

## **ORDINANCE NO. 2017-09-14B**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF OVERTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, 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; AMENDING VARIOUS SECTIONS ORDINANCE NO. 2014-07-29B APPENDIX A - CITY OF OVERTON SCHEDULE OF FEES OF THE CITY OF OVERTON CODE OF ORDINANCES LAST AMENDED BY ORDINANCE NO. 2017-01-19B; PROVIDING FOR A SEVERABILITY CLAUSE, AN EFFECTIVE DATE AND DIRECTING THE CITY SECRETARY TO FILE A TRUE COPY OF THE BUDGET WITH THE COUNTY CLERKS OF RUSK AND SMITH COUNTY, TEXAS.**

**WHEREAS**, the City Manager of the City of Overton has submitted to the City Council, in accordance with state law, a budget for said City, for the fiscal year beginning October 1, 2017, and ending September 30, 2018; and

**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 a public hearing on such budget would be held on September 7<sup>th</sup>, 2017, was given and made in accordance with the law and within the time limits set forth by law; and

**WHEREAS**, such public hearing was held in accordance with the law on September 7<sup>th</sup>, 2017, 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 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, 2017, and ending September 30, 2018, 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, 2017, and ending September, 30, 2018.

**Section 2.** The sums in Exhibit A are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the City government as established in the approved budget document for the fiscal year ending September 30, 2018.

**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 of said budget and file it with this Ordinance in the official records of the City.

**Section 4.** That if any provision or any section of this Ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.

**Section 5.** In accordance with § 102.008(a)(2)(B), Local Government Code, The City Secretary is directed to ensure that the record vote described by § 102.007 (d)(2), Local Government Code is posted on the City's website at least until the first anniversary of the date this Ordinance is adopted.

**Section 6.** In accordance with § 102.009(d) Local Government Code, the City Secretary is directed to file a certified copy of this Ordinance along with a true copy of the budget with the County Clerks of Rusk and Smith County.

**Section 7.** 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 8.** This Ordinance shall amend the wording of the following various sections of Ordinance No. 2014-07-29B, Appendix A – City of Overton Schedule of Fees: H, Cemetery Fees, Section J, Utility Service Fees and Section U, Building Permits.

**Section 9.** This Ordinance shall be and remain in full force and effective on October 1, 2017, in accordance with state law.

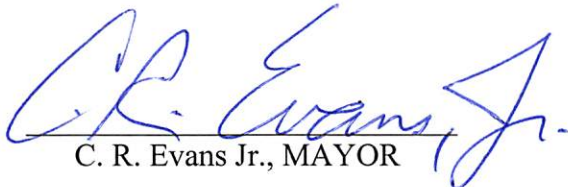
**FIRST READING PRESENTED ON THE 7<sup>th</sup> DAY OF SEPTEMBER, 2017.**

**DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR  
MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS  
THE 14<sup>th</sup> DAY OF SEPTEMBER, 2017 BY A RECORD VOTE OF 5  
AYES 0 NAYS AND 0 ABSTENSIONS AS RECORDED BELOW.**

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Mayor Pro Tem Philip Cox, Place # 1	X			
Councilman John Posey, Place # 2	X			
Councilman Jerry Clark, Place #3	X			
Councilman Lawrence Davis, Place #4	X			
Councilman Michael Paul Williams, Place # 5	X			

**PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.**

**CITY OF OVERTON, TEXAS**

  
C. R. Evans Jr., MAYOR

ATTEST:

  
Rachel Gafford, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:

  
Blake Thompson, CITY ATTORNEY



**EXHIBIT A**  
**FOR ORDINANCE NO.**  
**2017-09-14B**

**ANNUAL OPERATING**  
**BUDGET FOR THE CITY**  
**OF OVERTON FOR**

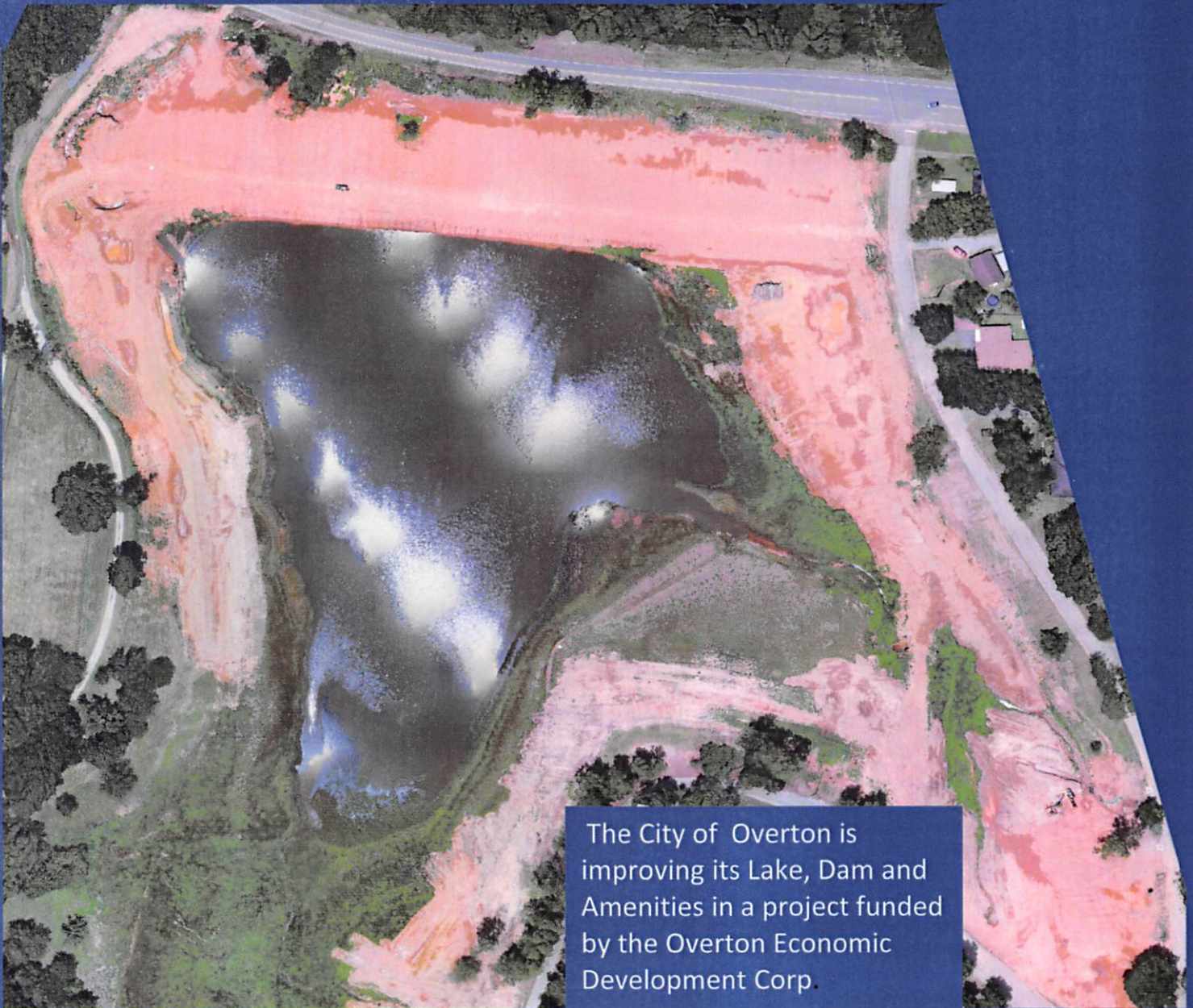
**FISCAL YEAR**  
**2017-2018**

**Ending September 30<sup>th</sup>, 2018**



# City of Overton, Texas Annual Operating Budget for Fiscal Year 2017-18

## Adopted



The City of Overton is improving its Lake, Dam and Amenities in a project funded by the Overton Economic Development Corp.

October 2017



# Information Required by 2013 Texas Senate Bill 656

## NOTICE OF TAX RATE REVENUE INCREASE

The **City of Overton** will conduct public hearings on **Thursday, August 31, 2017** and **Thursday, September 7, 2017** 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 4.24%.

Total tax revenue proposed to be raised last year at last year's tax rate of **0.648000** for each \$100 of taxable value was **\$529,033**.

$$((\$81,640,881/\$100) \times .648000) = (\$529,033 \times 100.0\% = \$529,033)$$

Total tax revenue proposed to be raised this year at the proposed tax rate of **0.668000** for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is **\$551,477**.

$$((\$82,556,379/\$100) \times .668000) = (\$551,477 \times 100.0\% = \$551,477)$$

This levy will raise more revenue from property taxes than last year's levy by an amount of \$22,444 which is a 4.24% increase from last year's levy. However, since the certified collection rate is only 95%, the amount budgeted for property tax revenue is **\$548,719**.

Property tax revenue to be raised from new property added to the tax roll this year is \$8,570.32.

Value of New Improvements Added = \$230,050  
Divided by \$100 of Assessed value = \$2,301

Taxable Value of New Property Added using the 2017 Tax Rate = \$1,537  
 $((\$230,050/\$100) \times .668000) = \$1,537$

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 **Thursday, September 14, 2017** at the City of Overton City Council Chambers, 1200 South Commerce, Overton, Texas at **7:00 p.m.**

### Property Tax Rates Per \$100 of Property Valuations

#### TAX RATES

#### TAX YEAR

#### 2016

#### 2017

Property Tax Rate:	\$ 0.648000	\$ 0.668000
Effective Tax Rate:	\$ 0.622007	\$ 0.639043
Effective Maintenance and Operations Rate	\$ 0.410000	\$ 0.410000
Rollback Tax Rate	\$ 0.714637	\$ 0.724313
Debt Tax Rate	\$ 0.238000	\$ 0.258000

Total Debt Obligations Secured by Property Taxes: \$227,890

## TAX RATE HISTORY - LAST 13 YEARS

FY Year	Tax Rates			Assessed Value	Levy			
	O&M	Debt	Total		O&M	Debt	Cemetery	Total
1 2004-05	0.41020	0.20170	0.61190	45,469,840	\$186,517	\$ 91,713	\$ -	\$ 278,230
2 2005-06	0.37770	0.21990	0.59760	56,167,720	\$212,145	\$123,513	\$ -	\$ 335,658
3 2006-07	0.38329	0.19710	0.58039	61,259,190	\$234,800	\$120,742	\$ -	\$ 355,542
4 2007-08	0.38090	0.17500	0.55590	61,640,020	\$234,787	\$107,870	\$ -	\$ 342,657
5 2008-09	0.38090	0.17500	0.55590	70,598,176	\$268,908	\$123,547	\$ -	\$ 392,455
6 2009-10	0.38090	0.17500	0.55590	73,535,377	\$280,096	\$125,840	\$ -	\$ 405,936
7 2010-11	0.38663	0.17371	0.56034	71,290,546	\$275,631	\$123,760	\$ -	\$ 399,391
8 2011-12	0.39781	0.17872	0.57653	71,372,845	\$283,928	\$127,558	\$ -	\$ 411,486
9 2012-13	0.41735	0.15415	0.57150	73,326,609	\$306,027	\$113,036	\$ -	\$ 419,063
10 2013-14	0.40397	0.14921	0.55318	75,657,284	\$305,635	\$112,887	\$ -	\$ 418,522
11 2014-15	0.41000	0.21800	0.62800	77,033,476	\$315,837	\$167,933	\$ -	\$ 483,770
12 2015-16	0.41000	0.21800	0.62800	79,673,768	\$325,029	\$172,820	\$ 39,837	\$ 537,686
13 2016-17	0.41000	0.23800	0.64800	81,640,881	\$333,054	\$193,334	\$ 40,820	\$ 567,208
2017-18	0.41000	0.25800	0.66800	82,556,379	\$336,789	\$211,930	\$ 41,278	\$ 589,997





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**CITY OF OVERTON, TEXAS  
CITY COUNCIL**

**Mayor**

**C.R. Evans Jr.**

**Mayor Pro Tem**

**Philip Cox – Place #1**

**Council Members**

<b>John Posey</b>	<b>Place #2</b>
<b>Jerry Clark</b>	<b>Place #3</b>
<b>Lawrence Davis</b>	<b>Place #4</b>
<b>Michael Paul Williams</b>	<b>Place #5</b>



## **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  
Wendy Bates  
Clyde Carter  
Jim White  
Blake Thompson  
Judge Carolyn Walters  
Paul Everett

# CITY OF OVERTON - Organizational Chart by Function

## CITIZENS OF OVERTON

### Mayor and City Council

#### Component Units:

Economic Develop. Corp.  
Municipal Devel. District

#### Advisory Boards:

Planning and Zoning Commission

#### City Attorney

#### Authorities

Housing Authority

### City Manager

#### City Secretary

Council Support  
Records Mgmt.  
Local Elections  
Human Resources  
Classification/Compensation  
Benefits Administration  
Insurance- Worker's Comp.  
OMDD Admin. Support

#### Contract Admin.

#### Community Dev.

P&Z Commission/ Admin Support  
Planning  
Permitting  
Building Inspection (Contract)

#### Cemetery Admin.

### City Comptroller

#### Municipal Court

Court Operations  
Collections  
Warrants

#### Info. Tech. Mgmt.

Software  
Operating Sys.  
Applications  
Hardware  
Network Mgmt.  
By Contract

#### Recreation Prog.

Reception  
Special Events  
Community Building  
RV Park

#### Financial Mgmt and Admin.

Audit General Accounting  
General Ledger Accts Payable  
Budget Accts Receivable  
Payroll Treasury/ Banking  
Utility Billing Purchasing  
Fixed Assets  
Insurance  
Property/General Liability  
Grant Procurement & Admin.  
OEDC Admin. /Financial Support  
OMDD Financial Support  
Financial Reporting

### Police Chief

Administration  
Patrol  
Dispatch  
K-9  
Animal Control  
Code Enforcement

### Fire Chief

Administration  
Suppression  
Inspection  
EMS- Contract-  
Champion EMS

### Public Works

#### Utility Operations/ Bldg. Maint. /Sanitation

Water and Sewer  
Water  
Production - Wells (3)  
Storage  
Sewer  
WWTP  
Lift Stations  
Buildings  
Maintenance  
Renovation  
Sanitation  
Contract- Allied Waste

#### Infrastructure Maintenance & Improvements

Streets/Bridges  
Roads & alleyways  
Drainage  
Lake- Dam  
Grounds Maint.  
Parks  
Cemetery  
ROW  
Utility Line Replacement/Maint.  
Water Distribution Sys  
Sewer Collection Sys





## **Overton, Texas**

August 14, 2017

### **Budget Message – Executive Summary**

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

This letter transmits the proposed Fiscal Year 2017-18 Operating Budget for the City of Overton. Included herein for your consideration are estimates of revenue and expenditures based on, with few exceptions, current rates, fees and charges that are carried forward from the 2016-17 fiscal year.

The City of Overton, as is the case with most small cities with relatively modest property and sales tax bases, struggles to keep up with demands for public safety, good roads, clean water and reliable wastewater disposal services. Slow to non-existent growth in fiscal resources year after year cannot keep up with accelerated deterioration of aging infrastructure. As a result, maintenance costs keep climbing and when the underlying causes are not addressed because of a lack of sufficient fiscal resources, a backlog of increasingly costly fixes continues to grow.

One solution to stop this trend is to put the City in a position to sell “revenue or general obligation” bonds to provide enough resources to begin to make a serious dent in costs of excessive maintenance due to poorly designed and poorly conditioned infrastructure. Replacement of portions of items such as pumping, storage and distribution of the City’s water supply or collection and treatment of wastewater or reconstruction of local roads, could begin to slow excessive maintenance costs and make funds available for incremental improvements in these areas each year that would lead to even lower maintenance costs until an equilibrium is reached resulting in the availability of adequate resources to cover ongoing maintenance and replacement costs.

Over the last three years, significant changes have been made in the management of City resources used to address numerous problems that exist due to this aging infrastructure and lack of available funds to tend to those needs in a constructive manner. The FY 2017-18 budget year begins the fourth of a five-year plan, to improve the financial condition of the City with the goal of being in a position to sell bonds that would provide the funds necessary to correct the most problematical aspects of existing infrastructure.

While an increase in the O&M portion of the tax rate up to the rollback rate would generate needed tax revenue to help fund City programs, the negative impact on individual tax payers outweighs the relatively modest increase in revenue that would result. For this reason, the rate for the Operations and Maintenance (O&M) portion of the tax bill will remain constant at \$0.41000/\$100 valuation, as it has been since 2014-15. The debt portion of the tax on the other hand rose from \$0.21800 in 2015 to \$0.23800 in 2017. For 2018 this rate is again increased by another two cents to a total of \$0.25800. The motive for increasing this rate is to ensure that the tax rate bears the burden for repaying bonded debt as opposed to relying on Water and Sewer Revenue which had been the strategy in the past.

By 2006 the debt tax rate was \$0.21990 but had dropped to as low as \$0.14921 by 2014. The effect of this was to shift funding for debt issues from property tax to Water and Sewer Revenues. By relying so heavily on this source to retire debt obligations, there was little left over to fund routine and periodic maintenance on water and sewer infrastructure or address major improvement needs for at least the last ten years. By raising and maintaining the debt rate at \$0.25800, enough revenue will be generated to fund 92% of bonded debt. Barring catastrophic losses in the future, this rate will allow generation of sufficient revenue to cover debt service requirements which in turn will enable higher levels of annual maintenance for water and sewer.

In the first year of the five-year plan begun in FY2015, a survey of water and sewer rates conducted by TML was used to determine the comparability of the City's utility rates versus those of other systems across the state of similar size and capacity as the City's. It was found that rates for Overton were in the bottom quartile (lowest 25%) of rates. As a result, it was determined that modest increases in rates were warranted. In 2015 and 2016 utility rates were raised to help generate sufficient revenue to begin to make necessary improvements. For 2017-18 no increases have been imposed at the beginning of the fiscal year but consideration should be given to raise them after the first of the year or at least next year. This is especially true for residential sewer rates which are 33% below the average of those rates charges by similarly sized cities across Texas.

At the end of 2016, an internal rate study was made to determine the suitability of rates paid by MTC (Contractor for Management of the Billy Moore Correctional Facility) that offset its cost of service. Results of the initial study called for an increase of over 50% in the rates being charged. After a claim was filed to the PUC by MTC, a negotiated settlement was reached that resulted in an approximate 25% increase in rates. Going forward, the new rates should cover the cost of service for the prison.

Based on the negotiated settlement, debt service on the 2003 GO Bond was refunded that reduced the annual payments from \$167,070 to \$39,000 for 2016-17. In 2018 this will increase to \$79,280 due to a full year's payment of interest and principal on the 2017 refunding loan. Even so, this will be less than half the annual cost over the last several years.

Consideration will be given in a future fiscal year (FY 2018-19) to issue \$4,000,000 in GO – Refunding Bonds. Approximately 25% of the proceeds from this issue would go towards payment of all outstanding debt at that time, with 75% or \$3,000,000 being dedicated to infrastructure improvements. Assuming normal interest rates at the time this bond is issued, the proposed rate of \$0.25800 would generate sufficient funds to cover debt payments on a 20-year General Obligation and Refunding Bond. This would allow annual water and sewer revenue generated at current rates to be sufficient to develop an annual comprehensive infrastructure Maintenance Program.

## **Summary of Assumptions and Highlights by Fund**

Adjusted for inter-fund transfers, total budgeted expenditures for FY 2017-18 are approved in the amount of \$2,725,624. Based on anticipated net revenue of \$ 2,828,554 an estimated reserve balance of \$102,930 is projected. Approximately 75% of the anticipated surplus is due to salary savings from the position of City Manager which will not be filled immediately.

The detail for each fund provided in the next Section (beginning on page 19) breaks down these totals by fund and department. Following are brief descriptions of each fund, the major categories of revenue or expenditures and relevant comments on conditions or influences that affected the rates or amounts for the 2017-18 fiscal year.

### **General Fund**

The City of Overton's general fund appropriates expenditures for most of its general services including administration, public safety, maintenance of public infrastructure, contributions and transfers out. This fund is primarily financed by property and sales taxes, franchise fees, transfers from the utility fund and other services fees and charges.

#### **Property Tax**

The O&M segment of the property tax that funds general governmental activities was adopted in the amount of \$0.41000 per \$100 valuation. The estimates for 2018 compared to last year show a slight decrease. The assessed value of property taxed increased by 1.4% and the estimate for last year assumed a 99.50% rate of collection of current taxes. Based on past experience however, this year's collections are expected to be 95% so the lesser amount was used for 2018.

#### **Sales Tax**

This source of revenue is expected to continue its recover from the downturn experienced over the last several years due to dips in the local economy because of energy prices. Collections went from a high of \$227,529 in 2014 to an estimated \$195,954 for this year. Again, receipts from sales taxes are estimated conservatively for the coming year at about the same level as this year.



### **Transfers in from the Utility Fund**

Based on flat or no growth in the major revenue categories anticipated for next year's budget, the City is compelled again to rely on transfers from the Utility fund to cover a good portion (21%) of its general fund expenses. The recommended amount to be transferred is \$328,000. This is quite a bit more than was transferred last year but is necessitated by static or almost no growth in property taxes and sales taxes. It is used primarily to cover costs of overhead paid by the General Fund but used in the management of Utility Operations. The intent of the transfer is to compensate the general fund for the use of these resources for Public Utility purposes.

### **Expenditures**

General fund expenditures are increased by less than two-tenths of one percent. While there are some variations by department, efforts were made to keep operational spending within an expected ability to pay.

Departmentally, there is a net decrease in Administration from last year of approximately \$47,000 owing mostly to the non-funding of the City Manager's position that will start the year vacant. This decrease was added to a \$29,282 in Public Works-Street, Parks and Building maintenance. In prior years, two of the five full time positions in Public Works were assigned to PW Streets. As a practical matter, the amount of time that can be utilized on Street and Park maintenance is only a fraction of total man-hours available. For this reason, the amount of time budgeted for this year was reduced to 20%. Although the workload remains the same, it is difficult to assign workers for street maintenance when more critical repairs for water and sewer lines are needed.

An increase in Planning and Community Development (\$9,414) and for the Police Department overall (\$7,322) were compensated by smaller decreases in other funds that added up to a total increase.

### **Bonded Debt and Debt Service**

This budget includes funding for scheduled debt service on 2002 Certificates of Obligation and a 2003 CO that was used to finance improvements to the swimming pool, City Hall and street improvements. The 2003 General Obligation-Refunding Bond was paid off with a commercial loan to reduce the annual debt service payments to a more manageable amount. The debt service component of the adopted property tax rate is sufficient to meet 92% of debt service obligations for the next fiscal year.

In addition to Bonded debt, the City has borrowed funds via commercial loans to finance needed capital improvements and reschedule an existing debt requiring payments of over \$165,000 in principal payment annually over the next three years. This bond was paid off and payments for the commercial loan total \$79,280 per year. Total debt service payments on these commercial loans are projected at \$122, 957 for 2018.

Another commercial loan will be required to fund a utility project mandated by TCEQ. In the latest inspection of the water system in May, a deficiency requiring the reconditioning of the ground storage tanks at well's #5 and #7 were registered. The bid amount for these repairs is slightly less than \$160,000. The City has a deadline of December 31st, 2017 to comply with this order. An extension of two months has been requested to give us time to borrow the funds and get the repairs made to come back into compliance.

The City will have an opportunity to refinance a portion of its outstanding debt as soon as the audits are caught up to date. The savings in interest costs over the life of the debt will reduce annual debt payments.

### **Water and Sewer Utility Fund**

Revenues from Utility Operations are expected to decrease by \$66,000. In the negotiated settlement with MTC (the Prison Management Company) the City was able to keep the surcharge recovered from the prison through the new rates in 2017. Once they were rolled back in February, however, the new rates going forward into the 2017-18 fiscal year will generate less income. Assuming relatively same volumes of water produced and sold, total receipts will be more than in 2015-16 but less than 2016-17.

Expenditures overall for the Utility Fund are projected to increase by 1.3%. Contract Labor and legal expenses show a decrease over last year (\$11,000). The legal expenses for negotiating the claim with MTC will not be repeated and contract labor costs have been absorbed in the transfer to the General Fund.

Net increases in transfers of \$80,011 are offset by decreases in Water and Sewer Operating costs of \$62,798. Increases in transfers contemplate purchase of a dewatering tank at \$18,000, debt service on additional borrowing of \$26,000 and \$39,000 for two payments on a loan begun in 2017.

Based on current estimates for revenue and expenditures, a fund balance of \$16,857 will result at the end of the year.

### **Cemetery Fund**

After two years' experience with generating revenue to cover Cemetery O&M costs, a noticeable difference can be seen in the appearance and utility of the Cemetery. Revenue based on a tax rate for this fund of \$0.05 will be continued in 2017-18. Some progress is expected to be made in the coming year in resurfacing the internal roads. Efforts will also be made in clearing and cleaning the east side of the cemetery on the upper level. This issue has not been noticed due to extensive intrusion of vegetation, but there are graves in the area that need to be properly maintained.

The fund should generate between \$50,000 to \$60,000 in income to fund more improvements, a higher level of maintenance, security of the grounds and improvements in record keeping.

## **Capital Improvement Funds**

Beginning on page 57 of this budget document, a Capital Improvement Program is provided that adopted expenditures that are will provide new additions or improvements to the City's fixed assets. Although most of the funding comes from transfers from the operating funds, these projects were defined and approved by the Council.

## **Conclusion**

A great deal of progress has been made in the last year but there is a still a lot to be done. Staff is committed to making sure that every effort is made to improve the City's capability to meet the demands of its citizens. This 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,

A handwritten signature in cursive script, reading "Charles L. Cunningham".

Charles L. Cunningham, City Manager

## FINANCIAL SUMMARIES FOR ALL FUNDS

### Projected FY 2018

	<u>General Fund</u>	<u>Cemetery Operations &amp; Maint. Fund</u>	<u>Debt Service (I&amp;S) Funds</u>	<u>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) 10-1-17	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
(Less Reserves)	-	-	-	-	-	-	-
Estimated Revenue (2017-18)	1,053,803	56,288	293,679	18,200	160,000 *	1,184,400	2,766,370
Inter-fund Transfers (Net)	295,835	-	187,575	-	104,800	(541,026)	47,184
Total funds Available	1,349,638	56,288	481,254	18,200	279,800	643,374	2,828,554
Budgeted Expenditures	<u>1,273,121</u>	<u>54,238</u>	<u>481,254</u>	<u>14,300</u>	<u>276,195</u>	<u>626,517</u>	<u>2,725,624</u>
Estimated Fund Balance (Working Capital) 9-30-18	\$ 76,517	\$ 2,050	\$ -	\$ 3,900	\$ 3,605	\$ 16,857	\$ 102,930

\* Revenue includes proceeds from a proposed commercial loan.





## GENERAL FUND

The General Fund is the most important of the funds and is used to account for all resources not required to be accounted for in another fund devoted to specific activities. Most financial transactions are accounted for in this fund. It is used to account for operations of basic City functions such as police and fire, streets, parks, community planning and development and administration. Services provided by the City are classified according to activity and presented as operating departments/ divisions in the Budget.

The two basic elements of all funds are revenue and expenditures. The former are estimates of fiscal resources that are expected to be generated during the subject fiscal year to finance the program of "Expenditures" for, in this case, the fiscal year beginning October 1, 2017. Inasmuch as the amount of revenues are a function of certain rates applied to specific items, it is necessary to disclose the basis of the rates and explain any variations that are found in the new year.

The following section reviews different categories of principal sources of revenue and discusses changes if any that were adopted for 2017-18.

### Revenue-

The top four sources of revenue for the general fund excluding transfers in from the Water and Sewer Fund are Property Tax (25%), Sales Tax (14%), Franchise Fees (5%), Fines (6%) and Trash Collection Fees (18%). The latter is mostly offset by fees charged by the Contractor to provide the service so the net income from this source is approximately 5%.

**Property Tax-** The 2017-18 adopted budget specifies a total tax rate for O&M and Debt of \$0.668000 per \$100 of assessed valuation. This reflects a \$0.02 increase in the debt rate from \$0.23800 to \$0.25800, however, the current rate for O&M is to remain the same at \$0.41000. With the increase in assessed value of \$915,498 combined tax rate generates an additional \$8,570 in income.

The fact that the assessed value of property taxed increased by a little over 1% and the collection rate has dropped from 99.5% last year to 95% projected forward by the County Assessor Collector, income from property taxes for O&M expenditures in the General Fund is expected to increase less than 1% for 2017-18.

**Sales Tax-** The City collects \$0.01 cent of the 8¼% sales tax collected by the state. The collection rate has been quite volatile over the last several years. It reached a high of \$235,000 in 2009 but was as low as \$185,000 in 2012. Based on the expected results in 2017 of \$196,000, sales tax revenue for 2018 is expected to increase only slightly if at all. Over the last five months of 2017 there appeared to be a rally with revenue exceeding expectation. However; the last month (July) which are really collections from May, were under estimates. Collections will be close to the projected amount for 2017, however, estimates for 2017-18 are \$195,867.

**Franchise Fees** – This fee is assessed certain utilities at 5% or 10% of sales to compensate the City for use of its right-of-way. During the 2016-17 fiscal year revenue will get close to the estimate of \$75,000 but no increase is projected for the 2017-18 fiscal year.

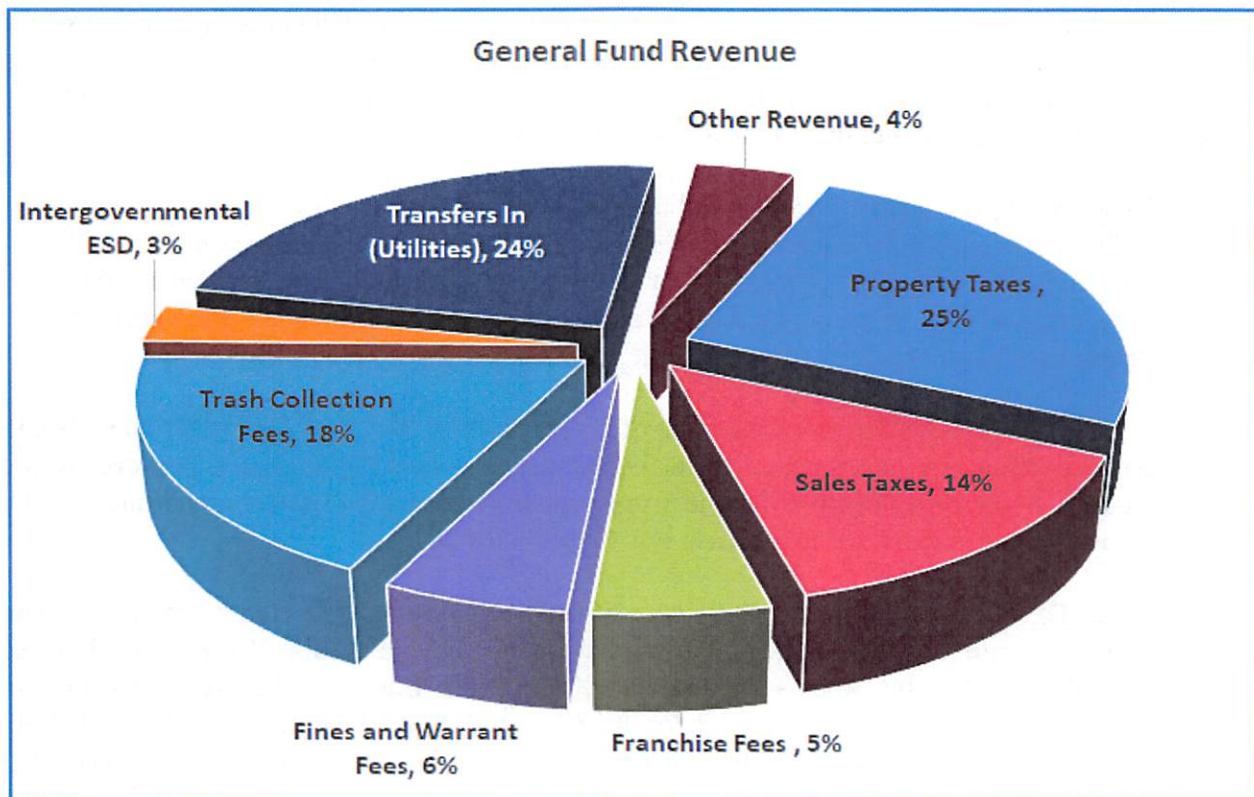


**Garbage Collection Fees** – Based on the current rate of collections for 2016-17, income from this source is expected to increase slightly with no corresponding increase in the fees paid.

**Fines** - Collections for fines and forfeitures reached a peak in 2013 but have been declining since then. They are expected to decline another \$20,000 this year.

**Transfers-in from Utility Fund-** Based on flat or no growth in the major revenue categories anticipated for next year's budget, the City is compelled to again to rely on transfers from the Utility fund to cover a good portion (21%) of its general fund expenses. The amount adopted by the Council, to be transferred is \$286,364. This is slightly more than was transferred in 2017. It is used primarily to cover costs of overhead paid by the General Fund but used in the management of Utility Operations. The intent of the transfer is to compensate the general fund for the use of these resources for Public Utility purposes.

A Complete listing of revenues for the general fund by line item, with comparisons of the amounts budgeted and collected year-to-date begin on the following page.



## 2017-18 Proposed Budget Detail by Line Item

### 10 General Fund Revenue

#### 110- Admin. Taxes

	Adopted FY 2017	Current 7-1-2017	Proposed FY 2017-18	Diff. from Current
Prop. Taxes-Current	335,032	335,032	335,401	369
Prop Taxes Delinquent	21,600	21,600	8,000	(13,600)
State Sales Tax	197,104	197,104	195,867	(1,237)
Tax Penalties and Int.	6,500	6,500	6,500	-
Tax Collect Fees - Atty	2,500	2,500	2,500	-
<b>SubTotal Taxes</b>	<b>562,736</b>	<b>562,736</b>	<b>548,268</b>	<b>(14,468)</b>

#### 112-Fees for Service

Building Permits/fees	10,000	12,000	10,000	(2,000)
Animal Shelter	30	80	60	(20)
Franchise Fees	75,000	75,000	75,000	-
RV Park Rental	7,500	9,000	11,000	2,000
OEDC Admin Fee	12,000	12,000	12,000	-
OMDD Admin. Fee	9,600	9,600	9,600	-
ZBA Case Fee		400	400	-
TABC Permits	900	400	900	500
<b>SubTotal Fees</b>	<b>115,030</b>	<b>118,480</b>	<b>118,960</b>	<b>480</b>

#### 114- Other Revenue

Sale of Assets	5,000	5,000	5,000	-
Bldg. rental-Com. Bldg	13,000	9,000	4,500	(4,500)
Donations	3,000	3,000	3,000	-
Interest Income	100	100	100	-
Copies/Fax	75	75	150	75
Intergovt'l Rev. ESD Runs	34,000	34,000	32,000	(2,000)
Intergovt'l Rev. 9-1-1 S Co.	-	5,000	5,000	-
Intergovt'l Rev. ESD Reim.	-	-	5,000	5,000
Insurance Reimbursement	2,500	4,000	2,500	(1,500)
Miscellaneous Rev	50	50	50	-
Returned Check Fee	25	25	25	-
<b>SubTotal Other GF Revenue</b>	<b>57,750</b>	<b>60,250</b>	<b>57,325</b>	<b>(2,925)</b>

#### 200 Municipal Court

Warrant Fees	12,000	12,000	7,500	(4,500)
Police Reports	150	150	150	-
Fines	97,000	82,000	72,000	(10,000)
<b>SubTotal Muni. Court Revenue</b>	<b>109,150</b>	<b>94,150</b>	<b>79,650</b>	<b>(14,500)</b>

City Hall Dumpster Fee	500	500	-	(500)
Trash Collection Fees	256,577	256,577	250,000	(6,577)
<b>Subtotal Public Works</b>	<b>257,077</b>	<b>257,077</b>	<b>250,000</b>	<b>(7,077)</b>

#### General Fund Transfers in

Transfers in from W&S	230,000	286,354	328,000	41,646
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### Total Gen. Fund Revenue

<b>1,331,743</b>	<b>1,379,047</b>	<b>1,382,203</b>	<b>3,156</b>
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## Expenditures -

Total appropriations adopted by the City Council in the general fund are likewise, only slightly higher than the prior year (+0.13%). No increases in positions or salaries were requested nor approved for 2017-18. There was some moving around of priorities and expected increases in costs but offsetting reductions will keep the budget at the same level as last year.

While it was necessary to examine each line item of expenditure for budget preparation purposes, for policy makers it was sufficient to look at subtotals by categories of expenditures to determine the appropriateness of the adopted expenditure program.

Following is a breakdown and comments on each of the major categories of expenses.

**Salaries and Benefits-** Expenditures projected for next fiscal year for salaries and benefits include a 5% across the board that was granted in April 2017 but impact 2018 costs by being applied for a full year. The dollar increase for all salaries and benefits in the general fund amount to \$41,250. This also includes the addition of one full time position mid-year. These costs were mitigated somewhat by reducing the amount applied to the Public Works section in the General Fund. Two of the five Utility workers were only partially assigned to the Public Works section based on a more accurate distribution of man-hours.

The costs of benefits remain essentially the same since the cost of medical, dental and vision were not increased by the individual providers over last year's rates.

There are no increases in staff for 2017-18. The number of 20.3 full time equivalent positions is to be maintained. Currently the city is at full staff and expects to remain so through most if not all of the year, except for the resignation of the City Manager which will be effective October 13, 2017. As a result there will be savings for salaries and benefits in the Administration Division of the General Fund which was adjusted in an addendum to the proposed budget.

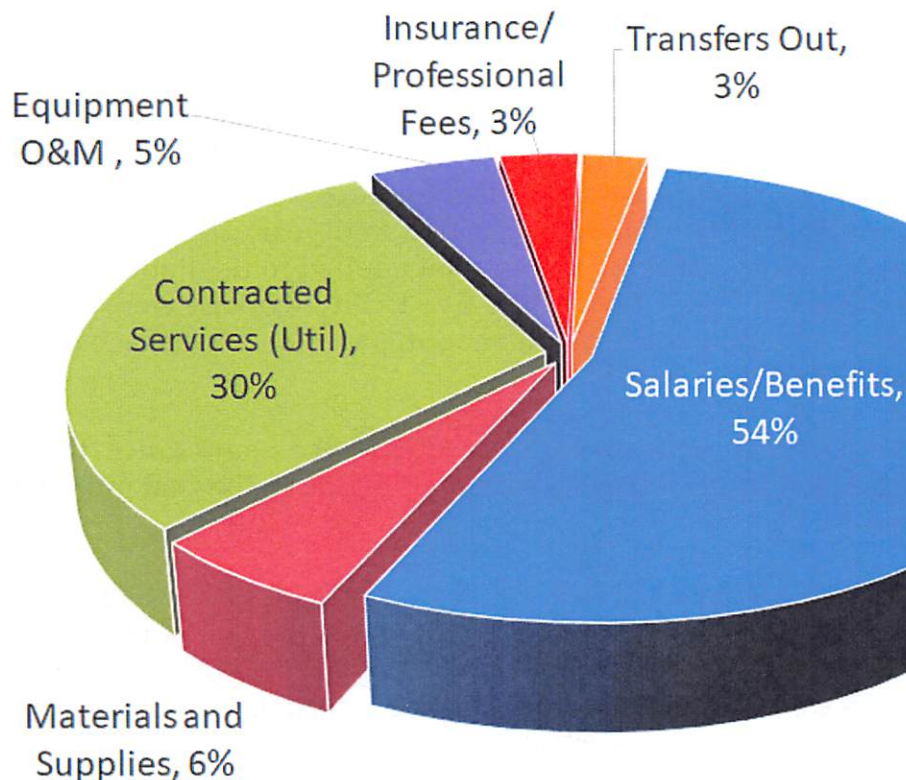
**Materials, Supplies and Utilities** – Total expenditures for materials, supplies and utilities are expected to decrease by 13% (-\$43,000) %. The decline is based on reduced electricity cost, material costs that will not be repeated such as renovations to City Hall and no purchase of new equipment out of the General Fund.

**Insurance and Professional Fees-** The City contracts with TML- IEBP for its general liability and property insurance; Blake Thompson for City Attorney Services and Wilhelmi, Prothro for audit services. The total amount proposed for appropriation in the general fund for these expenditures is \$42,000. This is a 14 % increase over the prior year. Insurance premiums are scheduled to increase by approximately 5% over the prior year and an additional \$6,000 was added for audit services.



**Contracted Services-** The City has long term contracts with Champion EMS for ambulance and EMS services and Allied (Republic) Waste Management for trash collection and disposal. Contracted payments for these services total \$232,000 with \$36,000 for EMS services and the remaining \$196,000 for Solid-waste Collection and disposal services.

The Champion EMS contract is for a fixed term of 5 years and will run until Dec 2019. The fee is frozen at \$36,000 per year.



### **Expenditures by Department/Division**

Total appropriations for General Fund expenditures are set at \$1,380,370 which is less than two-tenths of one percent above last year's level. The 2017-18 Budget does not add any new programs and no adjustments in benefits for its 14 full-time employees.

## Administration

This Department includes expenses related to the Legislative/Executive Function or City Council, the City Manager, the City Secretary and Finance. In addition, Information Technology, Planning and Development and Municipal Court are individually itemized to track expenses related to their operations.

The following table documents the number of positions and authorized full time equivalent positions proposed for FY 2017-18. The second amendment to the 2016-17 Budget added one position (Comptroller) and adjusted the authorized position of the City Secretary (+.10). This position's A.P. for 2018 is reduced her to 0.70 so that the remaining amount (0.30 ) may be split evenly between Community Development and Cemetery Administration.

The A.P. for the Director of Finance is proposed to be restored to 1.0 for 2017-18. The net effect of these changes is to keep the total Authorized Positions at 3.70.

### **ADMINISTRATION**

Authorized Positions	Grade	Number of Employees			Full Time Equiv. Positions		
		2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
City Manager	12	1	1	1	1.00	1.00	1.00
Comptroller	10	0	1	1	0.00	1.00	1.00
City Secretary	8	1	1	1	0.70	0.70	0.70
Director of Finance	6	<u>1</u>	<u>1</u>	<u>1</u>	<u>0.90</u>	<u>0.90</u>	<u>1.00</u>
Total		3	4	4	2.60	3.60	3.70

The table on the following page contains adopted appropriations for the Department of Administration with a comparison with the 3<sup>rd</sup> and final Amendment to the current year's budget.

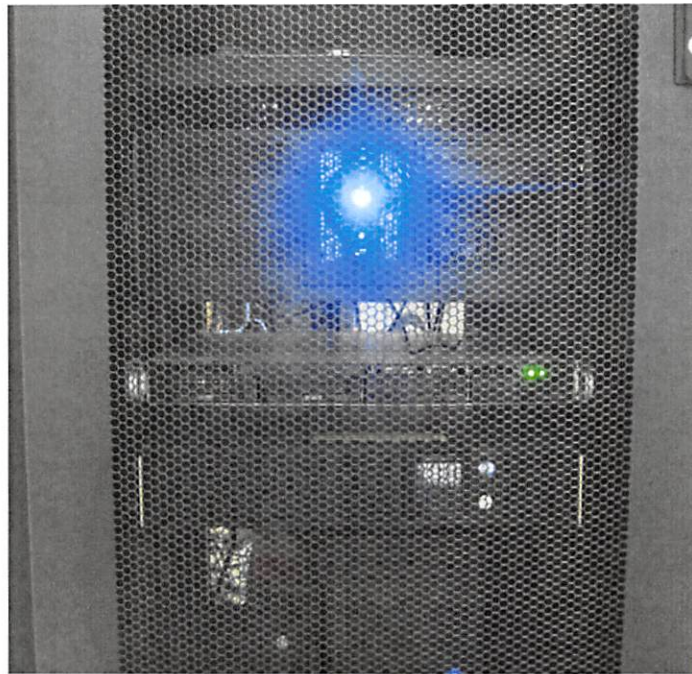




**10 General Fund****Expenditures****100 Administration**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Salaries	129,166	159,970	125,707
Vision Plan	217	256	256
Unemployment Ins	261	245	277
Payroll Retirement	2,761	3,704	4,413
Payroll Health Ins	14,778	15,325	16,979
Payroll Dental ins	1,174	1,213	1,390
Payroll Life ins	105	109	125
Payroll FICA	9,946	11,449	10,741
Flex Spending	71	75	89
Workers Comp	581	801	628
Travel Expenses	1,500	2,330	1,500
Training	500	500	500
Postage	600	600	600
Office Supplies	3,500	5,500	4,500
Copies & copier	1,400	3,100	2,400
Dues & Subscriptions	1,200	700	1,500
Advertising - Public Notices	3,500	3,500	1,000
Office Equipment	250	250	500
Cell Phone Allowance	600	600	720
Gas Entex	1,000	1,000	550
Telephone	6,000	6,000	6,000
Electricity	25,000	12,000	12,500
Rusk Co. CAD Appraisal Fee	8,500	7,150	5,750
Smith Co. CAD Appraisal	550	380	550
Building Maintenance	4,500	6,500	2,500
Land/Building Lease	100	100	100
Liability ins.	7,200	7,200	6,063
Gas/Oil	450	450	100
Vehicle Maint. Repair	250	750	1,000
Tax Collection Fees	10,000	10,000	7,000
Contract Labor	1,500	2,500	-
Comm. Center Supplies	500	664	500
Election Fees Rusk County	6,000	7,184	7,500
Mayor and Council	2,400	2,400	2,400
Attorney's Fees	8,000	5,200	2,500
Audit Fees	14,000	10,000	14,000
Other Contract Services	-	46	-
Refunds	-	100	-
<b>Subtotal Administration</b>	<b>268,061</b>	<b>289,851</b>	<b>242,838</b>

**Information Technology** – This section was added in 2013-14 to account for expenses in acquisition of IT equipment and to provide for an appropriate level of maintenance of the network, software and hardware. Maintenance is performed by an outside contractor.



There are no authorized positions assigned to this section. The computer network and systems are managed and maintained by Longview Computer Center under a contract initiated December 1, 2015 and ends on January 1, 2018. No major additions or changes are contemplated in the forthcoming year. All desktops and laptop computers have been refreshed within the last two years so a replacement program should begin in the next fiscal year.

## 10 General Fund

<b><u>Expenditures:</u></b>	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
<b>130 Information Tech.</b>			
Maint. Equipt.	4,000	2,154	-
Computer Hardware	4,000	4,000	4,000
Computer Software	2,000	500	5,000
IT Maintenance Services	18,000	18,000	18,000
USTI License/Maintenance	3,405	4,905	4,400
Equipt. Rental	600	600	600
<b>Subtotal Information Tech.</b>	<b>32,005</b>	<b>30,159</b>	<b>32,000</b>





**Planning and Community Development** – The initiative to re-emphasize and update the City's Ordinances which began in 2014, has had a definitive impact on the development process. While it has not enjoyed wide spread support, especially among contractors doing business in Overton, ensuring compliance with the 2012 International Building Codes and the 2011 Electrical Code has no doubt made new and renovated structures safer for our citizens. Building and permit fees should exceed \$10,000 this fiscal year which helps to support the staff time devoted to this activity.

It is proposed in this budget to supplement the 15% of the City Secretary's time allocated for this function with 15% of a full-time staff position who will assist in the receiving and the processing of permits. This change is reflected in the staffing schedule shown below.

Inspection services for these activities are contracted out to two well qualified Inspectors for Building, Electrical, Mechanical, Plumbing, Gas and Fire Codes.



### Planning/Comm. Development

Authorized Positions	Grade	Number of Employees			Full Time Equiv. Positions		
		2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
City Secretary/HR/ Comm. Dev. Coordinator	8	1	0	1	0.15	0.15	0.15
Admin. Clerk	2	1	0	0	0.00	0.15	0.00
Rec./Admin. & Permit Clerk	3	0	0	1	0.00	0.00	0.15
Total		2	0	2	0.15	0.30	0.30

The adopted line-item appropriations for this section are found on the following page.

**250 Planning & Com/Development**  
**Expenditures**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Salaries	7,139	2,553	11,532
Overtime	-	-	-
Certification Pay	-	-	-
Vision Plan	12	3	-
Unemployment Ins	14	10	-
Payroll Retirement	156	50	-
Payroll Health Insurance	853	213	-
Payroll Dental Ins	68	17	-
Payroll Life Ins	6	2	-
Payroll FICA	550	98	-
Flex Spending	7	2	-
Workers Comp	30	15	-
Training/travel expenses	300	467	-
Postage	250	250	100
Office Supplies	1,000	50	250
Dues & Subscriptions	110	110	110
Advertisement - Public Notices	250	250	250
Legal Fees	1,500	400	1,500
Miscellaneous Expense	-	-	-
Contract Services - Inspect.	3,500	4,150	3,500
Engineering Services	-	-	-
Filing Fees	100	100	100
USTI Maint. Lic Permit Module	2,300	1,350	2,300
GIS Services	-	-	-
Refunds	150	-	150
<b>Subtotal Plan/Comm. Dev.</b>	<b>18,295</b>	<b>10,090</b>	<b>19,792</b>





**Municipal Court-** The Municipal court operation is nominally under the supervision of the City Manager to provide some separation between the enforcement and judicial functions. In an effort to allocate costs with more precision, time for the Municipal Court Clerk has been split between the Municipal Court function and Dispatching in the Police Department. In addition to overseeing the courts administrative procedures, the Municipal Court Clerk serves as Dispatcher during the day Monday through Friday.

The A.P chart shown below reflects this change as well as the table containing the proposed line item appropriation for the section.

### **Municipal Court**

Authorized Positions	Grade	Number of Employees		Full Time Equiv. Positions			
		2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Municipal Court Clerk	2	1	1	1	1.00	1.00	0.50

Proposed appropriations for Municipal Court follow:

### **200 Municipal Court**

#### **Expenditures:**

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Salaries-Clerk	25,626	26,365	13,458
Overtime	250	-	252
Vision Plan	83	83	83
Unemployment Fees	90	90	90
Payroll retirement	560	621	834
Health Ins.	5,684	5,518	5,518
Payroll-Dental	452	452	452
Payroll-Life ins.	41	41	41
Payroll FICA	1,973	2,069	2,092
Workers comp	115	118	122
Travel Expense	200	200	200
Training	200	200	200
Postage	273	410	500
Office Supplies	450	450	450
Copies & Copier	1,700	700	500
Legal & professional Serv.	5,000	-	-
Judge and Jury Fees	4,800	4,800	4,800
Attorney's Fees	-	4,500	5,000
USTI License/Maint.	805	805	805
Collection of Fines Expenses	3,500	3,500	3,500
<b>Subtotal Municipal Court</b>	<b>51,801</b>	<b>50,921</b>	<b>38,897</b>



**Police Department-****Operations Division**

This Department is composed of a number of Divisions that in larger cities would be separated out into distinct sections to facilitate accounting for their various activities. The size of the force in Overton however makes this impractical but some of the functions performed are a 24/7 dispatching service by the 9-1-1 Emergency Communication Section. For 2017-18 the dispatching function has been split out from the standard police operations in order to define more clearly the cost of this activity.

Another function performed by the department apart from Enforcement, that contributes to a comprehensive public safety program includes Code Enforcement. A certified Code Enforcement Officer is on staff but only works in Code Enforcement as her other duties allow. The City also has a very active and award-winning K-9 unit that has successfully led to the apprehension and conviction of drug abusers and traffickers. The Police Department also has an Animal Control Officer that is kept quite busy with calls concerning unleashed dogs and other varmints that are present from time to time in neighborhoods.

In an effort to provide more practical supervisory coverage when the K-9 unit is involved, the officer in charge of this section was promoted to Sergeant during the last fiscal year. This change is reflected in the staffing chart which is found below.

This change was made in the second amendment to the 2016-17 Budget and is carried over into the new fiscal year, as shown in the following chart. The total authorized positions for this Division stay the same as last year.

<b>POLICE DEPARTMENT</b>							
<b>Operations</b>							
<b>Authorized Positions</b>	<b>Grade</b>	<b>Number of Employees</b>			<b>Full Time Equiv. Positions</b>		
		<b>2016-17</b>		<b>2017-18</b>	<b>2016-17</b>		<b>2017-18</b>
		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>
Chief of Police	10	1	1	1	1.00	1.00	1.00
Police Captain	6	1	1	1	1.00	1.00	1.00
Police Officer Code Enforcen	5	1	1	1	1.00	1.00	1.00
Police Sergeant	5	0	1	1	0.00	1.00	1.00
Police Officer	4	3	2	2	3.00	2.00	2.00
Police Officer PT Animal Cor	1	1	1	1	0.80	0.80	0.80
<b>Sub-total</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>

The table on the following page contains appropriations adopted for the Operations Division. The reason for the decreases is due to the separation of the Dispatching function from Operations.



**Police Department- Operations**  
**Expenditures**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Salaries	307,840	329,965	262,072
Overtime	27,231	23,398	12,383
Vision Plan	666	666	500
Payroll Unemployment	975	932	630
Retirement	6,284	7,486	8,678
Health Ins.	45,471	44,146	33,110
Dental Ins.	3,613	3,613	2,710
Life ins.	324	324	243
FICA	25,800	26,562	21,766
Flexible Spending Plan	44	44	44
Worker Comp.	9,765	10,048	12,325
Travel Exp.	3,000	2,000	1,000
Training	1,000	2,000	1,500
Postage	500	500	100
Office Supplies	1,500	2,000	2,000
Copies/Copier	1,700	2,100	1,900
Dues & Subscriptions	100	900	900
Cell Phone Allowance	600	600	600
Telephone	4,300	4,300	3,500
Build Maintenance	1,000	1,100	1,000
Liability ins.	11,000	9,722	10,181
Materials/Supplies	1,600	1,600	1,600
Gas&Oil/tires	10,000	13,500	11,000
Vehicle Repair	10,000	12,000	12,000
Equipment	1,200	1,200	1,200
Uniforms	1,200	1,200	2,200
Animal Shelter	350	350	350
Forensics	1,400	-	1,500
Maint. Equip	300	300	300
Physicals Emp.	100	100	100
Electrical Contractor Work	-	-	1,000
Dog Food	600	600	600
Vet Fees	500	500	500
Computer hardware	2,500	5,400	2,500
<b>Total Police Department</b>	<b>482,465</b>	<b>509,158</b>	<b>411,993</b>

## 9-1-1 Communications and Dispatching

Unlike most smaller cities, the City of Overton maintains its own 9-1-1 Emergency Communication section that operates 24/7. This function is funded from City taxes but also is also generously supported by the Smith County 9-1-1 Emergency Communications District. For the forthcoming budget year, this activity is separated out from Police Enforcement Operations.

The addition of the half time Municipal Court Clerk authorized position is to recognize the fact that the incumbent in that position covers communication and dispatching duties during the day from Monday through Friday.

The following chart lists the authorized positions adopted for 2017-18, in comparison with the prior year. You will note that at the bottom of the chart total A.P. for the Police Department is shown. This reveals that the total A.P. for the Police Department will increase by 0.50. This simply reflects a transfer in from the Municipal Court Section and does not constitute an increase in authorized positions for the City overall.

### POLICE DEPARTMENT

#### 9-1-1 Emergency Communications and Dispatching

		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Municipal Court Clerk	0	0	0	1	0.00	0.00	0.50
Dispatcher	2	2	2	2	2.00	2.00	2.00
Dispatcher Pt.	1	2	2	2	1.00	1.00	1.00
Sub-total		4	4	5	3.00	3.00	3.50
Total Police Department		11	11	12	9.80	9.80	10.30

A copy of appropriations adopted for the FY 2017-18 Budget for this section follows on the next page.





**350 9-1-1 Emergency Communications and Dispatch**

<b><u>Expenditures</u></b>	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Salaries	-	-	84,673
Vision Plan	-	-	167
Payroll Unemployment	-	-	360
Retirement	-	-	1,540
Health Ins.	-	-	11,037
Dental Ins.	-	-	903
Life ins.	-	-	81
FICA	-	-	5,484
Worker Comp.	-	-	320
Travel Exp.	-	-	1,000
Training	-	-	1,000
Postage	-	-	250
Office Supplies	-	-	700
Copies/Copier	-	-	500
Dues &Subscriptions	-	-	100
Telephone	-	-	500
Materials/Supplies	-	-	250
Equipment	-	-	1,200
Uniforms	-	-	200
<b>Total 9-1-1 Emergency Comm. Section</b>	<b>-</b>	<b>-</b>	<b>110,265</b>

**Police Department Total**

<b>482,465</b>	<b>509,158</b>	<b>522,258</b>
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The department as a whole is expected to increase expenditures by less than one and a half percent (\$7,322.). This assumes normal operations without major emergency issues that require additional funds. This is not likely in that the two principal police vehicles (Tahoes) purchased three years ago are likely to break down at some point and require major work to repair. A grant received from the McMillan Foundation for \$15,000 is going to be used with a transfer from the General Fund of \$20,000 to replace one of the vehicles, but that will leave the department with relying on the other Tahoe to function without a significant breakdown.



## **Public Works Department-**

This portion of the Budget includes fiscal information on that portion of work done by the Public Works Crew responsible for maintaining the infrastructure associated with and funded by general fund revenues. These responsibilities include maintenance, renovation and improvements to streets, drainage systems, the dam, traffic signs, buildings, parks, grounds, rights-of-way, etc.

There is a total of five positions authorized under public works to work on the above listed infrastructure but they are also responsible for maintenance and operations of the Water and Wastewater Systems as well. Only 20% of the time, of two of the five positions are assigned to the general fund portion of Public Works. The remaining (80%) of these two positions', time is accounted for in the Utility fund.

The following chart shows this breakdown by authorized position of staff funded by general fund resources.

<b>PUBLIC WORKS-General Fund</b>		<b>Number of Employees</b>			<b>Full Time Equiv. Positions</b>		
<b>Authorized Positions</b>	<b>Grade</b>	<b>2016-17</b>		<b>2017-18</b>	<b>2016-17</b>		<b>2017-18</b>
		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>
Utilities Supt.	6	1	0	0	0.15	0.00	0.00
P W Util. Worker	4	1	0	0	0.15	0.00	0.00
Public Works Supt.	6	0	1	0	0.00	0.20	0.00
Public Works Maint.	2	1	0	1	0.15	0.00	0.25
Public Works Maint.	2	1	1	1	0.55	0.40	0.25
<b>Total</b>		<b>4</b>	<b>2</b>	<b>2</b>	<b>1.00</b>	<b>0.60</b>	<b>0.50</b>

As shown on the chart, a total of 1.00 Full time equivalent positions was allocated in the original budget last year but it became evident during the course of the year that insufficient funds would be available to finance even this portion of the staff (20% of five positions).

Considering that the City's 26.3 miles of local roads of which 54% are oil dirt and over half of those in poor condition, the manpower to maintain this network plus the parks and City buildings is woefully inadequate. Nevertheless, support expected from the State, County and the use of prison labor will be available to help fill the gap.

The City has been advised that it will receive a CDBG Grant from the State in the amount of \$275,000.00 to re-build residential streets adjacent to the downtown area in 2018. A pledged match from the Overton Municipal Development District in the amount of \$50,000 will bring the total amount of available funds to \$325,000. All of this work will be contracted out.

The County has agreed to help renovate approximately a mile of oil sand roads that are particularly in poor condition. This program was started in the 2016-17 fiscal year and base work



was completed in clearing right-of-way, installing needed culverts and repairing the worst spots in the roads. Due to excessive amounts of rain and other priorities, the county did not complete this project in 2017. The Capital Improvement Budget for this year includes \$50,000 in City funds to reimburse the County for fuel and materials costs so that the program can be completed.

The Billy Moore Correctional Facility has reached out to the City to offer prison labor to help with Maintenance (Mowing) of the park area and the green belt along Commerce Street. This support was valuable in the current year to keep both these areas mowed and in good condition throughout the summer. This volunteer work is expected to be continued in 2017-18.

Proposed appropriations for the General Fund functions of Public Works are shown on the following chart:

## 10 General Fund

### PW- Streets, Parks, Bldg. Maint.

#### Expenditures

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Salaries	30,484	17,294	12,230
Overtime	5,716	2,768	1,835
Vision Plan	62	46	-
Unemployment Taxes	68	81	-
Retirement	133	551	-
Health Ins.	242	3,056	-
Dental Ins.	339	250	-
Life Ins.	30	22	-
FICA	2,787	1,837	-
Flexible Spending Plan	9	4	-
Workers Comp.	1,332	878	-
Gas-Entex	1,300	1,300	1,750
Electricity- Hudson Energy	75,000	81,366	75,000
Building Maintenance	1,000	4,000	2,500
Liability Insurance	2,200	2,200	2,258
Materials & Supplies	22,500	17,500	15,000
Gas & Oil	2,100	5,800	2,100
Vehicle Repairs/Inspections	1,200	6,200	2,500
Equipment	5,000	11,000	5,000
Uniforms	-	1,250	-
Electrical Contractor Work	-	-	3,500
Engineering Services	-	-	-
Other Contract Services	2,500	10,500	2,500
<b>Subtotal - Streets &amp; Infra.</b>	<b>154,203</b>	<b>167,904</b>	<b>126,173</b>

**Sanitation-** This activity is performed by contract with Allied Waste. Based on the last month's billing, the appropriation for this contract has been decreased by a little over one and a half percent.

## 10 General Fund

### 450 Sanitation

#### Expenditures

#### Allied Waste Contract

Amend. # 3	Adopted	Adopted
9-14-2017	FY 2016-17	FY 2017-18

200,655	177,655	196,000
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**Special Events Donations-** To make sure there is public transparency with respect to donations made by the City with public funds, this section is included so that Council may deliberate and make a decision on each one. The levels of funding is the same as approved last year, even though one new item has been added. The cost of the annual fireworks was reduced by \$1,000. The total cost to purchase fireworks this year was less than \$2,500.00. An amount of \$500 was deducted from awards and celebration but \$1,500.00 was added for the proposed Light Up Overton Project. This made the appropriations the same as this year. (see Chart below)

## 620 Special Event- Donations

### Expenditures

Annual Fire Works

Annual Easter Egg Hunt

Light Up Overton

Contribution to Library

#### Subtotal Special Events

Adopted	Amend. # 3	Adopted
FY 2016-17	9-14-2017	FY 2017-18
3,500	2,577	2,500
250	250	250
		1,500
500	500	500
4,750	3,327	4,750





### Overton Volunteer Fire Department and EMS Services -

The Overton Volunteer Fire Department consists of a 25 man volunteer unit that runs 10 fire trucks, as well as a rescue unit. Ambulance service is provided to residents through Champion EMS.

The City was recently approached by Rusk County ESD to request that the Council consider having the City join their ESD via an election that citizen's may vote on to determine whether or not the majority of voters wants to join. After internal discussions, it was determined that the City should explore all the options available to it which include the following:

Join Rusk County ESD # 2

Join Smith County ESD # 1

## Establish the City's own ESD

Remain unaffiliated

or

A Council Workshop in July 2017 was held to review these options and discuss a way forward. It was decided to examine the details of each option in a series of Workshops over the next year. By the Spring of 2018, the Council should have sufficient information to make an informed decision on which way to go and proceed with preparation for an election in November 2018. In the meantime, the adopted appropriations to support the Fire Department are provided in the table below:

## 550 Fire Dept -EMS Services

## Expenditures

<b>550 Fire Dept -EMS Services</b>	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
<b><u>Expenditures</u></b>			
Workers Comp	950	950	1,266
Training Travel Expenses	6,500	9,200	6,500
Office Supplies	100	100	100
Dues & Subscriptions	1,200	1,200	1,200
Cell Phone allowance	1,200	1,200	1,200
Gas Entex	3,000	1,500	3,000
Telephone	4,000	3,000	4,000
Electricity	1,497	1,497	1,497
Liability ins.	4,166	4,166	4,661
Materials/supplies	500	500	500
Gas/Oil	2,500	2,500	2,500
Protective Gear	6,000	8,047	6,000
Vehicle/Repair/Test	5,550	5,550	5,550
Equipment/Repair/Test	6,500	8,000	8,000
Firemen Fees	6,500	6,500	6,500
Uniforms	840	840	840
Tires	-		600
Building Maint. /Repair	500	244	500
<b>EMS Services</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>Subtotal Fire &amp; EMS</b>	<b>87,503</b>	<b>90,994</b>	<b>90,414</b>

## Transfers Out To

Each year, the General fund may be required to transfer money to other accounts in order to fund specific items that are the General Funds responsibility but are paid out of different funds. For the 2017-18 budget, transfers shown below provide funding in the Debt Service fund for payment on a loan made to build the EMS station and to purchase a new police vehicle. These obligations total \$30,165.00 in FY 2017-18.

The \$19,000 proposed for transfer to General Fund Capital Improvement is part of the total cost of a police replacement vehicle. A total of \$15,000 has been donated by the McMillan Foundation which will provide \$39,000 for the purchase. Most of the equipment currently on a Dodge Charger that is to be sold will be removed from that vehicle and placed on the new vehicle to minimize the cost.

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
<b>900 Transfers Out To</b>			
Fund 34 Debt Service Notes	35,874	35,874	13,165
Fund 50 GF Cap. Improve.	-	-	19,000
<b>Subtotal Transfers Out</b>	<b>35,874</b>	<b>35,874</b>	<b>32,165</b>

## General Fund Totals

The following chart sums up total estimated Revenue and Appropriations for Expenditures for the General Fund.

<b>Total General Fund Expenditures</b>	<b>1,335,611</b>	<b>1,365,933</b>	<b>1,305,286</b>
<b>Total Revenue</b>	<b>1,331,743</b>	<b>1,371,795</b>	<b>1,381,803</b>
<b>Total Expenditures</b>	<b>1,335,611</b>	<b>1,365,933</b>	<b>1,305,286</b>

Authorized Positions	Grade	Number of Employees		Full Time Equiv. Positions		
		2016-17		2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Adopted
<b>General Fund Grand</b>		20	18	19	14.55	15.30





## **UTILITY FUND (WATER/SEWER)**

The Utility Fund is a proprietary fund operated on a business type basis, with the exception that it is not intended to turn a profit but simply to cover its costs. In an effort to facilitate the analysis needed to allocate costs between water and sewer, the Utility Fund has been broken down into an Administrative Section, two operating Divisions and a section to identify transfers out to other funds for to support utility purposes.

Because bonded debt of the City was primarily used for water and sewer projects, it had in the past provided most of the funding for debt service payments. At the point that remaining debt, including loans and bonded debt are refunded, the current amount derived from the debt portion of the tax rate may be used to cover much reduced non-utility annual debt service payments. This will free up water and sewer revenue for an extensive Water and Sewer Capital Improvement Program but this prospect is still one year to 18 months away. In the meantime, the Utility Fund must sustain its operating costs that include periodic breakdowns in Utility Infrastructure.

### **Revenue-**

Water and Wastewater Utility operations are funded primarily through user fees. The City's utility infrastructure and service delivery systems are in dire need of upgrades and improvements. To provide reliable and compliant water distribution and wastewater collection and treatment services both systems have major needs for replacement.

Some of those needs are addressed in the Capital Improvement Section of the Budget. Most importantly is the need to repair two of the three primary water storage units. The first of these is at well # 7 and the second is the ground storage tank at Well# 5. In TCEQ's last inspection of these facilities held in late May, a total of 10 alleged violations were found. Of the 10, eight were corrected and have been resolved. Two of the outstanding issues are renovation of the aforementioned storage tanks.

Funds are not available to pay for the \$160,000 project so a commercial loan will be needed to finance this cost. An extension of the December deadline has been requested to allow for time to borrow the funds and complete the two projects that cannot be done simultaneously.

While an update of the survey previously done shows that Overton's water and sewer rates are still well below the average for water and sewer systems of the same size and complexity in the state, it is not recommended that rates be adjusted this year.

Within the next two years, once the proposed 2019 GO and refunding Bond is to be issued, a rate study should be Commissioned to review current rates with recommendations for adjustments that will be needed in the future.

The chart on the following page provides a copy of estimated Revenue projected for the 2017-18 Budget year. It assumes more or less the same rate of consumption among all classes of users as have been experienced in 2017.

The estimated drop of anticipated revenues from last year is occasioned by the results of the negotiated settlement with MTC. As a result of the settlement the City was able to retain collections from the higher rates charged between August 2016 and February 2017. Beginning in October of 2017, the rates charged to the prison will be at the negotiated rate for the entire year.

At the end of 2016, an internal rate study was made to determine the suitability of rates paid by MTC (Contractor for Management of the Billy Moore Correctional Facility) that offset its cost of service. Results of the initial study called for an increase of over 50% in the rates being charged. After a claim was filed to the PUC by MTC, a negotiated settlement was reached that resulted in an approximate 25% increase in rates. The City retained revenue from the higher rates that were in effect during the interim. Going forward, the new rates should cover the cost of service for the prison.

## 60 Water and Sewer Fund

<u>Revenue</u>	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
<b>Water Sales and Service</b>			
Bulk Water sales	5,000	2,500	1,000
Water Sales	735,000	724,663	735,000
Water taps	1,000	2,700	2,000
Reconnect Fees	4,500	3,500	3,500
Returned checks fee	2,200	1,700	1,000
Late Fees	2,400	17,400	14,000
Connect Fees	12,500	12,500	12,500
<b>Sub-total Water Sales</b>	<b>762,600</b>	<b>764,963</b>	<b>769,000</b>
<b>Sewer Sales and Service</b>			
Reimburse.of Expenses	-	34,259	
Sewer Sales and Service	415,000	476,461	415,000
Sewer Taps	400	400	400
<b>Sub-total Sewer Sales</b>	<b>415,400</b>	<b>511,120</b>	<b>415,400</b>
<b>Water/Sewer Total Revenue</b>	<b>1,178,000</b>	<b>1,276,083</b>	<b>1,184,400</b>

## Expenditures-

### Administration

The expenditure plan is broken down into four Sections beginning with the Administrative Section. This Section includes costs for Utility Billing but also other administrative costs such as insurance, that cannot be easily allocated between the two Operating Divisions.

The Authorized Position Chart that follows reflects the change that was made on the amended budget in 2017 to add a part time position to help with UB collections.

Utility Administration		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Utility Billing Clerk	2	1	1	0	1.00	0.85	0.00
Rec./Admin. & Permit Clerk	3	0	0	1	0.00	0.00	0.85
Pt Time Clerk	0	0	1	0	0.00	0.40	0.40
Total		1	2	1	1	1.25	1.25

The expenditure plan for Utility Administration follows:

**Admin. - UB &  
Common Expenses  
Expenditures**

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Salaries	25,626	26,365	31,130
Vision Plan	83	83	83
Unemployment	90	90	180
Payroll Retirement	560	609	837
Payroll Health Ins.	5,684	5,684	5,518
Payroll Dental Ins.	452	452	452
Payroll Life Ins	41	41	41
Payroll FICA	1,973	2,030	2,736
Flexible Spending	-	-	44
Workers Comp.	115	118	124
Travel/Expenses	500	500	150
Training	300	300	150
Postage	5,500	4,500	4,500
Office Supplies	1,850	2,550	1,850
Copies & Copier	2,000	2,400	2,000
Cell Phone Allowance	2,300	500	360
Telephone	700	1,200	700
Liability ins.	6,900	6,930	7,298
Uniforms	3,500	1,500	3,500
Contract labor	2,000	21,000	2,500
Employee Physicals - Testing		150	150
Legal/Professional	6,000	8,000	2,000
Audit Fees	15,000	12,000	15,000
USTI License/Maintenance	1,205	1,205	1,205
<b>Sub-total Administration.</b>	<b>82,378</b>	<b>101,096</b>	<b>82,508</b>





## **Water Maintenance and Operations –**

In 2017, the water pumping and distributions system was plagued with lightning strikes to its pumps (3) and ruptures in its main distribution line (2) from Well #5. While these problems were overcome and the costs reimbursed by the City's insurance carriers, it did demonstrate the need for two capital improvement projects that are critical to the reliability of the system and quality of the water produced.

Both of these issues were addressed by an Engineering Study that focused on developing a hydraulic model of the City's system. The first recommendation was to drill another well, preferably near the existing water tower and the second recommendation was to replace the main transmission line from Well #5 along State Hwy 850. These projects will cost in excess of \$1,500,000 and will have to be considered in the future Bond sale.

The Authorized Position Chart that follows reflects the proposed staffing for the Water Department for 2017-18. Overall it does not add any authorized positions but does reallocate the existing staff.

### **Water O&M**

Authorized Positions	Grade	Number of Employees			Full Time Equiv. Positions		
		2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Utilities Superintendent	6	0	1	1	0.00	0.50	1.00
P W Util. Worker	4	1	0	0	0.40	0.00	0.00
P W Supervisor	6	0	1	0	0.40	0.40	0.00
Public Works Maint.	3	1	0	0	0.40	0.00	0.00
Public Works Maint.	2	<u>2</u>	<u>3</u>	<u>2</u>	<u>0.80</u>	<u>1.50</u>	<u>1.30</u>
<b>Total</b>		4	5	3	2.00	2.40	2.30



Adopted appropriations for Water Operations includes increases in salaries and benefits of staff assigned to this Division. These increases are not because of increases in salary levels or benefits but are due to more time being allocated for this function.

An Agreed order from the TCEQ that the City has been under for several years requires payment of the balance of a \$26,000 fine that was levied several years ago. We have been told that the terms of payment are negotiable and an attempt will be made to spread it out over two years instead of one.

## 60 Water and Sewer Fund

### Water Operations Expenditures

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Salaries	60,969	66,649	70,237
Overtime	11,432	11,505	7,928
Vision Plan	177	177	250
Unemployment	191	191	270
Payroll Retirement	1,331	1,805	2,925
Payroll Health Ins.	12,078	11,726	16,555
Payroll Dental Ins.	1,807	1,807	1,355
Payroll Life Ins	86	86	122
Payroll FICA	5,575	6,018	7,337
Workers Comp.	2,664	2,912	7,833
Travel/Expenses	500	500	500
Training	1,200	1,700	1,200
Electricity	34,000	63,000	57,000
Maintenance/Supplies	35,000	35,000	32,000
Gas & Oil	4,500	4,500	5,500
Veh. Repair	6,500	8,500	8,500
Minor Equipment	12,000	12,000	5,000
Uniforms	-	-	1,200
Contract labor	5,000	5,000	5,000
Equipment Maint.	7,500	17,500	12,000
Equipment Rental	1,500	1,500	1,500
Electrical Contractor Work	-	-	5,000
Fire Hydrant Repair	-	10,000	10,000
State Permit Fees	3,500	3,500	3,500
Water Testing	4,500	2,500	2,500
Water Tank Inspections	1,200	1,200	1,500
Gen Maint. Water System	35,000	52,000	25,000
Fines & Penalties	26,400	-	12,000
<b>Sub-total Water O&amp;M</b>	<b>274,628</b>	<b>321,294</b>	<b>303,712</b>



## **Wastewater Maintenance and Operations**

The wastewater operation for the City is also not immune to disruptions due to acts of nature or failing infrastructure. The first of two clarifiers has been out of service for almost a month due to a broken gear box. Efforts are being made to repair it because replacement is beyond the ability of the system to pay for it. One of the two pumps at the JR May Lift station had to be rebuilt which means it will probably last only a year or two more before having to be replaced. The long-term solution is to install a package plant at the site of this lift station but it would require an investment of \$500,000 or more which again is not feasible at this time.

The following chart shows that 40% of the Public works staff is expected to be charged to Sewer Operations. As experience is gained in applying employee costs to each of these operations, a more accurate breakdown may be achieved.

### **Wastewater O&M**

Authorized Positions	Grade	Number of Employees		Full Time Equiv. Positions			
		2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Public Works Supervisor	6	1	0	0	0.00	0.00	1.00
Utilities Superintendent	6	0	1	1	0.00	0.50	0.00
P W Util. Worker	4	1	0	0	0.40	0.00	0.00
P W Supervisor	6	0	1	0	0.40	0.40	0.00
Public Works Maint.	3	1	0	0	0.40	0.00	0.00
Public Works Maint.	2	<u>2</u>	<u>3</u>	<u>1</u>	<u>0.80</u>	<u>1.50</u>	<u>1.00</u>
Total		5	5	2	2.00	2.40	2.00



The chart that follows contains appropriations adopted for the Sewer Operations and Maintenance for FY 2017-18.



## 60 Water and Sewer Fund

<u>Sewer Operations</u>	Adopted	Amend. # 3	Adopted
<u>Expenditures</u>	FY 2016-17	9-14-2017	FY 2017-18
Salaries	60,969	66,649	62,379
Overtime	11,432	11,505	4,678
Vision Plan	177	177	167
Unemployment	191	191	180
Payroll Retirement	1,331	1,805	2,059
Payroll Health Ins.	12,078	11,726	11,307
Payroll Dental Ins.	1,807	1,807	903
Payroll Life Ins	86	86	81
Payroll FICA	5,575	6,018	5,163
Workers Comp.	2,664	2,912	3,480
Travel	250	250	1,200
Electricity	40,000	25,000	25,000
Maintenance/Supplies	36,000	31,000	25,000
Gas & Oil	3,500	5,000	5,500
Veh. Repair	5,000	5,000	6,000
Uniforms	-	-	1,200
Contract labor	5,000	15,000	5,000
Equipment Maint.	10,000	10,000	10,000
Equipment Rental	2,000	-	2,500
Electrical Contractor Work	-	-	5,000
Sludge Hauling	2,500	10,500	7,500
Sludge Pumping	2,500	12,500	8,500
Equipment Rental	-	11,000	5,000
State Permit Fees	5,000	5,000	5,000
Sewer Analysis & Inspect.	3,000	6,000	7,500
Gen Maint. SewerSystem	35,000	40,000	30,000
<b>Sub-total Sewer M&amp;O</b>	<b>266,078</b>	<b>319,144</b>	<b>240,297</b>
<b>Total Water/Sewer Operations</b>	<b>623,085</b>	<b>741,535</b>	<b>626,517</b>

## **Transfers Out- Water and Sewer Fund**

This section records appropriations that subsidize or otherwise fund indirectly expenses related to the Water and Sewer Fund. They are mostly to fund debt service payments but the largest amount is for reimbursing the General Fund for resources used by the Water and Sewer fund. An example is the administrative staff (City Manager, City Secretary, Finance Director) who are charged 100% to the General Fund but spend a great deal of time providing administrative services to the Water and Sewer Fund. Rather than charge these expenses directly to Water and Sewer, transfers are made to the General fund from these accounts.

The chart shown below lists the transfers out for Water and Sewer purposes.

### **Water and Sewer Fund** **Transfers Out - Water**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
To General Fund	115,000	125,823	164,000
To Bond I&S. COs	82,981	17,747	10,092
To Debt Serv Notes & Loans	21,256	28,826	54,021
to Capital Project Water	-	31,341	25,000
to Cap Equipt Acquisition	-	3,900	-
<b>Sub-total Transfer out Water</b>	<b>219,237</b>	<b>207,637</b>	<b>253,113</b>

### **Transfers Out - Sewer**

To General Fund	115,000	125,823	164,000
To Bond I&S. COs	82,981	17,747	10,092
To Debt Serv Notes & Loans	35,756	43,326	54,021
to Cap Project Sewer	-	37,682	25,000
to Cap Equipt Acquisition	-	18,800	34,800
<b>Sub-total Transfer out Sewer</b>	<b>233,737</b>	<b>243,378</b>	<b>287,913</b>

The following chart is a recap of all Water and Sewer Fund Expenditures and Expenses.

### **Water/Sewer Fund**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
<b>Revenue</b>	<b>1,178,000</b>	<b>1,276,083</b>	<b>1,184,400</b>
<b>Expenditures</b>	<b>1,076,058</b>	<b>1,192,550</b>	<b>1,167,543</b>
<b>Difference</b>	<b>101,942</b>	<b>83,533</b>	<b>16,857</b>





## Cemetery Operations and Maintenance Fund-

The Cemetery Fund is also considered a proprietary fund for accounting purposes. In 2015-16 the Council authorized use of a property tax to supplement revenue received from sale of plots and interment fees. This provided an additional \$40,000 in funds to begin an improvement program that will last a few years. During the current fiscal year efforts continued to be made to mobilize volunteers to help clean up and beautify the cemetery grounds. These efforts, as well as paid contractors that provided landscaping services, have made considerable improvements in the appearance of the cemetery over the last year. In addition, the Overton Municipal Development District contributed \$26,000 towards physical improvements to a retaining wall and fencing. These efforts are expected to continue in 2017-18.

### Revenue-

**Property Taxes-** represent approximately 73% of total Revenue for the Cemetery Fund for 2017-18. Total receipts from taxes are expected to be about the same as this year. The rate is proposed to stay the same at \$0.05 cents. This is the maximum allowable under the law and is expected to stay the same until unmet maintenance needs are fully addressed.

**Sale of Plots-** The sale of cemetery spaces is difficult to estimate since there is not a pattern to follow from year to year. Two years previous was fairly good but dropped in the current year. For this reason, the estimate is slightly below expectations for this year. With added emphasis on the appearance and improved management of the records and data, the level of sales is expected to increase in the future.

### 50 Cemetery O&M Revenue

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Prop. Taxes-Current	40,858	38,815	40,118
Prop Taxes Delinquent	1,500	1,500	900
Donations	500	500	800
Other Income	1,000	1,439	350
Tax Penalties and Interest	250	250	500
Tax Collection Fees	100	100	120
County Reg Filing Fee	200	200	400
Cemetery Plot Sales	15,000	17,900	8,800
Interment Fees	1,500	6,000	2,500
Gravesite Location Fee	-	300	300
Marker Deposit Fee	-	1,650	1,500
<b>Subtotal Cemetery</b>	<b>60,908</b>	<b>68,654</b>	<b>56,288</b>



## Expenditures-

**Salaries and Benefits-** Salaries and benefits is scheduled to double for 2017-18 over the previous year. This change reflects the amount of work done by the Public Works staff in maintaining the cemetery that hereto for has not been counted. It is anticipated that Public Works staff will be utilized in making improvements to the internal roads this coming year. Insufficient funds are available to do this work by contract but the equipment and manpower are available to make significant improvements to the roads.

Additional clerical support is needed to address the problems that have arisen in organizing the files for the over two thousand individuals that have been buried in the cemetery to date.

**Materials, Supplies and Utilities** – Materials and supplies have been reduced to allow for increases in staffing. Additional materials used by the labor staff can be taken from stockpiles at the Corporation yard. If additional plots are sold above the estimate, these additional funds may be used to purchase paving materials for the roads.

**Contracted Services-** The City has a contract with L&L Services for monthly grounds maintenance at \$1,500 per month. The contract was set to expire in October 2017 but the Council has extended this contract through January of 2018. This allows the City to facilitate mowing by, for example removing benches or getting them up on pads and removing trees and brush that slow down the mowing process.

The following chart shows the proposed staffing plan for the Cemetery for the forthcoming year.

Cemetery Fund		Number of Employees			Full Time Equiv. Positions		
		2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Authorized Positions	Grade						
City Secretary/ Planning & Community Development.	8	1	1	1	0.15	0.15	0.15
Director of Finance	6	1	1	0	0.10	0.10	0.00
PT Clerk	0	0	1	1	0.00	0.40	0.40
Public Works Maint.	3	0	0	2	0.00	0.00	0.20
Total		2	3	4	0.25	0.65	0.75

The schedule of expenditures for the Cemetery for 2017-18 are provided in the following chart:

**50 Cemetery O&M****Expenditures**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Salaries	15,167	10,462	22,138
Overtime	-	11	-
Vision Plan	21	19	-
Unemployment Ins	41	41	90
Payroll FICA	1,168	1,314	635
Flex Spending	11	8	-
Workers Compensation	68	77	37
Postage	150	150	250
Office Supplies	500	500	750
Rusk County App Dist Collection	-	632	350
Smith County App Dist Collection	-	40	50
Liability ins.	-	-	850
Maint. Materials	3,500	3,500	1,000
Tax Collection fees paid	2,503	2,503	250
Equipment	2,503	547	250
Contract Labor	1,500	1,500	500
Administration Fee (Filing)	2,500	1,500	250
Legal Attorney's Fees	700	700	100
Audit Fee	350	900	1,150
USTI License/Maintenance	240	240	900
Grounds Repairs Cut Grass	18,000	18,000	18,000
Landscaping	12,000	8,179	6,688
Transfer Out To Cemetery Imp.	-	7,650	-
<b>Sub-total Cemetery Fund</b>	<b>62,702</b>	<b>61,142</b>	<b>54,238</b>
<b>Revenue</b>	<b>60,908</b>	<b>68,654</b>	<b>56,288</b>
<b>Expenditures</b>	<b>62,702</b>	<b>61,142</b>	<b>54,238</b>







## DEBT SERVICE (I&S) FUNDS

This fund type is used to account for resources used to service the interest and principal payments on long-term debt such as general obligation or revenue bonds. Funds for retiring this debt come from the debt portion of the property tax rate or operating funds from say, the City's Utility Fund.

The debt portion of the tax has varied over the years in an attempt to keep rates low and depend more on utility operating funds to service debt. It rose from \$0.21800 in 2015 to \$0.23800 in 2017. For 2018 this rate is again proposed to be increased by another two cents to a total of \$0.25800. The motive for increasing this rate is to ensure that the tax rate bears the burden for repaying bonded debt as opposed to relying on Water and Sewer Revenue which had been the strategy in the past.

By raising and maintaining the debt rate at \$0.25800, enough revenue will be generated to fund 92% of bonded debt. Barring catastrophic losses in the future, the proposed rate will allow generation of sufficient revenue to fund higher levels of annual maintenance.

The following table provides a detailed listing of Revenue related to servicing debt on the City's outstanding obligations:

### Debt Service (I&S) Funds

#### **2002-03 Bonds-**

#### **Revenue**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Ad Valorem Taxes Current	194,482	189,982	205,213
Ad Valorem Taxes Delinquent	11,000	8,000	5,000
Tax Penalties and Int.	2,500	2,500	2,500
Tax Collect Fees - Atty	1,100	1,100	1,100
Sub-Total Tax Revenue	<b>209,082</b>	<b>201,582</b>	<b>213,813</b>

Proceeds from Loan	-	490,000	-
Transfers In Water Fund	82,981	17,746	10,092
Transfers In Sewer Fund	82,981	17,746	10,092
Sub-Total Transfers	<b>165,962</b>	<b>525,492</b>	<b>20,184</b>
	<b>375,044</b>	<b>727,074</b>	<b>233,997</b>

The following table reflects the actual principal and interest payments due on the City's debt. The 2002 CO Bond was issued to provide funding for street improvements and other general government projects that were accomplished in and around 2003.

The 2003 Refunding issue was to refund a 1993 CO and another one issued in 1994 that was used mostly to extend utilities to the Billy Moore Prison and to expand the Wastewater Treatment Plant to accommodate the prison population.

<b><u>Expenditures</u></b>	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
<b>2002 CO Bonds -</b>			
Rusk Co. Tax Collection Fees	-	2,400	2,000
Smith Co. Tax Collection Fees	-	300	150
Atty. Tax Collection Fees	300	2,000	2,000
2002 CO Bonds- Principal	150,000	150,000	160,000
2002 CO Bonds- Interest	46,375	46,375	38,160
Paying Agent Fees	-	750	750
Sub-Total	<b>196,675</b>	<b>201,825</b>	<b>203,060</b>
<b>2003 GO and Refunding Bond -</b>			
Tax Collection Fees (Atty)	2,000	(2,000)	-
Paying Agent Fees	300	(300)	-
2003 CO Bonds- Principal	155,000	490,000	-
2003 CO Bonds- Interest	21,070	10,535	-
Paying Agent Fees	-	400	-
Sub-Total	<b>178,370</b>	<b>498,635</b>	<b>-</b>
CO Series 2003- Principal	-	25,000	25,000
CO Series 2003- Interest	-	1,613	2,237
Sub-Total	<b>-</b>	<b>26,613</b>	<b>27,237</b>
<b>Total Bond Debt Service</b>	<b>375,045</b>	<b>727,073</b>	<b>230,297</b>

As shown on the schedule, the debt service on the 2002 Co is still in effect and requires \$198,160 in principal and interest payments. The 2003 issue was refunded by borrowing \$490,000 on a commercial loan. The payout is at a lower rate but extends for five more years. This reduced annual payments from the utility fund by approximately \$80,000.

As shown on the following schedule, the City has borrowed funds from various sources to fund short term obligations. A listing of the Promissory Notes or Unsecured Loans that were issued in the past is found below:



**Debt Service (I&S) Funds****34 Notes and Loans****Revenue**

	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
Interest Income	50	50	50
Loan Proceeds	-	-	100,000
Transfers In Water	21,256	28,826	67,021
Transfers In Sewer	35,756	43,326	67,021
Transfers In General Fund	35,874	35,874	13,165
<b>Total</b>	<b>92,936</b>	<b>108,076</b>	<b>247,257</b>

**Expenditures**

EMS Building Loan	11,165	11,165	11,165
Unsecured Loan (Equipt)	32,512	32,512	32,512
Unsecured Loan (Ref Debt)	-	39,640	79,280
Unsec. Loan (Util. repairs)	-	-	26,000
Unsec. Loan (CDBG-CF)	-	-	102,000
<b>Sub-Total</b>	<b>92,886</b>	<b>108,026</b>	<b>250,957</b>

Funding for these obligations come from "Transfers In" of other operating funds. Although the total amount due is slightly higher this next year than 2017, it could have been even more if the OMDD had not acted to forgive the three loans shown above. An additional unsecured loan that was not in last year's schedule was one for \$100,000. This is essentially a bridge loan to pre-fund expenses under a CDBG grant until reimbursements can be secured.

Total obligations for Bond funds and Notes/Loans are found below:

<b>Total Debt Service (I&amp;S) Funds</b>	<b>Adopted FY 2016-17</b>	<b>Amend. # 3 9-14-2017</b>	<b>Adopted FY 2017-18</b>
<b>Revenue</b>	<b>467,980</b>	<b>835,150</b>	<b>481,254</b>
<b>Expenditures</b>	<b>467,931</b>	<b>835,098</b>	<b>481,254</b>





## SPECIAL REVENUE FUNDS

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### Special Revenue Funds

#### 14 Court Technology Fund

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
<b>Rev</b> Technology Fees	2,200	2,200	2,200
OMNI Fees	100	100	100
Total Revenue	2,300	2,300	2,300

<b>Exp</b> Computer - Hardware	2,300	2,300	2,300
OMNI Services	-	1,000	-
Total Expenditures	2,300	3,300	2,300

#### 24 Court Security Fund

<b>Rev</b> Security Fee	Revenue	1,500	1,500	2,500
<b>Exp</b> Salaries- Bailiff		1,000	2,500	2,000
Equipment Maint.		500	500	500
Total Expenditures		1,500	3,234	2,500

#### 26 Dedicated Court Rev. Security Fund

<b>Rev</b> Court Efficiency		2,400	2,400	2,400
Total		2,400	2,400	2,400
<b>Exp</b> Materials and supplies		1,200	1,200	1,200
Court Personnel Training		1,200	1,200	1,200
Total Expenditures		2,400	2,400	2,400



**SPECIAL REVENUE FUNDS (Cont.)**

		Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
<b><u>27 Police Seizure Fund</u></b>				
<b>Rev</b>	Police Seizure	1,000	1,000	1,000
<b>Exp</b>	Materials and supplies	1,000	1,000	1,000
<b><u>28 Police Donations - Fund Raisers</u></b>				
<b>Rev</b>	Donations	-	8,700	9,000
	Police Dept. Calendar	1,000	1,000	1,000
	Total Revenue	1,000	9,700	10,000
<b>Exp</b>	Protective Gear	-	6,900	5,000
	National Nite Out	-	500	600
	Calendar Expenses	-	150	150
	T Shirts	-	350	350
	Total Expenditures	-	7,550	6,100
<b>Total Special Revenue Funds</b>				
	Revenue	8,200	16,900	18,200
	Expenditures	7,200	17,484	14,300
	Difference	1,000	(584)	3,900





## CAPITAL IMPROVEMENT FUNDS

Capital Projects funds are typically used to account for resources restricted for acquisition or development of major capital equipment and structures. Financing sources are usually provided by transfers from other funds, bond issue proceeds or grants-in-aid. Capital projects are generally tracked on a project-length basis. That is, upon project authorization, the required financing is not appropriated on an annual basis (or any other period-length basis), but is approved at the outset of the project. Therefore, capital projects included under Capital Improvements of this document are presented as a memorandum to the reader.

The five projects being funded by OEDC are not included as those will be projects of the OEDC until they are completed and handed over to the City.

### CAPITAL PROJECTS FUNDS

#### Street Improvements

##### 51 Rusk Co. Assistance Program

#### Revenue

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

#### Expenditures

Crews Street	-	5,944	10,000
Sweet Gum	-	2,942	5,000
North Street	-	3,134	10,000
East Henderson	-	6,331	25,000
Subtotal	-	18,351	50,000

#### **CDBG Grant**

#### **Street Improvements**

#### Revenue

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
OMDD Grant	-	-	50,000
CDBG Grant	-	-	275,000
Sub total	-	-	325,000

#### Expenditures

Program Administration	-	-	33,600
Engineering Services	-	-	37,000
Utility Improvements	-	-	10,500
Street Improvements	-	-	243,900
Subtotal	-	-	325,000

## 54 Water System CIP

### Revenue

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Proceeds from Loan	-	-	160,000
Transfer In - Water Fund	-	12,682	-
Total Revenue Water CIP	-	12,682	160,000

### Expenditures

Renovate Well # 7 Ground Storage	-	-	91,895
Renovate Well # 5 Ground Storage	-	-	64,500
Chlorination System Well 5 & 7	-	12,682	-
Total Expenditures Water CIP	-	12,682	156,395

## 55 Sewer Fund Capital Improvements

### Revenue

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Transfer In Sewer Fund	-	6,341	18,800
Total Revenue Sewer CIP	-	6,341	18,800

### Expenditures

Chlorination System WWTP	-	6,341	-
Install Dewatering Tank	-	-	18,800
Total Expenditures Sewer CIP	-	6,341	18,800

## 59 Capital Acquisition Vehicles and Equipt.

### Revenue

	Adopted FY 2016-17	Amend. # 3 9-14-2017	Adopted FY 2017-18
Transfer In - from Gen Fund	-	-	20,000
McMillan Foundation Grant	-	15,000	15,000
Transfers In Water Utility	-	3,900	-
Transfers In Sewer Utility	-	3,900	16,000
	-	22,800	51,000

### Expenditures

Purchase Pick-up W/S	-	7,800	-
Purchase Police Unit	-	-	35,000
0 turn Riding Mowers (2)	-	-	16,000
	-	7,800	51,000

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**APPENDIX A-  
GRADE AND STEP - COMPENSATION PLAN FY 2017-18**

BASE PAY SCHEDULE							Annual Salary		
Grade	Step 1	Step2	Step 3	Step 4	Step 5	Step 6	Min	Max	
12	\$ 27.20	\$ 28.56	\$ 29.92	\$ 31.28	\$ 32.64	\$ 34.00	56,576	70,719	25%
11	\$ 25.60	\$ 26.88	\$ 28.16	\$ 29.44	\$ 30.72	\$ 32.00	53,248	66,559	25%
10	\$ 24.00	\$ 25.20	\$ 26.40	\$ 27.60	\$ 28.80	\$ 30.00	49,920	62,399	25%
9	\$ 22.40	\$ 23.52	\$ 24.64	\$ 25.76	\$ 26.88	\$ 28.00	46,592	58,239	25%
8	\$ 20.80	\$ 21.84	\$ 22.88	\$ 23.92	\$ 24.96	\$ 26.00	43,264	54,079	25%
7	\$ 19.20	\$ 20.16	\$ 21.12	\$ 22.08	\$ 23.04	\$ 24.00	39,936	49,919	25%
6	\$ 17.60	\$ 18.48	\$ 19.36	\$ 20.24	\$ 21.12	\$ 22.00	36,608	45,759	25%
5	\$ 16.00	\$ 16.80	\$ 17.60	\$ 18.40	\$ 19.20	\$ 20.00	33,280	41,599	25%
4	\$ 14.40	\$ 15.12	\$ 15.84	\$ 16.56	\$ 17.28	\$ 18.00	29,952	37,439	25%
3	\$ 12.80	\$ 13.44	\$ 14.08	\$ 14.72	\$ 15.36	\$ 16.00	26,624	33,279	25%
2	\$ 11.20	\$ 11.76	\$ 12.32	\$ 12.88	\$ 13.44	\$ 14.00	23,296	29,119	25%
1	\$ 9.60	\$ 10.08	\$ 10.56	\$ 11.04	\$ 11.52	\$ 12.00	19,968	24,959	25%
<div>5.0%    4.76%    4.512%    4.378%    4.167%</div>									

**APPENDIX B**  
**Number of Employees and**  
**Full Time Equivalent Authorized Positions**  
*General Fund*

<b>ADMINISTRATION</b>		<b>Number of Employees</b>			<b>Full Time Equiv. Positions</b>		
<b>Authorized Positions</b>	<b>Grade</b>	<b>2016-17</b>		<b>2017-18</b>	<b>2016-17</b>		<b>2017-18</b>
		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>
City Manager	12	1	1	1	1.00	1.00	1.00
Comptroller	10	0	1	1	0.00	1.00	1.00
City Secretary	8	1	1	1	0.70	0.70	0.70
Director of Finance	6	1	1	1	0.90	0.90	1.00
<b>Total</b>		3	4	4	2.60	3.60	3.70

**Planning/Comm. Development**

City Secretary/HR/ Comm. Dev. Coordinator	8	1	0	1	0.15	0.15	0.15
Admin. Clerk	2	1	0	0	0.00	0.15	0.00
Rec./Admin. & Permit Clerk	3	0	0	1	0.00	0.00	0.15
<b>Total</b>		2	0	2	0.15	0.30	0.30

**Municipal Court**

Municipal Court Clerk	2	1	1	1	1.00	1.00	0.50
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**POLICE DEPARTMENT- Operations**

Chief of Police	10	1	1	1	1.00	1.00	1.00
Police Captain	6	1	1	1	1.00	1.00	1.00
Police Officer Code Enforcement	5	1	1	1	1.00	1.00	1.00
Police Sergeant	5	0	1	1	0.00	1.00	1.00
Police Officer	4	3	2	2	3.00	2.00	2.00
Police Officer PT Animal Control	1	1	1	1	0.80	0.80	0.80
<b>Sub-total</b>		7	7	7	6.80	6.80	6.80

**POLICE DEPARTMENT 9-1-1 Emergency Communications and Dispatching**

Municipal Court Clerk	0	0	0	1	0.00	0.00	0.50
Dispatcher	2	2	2	2	2.00	2.00	2.00
Dispatcher Pt.	1	2	2	2	1.00	1.00	1.00
<b>Sub-total</b>		4	4	5	3.00	3.00	3.50

**Total Police Department**

	11	11	12	9.80	9.80	10.30
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**PUBLIC WORKS-General Fund**

Utilities Supt.	6	1	0	0	0.15	0.00	0.00
P W Util. Worker	4	1	0	0	0.15	0.00	0.00
Public Works Supt.	6	0	1	0	0.00	0.20	0.00
Public Works Maint.	2	1	0	1	0.15	0.00	0.25
Public Works Maint.	2	1	1	1	0.55	0.40	0.25
<b>Total</b>		4	2	2	1.00	0.60	0.50

		<b>Number of Employees</b>			<b>Full Time Equiv. Positions</b>		
<b>Authorized Positions</b>	<b>Grade</b>	<b>2016-17</b>		<b>2017-18</b>	<b>2016-17</b>		<b>2017-18</b>
		<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Amended</b>	<b>Adopted</b>
<b>General Fund Grand</b>		20	18	19	14.55	15.30	15.30

FTE- Full Time Equivalent Positions



**APPENDIX B (Cont.)****Utility Fund (Water/Sewer)**

Utility Administration		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
Utility Billing Clerk	2	1	1	0	1.00	0.85	0.00
Rec./Admin. & Permit Clerk	3	0	0	1	0.00	0.00	0.85
Pt Time Clerk	0	0	1	0	0.00	0.40	0.40
Subtotal		1	2	1	1	1.25	1.25

**Water O&M**

Utilities Superintendent	6	0	1	1	0.00	0.50	1.00
P W Util. Worker	4	1	0	0	0.40	0.00	0.00
P W Supervisor	6	0	1	0	0.40	0.40	0.00
Public Works Maint.	3	1	0	0	0.40	0.00	0.00
Public Works Maint.	2	2	3	2	0.80	1.50	1.30
Subtotal		4	5	3	2.00	2.40	2.30

**Wastewater O&M**

Public Works Supervisor	6	1	0	0	0.00	0.00	1.00
Utilities Superintendent	6	0	1	1	0.00	0.50	0.00
P W Util. Worker	4	1	0	0	0.40	0.00	0.00
P W Supervisor	6	0	1	0	0.40	0.40	0.00
Public Works Maint.	3	1	0	0	0.40	0.00	0.00
Public Works Maint.	2	2	3	1	0.80	1.50	1.00
Subtotal		5	5	2	2.00	2.40	2.00

Utility Fund	Total	10	11	6	5.00	6.05	5.55
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**Cemetery Fund**

		Number of Employees			Full Time Equiv. Positions		
Authorized Positions	Grade	2016-17		2017-18	2016-17		2017-18
		Adopted	Amended	Adopted	Adopted	Amended	Adopted
City Secretary/ Planning & Community Development.	8	1	1	1	0.15	0.15	0.15
Director of Finance	6	1	1	0	0.10	0.10	0.00
PT Clerk	0	0	1	1	0.00	0.40	0.40
Public Works Maint.	3	0	0	2	0.00	0.00	0.20
Total		2	3	4	0.25	0.65	0.75

All Funds	Grand Total	32	32	29	19.80	22.00	21.60
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## Appendix C

### 2018 FY Budget Planning Calendar

Date	Day	Description
April - May		Mailing of notices of appraisal value by chief appraiser
29-Apr	Saturday	Chief appraiser prepares and certifies to the tax assessor-collector for each county, municipality, and school district participating in the appraisal district an estimate of taxable value.
25-Jul	Tuesday	+ Last day for chief appraiser to certify appraisal roll to each taxing unit + Certification of anticipated collection rate by tax collector. + Calculation of effective rollback tax rates.
14-Aug	Monday	Deliver Proposed Budget to City Council & File a copy with Municipal Clerk Office
14-Aug	Monday	Presentation to the public of effective and rollback tax rates, statements and schedules; submission to governing body.
14-Aug	Monday	Post City Council Meeting Notice (72 hour Open Meeting Notice)
17-Aug	Thursday	<b>Regular Called City Council Meeting</b> To discuss tax rate and proposed budget; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and schedule public hearings.
18-Aug 9am	Friday	Contact Debbie Cook with Rusk County Property Tax Office with approval for Newspaper Notice of the 1st and 2nd Public Hearings to be published in the August 21st - Henderson Daily Newspaper for City Council meetings on the August 31st and September 7th <i>(Notice prepared and published by the tax assessor office)</i>
21-Aug	Friday	Published Notice of Public Hearing on Tax Increase is the first quarter-page notice in the newspaper and on TV and City Website, if available, published at least 7 days before the first public hearing (Must be published by 8/21/17)
28-Aug	Monday	Post City Council Meeting Notice (72 hour Open Meeting Notice) <b>PH # 1</b> 8/31/2017
30-Aug	Wednesday	Send Vote Notice of the City Council Meeting to vote to adopt tax rate. Notice to be published in the September 1st - Henderson Daily News for meeting to be held on September 14th. <i>(prepared and published by City Secretary)</i>
31-Aug	Thursday	<b>Public Hearing # 1 - (Special Called Meeting - Quorum = 4)</b> <b>Verbal Announcement of Second Public Hearing</b> (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days after the 2nd Public Hearing date (September 7th).

## Appendix C    page 2

### 2018 FY Budget Planning Calendar

1-Sep	Friday	Post City Council Meeting Notice (72 hour Open Meeting Notice)	<b>PH # 2</b> 9/7/2017
1-Sep	Friday	<b>Publish Vote Notice of Tax Revenue Increase</b> before meeting to adopt tax rate 2nd quarter-page notice in the newspaper before meeting and published in newspaper, TV and Website if available, at least 7 days before meeting where record vote for tax rate will happen	
7-Sep	Thursday	<b>Public Hearing # 2 - (Special Called Meeting - Quorum = 4)</b>	
11-Sep	Monday	Post City Council Meeting Notice (72 hour Open Meeting Notice)	9/14/2017
14-Sep	Thursday	<b>Regular* Called Council Meeting (7:00 p.m.)</b> to adopt tax rate and FY2017-18 Budget. Meeting is 3 - 14 days after second public hearing. Taxing unit must adopt tax rates by September 29th or 60 days after receiving certified appraisal roll, whichever is later. <b>(QUORUM FOR ADOPTING A TAX RATE 2/3 = 4)</b>	
15-Sep	Friday	Deliver copy of adopted tax rate ordinance to Tax Assessor Collector Offices for Rusk & Smith Counties	
21-Sep	Thursday	<b>* Regular Called Council Meeting (7:00 p.m.)</b> Advanced to Sept. 14th	

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#### Summary of Meetings Schedule (August & September) For Adoption of Tax Rate & Budget for FY 2017-18

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Following are the dates of the proposed meetings for City Council related to adoption of the Tax Rate and Budget

17-Aug	Thursday	<b>Regular Called Council Meeting</b> to discuss tax rate and <b>proposed budget</b> ; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and schedule public hearing. <b>(Regular Called Meeting - Quorum = 3)</b>	
31-Aug	Thursday	<b>Public Hearing # 1 - (Special Called Meeting - Quorum = 4)</b>	
7-Sep	Thursday	<b>Public Hearing # 2 - (Special Called Meeting - Quorum = 4)</b>	
14-Sep	Thursday	<b>Regular Called Council Meeting (7:00 p.m.)</b> to adopt tax rate and FY2017-18 Budget. Meeting is 3 - 14 days after second public hearing. Taxing unit must adopt tax rates by September 29th or 60 days after receiving certified appraisal roll, whichever is later. <b>(QUORUM FOR ADOPTING A TAX RATE 2/3 = 4)</b>	

**APPENDIX D-  
ORDINANCE NO. 2017-09-14B - BUDGET ADOPTION**

City of Overton, TX

Ordinance No. 2017-09-14B  
Page 1 of 4

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

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF OVERTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018, 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; AMENDING VARIOUS SECTIONS ORDINANCE NO. 2014-07-29B APPENDIX A - CITY OF OVERTON SCHEDULE OF FEES OF THE CITY OF OVERTON CODE OF ORDINANCES LAST AMENDED BY ORDINANCE NO. 2017-01-19B; PROVIDING FOR A SEVERABILITY CLAUSE, AN EFFECTIVE DATE AND DIRECTING THE CITY SECRETARY TO FILE A TRUE COPY OF THE BUDGET WITH THE COUNTY CLERKS OF RUSK AND SMITH COUNTY, TEXAS.**

**WHEREAS**, the City Manager of the City of Overton has submitted to the City Council, in accordance with state law, a budget for said City, for the fiscal year beginning October 1, 2017, and ending September 30, 2018; and

**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 a public hearing on such budget would be held on September 7<sup>th</sup>, 2017, was given and made in accordance with the law and within the time limits set forth by law; and

**WHEREAS**, such public hearing was held in accordance with the law on September 7<sup>th</sup>, 2017, 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 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, 2017, and ending September 30, 2018, 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, 2017, and ending September, 30, 2018.

**Section 2.** The sums in Exhibit A are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the City government as established in the approved budget document for the fiscal year ending September 30, 2018.



**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 of said budget and file it with this Ordinance in the official records of the City.

**Section 4.** That if any provision or any section of this Ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.

**Section 5.** In accordance with § 102.008(a)(2)(B), Local Government Code, The City Secretary is directed to ensure that the record vote described by § 102.007 (d)(2), Local Government Code is posted on the City's website at least until the first anniversary of the date this Ordinance is adopted.

**Section 6.** In accordance with § 102.009(d) Local Government Code, the City Secretary is directed to file a certified copy of this Ordinance along with a true copy of the budget with the County Clerks of Rusk and Smith County.

**Section 7.** 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 8.** This Ordinance shall amend the wording of the following various sections of Ordinance No. 2014-07-29B, Appendix A – City of Overton Schedule of Fees: H, Cemetery Fees, Section J, Utility Service Fees and Section U, Building Permits.

**Section 9.** This Ordinance shall be and remain in full force and effective on October 1, 2017, in accordance with state law.

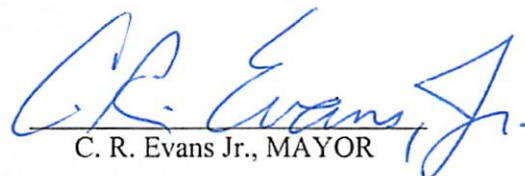
**FIRST READING PRESENTED ON THE 7<sup>th</sup> DAY OF SEPTEMBER, 2017.**

**DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR  
MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS  
THE 14<sup>th</sup> DAY OF SEPTEMBER, 2017 BY A RECORD VOTE OF 5  
AYES 0 NAYS AND 0 ABSTENSIONS AS RECORDED BELOW.**

City of Overton, TX

Ordinance No. 2017-09-14E  
Page 3 of 4

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Mayor Pro Tem Philip Cox, Place # 1	X			
Councilman John Posey, Place # 2	X			
Councilman Jerry Clark, Place #3	X			
Councilman Lawrence Davis, Place #4	X			
Councilman Michael Paul Williams, Place # 5	X			

**PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.****CITY OF OVERTON, TEXAS**  
C. R. Evans Jr., MAYOR

ATTEST:

  
Rachel Gafford, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:

  
Blake Thompson, CITY ATTORNEY

City of Overton, TX

Ordinance No. 2017-09-14B  
Page 4 of 4

**EXHIBIT A  
FOR ORDINANCE NO.  
2017-09-14B**

**ANNUAL OPERATING  
BUDGET FOR THE CITY  
OF OVERTON FOR**

**FISCAL YEAR  
2017-2018**

**Ending September 30<sup>th</sup>, 2018**

The detailed Budget Adopted with this Ordinance is found on Pages 1- 58 of this Document.



**APPENDIX E-  
ORDINANCE NO. 2017-09-14C - AD VALOREM TAX RATE -ADOPTION**

City of Overton, Texas

Ordinance No. 2017-09-14C  
Page 1 of 2

**ORDINANCE NO 2017-09-14C**

**AN ORDINANCE LEVYING AD VALOREM TAXES  
FOR THE MAINTENANCE AND OPERATION OF  
THE MUNICIPAL GOVERNMENT OF THE CITY  
OF OVERTON FOR THE 2017-2018 FISCAL YEAR;  
AND PROVIDING FOR AN INTEREST AND  
SINKING FUND FOR THE 2017 TAX YEAR;  
PROVIDING FOR A SEVERABILITY CLAUSE AND  
AN EFFECTIVE DATE.**

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

**Section 1.** That there is hereby levied upon all property, real, personal and mixed, within the corporate limits of the City of Overton, Texas subject to taxation, a tax of \$0.410000 on each One Hundred Dollars (\$100) valuation and that said tax shall be collected for maintenance and operation of the municipal government for the 2017-18 Fiscal Year.

**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 2017-18 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.258000 on each One Hundred Dollars (\$100) valuation on said property.

**Section 3.** Calculation of total tax:

1. Maintenance and operations of the general government (General Fund),	\$0.410000
2. Interest and Sinking fund (Debt Rate)	<u>\$0.258000</u>
<b>Total Tax per \$100 of valuation</b>	<b>\$0.668000</b>

**Section 4.** THIS TAX RATE WILL RAISE MORE TAXES THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.24% PERCENT AND WILL RAISE TAXES ON A HOME ASSESSED AT \$73,133 BY APPROXIMATELY \$14.63.

**Section 5.** That taxes levied under this Ordinance shall be due October 1, 2017, and if not paid on or before January 31, 2018 shall immediately become delinquent.

**Section 6.** That if any provision or any section of this Ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.

**Section 7.** 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.

City of Overton, Texas

Ordinance No. 2017-09-14C  
Page 2 of 2

**Section 8.** That this Ordinance shall take effect and be in force from October 1, 2017.

**FIRST READING PRESENTED ON THE 31<sup>ST</sup> DAY OF AUGUST, 2017.**

**SECOND READING PRESENTED ON THE 7<sup>TH</sup> DAY OF SEPTEMBER, 2017.**

**DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING  
OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 14<sup>th</sup>  
DAY OF SEPTEMBER, 2017 BY A RECORD VOTE OF 5 AYES 0  
NAYS AND 0 ABSTENSIONS AS RECORDED BELOW.**

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Mayor Pro Tem Philip Cox, Place # 1	X			
Councilman John Posey, Place # 2	X			
Councilman Jerry Clark, Place #3	X			
Councilman Lawrence Davis, Place #4	X			
Councilman Michael Paul Williams, Place # 5	X			

**PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.**

**CITY OF OVERTON, TEXAS**



*C. R. Evans Jr.*  
C. R. Evans Jr., Mayor

**ATTEST:**

**APPROVED AS TO FORM AND LEGALITY:**

*Rachel Gafford*  
Rachel Gafford, City Secretary

*Blake Thompson*  
Blake Thompson, City Attorney

**APPENDIX F-  
ORDINANCE NO. 2017-09-14D - CEMETERY TAX RATE -ADOPTION**

City of Overton, Texas

Ordinance No. 2017-09-14D  
Page 1 of 2

**ORDINANCE NO 2017-09-14D**

**AN ORDINANCE LEVYING AD VALOREM  
TAXES FOR THE MAINTENANCE AND  
OPERATION OF THE CITY OF OVERTON  
MUNICIPAL CEMETERY FOR THE 2017-2018  
FISCAL YEAR; PROVIDING FOR A  
SEVERABILITY CLAUSE AND AN EFFECTIVE  
DATE.**

**WHEREAS**, the City of Overton, Texas assumed trusteeship of the Overton Municipal Cemetery by adoption of RESOLUTION 2015-08-20C on August 20, 2015; and

**WHEREAS**, §713.006 of the Texas Health and Safety Code permits a municipality that has assumed trusteeship of a cemetery located within its municipal limits, to impose a tax on all property in the municipality in an amount not exceeding five cents for each \$100 valuation of the property, for maintenance of the cemetery; and

**WHEREAS**, the City Council wishes to exercise this taxing authority for the 2017-18 fiscal year.

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

**Section 1.** That there is hereby levied upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$ 0.050000 on each One Hundred Dollars (\$100) valuation of property and that said tax shall be collected for maintenance and operation of the City of Overton Municipal Cemetery for the 2017-18 Fiscal Year.

**Section 2.** That taxes levied under this Ordinance shall be due October 1, 2017, and if not paid on or before January 31, 2018 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 Cemetery 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 if any provision or any section of this Ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.



City of Overton, Texas

Ordinance No. 2017-09-14D  
Page 2 of 2

**Section 5.** That this Ordinance shall take effect and be in force from October 1, 2017.

**FIRST READING PRESENTED THE 31<sup>ST</sup> DAY OF AUGUST, 2017**

**SECOND READING PRESENTED THE 7<sup>TH</sup> DAY OF SEPTEMBER, 2017**

**DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 14<sup>th</sup> DAY OF SEPTEMBER, 2017 BY A RECORD VOTE OF 5 AYES 0 NAYS AND 0 ABSTENSIONS AS SHOWN BELOW.**

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Mayor Pro Tem Philip Cox, Place # 1	X			
Councilman John Posey, Place # 2	X			
Councilman Jerry Clark, Place #3	X			
Councilman Lawrence Davis, Place #4	X			
Councilman Michael Paul Williams, Place # 5	X			

**PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.**

CITY OF OVERTON, TEXAS



*C.R. Evans Jr.*  
C.R. Evans Jr., Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

*Rachael Gafford*  
Rachael Gafford, City Secretary

*Blake Thompson*  
Blake Thompson, City Attorney

**APPENDIX G-  
ORDINANCE NO. 2017-09-14E - FEE SCHEDULE AS AMENDED**

**ORDINANCE NO. 2017-09-14B - APPENDIX G  
CITY OF OVERTON - SCHEDULE OF FEES**

ORD. NO. 2014-07-29B As Amended herein

<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
A	<u>ADMINISTRATION</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
A.1	Cemetery Deed Recording Fee <i>Rusk &amp;/or Smith County County Clerk Filing Fees</i>	\$31.00 County Clerk Filing Fee (page 1 = \$16.00) \$15 Administrative Fee + \$4.00 Additional page	\$31.00 County Clerk Filing Fee (page 1 = \$16.00) \$15 Administrative Fee + \$4.00 Additional page	2014-07-29B
A.2	Street / Alley Closing or ROW Abandonment Recording Fee <i>Rusk &amp;/or Smith County County Clerk Filing Fees</i>	\$53.00 (first 4 pages) County Clerk Filing Fee (page 1 = \$16.00) + \$15 Administrative Fee + \$4.00 Each Additional Page	\$53.00 (first 4 pages) County Clerk Filing Fee (page 1 = \$16.00) + \$15 Administrative Fee + \$4.00 Each Additional Page	2014-07-29B
A.3	Plat Recording Fee <i>Rusk &amp;/or Smith County County Clerk Filing Fees</i>	\$43.00 County Clerk Filing Fees (Mylar & Tax Certs = \$28) + \$15 Administrative Fee + \$4.00 Each Additional Page	\$43.00 County Clerk Filing Fees (Mylar & Tax Certs = \$28) + \$15 Administrative Fee + \$4.00 Each Additional Page	2014-07-29B
A.4	Public Information Requests - Copying fees	See Table 2: TX Admin Code	See Table 2: TX Admin Code	2014-07-29B
A.5	Copy Fee's	0-10 Pages - 10¢ each 11-20 Pages - 2.50 + 10¢ each 21 + - \$5.00 + 10¢ each Two Sided Copies - 20¢ each	0-10 Pages - 10¢ each 11-20 Pages - 2.50 + 10¢ each 21 + - \$5.00 + 10¢ each Two Sided Copies - 20¢ each	2014-07-29B
A.6	Fax Fee	Sending or Receiving Faxes \$1.00 for the First Page \$2.00 each Additional Page	Sending or Receiving Faxes \$1.00 for the First Page \$2.00 each Additional Page	2014-07-29B
A.7	Non Sufficient Funds Check	\$30.00	\$30.00	2015-09-17D
A.8	Bank Draft Return Fee	\$30.00	\$30.00	2014-07-29B
A.9	Notary Fee (per page notarized)	\$6.00	\$6.00	2014-07-29B
<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
B	<u>COMMUNITY BUILDING</u> <i>Per Day Rental Fee Unless Otherwise Specified</i>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
B.1	<u>COMMUNITY BUILDING DEPOSIT FEE</u>			
B.1.1	Community Building Deposit (Non-Alcohol Beverage Event)	\$100.00	\$100.00	2014-07-29B
B.1.2	Community Building Deposit (Alcoholic Beverage Event)	\$250.00	\$250.00	2015-01-15A
B.1.3	Reservation Cancellation Fee	Deposit Fee Forfeited	Deposit Fee Forfeited	2014-07-29B



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
B	<u>COMMUNITY BUILDING</u> <i>Per Day Rental Fee Unless Otherwise Specified</i>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
B.2	<b>COMMUNITY BUILDING RENTAL FEE</b>			
B.2.1	Non-Commercial Activity (City of Overton Residents)	\$100.00	\$100.00	2014-07-29B
B.2.2	Non-Commercial Activity (City of Overton Non-Residents)	\$200.00	\$200.00	2014-07-29B
B.2.3	Commercial Activity -Per Day Rental	\$200.00	\$200.00	2015-09-17D
B.2.5	Civic and Non-Profit Clubs - per year (One meeting per week, and one annual evening meeting)	\$400.00	\$400.00	2014-07-29B

*Community Building Deposit - Cleaning / Damage/ Reservation, Refundable only if building, restrooms and tables are clean and put up, trash removed, and thermostat reset to posted temperature (Deposit Fee as listed above shall be forfeited if reservation is not cancelled at least seven (7) calendar days prior to the reserved date)*

Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
C	<u>PARKS &amp; RECREATION FEES</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
C.1	<u>R V PARK RATES</u>			
C.1.1	Daily Rate	\$20.00	\$20.00	2014-07-29B
C.1.2	Weekly Rate	\$100.00	\$100.00	2014-07-29B
C.1.3	Monthly Rate	\$300.00	\$300.00	2014-07-29B
C.1.4	Dump Fee (Wastewater) - Non-RV Park Rental	\$25.00 each	\$25.00 each	2014-07-29B
C.2 & 3.	<u>SWIMMING POOL RATES (Inactive)</u>	INACTIVE	INACTIVE	
C.4	<b>OPEN SPACE RENTAL RATES</b> Downtown lots for Example	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
C4.1	Corner of Rusk and Henderson- (Kemballer Square)  Qualified non-profit organizations (501 ( C ) 3) may be granted a waiver of the fee by City Manager or his designee.	\$100 per day	\$100 per day	2015-09-17D

Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
D	<u>LICENSES / PERMITS</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
D.1	Sexually Oriented Business License	\$500.00	\$500.00	2014-07-29B
D.2	Junk Yard Licenses	\$500.00	\$500.00	2014-07-29B
D.3	New Manufactured Home Park Permit	\$500.00	\$500.00	2014-07-29B
D.4	Solicitor's Permit			
D.4.1	Application Fee	\$25.00	\$25.00	2014-07-29B
D.4.2	Sales Associate	\$100.00	\$100.00	2014-07-29B
D.4.3	Each Additional Sales Person	\$50.00	\$50.00	2014-07-29B



<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
<b>E</b>	<b><u>POLICE DEPARTMENT FEES</u></b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
E.1	Accident Reports	\$6.00	\$6.00	2014-07-29B
E.2	Offense Reports	\$6.00	\$6.00	2014-07-29B
E.3	Incident Reports	\$6.00	\$6.00	2014-07-29B
E.4	In-Car Video	\$6.00	\$6.00	2014-07-29B
<b>F</b>	<b><u>MUNICIPAL COURT FEES</u></b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
F.1	Dismissal Fee	\$10.00	\$10.00	2014-07-29B
F.2	Warrant for Arrest Fee	\$50.00	\$50.00	2014-07-29B
<b>G</b>	<b><u>PUBLIC INFORMATION REQUEST</u></b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
G.1	Requests for Public Information	See Table 2: TX Admin Code	See Table 2: TX Admin Code	2014-07-29B
<b>H</b>	<b><u>CEMETERY FEES</u></b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
<b>H.1</b>	<b><u>CEMETERY PLOTS</u></b>			
H.1.1	Full Size Plot	\$500.00 + Filing Fee	\$500.00 + Filing Fee	2015-09-17D
H.1.2	X-Large Size Plot	\$1,000.00 + Filing Fee	\$1,000.00 + Filing Fee	2015-09-17D
H.1.3	Infant Plot (Babyland Only)	New	\$100.00+ Filing Fee	2017-01-19A
<b>H.2</b>	<b><u>INTERMENT FEE</u></b>			
H.2.1	Full Size Casket	\$150.00	\$150.00	2016-05-19C
H.2.2	Cremains Vault	\$100.00	\$100.00	2016-05-19C
H.2.3	X-Large Size Casket	\$250.00	\$250.00	2016-05-19C
H.2.4	Infant Casket	New	\$50.00	2017-01-19A
<b>H.3</b>	<b><u>OTHER CEMETERY FEES</u></b>			
H.3.1	Marker Deposit	\$200.00	\$200.00	2017-09-14B
H.3.2	Gravesite Location and Marking Fee (Surveyor Fee)	\$100.00	\$100.00	2016-05-19C
H.3.3	Gravesite Research / Gravesite Marking / Marking Fee	\$25.00	\$25.00	2017-09-14B
H.3.4	Marker Permit	\$25.00	\$25.00	2017-09-14B
H.3.5	Cemetery Deed Recording Fee <i>Rusk County County Clerk Filing Fees</i>	\$31.00 County Clerk Filing Fee (page 1 - = \$16.00) \$15 Administrative Fee + \$4.00 Additional page	\$31.00 County Clerk Filing Fee (page 1 - = \$16.00) \$15 Administrative Fee + \$4.00 Additional page	2014-07-29B
H.3.6	Transfer of Cemetery Deed and Recording Fee <i>Rusk County Clerk Filing Fee</i>	\$40.00	\$40.00	2016-05-19C
<b>I</b>	<b><u>DUMPSTER USE FEE</u></b>	INACTIVE	INACTIVE	



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
J	UTILITY SERVICE FEES	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
J.1.1	Water & Sewer Service Deposit	\$100.00	\$100.00	2017-09-14B
J.1.2	Administrative Fee (New Service)	\$100.00	\$100.00	2014-07-29B
J.1.3	Transfer Fee (Vacation Fee)	\$25.00	\$25.00	2014-07-29B
J.1.4	Broken Lock Fee	\$50.00	\$50.00	2014-07-29B
J.1.5	Curb Stop Replacement Fee	\$60.00	\$60.00	2014-07-29B
J.1.6	Landlord Utility Fee (Unoccupied Residence / Commercial Structure) <i>In the event the meter indicates usage; the account will automatically be reset to active bill" status and the account will be invoiced accordingly</i>	\$25.00	\$25.00	2015-01-15A

Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
K	WATER RATES	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
K.1	RESIDENTIAL: METER SIZE ≤ 3/4"			
K.1.1	Base Rate - Consumption in billing period 0 to 3,000 gallons	\$21.75	\$21.75	2015-09-17D
K.1.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 3,000 gallons	\$3.50 per 1,000 gallons	\$3.50 per 1,000 gallons	2015-09-17D
K.2	COMMERCIAL 1: METER SIZE ≤ than 2"			
K.2.1	Base Rate - Consumption in billing period 0 to 3,000 gallons	\$22.45	\$22.45	2015-09-17D
K.2.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 3,000 gallons	\$4.00 per 1,000 gallons	\$4.00 per 1,000 gallons	2015-09-17D
K.3	COMMERCIAL 2: METER SIZE ≥ 2" but < 6"			
K.3.1	Base Rate - Consumption in billing period 0 to 5,000 gallons	\$35.25	\$35.25	2015-09-17D
K.3.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 5,000 gallons	\$4.15 per 1,000 gallons	\$4.15 per 1,000 gallons	2015-09-17D
K.4	COMMERCIAL 3: METER SIZE ≥ 6" (Inside or Outside City)	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
K.4.1	Base Rate - Consumption in billing period of < 1,000,000 gallons	\$7,518.00	\$7,518.00	2017-01-19B
K.4.2	Volume Rate per 1,000 gallons of consumption in billing period in excess of 1,000,000 gallons	\$4.52 per 1,000 gallons	\$4.52 per 1,000 gallons	
* Under terms and conditions stipulated in RESOLUTION NO. 2017-03-16.				
K.5	IRRIGATION 1: METER SIZE ≤ 3/4"			
K.5.1	Base Rate - Consumption in billing period 0 to 3,000 gallons	\$21.75	\$21.75	2015-09-17D
K.5.2	Volume Rate per 1,000 gallons of consumption in billing period in excess of 5,000 gallons	\$3.50 per 1,000 gallons	\$3.50 per 1,000 gallons	2015-09-17D



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
K	<u>WATER RATES (Cont.)</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
K.6	<b>IRRIGATION 1: METER SIZE <math>\geq</math> 2"</b>			
K.6.1	Base Rate - Consumption in billing period 0 to 5,000 gallons	\$22.45	\$22.45	2015-09-17D
K.6.2	Volume Rate per 1,000 gallons of consumption in billing period in excess of 5,000 gallons	\$3.75 per 1,000 gallons	\$3.75 per 1,000 gallons	2015-09-17D

K.7	<b>BULK WATER</b>			
K.7.1	Large Tanker Truck - First 3,000 gallons	\$25.00	\$25.00	2015-09-17D
K.7.2	Large Tanker Truck > 3,000 gallons	\$8.00 per thousand gallons	\$8.00 per thousand gallons	2015-09-17D
K.7.3	Small Truck with a capacity > 100 gallons but < 1,000 gallons shall pay the same rate and be billed quarterly after reaching 3,000 gallons.			
K.7.4	After hours hook up fee for bulk water rate to open a fire hydrant	\$10.00	\$10.00	

Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
L	<u>OUTSIDE THE CITY LIMIT CUSTOMERS-</u> Rate is double that of inside the city customers.	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
L.1	Water Service - Base Fee	\$43.50	\$43.50	2015-09-17D
L.2	Sewer Service - Base Fee	\$31.00	\$31.00	2015-09-17D
L.3	Garbage Collection Service - Base Fee*	\$28.52	\$28.52	2015-09-17D

\*Sales and use tax applicable to all garbage collection charges.

Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
M	<u>ADDITIONAL WATER FEES</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
M.1	Residential Utility Service Late Fee	\$10.00	\$10.00	2014-07-29B
M.2	Commercial Utility Service Late Fee	10% of Utility Bill	10% of Utility Bill	2014-07-29B
M.3	Scheduled Disconnect / Reconnection Fee	\$25.00	\$25.00	2014-07-29B

Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
N	<u>SEWER RATES</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
N.1	<b>RESIDENTIAL: METER SIZE <math>\leq</math> 3/4"</b>			
N.1.1	Base Rate Fee - for the first 4,000 gallons of water consumed	\$15.50	\$15.50	2015-09-17D
N.1.2	Volume Rate - per 1,000 gallons over 4,000 gallons in a billing period	\$2.80 per 1,000 gallons	\$2.80 per 1,000 gallons	2015-09-17D
	Maximum amount charged (9,000 gallons)	\$27.00	\$27.00	2015-09-17D

N.2	<b>COMMERCIAL 1: METER SIZE <math>\leq</math> than 2"</b>			
N.2.1	Base Rate Fee - for the first 4,000 gallons of water consumed	\$15.50	\$15.50	2015-09-17D
N.2.2	Volume Rate - per 1,000 gallons over 4,000 gallons in a billing period	\$3.10 per 1,000 gallons	\$3.10 per 1,000 gallons	2015-09-17D
	Maximum amount charged	No Maximum	No Maximum	2015-09-17D



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
N	SEWER RATES (Cont.)	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
N.3	COMMERCIAL 2: METER SIZE $\geq$ 2" but < 6"			
N.3.1	Base Rate Fee - For the first 5,000 gallons of water consumed	\$29.50	\$31.00	2015-09-17D
N.3.2	Volume Rate - per 1,000 gallons over 5,000 gallons in a billing period	\$3.75 per 1,000 gallons	\$3.75 per 1,000 gallons	2015-09-17D
	Maximum amount charged	No Maximum	No Maximum	2015-09-17D
N.4	COMMERCIAL 3: METER SIZE $\geq$ 6"	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
N.4.1	Base Rate - Consumption in billing period of < 1,000,000 gallons	\$8,318.00	\$8,318.00	2017-01-19B
N.4.2	Volume Rate - per 1,000 galons of consumption in billing period in excess of 1,000,000 gallons	\$4.48 per 1,000 gallons	\$4.48 per 1,000 gallons	
* Under terms and conditions stipulated in RESOLUTION NO. 2017-03-16.				

<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
O	<u>RESERVED</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance

<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
P	<u>UTILITY TAP FEES*</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
P.1	<u>WATER TAPS</u>			
P.1.1	3/4" Tap	\$450.00	\$450.00	2015-09-17D
P.1.2	> 3/4" Tap**	\$450.00 + LEM	\$450.00 + LEM	2015-09-17D
P.1.3	3/4" Meter	\$50.00	\$50.00	2014-07-29B

<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
P.2	<u>REGULATORS (if required):</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
P.2.1	3/4" Tap	\$75.00	\$75.00	2014-07-29B
P.2.2	1" Tap	\$100.00	\$100.00	2014-07-29B
P.2.3	1 1/2" Tap	\$475.00	\$475.00	2014-07-29B
P.2.4	2" Tap	\$575.00	\$575.00	2014-07-29B

<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
P.3	<u>SEWER TAPS:</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	
P.3.1	4" Tap	\$300.00	\$300.00	2015-09-17D
P.3.2	> 4" Tap	\$300.00 + LEM	\$300.00 + LEM	2015-09-17D
	An additional charge of \$200.00 will be assessed if the street has to be cut or a bore has to be made to make the tap.			



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
Q	<u>SOLID WASTE DISPOSAL</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
Q.1	<b><u>RESIDENTIAL RATE</u></b> <i>Residential Cart collection once weekly curbside collection</i>	1x / Weekly	1x / Weekly	
Q.1.1	1 Cart	\$14.27	\$14.27	2015-01-15A
Q.1.2	2 Carts	\$19.59	\$19.59	2015-01-15A
Q.1.3	3 Carts	\$24.90	\$24.90	2015-01-15A
Q.1.4	4 Carts	\$30.22	\$30.22	2015-01-15A
Q.1.5	5 Carts	\$35.54	\$35.54	2015-01-15A
Q.2	<b><u>COMMERCIAL 1: COMMERCIAL CART</u></b> <i>96 gallon cart for businesses generating &lt; 2 yards per week (and not participating in the dumpster service)</i>	1x / Weekly	1x / Weekly	
Q.2.1	1 Cart	\$25.00	\$25.00	2015-09-17D
Q.2.2	2 Cart	\$30.00	\$30.00	2015-09-17D
Q.2.3	3 Cart	\$35.00	\$35.00	2015-09-17D
Q.2.4	4 Cart	\$40.00	\$40.00	2015-09-17D
Q.2.5	5 Cart	\$45.00	\$45.00	2015-09-17D
Q.3	<b><u>COMMERCIAL 2: COMMERCIAL DUMPSTER = 2 YD. Serviced Once A Week</u></b>			
Q.3.1	1x Weekly	\$57.51	\$57.51	2015-01-15A
Q.4	<b><u>COMMERCIAL 3: COMMERCIAL DUMPSTER = 3 YD. Serviced Once A Week</u></b>			
Q.4.1	1x Weekly	\$73.06	\$73.06	2015-01-15A
Q.4.2	2x Weekly	\$140.16	\$140.16	2015-01-15A
Q.4.3	3x Weekly	\$208.82	\$208.82	2015-01-15A
Q.5	<b><u>COMMERCIAL 4: COMMERCIAL DUMPSTER = 4 YD. Serviced Once A Week</u></b>			
Q.5.1	1x Weekly	\$86.79	\$86.79	2015-01-15A
Q.5.2	2x Weekly	\$144.83	\$144.83	2015-01-15A
Q.6	<b><u>COMMERCIAL 5: COMMERCIAL DUMPSTER = 6 YD. Serviced Once A Week</u></b>			
Q.6.1	1x Weekly	\$111.94	\$111.94	2015-01-15A
Q.7	<b><u>COMMERCIAL 6: COMMERCIAL DUMPSTER = 8 YD. Serviced Once A Week</u></b>			
Q.7.1	1x Weekly	\$140.94	\$140.94	2015-01-15A
Q.7.2	2x Weekly	\$229.45	\$229.45	2015-01-15A
Q.7.3	3x Weekly	\$310.12	\$310.12	2015-01-15A



<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
R	<u>RESERVED</u>			Amending Ordinance
<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
S	<u>RESERVED</u>			Amending Ordinance
<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
T	<u>RESERVED</u>			Amending Ordinance
<u>Section</u>	<u>ACTIVITY</u>	<u>FEES, RATES OR CHARGES</u>		<u>ORD. NO.</u>
U	<u>BUILDING PERMITS &amp; INSPECTION SERVICES</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
U.1	<u>RESIDENTIAL BUILDING PERMITS</u>			
U.1.1	New Construction (4 in 1) Electrical, Mechanical & Plumbing Permit calculated at a percentage of Building Permit.	See Table 1: Building Permit Fee Schedule Electrical: 15% of Building Permit Mechanical: 15% of Building Permit Plumbing: 15% of Building Permit	See Table 1: Building Permit Fee Schedule Electrical: 15% of Building Permit Mechanical: 15% of Building Permit Plumbing: 15% of Building Permit	2015-09-17D
U.1.2	Storage Building	See Table 1: Building Permit Fee Schedule	See Table 1: Building Permit Fee Schedule	2014-07-29B
U.1.3	Addition / Remodel Electrical, Mechanical & Plumbing Permits must be pulled separately	See Table 1: Building Permit Fee Schedule	See Table 1: Building Permit Fee Schedule	2015-09-17D
U.1.4	Permit Plan Review (Separate Plan Review Fee for Planning & Fire may apply)	30% of Building Permit Cost	30% of Building Permit Cost	2015-09-17D
U.2	<u>COMMERCIAL BUILDING PERMITS</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
U.2.1	New Construction Electrical, Mechanical & Plumbing Permits must be pulled separately	See Table 1: Building Permit Fee Schedule	See Table 1: Building Permit Fee Schedule	2014-07-29B
U.2.2	Storage Building	See Table 1: Building Permit Fee Schedule	See Table 1: Building Permit Fee Schedule	2014-07-29B
U.2.2.1	Addition / Remodel	See Table 1: Building Permit Fee Schedule	See Table 1: Building Permit Fee Schedule	2014-07-29B
U.2.3	Addition / Remodel Electrical, Mechanical & Plumbing Permits must be pulled separately	See Table 1: Building Permit Fee Schedule	See Table 1: Building Permit Fee Schedule	2014-07-29B
U.2.4	Permit Plan Review (Separate Plan Review Fee for Planning & Fire may apply)	30% of Building Permit Cost	30% of Building Permit Cost	2015-09-17D



U.3	<b>OTHER BUILDING PERMIT &amp; INSPECTION SERVICES</b>	<b>Charges Effective prior to 10/01/2017</b>	<b>Charges Effective after 10/01/2017</b>	<b>Amending Ordinance</b>
U.3.1	Permit and Inspection Services for Electrical Work Fee is based on per inspection required <i>Electrical Rough - Electrical Power - Electrical Final</i>	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	2017-09-14B
U.3.2	Permit and Inspection Services for Irrigation Work Fee is based on per inspection required	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	2017-09-14B
U.3.3	Permit and Inspection Services for Mechanical Work Fee is based on per inspection required <i>Mechanical Rough - Mechanical Final</i>	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	2017-09-14B
U.3.4	Permit and Inspection Services for Plumbing Work Fee is based on per inspection required <i>Plumbing Rough - Plumbing Top Out - Plumbing Final</i>	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	2017-09-14B
U.3.5	Permit and Inspection Services for a Private Sewer System - Fee is due on a per inspection basis.	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	1st Inspection - \$75.00 2nd Inspection - \$65.00 3rd Inspection - \$65.00	2017-09-14B
U.3.6	Permit and Inspection Services for Water Heater Replacement / Installation	\$75.00	\$75.00	2017-09-14B
U.3.7	Permit and Inspection Services for a Gas Test	\$75.00	\$75.00	2017-09-14B
U.3.8	Permit and Inspection Services for the of a Reset Electric Meter / Gas Meter	\$75.00	\$75.00	2017-09-14B
U.3.9	Permit and Inspection Services for a HVAC Change Out	\$75.00	\$75.00	2017-09-14B

Section	<b>ACTIVITY</b>	<b>FEES, RATES OR CHARGES</b>		<b>ORD. NO.</b>
U.4	<b>FENCE &amp; RETAINING WALL PERMITS</b>	<b>Charges Effective prior to 10/01/2017</b>	<b>Charges Effective after 10/01/2017</b>	<b>Amending Ordinance</b>
U.4.1	Residential Fence over 7'	\$75.00	\$75.00	2016-05-19B
U.4.2	Non Residential & Subdivision Fences	\$100.00	\$100.00	2015-09-17D
U.4.3	Retaining Wall Permit over 4'	\$75.00	\$75.00	2015-09-17D
U.5	<b>DEMOLITION PERMITS</b>			
U.5.1	Residential	\$50.00	\$50.00	2015-09-17D
U.5.2	Non-Residential	\$100.00	\$100.00	2015-09-17D
U.6	<b>SWIMMING POOL &amp; SPA PERMITS</b>			
U.6.1.	In Ground Swimming Pool	\$150.00 + 30% Plan Review Fee	\$150.00 + 30% Plan Review Fee	2016-05-19B
U.6.2	PERM_ Above Ground Swimming Pool (over 24" deep)	\$75.00 + 30% Plan Review Fee	\$75.00 + 30% Plan Review Fee	2016-05-19B
U.6.3	TEMP_ Above Ground Swimming Pool (over 24" deep)	\$25.00	\$25.00	2016-05-19B
U.6.3	Spa Permit	\$75.00 + 30% Plan Review Fee	\$75.00 + 30% Plan Review Fee	2016-05-19B



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
U	<b>BUILDING PERMITS &amp; INSPECTION SERVICES (Cont.)</b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
U.7	<b>OTHER PERMITS</b>			
U.7.1	Certificate of Occupancy	\$200.00	\$200.00	2016-05-19B
U.7.2	Operating a Business without a Certificate of Occupancy	\$300.00	\$300.00	2014-07-29B
U.7.3	Circus, Carnival or Tent Show Permit	\$50.00	\$50.00	2014-07-29B
U.7.4	Construction Portable Office	\$50.00	\$50.00	2014-07-29B
U.7.5	Relocation of Structures (Moving Permit)	\$100.00	\$100.00	2014-07-29B
U.7.6	Radio or Cell Tower Permit Fee	\$500.00	\$500.00	2014-07-29B
U.7.7	Work Performed without a Permit	Double Permit Fee	Double Permit Fee	2015-09-17D
U.7.8	Other Permits Not Specifically Listed	\$75.00	\$75.00	2014-07-29B
U.7.9	Permit Packet Assembly Fee	\$20.00 per hour (Minimum 2 hour charge)	\$20.00 per hour (Minimum 2 hour charge)	2014-07-29B
U.8	<b>INSPECTION FEES</b>			
U.8.1	Re-inspection Fee	\$75.00	\$75.00	2014-07-29B
U.8.2	After Hours Inspection Fee	\$75.00 per hour (Minimum 2 hour charge)	\$75.00 per hour (Minimum 2 hour charge)	2014-07-29B
Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
V	<b>COMMUNITY DEVELOPMENT / PLANNING FEES</b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
V.1	<b>PRE DEVELOPMENT CASE FEES</b>			
V.1.1	Pre Application Conference <i>Fee will be applied to future city fees related to project if project moves forward within one (1) year from the date of the conference.</i>	\$250.00	\$250.00	2014-07-29B
V.1.2	Land Study	\$100.00 + \$1.00 per acre	\$100.00 + \$1.00 per acre	2014-07-29B
V.1.3	Concept Plan	\$100.00	\$100.00	2014-07-29B
V.1.4	Site Plan - Multi Family	\$400.00 + \$20 per unit	\$400.00 + \$20 per unit	2014-07-29B
V.1.5	Site Plan - Other	\$400.00 + \$30 per unit	\$400.00 + \$30 per unit	2014-07-29B
Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
V	<b>COMMUNITY DEVELOPMENT / PLANNING FEES (Cont.)</b>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
V.2	<b>PLATS</b>			
V.2.1	Preliminary Plat - Residential	\$200.00 + \$4.00 per lot	\$200.00 + \$4.00 per lot	2015-09-17D
V.2.2	Preliminary Plat - Non-Residential & Multi-Family	\$250.00 + \$10.00 per acre	\$250.00 + \$10.00 per acre	2015-09-17D
V.2.3	Preliminary Plat - Multi-Family	\$250.00 + 10.00 per unit	\$250.00 + 10.00 per unit	2015-09-17D
V.2.4	Final Plat - Residential	\$200.00 + \$4.00 per lot	\$200.00 + \$4.00 per lot	2015-09-17D
V.2.5	Final Plan - Non-Residential & Multi-Family	\$250.00 + \$10.00 per acre	\$250.00 + \$10.00 per acre	2015-09-17D



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
V	<u>COMMUNITY DEVELOPMENT / PLANNING</u> <u>FEES (Cont.)</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
V.2	<u>PLATS (Cont.)</u>			
V.2.6	Final Plat - Multi-Family	\$250.00 + 10.00 per unit	\$250.00 + 10.00 per unit	2015-09-17D
V.2.7	Replat - Residential*	\$250.00 + \$4.00 per lot + LNF	\$250.00 + \$4.00 per lot + LNF	2015-09-17D
V.2.8	Replat - Non-Residential	\$250.00 + \$10.00 per acre	\$250.00 + \$10.00 per acre	2015-09-17D
V.2.9	Replat - Multi-Family*	\$250.00 + \$10.00 per unit + LNF	\$250.00 + \$10.00 per unit + LNF	2015-09-17D
V.2.10	Amended Plat	\$200.00 + \$4.00 per lot	\$200.00 + \$4.00 per lot	2014-07-29B
V.2.11	Plat Filing Fees	Rusk County & / or Smith County Current Fee	Rusk County & / or Smith County Current Fee	2014-07-29B
V.2.12	Plat Copy Fees <i>County Clerk's office requires seven (7) black &amp; white signed and sealed copies of a plat to be submitted for filing)</i>	\$7.00 per copy	\$7.00 per copy	2014-07-29B
V.3	<u>VARIANCES</u>			
V.3.1	Subdivision Regulation Variance	\$75.00	\$75.00	2014-07-29B
V.3.2	Zoning Board of Adjustment Variance*	150.00 + LNF	150.00 + LNF	2015-09-17D
V.3.3	Sign Regulation Variance	\$75.00	\$75.00	2014-07-29B
V.4	<u>ZONING &amp; LANDUSE</u>			
V.4.1	Annexation Petition (all)*	\$300.00 + LNF	\$300.00 + LNF	2014-07-29B
V.4.2	Comprehensive Plan Amendment*	\$150.00 + LNF	\$150.00 + LNF	2015-09-17D
V.4.3	Special Use Permit*	\$150.00 + LNF	\$150.00 + LNF	2015-09-17D
V.4.4	Special Exception*	\$150.00 + LNF	\$150.00 + LNF	2015-09-17D
V.4.5	Zoning Change*	\$150.00 + \$25.00 per acre + LNF	\$150.00 + \$25.00 per acre + LNF	2015-09-17D
V.4.6	Zoning /Address Verification Letter	\$25.00	\$25.00	2014-07-29B
V.4.7	Oil & Gas Well Drilling Permit Fee	\$4,000.00	\$4,000.00	2014-07-29B
V.4.8	Oil and Gas Well Annual Inspection & Re- Inspection Fee	Current Rate as charged by Oil & Gas Well Inspector	Current Rate as charged by Oil & Gas Well Inspector	2014-07-29B
Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
V	<u>COMMUNITY DEVELOPMENT / PLANNING</u> <u>FEES (Cont.)</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
V.5	<u>LEGAL NOTIFICATION FEES* (LNF)</u>			
V.5.1	Legal Notification of Property Owners within 200' of parcel.	\$150.00	\$150.00	2015-09-17D
V.6	<u>RIGHT OF WAY / STREET ABANDONMENT FEES</u>			
V.6.1	Street / Alley / ROW Abandonment Request	\$200.00 + <i>Rusk or Smith County</i>	\$200.00 + <i>Rusk or Smith County</i>	2014-07-29D



Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
W	<u>NEW INFRASTRUCTURE FEES</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
W.1	ENGINEER & CONSTRUCTION FEES			
W.1.1	Construction Permit Fee	3% of cost of construction cost of development	3% of cost of construction cost of development	2014-07-29D
W.1.2	Inspection Fees	2% of cost of construction cost of development	2% of cost of construction cost of development	2014-07-29D
Section	ACTIVITY	FEES, RATES OR CHARGES		ORD. NO.
X	<u>ALCOHOL PERMITS</u>	Charges Effective prior to 10/01/2017	Charges Effective after 10/01/2017	Amending Ordinance
X.1	ALCOHOL SALES PERMITS			
X.1.1	Local Beverage Cartage Permit (E)	\$15.00	\$15.00	2015-12-17A
X.1.2	Local Cartage Transfer Permit (ET)	\$15.00	\$15.00	2015-12-17A
X.1.3	Local Distributor's Permit (LP)	\$100.00	\$100.00	2015-12-17A
X.1.4	Mixed Beverage Permit (MB) Original	\$3,000.00	\$3,000.00	2015-12-17A
X.1.5	1 <sup>st</sup> Renewal	\$2,250.00	\$2,250.00	2015-12-17A
X.1.6	2 <sup>nd</sup> Renewal	\$1,500.00	\$1,500.00	2015-12-17A
X.1.7	3 <sup>rd</sup> & Subsequent Renewals	\$750.00	\$750.00	2015-12-17A
X.1.8	Mixed Beverage Permit w/Food & Bev Cert. (RM)	No Fee	No Fee	2015-12-17A
X.1.9	1 <sup>st</sup> Renewal	\$2,250.00	\$2,250.00	2015-12-17A
X.1.10	2 <sup>nd</sup> Renewal	\$1,500.00	\$1,500.00	2015-12-17A
X.1.11	3 <sup>rd</sup> & Subsequent Renewals	\$750.00	\$750.00	2015-12-17A
X.1.12	Mixed Beverage Late Hours (LB)	\$150.00	\$150.00	2015-12-17A
X.1.13	Package Store (P)	\$500.00	\$500.00	2015-12-17A
X.1.14	Package Store Tasting Permit (PS)	\$25.00	\$25.00	2015-12-17A
X.1.15	Wine Only Package Store (Q)	\$75.00	\$75.00	2015-12-17A
X.1.16	Winery Permit (G)	\$75.00	\$75.00	2015-12-17A
X.1.17	Local Distributor's License (BD)	\$75.00	\$75.00	2015-12-17A
X.1.18	Brewpub License (BP)	\$500.00	\$500.00	2015-12-17A
X.1.19	Beer Retailer's Off Premise License (BF)	\$60.00	\$60.00	2015-12-17A
X.1.20	Beer Retailer's On Premise License (BE)	\$150.00	\$150.00	2015-12-17A
X.1.21	Retail Dealer's On Premise Late Hours License (B)	\$250.00	\$250.00	2015-12-17A
X.1.22	Wine & Beer Retailer's Permit (BG)	\$175.00	\$175.00	2015-12-17A
X.1.23	Wine & Beer Retailer's Off Premise Permit (BQ)	\$60.00	\$60.00	2015-12-17A
X.1.24	Temporary License (BH)	\$15.00	\$15.00	2015-12-17A
X.1.25	Temporary Charitable Auction Permit (CA)	\$12.50	\$12.50	2015-12-17A
X.1.26	Other TABC Permits or Licenses not listed	1/2 OF TABC PERMIT FEE	1/2 OF TABC PERMIT FEE	2015-12-17A

**TABLE 1: BUILDING PERMIT FEES**

<b>TOTAL JOB VALUATION</b>	<b>PERMIT FEE</b>
\$1.00 to \$500.00	\$75.00
\$501.00 to \$2000.00	\$100.00 for the first \$500.00 plus \$3.25 for each additional \$1000.00, or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$25,000.00	\$125.00 for the first \$2,000.00 plus \$14.00 for each additional \$1000.00, or fraction thereof, to and including \$25,000.00
\$25,001.00 to \$50,000.00	\$405.00 for the first \$25,000.00 plus \$10.60 for each additional \$1000.00, or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$675.00 for the first \$50,000.00 plus \$7.35 for each additional \$1000.00, or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$1,045.00 for the first \$100,000.00 plus \$5.90 for each additional \$1000.00, or fraction thereof, to and including \$500,000.00
\$500,000.00 to \$1,000,000.00	3,954.50 for the first \$500,000.00 plus \$5.00 for each additional \$1000.00, or fraction thereof, to and including \$1,000,000.00
\$1,000,001.00 and up	\$5,888.40 for the first \$1,000,000.00 plus \$3.35 for each additional \$1000.00, or fraction thereof
<b>OTHER INSPECTIONS &amp; FEES</b>	
Inspections outside normal business hours (Minimum 2 hour charge)	75.00 per hour
Re-Inspection Fee	75.00 per hour
specifically indicated (Minimum one-half hour)	75.00 per hour
Additional plan review required by changes, additions or revisions to plans	\$250.00 Commercial & Multi-Family \$100.00 Residential
For use of outside consultants for plan review and inspections or both.	Actual Costs



**TABLE 2: TEXAS ADMINISTRATIVE CODE****TITLE 1: ADMINISTRATION; PART3: OFFICE OF THE ATTORNEY GENERAL;  
CHAPTER 70: COST OF COPIES OF PUBLIC INFORMATION****RULE §70.3: Charges for Providing Copies of Public Information**

The charges in this section to recover costs associated with providing copies of public information are based on estimated average costs to governmental bodies across the state. When actual costs are 25% higher than those used in these rules, governmental bodies other than agencies of the state, may request an exemption in accordance with §70.4 of this title (relating to Requesting an Exemption).

**a) Copy charge.**

- 1.) Standard paper copy. The charge for standard paper copies reproduced by means of an office machine copier or a computer printer is \$.10 per page or part of a page. Each side that has recorded information is considered a page.
- 2.) Nonstandard copy. The charges in this subsection are to cover the materials onto which information is copied and do not reflect any additional charges, including labor, that may be associated with a particular request. The charges for nonstandard copies are:
  - (A) Diskette--\$1.00;
  - (B) Magnetic tape--actual cost
  - (C) Data cartridge--actual cost;
  - (D) Tape cartridge--actual cost;
  - (E) Rewritable CD (CD-RW)--\$1.00;
  - (F) Non-rewritable CD (CD-R)--\$1.00;
  - (G) Digital video disc (DVD)--\$3.00;
  - (H) JAZ drive--actual cost;
  - (I) Other electronic media--actual cost;
  - (J) VHS video cassette--\$2.50;
  - (K) Audio cassette--\$1.00;
  - (L.) Oversize paper copy (e.g.: 11"x17", green bar, blue bar not including maps and photographs using special paper. See also §70.9 of this title ) - \$50.00
  - (M) Specialty paper (e.g.: Mylar, blueprint, blueline, map, photographic--actual cost.

**b) Labor charge for programming.**

If a particular request requires the services of a programmer in order to execute an existing program or to create a new program so that requested information may be accessed and copied, the governmental body may charge for the programmer's time.

- 1) The hourly charge for a programmer is \$28.50 an hour. Only programming services shall be charged at this hourly rate.
- 2) Governmental bodies that do not have in-house programming capabilities shall comply with requests in accordance with §552.231 of the Texas Government Code.
- 3) If the charge for providing a copy of public information includes costs of labor, a governmental body shall comply with the requirements of §552.261(b) of the Texas Government Code.



**RULE §70.3: Charges for Providing Copies of Public Information****c) Labor charge for locating, compiling, manipulating data, and reproducing public information.**

- 1) The charge for labor costs incurred in processing a request for public information is \$15 an hour. The labor charge includes the actual time to locate, compile, manipulate data, and reproduce the requested information.
- 2) A labor charge shall not be billed in connection with complying with requests that are for 50 or fewer pages of paper records, unless the documents to be copied are located in:
  - A) Two or more separate buildings that are not physically connected with each other; or
  - B) A remote storage facility.
- 3) A labor charge shall not be recovered for any time spent by an attorney, legal assistant, or any other person who reviews the requested information:
  - A) To determine whether the governmental body will raise any exceptions to disclosure of the requested information under the Texas Government Code, Subchapter C, Chapter
  - B) To research or prepare a request for a ruling by the attorney general's office pursuant to §552.301 of the Texas Government Code.
- 4) When confidential information pursuant to a mandatory exception of the Act is mixed with public information in the same page, a labor charge may be recovered for time spent to redact, blackout, or otherwise obscure confidential information in order to release the public information. A labor charge shall not be made for redacting confidential information for requests of 50 or fewer pages, unless the request also qualifies for a labor charge pursuant to Texas Government Code, §552.261(a)(1) or (2).
- 5) If the charge for providing a copy of public information includes costs of labor, a governmental body shall comply with the requirements of Texas Government Code, Chapter 552, §552.261(b).
- 6) For purposes of paragraph (2) (A) of this subsection, two buildings connected by a covered or open sidewalk, an elevated or underground passageway, or a similar facility, are not considered to be separate buildings.

**d) Overhead charge.**

- 1) Whenever any labor charge is applicable to a request, a governmental body may include in the charges direct and indirect costs, in addition to the specific labor charge. This overhead charge would cover such costs as depreciation of capital assets, rent, maintenance and repair, utilities, and administrative overhead. If a governmental body chooses to recover such costs, a charge shall be made in accordance with the methodology described in paragraph (3) of this subsection. Although an exact calculation of costs will vary, the use of a standard charge will avoid complication in calculating such costs and will provide uniformity for charges made statewide.
- 2) An overhead charge shall not be made for requests for copies of 50 or fewer pages of standard paper records unless the request also qualifies for a labor charge pursuant to Texas Government Code, §552.261(a)(1) or (2).



**RULE §70.3: Charges for Providing Copies of Public Information****d) Overhead charge (Cont.).**

- 3) The overhead charge shall be computed at 20% of the charge made to cover any labor costs associated with a particular request. Example: if one hour of labor is used for a particular request, the formula would be as follows: Labor charge for locating, compiling, and reproducing,  $\$15.00 \times .20 = \$3.00$ ; or Programming labor charge,  $\$28.50 \times .20 = \$5.70$ . If a request requires one hour of labor charge for locating, compiling, and reproducing information ( $\$15.00$  per hour); and one hour of programming labor charge ( $\$28.50$  per hour), the combined overhead would be:  $\$15.00 + \$28.50 = \$43.50 \times .20 = \$8.70$ .

**e) Microfiche and microfilm charge.**

- 1) If a governmental body already has information that exists on microfiche or microfilm and has copies available for sale or distribution, the charge for a copy must not exceed the cost of its reproduction. If no copies of the requested microfiche or microfilm are available and the information on the microfiche or microfilm can be released in its entirety, the governmental body should make a copy of the microfiche or microfilm. The charge for a copy shall not exceed the cost of its reproduction. The Texas State Library and Archives Commission has the capacity to reproduce microfiche and microfilm for governmental bodies. Governmental bodies that do not have in-house capability to reproduce microfiche or microfilm are encouraged to contact the Texas State Library before having the reproduction made commercially.
- 2) If only a master copy of information in microfilm is maintained, the charge is \$.10 per page for standard size paper copies, plus any applicable labor and overhead charge for more than 50 copies.

**f) Remote document retrieval charge.**

- 1) Due to limited on-site capacity of storage documents, it is frequently necessary to store information that is not in current use in remote storage locations. Every effort should be made by governmental bodies to store current records on-site. State agencies are encouraged to store inactive or non-current records with the Texas State Library and Archives Commission. To the extent that the retrieval of documents results in a charge to comply with a request, it is permissible to recover costs of such services for requests that qualify for labor charges under current law.
- 2) If a governmental body has a contract with a commercial records storage company, whereby the private company charges a fee to locate, retrieve, deliver, and return to storage the needed record(s), no additional labor charge shall be factored in for time spent locating documents at the storage location by the private company's personnel. If after delivery to the governmental body, the boxes must still be searched for records that are responsive to the request, a labor charge is allowed according to subsection (d) (1) of this section.



**RULE §70.3: Charges for Providing Copies of Public Information****g. Computer resource charge.**

- 1) The computer resource charge is a utilization charge for computers based on the amortized cost of acquisition, lease, operation, and maintenance of computer resources, which might include, but is not limited to, some or all of the following: central processing units (CPUs), servers, disk drives, local area networks (LANs), printers, tape drives, other peripheral devices, communications devices, software, and system utilities.
- 2) These computer resource charges are not intended to substitute for cost recovery methodologies or charges made for purposes other than responding to public information requests.
- 3) The charges in this subsection are averages based on a survey of governmental bodies with a broad range of computer capabilities. Each governmental body using this cost recovery charge shall determine which category(ies) of computer system(s) used to fulfill the public information request most closely fits its existing system(s), and set its charge accordingly. Type of System--Rate: mainframe--\$10 per CPU minute; Midsize--\$1.50 per CPU minute; Client/Server--\$2.20 per clock hour; PC or LAN--\$1.00 per clock hour.
- 4) The charge made to recover the computer utilization cost is the actual time the computer takes to execute a particular program times the applicable rate. The CPU charge is not meant to apply to programming or printing time; rather it is solely to recover costs associated with the actual time required by the computer to execute a program. This time, called CPU time, can be read directly from the CPU clock, and most frequently will be a matter of seconds. If programming is required to comply with a particular request, the appropriate charge that may be recovered for programming time is set forth in subsection (d) of this section. No charge should be made for computer print-out time. Example: If a mainframe computer is used, and the processing time is 20 seconds, the charges would be as follows:  $\$10 / 3 = \$3.33$ ; or  $\$10 / 60 \times 20 = \$3.33$ .
- 5) A governmental body that does not have in-house computer capabilities shall comply with requests in accordance with the §552.231 of the Texas Government Code.

**h) Miscellaneous supplies.**

The actual cost of miscellaneous supplies, such as labels, boxes, and other supplies used to produce the requested information, may be added to the total charge for public information.

**i) Postal and shipping charges.**

Governmental bodies may add any related postal or shipping expenses which are necessary to transmit the reproduced information to the requesting party.

**j) Sales tax.**

Pursuant to Office of the Comptroller of Public Accounts' rules sales tax shall not be added on charges for public information (34 TAC, Part 1, Chapter 3, Subchapter O, §3.341 and §3.342).

**k) Miscellaneous charges:**

A governmental body that accepts payment by credit card for copies of public information and that is charged a "transaction fee" by the credit card company may recover that fee.

**These charges are subject to periodic reevaluation and update.**





