

City of Overton, Texas



**FY2020 Adopted Annual Operating Budget
October 1, 2019 - September 30, 2020
Adopted September 12, 2019**

Notice Required by 2013 Texas Senate Bill 656 And Local Government Code §102.005

This budget will raise more revenue from property taxes than last year's budget by an amount of \$8,929.05, which is a 1.48 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$578.36.

Record Vote on Budget

Councilmember	Place	Aye	Nay	Absent
Trampas Freeman	1	X		
John Posey, Mayor Pro Tem	2			X
Jerry Clark	3	X		
David Stone	4	X		
Michael Paul Williams	5	X		
Present and not voting, Mayor Evans				

Property Tax Comparison

Tax Rate Type	FY 2018-2019	FY 2019-2020
Adopted Tax Rate	\$0.729700	\$0.727911
Effective Tax Rate	\$0.639043	\$0.717152
Maintenance and Operations (M&O) Rate	\$0.448000	\$0.475795
Interest and Sinking (I&S) Rate	\$0.228170	\$0.252116
Rollback Rate	\$0.729713	\$0.727911

Total Municipal Principal Bonded Debt Obligations as of 10/1/19: \$678,000

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{Property Tax Amount} = (\text{Tax Rate}) \times (\text{Taxable Value of Property}/\$100)$$

CITY OF OVERTON - PROPERTY TAX RATE HISTORY

Fiscal Year	Tax Rates (Per \$100 Assessed Value)					Assessed Value M&O/I&S	Levy (Assuming 99.5% Collection)			
	O&M Rate	I&S Rate	Total - O&M/I&S	Cemetery Rate	Combined Rate		O&M	I&S (Debt)	Cemetery	Total
2004-05	\$ 0.410200	\$ 0.201700	\$ 0.611900		\$ 0.611900	\$ 45,469,840	\$ 186,517	\$ 91,713	\$ -	\$ 278,230
2005-06	\$ 0.377700	\$ 0.219900	\$ 0.597600		\$ 0.597600	\$ 56,167,720	\$ 212,145	\$ 123,513	\$ -	\$ 335,658
2006-07	\$ 0.383290	\$ 0.197100	\$ 0.580390		\$ 0.580390	\$ 61,259,190	\$ 234,800	\$ 120,742	\$ -	\$ 355,542
2007-08	\$ 0.380900	\$ 0.175000	\$ 0.555900		\$ 0.555900	\$ 61,640,020	\$ 234,787	\$ 107,870	\$ -	\$ 342,657
2008-09	\$ 0.380900	\$ 0.175000	\$ 0.555900		\$ 0.555900	\$ 70,598,176	\$ 268,908	\$ 123,547	\$ -	\$ 392,455
2009-10	\$ 0.380900	\$ 0.175000	\$ 0.555900		\$ 0.555900	\$ 73,535,377	\$ 280,096	\$ 125,840	\$ -	\$ 405,936
2010-11	\$ 0.386630	\$ 0.173710	\$ 0.560340		\$ 0.560340	\$ 71,290,546	\$ 275,631	\$ 123,760	\$ -	\$ 399,391
2011-12	\$ 0.397810	\$ 0.178720	\$ 0.576530		\$ 0.576530	\$ 71,372,845	\$ 283,928	\$ 127,558	\$ -	\$ 411,486
2012-13	\$ 0.417348	\$ 0.154154	\$ 0.571502		\$ 0.571502	\$ 73,326,609	\$ 306,027	\$ 113,036	\$ -	\$ 419,063
2013-14	\$ 0.403973	\$ 0.149209	\$ 0.553182		\$ 0.553182	\$ 75,657,284	\$ 305,635	\$ 112,887	\$ -	\$ 418,522
2014-15	\$ 0.410000	\$ 0.218000	\$ 0.628000		\$ 0.628000	\$ 77,033,476	\$ 315,837	\$ 167,933	\$ -	\$ 483,770
2015-16	\$ 0.410000	\$ 0.218000	\$ 0.628000	\$ 0.050000	\$ 0.678000	\$ 79,673,768	\$ 325,029	\$ 172,820	\$ 39,837	\$ 537,686
2016-17	\$ 0.410000	\$ 0.238000	\$ 0.648000	\$ 0.050000	\$ 0.698000	\$ 81,640,881	\$ 333,054	\$ 193,334	\$ 40,820	\$ 567,208
2017-18	\$ 0.410000	\$ 0.258000	\$ 0.668000	\$ 0.050000	\$ 0.718000	\$ 82,556,379	\$ 336,789	\$ 211,930	\$ 41,278	\$ 589,997
2018-19	\$ 0.448000	\$ 0.281700	\$ 0.729700	\$ 0.050000	\$ 0.779700	\$ 81,489,489	\$ 363,248	\$ 228,408	\$ 40,745	\$ 632,400
2019-20	\$ 0.475795	\$ 0.252116	\$ 0.727911	\$ 0.050000	\$ 0.777911	\$ 82,824,863	\$ 392,106	\$ 207,771	\$ 41,412	\$ 641,289

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CITY OF OVERTON, TEXAS

CITY COUNCIL

Mayor

C.R. Evans Jr.

Mayor Pro Tem

John Posey Place #2

Council Members

David Stone Place #1

Jerry Clark Place #3

Trampas Freeman Place #4

Michael Paul Williams Place #5

MANAGEMENT TEAM

Interim City Manager/Police Chief

Clyde Carter

City Secretary

Rachél Gafford

City Controller

Wendy Bates

Public Works

Dillon Roach

Volunteer Fire Chief

Jim White

City Attorney

Blake Thompson

Municipal Court

Judge Carolyn Walters





Overton, Texas
September 12, 2019

Budget Message – Executive Summary

Following is the adopted Fiscal Year 2019-20 Operating Budget for the City of Overton. Included herein for your consideration are estimates of revenue and expenditures based on activity that occurred in the 2018-19 fiscal year plus expectations of what will happen during the 2019-2020 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. However, the issuance of bonds will have to wait until the City’s annual audits have been caught up.

Over the last few 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 increase in the Maintenance and Operations (M&O) portion of the tax rate up to the rollback rate generates needed tax revenue to help fund City programs and hopefully begin to accrue reserves that can be used to offset future unexpected costs. The rate for the Maintenance and Operations (M&O) portion of the tax rate increased to \$0.475795/\$100 valuation. The Interest and Sinking (I&S), or debt, portion of the tax decreased to \$0.252116 due to an error on the debt service schedule previously used to calculate this rate. The total tax rate for M&O and I&S is \$0.727911, an overall decrease of \$0.001789 from FY2018-19.

Summary of Assumptions and Highlights by Fund

Following are a fund listing, the major categories of revenue and/or expenditures and relevant comments on conditions or influences that affected the rates or amounts for the 2019-20 fiscal year.

Fund Listing for FY2020

- Fund 10 – General Fund (GF)
- Fund 20 – Cemetery Fund
- Fund 30 – Water/Sewer Fund
- Fund 41 – Notes and Loans Fund
- Fund 42 – Interest and Sinking (I&S) Fund
- Fund 55 – Fire Department Grants Fund
- Fund 60 – Court Technology Fund
- Fund 61 – Court Security Fund
- Fund 63 – Police Donations Fund
- Fund 65 – Police Seizure Fund
- Fund 70 – Overton Economic Development Fund (OEDC)
- Fund 75 – Overton Municipal Development District (OMDD)

Revenue

- **Property Tax** – The M&O segment of the property tax that funds general governmental activities was adopted in the amount of \$0.475795 per \$100 valuation. While the Smith County assess valuations increased by over one million dollars, it represents less than 10% of the City's overall valuation. Most of the City's assessed value falls in Rusk County, which increased by about \$332,000 from last year.
- **Sales Tax** – Receipts from sales taxes are estimated conservatively for the coming year at about the same level as this year.
- **Transfers In from Utility Fund** – Based on minimal 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 (19%) of its general fund revenues. The recommended amount to be transferred is \$290,000, which is \$10,000 less than what was budgeted for FY2019. The transfer 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.
- **Utility Rates** – Water and sewer rates for most rate classes were increased by about 5% for FY2020. There were some minor adjustments to the rates in February 2018 but before that rates were last adjusted in 2015 (other than the 6" rate class which was adjusted in 2017 due to issue with the prison). This increase is slightly offset by a decrease in most rates for garbage service.

Expenditures

- **Payroll** – A \$0.50/hour COLA was included for all permanent positions.
- **General Fund** – This fund accounts for expenditures for most general services including administration, police, fire, EMS service, streets and roads, parks and recreation, community development and 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. General fund expenditures are projected to increase by about one and half percent from the amended FY2019 budget. Efforts were made to keep operational spending within an expected ability to pay.

- **Cemetery Fund** – Only minimal increases in expenditures budgeted for this fund.
- **Water and Sewer Fund** – This budget does include the addition of a one full-time PW Tech but the position is frozen until April 2020.
- **Notes and Loans Fund** – This fund accounts for the following loans:
 - EMS Building, PW Equipment, Refinance of CDBG/Cash Flow Loan, PD – Ford Explorers, Partial Refinance of 2003 CO, and the Kubota Tractor Purchase.
- **Interest and Sinking (I&S) Fund** – This fund accounts for the following bond issuances:
 - Tax and Revenue CO, Series 2002
 - Tax and Revenue CO, Series 2018
 - Refunding Bond GO, Series 2018

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,

Clyde Carter, Interim City Manager/Police Chief

City of Overton
Adopted Budget - FY2020
Meeting Date: 9/12/19

Fund	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
Fund 10 - General Fund	Total Revenue	\$ 1,474,434	\$ 1,312,406	\$ 1,514,519	\$ 1,510,247	\$ 35,813	\$ 1,521,356	\$ 11,109
	Total Expenditure	\$ 1,446,671	\$ 1,241,568	\$ 1,514,864	\$ 1,499,367	\$ 52,696	\$ 1,521,313	\$ 21,946
	Total Gain/(Loss)	\$ 27,763	\$ 70,838	\$ (345)	\$ 10,880	\$ (16,883)	\$ 43	\$ (10,837)
Fund 20 - Cemetery Fund	Total Revenue	\$ 63,249	\$ 53,327	\$ 58,597	\$ 61,399	\$ (1,850)	\$ 63,124	\$ 1,725
	Total Expenditure	\$ 62,525	\$ 53,279	\$ 61,350	\$ 61,377	\$ (1,148)	\$ 62,904	\$ 1,527
	Total Gain/(Loss)	\$ 724	\$ 49	\$ (2,753)	\$ 22	\$ (702)	\$ 220	\$ 198
Fund 30 - Water/Sewer Fund	Total Revenue	\$ 1,064,700	\$ 870,011	\$ 1,012,898	\$ 1,018,605	\$ (46,095)	\$ 1,074,700	\$ 56,095
	Total Expenditure	\$ 1,036,249	\$ 808,027	\$ 1,037,075	\$ 1,061,949	\$ 25,700	\$ 1,074,553	\$ 12,604
	Total Gain/(Loss)	\$ 28,451	\$ 61,984	\$ (24,177)	\$ (43,344)	\$ (71,795)	\$ 147	\$ 43,491
Fund 41 - Notes/Loans Fund	Total Revenue	\$ 197,009	\$ 147,757	\$ 198,947	\$ 198,947	\$ 1,938	\$ 202,187	\$ 3,240
	Total Expenditure	\$ 197,009	\$ 151,413	\$ 198,947	\$ 198,947	\$ 1,938	\$ 202,187	\$ 3,240
	Total Gain/(Loss)	\$ -	\$ (3,656)	\$ (0)	\$ -	\$ -	\$ -	\$ -
Fund 42 - I & S Fund	Total Revenue	\$ 255,507	\$ 238,606	\$ 246,945	\$ 247,018	\$ (8,489)	\$ 235,086	\$ (11,932)
	Total Expenditure	\$ 322,495	\$ 277,091	\$ 323,911	\$ 324,130	\$ 1,635	\$ 284,950	\$ (46,880)
	Total Gain/(Loss)	\$ (66,988)	\$ (38,485)	\$ (76,966)	\$ (77,112)	\$ (10,124)	\$ (49,864)	\$ 34,948
Fund 44 - Grants/GF CIP Fund	Total Revenue	\$ 295,000	\$ 264,890	\$ 268,919	\$ 268,919	\$ (26,081)	\$ -	\$ -
	Total Expenditure	\$ 329,000	\$ 268,919	\$ 268,919	\$ 268,919	\$ (60,081)	\$ -	\$ -
	Total Gain/(Loss)	\$ (34,000)	\$ (4,029)	\$ -	\$ -	\$ 34,000	\$ -	\$ -
Fund 51 - Fire Training (Grant Fund)	Total Revenue	\$ 4,700	\$ 3,736	\$ 4,700	\$ 4,700	\$ -	\$ 4,700	\$ -
	Total Expenditure	\$ 4,000	\$ 1,500	\$ 4,000	\$ 4,000	\$ -	\$ 4,500	\$ 500
	Total Gain/(Loss)	\$ 700	\$ 2,236	\$ 700	\$ 700	\$ -	\$ 200	\$ (500)
Fund 60 - Court Tech Fund	Total Revenue	\$ 2,200	\$ 1,869	\$ 2,169	\$ 2,200	\$ -	\$ 2,200	\$ -
	Total Expenditure	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ 3,013	\$ 1,513
	Total Gain/(Loss)	\$ 1,200	\$ 369	\$ 669	\$ 700	\$ (500)	\$ (813)	\$ (1,513)
Fund 61 - Court Security Fund	Total Revenue	\$ 2,000	\$ 1,402	\$ 1,650	\$ 1,650	\$ (350)	\$ 1,750	\$ 100
	Total Expenditure	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
	Total Gain/(Loss)	\$ 1,000	\$ 652	\$ 650	\$ 650	\$ (350)	\$ 750	\$ 100
Fund 68 - Other Court Fund	Total Revenue	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -
	Total Revenue	\$ 1,200	\$ -	\$ -	\$ -	\$ (1,200)	\$ -	\$ -
	Total Revenue	\$ 300	\$ -	\$ -	\$ -	\$ (300)	\$ -	\$ -

Fund	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
Fund 63 - Police Donation Fund	Total Revenue	\$ 3,500	\$ 1,764	\$ 1,764	\$ 1,764	\$ (1,736)	\$ 1,500	\$ (264)
	Total Expenditure	\$ 3,100	\$ 1,432	\$ 1,511	\$ 1,750	\$ (1,350)	\$ 1,100	\$ (650)
	Total Gain/(Loss)	\$ 400	\$ 331	\$ 253	\$ 14	\$ (386)	\$ 400	\$ 386
Fund 65 - Police Seizure Fund	Total Revenue	\$ -	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ -
	Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Gain/(Loss)	\$ -	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ -
Grand Total - City Funds	Total Revenue	\$ 3,363,799	\$ 2,895,771	\$ 3,311,112	\$ 3,315,454	\$ (48,345)	\$ 3,106,608	\$ 60,073
	Total Expenditure	\$ 3,404,249	\$ 2,805,478	\$ 3,413,077	\$ 3,422,939	\$ 18,690	\$ 3,155,520	\$ (6,200)
	Total Gain/(Loss)	\$ (40,450)	\$ 90,293	\$ (101,965)	\$ (107,485)	\$ (67,035)	\$ (48,912)	\$ 66,273
Fund 70 - OEDC Fund	Total Revenue	\$ 101,100	\$ 103,554	\$ 112,986	\$ 112,980	\$ 11,880	\$ 111,500	\$ (1,480)
	Total Expenditure	\$ 37,987	\$ 128,296	\$ 509,640	\$ 509,640	\$ 471,653	\$ 37,987	\$ 37,987
	Total Gain/(Loss)	\$ 63,113	\$ (24,742)	\$ (396,654)	\$ (396,660)	\$ (459,773)	\$ 73,513	\$ (39,467)
Fund 75 - OMDD Fund	Total Revenue	\$ 87,750	\$ 73,043	\$ 87,743	\$ 88,587	\$ 837	\$ 87,650	\$ (937)
	Total Expenditure	\$ 91,100	\$ 131,029	\$ 140,233	\$ 165,385	\$ 74,285	\$ 38,350	\$ (127,035)
	Total Gain/(Loss)	\$ (3,350)	\$ (57,986)	\$ (52,490)	\$ (76,798)	\$ (73,448)	\$ 49,300	\$ 126,098
Grand Total - City / OEDC / OMDD	Total Revenue	\$ 3,552,649	\$ 3,072,368	\$ 3,511,842	\$ 3,517,021	\$ (35,628)	\$ 3,305,758	\$ 57,656
	Total Expenditure	\$ 3,533,336	\$ 3,064,803	\$ 4,062,951	\$ 4,097,964	\$ 564,628	\$ 3,231,857	\$ (95,248)
	Total Gain/(Loss)	\$ 19,313	\$ 7,565	\$ (551,109)	\$ (580,943)	\$ (600,256)	\$ 73,901	\$ 152,904



Fund 10 - General Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
10-4000	Ad Valorem Taxes-Current	\$ 365,109	\$ 336,529	\$ 350,000	\$ 350,000	\$ (15,109)	\$ 394,077	\$ 44,077
10-4001	Ad Valorem Taxes-Delinquent	\$ 12,000	\$ 13,187	\$ 15,187	\$ 15,000	\$ 3,000	\$ 15,000	\$ -
10-4002	Building Permits And Fees	\$ 12,000	\$ 11,778	\$ 12,000	\$ 12,000	\$ -	\$ 10,600	\$ (1,400)
10-4003	Animal Shelter	\$ 50	\$ 40	\$ 40	\$ 50	\$ -	\$ 100	\$ 50
10-4004	State Sales Tax	\$ 200,000	\$ 204,927	\$ 223,595	\$ 220,000	\$ 20,000	\$ 230,000	\$ 10,000
10-4005	Warrant Fees	\$ 6,000	\$ 2,862	\$ 3,250	\$ 3,250	\$ (2,750)	\$ 4,000	\$ 750
10-4006	Franchise Fees	\$ 75,000	\$ 73,437	\$ 75,000	\$ 75,000	\$ -	\$ 80,000	\$ 5,000
10-4008	Sale of Assets	\$ 5,000	\$ 592	\$ 1,500	\$ 1,500	\$ (3,500)	\$ 2,000	\$ 500
10-4009	Building Rental-Com Bldg	\$ 4,000	\$ 4,600	\$ 5,000	\$ 5,000	\$ 1,000	\$ 5,000	\$ -
10-4010	Donations	\$ 3,000	\$ 400	\$ 400	\$ 400	\$ (2,600)	\$ 500	\$ 100
10-4011	Interest Income	\$ 100	\$ 128	\$ 150	\$ 150	\$ 50	\$ 150	\$ -
10-4013	RV Park Rental	\$ 14,000	\$ 10,820	\$ 12,650	\$ 12,650	\$ (1,350)	\$ 14,000	\$ 1,350
10-4014	Notary/Copies/Faxes	\$ 200	\$ 178	\$ 200	\$ 200	\$ -	\$ 200	\$ -
10-4015	Intergovernmental Revenue	\$ 1,750	\$ 16,599	\$ 16,599	\$ 16,599	\$ 14,849	\$ -	\$ (16,599)
10-4016	OEDC Admin Fee	\$ 12,000	\$ -	\$ -	\$ -	\$ (12,000)	\$ 12,000	\$ 12,000
10-4018	Insurance Reimbursements	\$ -	\$ 6,612	\$ 6,612	\$ 6,611	\$ 6,611	\$ -	\$ (6,611)
10-4019	OMDD Admin Fee	\$ 12,000	\$ 8,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
10-4020	Other Income	\$ -	\$ 967	\$ 967	\$ 967	\$ 967	\$ -	\$ (967)
10-4022	EMS Building Rental	\$ -	\$ 6,965	\$ 8,125	\$ 8,125	\$ 8,125	\$ 13,929	\$ 5,804
10-4030	Reimbursements	\$ -	\$ 375	\$ 375	\$ 375	\$ 375	\$ -	\$ (375)
10-4032	Tax Penalties and Interest	\$ 7,000	\$ 9,355	\$ 12,555	\$ 12,500	\$ 5,500	\$ 12,500	\$ -
10-4033	Tax Collection Fees	\$ 3,500	\$ 3,873	\$ 4,573	\$ 4,600	\$ 1,100	\$ 4,600	\$ -
10-4034	Comm Dev Case Fee	\$ 500	\$ 2,789	\$ 3,000	\$ 2,500	\$ 2,000	\$ 2,500	\$ -
10-4035	Comm Dev Legal Notice Fee	\$ 150	\$ 750	\$ 800	\$ 800	\$ 650	\$ 750	\$ (50)
10-4037	Comm Dev Filing Fees	\$ 100	\$ 647	\$ 700	\$ 700	\$ 600	\$ 600	\$ (100)
10-4038	Alcohol Permits	\$ 500	\$ 415	\$ 415	\$ 500	\$ -	\$ 500	\$ -
10-4039	Intergovernmental Revenue 9-1-1 Smith Co	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
10-4040	Intergovt'l Rev - ESD Run Bonus	\$ 800	\$ -	\$ -	\$ -	\$ (800)	\$ -	\$ -
10-4042	Intergovernmental Revenue - Fire	\$ 23,000	\$ 32,721	\$ 35,000	\$ 35,000	\$ 12,000	\$ 35,000	\$ -
10-4043	VFD Cost Recovery Revenue	\$ -	\$ 6,745	\$ 6,745	\$ 6,750	\$ 6,750	\$ 2,000	\$ (4,750)
10-4044	SANE Reimbursements	\$ -	\$ 570	\$ 570	\$ 570	\$ 570	\$ -	\$ (570)
10-4045	Fireworks in the Park Revenue	\$ -	\$ 11,900	\$ 11,900	\$ 11,900	\$ 11,900	\$ 10,000	\$ (1,900)
10-4103	Police Reports	\$ 100	\$ 93	\$ 125	\$ 125	\$ 25	\$ 50	\$ (75)
10-4106	OMNI Fee	\$ 200	\$ 387	\$ 400	\$ 400	\$ 200	\$ 300	\$ (100)
10-4107	Fines	\$ 85,000	\$ 63,165	\$ 75,165	\$ 75,000	\$ (10,000)	\$ 80,000	\$ 5,000
10-4310	Garbage Sales	\$ 250,000	\$ 194,895	\$ 234,895	\$ 235,000	\$ (15,000)	\$ 230,000	\$ (5,000)
10-6160	Transfers In - Fund 30 (Water/Sewer)	\$ 300,000	\$ 225,000	\$ 300,000	\$ 300,000	\$ -	\$ 290,000	\$ (10,000)
10-6320	Transfers In - Fund 20 (Cemetery)	\$ 5,000	\$ 3,750	\$ 2,650	\$ 2,650	\$ (2,350)	\$ 3,000	\$ 350
10-6342	Transfers In - Fund 42 (Debt - I&S)	\$ 75,375	\$ 50,606	\$ 75,375	\$ 75,375	\$ -	\$ 50,000	\$ (25,375)
10-6361	Transfers In - Fund 61 (Court Security)	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
Total - General Fund Revenue		\$ 1,474,434	\$ 1,312,406	\$ 1,514,519	\$ 1,510,247	\$ 35,813	\$ 1,521,356	\$ 11,109

Fund 10 - General Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
10-10-5000	Salaries	\$ 118,000	\$ 113,910	\$ 133,510	\$ 133,500	\$ 15,500	\$ 128,653	\$ (4,847)
10-10-5001	Overtime	\$ -	\$ 293	\$ 300	\$ 300	\$ 300	\$ -	\$ (300)
10-10-5004	Payroll-Unemployment	\$ 405	\$ 405	\$ 406	\$ 406	\$ 1	\$ 529	\$ 123
10-10-5005	Payroll-Retirement	\$ 3,500	\$ 4,151	\$ 4,791	\$ 4,800	\$ 1,300	\$ 4,344	\$ (456)
10-10-5006	Payroll-Health Ins	\$ 10,500	\$ 11,410	\$ 13,018	\$ 13,000	\$ 2,500	\$ 12,760	\$ (240)
10-10-5009	Payroll-FICA/SS/Medicare	\$ 8,000	\$ 9,756	\$ 11,216	\$ 11,200	\$ 3,200	\$ 10,044	\$ (1,156)
10-10-5010	Flexible Spending	\$ 22	\$ 9	\$ 13	\$ 13	\$ (9)	\$ 33	\$ 20
10-10-5011	Workers Comp	\$ 1,500	\$ 3,091	\$ 3,100	\$ 3,100	\$ 1,600	\$ 2,704	\$ (396)
10-10-5012	Travel & Expenses	\$ 1,500	\$ 1,671	\$ 2,000	\$ 2,000	\$ 500	\$ 1,500	\$ (500)
10-10-5013	Training	\$ 500	\$ 1,933	\$ 2,000	\$ 2,000	\$ 1,500	\$ 750	\$ (1,250)
10-10-5014	Postage	\$ 600	\$ 618	\$ 700	\$ 700	\$ 100	\$ 600	\$ (100)
10-10-5015	Office Supplies	\$ 4,500	\$ 7,084	\$ 8,000	\$ 8,000	\$ 3,500	\$ 5,000	\$ (3,000)
10-10-5016	Copies & Copier	\$ 2,800	\$ 2,329	\$ 2,829	\$ 2,800	\$ -	\$ 3,200	\$ 400
10-10-5017	Dues & Subscriptions	\$ 3,600	\$ 2,973	\$ 3,300	\$ 3,600	\$ -	\$ 3,600	\$ -
10-10-5018	Advertising	\$ 1,000	\$ 519	\$ 750	\$ 1,000	\$ -	\$ 1,000	\$ -
10-10-5019	Office Equipment	\$ -	\$ 797	\$ 797	\$ 800	\$ 800	\$ -	\$ (800)
10-10-5020	Legal & Professional Fees	\$ 9,500	\$ 9,433	\$ 10,933	\$ 11,000	\$ 1,500	\$ 11,000	\$ -
10-10-5022	Cell Phone Allowance	\$ 720	\$ 665	\$ 776	\$ 775	\$ 55	\$ 720	\$ (55)
10-10-5024	Gas	\$ 550	\$ 404	\$ 554	\$ 550	\$ -	\$ 550	\$ -
10-10-5025	Telephone	\$ 6,500	\$ 4,339	\$ 6,000	\$ 6,500	\$ -	\$ 6,500	\$ -
10-10-5026	Electricity	\$ 11,500	\$ 8,369	\$ 10,169	\$ 10,500	\$ (1,000)	\$ 11,500	\$ 1,000
10-10-5027	Rusk County Appraisal District	\$ 7,500	\$ 4,874	\$ 6,499	\$ 6,500	\$ (1,000)	\$ 8,000	\$ 1,500
10-10-5028	Smith County Appraisal District	\$ 500	\$ 431	\$ 600	\$ 600	\$ 100	\$ 600	\$ -
10-10-5030	Building Maintenance	\$ 3,000	\$ 9,579	\$ 9,819	\$ 9,800	\$ 6,800	\$ 4,000	\$ (5,800)
10-10-5031	Land/Building Lease	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	\$ -
10-10-5032	Liability Insurance	\$ 6,700	\$ 4,927	\$ 6,569	\$ 6,600	\$ (100)	\$ 7,226	\$ 626
10-10-5037	Gas & Oil	\$ 375	\$ 298	\$ 350	\$ 350	\$ (25)	\$ 400	\$ 50
10-10-5039	Vehicle Maintenance/Repair	\$ 500	\$ 1,359	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)
10-10-5040	Tax Collection Fees	\$ 9,000	\$ 7,506	\$ 8,806	\$ 9,000	\$ -	\$ 10,000	\$ 1,000
10-10-5044	Contract Labor/Services	\$ -	\$ 4,973	\$ 4,973	\$ 4,973	\$ 4,973	\$ 2,500	\$ (2,473)
10-10-5050	Community Building Supplies	\$ 500	\$ -	\$ -	\$ -	\$ (500)	\$ -	\$ -
10-10-5078	Election	\$ 5,000	\$ 25	\$ 25	\$ 100	\$ (4,900)	\$ 5,000	\$ 4,900
10-10-5085	Audit Fees	\$ 61,500	\$ 8,100	\$ 15,000	\$ 15,000	\$ (46,500)	\$ 50,000	\$ 35,000
10-10-5086	Other Contract Services	\$ 6,000	\$ 4,756	\$ 8,756	\$ 8,800	\$ 2,800	\$ 6,000	\$ (2,800)
10-10-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,070	\$ 15,070
	Total - Admin Dept	\$ 285,872	\$ 231,084	\$ 278,157	\$ 279,867	\$ (6,005)	\$ 314,883	\$ 35,016
10-11-5101	Computer Hardware	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 10,180	\$ 8,180
10-11-5102	Computer Software	\$ 2,000	\$ 1,547	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
10-11-5103	IT Maintenance Services	\$ 18,000	\$ 12,942	\$ 17,256	\$ 17,300	\$ (700)	\$ 18,000	\$ 700
10-11-5104	USTI License/Maintenance	\$ 4,000	\$ 5,122	\$ 5,122	\$ 5,125	\$ 1,125	\$ 1,901	\$ (3,224)
10-11-5162	Equipment Rental	\$ 600	\$ 450	\$ 550	\$ 600	\$ -	\$ 300	\$ (300)
10-11-5163	FAST Software	\$ 25,500	\$ 2,500	\$ 5,000	\$ 5,000	\$ (20,500)	\$ 8,250	\$ 3,250
	Total - IT Dept	\$ 52,100	\$ 22,561	\$ 31,928	\$ 32,025	\$ (20,075)	\$ 40,631	\$ 8,606

Fund 10 - General Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
10-12-5000	Salaries	\$ 18,500	\$ 13,227	\$ 15,507	\$ 16,000	\$ (2,500)	\$ 18,553	\$ 2,553
10-12-5004	Payroll-Unemployment	\$ 100	\$ 17	\$ 18	\$ 18	\$ (82)	\$ 11	\$ (7)
10-12-5005	Payroll-Retirement	\$ 500	\$ 222	\$ 302	\$ 350	\$ (150)	\$ 625	\$ 275
10-12-5006	Payroll-Health Ins	\$ 1,750	\$ 738	\$ 1,006	\$ 1,100	\$ (650)	\$ 1,746	\$ 646
10-12-5009	Payroll-FICA/SS/Medicare	\$ 1,400	\$ 769	\$ 969	\$ 1,000	\$ (400)	\$ 1,419	\$ 419
10-12-5010	Flexible Spending	\$ -	\$ 5	\$ 7	\$ 7	\$ 7	\$ 11	\$ 4
10-12-5012	Travel & Expenses	\$ -	\$ 239	\$ 250	\$ 250	\$ 250	\$ 750	\$ 500
10-12-5013	Training	\$ 250	\$ 280	\$ 280	\$ 280	\$ 30	\$ 750	\$ 470
10-12-5014	Postage	\$ 100	\$ 46	\$ 75	\$ 100	\$ -	\$ 100	\$ -
10-12-5015	Office Supplies	\$ 250	\$ 1,008	\$ 1,050	\$ 1,050	\$ 800	\$ 1,000	\$ (50)
10-12-5017	Dues & Subscriptions	\$ 110	\$ 135	\$ 135	\$ 135	\$ 25	\$ 135	\$ -
10-12-5018	Advertising	\$ 250	\$ 608	\$ 650	\$ 650	\$ 400	\$ 750	\$ 100
10-12-5020	Legal & Professional Fees	\$ 1,500	\$ 955	\$ 1,355	\$ 1,500	\$ -	\$ 1,500	\$ -
10-12-5044	Contract Labor/Services	\$ 5,000	\$ 5,994	\$ 7,494	\$ 7,750	\$ 2,750	\$ 5,000	\$ (2,750)
10-12-5076	Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-12-5084	Filing Fees	\$ 100	\$ 609	\$ 800	\$ 800	\$ 700	\$ 400	\$ (400)
10-12-5105	GIS Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-12-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,800	\$ 6,800
	Total - Comm Dev Dept	\$ 29,810	\$ 24,852	\$ 29,897	\$ 30,990	\$ 1,180	\$ 39,551	\$ 8,561

10-13-5000	Salaries	\$ 27,000	\$ 26,341	\$ 30,741	\$ 30,750	\$ 3,750	\$ 29,353	\$ (1,397)
10-13-5001	Overtime	\$ 200	\$ -	\$ -	\$ -	\$ (200)	\$ 200	\$ 200
10-13-5004	Payroll-Unemployment	\$ 162	\$ 97	\$ 97	\$ 100	\$ (62)	\$ 162	\$ 62
10-13-5005	Payroll-Retirement	\$ 875	\$ 847	\$ 995	\$ 1,000	\$ 125	\$ 996	\$ (4)
10-13-5006	Payroll-Health Ins	\$ 7,000	\$ 6,431	\$ 7,503	\$ 7,500	\$ 500	\$ 7,253	\$ (247)
10-13-5009	Payroll-FICA/SS/Medicare	\$ 2,100	\$ 1,939	\$ 2,267	\$ 2,275	\$ 175	\$ 2,261	\$ (14)
10-13-5012	Travel & Expenses	\$ 200	\$ 81	\$ 100	\$ 100	\$ (100)	\$ 200	\$ 100
10-13-5013	Training	\$ 200	\$ 350	\$ 350	\$ 350	\$ 150	\$ 200	\$ (150)
10-13-5014	Postage	\$ 500	\$ 274	\$ 479	\$ 500	\$ -	\$ 500	\$ -
10-13-5015	Office Supplies	\$ 750	\$ 308	\$ 600	\$ 600	\$ (150)	\$ 750	\$ 150
10-13-5020	Legal & Professional Fees	\$ 6,000	\$ 3,835	\$ 5,000	\$ 5,000	\$ (1,000)	\$ 6,000	\$ 1,000
10-13-5082	Judge and Jury Fees	\$ 4,800	\$ 4,457	\$ 4,857	\$ 4,860	\$ 60	\$ 4,800	\$ (60)
10-13-5086	Other Contract Services	\$ -	\$ 1,816	\$ 2,216	\$ 2,250	\$ 2,250	\$ -	\$ (2,250)
10-13-5113	Cost of Collections	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -
	Total - Court Dept	\$ 53,287	\$ 46,775	\$ 58,704	\$ 58,785	\$ 5,498	\$ 56,175	\$ (2,610)

Fund 10 - General Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
10-14-5000	Salaries	\$ 341,700	\$ 321,636	\$ 375,636	\$ 375,700	\$ 34,000	\$ 357,488	\$ (18,212)
10-14-5001	Overtime	\$ 9,000	\$ 18,236	\$ 19,836	\$ 19,850	\$ 10,850	\$ 9,000	\$ (10,850)
10-14-5004	Payroll-Unemployment	\$ 1,950	\$ 1,255	\$ 1,300	\$ 1,300	\$ (650)	\$ 1,795	\$ 495
10-14-5005	Payroll-Retirement	\$ 11,100	\$ 11,291	\$ 13,291	\$ 13,300	\$ 2,200	\$ 12,789	\$ (511)
10-14-5006	Payroll-Health Ins	\$ 56,000	\$ 49,928	\$ 58,528	\$ 58,500	\$ 2,500	\$ 58,291	\$ (209)
10-14-5009	Payroll-FICA/SS/Medicare	\$ 27,200	\$ 26,807	\$ 26,911	\$ 2,700	\$ (24,500)	\$ 29,031	\$ 26,331
10-14-5010	Flexible Spending	\$ 45	\$ 41	\$ 45	\$ 45	\$ -	\$ 44	\$ (1)
10-14-5011	Workers Comp	\$ 11,500	\$ 10,155	\$ 10,155	\$ 10,200	\$ (1,300)	\$ 10,816	\$ 616
10-14-5012	Travel & Expenses	\$ 3,000	\$ 2,650	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
10-14-5013	Training	\$ 3,000	\$ 1,643	\$ 2,500	\$ 2,500	\$ (500)	\$ 3,000	\$ 500
10-14-5014	Postage	\$ 100	\$ 250	\$ 275	\$ 275	\$ 175	\$ 275	\$ -
10-14-5015	Office Supplies	\$ 1,700	\$ 758	\$ 1,200	\$ 1,200	\$ (500)	\$ 1,700	\$ 500
10-14-5016	Copies & Copier	\$ 2,800	\$ 2,944	\$ 3,544	\$ 3,544	\$ 744	\$ 3,500	\$ (44)
10-14-5017	Dues & Subscriptions	\$ 900	\$ 75	\$ 400	\$ 400	\$ (500)	\$ 900	\$ 500
10-14-5018	Advertising	\$ -	\$ 83	\$ 83	\$ 83	\$ 83	\$ -	\$ (83)
10-14-5022	Cell Phone Allowance	\$ 720	\$ 332	\$ 388	\$ 388	\$ (332)	\$ 360	\$ (28)
10-14-5025	Telephone	\$ 3,800	\$ 2,397	\$ 3,317	\$ 3,500	\$ (300)	\$ 3,800	\$ 300
10-14-5030	Building Maintenance	\$ 750	\$ 1,243	\$ 1,300	\$ 1,300	\$ 550	\$ 750	\$ (550)
10-14-5032	Liability Insurance	\$ 11,500	\$ 6,918	\$ 9,218	\$ 9,218	\$ (2,282)	\$ 10,147	\$ 929
10-14-5036	Materials & Supplies	\$ 1,000	\$ 2,524	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,000	\$ -
10-14-5037	Gas & Oil	\$ 11,500	\$ 11,125	\$ 15,025	\$ 15,025	\$ 3,525	\$ 13,000	\$ (2,025)
10-14-5039	Vehicle Maintenance/Repair	\$ 10,000	\$ 7,737	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
10-14-5041	Equipment	\$ -	\$ 882	\$ 900	\$ 900	\$ 900	\$ -	\$ (900)
10-14-5043	Uniforms	\$ -	\$ 940	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
10-14-5046	Animal Shelter Fees	\$ 200	\$ 30	\$ 50	\$ 50	\$ (150)	\$ 400	\$ 350
10-14-5049	Forensics	\$ 1,500	\$ 65	\$ 500	\$ 500	\$ (1,000)	\$ 1,500	\$ 1,000
10-14-5061	Maintenance Equipment	\$ 400	\$ 767	\$ 850	\$ 850	\$ 450	\$ 400	\$ (450)
10-14-5062	Physicals/Drug Screens (EE)	\$ -	\$ 334	\$ 334	\$ 335	\$ 335	\$ -	\$ (335)
10-14-5088	SANE Exams	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-5094	Dog Food	\$ 600	\$ 570	\$ 650	\$ 650	\$ 50	\$ 600	\$ (50)
10-14-5095	Vet Fees	\$ 500	\$ 851	\$ 851	\$ 851	\$ 351	\$ 500	\$ (351)
10-14-5101	Computer Hardware	\$ -	\$ 7,492	\$ 7,492	\$ 7,592	\$ 7,592	\$ -	\$ (7,592)
10-14-5102	Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-14-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
	Total - Police Dept	\$ 512,465	\$ 491,959	\$ 571,579	\$ 547,756	\$ 35,291	\$ 547,086	\$ (670)

Fund 10 - General Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
10-15-5000	Salaries - Fire Marshal	\$ -	\$ 65	\$ 65	\$ 65	\$ 65	\$ 200	\$ 135
10-15-5011	Workers Comp	\$ 1,500	\$ 1,325	\$ 1,325	\$ 1,500	\$ -	\$ 1,352	\$ (148)
10-15-5012	Travel & Expenses	\$ 6,500	\$ 2,233	\$ 6,000	\$ 6,500	\$ -	\$ 6,500	\$ -
10-15-5013	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
10-15-5015	Office Supplies	\$ 100	\$ 422	\$ 450	\$ 450	\$ 350	\$ 100	\$ (350)
10-15-5017	Dues & Subscriptions	\$ 1,200	\$ 1,197	\$ 1,575	\$ 1,575	\$ 375	\$ 1,200	\$ (375)
10-15-5020	Legal & Professional Fees	\$ -	\$ 2,480	\$ 2,480	\$ 2,480	\$ 2,480	\$ 1,000	\$ (1,480)
10-15-5022	Cell Phone Allowance	\$ 1,392	\$ 417	\$ 475	\$ 475	\$ (917)	\$ 720	\$ 245
10-15-5024	Gas	\$ 1,600	\$ 1,364	\$ 1,600	\$ 1,600	\$ -	\$ 1,600	\$ -
10-15-5025	Telephone	\$ 3,000	\$ 2,228	\$ 2,978	\$ 3,000	\$ -	\$ 3,000	\$ -
10-15-5026	Electricity	\$ 1,500	\$ 1,101	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
10-15-5032	Liability Insurance	\$ 5,100	\$ 3,662	\$ 4,883	\$ 5,900	\$ 800	\$ 5,371	\$ (529)
10-15-5036	Materials & Supplies	\$ 500	\$ 302	\$ 500	\$ 500	\$ -	\$ 500	\$ -
10-15-5037	Gas & Oil	\$ 2,500	\$ 1,982	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
10-15-5038	Protective Gear	\$ 6,000	\$ 2,834	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
10-15-5039	Vehicle Maintenance/Repair	\$ 6,500	\$ 4,224	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	\$ -
10-15-5041	Equipment	\$ 8,000	\$ 5,615	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -
10-15-5042	Fireman's Fees	\$ 6,500	\$ 5,311	\$ 5,811	\$ 5,800	\$ (700)	\$ 6,500	\$ 700
10-15-5043	Uniforms	\$ 800	\$ 806	\$ 806	\$ 806	\$ 6	\$ 800	\$ (6)
10-15-5098	Building Maintenance	\$ 500	\$ 122	\$ 500	\$ 500	\$ -	\$ 500	\$ -
10-15-5115	Tires	\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 600	\$ -
10-15-5140	Champion EMS Subsidy	\$ 36,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ (27,000)	\$ -	\$ (9,000)
10-15-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
	Total - Fire Dept	\$ 89,792	\$ 46,688	\$ 63,548	\$ 65,251	\$ (24,541)	\$ 59,943	\$ (5,308)
10-16-5077	Garbage Collection Expense	\$ 168,500	\$ 133,670	\$ 178,670	\$ 180,000	\$ 11,500	\$ 185,000	\$ 5,000
	Total - Garbage	\$ 168,500	\$ 133,670	\$ 178,670	\$ 180,000	\$ 11,500	\$ 185,000	\$ 5,000

Fund 10 - General Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
10-17-5000	Salaries	\$ 11,800	\$ 15,597	\$ 18,997	\$ 19,000	\$ 7,200	\$ 18,693	\$ (307)
10-17-5001	Overtime	\$ 1,000	\$ 1,408	\$ 1,450	\$ 1,450	\$ 450	\$ 1,070	\$ (380)
10-17-5004	Payroll-Unemployment	\$ 81	\$ 124	\$ 140	\$ 140	\$ 59	\$ 198	\$ 58
10-17-5005	Payroll-Retirement	\$ 375	\$ 383	\$ 473	\$ 473	\$ 98	\$ 444	\$ (29)
10-17-5006	Payroll-Health Ins	\$ 3,500	\$ 3,104	\$ 3,684	\$ 3,684	\$ 184	\$ 3,492	\$ (192)
10-17-5009	Payroll-FICA/SS/Medicare	\$ 900	\$ 1,360	\$ 1,640	\$ 1,640	\$ 740	\$ 1,512	\$ (128)
10-17-5011	Workers Comp	\$ 1,400	\$ 883	\$ 883	\$ 900	\$ (500)	\$ 901	\$ 1
10-17-5020	Legal & Professional Fees	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ (50)
10-17-5024	Gas	\$ 4,000	\$ 2,847	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -
10-17-5026	Electricity	\$ 93,000	\$ 73,709	\$ 90,709	\$ 93,000	\$ -	\$ 93,000	\$ -
10-17-5030	Building Maintenance	\$ 1,500	\$ 783	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
10-17-5032	Liability Insurance	\$ 2,900	\$ 3,205	\$ 4,205	\$ 4,205	\$ 1,305	\$ 4,700	\$ 495
10-17-5035	Street Repairs & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000
10-17-5036	Materials & Supplies	\$ 15,000	\$ 36,015	\$ 40,000	\$ 40,000	\$ 25,000	\$ 8,000	\$ (32,000)
10-17-5037	Gas & Oil	\$ 4,000	\$ 2,979	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -
10-17-5039	Vehicle Maintenance/Repair	\$ 2,500	\$ 6,204	\$ 7,000	\$ 7,000	\$ 4,500	\$ 6,000	\$ (1,000)
10-17-5041	Equipment	\$ -	\$ 6,536	\$ 6,536	\$ 6,536	\$ 6,536	\$ -	\$ (6,536)
10-17-5043	Uniforms	\$ 1,500	\$ 1,506	\$ 1,866	\$ 1,866	\$ 366	\$ 1,900	\$ 34
10-17-5044	Contract Labor/Services	\$ -	\$ 11,873	\$ 11,873	\$ 11,873	\$ 11,873	\$ -	\$ (11,873)
10-17-5062	Physicals/Drug Screens (EE)	\$ -	\$ 280	\$ 280	\$ 280	\$ 280	\$ 200	\$ (80)
10-17-5114	Electrical Contractor Work	\$ 500	\$ 442	\$ 500	\$ 500	\$ -	\$ 500	\$ -
10-17-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000
	Total - PW Streets/Parks	\$ 143,956	\$ 169,288	\$ 199,786	\$ 202,097	\$ 58,141	\$ 177,111	\$ (24,986)
10-19-5070	Fireworks in the Park	\$ 2,500	\$ 9,848	\$ 9,850	\$ 9,850	\$ 7,350	\$ 7,500	\$ (2,350)
10-19-5071	Annual Easter Egg Hunt	\$ 250	\$ 240	\$ 250	\$ 250	\$ -	\$ 250	\$ -
10-19-5079	Contribution to Library	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
10-19-5080	Light Up Overton	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	\$ 1,500	\$ 1,500
	Total - Special Events	\$ 4,750	\$ 10,088	\$ 10,600	\$ 10,600	\$ 5,850	\$ 9,750	\$ (850)
10-90-7001	Transfer Out - Fund 44 (Street Maintenance CIP)	\$ 20,000	\$ -	\$ 3,919	\$ 3,919	\$ (16,081)	\$ -	\$ (3,919)
10-90-7134	Transfer Out - Fund 41 (Notes and Loans)	\$ 86,139	\$ 64,604	\$ 88,077	\$ 88,077	\$ 1,938	\$ 91,184	\$ 3,107
	Total - Transfers Out	\$ 106,139	\$ 64,604	\$ 91,996	\$ 91,996	\$ (14,143)	\$ 91,184	\$ (812)
Fund 10 - General Fund	Total Revenue	\$ 1,474,434	\$ 1,312,406	\$ 1,514,519	\$ 1,510,247	\$ 35,813	\$ 1,521,356	\$ 11,109
	Total Expenditure	\$ 1,446,671	\$ 1,241,568	\$ 1,514,864	\$ 1,499,367	\$ 52,696	\$ 1,521,313	\$ 21,946
	Total Gain/(Loss)	\$ 27,763	\$ 70,838	\$ (345)	\$ 10,880	\$ (16,883)	\$ 43	\$ (10,837)

Fund 20 - Cemetery Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
20-4000	Ad Valorem Taxes-Current	\$ 41,399	\$ 38,116	\$ 39,066	\$ 41,399	\$ -	\$ 42,074	\$ 675
20-4001	Ad Valorem Taxes-Delinquent	\$ 900	\$ 1,331	\$ 1,511	\$ 1,550	\$ 650	\$ 1,750	\$ 200
20-4010	Donations	\$ 1,500	\$ 550	\$ 800	\$ 800	\$ (700)	\$ 750	\$ (50)
20-4020	Other Income	\$ 200	\$ 118	\$ 120	\$ 200	\$ -	\$ 200	\$ -
20-4032	Tax Penalties and Interest	\$ 400	\$ 687	\$ 800	\$ 800	\$ 400	\$ 750	\$ (50)
20-4033	Tax Collection Fees	\$ 250	\$ 347	\$ 500	\$ 500	\$ 250	\$ 500	\$ -
20-4037	Filing Fees	\$ 1,000	\$ 677	\$ 725	\$ 800	\$ (200)	\$ 800	\$ -
20-4401	Plot Sales	\$ 12,000	\$ 7,550	\$ 10,000	\$ 10,000	\$ (2,000)	\$ 11,000	\$ 1,000
20-4402	Interment Fee	\$ 5,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ (1,000)	\$ 4,500	\$ 500
20-4403	Gravesite Location Fee	\$ 300	\$ 225	\$ 350	\$ 350	\$ 50	\$ 300	\$ (50)
20-4404	Marker Permit Fee	\$ 300	\$ 725	\$ 725	\$ 1,000	\$ 700	\$ 500	\$ (500)
	Total - Cemetery Revenue	\$ 63,249	\$ 53,327	\$ 58,597	\$ 61,399	\$ (1,850)	\$ 63,124	\$ 1,725
20-20-5000	Salaries	\$ 31,500	\$ 23,715	\$ 27,715	\$ 27,715	\$ (3,785)	\$ 28,582	\$ 867
20-20-5001	Overtime	\$ -	\$ 70	\$ 70	\$ 70	\$ 70	\$ -	\$ (70)
20-20-5004	Payroll-Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122	\$ 122
20-20-5005	Payroll-Retirement	\$ -	\$ 222	\$ 302	\$ 302	\$ 302	\$ 436	\$ 134
20-20-5006	Payroll-Health Ins	\$ -	\$ 737	\$ 1,005	\$ 1,005	\$ 1,005	\$ -	\$ (1,005)
20-20-5009	Payroll-FICA/SS/Medicare	\$ -	\$ 498	\$ 678	\$ 678	\$ 678	\$ 990	\$ 312
20-20-5010	Flexible Spending	\$ -	\$ 5	\$ 9	\$ 9	\$ 9	\$ -	\$ (9)
20-20-5014	Postage	\$ 100	\$ 64	\$ 75	\$ 75	\$ (25)	\$ 100	\$ 25
20-20-5015	Office Supplies	\$ 500	\$ 151	\$ 200	\$ 200	\$ (300)	\$ 500	\$ 300
20-20-5018	Advertising	\$ -	\$ 183	\$ 183	\$ 183	\$ 183	\$ -	\$ (183)
20-20-5027	Rusk County Appraisal District	\$ 450	\$ 553	\$ 737	\$ 740	\$ 290	\$ 600	\$ (140)
20-20-5028	Smith County Appraisal District	\$ 50	\$ 26	\$ 52	\$ 50	\$ -	\$ 50	\$ -
20-20-5036	Materials & Supplies	\$ 200	\$ 370	\$ 450	\$ 450	\$ 250	\$ 300	\$ (150)
20-20-5040	Tax Collection Fees	\$ 800	\$ 332	\$ 500	\$ 500	\$ (300)	\$ 800	\$ 300
20-20-5044	Contract Labor/Services	\$ 1,000	\$ 100	\$ 500	\$ 500	\$ (500)	\$ 500	\$ -
20-20-5051	Admin Fee	\$ 400	\$ 306	\$ 400	\$ 400	\$ -	\$ -	\$ (400)
20-20-5083	Attorney's Fees	\$ 100	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,375	\$ 500	\$ (975)
20-20-5084	Filing Fees	\$ 225	\$ 172	\$ 200	\$ 225	\$ -	\$ 225	\$ -
20-20-5085	Audit Fees	\$ -	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000
20-20-5401	Cemetery Grounds Maintenance	\$ 22,200	\$ 18,750	\$ 22,150	\$ 22,150	\$ (50)	\$ 22,200	\$ 50
20-20-7310	Transfers Out - Fund 10 (General Fund)	\$ 5,000	\$ 3,750	\$ 2,650	\$ 2,650	\$ (2,350)	\$ 3,000	\$ 350
	Total - Cemetery Expense	\$ 62,525	\$ 53,279	\$ 61,350	\$ 61,377	\$ (1,148)	\$ 62,904	\$ 1,527
Fund 20 - Cemetery Fund	Total Revenue	\$ 63,249	\$ 53,327	\$ 58,597	\$ 61,399	\$ (1,850)	\$ 63,124	\$ 1,725
	Total Expenditure	\$ 62,525	\$ 53,279	\$ 61,350	\$ 61,377	\$ (1,148)	\$ 62,904	\$ 1,527
	Total Gain/(Loss)	\$ 724	\$ 49	\$ (2,753)	\$ 22	\$ (702)	\$ 220	\$ 198

Fund 30 - Water and Sewer Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
30-4028	Bulk Water Sales	\$ 1,000	\$ 695	\$ 750	\$ 750	\$ (250)	\$ 750	\$ -
30-4301	Water Sales	\$ 635,000	\$ 501,920	\$ 601,920	\$ 605,000	\$ (30,000)	\$ 635,000	\$ 30,000
30-4302	Sewer Sales	\$ 400,000	\$ 339,354	\$ 376,356	\$ 379,000	\$ (21,000)	\$ 410,000	\$ 31,000
30-4303	Water Taps & Meters	\$ 1,000	\$ 3,050	\$ 3,050	\$ 3,050	\$ 2,050	\$ 1,500	\$ (1,550)
30-4304	Sewer Taps	\$ 400	\$ 750	\$ 750	\$ 750	\$ 350	\$ 750	\$ -
30-4305	Reconnect Fees	\$ 6,000	\$ 5,725	\$ 6,325	\$ 6,325	\$ 325	\$ 6,000	\$ (325)
30-4307	Returned Check Fees	\$ 300	\$ 150	\$ 180	\$ 180	\$ (120)	\$ 200	\$ 20
30-4308	Late Fees	\$ 14,000	\$ 13,417	\$ 18,217	\$ 18,200	\$ 4,200	\$ 15,000	\$ (3,200)
30-4309	Connect Fee	\$ 7,000	\$ 4,950	\$ 5,350	\$ 5,350	\$ (1,650)	\$ 5,500	\$ 150
	Total - Water/Sewer Revenue	\$ 1,064,700	\$ 870,011	\$ 1,012,898	\$ 1,018,605	\$ (46,095)	\$ 1,074,700	\$ 56,095
30-33-5000	Salaries	\$ 39,500	\$ 35,375	\$ 40,975	\$ 40,975	\$ 1,475	\$ 38,715	\$ (2,260)
30-33-5001	Overtime	\$ -	\$ 1,584	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,000	\$ (600)
30-33-5004	Payroll-Unemployment	\$ 243	\$ 186	\$ 190	\$ 190	\$ (53)	\$ 243	\$ 53
30-33-5005	Payroll-Retirement	\$ 1,300	\$ 1,194	\$ 1,394	\$ 1,394	\$ 94	\$ 1,338	\$ (56)
30-33-5006	Payroll-Health Ins	\$ 10,500	\$ 9,535	\$ 11,135	\$ 1,135	\$ (9,365)	\$ 11,013	\$ 9,878
30-33-5009	Payroll-FICA/SS/Medicare	\$ 3,100	\$ 2,733	\$ 3,133	\$ 3,133	\$ 33	\$ 3,038	\$ (95)
30-33-5011	Workers Comp	\$ 650	\$ 883	\$ 883	\$ 883	\$ 233	\$ 1,803	\$ 920
30-33-5013	Training	\$ 100	\$ -	\$ -	\$ -	\$ (100)	\$ 100	\$ 100
30-33-5014	Postage	\$ 4,500	\$ 3,494	\$ 4,174	\$ 4,200	\$ (300)	\$ 4,500	\$ 300
30-33-5015	Office Supplies	\$ 1,850	\$ 3,426	\$ 3,600	\$ 3,600	\$ 1,750	\$ 2,500	\$ (1,100)
30-33-5016	Copies & Copier	\$ 2,800	\$ 2,600	\$ 3,200	\$ 3,200	\$ 400	\$ 3,200	\$ -
30-33-5022	Cell Phone Allowance	\$ 360	\$ 332	\$ 360	\$ 360	\$ -	\$ 360	\$ -
30-33-5025	Telephone	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ (500)	\$ 1,000	\$ 500
30-33-5030	Building Maintenance	\$ -	\$ 1,894	\$ 1,894	\$ 1,894	\$ 1,894	\$ 750	\$ (1,144)
30-33-5032	Liability Insurance	\$ 8,000	\$ 7,288	\$ 9,788	\$ 9,788	\$ 1,788	\$ 10,689	\$ 901
30-33-5036	Materials & Supplies	\$ -	\$ 19	\$ 19	\$ 20	\$ 20	\$ -	\$ (20)
30-33-5043	Uniforms	\$ -	\$ 282	\$ 282	\$ 282	\$ 282	\$ -	\$ (282)
30-33-5062	Physicals/Drug Screens (EE)	\$ -	\$ 119	\$ 119	\$ 119	\$ 119	\$ -	\$ (119)
30-33-5083	Attorney's Fees	\$ 1,000	\$ 75	\$ 75	\$ 1,000	\$ -	\$ 250	\$ (750)
30-33-5085	Audit Fees	\$ -	\$ 8,100	\$ 12,000	\$ 12,000	\$ 12,000	\$ 30,000	\$ 18,000
30-33-5086	Other Contract Services	\$ -	\$ 1,816	\$ 2,216	\$ 2,250	\$ 2,250	\$ 2,000	\$ (250)
30-33-5087	Employee PR Reimbursements	\$ -	\$ 70	\$ 70	\$ 70	\$ 70	\$ -	\$ (70)
30-33-5104	USTI License/Maintenance	\$ -	\$ 1,618	\$ 1,618	\$ 1,618	\$ 1,618	\$ 1,620	\$ 2
	Total - Utility Billing Dept	\$ 74,903	\$ 83,123	\$ 99,225	\$ 90,211	\$ 15,308	\$ 114,120	\$ 23,909

Fund 30 - Water and Sewer Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
30-35-5000	Salaries	\$ 62,000	\$ 63,592	\$ 73,592	\$ 73,500	\$ 11,500	\$ 60,861	\$ (12,639)
30-35-5001	Overtime	\$ 4,000	\$ 6,316	\$ 6,916	\$ 6,920	\$ 2,920	\$ 7,000	\$ 80
30-35-5004	Payroll-Unemployment	\$ 324	\$ 288	\$ 290	\$ 290	\$ (34)	\$ 324	\$ 34
30-35-5005	Payroll-Retirement	\$ 2,000	\$ 2,319	\$ 2,719	\$ 2,720	\$ 720	\$ 2,287	\$ (433)
30-35-5006	Payroll-Health Ins	\$ 14,000	\$ 14,469	\$ 16,613	\$ 16,613	\$ 2,613	\$ 14,506	\$ (2,107)
30-35-5009	Payroll-FICA/SS/Medicare	\$ 4,800	\$ 5,274	\$ 6,074	\$ 6,074	\$ 1,274	\$ 5,191	\$ (883)
30-35-5011	Workers Comp	\$ 3,000	\$ 1,766	\$ 2,166	\$ 2,200	\$ (800)	\$ 1,803	\$ (397)
30-35-5012	Travel & Expenses	\$ 500	\$ 905	\$ 905	\$ 905	\$ 405	\$ 1,000	\$ 95
30-35-5013	Training	\$ 1,200	\$ 675	\$ 700	\$ 700	\$ (500)	\$ 2,000	\$ 1,300
30-35-5026	Electricity	\$ 60,500	\$ 46,172	\$ 60,172	\$ 60,500	\$ -	\$ 60,500	\$ -
30-35-5036	Materials & Supplies	\$ 40,000	\$ 20,101	\$ 27,000	\$ 27,000	\$ (13,000)	\$ 35,000	\$ 8,000
30-35-5037	Gas & Oil	\$ 5,500	\$ 3,953	\$ 5,453	\$ 5,500	\$ -	\$ 5,500	\$ -
30-35-5039	Vehicle Maintenance/Repair	\$ 5,000	\$ 2,259	\$ 3,500	\$ 3,500	\$ (1,500)	\$ 5,000	\$ 1,500
30-35-5041	Equipment	\$ 2,000	\$ 547	\$ 750	\$ 750	\$ (1,250)	\$ 2,000	\$ 1,250
30-35-5043	Uniforms	\$ 3,200	\$ 2,484	\$ 2,884	\$ 3,000	\$ (200)	\$ 3,200	\$ 200
30-35-5044	Contract Labor/Services	\$ 3,000	\$ 780	\$ 1,000	\$ 1,000	\$ (2,000)	\$ 3,000	\$ 2,000
30-35-5061	Maintenance Equipment	\$ -	\$ 10	\$ 10	\$ 10	\$ 10	\$ -	\$ (10)
30-35-5108	Equipment Rental	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -
30-35-5114	Electrical Contractor Work	\$ 4,000	\$ 2,500	\$ 3,500	\$ 3,500	\$ (500)	\$ 4,000	\$ 500
30-35-5179	Repair Fire Hydrants	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	\$ -	\$ -
30-35-5301	State Permit Fees	\$ 3,500	\$ 3,004	\$ 3,004	\$ 3,004	\$ (496)	\$ 3,500	\$ 496
30-35-5304	Water Testing	\$ 5,000	\$ 1,181	\$ 3,500	\$ 3,500	\$ (1,500)	\$ 3,000	\$ (500)
30-35-5305	Tank Inspections	\$ 1,250	\$ 1,335	\$ 1,335	\$ 1,335	\$ 85	\$ 1,500	\$ 165
30-35-5306	Maintenance On W & S System	\$ 35,000	\$ 11,139	\$ 15,000	\$ 14,000	\$ (21,000)	\$ 15,000	\$ 1,000
30-35-5311	Fine and Penalties	\$ 12,000	\$ -	\$ -	\$ -	\$ (12,000)	\$ -	\$ -
30-35-5500	Capital Outlay	\$ -	\$ 27,336	\$ 27,336	\$ 27,336	\$ 27,336	\$ 15,000	\$ (12,336)
	Total - Water Dept	\$ 278,274	\$ 218,405	\$ 264,420	\$ 263,857	\$ (14,417)	\$ 251,171	\$ (12,686)

Fund 30 - Water and Sewer Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
30-37-5000	Salaries	\$ 53,500	\$ 45,824	\$ 54,368	\$ 54,400	\$ 900	\$ 76,066	\$ 21,666
30-37-5001	Overtime	\$ 5,000	\$ 2,843	\$ 3,800	\$ 4,000	\$ (1,000)	\$ 5,000	\$ 1,000
30-37-5004	Payroll-Unemployment	\$ 324	\$ 226	\$ 226	\$ 226	\$ (98)	\$ 486	\$ 260
30-37-5005	Payroll-Retirement	\$ 1,700	\$ 1,623	\$ 1,943	\$ 1,950	\$ 250	\$ 2,732	\$ 782
30-37-5006	Payroll-Health Ins	\$ 14,000	\$ 10,450	\$ 12,594	\$ 12,600	\$ (1,400)	\$ 17,998	\$ 5,398
30-37-5009	Payroll-FICA/SS/Medicare	\$ 4,000	\$ 3,723	\$ 4,443	\$ 4,450	\$ 450	\$ 6,202	\$ 1,752
30-37-5011	Workers Comp	\$ 3,000	\$ 1,766	\$ 1,766	\$ 1,766	\$ (1,234)	\$ 2,704	\$ 938
30-37-5012	Travel & Expenses	\$ 400	\$ 447	\$ 500	\$ 500	\$ 100	\$ 1,000	\$ 500
30-37-5013	Training	\$ 100	\$ 395	\$ 500	\$ 500	\$ 400	\$ 2,000	\$ 1,500
30-37-5026	Electricity	\$ 38,000	\$ 24,500	\$ 37,500	\$ 38,000	\$ -	\$ 38,000	\$ -
30-37-5036	Materials & Supplies	\$ 25,000	\$ 34,431	\$ 40,000	\$ 40,000	\$ 15,000	\$ 35,000	\$ (5,000)
30-37-5037	Gas & Oil	\$ 5,500	\$ 4,389	\$ 5,889	\$ 5,900	\$ 400	\$ 5,500	\$ (400)
30-37-5039	Vehicle Maintenance/Repair	\$ 6,000	\$ 5,812	\$ 6,300	\$ 6,300	\$ 300	\$ 6,000	\$ (300)
30-37-5041	Equipment	\$ -	\$ 271	\$ 300	\$ 33,900	\$ 33,900	\$ -	\$ (33,900)
30-37-5043	Uniforms	\$ 3,000	\$ 2,543	\$ 2,943	\$ 3,000	\$ -	\$ 3,200	\$ 200
30-37-5044	Contract Labor/Services	\$ 3,000	\$ 4,476	\$ 4,476	\$ 4,476	\$ 1,476	\$ 5,000	\$ 524
30-37-5061	Maintenance Equipment	\$ 5,000	\$ 482	\$ 500	\$ 500	\$ (4,500)	\$ 2,500	\$ 2,000
30-37-5108	Equipment Rental	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	\$ -	\$ -
30-37-5114	Electrical Contractor Work	\$ 10,000	\$ 8,612	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
30-37-5177	Sludge Hauling	\$ 3,000	\$ 2,262	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
30-37-5178	Sludge Pumping	\$ 20,000	\$ 8,785	\$ 10,000	\$ 10,000	\$ (10,000)	\$ 15,000	\$ 5,000
30-37-5301	State Permit Fees	\$ 5,000	\$ 3,374	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
30-37-5303	Sewer Analysis & Inspections	\$ 6,200	\$ 3,887	\$ 5,000	\$ 5,000	\$ (1,200)	\$ 6,200	\$ 1,200
30-37-5306	Maintenance On W & S System	\$ 40,000	\$ 4,248	\$ 8,000	\$ 8,000	\$ (32,000)	\$ 10,000	\$ 2,000
30-37-5500	Capital Outlay	\$ -	\$ 11,369	\$ 29,969	\$ 30,000	\$ 30,000	\$ 33,900	\$ 3,900
	Total - Sewer Dept	\$ 256,724	\$ 186,738	\$ 249,017	\$ 283,468	\$ 26,744	\$ 292,488	\$ 9,020
30-91-7210	Transfer Out - Fund 10 (General Fund)	\$ 150,000	\$ 112,500	\$ 150,000	\$ 150,000	\$ -	\$ 145,000	\$ (5,000)
30-91-7233	Transfer Out - Fund 42 (I&S)	\$ 7,739	\$ 5,804	\$ 7,739	\$ 7,739	\$ -	\$ 7,886	\$ 147
30-91-7234	Transfer Out - Fund 41 (Notes and Loans)	\$ 55,435	\$ 41,576	\$ 55,435	\$ 55,435	\$ -	\$ 55,501	\$ 66
	Total - Water Transfers Out	\$ 213,174	\$ 159,881	\$ 213,174	\$ 213,174	\$ -	\$ 208,387	\$ (4,787)
30-92-7210	Transfer Out - Fund 10 (General Fund)	\$ 150,000	\$ 112,500	\$ 150,000	\$ 150,000	\$ -	\$ 145,000	\$ (5,000)
30-92-7233	Transfer Out - Fund 42 (I&S)	\$ 7,739	\$ 5,804	\$ 5,804	\$ 5,804	\$ (1,935)	\$ 7,886	\$ 2,082
30-92-7234	Transfer Out - Fund 41 (Notes and Loans)	\$ 55,435	\$ 41,576	\$ 55,435	\$ 55,435	\$ -	\$ 55,501	\$ 66
	Total - Sewer Transfers Out	\$ 213,174	\$ 159,881	\$ 211,239	\$ 211,239	\$ (1,935)	\$ 208,387	\$ (2,852)
Fund 30 - Water/Sewer Fund	Total Revenue	\$ 1,064,700	\$ 870,011	\$ 1,012,898	\$ 1,018,605	\$ (46,095)	\$ 1,074,700	\$ 56,095
	Total Expenditure	\$ 1,036,249	\$ 808,027	\$ 1,037,075	\$ 1,061,949	\$ 25,700	\$ 1,074,553	\$ 12,604
	Total Gain/(Loss)	\$ 28,451	\$ 61,984	\$ (24,177)	\$ (43,344)	\$ (71,795)	\$ 147	\$ 43,491

Fund 41 - Notes and Loans Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
41-4703	Bank Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-6160	Transfers In - Fund 30 (Water)	\$ 55,435	\$ 41,576	\$ 55,435	\$ 55,435	\$ -	\$ 55,501	\$ 66
41-6161	Transfers In - Fund 30 (Sewer)	\$ 55,435	\$ 41,576	\$ 55,435	\$ 55,435	\$ -	\$ 55,501	\$ 66
41-6210	Transfer In - Fund 10 (General Fund)	\$ 86,139	\$ 64,604	\$ 88,077	\$ 88,077	\$ 1,938	\$ 91,184	\$ 3,107
	Total - Notes & Loans Revenue	\$ 197,009	\$ 147,757	\$ 198,947	\$ 198,947	\$ 1,938	\$ 202,187	\$ 3,240
41-49-5450	Loan Closing Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-49-5451	EMS Building Loan	\$ 11,165	\$ 9,444	\$ 11,544	\$ 11,544	\$ 379	\$ 12,601	\$ 1,057
41-49-5458	Unsecured Bank Loan (PW Equip)	\$ 31,873	\$ 26,561	\$ 31,873	\$ 31,873	\$ -	\$ 31,873	\$ 0
41-49-5459	Unsecured Loan (Ref Debt)	\$ 78,996	\$ 39,498	\$ 78,996	\$ 78,996	\$ -	\$ 78,996	\$ (0)
41-49-5462	Unsec Loan (Refin CDBG-CF)	\$ 39,765	\$ 39,765	\$ 39,765	\$ 39,765	\$ -	\$ 39,765	\$ (0)
41-49-5463	Unsec Loan (PD Explorers x2)	\$ 35,210	\$ 35,210	\$ 35,210	\$ 35,210	\$ -	\$ 35,210	\$ (0)
41-49-5464	Kubota Mower	\$ -	\$ 935	\$ 1,559	\$ 1,559	\$ 1,559	\$ 3,742	\$ 2,183
	Total - Notes & Loans Expense	\$ 197,009	\$ 151,413	\$ 198,947	\$ 198,947	\$ 1,938	\$ 202,187	\$ 3,240
Fund 41 -	Total Revenue	\$ 197,009	\$ 147,757	\$ 198,947	\$ 198,947	\$ 1,938	\$ 202,187	\$ 3,240
Notes/Loans	Total Expenditure	\$ 197,009	\$ 151,413	\$ 198,947	\$ 198,947	\$ 1,938	\$ 202,187	\$ 3,240
Fund	Total Gain/(Loss)	\$ -	\$ (3,656)	\$ (0)	\$ -	\$ -	\$ -	\$ -

Fund 42 - Interest and Sinking (I&S) Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
42-4000	Ad Valorem Taxes-Current	\$ 229,529	\$ 212,845	\$ 215,445	\$ 215,500	\$ (14,029)	\$ 208,815	\$ (6,685)
42-4001	Ad Valorem Taxes-Delinquent	\$ 6,000	\$ 7,583	\$ 8,383	\$ 8,400	\$ 2,400	\$ 6,000	\$ (2,400)
42-4032	Tax Penalties and Interest	\$ 3,000	\$ 4,498	\$ 5,298	\$ 5,300	\$ 2,300	\$ 3,000	\$ (2,300)
42-4033	Tax Collection Fees	\$ 1,500	\$ 2,071	\$ 2,341	\$ 2,340	\$ 840	\$ 1,500	\$ (840)
42-6160	Transfers In - Fund 30 (Water)	\$ 7,739	\$ 5,804	\$ 7,739	\$ 7,739	\$ -	\$ 7,886	\$ 147
42-6161	Transfers In - Fund 30 (Sewer)	\$ 7,739	\$ 5,804	\$ 7,739	\$ 7,739	\$ -	\$ 7,886	\$ 147
	Total - I & S Revenue	\$ 255,507	\$ 238,606	\$ 246,945	\$ 247,018	\$ (8,489)	\$ 235,086	\$ (11,932)
42-40-5027	Rusk County Appraisal District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
42-40-5028	Smith County Appraisal District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
42-40-5040	Tax Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
	Total - General I & S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,700	\$ 7,700
42-41-5027	Rusk County Appraisal District	\$ 2,600	\$ 3,064	\$ 4,085	\$ 4,085	\$ 1,485	\$ -	\$ (4,085)
42-41-5028	Smith County Appraisal District	\$ 150	\$ 91	\$ 131	\$ 150	\$ -	\$ -	\$ (150)
42-41-5040	Tax Collection Fees	\$ 4,200	\$ 1,824	\$ 4,000	\$ 4,200	\$ -	\$ -	\$ (4,200)
42-41-5100	Debt Service-2002 CO Bonds Principal	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ -
42-41-5110	Debt Service-2002 CO Bonds Interest	\$ 33,920	\$ 16,960	\$ 33,920	\$ 33,920	\$ -	\$ 21,200	\$ (12,720)
42-41-5111	Paying Agent Fees	\$ 300	\$ 750	\$ 750	\$ 750	\$ 450	\$ 300	\$ (450)
	Total - 2002 CO	\$ 201,170	\$ 182,689	\$ 202,886	\$ 203,105	\$ 1,935	\$ 181,500	\$ (21,605)
42-44-5100	Debt Service-CO Bonds Principal	\$ 6,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
42-44-5110	Debt Service-CO Bonds Interest	\$ 2,500	\$ 1,626	\$ 2,500	\$ 2,500	\$ -	\$ 2,200	\$ (300)
42-44-5112	Cost of Insurance/Paying Agent Fee	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ (300)
	Total - 2018 Refunding CO	\$ 8,800	\$ 6,626	\$ 8,800	\$ 8,800	\$ -	\$ 8,200	\$ (600)
42-45-5100	Debt Service-CO Bonds Principal	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	\$ 28,000	\$ 2,000
42-45-5110	Debt Service-CO Bonds Interest	\$ 10,850	\$ 5,244	\$ 10,850	\$ 10,850	\$ -	\$ 9,550	\$ (1,300)
42-45-5112	Cost of Insurance/Paying Agent Fee	\$ 300	\$ -	\$ -	\$ -	\$ (300)	\$ -	\$ -
	Total - 2018 CO	\$ 37,150	\$ 31,244	\$ 36,850	\$ 36,850	\$ (300)	\$ 37,550	\$ 700
42-90-7310	Transfers Out - Fund 10 (General Fund)	\$ 75,375	\$ 56,531	\$ 75,375	\$ 75,375	\$ -	\$ 50,000	\$ (25,375)
	Total - Transfers Out	\$ 75,375	\$ 56,531	\$ 75,375	\$ 75,375	\$ -	\$ 50,000	\$ (25,375)
Fund 42 - I & S Fund	Total Revenue	\$ 255,507	\$ 238,606	\$ 246,945	\$ 247,018	\$ (8,489)	\$ 235,086	\$ (11,932)
	Total Expenditure	\$ 322,495	\$ 277,091	\$ 323,911	\$ 324,130	\$ 1,635	\$ 284,950	\$ (46,880)
	Total Gain/(Loss)	\$ (66,988)	\$ (38,485)	\$ (76,966)	\$ (77,112)	\$ (10,124)	\$ (49,864)	\$ 34,948

Fund 44 - Grants/GF CIP Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
44-4023	Grant Proceeds	\$ 265,000	\$ 264,890	\$ 265,000	\$ 265,000	\$ -	\$ -	\$ (265,000)
44-4530	OMDD Grant	\$ 10,000	\$ -	\$ -	\$ -	\$ (10,000)	\$ -	\$ -
44-6210	Transfer In from General Fund	\$ 20,000	\$ -	\$ 3,919	\$ 3,919	\$ (16,081)	\$ -	\$ (3,919)
	Total	\$ 295,000	\$ 264,890	\$ 268,919	\$ 268,919	\$ (26,081)	\$ -	\$ (268,919)
44-51-5200	Grant Match	\$ -	\$ 15,194	\$ 15,194	\$ 15,194	\$ 15,194	\$ -	\$ (15,194)
44-51-5201	Grant - Program Administration	\$ 27,600	\$ 3,225	\$ 3,225	\$ 3,225	\$ (24,375)	\$ -	\$ (3,225)
44-51-5202	Grant - Engineering Services	\$ 27,000	\$ 11,100	\$ 11,100	\$ 11,100	\$ (15,900)	\$ -	\$ (11,100)
44-51-5203	Grant - Utility Improvements	\$ 10,500	\$ -	\$ -	\$ -	\$ (10,500)	\$ -	\$ -
44-51-5204	Grant - Street Improvements	\$ 243,900	\$ 239,400	\$ 239,400	\$ 239,400	\$ (4,500)	\$ -	\$ (239,400)
	Total	\$ 309,000	\$ 268,919	\$ 268,919	\$ 268,919	\$ (40,081)	\$ -	\$ (268,919)
44-89-5502	Repairs - Sweet Gum	\$ 10,000	\$ -	\$ -	\$ -	\$ (10,000)	\$ -	\$ -
44-89-5503	Repairs - North St	\$ 10,000	\$ -	\$ -	\$ -	\$ (10,000)	\$ -	\$ -
	Total	\$ 20,000	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ -
Fund 44 - Grants/GF CIP Fund	Total Revenue	\$ 295,000	\$ 264,890	\$ 268,919	\$ 268,919	\$ (26,081)	\$ -	\$ (268,919)
	Total Expenditure	\$ 329,000	\$ 268,919	\$ 268,919	\$ 268,919	\$ (60,081)	\$ -	\$ (268,919)
	Total Gain/(Loss)	\$ (34,000)	\$ (4,029)	\$ -	\$ -	\$ 34,000	\$ -	\$ -

Fund 51 - Fire Training (Grant Fund)								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
51-4531	State Fire Marshal Grant	\$ 4,000	\$ 3,036	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -
51-4532	Texas A&M Forest Service Grant	\$ 700	\$ 700	\$ 700	\$ 700	\$ -	\$ 700	\$ -
	Total	\$ 4,700	\$ 3,736	\$ 4,700	\$ 4,700	\$ -	\$ 4,700	\$ -
51-15-5012	Travel & Meals	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	\$ (500)	\$ 3,000	\$ 500
51-15-5013	Training Registration	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ 1,500	\$ -
	Total	\$ 4,000	\$ 1,500	\$ 4,000	\$ 4,000	\$ -	\$ 4,500	\$ 500
Fund 51 - Fire Training (Grant Fund)	Total Revenue	\$ 4,700	\$ 3,736	\$ 4,700	\$ 4,700	\$ -	\$ 4,700	\$ -
	Total Expenditure	\$ 4,000	\$ 1,500	\$ 4,000	\$ 4,000	\$ -	\$ 4,500	\$ 500
	Total Gain/(Loss)	\$ 700	\$ 2,236	\$ 700	\$ 700	\$ -	\$ 200	\$ (500)

Fund 60 - Court Tech Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
60-4105	Justice Court Technology Fund	\$ 2,200	\$ 1,869	\$ 2,169	\$ 2,200	\$ -	\$ 2,200	\$ -
	Total	\$ 2,200	\$ 1,869	\$ 2,169	\$ 2,200	\$ -	\$ 2,200	\$ -
60-13-5101	Computer Hardware	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	\$ -	\$ -
60-13-5102	Computer Software	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
60-13-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,013	\$ 3,013
	Total	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ 3,013	\$ 1,513
Fund 60 - Court Tech Fund	Total Revenue	\$ 2,200	\$ 1,869	\$ 2,169	\$ 2,200	\$ -	\$ 2,200	\$ -
	Total Expenditure	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ 3,013	\$ 1,513
	Total Gain/(Loss)	\$ 1,200	\$ 369	\$ 669	\$ 700	\$ (500)	\$ (813)	\$ (1,513)

Fund 61 - Court Security Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
61-4100	Court Room Security	\$ 2,000	\$ 1,402	\$ 1,650	\$ 1,650	\$ (350)	\$ 1,750	\$ 100
	Total	\$ 2,000	\$ 1,402	\$ 1,650	\$ 1,650	\$ (350)	\$ 1,750	\$ 100
61-13-7310	Transfers Out - Fund 10 (General Fund)	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
	Total	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
Fund 61 - Court Security Fund	Total Revenue	\$ 2,000	\$ 1,402	\$ 1,650	\$ 1,650	\$ (350)	\$ 1,750	\$ 100
	Total Expenditure	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
	Total Gain/(Loss)	\$ 1,000	\$ 652	\$ 650	\$ 650	\$ (350)	\$ 750	\$ 100

Fund 68 - Other Dedicated Court Funds								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
68-4101	Judicial Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68-4102	Court Efficiency-Time Pay	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -
68-4201	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -
68-13-5013	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68-13-5036	Materials & Supplies	\$ 1,200	\$ -	\$ -	\$ -	\$ (1,200)	\$ -	\$ -
	Total	\$ 1,200	\$ -	\$ -	\$ -	\$ (1,200)	\$ -	\$ -
Fund 68 - Other Court Fund	Total Revenue	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ -
	Total Expenditure	\$ 1,200	\$ -	\$ -	\$ -	\$ (1,200)	\$ -	\$ -
	Total Gain/(Loss)	\$ 300	\$ -	\$ -	\$ -	\$ (300)	\$ -	\$ -

Fund 63 - Police Donations Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
63-4010	Donations	\$ 2,500	\$ -	\$ -	\$ -	\$ (2,500)	\$ -	\$ -
63-4024	Police Sponsored Fund Raisers	\$ -	\$ 564	\$ 564	\$ 564	\$ 564	\$ 500	\$ (64)
63-4150	Police Dept Calendar Income	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 200	\$ 1,000	\$ (200)
63-4151	National Night Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 3,500	\$ 1,764	\$ 1,764	\$ 1,764	\$ (1,736)	\$ 1,500	\$ (264)
63-14-5038	Protective Gear	\$ 2,000	\$ -	\$ -	\$ -	\$ (2,000)	\$ -	\$ -
63-14-5041	Equipment	\$ -	\$ 420	\$ 420	\$ 500	\$ 500	\$ -	\$ (500)
63-14-5151	Nat'l Night Out	\$ 300	\$ 212	\$ 212	\$ 300	\$ -	\$ 300	\$ -
63-14-5152	Calendar-PD	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ 300	\$ -
63-14-5155	PD Events/Misc Items	\$ 500	\$ 500	\$ 579	\$ 650	\$ 150	\$ 500	\$ (150)
	Total	\$ 3,100	\$ 1,432	\$ 1,511	\$ 1,750	\$ (1,350)	\$ 1,100	\$ (650)
Fund 63 -	Total Revenue	\$ 3,500	\$ 1,764	\$ 1,764	\$ 1,764	\$ (1,736)	\$ 1,500	\$ (264)
Police Donation	Total Expenditure	\$ 3,100	\$ 1,432	\$ 1,511	\$ 1,750	\$ (1,350)	\$ 1,100	\$ (650)
Fund	Total Gain/(Loss)	\$ 400	\$ 331	\$ 253	\$ 14	\$ (386)	\$ 400	\$ 386

Fund 65 - Police Seizure Fund								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
65-4011	Interest Income	\$ -	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ -
65-4104	Seizure Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ -
65-14-5036	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65-14-5500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 65 -	Total Revenue	\$ -	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ -
Police Seizure	Total Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund	Total Gain/(Loss)	\$ -	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ -

Fund 70 - Overton Economic Development Fund (OEDC)								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
70-4004	State Sales Tax	\$ 100,000	\$ 102,448	\$ 111,780	\$ 111,780	\$ 11,780	\$ 111,000	\$ (780)
70-4011	Interest Income	\$ 1,100	\$ 1,106	\$ 1,206	\$ 1,200	\$ 100	\$ 500	\$ (700)
	Total	\$ 101,100	\$ 103,554	\$ 112,986	\$ 112,980	\$ 11,880	\$ 111,500	\$ (1,480)
70-70-5015	Office Supplies	\$ 150	\$ 100	\$ 150	\$ 150	\$ -	\$ 150	\$ -
70-70-5020	Legal & Professional Fees	\$ 1,850	\$ 3,133	\$ 4,000	\$ 4,000	\$ 2,150	\$ 3,000	\$ (1,000)
70-70-5051	Admin Fee	\$ 12,000	\$ -	\$ -	\$ -	\$ (12,000)	\$ 12,000	\$ 12,000
70-70-5505	Capital Outlay - Dam Improvements	\$ 7,300	\$ 4,550	\$ 4,550	\$ 4,550	\$ (2,750)	\$ -	\$ (4,550)
70-70-5506	Capital Outlay - Spillway and Overflow	\$ 16,687	\$ 4,550	\$ 4,550	\$ 4,550	\$ (12,137)	\$ -	\$ (4,550)
70-70-5507	Capital Outlay - Dam/Spillway Engineering	\$ -	\$ 14,503	\$ 128,640	\$ 128,640	\$ 128,640	\$ -	\$ (128,640)
70-70-5508	Capital Outlay - Dam/Spillway Construction	\$ -	\$ 101,460	\$ 367,750	\$ 367,750	\$ 367,750	\$ -	\$ -
70-70-7000	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 37,987	\$ 128,296	\$ 509,640	\$ 509,640	\$ 471,653	\$ 37,987	\$ 37,987
Fund 70 - OEDC Fund	Total Revenue	\$ 101,100	\$ 103,554	\$ 112,986	\$ 112,980	\$ 11,880	\$ 111,500	\$ (1,480)
	Total Expenditure	\$ 37,987	\$ 128,296	\$ 509,640	\$ 509,640	\$ 471,653	\$ 37,987	\$ 37,987
	Total Gain/(Loss)	\$ 63,113	\$ (24,742)	\$ (396,654)	\$ (396,660)	\$ (459,773)	\$ 73,513	\$ (39,467)

Fund 75 - Overton Municipal Development District (OMDD)								
Account #	Account Description	FY2019 Original Adopted Budget	FY2019 YTD Amounts - 8/9/19	FY2019 Estimated Amounts - 9/30/19	FY2019 Adopted Budget Amendment	Difference From Original Adopted Budget	FY2020 Adopted Budget Amount	Dollar Change from FY19 Adopted Amendment
75-4004	State Sales Tax	\$ 87,100	\$ 71,656	\$ 86,256	\$ 87,100	\$ -	\$ 87,100	\$ -
75-4011	Interest Income	\$ 650	\$ 536	\$ 636	\$ 635	\$ (15)	\$ 550	\$ (85)
75-4020	Other Income	\$ -	\$ 852	\$ 852	\$ 852	\$ 852	\$ -	\$ (852)
	Total	\$ 87,750	\$ 73,043	\$ 87,743	\$ 88,587	\$ 837	\$ 87,650	\$ (937)
75-75-5015	Office Supplies	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
75-75-5020	Legal & Professional Fees	\$ 1,500	\$ 250	\$ 1,000	\$ 1,000	\$ (500)	\$ 1,250	\$ 250
75-75-5051	Admin Fee	\$ 12,000	\$ 8,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
75-75-5521	Projects - Warning Siren Match	\$ 22,500	\$ 31,434	\$ 44,594	\$ 44,594	\$ 22,094	\$ -	\$ (44,594)
75-75-5522	Projects - Water Line - Lamar St	\$ 20,000	\$ 10,366	\$ -	\$ -	\$ (20,000)	\$ -	\$ -
75-75-5531	Projects - Sewer Replacement	\$ -	\$ 44,950	\$ 44,950	\$ 44,950	\$ 44,950	\$ -	\$ (44,950)
75-75-5532	Projects - Park Bridge	\$ -	\$ 1,541	\$ 1,541	\$ 1,541	\$ 1,541	\$ -	\$ (1,541)
75-75-5533	Projects - Kennemar Sq Sign	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ (1,200)
75-75-5600	Loan - Dam/Spillay Loan to OEDC	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
75-75-5651	Grant Disbursement	\$ 35,000	\$ 34,488	\$ 34,848	\$ 35,000	\$ -	\$ -	\$ (35,000)
	Total	\$ 91,100	\$ 131,029	\$ 140,233	\$ 165,385	\$ 74,285	\$ 38,350	\$ (127,035)
Fund 75 - OMDD Fund	Total Revenue	\$ 87,750	\$ 73,043	\$ 87,743	\$ 88,587	\$ 837	\$ 87,650	\$ (937)
	Total Expenditure	\$ 91,100	\$ 131,029	\$ 140,233	\$ 165,385	\$ 74,285	\$ 38,350	\$ (127,035)
	Total Gain/(Loss)	\$ (3,350)	\$ (57,986)	\$ (52,490)	\$ (76,798)	\$ (73,448)	\$ 49,300	\$ 126,098

APPENDIX A
City of Overton
Authorized Positions - FY2020 Budget

Current Title	Department	Hourly/ Salary
Finance Tech	Administration	Hourly
City Controller	Administration	Salary
City Manager	Administration	Salary
City Secretary/ Community Development Coordinator/ HR/PR Coordinator/ Cemetery Administrator	Administration	Salary
Cemetery Clerk	Cemetery	Hourly
Fire Marshal/PRN Officer	Community Development/ Police	Hourly
Court Clerk/Dispatcher	Court	Hourly
Police Officer	Police	Hourly
Police Officer	Police	Hourly
Police Officer/Animal Control	Police	Hourly
Police/Code Enforcement Officer	Police	Hourly
Police Sergeant/K-9	Police	Hourly
Police Captain	Police	Salary
Interim City Manager/Police Chief	Police	Salary
Dispatcher (PT)	Dispatch	Hourly
Dispatch Coordinator	Dispatch	Hourly
Dispatcher	Dispatch	Hourly
Dispatcher (PT)	Dispatch	Hourly
Dispatcher (PT)	Dispatch	Hourly
Seasonal Maint Tech	Parks & Rec	Hourly
Seasonal Maint Tech	Parks & Rec	Hourly
UB Tech/PW Maint	PW - UB/Streets	Hourly
PW Tech	PW - Water	Hourly
PW Supervisor - Water	PW - Water	Hourly
PW Tech	PW - Sewer	Hourly
PW Tech (New Position - Half Year Funding Only)	PW - Sewer	Hourly
PW Supervisor - Sewer	PW - Sewer	Hourly
UB Clerk/Receptionist	Utility Billing	Hourly
Mayor	Council	Monthly
Mayor Pro Tem	Council	Monthly
Council Member	Council	Monthly
Council Member	Council	Monthly
Council Member	Council	Monthly
Council Member	Council	Monthly
Allocated Positions		
City Secretary	Administration	50%
	Comm Development	25%
	Cemetery	25%
Cemetery Clerk	Administration	25%
	Cemetery	75%
UB Tech/PW Maint	Streets & Parks	50%
	UB/Admin	50%

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
A	ADMINISTRATION		
A.1	Cemetery Deed Recording Fee - See H.3.5	See H.3.5	2018-02-15A
A.2	Street / Alley Closing or ROW Abandonment Recording Fee <i>Rusk &/or Smith County County Clerk Filing Fees</i>	See V.7.1	2019-01-17B
A.3	Plat Recording Fee <i>Rusk &/or Smith County County Clerk Filing Fees</i>	See V.7.2	2019-01-17B
A.4	Public Information Requests - Copying fees	See Table 2: TX Admin Code	2014-07-29B
A.5.a	Copy Fees - Letter or Legal Size - Single Sided	Black & White - 10¢/page Color - 25¢/page	2019-09-05A
A.5.b	Copy Fees - 8.5" x 17" Size - Single Sided	Black & White - 25¢/page Color - 50¢/page	2019-09-05A
A.5.c	Copy Fees - All Sizes - Double Sided	Double Single Sided Cost	2019-09-05A
A.6	Fax Fees	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	2015-09-17D
A.8	Bank Draft Return Fee	\$30.00	2014-07-29B
A.9	Notary Fee	See Table 3 - Notary Fees	2018-02-15A
B	COMMUNITY BUILDING (COMM BLDG)/CLUB HOUSE		
B.1	COMMUNITY BUILDING/CLUB HOUSE DEPOSIT		
B.1.1	Community Building/Club House Deposit (Non-Alcohol Beverage Event)	\$100.00	2014-07-29B
B.1.2	Community Building Deposit (Alcoholic Beverage Event)	\$250.00	2015-01-15A
B.1.3	Reservation Cancellation Fee	Deposit Fee Forfeited	2014-07-29B
B.2	COMMUNITY BUILDING/CLUB HOUSE RENTAL FEE		
B.2.1	Comm Bldg Rental Rate (8am - Midnight) with active City of Overton Utility Account	\$100.00/Day	2019-01-17B
B.2.2	Comm Bldg Rental Rate (8am - Midnight) without active City of Overton Utility Account	\$200.00/Day	2019-01-17B
B.2.3	Reserved	N/A	2019-01-17B
B.2.4	Civic and Non-Profit Clubs - per year (One meeting per week (Monday thru Thursday only) and one annual evening meeting)	\$400.00/Year	2014-07-29B
<i>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)</i>			

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
C	PARKS & RECREATION FEES		
C.1	R V PARK RATES		
C.1.1	Daily Rate	\$20.00	2014-07-29B
C.1.2	Weekly Rate	\$100.00	2014-07-29B
C.1.3	Monthly Rate	\$300.00	2014-07-29B
C.1.4	Dump Fee (Wastewater) - Non-RV Park Rental but has Utility Account	\$10.00 each	2019-01-17B
C.1.5	Dump Fee (Wastewater) - Non-RV Park Rental but does not have a Utility Account	\$25.00 each	2019-01-17B
C.2& 3.	SWIMMING POOL RATES (Inactive)	INACTIVE	
C.4	OPEN SPACE RENTAL RATES Downtown lots for Example		
C.4.1	Corner of Rusk and Henderson - (Kennamer 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	2015-09-17D
D	LICENSES / PERMITS		
D.1	Sexually Oriented Business License	\$500.00	2014-07-29B
D.2	Junk Yard Licenses/Auto Salvage Yard	\$500.00	2014-07-29B
D.3	New Manufactured Home Park Permit	\$500.00	2014-07-29B
D.4	Interent Vendor Permit		
D.4.1	Application Fee	\$25.00	2014-07-29B
D.4.2	Sales Associate	\$100.00	2014-07-29B
D.4.3	Each Additional Sales Person	\$50.00	2014-07-29B
E	POLICE DEPARTMENT FEES		
E.1	Accident Reports	\$6.00/Report	2014-07-29B
E.2	Offense Reports	\$6.00/Report	2014-07-29B
E.3	Incident Reports	\$6.00/Report	2014-07-29B
E.4	In-Car Video	\$6.00/Video	2014-07-29B
E.5	Animal Impoundment Fee (Animal Contol)	\$15.00/day or fraction of a day	2019-01-17B
E.6	Police Escort (not associated with Relocating a Structure Permit)	\$100.00	2019-05-16B
F	MUNICIPAL COURT FEES		
F.1	Dismissal Fee	\$0.00 - \$20.00	2018-02-15A
F.2	Warrant Fee	\$50.00	2018-02-15A
F.3	Deferral Fee	\$50.00	CA 2018.08.16A
G	PUBLIC INFORMATION REQUEST		
G.1	Requests for Public Information	See Table 2: TX Admin Code	2014-07-29B

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
H	CEMETERY FEES		
H.1	CEMETERY PLOTS		
H.1.1.a	Full Size Plot - Upper Level (Sections A, A-1, A-2 and A-3)	\$1,000.00 + Filing Fee	2018-03-15A
H.1.1.b	Full Size Plot - Lower Levels (Sections B, C, D, DD, EE, F and G)	\$800.00 + Filing Fee	2018-03-15A
H.1.2.a	X-Large Size Plot - Upper Level (Sections A, A-1, A-2 and A-3)	\$2,000.00 + Filing Fee	2018-03-15A
H.1.2.b	X-Large Size Plot - Lower Levels (Sections B, C, D, DD, EE, F and G)	\$1,600.00 + Filing Fee	2018-03-15A
H.1.2.c	Infant Space - Babyland Only (Infants up to 24 months)	100.00 + Filing Fee	2015-09-17D
H.2	INTERMENT FEE		
H.2.1	Full Size Casket	\$150.00	2016-05-19C
H.2.2	Cremains Vault	\$100.00	2016-05-19C
H.2.3	X-Large Size Casket	\$250.00	2016-05-19C
H.2.4	Infant Casket - Babyland Only (Infants up to 24 months)	\$50.00	2017-01-19A
H.3	OTHER CEMETERY FEES		
H.3.1	Marker Deposit	\$200.00	2017-09-14B
H.3.2	Gravesite Location and Marking Fee (Surveyor Fee)	\$200.00	2018-03-15A
H.3.3	Gravesite Research / Gravesite Marking Fee	\$25.00	2017-09-14B
H.3.4.a	Marker Permit - Upright or Angled (Where Allowed)	\$100.00	2018-03-15A
H.3.4.b	Marker Permit - Ground Level (Flat)	\$50.00	2018-03-15A
H.3.5	Cemetery Deed Recording Fee <i>Rusk County County Clerk Filing Fees</i>	\$25.00 + all applicable Rusk &/or Smith County Filing Fees per the County Clerk's Office	2019-01-17B
H.3.6	Transfer of Cemetery Deed and Recording Fee <i>Rusk County Clerk Filing Fee</i>	\$40.00	2016-05-19C
H.4	OTHER CEMETERY SERVICES		
H.4.1	Cremains Burial by Staff	\$75.00	2019-05-16B
H.4.2	Marker Setting by Staff (up to 2' x 1')	\$150.00	2019-05-16B

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
I	DUMPSTER USE FEE (INACTIVE)		
J	UTILITY SERVICE FEES		
J.1.1	Water & Sewer Service Deposit	\$150.00	2018-02-15A
J.1.2	Administrative Fee (New Service)	\$50.00	2018-02-15A
J.1.3	Transfer Fee (Vacation Fee)	\$25.00	2014-07-29B
J.1.4	Broken Lock Fee	\$50.00	2014-07-29B
J.1.5	Curb Stop Replacement Fee	\$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 billed accordingly</i>	\$25.00	2015-01-15A
K	WATER RATES		
K.1	RESIDENTIAL: METER SIZE ≤ 3/4"		
K.1.1	Base Rate - Consumption in billing period 0 to 3,000 gallons	\$22.85	2019-09-05A
K.1.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 3,000 gallons	\$3.70 per 1,000 gallons	2019-09-05A
K.2	COMMERCIAL 1: METER SIZE ≤ Than 2"		
K.2.1	Base Rate - Consumption in billing period 0 to 3,000 gallons	\$23.50	2019-09-05A
K.2.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 3,000 gallons	\$4.20 per 1,000 gallons	2019-09-05A
K.3	COMMERCIAL 2: METER SIZE ≥ 2" But < 6"		
K.3.1	Base Rate - Consumption in billing period 0 to 5,000 gallons	\$37.00	2019-09-05A
K.3.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 5,000 gallons	\$4.35 per 1,000 gallons	2019-09-05A
K.4	COMMERCIAL 3: METER SIZE ≥ 6" (Inside or Outside City)		
K.4.1*	Base Rate - Consumption in billing period of < 1,000,000 gallons	\$7,518.00	RES 2017-03-16
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	
* 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	\$22.85	2019-09-05A
K.5.2	Volume Rate per 1,000 gallons of consumption in billing period in excess of 3,000 gallons	\$3.70 per 1,000 gallons	2019-09-05A
K.6	IRRIGATION 1: METER SIZE ≥ 2"		
K.6.1	Base Rate - Consumption in billing period 0 to 5,000 gallons	\$23.50	2019-09-05A
K.6.2	Volume Rate per 1,000 galons of consumption in billing period in excess of 5,000 gallons	\$4.20 per 1,000 gallons	2019-09-05A

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
K.7	BULK WATER		
K.7.1	Large Tanker Truck - First 3,000 gallons	\$25.00	2015-09-17D
K.7.2	Large Tanker Truck > 3,000 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.	\$25.00	2018-02-15A
K.7.4	After hours hook up fee for bulk water rate to open a fire hydrant	\$10.00	2018-02-15A
L	UTILITY RATES FOR CUSTOMERS OUTSIDE THE CITY LIMITS Rate is double that of inside the city customers.		
L.1	Water Service - Base Fee	\$45.70	2019-09-05A
L.2	Sewer Service - Base Fee	\$42.00	2019-09-05A
L.3	Garbage Collection Fee - 1 Cart Only*	\$27.00	2019-09-05A
*Sales and use tax applicable to all garbage collection charges. Amount listed is base rate without tax.			
M	ADDITIONAL WATER FEES		
M.1	Residential Utility Service Late Fee	\$10.00	2014-07-29B
M.2	Commercial Utility Service Late Fee	10% of Utility Bill	2014-07-29B
M.3	Scheduled Disconnect / Reconnection Fee	\$25.00	2014-07-29B

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
N	SEWER RATES		
N.1	RESIDENTIAL: METER SIZE ≤ 3/4"		
N.1.1	Base Rate Fee - for the first 3,000 gallons of water consumed	\$21.00	2019-09-05A
N.1.2	Volume Rate - per 1,000 gallons over 3,000 gallons in a billing period	\$2.95 per 1,000 gallons	2019-09-05A
	Maximum amount charged (9,000 gallons)	\$41.65	2019-09-05A
N.2	COMMERCIAL 1: METER SIZE ≤ than 2"		
N.2.1	Base Rate Fee - for the first 3,000 gallons of water consumed	\$21.00	2019-09-05A
N.2.2	Volume Rate - per 1,000 gallons over 3,000 gallons in a billing period	\$3.25 per 1,000 gallons	2019-09-05A
	Maximum amount charged	No Maximum	2015-09-17D
N.3	COMMERCIAL 2: METER SIZE ≥ 2" but < 6"		
N.3.1	Base Rate Fee - For the first 5,000 gallons of water consumed	\$38.00	2019-09-05A
N.3.2	Volume Rate - per 1,000 gallons over 5,000 gallons in a billing period	\$3.95 per 1,000 gallons	2019-09-05A
	Maximum amount charged	No Maximum	2015-09-17D
N.4	COMMERCIAL 3: METER SIZE ≥ 6"		
N.4.1*	Base Rate - Consumption in billing period of < 1,000,000 gallons	\$8,318.00	RES 2017-03-16
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	
* Under terms and conditions stipulated in RESOLUTION NO. 2017-03-16.			
O	RESERVED		
P	UTILITY TAP FEES*		
P.1	WATER TAPS*		
P.1.1	3/4" Tap	\$750.00 + LEM	2018-02-15A
P.1.2	> 3/4" Tap	\$750.00 + LEM	2018-02-15A
P.1.3	3/4" Meter - Standard	\$200.00	2018-02-15A
P.1.4	3/4" Meter - Smart Meter (Customer Request)	\$350.00	2019-09-05A
P.1.5	Meter Larger that 3/4"	Cost to City + 5%	2019-09-05A
P.2	REGULATORS (if required)		
P.2.1	3/4" Tap	\$75.00	2014-07-29B
P.2.2	1" Tap	\$100.00	2014-07-29B
P.2.3	1 1/2" Tap	\$475.00	2014-07-29B
P.2.4	2" Tap	\$575.00	2014-07-29B
P.3	SEWER TAPS*		
P.3.1	4" Tap	\$750.00 + LEM	2018-02-15A
P.3.2	> 4" Tap	\$750.00 + LEM	2018-02-15A
	*If the street has to be cut or a bore has to be made, an additional minimum charge of \$200.00 will be assessed. If actual costs are higher than \$200.00, total cost will be assessed.		

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
Q	SOLID WASTE DISPOSAL* (Inside City Limit Customers Only)		
	*Sales and use tax applicable to all garbage collection charges. Amounts listed are base rate without tax.		
Q.1	RESIDENTIAL RATE <i>Residential Cart collection once weekly curbside collection</i>		
Q.1.1	1 Cart	\$13.50	2019-09-05A
Q.1.2	2 Carts	\$17.00	2019-09-05A
Q.1.3	3 Carts	\$20.00	2019-09-05A
Q.1.4	4 Carts	\$23.00	2019-09-05A
Q.1.5	5 Carts	\$26.00	2019-09-05A
Q.2	COMMERCIAL 1: COMMERCIAL CART <i>96 gallon cart for businesses generating < 2 yards per week (and not participating in the dumpster service)</i>		
Q.2.1	1 Cart	\$22.00	2019-09-05A
Q.2.2	2 Cart	\$36.00	2019-09-05A
Q.2.3	3 Cart	N/A	2019-01-17B
Q.2.4	4 Cart	N/A	2019-01-17B
Q.2.5	5 Cart	N/A	2019-01-17B
Q.3	COMMERCIAL 2: COMMERCIAL DUMPSTER = 2 YD <i>Serviced Once A Week</i>		
Q.3.1	1x Weekly	\$63.00	2019-01-17B
Q.4	COMMERCIAL 3: COMMERCIAL DUMPSTER = 3 YD <i>Serviced Once A Week</i>		
Q.4.1	1x Weekly	\$78.00	2019-01-17B
Q.4.2	2x Weekly	\$121.00	2019-01-17B
Q.4.3	3x Weekly	\$168.00	2019-01-17B
Q.5	COMMERCIAL 4: COMMERCIAL DUMPSTER = 4 YD <i>Serviced Once A Week</i>		
Q.5.1	1x Weekly	\$95.00	2019-09-05A
Q.5.2	2x Weekly	\$150.00	2019-01-17B
Q.6	COMMERCIAL 5: COMMERCIAL DUMPSTER = 6 YD <i>Serviced Once A Week</i>		
Q.6.1	1x Weekly	\$117.00	2019-01-17B
Q.7	COMMERCIAL 6: COMMERCIAL DUMPSTER = 8 YD <i>Serviced Once A Week</i>		
Q.7.1	1x Weekly	\$155.00	2019-09-05A
Q.7.2	2x Weekly	\$235.00	2019-01-17B
	3x Weekly	\$317.00	2019-01-17B
Q.7.3	4x Weekly	\$440.00	2019-09-05A
R	RESERVED		
S	RESERVED		

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
T	FIRE MARSHAL FEES		
T.1	Fire Marshal Inspection - Level 1	\$75.00	2019-05-16B
T.2	Fire Marshal Inspection - Level 2	\$100.00	2019-05-16B
T.3	Fire Marshal Inspection - Level 3	\$150.00	2019-05-16B
T.4	Fire Marshal Inspection - Level 4	\$200.00	2019-05-16B
T.5	Fire Marshal Inspection - Level 5	\$300.00	2019-05-16B
T.6	Fire Marshal Inspection - Add'l Structure	\$25/Add'l Structure	2019-05-16B
U	BUILDING PERMITS & INSPECTION SERVICES		
U.1	RESIDENTIAL BUILDING PERMITS		
U.1.1a	New Construction (4 in 1) without Gas <i>Includes Maximum Inspections as follows: Building (9), Electrical(4), Mechanical (3) & Plumbing (4)</i> ★ Additional inspections will be assessed at \$65 each	\$1,200.00	2019-09-05A
U.1.1b	New Construction (4 in 1) with Gas <i>Includes Maximum Inspections as follows: Building (9), Electrical(4), Mechanical (3) & Plumbing (6)</i> ★ Additional inspections will be assessed at \$65 each	\$1,335.00	2019-09-05A
U.1.2	Residential Addition / Remodel <i>Includes Maximum Inspections as follows: Building (2)</i> ★ Separate permits required for any Electrical, Mechanical & Plumbing work for project. ★ Additional inspections will be assessed at \$65 each	\$150.00	2019-09-05A
U.1.3	Accessory Structures/Storage Building <i>Includes Maximum Inspections as follows: Building (2)</i> ★ Separate permits required for any Electrical, Mechanical & Plumbing work for project. ★ Additional inspections will be assessed at \$65 each	\$150.00	2019-09-05A
U.1.4.a	Permit Plan Review Fee - New Construction	\$0.10 per square foot Minimum \$100.00	2019-09-05A
U.1.4.b	Permit Plan Review Fee - Remodel	\$0.10 per square foot Minimum \$25.00	2019-09-05A
U.1.5	Additional plan review required by changes, additions or revisions to plans	\$0.10 per square foot Minimum \$25.00	2019-09-05A
U.1.6	Plan Amendment Fee	\$25.00	2019-09-05A
U.1.7	For use of outside consultants for plan review and inspections or both	Actual Cost	2019.05.30A

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
U.2	COMMERCIAL BUILDING PERMITS		
U.2.1	New Construction ★ Separate permits required for any Electrical, Mechanical & Plumbing work for project.	See Table 1: Commercial & Multi-Family Building Permit Fee Schedule	2019.05.30A
U.2.2	Addition / Remodel ★ Separate permits required for any Electrical, Mechanical & Plumbing work for project.	See Table 1: Commercial & Multi-Family Building Permit Fee Schedule	2019.05.30A
U.2.3	Accessory Structures/Storage Building ★ Separate permits required for any Electrical, Mechanical & Plumbing work for project.	See Table 1: Commercial & Multi-Family Building Permit Fee Schedule	2019.05.30A
U.2.4	Permit Plan Review (Separate Plan Review Fee for Planning & Fire may apply)	20% of Building Permit Cost	2019.05.30A
U.2.5	Additional plan review required by changes, additions or revisions to plans	\$250.00	2019.05.30A
U.2.6	Plan Amendment Fee	\$100.00	2019.05.30A
U.2.7	For use of outside consultants for plan review and inspections or both	Actual Cost	2019.05.30A
U.3	OTHER BUILDING PERMIT & INSPECTION SERVICES		
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 - \$65.00 2nd Inspection - \$50.00 3rd Inspection - \$50.00	2019-09-05A
U.3.2	Permit and Inspection Services for Irrigation Work (Fee is based on per inspection required)	1st Inspection - \$65.00 2nd Inspection - \$50.00 3rd Inspection - \$50.00	2019-09-05A
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 - \$65.00 2nd Inspection - \$50.00 3rd Inspection - \$50.00	2019-09-05A
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 - \$65.00 2nd Inspection - \$50.00 3rd Inspection - \$50.00	2019-09-05A
U.3.5	Permit and Inspection Services for a Private Sewer System (Fee is based on per inspection required)	1st Inspection - \$65.00 2nd Inspection - \$50.00 3rd Inspection - \$50.00	2019-09-05A
U.3.6	Permit and Inspection Services for Water Heater Replacement / Installation	\$65.00	2019-09-05A
U.3.7	Permit and Inspection Services for a Gas Test	\$65.00	2019-09-05A
U.3.8	Permit and Inspection Services for the of a Reset Electric Meter / Gas Meter	\$65.00	2019-09-05A
U.3.9	Permit and Inspection Services for a HVAC Change Out	\$65.00	2019-09-05A
U.3.10a	Pre-Purchase/Pre-Lease Inspection - Residential	\$25.00/Hour	2019-09-05A
U.3.10b	Pre-Purchase/Pre-Lease Inspection - Residential	\$50.00/Hour	2019-09-05A

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
U	BUILDING PERMITS & INSPECTION SERVICES (CON'T)		
U.4	FENCE & RETAINING WALL PERMITS		
U.4.1	Residential Fence over 7'	\$75.00	2016-0519B
U.4.2	Non Residential & Subdivision Fences	\$100.00	2015-09-17D
U.4.3	Retaining Wall Permit over 4'	\$75.00	2015-09-17D
U.5	DEMOLITION PERMITS		
U.5.1	Residential	\$50.00	2015-09-17D
U.5.2	Non-Residential	\$100.00	2015-09-17D
U.6	SWIMMING POOL & SPA PERMITS		
U.6.1.	In Ground Swimming Pool	\$150.00 + \$50.00 Plan Review Fee	2019.05.30A
U.6.2	PERM_ Above Ground Swimming Pool (over 24"deep)	\$75.00 + \$30.00 Plan Review Fee	2019.05.30A
U.6.3	TEMP_ Above Ground Swimming Pool (over 24"deep)	\$25.00	2016-05-19B
U.6.3	Spa Permit	\$75.00 + \$30.00 Plan Review Fee	2019.05.30A
U.7	OTHER PERMITIS		
U.7.1	Certificate of Occupancy	\$100.00	2019-09-05A
U.7.2	Operating a Business without a Certificate of Occupancy	\$150.00	2019-09-05A
U.7.3	Circus, Carnival or Tent Show Permit	\$50.00	2014-07-29B
U.7.4	Construction Portable Office	\$50.00	2014-07-29B
U.7.5.a	Relocation of Structure Permit (Permit to move any structure out of City)	\$175.00	2019-05-16B
U.7.5.b	Relocation of Structure Permit (covers all final inspections) (Permit to move any structure to placed within City)	\$500.00	2019-05-16B
U.7.6	Radio or Cell Tower Permit Fee	\$500.00	2014-07-29B
U.7.7	Work Performed without a Permit	Double Permit Fee	2015-09-17D
U.7.8	Other Permits Not Specifically Listed	\$75.00	2014-07-29B
U.7.9	Permit Packet Assembly Fee	\$20.00 per hour (Minimum 2 hour charge)	2014-07-29B
U.8	INSPECTION FEES		
U.8.1	Re-inspection Fee	\$50.00	2019-09-05A
U.8.2	After Hours Inspection Fee	\$50.00 per hour (Minimum 2 hour charge)	2019-09-05A
U.8.3	Inspections for which no fee is specifically indicated	\$50.00 per hour (Minimum 1 hour charge)	2019-09-05A

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
V	COMMUNITY DEVELOPMENT / PLANNING FEES		
V.1	PRE DEVELOPMENT CASE FEES		
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	2014-07-29B
V.1.2	Land Study	\$100.00 + \$1.00 per acre	2014-07-29B
V.1.3	Concept Plan	\$100.00	2014-07-29B
V.1.4	Site Plan - Multi Family	\$400.00 + \$20 per unit	2014-07-29B
V.1.5	Site Plan - Other	\$400.00 + \$30 per unit	2014-07-29B
V.2	PLATS		
V.2.1	Preliminary Plat - Residential	\$200.00 + \$4.00 per lot	2015-09-17D
V.2.2	Preliminary Plat - Non-Residential & Multi-Family	\$250.00 + \$10.00 per acre	2015-09-17D
V.2.3	Preliminary Plat - Multi-Family	\$250.00 + 10.00 per unit	2015-09-17D
V.2.4	Final Plat - Residential	\$200.00 + \$4.00 per lot	2015-09-17D
V.2.5	Final Plan - Non-Residential & Multi-Family	\$250.00 + \$10.00 per acre	2015-09-17D
V.2.6	Final Plat - Multi-Family	\$250.00 + 10.00 per unit	2015-09-17D
V.2.7	Replat - Residential*	\$250.00 + \$4.00 per lot + LNF	2015-09-17D
V.2.8	Replat - Non-Residential	\$250.00 + \$10.00 per acre	2015-09-17D
V.2.9	Replat - Multi-Family*	\$250.00 + \$10.00 per unit + LNF	2015-09-17D
V.2.10	Amended Plat	\$200.00 + \$4.00 per lot	2014-07-29B
V.2.11	Plat Filing Fees (also see Section V.7.2)	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 & white signed and sealed copies of a plat to be submitted for filing)</i>	\$7.00 per copy	2014-07-29B
V.3	VARIANCES		
V.3.1	Subdivision Regulation Variance	\$75.00	2014-07-29B
V.3.2	Zoning Board of Adjustment Variance* (also see Section V.7.3)	\$150.00 + LNF	2015-09-17D
V.3.3	Sign Regulation Variance	\$75.00	2014-07-29B
V.3.4	Administrative Variance from City Curb, Gutter, and Sidewalk Requirements when on TxDOT or County Road and none currently exist	\$25.00	CA 2018-10-18G
V.4	ZONING & LAND USE		
V.4.1	Annexation Petition (all)*	\$300.00 + LNF	2014-07-29B
V.4.2	Comprehensive Plan Amendment*	\$150.00 + LNF	2015-09-17D
V.4.3	Special Use Permit*	\$150.00 + LNF	2015-09-17D
V.4.4	Special Exception*	\$150.00 + LNF	2015-09-17D

CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
V.4.5	Zoning Change*	\$150.00 + \$25.00 per acre + LNF	2015-09-17D
V.4.6	Zoning /Address Verification Letter	\$25.00	2014-07-29B
V.4.7	Oil & Gas Well Drilling Permit Fee	\$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	2014-07-29B
V.5	LEGAL NOTIFICATION FEES* (LNF)		
V.5.1	Legal Notification of Property Owners within 200' of parcel	\$150.00	2015-09-17D
V.6	RIGHT OF WAY / STREET ABANDONMENT FEES		
V.6.1	Street / Alley / ROW Abandonment Request (also see Section V.7.1)	\$200.00 + <i>Rusk or Smith County Clerk Filing Fees</i>	2014-07-29D
V.7	COMMUNITY DEVELOPMENT RECORDING FEES		
V.7.1	Street / Alley Closing or ROW Abandonment Recording Fee (includes cost to file at appropriate County)	\$25.00 + all applicable Rusk &/or Smith County Filing Fees per the County Clerk's Office	2019-01-17B
V.7.2	Plat Recording Fee (includes cost to obtain Tax Certs and file at appropriate County)	\$25.00 + all applicable Rusk &/or Smith County Filing Fees per the County Clerk's Office	2019-01-17B
V.7.3	Decision of the Board Recording Fee (includes cost to file at appropriate County)	\$25.00 + all applicable Rusk &/or Smith County Filing Fees per the County Clerk's Office	2019-01-17B
W	NEW INFRASTRUCTURE FEES		
W.1	ENGINEER & CONSTRUCTION FEES		
W.1.1	Construction Permit Fee	3% of cost of construction cost of development	2014-07-29D
W.1.2	Inspection Fees	2% of cost of construction cost of development	2014-07-29D

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CITY OF OVERTON - SCHEDULE OF FEES

SECTION	ACTIVITY	FEES, RATES OR CHARGES EFFECTIVE DATE 10/1/19	ORDINANCE/ RESOLUTION/ COUNCIL ACTION NUMBER
X	ALCOHOL PERMITS		
X.1	ALCOHOL SALES PERMITS		
X.1.1	Local Beverage Cartage Permit (E)	\$15.00	2015-12-17A
X.1.2	Local Cartage Transfer Permit (ET)	\$15.00	2015-12-17A
X.1.3	Local Distributor's Permit (LP)	\$100.00	2015-12-17A
X.1.4	Mixed Beverage Permit (MB) Original	\$3,000.00	2015-12-17A
X.1.5	1 st Renewal	\$2,250.00	2015-12-17A
X.1.6	2 nd Renewal	\$1,500.00	2015-12-17A
X.1.7	3 rd & Subsequent Renewals	\$750.00	2015-12-17A
X.1.8	Mixed Beverage Permit w/Food & Bev Cert. (RM) Original	No Fee	2015-12-17A
X.1.9	1 st Renewal	\$2,250.00	2015-12-17A
X.1.10	2 nd Renewal	\$1,500.00	2015-12-17A
X.1.11	3 rd & Subsequent Renewals	\$750.00	2015-12-17A
X.1.12	Mixed Beverage Late Hours (LB)	\$150.00	2015-12-17A
X.1.13	Package Store (P)	\$500.00	2015-12-17A
X.1.14	Package Store Tasting Permit (PS)	\$25.00	2015-12-17A
X.1.15	Wine Only Package Store (Q)	\$75.00	2015-12-17A
X.1.16	Winery Permit (G)	\$75.00	2015-12-17A
X.1.17	Local Distributor's License (BD)	\$75.00	2015-12-17A
X.1.18	Brewpub License (BP)	\$500.00	2015-12-17A
X.1.19	Beer Retailer's Off Premise License (BF)	\$60.00	2015-12-17A
X.1.20	Beer Retailer's On Premise License (BE)	\$150.00	2015-12-17A
X.1.21	Retail Dealer's On Premise Late Hours License (BL)	\$250.00	2015-12-17A
X.1.22	Wine & Beer Retailer's Permit (BG)	\$175.00	2015-12-17A
X.1.23	Wine & Beer Retailer's Off Premise Permit (BQ)	\$60.00	2015-12-17A
X.1.24	Temporary License (BH)	\$15.00	2015-12-17A
X.1.25	Temporary Charitable Auction Permit (CA)	\$12.50	2015-12-17A
X.1.26	Other TABC Permits or Licenses not listed	1/2 OF TABC PERMIT FEE	2015-12-17A

**CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES**

TABLE 1: COMMERCIAL & MULTI-FAMILY BUILDING PERMIT FEES

COMMERCIAL / MULTI-FAMILY - NEW OR REMODEL PROJECTS	
TOTAL JOB VALUATION	PERMIT FEE
\$1 to \$500 <i>Includes Maximum Inspections - Building (1)</i> ★ <i>Additional inspections = \$75 each</i>	\$75.00
\$501 to \$2,000 <i>Includes Maximum Inspections - Building (2)</i> ★ <i>Additional inspections = \$75 each</i>	\$150.00 for the first \$500 plus \$3.25 for each additional \$1,000, or fraction thereof, to and including \$2,000
\$2,001 to \$10,000 <i>Includes Maximum Inspections - Building (3)</i> ★ <i>Additional inspections = \$75 each</i>	\$225.00 for the first \$2,000 plus \$10.00 for each additional \$1,000, or fraction thereof, to and including \$25,000
\$10,001 to \$25,000 <i>Includes Maximum Inspections - Building (4)</i> ★ <i>Additional inspections = \$75 each</i>	\$300.00 for the first \$10,000 plus \$10.00 for each additional \$1,000, or fraction thereof, to and including \$10,000
\$25,001 to \$50,000 <i>Includes Maximum Inspections - Building (6)</i> ★ <i>Additional inspections = \$75 each</i>	\$450.00 for the first \$25,000 plus \$8.00 for each additional \$1,000, or fraction thereof, to and including \$50,000
\$50,001 to \$100,000 <i>Includes Maximum Inspections - Building (9)</i> ★ <i>Additional inspections = \$75 each</i>	\$675.00 for the first \$50,000 plus \$6.50 for each additional \$1,000, or fraction thereof, to and including \$100,000
\$100,001 to \$500,000 <i>Includes Maximum Inspections - Building (11)</i> ★ <i>Additional inspections = \$75 each</i>	\$1,045.00 for the first \$100,000 plus \$6.00 for each additional \$1,000, or fraction thereof, to and including \$500,000
\$500,000 to \$1,000,000 <i>Includes Maximum Inspections - Building (11)</i> ★ <i>Additional inspections = \$75 each</i>	\$3,410.00 for the first \$500,000 plus \$5.00 for each additional \$1,000, or fraction thereof, to and including \$1,000,000
\$1,000,001 and up <i>Includes Maximum Inspections - Building (11)</i> ★ <i>Additional inspections = \$75 each</i>	\$5,885.00 for the first \$1,000,000 plus \$4.00 for each additional \$1,000, or fraction thereof

OTHER INSPECTIONS & FEES	
After Hours Inspection Fee <i>(Minimum 2 hour charge)</i>	See Section U.8.1
Re-Inspection Fee	See Section U.8.2
Inspections for which no fee is specifically indicated (Minimum one hour)	See Section U.8.3
Plan Review Fee	See Section U.1.4
Additional plan review required by changes, additions or revisions to plans	See Section U.1.5
Plan Amendment	See Section U.1.6
For use of outside consultants for plan review and inspections or both	See Section U.1.7
Certificate of Occupancy Fee	See Section U.7.1

**CODE OF ORDINANCE - APPENDIX C
CITY OF OVERTON - SCHEDULE OF FEES**

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 and photographs using special paper. See also §70.9 of this title) - \$50.00
 - (M) Specialty paper (e.g.: Mylar, blueprint, blueprint, 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.

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.

RULE §70.3: Charges for Providing Copies of Public Information

- 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 552; or
 - 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).
 - 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.

RULE §70.3: Charges for Providing Copies of Public Information**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.

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.

Table 3 - Notary Fee Charges

Statute: Tex. Gov't. Code Ann. § 406.024

Service	Fee
Protesting a bill or note for non-acceptance or non-payment, register and seal	\$4.00
Each notice of protest	\$1.00
Protesting in all other cases	\$4.00
Certificate and seal to a protest	\$4.00
Taking the acknowledgment or proof of any deed or other instrument in writing, for registration, including certificate and seal:	
(1) for the first signature	\$6.00
(2) for each additional signature	\$1.00
Administering an oath or affirmation with certificate and seal	\$6.00
All certificates under seal not otherwise provided for	\$6.00
Copies of all records and papers in the Notary Public's office, for each page	\$0.50
Taking the depositions of witnesses, for each 100 words	\$0.50
Swearing a witness to a deposition, certificate, seal, and other business connected with taking the deposition	\$6.00
All notarial acts not provided for	\$6.00

ORDINANCE NO. 2019.09.12B

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF OVERTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020, 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; 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, an annual budget for the fiscal year beginning October 1, 2019, and ending September 30, 2020 (FY 2020) has been duly created by the City Manager of the City of Overton, Texas, in accordance with Sections §102.002 and §102.003 of the Texas Local Government Code; and

WHEREAS, the budget officer for the City of Overton filed the proposed budget on or before August 13, 2019 in the office of the City Secretary; and

WHEREAS, the proposed budget was made available for public inspection by the taxpayers in accordance with Section §102.005(b) of the Texas Local Government Code; and

WHEREAS, the budget was updated and is attached as *Exhibit A*, for the fiscal year beginning October 1, 2019 and ending September 30, 2020, was duly presented to the City Council by the City Manager and one Public Hearing was ordered by the City Council. The Public Notice of said hearing was caused to be given by the City Council and said notice was published in the Tyler Paper and said Public Hearing was held according to said notice; and

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 5, 2019 and September 12, 2019, was given and made in accordance with Section §102.006 of the Texas Local Government Code at which time citizens and parties of interest were

given the opportunity to be heard regarding the proposed 2019-2020 (FY 2020) fiscal year budget;
and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the adoption of the said budget will require raising more revenue from property taxes than in the previous year, and the City Council has ratified (or will ratify), by separate vote, property tax increase reflected in the said budget; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed in the manner and form set forth by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF OVERTON, TEXAS, 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, 2019, and ending September 30, 2020, 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, 2019, and ending September, 30, 2020.

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, 2020.

SECTION 3. In accordance with Section §102.008(a)(1), Local Government Code, the governing body shall file the budget with the municipal clerk as adopted.

SECTION 4. In accordance with Section §102.008(a)(2)(A)(B), Local Government Code, the governing body shall if the municipality maintains an Internet website, take action to

ensure that a copy of the budget, including the cover page, is posted on the website; and the record vote described by Section §102.007(d)(2) is posted on the website at least until the first anniversary of the date the budget is adopted.

SECTION 5. In accordance with Section §102.009(d), Local Government Code, after the adoption of the budget, the budget officer shall provide for the filing of a true copy of the approved budget in the office of the county clerk of the county or counties in which the municipality is located.

SECTION 6. It is hereby declared to be the intention of the City Council of the City of Overton, Texas that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a valid judgement or decree of any court or competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraph, and sections of this ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrase, clause, sentence paragraph or section.

SECTION 7. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act.

SECTION 8. In accordance with Section §51.052 of the Local Government Code, this Ordinance shall take effect immediately from and after its passage and publication as provided by law.

**DULY PRESENTED FOR A FIRST READING AT A PUBLIC HEARING ON
THE 5TH DAY OF SEPTEMBER, 2019.**

**DULY PRESENTED FOR A SECOND READING AT A PUBLIC HEARING ON
THE 12TH DAY OF SEPTEMBER, 2019.**

DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING
OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 12TH
DAY OF SEPTEMBER, 2019 BY A RECORD VOTE AS RECORDED BELOW:

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Trampas Freeman, Place # 1	X			
John Posey, Mayor Pro Tem, Place # 2			X	
Jerry Clark, Place # 3	X			
David Stone, Place # 4	X			
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, TRMC, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:


Blake Thompson, CITY ATTORNEY

ORDINANCE NO. 2019.09.12C

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE AND OPERATION AND INTEREST AND SINKING OF THE MUNICIPAL GOVERNMENT OF THE CITY OF OVERTON, TEXAS FOR THE 2020 FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, TAX YEAR 2019; PROVIDING FOR AND APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE; PROVIDING FOR A DATE ON WHICH TAXES SHALL BECOME DELINQUENT IF UNPAID; PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR AN INTEREST AND SINKING FUND FOR THE 2019 TAX YEAR; PROVIDING FOR A PENALTY, INTEREST AND COLLECTION COSTS, IF ANY, FOR ALL DELINQUENT TAXES; AND PROVIDING FOR A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, a budget appropriating revenue generated by the collection of an ad valorem tax levy and other revenue sources for the maintenance and operations and the interest and sinking fund of the municipal government of the City of Overton was duly and legally adopted by the Overton City Council subsequent a public hearing on said budget, as required by Section §102.009 of the Texas Local Government Code, prior to the consideration of the Ordinance herein; and

WHEREAS, said budget anticipates and requires the levy of an ad valorem tax on all taxable property within the City of Overton; and

WHEREAS, Section §26.05 of the Texas Tax Code requires that the City of Overton, Texas, adopt a tax rate for the next fiscal year by September 30, 2019; and

WHEREAS, the City Council of the City of Overton has received the Tax Year 2019 certified property tax rolls submitted by the Chief Appraisers of the Rusk and Smith County Appraisal Districts; and

WHEREAS, the proposed total tax rate for the 2019-2020 fiscal year is \$0.727911; and

WHEREAS, the proposed tax rate qualifies as a tax rate increase under state law because the proposed tax rate will increase the total property tax revenue received by the City (assuming all amounts levied are collected and received) due to an increase in property valuations in 2019.

WHEREAS, the portion of the \$0.727911 proposed tax rate allocated for maintenance and operations is \$0.475795 and is an increase from last year's maintenance and operations portion of the tax rate (which was \$0.448000), and will generate additional revenue compared to last year's maintenance and operating budget; and

WHEREAS, the portion of the \$0.727911 proposed tax rate allocated towards interest and sinking is \$0.252116 and is a decrease from last year's interest and sinking portion of the tax rate (which was \$0.281700), and will generate less revenue as compared to last year's interest and sinking fund budget; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of an ad valorem tax rate for Fiscal Year 2020.

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

SECTION 1. There is hereby levied and ordered to be assessed and collected for the maintenance and operation of the municipal government of the City of Overton (the "City") and in order to provide the budgeted expenditures of said City for the fiscal year October 1, 2019 through September 30, 2020 upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2019 subject to taxation, a tax of **\$0.729711** on each \$100.00 valuation of property, said tax being levied and apportioned to the specific purposes here set forth:

- A.** For the maintenance and operations of the general government (General Fund), at a rate of \$0.475795 per each \$100 valuation of all property within said City; and
- B.** For the interest and sinking fund, bonded or other indebtedness and related fees, a rate of \$0.252116 per each \$100 valuation of all property within said City.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 3. THE TAX RATE EFFECTIVELY BE RAISED BY 8.00% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A HOME ASSESSED AT \$100,000 BY APPROXIMATELY \$27.80.

SECTION 4. That taxes levied under this Ordinance shall be due October 1, 2019, and if not paid on or before January 31, 2020 shall immediately become delinquent.

SECTION 5. All taxes shall become a lien upon the property against which assessed, by the Rusk or Smith County Appraisal Districts Chief Appraiser, as the assessor for the City, 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, and 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 apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

SECTION 6. Taxes are payable at the Rusk County Tax Office in Henderson, Texas. The City of Overton shall have all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 7. It is hereby declared to be the intention of the City Council of the City of Overton, Texas that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraph, and sections of this ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrase, clause, sentence paragraph or section.

SECTION 8. That the City Secretary of the City of Overton, Texas is hereby directed to engross and enroll this Ordinance by copying the caption, penalty clause and effective date

clause of this ordinance in the minutes of the City Council of the City of Overton and by filing said Ordinance in the Ordinance records of the City, and by filing a copy of this Ordinance with the Rusk and Smith County Tax Collectors.

SECTION 9. In accordance with Section §51.052 of the Local Government Code, this Ordinance shall take effect immediately from and after its passage and publication as provided by law.

SECTION 10. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act.

SECTION 11. A copy of this Ordinance, as adopted, shall be delivered to the Tax Assessor-Collector of both Rusk and Smith Counties. Such copy shall serve as the notice of adoption of the City's tax rate.

FIRST READING PRESENTED AT A PUBLIC HEARING ON THE 29TH DAY OF AUGUST, 2019.

SECOND READING PRESENTED AT A PUBLIC HEARING ON THE 5TH DAY OF SEPTEMBER, 2019.


DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 12TH DAY OF SEPTEMBER, 2019 BY A RECORD VOTE AS RECORDED BELOW:

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Trampas Freeman, Place # 1	X			
John Posey, Mayor Pro Tem, Place # 2			X	
Jerry Clark, Place # 3	X			
David Stone, Place # 4	X			
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:

APPROVED AS TO FORM AND LEGALITY:


Rachel Gafford, CITY SECRETARY


Blake Thompson, CITY ATTORNEY

ORDINANCE NO. 2019.0912D

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE OF THE CITY OF OVERTON MUNICIPAL CEMETERY FOR THE 2019-2020 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 2019-20 fiscal year.

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

SECTION 1. There is hereby levied upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.0500 on each \$100.00 valuation of property and that said tax shall be collected for maintenance of the City of Overton Municipal Cemetery for the 2019-20 Fiscal Year.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. This increase is strictly due to new property added to the tax rolls.

SECTION 3. Taxes levied under this Ordinance shall be due October 1, 2019, and if not paid on or before January 31, 2020 shall immediately become delinquent.

SECTION 4. All taxes shall become a lien upon the property against which assessed, by the Rusk or Smith County Appraisal Districts Chief Appraiser, as the assessor for the City, 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, and 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 apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

SECTION 5. Taxes are payable at the Rusk County Tax Office in Henderson. The City of Overton shall have all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 6. It is hereby declared to be the intention of the City Council of the City of Overton, Texas that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phases, clauses, sentences, paragraph, and sections of this ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrase, clause, sentence paragraph or section.

SECTION 7. That the City Secretary of the City of Overton, Texas is hereby directed to engross and enroll this Ordinance by copying the caption, penalty clause and effective date clause of this ordinance in the minutes of the City Council of the City of Overton and by filing said Ordinance in the Ordinance records of the City, and by filing a copy of this Ordinance with the Rusk and Smith County Tax Collectors.

SECTION 8. In accordance with Section §51.052 of the Local Government Code, this Ordinance shall take effect immediately from and after its passage and publication as provided by law.

SECTION 9. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act.

SECTION 10. A copy of this Ordinance, as adopted, shall be delivered to the Tax Assessor-Collector of both Rusk and Smith Counties. Such copy shall serve as the notice of adoption of the City's tax rate.

FIRST READING PRESENTED AT A PUBLIC HEARING ON THE 29TH DAY OF AUGUST, 2019.

SECOND READING PRESENTED AT A PUBLIC HEARING ON THE 5TH DAY OF SEPTEMBER, 2019.

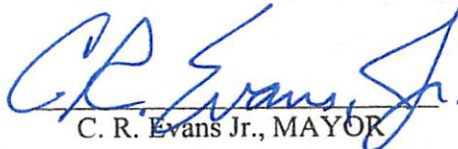
DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 12TH DAY OF SEPTEMBER, 2019 BY A RECORD VOTE AS RECORDED BELOW:

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Trampas Freeman, Place # 1	X			
John Posey, Mayor Pro Tem, Place # 2			X	
Jerry Clark, Place # 3	X			
David Stone, Place # 4	X			
Michael Paul Williams, Place # 5	X			

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



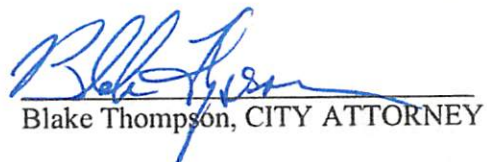
CITY OF OVERTON, TEXAS


C. R. Evans Jr., MAYOR

ATTEST:

APPROVED AS TO FORM AND LEGALITY:


Rachel Gafford, CITY SECRETARY


Blake Thompson, CITY ATTORNEY