budget Ordinance 2016-09-15A for the 2016 – 2017 Fiscal Year on September 15, 2016; 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 for the fiscal year ending September 30, 2017; and

WHEREAS, the City Council of the City of Overton, Texas desires to amend the approved Budget Ordinance for the 2016 – 2017 Fiscal Year;

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

Section 1. That the appropriations for the Fiscal Year beginning October 1, 2016 and ending September 30, 2017, for support of the general government of the City of Overton, Texas be amended for said term in accordance with changes in expenditures shown in the Attached Exhibit A, attached hereto for the purposes stated herein.

Section 2. 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, 2016 and ending September 30, 2017.

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 That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

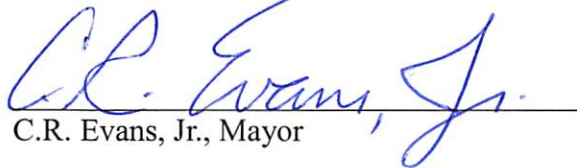
Section 6. That it is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that the public notice of time, place, location and the purpose of said meeting was given as required by the Open Meetings Act, Ch. 551 LGC.

Section 7. 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. 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.

DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 14th DAY OF SEPTEMBER, 2017 BY A VOTE OF 5 AYES 0 NAYS AND 0 ABSTENSIONS.

CITY OF OVERTON


C.R. Evans, Jr., Mayor

ATTEST:


Rachél Gafford, City Secretary

APPROVED AS TO FORM AND LEGALITY:

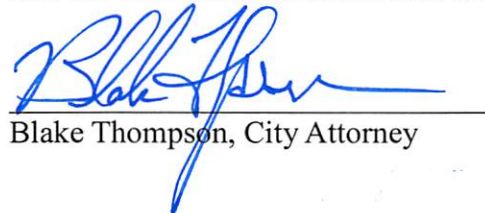

Blake Thompson, City Attorney



EXHIBIT A

**ORDINANCE NO.
2017-09-14A**

**BUDGET AMENDMENT
#3
CITY OF OVERTON**

**FISCAL YEAR
2016-2017**

Ending September 30th, 2017



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ORDINANCE 2017-09-14A EXHIBIT A

Budget Amendment #3 - FY 2016-17 Budget

10 General Fund

Revenue

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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110- Admin. Taxes

110	4000	Prop. Taxes-Current	335,032	288,660	(16,752)	318,280	@95% collection Rate
110	4001	Prop Taxes Delinquent	21,600	12,290	-	21,600	
110	4004	State Sales Tax	197,104	191,660	-	197,104	
110	4032	Tax Penalties and Int.	6,500	6,126	-	6,500	
110	4033	Tax Collect Fees - Atty	2,500	3,053	500	3,000	
SubTotal Taxes			562,736	501,789	(16,252)	546,484	

112-Fees for Service

112	4002	Building Permits/fees	12,000	10,777	-	12,000	
112	4003	Animal Shelter	80	100	-	80	
112	4006	Franchise Fees	75,000	72,626	-	75,000	
112	4013	RV Park Rental	9,000	12,360	3,000	12,000	
112	4016	OEDC Admin Fee	12,000	14,000	-	12,000	Two month's income from prior year
112	4019	OMDD Admin. Fee	9,600	8,000	-	9,600	
	4034	ZBA Case Fee	200	150	-	200	
	4035	ZBA Legal Notice Fee	200	150	-	200	
112	4038	TABC Permits	400	60	-	400	
SubTotal Fees			118,480	118,223	3,000	121,480	

114- Other Revenue

114	4008	Sale of Assets	5,000	794	-	5,000	
114	4009	Bldg. rental-Com. Bldg	9,000	4,108	-	9,000	
114	4010	Donations	3,000	2,600	-	3,000	
114	4011	Interest Income	100	60	-	100	
114	4014	Copies/Fax	75	183	-	75	
114	4015	Intergovt'l Rev. ESD VFD	34,000	30,957	-	34,000	
114	4017	Intergovt'l Rev. 9-1-1 S Co.	5,000	-	-	5,000	
114	4018	Insurance Reimbursement	4,000	3,736	-	4,000	
114	4020	Miscellaneous Rev	50	638	-	50	
114	4030	Other Reimbursements		-	-	-	
114	4307	Returned Check Fee	25	-	-	25	
SubTotal Other GF Revenue			60,250	43,077	-	60,250	

200 Municipal Court

200	4005	Warrant Fees	12,000	7,568	-	12,000	
200	4103	Police Reports	150	113	-	150	
200	4107	Fines	82,000	71,430	-	82,000	
SubTotal Muni. Court Revenue			94,150	79,111	-	94,150	

450 Public Works -Sanitation

450	4021	City Hall Dumpster Fee	500	-	-	500	
450	4310	Trash Collection Fees	256,577	234,332	-	256,577	
Subtotal Public Works			257,077	234,332	-	257,077	

General Fund Transfers in

900	6160	Transfers in from W&S	286,354	200,000	6,000	292,354	
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Total General Fund Rev.

1,379,047	1,176,532	(7,252)	1,371,795
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10 General Fund

Expenditures

100 Administration

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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100 5000 Salaries	159,970	133,384	-	159,970
100 5001 Overtime	-	101	-	-
100 5003 Vision Plan	256	193	-	256
100 5004 Unemployment Ins	245	32	-	245
100 5005 Payroll Retirement	3,704	3,096	-	3,704
100 5006 Payroll Health Ins	15,325	12,967	-	15,325
100 5007 Payroll Dental ins	1,213	1,093	-	1,213
100 5008 Payroll Life ins	109	97	-	109
100 5009 Payroll FICA	11,449	10,252	-	11,449
100 5010 Flex Spending	75	60	-	75
100 5011 Workers Comp	801	1,096	-	801
100 5012 Travel Expenses	1,500	1,705	830	2,330
100 5013 Training	500	1,472	-	500
100 5014 Postage	600	611	-	600
100 5015 Office Supplies	5,500	4,762	-	5,500
100 5016 Copies & copier	2,400	2,963	700	3,100
100 5017 Dues & Subscriptions	700	1,210	-	700
100 5018 Advertising - Public Notices	3,500	1,002	-	3,500
100 5019 Office Equipment	250	633	-	250
100 5022 Cell Phone Allowance	600	389	-	600
100 5024 Gas Entex	1,000	520	-	1,000
100 5025 Telephone	6,000	4,875	-	6,000
100 5026 Electricity	15,000	8,759	(3,000)	12,000
100 5027 Rusk Co. CAD Appraisal Fees	5,750	5,408	1,400	7,150
100 5028 Smith Co. CAD Appraisal	380	358	-	380
100 5030 Building Maintenance	6,500	5,269	-	6,500
100 5031 Land/Building Lease	100	100	-	100
100 5032 Liability ins.	7,200	7,351	-	7,200
100 5037 Gas/Oil	450	105	-	450
100 5039 Vehicle Maint. Repair	750	1,005	-	750
100 5040 Tax Collection Fees	10,000	5,574	-	10,000
100 5044 Contract Labor	2,500	2,331	-	2,500
100 5050 Comm. Center Supplies	500	499	164	664
100 5078 Election Fees Rusk County	7,184	7,184	-	7,184
100 5081 Mayor and Council	2,400	1,480	-	2,400
100 5083 Attorney's Fees	4,000	3,473	1,200	5,200
100 5085 Audit Fees	8,500	9,319	1,500	10,000
100 5086 Other Contract Services	-	46	46	46
100 5313 Refunds	-	100	100	100
Subtotal Administration	286,911	240,875	2,940	289,851

City Sec training

Incl Muni Court

Redistribution other funds

130 Information Tech.

130 5061 Maintenance of Equipment	-	2,154	2,154	2,154
130 5101 Computer Hardware	4,000	8,390	8,400	4,000
130 5102 Computer Software	6,900	246	(6,400)	500
130 5103 IT Maintenance Services	18,000	14,665	-	18,000
130 5104 USTI License/Maintenance	4,405	4,958	500	4,905
130 5166 Equipt. Rental	600	500	-	600
Subtotal Information Tech.	33,905	30,913	4,654	30,159

Install A/C in Server room.

Server for Data Storage

Delay Purchase of Meraki Sec.

200 Municipal Court

Expenditures:

	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3
	7-1-2017	8-30-2017	\$(Decrease)	9-14-2017
200 5000 Salaries-Clerk	26,365	24,554	-	26,365
200 5001 Overtime	250	-	(250)	-
200 5003 Vision Plan	83	63	-	83
200 5004 Unemployment Fees	90	10	-	90
200 5005 Payroll retirement	621	570	-	621
200 5006 Health Ins.	5,518	4,335	-	5,518
200 5007 Payroll-Dental	452	356	-	452
200 5008 Payroll-Life ins.	41	32	-	41
200 5009 Payroll FICA	2,069	1,878	-	2,069
200 5011 Workers comp	118	-	-	118
200 5012 Travel Expense	200	-	-	200
200 5013 Training	200	-	-	200
200 5014 Postage	273	410	137	410
200 5015 Office Supplies	450	413	-	450
200 5016 Copies & Copier	1,700	297	(1,000)	700
200 5020 Legal & professional Serv.	-	3,007	(3,007)	.
200 5082 Judge and Jury Fees	4,800	4,000	-	4,800
200 5083 Attorney's Fees	4,500	1,239	-	4,500
200 5104 USTI License/Maint.	805	805	-	805
200 5113 Collection of Fines Expenses	3,500	3,166	-	3,500
Subtotal Municipal Court	52,034	45,134	(4,120)	50,921

Exp not allocated properly combined with 5083

10 General Fund

250 Planning & Com/Dev

Expenditures

	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3
	7-1-2017	8-30-2017	\$(Decrease)	9-14-2017
250 5000 Salaries	1,708	2,110	845	2,553
250 5001 Overtime	-	-	-	-
250 5003 Vision Plan	3	4	-	3
250 5004 Unemployment Ins	10	1	-	10
250 5005 Payroll Retirement	50	56	-	50
250 5006 Payroll Health Insurance	213	237	-	213
250 5007 Payroll Dental Ins	17	19	-	17
250 5008 Payroll Life Ins	2	2	-	2
250 5009 Payroll FICA	98	165	-	98
250 5010 Flex Spending	2	-	-	2
250 5011 Workers Comp	15	-	-	15
250 5013 Training/travel expenses	300	467	167	467
250 5014 Postage	250	-	-	250
250 5015 Office Supplies	500	50	(450)	50
250 5017 Dues & Subscriptions	110	106	-	110
250 5018 Advertisement - Public Notices	250	-	-	250
250 5020 Legal Fees	800	396	(400)	400
250 5022 Miscellaneous Expense		42	-	-
250 5044 Contract Services - Inspect.	3,500	3,805	650	4,150
250 5084 Filing Fees	100	48	-	100
250 5104 USTI Maint. Lic Permit Module	2,300	1,150	(950)	1,350
250 5170 Refunds	150	-	(150)	-
Subtotal Plan/Comm. Dev.	10,378	8,658	(288)	10,090

Additional Inspections

Liability account

310 Police Department

Expenditures

		Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3	
		7-1-2017	8-30-2017	\$(Decrease)	9-14-2017	
310	5000 Salaries	329,965	288,271	-	329,965	
310	5001 Overtime	23,398	19,629	-	23,398	
310	5003 Vision Plan	666	533	-	666	
310	5004 Payroll Unemployment	932	103	-	932	
310	5005 Retirement	7,486	6,858	-	7,486	
310	5006 Health Ins.	44,146	34,647	-	44,146	
310	5007 Dental Ins.	3,613	2,766	-	3,613	
310	5008 Life ins.	324	200	-	324	
310	5009 FICA	26,562	23,579	-	26,562	
310	5010 Flexible Spending Plan	44	(108)	-	44	
310	5011 Worker Comp.	10,048	7,880	-	10,048	
310	5012 Travel Exp.	3,000	874	(1,000)	2,000	Distribution of expenses between 5012 & 5013 adjustment
310	5013 Training	1,000	1,874	1,000	2,000	
310	5014 Postage	500	163	-	500	
310	5015 Office Supplies	2,000	1,901	-	2,000	
310	5016 Copies/Copier	1,700	1,925	400	2,100	Municipal Cort included here
310	5017 Dues &Subscriptions	900	867	-	900	
310	5022 Cell Phone Allowance	600	319	-	600	
310	5025 Telephone	4,300	3,263	-	4,300	
310	5030 Build Maintenance	1,000	917	100	1,100	
310	5032 Liability ins.	11,000	9,722	(1,278)	9,722	Final bill
310	5036 Materials/Supplies	1,600	1,063	-	1,600	
310	5037 Gas&Oil/tires	13,000	11,670	500	13,500	
310	5039 Vehicle Repair	12,000	10,751	-	12,000	
310	5041 Equipment	1,200	667	-	1,200	
310	5043 Uniforms	2,200	1,914	(1,000)	1,200	
310	5046 Animal Shelter	350	230	-	350	
310	5049 Forensics	1,400	-	(1,400)	-	Liability Account
310	5061 Maint. Equip	300	230	-	300	
310	5062 Physicals Emp.	100	103	-	100	
310	5094 Dog Food	600	594	-	600	
310	5095 Vet Fees	500	402	-	500	
310	5101 Computer hardware	8,500	5,400	(3,100)	5,400	Server cost less than anticipated
Subtotal Police Department		514,936	439,208	(5,778)	509,158	

10 General Fund

Expenditures

Public Works

410 Street & Infrastructure Maint.

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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410 5000 Salaries	17,294	24,140	-	17,294
410 5001 Overtime	2,768	3,631	-	2,768
410 5003 Vision Plan	46	68	-	46
410 5004 Unemployment Taxes	81	8	-	81
410 5005 Retirement	551	620	-	551
410 5006 Health Ins.	3,056	4,275	-	3,056
410 5007 Dental Ins.	250	351	-	250
410 5008 Life Ins.	22	17	-	22
410 5009 FICA	1,837	2,124	-	1,837
410 5010 Flexible Spending Plan	4	(14)	-	4
410 5011 Workers Comp.	878	1,063	-	878
410 5024 Gas-Entex	1,300	1,658	-	1,300
410 5026 Electricity	81,366	64,526	-	81,366
410 5030 Building Maintenance	5,000	3,959	(1,000)	4,000
410 5032 Liability insurance	2,200	2,063	-	2,200
410 5036 Materials & Supplies	14,500	17,460	3,000	17,500
410 5037 Gas & Oil	5,600	4,650	200	5,800
410 5039 Vehicle Repairs/Inspections	6,200	6,395	-	6,200
410 5041 Equipment	12,000	10,984	(1,000)	11,000
410 5043 Uniforms	-	1,014	1,250	1,250
410 5076 Engineering Services	-	-	-	-
410 5086 Other Contract Services	500	10,350	10,000	10,500
Subtotal - Streets & Infra.	155,454	159,341	12,450	167,904

City Hall Renovations

City Hall Renovations A/C Untis

10 General Fund

450 Sanitation

Expenditures

450 5077 Allied Waste Contract	192,655	115,494	(15,000)	177,655
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Expenses over estimated

10 General Fund

550 Fire Dept -EMS Services

Expenditures

	Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017	
550 5011 Workers Comp	950	1,118	-	950	
550 5012 Training Travel Expenses	6,500	6,130	2,700	9,200	Additional training for Fire Fighter Class 1
550 5015 Office Supplies	100	150	-	100	
550 5017 Dues & Subscriptions	1,200	775	-	1,200	
550 5022 Cell Phone allowance	1,200	388	-	1,200	
550 5024 Gas Entex	3,000	814	(1,500)	1,500	Based on expenditures to date
550 5025 Telephone	4,000	2,675	(1,000)	3,000	Based on expenditures to date
550 5026 Electricity	1,497	1,344	-	1,497	
550 5032 Liability ins.	4,166	4,159	-	4,166	
550 5036 Materials/supplies	500	329	-	500	
550 5037 Gas/Oil	2,500	1,543	-	2,500	
550 5038 Protective Gear	6,000	8,047	2,047	8,047	2 additional sets of protective gear purchased at a discount
550 5039 Vehicle/Repair/Test	5,550	4,340	-	5,550	
550 5041 Equipment/Repair/Test	8,000	7,074	-	8,000	
550 5042 Firemen Fees	6,500	4,846	-	6,500	
550 5043 Uniforms	840	745	-	840	
550 5098 Building Maint. /Repair	2,744	3	(2,500)	244	OVFD paid for reffloring station from donated funds
550 5140 EMS Services	36,000	33,000	-	36,000	
Subtotal Fire & EMS	91,247	77,480	(253)	90,994	

10 General Fund

Expenditures

620 Special Event- Donations

	Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017	
620 5070 Annual Fire Works	3,500	2,577	(923)	2,577	Credit from last year
620 5071 Annual Easter Egg Hunt	250	240	-	250	
620 5072 Awards - Celebrations	500	-	(500)	-	No expense this year
620 5079 Contribution to Library	500	-	-	500	
Subtotal Special Events	4,750	2,817	(1,423)	3,327	

900 Transfers Out To

	Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
900 7134 Fund 34 Debt Service Notes	35,874	35,874	-	35,874
Subtotal Transfers Out	35,874	35,874	-	35,874

Total General Fund Expenditures

	Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
	1,378,144	1,155,794	(6,818)	1,365,933

XCZ

	Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
Total Revenue	1,379,047	1,176,532	(7,252)	1,371,795
Total Expenditures	1,378,144	1,155,794	(6,818)	1,365,933
Surplus/ (Deficit)	903	20,738	(434)	5,862

50 Cemetery O&M Revenue

		Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017	
435	4000 Prop. Taxes-Current	40,858	35,592	(2,043)	38,815	95% collection rate
435	4001 Prop Taxes Delinquent	1,500	1,265	-	1,500	
435	4010 Donations	500	455	-	500	
435	4020 Other Income	1,000	1,439	439	1,439	
435	4032 Tax Penalties and Interest	250	559	-	250	
435	4033 Tax Collection Fees	100	286	-	100	
435	4037 County Reg Filing Fee	200	1,253	-	200	
435	4401 Cemetery Plot Sales	10,000	17,900	7,900	17,900	Greater than anticipated plot sales
435	4402 Interment Fees	3,500	5,900	2,500	6,000	and interment fees.
435	4403 Gravesite Location Fee	300	350	-	300	
435	4404 Marker Deposit Fee	1,650	1,250	-	1,650	
		-	-	-	-	
Subtotal Cemetery		59,858	66,249	8,796	68,654	

Expenditures

435	5000 Salaries	10,462	8,749	-	10,462	
435	5001 Overtime	11	11	-	11	
435	5003 Vision Plan	19	10	-	19	
435	5004 Unemployment Ins	41	6	-	41	
435	5005 Payroll Retirement	198	118	-	198	
435	5006 Payroll Health Ins	1,061	639	-	1,061	
435	5007 Payroll Dental ins	87	52	-	87	
435	5008 Payroll Life ins	8	5	-	8	
435	5009 Payroll FICA	1,314	675	-	1,314	
435	5010 Flex Spending	8	10	-	8	
435	5011 Workers Compensation	77	-	-	77	
435	5012 Travel Training		51	-	-	
435	5014 Postage	150	304	-	150	
435	5015 Office Supplies	500	691	-	500	
435	5022 Cell Phone Allowance	65	53	-	65	
435	5027 Rusk County App Dist Collection	632	333	-	632	
435	5028 Smith County App Dist Collection	40	22	-	40	
435	5036 Maint. Materials	3,500	1,012	-	3,500	
435	5040 Tax Collection fees paid	2,503	201	-	2,503	
435	5041 Equipment	-	547	547	547	Purchase Weed Eater
435	5044 Contract Labor	1,500	161	-	1,500	
435	5051 Administration Fee (Filing)	1,500	(40)	-	1,500	
435	5083 Legal Attorney's Fees	700	65	-	700	
435	5084 Filing Fees- Deeds	350	1,223	900	1,250	More deeds filed than anticipated
435	5085 Audit Fee	-	900	900	900	Cemetery portion of audit fee
435	5104 USTI License/Maintenance	240	-	-	240	
435	5401 Grounds Repairs Cut Grass	18,000	15,000	-	18,000	
435	5402 Landscaping	7,979	8,071	200	8,179	
435	7220 Transfer Out To Cemetery Imp.	7,650	7,650	-	7,650	
Sub-total Cemetery Fund		58,595	46,519	2,547	61,142	

Revenue	59,858	66,249	8,796	68,654
Expenditures	58,595	46,519	2,547	61,142
Difference	1,263	19,729	6,249	7,512

60 Water and Sewer Fund

Revenue

	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3	
	7-1-2017	8-30-2017	\$(Decrease)	9-14-2017	
850 4011 Interest Income	-	-	-	-	
850 4028 Bulk Water sales	2,500	1,029	-	2,500	
850 4030 Ins Reimbursement of claim	-	-	-	-	
850 4301 Water Sales	734,663	672,621	(10,000)	724,663	Depressed sales due to rain.
850 4303 Water taps	1,500	2,825	1,200	2,700	
850 4305 Reconnect Fees	3,500	3,546	-	3,500	
850 4307 Returned checks fee	1,700	1,106	-	1,700	
850 4308 Late Fees	17,400	12,805	-	17,400	
850 4309 Connect Fees	12,500	12,210	-	12,500	
Sub-total Water Sales	773,763	706,141	(8,800)	764,963	

Sewer Sales and Service

855 4030 Insurance Reimbursement	-	34,259	34,259	34,259	Reimbursement for Expenses at well# 5 from TML. Claim.
855 4302 Sewer Sales and Service	476,461	428,811	-	476,461	
855 4304 Sewer Taps	400	200	-	400	
Sub-total Sewer Sales	476,861	463,270	34,259	511,120	

Water/Sewer Total Revenue

1,250,624	1,169,411	25,459	1,276,083
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Admin. - UB & Common Expenses

Expenditures

	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3	
	7-1-2017	8-30-2017	\$(Decrease)	9-14-2017	
850 5000 Salaries	26,365	25,274	-	26,365	
850 5001 Overtime	-	22	-	-	
850 5003 Vision Plan	83	56	-	83	
850 5004 Unemployment	90	12	-	90	
850 5005 Payroll Retirement	609	515	-	609	
850 5006 Payroll Health Ins.	5,684	4,895	-	5,684	
850 5007 Payroll Dental Ins.	452	332	-	452	
850 5008 Payroll Life Ins	41	31	-	41	
850 5009 Payroll FICA	2,030	1,969	-	2,030	
850 5010 Flexible Spending	-	(570)	-	-	
850 5011 Workers Comp.	118	361	-	118	
850 5012 Travel/Expenses	500	104	-	500	
850 5013 Training	300	-	-	300	
850 5014 Postage	4,500	3,867	-	4,500	
850 5015 Office Supplies	1,850	1,909	700	2,550	Undersetimated Expense
850 5016 Copies & Copier	2,000	2,389	400	2,400	
850 5020 Legal/Professional	-	7,876	8,000	8,000	Adjusted with 5083
850 5022 Cell Phone Allowance	2,300	538	(1,800)	500	Expenses charged to Water and Sewer Ops
850 5025 Telephone	700	1,193	500	1,200	
850 5032 Liability ins.	6,900	6,930	30	6,930	
850 5041 Equipment	-	114	114	114	
850 5043 Uniforms	3,500	1,231	(2,000)	1,500	Charged to Water and Sewer Ops
850 5044 Contract labor	15,000	19,260	6,000	21,000	Part-time Acct Clerk and Comptroller posit
850 5062 Employee Physicals - Testing	150	179	-	150	Contract employees before made perman
850 5083 Legal/Professional	8,000	-	(8,000)	-	Adjusted with 5020
850 5085 Audit Fees	12,000	12,344	-	12,000	
850 5104 USTI License/Maintenance	1,205	1,205	-	1,205	
850 5313 Refunds	-	600	600	600	
850 5314 Customer Deposit Refunds	-	2,176	2,176	2,176	
Sub-total Administration.	94,376	94,811	6,720	101,096	

60 Water and Sewer Fund

Water Operations
Expenditures

		Amend. # 2	Y-T-Date	\$Increase/ \$(Decrease)	Amend. # 3	
		7-1-2017	8-30-2017		9-14-2017	
852	5000 Salaries	66,649	54,023	-	66,649	
852	5001 Overtime	11,505	8,670	-	11,505	
852	5003 Vision Plan	177	144	-	177	
852	5004 Unemployment	191	21	-	191	
852	5005 Payroll Retirement	1,805	1,428	-	1,805	
852	5006 Payroll Health Ins.	11,726	8,555	-	11,726	
852	5007 Payroll Dental Ins.	1,807	745	-	1,807	
852	5008 Payroll Life Ins	86	54	-	86	
852	5009 Payroll FICA	6,018	4,796	-	6,018	
852	5010 Flexible Spending	18	-	-	18	
852	5011 Workers Comp.	2,912	2,685	-	2,912	
852	5012 Travel/Expenses	500	235	-	500	
852	5013 Training	1,200	1,752	500	1,700	Classes and testing for class C license
852	5026 Electricity	54,000	51,108	9,000	63,000	Reductions in other accounts- actual use.
852	5036 Maintenance/Supplies	35,000	24,989	-	35,000	Based on accrued expenses
852	5037 Gas & Oil	4,500	2,564	-	4,500	
852	5039 Veh. Repair	6,500	7,942	2,000	8,500	
852	5041 Minor Equipment	12,000	3,299	-	12,000	
852	5043 Uniforms	-	732	-	-	
852	5044 Contract labor	5,000	6,739	-	5,000	
852	5061 Equipment Maint.	7,500	16,776	10,000	17,500	Numerous pump and mechanical failures
852	5065 Equipment Rental	1,500	450	-	1,500	#5 and #7. \$7,000 has been claimed from
852	5179 Fire Hydrant Repair	10,000	6,984	-	10,000	First invoice charged to 5306
852	5301 State Permit Fees	3,500	2,967	-	3,500	
852	5304 Water Testing	4,500	1,322	(2,000)	2,500	
852	5305 Water Tank Inspections	1,200	1,300	-	1,200	
852	5306 Gen Maint. Water System	35,000	32,290	17,000	52,000	Based on invoices pending
852	5311 Fines & Penalties	-	-	-	-	
Sub-total Water O&M		284,794	242,570	36,500	321,294	

60 Water and Sewer Fund

Sewer Operations

Expenditures

	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3	
	7-1-2017	8-30-2017	\$(Decrease)	9-14-2017	
855 5000 Salaries	66,649	54,023	-	66,649	
855 5001 Overtime	11,505	8,670	-	11,505	
855 5002 Vision Plan	177	144	-	177	
855 5004 Unemployment	191	21	-	191	
855 5005 Payroll Retirement	1,805	1,428	-	1,805	
855 5006 Payroll Health Ins.	11,726	9,081	-	11,726	
855 5007 Payroll Dental Ins.	1,807	745	-	1,807	
855 5008 Payroll Life Ins	86	54	-	86	
855 5009 Payroll FICA	6,018	4,796	-	6,018	
855 5010 Flexible Spending	18	(28)	-	18	
855 5011 Workers Comp.	2,912	2,324	-	2,912	
855 5012 Travel	250	731	-	250	
855 5026 Electricity	25,000	20,681	-	25,000	
855 5036 Maintenance/Supplies	36,000	20,146	(5,000)	31,000	
855 5037 Gas & Oil	3,500	6,070	1,500	5,000	
855 5039 Veh. Repair	5,000	5,040	-	5,000	
855 5041 Equipment	20,000	38,701	20,000	40,000	Repairs to pu trucks, dump trucks, old
855 5043 Uniforms	-	562	-	-	back-hoe, etc.
855 5044 Contract labor	15,000	6,456	-	15,000	
855 5061 Equipment Maint.	10,000	9,402	-	10,000	
855 5077 Sludge Hauling	10,500	2,510	-	10,500	
855 5078 Sludge Pumping	12,500	6,410	-	12,500	
855 5108 Equipment Rental	11,000	6,181	-	11,000	
855 5301 State Permit Fees	5,000	3,374	-	5,000	
850 5303 Sewer Analysis & Inspect.	6,000	6,396	-	6,000	
855 5306 Gen Maint. SewerSystem	50,000	35,616	(10,000)	40,000	
855 5311 Fines & Penalties	-	-	-	-	
Sub-total Sewer M&O	312,644	249,533	6,500	319,144	
Total Water/Sewer Operations	691,815	586,914	49,720	741,535	

60 Water and Sewer Fund

Transfers Out - Water

		Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3
		7-1-2017	8-30-2017	\$(Decrease)	9-14-2017
861	7210 To General Fund	122,823	100,000	3,000	125,823
861	7233 To Bond I&S. COs	17,747	17,747	-	17,747
861	7234 To Debt Serv Notes & Loans	28,826	28,826	-	28,826
861	7238 to Capital Project Water	31,341	-	-	31,341
861	7240 to Cap Equipt Acquisition	3,900	3,900	-	3,900
Sub-total Transfer out Water		204,637	150,473	3,000	207,637

Transfers Out - Sewer

862	7210 To General Fund	122,823	100,000	3,000	125,823
862	7233 To Bond I&S. COs	17,747	17,747	-	17,747
862	7234 To Debt Serv Notes & Loans	43,326	43,326	-	43,326
862	7239 to Cap Project Sewer	37,682	-	-	37,682
862	7241 to Cap Equipt Acquisition	18,800	3,900	-	18,800
Sub-total Transfer out Sewer		240,378	164,973	3,000	243,378

W/S Fund Total Expenditures

1,136,830	902,360	55,720	1,192,550
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Water/Sewer Fund

	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3
	7-1-2017	8-30-2017	\$(Decrease)	9-14-2017
Revenue	1,250,624	1,169,411	25,459	1,276,083
Expenditures	1,136,830	902,360	55,720	1,192,550
Difference	113,794	267,051	(30,261)	83,533

Debt Service (I&S) Funds

Revenue

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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33 2002-03 Bonds-

Tax Revenue

110 4000 Ad Valorem Taxes Current	189,982	167,565	-	189,982
110 4001 Ad Valorem Taxes Delinquent	8,000	6,487	-	8,000
110 4032 Tax Penalties and Int.	2,500	3,112	-	2,500
110 4033 Tax Collect Fees - Atty	1,100	1,574	-	1,100
Sub-Total Tax Revenue	201,582	178,738	-	201,582

Revenue from Transfers - in

900 4704 Proceeds from Loan	490,000	490,000	-	490,000
900 6210 Transfer In - from Gen Fund	-	-	-	-
900 6160 Transfers In Water Fund	17,746	17,746	-	17,746
900 6161 Transfers In Sewer Fund	17,746	17,746	-	17,746
Sub-Total Transfers	525,492	525,492	-	525,492
	727,074	704,230	-	727,074

Expenditures

2002 CO Bonds -

802 5027 Rusk Co. Tax Collection Fees	2,000	1,587	400	2,400
802 5028 Smith Co. Tax Collection Fees	300	105	-	300
802 5040 Atty. Tax Collection Fees	2,000	1,478	-	2,000
802 5100 2002 CO Bonds- Principal	150,000	150,000	-	150,000
802 5110 2002 CO Bonds- Interest	46,375	46,375	-	46,375
802 5111 Paying Agent Fees	750	750	-	750
Sub-Total	201,425	200,295	400	201,825

2003 GO and Refunding Bonds

803 5040 Tax Collection Fees (Atty)	(2,000)	148	-	(2,000)
803 5041 Paying Agent Fees	(300)	-	-	(300)
803 5100 2003 CO Bonds- Principal	490,000	490,000	-	490,000
803 5110 2003 CO Bonds- Interest	10,535	10,535	-	10,535
803 5111 Paying Agent Fees	400	400	-	400
Sub-Total	498,635	501,083	-	498,635

2003 CO \$400,000

817 5102 CO Series 2003- Principal	25,000	25,000	-	25,000
817 5110 CO Series 2003- Interest	1,613	3,225	-	1,613
Sub-Total	26,613	28,225	-	26,613

Total Bond Debt Service	726,673	729,603	400	727,073
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Debt Service (I&S) Funds

34 Notes and Loans

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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Revenue

120	4011 Interest Income	50	-	-	50
900	6160 Transfers In Water	28,826	28,826	-	28,826
900	6161 Transfers In Sewer	43,326	43,326	-	43,326
900	6210 Transfers In General Fund	35,874	35,874	-	35,874
Sub-Total		108,076	108,026	-	108,076

Expenditures

120	5451 EMS Building Loan	11,165	9,304	-	11,165
120	5453 Texas BAT - Police Vehicles	24,709	24,828	-	24,709
120	5455 OMDD 95K Note Vac Truck	-	-	-	-
120	5456 OMDD 50K Note WT	-	-	-	-
120	5457 OMDD 100K Note Sewer	-	-	-	-
120	5458 Unsecured Loan (Equip)	32,512	26,854	-	32,512
120	5459 Unsecured Loan (Ref Debt)	39,640	39,498	-	39,640
Sub-Total		108,026	100,484	-	108,026

Total Debt Service (I&S) Funds

Reven	835,150	812,256	-	835,150
Expenditures	834,699	830,087	400	835,099
Difference	452	(17,831)	(400)	52

**Special Revenue Funds - Court
14 Tech. Fund**

		Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
Rev	203 4105 Technology Fees	2,200	1,930	-	2,200
	203 4106 OMNI Fees	100	-	-	100
Total		2,300	1,930	-	2,300

Exp	203 5101 Computer - Hardware	2,300	-	-	2,300
	203 5106 OMNI Services	1,000	-	-	1,000
Total		3,300	-	-	3,300

24 Court Security Fund

Rev	204 4100 Security Fee	1,500	1,451	-	1,500
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Exp	204 5000 Salaries- Bailiff	2,500	1,583	-	2,500
	204 5001 Overtime	-	4	-	-
	204 5003 Vision Plan	8	5	-	8
	204 5004 Unemployment	0	0	-	0
	204 5005 Payroll Retirement	22	25	-	22
	204 5008 Payroll Life Ins	4	2	-	4
	204 5009 Payroll FICA	200	121	-	200
	204 5011 Workers Comp.	-	-	-	-
	204 5061 Equipment Maint.	500	-	-	500
Total		3,234	1,741	-	3,234

26 Dedicated Court Rev. Security Fund

Rev	205 4102 Court Efficiency	2,400	1,914	-	2,400
Total		2,400	1,914	-	2,400

Exp	205 5036 Materials and supplies	1,200	-	-	1,200
	205 5013 Court Personnel Training	1,200	-	-	1,200
Total		2,400	-	-	2,400

27 Police Seizure Fund

Rev	311 4104 Police Seizure	1,000	-	-	1,000
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Exp	311 5036 Materials and supplies	1,000	-	-	1,000
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28 Police Donations - Fund Raisers

Rev	312 4010 Donations	8,700	8,700	-	8,700
	312 4150 Police Dept. Calendar	1,000	1,200	-	1,000
	312 4024 Police Sponsored Fund Raisers	-	680	-	-
Total		9,700	10,580	-	9,700

Exp	312 5036 Materials and Supplies	-	157	-	-
	312 5038 Protective Gear	6,900	6,835	-	6,900
	312 5151 National Nite Out	500	472	-	500
	312 5152 Calendar Expenses	150	948	-	150
	312 5906 T Shirts	350	439	-	350
Total		7,900	8,850	-	7,550

Total Special Revenue Funds

Revenue	16,900	15,876	-	16,900
Expenditures	17,834	10,591	-	17,484
Difference	(934)	5,285	-	(584)

Total All Funds

AII OPERATING FUNDS

Total Revenue		3,240,324	27,004	3,568,583
Total Expenditures		2,945,351	51,849	3,472,208

CAPITAL PROJECTS FUNDS

**General Fund Improvements
Street Improvements**

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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51 Rusk Co. Assistance Program

701 Revenue

701 6160 Transfer -In from Water/Sewer	50,000	-	-	50,000
Sub total	50,000	-	-	50,000

701 Expenditures

701 5501 Crews Street Repairs	10,000	5,944	(4,056)	5,944	County did not complete renovation
701 5502 Sweet Gum	5,000	2,942	(2,058)	2,942	County did not complete renovation
701 5503 North Street	10,000	3,134	(6,866)	3,134	County did not complete renovation
701 5504 East Henderson	25,000	6,331	(18,669)	6,331	County did not complete renovation
Subtotal	50,000	18,351	(31,649)	18,351	

52 Cemetery Fund Improvements

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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703 Revenue

703 4402 OMDD Grant - Cemetery	26,000	10,000	-	26,000
703 6160 Transfer -In from Cemetery	7,650	7,650	-	7,650
Subtotal	33,650	17,650	-	33,650

703 Expenditures

703 5551 Retention Wall	15,000	15,000	-	15,000
703 5552 Curb on Hwy 850	1,650	1,600	-	1,650
703 5553 Fencing	16,000	-	-	16,000
Subtotal	32,650	16,600	-	32,650

54 Water System CIP

Amend. # 2 7-1-2017	Y-T-Date 8-30-2017	\$Increase/ \$(Decrease)	Amend. # 3 9-14-2017
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Revenue

851 4402 OMDD Grant App	36,500	-	(36,500)	-	Project moved to 2017-18
851 6160 Transfer In - Water/Sewer Fund	49,182	-	(49,182)	-	Project moved to 2017-19
Total Revenue Water CIP	85,682	-	(85,682)	-	

Expenditures

851 5871 Renovate Well # 7 Ground Storage T	73,000	-	(73,000)	-	Project moved to 2017-18
851 5872 Renovate Well # 5 Ground Storage T	-	-	-	-	
851 5873 Chlorination System Well 5 & 7	12,682	12,682	-	12,682	
Total Expenditures Water CIP	85,682	12,682	(73,000)	12,682	

CAPITAL PROJECTS FUNDS (cont.)

55	Sewer Fund Capital Improvements	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3
		7-1-2017	8-30-2017	\$(Decrease)	9-14-2017
Revenue					
856	Transfer In -Water/Sewer Fund	6,341	-	-	6,341
	Total Revenue Sewer CIP	6,341	-	-	6,341

Expenditures					
856	5874 Chlorination System WWTP	6,341	6,341	-	6,341
	Total Expenditures Sewer CIP	6,341	6,341	-	6,341

59	Capital Acquisition Vehicles and Equipt.	Amend. # 2	Y-T-Date	\$Increase/	Amend. # 3
		7-1-2017	8-30-2017	\$(Decrease)	9-14-2017

Revenue					
901	4601 McMillan Foundation Grant	46,000	15,000	(31,000)	15,000
901	6160 Transfer In -Water/Sewer Fund	22,300	7,800	(14,500)	7,800
		68,300	22,800	(45,500)	22,800

Expenditures					
855	5850 Purchase Pick-up W/S	7,800	7,800	-	7,800
855	5852 Purchase Police Unit	46,000	-	(46,000)	-
855	5881 Dewatering Tank	14,500	-	14,500	29,000
		68,300	7,800	(31,500)	36,800

Police unit to be purchased in 2017-18
Dewatering tank to be purchased in 2017-18

Total CIP Projects 2016-17

Revenue	243,973	40,450	(131,182)	112,791
Expenditures	242,973	61,773	(136,149)	106,824