

CITY OF OVERTON
NOTICE OF PUBLIC HEARING ON THE PROPOSED
FISCAL YEAR 2020-2021
ANNUAL BUDGET

The City of Overton, Texas will hold a public hearing on the proposed annual budget for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021. The public hearing will be held on September 3, 2020 at 7:00 p.m. at Overton Community Center, 505 Meadowbrook, Overton, Texas 75684. Citizens are urged to attend and express their views at this public hearing.

The City Council of the City of Overton will vote on the proposed Fiscal Year 2020-2021 budget and the proposed Tax Rates for 2020 at 7:00 PM, September 10, 2020 during their regularly scheduled City Council meeting in the Overton Community Building, located at Overton Community Center, 505 Meadowbrook, Overton, Texas 75684.

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$101,238** which is a **16.792%** increase. The property tax revenue to be raised from new property added to the tax roll this year is **\$1,067.30.**

Rachél Gafford_____

Rachél Gafford, CITY SECRETARY

GENERAL FUND

City of Overton
Proposed Budget - FY2021
Meeting Date: 8/13/20

Fund	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Fund 10 - General Fund	Total Revenue	1,521,356	1,219,100	1,747,550	1,543,505	(204,045)
	Total Expenditure	1,521,313	1,242,395	1,686,600	1,586,859	(99,741)
	Total Gain/(Loss)	43	(23,295)	60,950	(43,354)	(104,304)
Fund 20 - Cemetery Fund	Total Revenue	63,124	44,059	58,402	52,500	(5,902)
	Total Expenditure	62,904	54,392	59,906	52,500	(7,406)
	Total Gain/(Loss)	220	(10,333)	(1,505)	-	1,505
Fund 30 - Water/Sewer Fund	Total Revenue	1,074,700	526,112	1,200,723	1,324,600	123,877
	Total Expenditure	1,074,553	895,779	1,134,752	1,103,495	(31,257)
	Total Gain/(Loss)	147	(369,667)	65,971	221,105	155,134
Fund 41 - Notes/Loans Fund	Total Revenue	202,187	165,134	284,272	133,205	(151,067)
	Total Expenditure	202,187	151,237	284,272	133,205	(151,067)
	Total Gain/(Loss)	-	13,897	-	-	-
Fund 42 - I & S Fund	Total Revenue	235,086	191,989	454,077	288,557	(165,521)
	Total Expenditure	284,950	259,227	467,089	284,556	(177,728)
	Total Gain/(Loss)	(49,864)	(67,238)	(13,011)	4,001	12,207
Fund 51 - Fire Training (Grant Fund)	Total Revenue	4,700	2,604	2,604	4,700	2,096
	Total Expenditure	4,500	-	2,604	4,500	1,896
	Total Gain/(Loss)	200	2,604	-	200	200
Fund 60 - Court Tech Fund	Total Revenue	2,200	1,145	1,273	1,250	(23)
	Total Expenditure	3,013	4,023	3,472	-	(3,472)
	Total Gain/(Loss)	(813)	(2,877)	(2,199)	1,250	3,449
Fund 61 - Court Security Fund	Total Revenue	1,750	979	1,067	1,050	(17)
	Total Expenditure	1,000	1,000	1,000	1,000	-
	Total Gain/(Loss)	750	(21)	67	50	(17)
Fund 62 - Municipal Jury Fund	Total Revenue	-	6	7	10	3
	Total Expenditure	-	-	-	-	-
	Total Gain/(Loss)	-	6	7	10	3
Fund 66 - Court Truancy Fund	Total Revenue	-	473	615	820	-
	Total Revenue	-	-	-	-	-
	Total Revenue	-	473	615	820	-

Fund	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Fund 63 - Police Donation Fund	Total Revenue	1,500	300	300	800	500
	Total Expenditure	1,100	1,545	1,588	800	(788)
	Total Gain/(Loss)	400	(1,245)	(1,288)	-	1,288
Fund 65 - Police Seizure Fund	Total Revenue	5	2	5	5	-
	Total Expenditure	-	-	-	-	-
	Total Gain/(Loss)	5	2	5	5	-
Grand Total - City Funds	Total Revenue	3,106,608	2,151,901	3,750,895	3,351,002	(400,098)
	Total Expenditure	3,155,520	2,609,597	3,641,283	3,166,915	(469,563)
	Total Gain/(Loss)	(48,912)	(457,695)	109,612	184,087	69,465
Fund 70 - OEDC Fund	Total Revenue	111,500	82,232	111,300	111,350	50
	Total Expenditure	15,150	207,022	217,096	12,150	(204,946)
	Total Gain/(Loss)	96,350	(124,790)	(105,796)	99,200	204,996
Fund 75 - OMDD Fund	Total Revenue	87,650	89,498	174,953	93,450	(81,503)
	Total Expenditure	38,350	-	95,232	13,350	(81,882)
	Total Gain/(Loss)	49,300	89,498	79,721	80,100	379
Grand Total - City / OEDC / OMDD	Total Revenue	3,305,758	2,323,632	4,037,148	3,555,802	(481,551)
	Total Expenditure	3,209,020	2,816,619	3,953,611	3,192,415	(756,391)
	Total Gain/(Loss)	96,738	(492,987)	83,537	363,387	274,840

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
GENERAL FUND REVENUES						
PROPERTY TAXES						
10-4000	Ad Valorem Taxes-Current	394,077	321,248	358,201	411,111	52,911
10-4001	Ad Valorem Taxes-Delinquent	15,000	9,802	12,677	13,000	323
10-4032	Tax Penalties and Interest	12,500	9,692	13,111	12,500	(611)
10-4033	Tax Collection Fees	4,600	3,607	5,036	4,600	(436)
TOTAL PROPERTY TAXES		426,177	344,349	389,024	441,211	52,187
LICENSES & PERMITS						
10-4002	Building Permits And Fees	10,600	2,001	2,051	1,000	(1,051)
10-4034	Comm Dev Case Fee	2,500	1,605	1,500	1,500	-
10-4035	Comm Dev Legal Notice Fee	750	354	250	250	-
TOTAL LICENSES & PERMITS		13,850	3,959	3,801	2,750	(1,051)
CHARGES FOR SERVICES						
10-4003	Animal Shelter	100	-	-	-	-
10-4006	Franchise Fees	80,000	78,723	80,000	80,000	-
10-4009	Building Rental-Com Bldg	5,000	2,600	2,600	-	(2,600)
10-4013	RV Park Rental	14,000	9,642	9,862	11,000	1,138
10-4016	OEDC Admin Fee	12,000	-	-	11,000	11,000
10-4019	OMDD Admin Fee	12,000	3,000	12,000	12,000	-
10-4022	EMS Building Rental	13,929	11,608	13,929	13,929	-
10-4037	Comm Dev Filing Fees	600	434	400	400	-
10-4038	Alcohol Permits	500	894	772	500	(272)
10-4103	Police Reports	50	90	100	50	(50)
10-4310	Garbage Sales	230,000	115,049	271,202	271,000	(202)
TOTAL CHARGES FOR SERVICES		368,179	222,040	390,865	399,879	9,014
SALES TAXES						
10-4004	State Sales Tax	230,000	184,420	222,938	230,000	7,062
TOTAL SALES TAXES		230,000	184,420	222,938	230,000	7,062
FINES & FORFEITURES						
10-4005	Warrant Fees	4,000	3,749	4,200	4,000	(200)
10-4106	OMNI Fee	300	366	383	350	(33)
10-4107	Fines	80,000	51,045	56,730	65,000	8,270
10-4110	Time Payment Fee	-	75	60	60	-
TOTAL FINES & FORFEITURES		84,300	55,235	61,373	69,410	8,037
MISCELLANEOUS REVENUES						
10-4008	Sale of Assets	2,000	59	100	2,000	1,900
10-4010	Donations	500	1,713	1,713	500	(1,213)
10-4011	Interest Income	150	106	141	140	(1)
10-4014	Notary/Copies/Faxes	200	108	115	115	-
10-4020	Other Income	-	6,406	6,023	-	(6,023)
10-4044	SANE Reimbursements	-	-	-	-	-
10-4045	Fireworks in the Park Revenue	10,000	13,748	13,240	10,000	(3,240)
10-4046	Employee Appreciation Donations	-	600	600	500	(100)
10-4307	Returned Check Fees	-	30	30	-	(30)
TOTAL MISCELLANEOUS REVENUES		12,850	22,770	21,962	13,255	(8,707)
GRANTS & CONTRIBUTIONS						
10-4015	Intergovernmental Revenue	-	-	-	-	-
10-4018	Insurance Reimbursements	-	6,355	6,355	-	(6,355)
10-4023	Grant Proceeds	-	20,000	20,000	-	(20,000)
10-4030	Reimbursements	-	40,000	40,000	-	(40,000)
10-4039	Intergovernmental Revenue 9-1-1 Smith Co	5,000	-	5,000	5,000	-
10-xxxx	COVID-19 Cares Act Grant	-	27,500	55,000	55,000	-
TOTAL GRANTS & CONTRIBUTIONS		5,000	93,855	126,355	60,000	(66,355)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
FIRE REVENUE (NON-GRANT)						
10-4040	Intergovt'l Rev - ESD Run Bonus	-	-	-	-	-
10-4042	Intergovernmental Revenue - Fire	35,000	34,222	35,000	35,000	-
10-4043	VFD Cost Recovery Revenue	2,000	-	-	-	-
TOTAL FIRE REVENUE (NON-GRANT)		37,000	34,222	35,000	35,000	-
TRANSFERS IN						
10-6160	Transfers In - Fund 30 (Water/Sewer)	290,000	217,500	290,000	290,000	-
10-6320	Transfers In - Fund 20 (Cemetery)	3,000	2,250	-	1,000	1,000
10-6342	Transfers In - Fund 42 (Debt - I&S)	50,000	37,500	205,232	-	(205,232)
10-6361	Transfers In - Fund 61 (Court Security)	1,000	1,000	1,000	1,000	-
TOTAL TRANSFERS IN		344,000	258,250	496,232	292,000	(204,232)
GENERAL FUND REVENUE TOTALS						
		1,521,356	1,219,100	1,747,550	1,543,505	(204,045)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : General Administration						
Dept. Number: 10						
PAYROLL EXPENSES						
10-10-5000	Salaries	128,653	128,591	157,341	173,447	16,106
10-10-5001	Overtime	-	85	1,000	-	(1,000)
10-10-5022	Cell Phone Allowance	720	718	898	810	(88)
TOTAL PAYROLL EXPENSES		129,373	129,393	159,238	174,257	15,018
PAYROLL BENEFITS						
10-10-5004	Payroll-Unemployment	529	708	727	758	31
10-10-5005	Payroll-Retirement	4,344	4,339	5,281	5,985	704
10-10-5006	Payroll-Health Ins	12,760	14,435	17,511	20,309	2,797
10-10-5009	Payroll-FICA/SS/Medicare	10,044	10,002	12,033	12,243	210
10-10-5010	Flexible Spending	33	42	54	78	24
10-10-5011	Workers Comp	2,704	2,850	2,850	3,000	150
10-10-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL BENEFITS		30,414	32,376	38,455	42,373	3,917
PROFESSIONAL DEVELOPMENT						
10-10-5012	Travel & Training	1,500	2,973	3,000	6,099	3,099
10-10-5013	Training (will combine with 5012)	750	569	600	-	(600)
10-10-5017	Dues & Subscriptions	3,600	2,528	2,628	2,405	(223)
TOTAL PROFESSIONAL DEVELOPMENT		5,850	6,070	6,228	8,504	2,276
SUPPLIES & EQUIPMENT						
10-10-5014	Postage	600	511	600	600	-
10-10-5015	Office Supplies	5,000	3,240	4,000	4,000	-
10-10-5018	Advertising	1,000	949	1,000	1,000	-
10-10-5019	Office Equipment	-	-	-	1,200	1,200
10-10-5037	Gas & Oil	400	-	-	100	100
10-10-5043	Uniforms	-	129	129	100	(29)
10-10-5050	Community Building Supplies	-	-	-	-	-
10-10-5101	Computer Hardware	-	930	3,000	1,000	(2,000)
10-10-5116	COVID-19 Supplies	-	2,984	4,000	18,000	14,000
TOTAL SUPPLIES & EQUIPMENT		7,000	8,744	12,729	26,000	13,271
UTILITIES						
10-10-5024	Gas	550	630	714	550	(164)
10-10-5025	Telephone	6,500	5,517	7,017	7,000	(17)
10-10-5026	Electricity	11,500	7,037	10,978	11,000	22
TOTAL UTILITIES		18,550	13,184	18,710	18,550	(160)
MAINTENANCE						
10-10-5030	Building Maintenance	4,000	5,153	5,500	5,500	-
10-10-5039	Vehicle Maintenance/Repair	1,000	628	750	750	-
TOTAL MAINTENANCE		5,000	5,781	6,250	6,250	-
CONTRACTUAL SERVICES						
10-10-5016	Copies & Copier	3,200	3,959	5,013	5,000	(13)
10-10-5020	Legal & Professional Fees	11,000	9,285	11,000	11,000	-
10-10-5027	Rusk County Appraisal District	8,000	5,064	6,749	7,000	251
10-10-5028	Smith County Appraisal District	600	350	467	500	33
10-10-5031	Land/Building Lease (Greenway)	100	100	100	100	-
10-10-5032	Liability Insurance	7,226	6,748	6,748	7,000	252
10-10-5040	Tax Collection Fees	10,000	6,201	10,000	10,000	-
10-10-5044	Contract Labor/Services	2,500	303	500	1,000	500
10-10-5062	Physicals/Drug Screens (EE)	-	54	54	-	(54)
10-10-5077	Garbage Collection Expense	185,000	122,321	185,000	185,000	-
10-10-5078	Election	5,000	1,617	1,617	5,000	3,383

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
10-10-5085	Audit Fees	50,000	19,600	25,000	28,000	3,000
10-10-5086	Other Contract Services	6,000	10,000	13,000	-	(13,000)
TOTAL CONTRACTUAL SERVICES		288,626	185,602	265,248	259,600	(5,648)
CAPITAL OUTLAY						
10-10-5500	Capital Outlay	15,070	11,485	12,000	10,000	(2,000)
TOTAL CAPITAL OUTLAY		15,070	11,485	12,000	10,000	(2,000)
DEPARTMENT TOTAL - GENERAL ADMINISTRATION		499,883	392,635	518,858	545,533	26,675
Department : Information Technology (IT)						
Dept. Number: 11						
SUPPLIES & EQUIPMENT						
10-11-5101	Computer Hardware (Non-Capital)	10,180	-	-	-	-
10-11-5102	Computer Software	2,000	2,082	2,000	2,000	-
TOTAL SUPPLIES & EQUIPMENT		12,180	2,082	2,000	2,000	-
CONTRACTUAL SERVICES						
10-11-5103	IT Maintenance Services	18,000	11,774	16,276	16,500	224
10-11-5104	USTI License/Maintenance	1,901	200	1,000	500	(500)
10-11-5162	Equipment Rental	300	225	300	300	-
10-11-5163	FAST Software	8,250	5,600	2,500	-	(2,500)
10-11-5164	Incode Accounting Software	-	10,696	27,075	28,429	1,354
TOTAL CONTRACTUAL SERVICES		28,451	28,495	47,151	45,729	(1,422)
CAPITAL OUTLAY						
10-11-5500	Capital Outlay	-	-	75,000	-	(75,000)
TOTAL CAPITAL OUTLAY		-	-	75,000	-	(75,000)
DEPARTMENT TOTAL - INFORMATION TECHNOLOGY (IT)		40,631	30,577	124,151	47,729	(76,421)
Department : Community Development						
Dept. Number: 12						
PAYROLL EXPENSES						
10-12-5000	Salaries	18,553	12,225	14,187	12,296	(1,891)
10-12-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		18,553	12,225	14,187	12,296	(1,891)
PAYROLL BENEFITS						
10-12-5004	Payroll-Unemployment	11	49	46	68	22
10-12-5005	Payroll-Retirement	625	477	536	356	(180)
10-12-5006	Payroll-Health Ins	1,746	1,695	1,926	1,096	(830)
10-12-5009	Payroll-FICA/SS/Medicare	1,419	1,426	1,594	941	(653)
10-12-5010	Flexible Spending	11	10	11	11	0
TOTAL PAYROLL BENEFITS		3,813	3,657	4,113	2,472	(1,641)
PROFESSIONAL DEVELOPMENT						
10-12-5012	Travel & Training	750	-	-	1,520	1,520
10-12-5013	Training (will combine with 5012)	750	-	-	-	-
10-12-5017	Dues & Subscriptions	135	135	135	361	226
TOTAL PROFESSIONAL DEVELOPMENT		1,635	135	135	1,881	1,746

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
SUPPLIES & EQUIPMENT						
10-12-5014	Postage	100	2	25	50	25
10-12-5015	Office Supplies	1,000	329	500	500	-
10-12-5018	Advertising	750	337	500	500	-
10-12-5084	Filing Fees	400	256	300	300	-
TOTAL SUPPLIES & EQUIPMENT		2,250	924	1,325	1,350	25
CONTRACTUAL SERVICES						
10-12-5020	Legal & Professional Fees	1,500	1,023	1,500	1,500	-
10-12-5044	Contract Labor/Services	5,000	2,130	2,500	2,500	-
10-12-5076	Engineering Services	-	-	-	-	-
10-12-5105	GIS Services	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		6,500	3,153	4,000	4,000	-
CAPITAL OUTLAY						
10-12-5500	Capital Outlay	6,800	-	-	6,800	6,800
TOTAL CAPITAL OUTLAY		6,800	-	-	6,800	6,800
DEPARTMENT TOTAL - COMMUNITY DEVELOPMENT		39,551	20,093	23,760	28,800	5,040
Department : Municipal Court Dept. Number: 13						
PAYROLL EXPENSES						
10-13-5000	Salaries	29,353	23,185	27,954	30,576	2,622
10-13-5001	Overtime	200	-	-	-	-
10-13-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		29,553	23,185	27,954	30,576	2,622
PAYROLL BENEFITS						
10-13-5004	Payroll-Unemployment	162	144	144	144	-
10-13-5005	Payroll-Retirement	996	839	993	1,161	168
10-13-5006	Payroll-Health Ins	7,253	6,662	7,874	7,575	(299)
10-13-5009	Payroll-FICA/SS/Medicare	2,261	1,905	2,256	2,339	83
TOTAL PAYROLL BENEFITS		10,672	9,549	11,267	11,219	(48)
PROFESSIONAL DEVELOPMENT						
10-13-5012	Travel & Expenses	200	-	-	200	200
10-13-5013	Training	200	-	-	200	200
TOTAL PROFESSIONAL DEVELOPMENT		400	-	-	400	400
SUPPLIES & EQUIPMENT						
10-13-5014	Postage	500	426	500	500	-
10-13-5015	Office Supplies	750	509	600	600	-
TOTAL SUPPLIES & EQUIPMENT		1,250	935	1,100	1,100	-
CONTRACTUAL SERVICES						
10-13-5020	Legal & Professional Fees	6,000	3,633	5,000	5,000	-
10-13-5082	Judge and Jury Fees	4,800	4,000	4,400	4,400	-
10-13-5086	Other Contract Services	-	872	1,368	-	(1,368)
10-13-5113	Cost of Collections	3,500	2,016	3,500	3,500	-
TOTAL CONTRACTUAL SERVICES		14,300	10,520	14,268	12,900	(1,368)
DEPARTMENT TOTAL - MUNICIPAL COURT		56,175	44,189	54,589	56,195	1,606

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Police Department						
Dept. Number: 14						
PAYROLL EXPENSES						
10-14-5000	Salaries	357,488	296,851	354,200	370,180	15,980
10-14-5001	Overtime	9,000	15,543	18,649	9,000	(9,649)
10-14-5117	COVID 100 FFRCA	-	1,915	1,291	-	(1,291)
10-14-5022	Cell Phone Allowance	360	284	360	360	-
TOTAL PAYROLL EXPENSES		366,848	314,592	374,500	379,540	5,040
PAYROLL BENEFITS						
10-14-5004	Payroll-Unemployment	1,795	1,566	1,622	1,584	(38)
10-14-5005	Payroll-Retirement	12,789	11,346	13,461	14,943	1,483
10-14-5006	Payroll-Health Ins	58,291	50,862	60,721	60,870	148
10-14-5009	Payroll-FICA/SS/Medicare	29,031	25,767	30,534	30,110	(425)
10-14-5010	Flexible Spending	44	41	44	44	0
10-14-5011	Workers Comp	10,816	9,909	9,909	10,000	91
TOTAL PAYROLL BENEFITS		112,766	99,490	116,290	117,551	1,261
PROFESSIONAL DEVELOPMENT						
10-14-5012	Travel & Training	3,000	1,415	2,000	1,672	(328)
10-14-5013	Training (will combine with 5012)	3,000	453	750	-	(750)
10-14-5017	Dues & Subscriptions	900	-	400	375	(25)
TOTAL PROFESSIONAL DEVELOPMENT		6,900	1,868	3,150	2,047	(1,103)
SUPPLIES & EQUIPMENT						
10-14-5014	Postage	275	82	125	150	25
10-14-5015	Office Supplies	1,700	1,450	1,700	1,700	-
10-14-5036	Materials & Supplies	3,000	2,090	2,500	2,500	-
10-14-5037	Gas & Oil	13,000	8,779	10,866	11,000	134
10-14-5041	Equipment	-	500	500	500	-
10-14-5043	Uniforms	1,000	398	350	500	150
10-14-5094	Dog Food/Animal Supplies	600	913	1,100	1,000	(100)
10-14-5095	Vet Fees	500	672	700	700	-
10-14-5101	Computer Hardware	-	900	5,900	4,500	(1,400)
10-14-5102	Computer Software	-	2,100	2,100	2,100	-
TOTAL SUPPLIES & EQUIPMENT		20,075	17,883	25,841	24,650	(1,191)
UTILITIES						
10-14-5025	Telephone	3,800	7,072	9,118	9,000	(118)
TOTAL UTILITIES		3,800	7,072	9,118	9,000	(118)
MAINTENANCE						
10-14-5030	Building Maintenance	750	989	1,200	1,200	-
10-14-5039	Vehicle & Equipment Maintenance/Repair	10,000	23,172	24,000	25,000	1,000
10-14-5061	Maintenance Equipment	400	72	100	100	-
TOTAL MAINTENANCE		11,150	24,233	25,300	26,300	1,000
CONTRACTUAL SERVICES						
10-14-5016	Copies & Copier	3,500	2,694	3,242	3,250	8
10-14-5018	Advertising	-	393	393	-	(393)
10-14-5020	Legal & Professional Fees	-	200	300	300	-
10-14-5032	Liability Insurance	10,147	9,418	9,417	10,000	583
10-14-5046	Animal Shelter Fees	400	160	250	250	-
10-14-5049	Forensics/SANE	1,500	175	300	500	200
10-14-5062	Physicals/Drug Screens (EE)	-	260	260	-	(260)
10-14-5114	Electrical Contractor Work	-	424	424	-	(424)
TOTAL CONTRACTUAL SERVICES		15,547	13,723	14,587	14,300	(287)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
OTHER EXPENSES						
10-14-5087	Employee PR Reimbursements	-	119	119	-	(119)
TOTAL OTHER EXPENSES		-	119	119	-	(119)
CAPITAL OUTLAY						
10-14-5500	Capital Outlay	10,000	722	-	-	-
TOTAL CAPITAL OUTLAY		10,000	722	-	-	-
DEPARTMENT TOTAL - POLICE DEPARTMENT		547,086	479,704	568,904	573,388	4,484
Department : Fire Department						
Dept. Number: 15						
PAYROLL EXPENSES						
10-15-5000	Salaries - Fire Marshal	200	5	50	50	-
10-15-5022	Cell Phone Allowance	720	290	348	348	-
TOTAL PAYROLL EXPENSES		920	295	398	398	-
PAYROLL BENEFITS						
10-15-5011	Workers Comp	1,352	1,276	1,276	1,300	24
TOTAL PAYROLL BENEFITS		1,352	1,276	1,276	1,300	24
PROFESSIONAL DEVELOPMENT						
10-15-5012	Travel & Expenses	6,500	201	500	6,500	6,000
10-15-5013	Training	500	-	250	500	250
10-15-5017	Dues & Subscriptions	1,200	2,256	2,218	2,220	2
TOTAL PROFESSIONAL DEVELOPMENT		8,200	2,456	2,968	9,220	6,252
SUPPLIES & EQUIPMENT						
10-15-5015	Office Supplies	100	195	250	250	-
10-15-5036	Materials & Supplies	500	-	-	-	-
10-15-5037	Gas & Oil	2,500	1,400	1,716	2,000	284
10-15-5038	Protective Gear	6,000	-	-	6,000	6,000
10-15-5041	Equipment	8,000	11,282	11,282	8,000	(3,282)
10-15-5043	Uniforms	800	800	800	800	-
10-15-5115	Tires	600	-	600	600	-
TOTAL SUPPLIES & EQUIPMENT		18,500	13,677	14,648	17,650	3,002
UTILITIES						
10-15-5024	Gas	1,600	1,121	1,224	1,300	76
10-15-5025	Telephone	3,000	2,008	2,293	2,300	7
10-15-5026	Electricity	1,500	921	1,212	1,300	88
TOTAL UTILITIES		6,100	4,050	4,729	4,900	171
MAINTENANCE						
10-15-5039	Vehicle & Equipment Maintenance/Repair	6,500	4,963	6,500	6,500	-
10-15-5098	Building Maintenance	500	475	500	500	-
TOTAL MAINTENANCE		7,000	5,438	7,000	7,000	-
CONTRACTUAL SERVICES						
10-15-5020	Legal & Professional Fees	1,000	-	-	300	300
10-15-5032	Liability Insurance	5,371	5,047	5,047	5,000	(47)
10-15-5042	Fireman's Fees	6,500	5,420	6,500	6,500	-
10-15-5140	Champion EMS Subsidy	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		12,871	10,467	11,547	11,800	253
CAPITAL OUTLAY						
10-15-5500	Capital Outlay	5,000	2,000	2,000	-	(2,000)
TOTAL CAPITAL OUTLAY		5,000	2,000	2,000	-	(2,000)
DEPARTMENT TOTAL - FIRE DEPARTMENT		59,943	39,660	44,567	52,268	7,701

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Public Works (Streets/Parks/Grounds)						
Dept. Number: 17						
PAYROLL EXPENSES						
10-17-5000	Salaries	18,693	11,242	13,549	21,085	7,536
10-17-5001	Overtime	1,070	394	600	1,000	400
10-17-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		19,763	11,636	14,149	22,085	7,936
PAYROLL BENEFITS						
10-17-5004	Payroll-Unemployment	198	74	74	176	102
10-17-5005	Payroll-Retirement	444	404	483	591	107
10-17-5006	Payroll-Health Ins	3,492	2,357	2,942	3,654	712
10-17-5009	Payroll-FICA/SS/Medicare	1,512	844	1,051	1,690	638
10-17-5011	Workers Comp	901	851	851	850	(1)
TOTAL PAYROLL BENEFITS		6,548	4,529	5,401	6,960	1,559
SUPPLIES & EQUIPMENT						
10-17-5035	Street Repairs & Materials	13,000	4,637	5,000	10,000	5,000
10-17-5036	Materials & Supplies	8,000	8,649	8,000	8,000	-
10-17-5037	Gas & Oil	4,000	2,685	3,336	3,500	164
10-17-5041	Equipment	-	3,346	3,326	1,500	(1,826)
10-17-5043	Uniforms	1,900	1,302	1,400	1,400	-
10-17-5084	Filing Fees	-	55	55	-	(55)
TOTAL SUPPLIES & EQUIPMENT		26,900	20,673	21,117	24,400	3,283
UTILITIES						
10-17-5024	Gas	4,000	1,892	2,354	2,500	146
10-17-5026	Electricity	93,000	66,484	89,381	90,000	619
TOTAL UTILITIES		97,000	68,376	91,735	92,500	765
MAINTENANCE						
10-17-5030	Building Maintenance	1,500	4,380	4,500	4,500	-
10-17-5039	Vehicle & Equipment Maintenance/Repair	6,000	7,972	10,000	10,000	-
TOTAL MAINTENANCE		7,500	12,352	14,500	14,500	-
CONTRACTUAL SERVICES						
10-17-5020	Legal & Professional Fees	-	-	-	-	-
10-17-5032	Liability Insurance	4,700	4,424	4,424	4,500	76
10-17-5044	Contract Labor/Services	-	6,300	6,300	3,000	(3,300)
10-17-5062	Physicals/Drug Screens (EE)	200	201	201	-	(201)
10-17-5086	Other Contract Services	-	2,534	2,534	2,500	(34)
10-17-5108	Equipment Rental	-	3,259	3,259	-	(3,259)
10-17-5114	Electrical Contractor Work	500	1,273	500	500	-
TOTAL CONTRACTUAL SERVICES		5,400	17,991	17,218	10,500	(6,718)
CAPITAL OUTLAY						
10-17-5500	Capital Outlay	14,000	86,191	86,191	10,000	(76,191)
TOTAL CAPITAL OUTLAY		14,000	86,191	86,191	10,000	(76,191)
DEPARTMENT TOTAL - PUBLIC WORKS (Streets/Parks/Grounds)		177,111	221,748	250,311	180,945	(69,366)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Special Events						
Dept. Number: 19						
OTHER EXPENSES						
10-19-5070	Fireworks in the Park	7,500	12,717	8,500	8,500	-
10-19-5071	Annual Easter Egg Hunt	250	240	240	250	10
10-19-5079	Contribution to Library	500	-	500	500	-
10-19-5080	Light Up Overton	1,500	-	-	1,000	1,000
10-19-5089	Employee Appreciation Expense	-	832	832	700	(132)
DEPARTMENT TOTAL - SPECIAL EVENTS		9,750	13,789	10,072	10,950	878
Department : Transfers Out						
Dept. Number: 90						
TRANSFERS OUT						
10-90-7001	Transfer Out - Fund 44 (Street Maintenance CIP)	-	-	-	-	-
10-90-7134	Transfer Out - Fund 41 (Notes and Loans)	91,184	-	91,388	91,051	(337)
DEPARTMENT TOTAL - TRANSFERS OUT		91,184	-	91,388	91,051	(337)
Fund 10 - General Fund						
Total Revenues		1,521,356	1,219,100	1,747,550	1,543,505	(204,045)
Total Expenditures		1,521,313	1,242,395	1,686,600	1,586,859	(99,741)
Total Gain/(Loss)		43	(23,295)	60,950	(43,354)	(104,304)

CITY OF OVERTON
CAPITAL BUDGET - FY 2021
GENERAL FUND - CAPITAL EXPENDITURES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2021 CAPITAL EXPENDITURES
Administration	Audio/Visual System for Council Chambers (COVID Expense)	To hold virtual council meetings for citizens	10,000
	Door locking system using proximity badge access control (COVID Expense)	Control access to city hall/police dept	8,000
	TOTAL ADMINISTRATION CAPITAL		18,000
Community Development	Ordinance Codification	To create one body of current, enforceable law	6,800
TOTAL ADMINISTRATION CAPITAL			6,800
Parks Dept	Replace Roof at Community Building	End of useful life	10,000
TOTAL PARKS DEPT CAPITAL			10,000

GENERAL FUND CAPITAL TOTAL \$ 34,800

WATER & SEWER FUND

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
WATER REVENUE						
30-4028	Bulk Water Sales	750	1,621	2,000	1,000	(1,000)
30-4301	Water Sales	635,000	295,280	656,036	808,000	151,964
30-4303	Water Taps & Meters	1,500	1,350	1,500	1,500	-
TOTAL WATER REVENUE		637,250	298,251	659,536	810,500	150,964
SEWER REVENUE						
30-4302	Sewer Sales	410,000	211,101	485,118	485,000	(118)
30-4304	Sewer Taps	750	1,500	1,500	1,500	-
TOTAL SEWER REVENUE		410,750	212,601	486,618	486,500	(118)
SERVICE CHARGES						
30-4030	Reimbursements	-	15	15	-	(15)
30-4305	Reconnect Fees	6,000	1,950	4,850	5,000	150
30-4307	Returned Check Fees	200	65	100	100	-
30-4308	Late Fees	15,000	7,204	19,104	17,000	(2,104)
30-4309	Connect Fee	5,500	6,025	5,500	5,500	-
TOTAL SERVICE CHARGES		26,700	15,259	29,569	27,600	(1,969)
TRANSFERS IN						
30-6xxx	Transfer In - Fund 42 (I&S)	-	-	25,000	-	(25,000)
TOTAL TRANSFERS IN		-	-	25,000	-	(25,000)
WATER & SEWER FUND REVENUE TOTALS		1,074,700	526,112	1,200,723	1,324,600	123,877
Department : Utility Billing						
Dept. Number: 33						
PAYROLL EXPENSES						
30-33-5000	Salaries	38,715	34,868	43,779	44,581	802
30-33-5001	Overtime	1,000	831	980	1,000	20
30-33-5022	Cell Phone Allowance	360	284	343	360	17
TOTAL PAYROLL EXPENSES		40,075	35,983	45,102	45,941	839
PAYROLL BENEFITS						
30-33-5004	Payroll-Unemployment	243	218	1,242	216	(1,026)
30-33-5005	Payroll-Retirement	1,338	1,249	1,425	1,731	305
30-33-5006	Payroll-Health Ins	11,013	9,135	10,512	11,497	984
30-33-5009	Payroll-FICA/SS/Medicare	3,038	2,764	3,156	3,487	331
30-33-5011	Workers Comp	1,803	1,105	1,128	1,200	72
TOTAL PAYROLL BENEFITS		17,436	14,472	17,463	18,130	667
PROFESSIONAL DEVELOPMENT						
30-33-5013	Training	100	179	179	-	(179)
30-33-5017	Dues & Subscriptions	-	70	70	-	(70)
TOTAL PROFESSIONAL DEVELOPMENT		100	249	249	-	(249)
SUPPLIES & EQUIPMENT						
30-33-5014	Postage	4,500	3,720	4,097	4,200	103
30-33-5015	Office Supplies	2,500	1,743	2,000	2,000	-
30-33-5036	Materials & Supplies	-	358	350	350	-
30-33-5043	Uniforms	-	286	286	300	14
30-33-5101	Computer Hardware	-	759	759	-	(759)
30-33-5116	COVID-19 Supplies	-	375	500	250	(250)
TOTAL SUPPLIES & EQUIPMENT		7,000	7,241	7,992	7,100	(892)
UTILITIES						
30-33-5025	Telephone	1,000	1,912	2,912	3,000	88
TOTAL UTILITIES		1,000	1,912	2,912	3,000	88

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
MAINTENANCE						
30-33-5030	Building Maintenance	750	167	300	300	-
30-33-5039	Vehicle & Equipment Maint/Repair	-	809	1,000	1,000	-
TOTAL MAINTENANCE		750	976	1,300	1,300	-
CONTRACTUAL SERVICES						
30-33-5016	Copies & Copier	3,200	851	1,036	1,100	64
30-33-5020	Legal & Professional Fees	-	488	600	600	-
30-33-5032	Liability Insurance	10,689	10,046	10,046	10,050	4
30-33-5044	Contract Labor/Services	-	292	292	300	8
30-33-5062	Physicals/Drug Screens (EE)	-	239	239	-	(239)
30-33-5083	Attorney's Fees	250	-	-	-	-
30-33-5085	Audit Fees	30,000	17,100	23,000	26,000	3,000
30-33-5086	Other Contract Services	2,000	1,737	2,876	-	(2,876)
30-33-5087	Employee PR Reimbursements	-	-	-	-	-
30-33-5104	USTI License/Maintenance	1,620	-	1,620	500	(1,120)
30-33-5164	Incode Accounting Software	-	-	9,025	9,476	451
TOTAL CONTRACTUAL SERVICES		47,759	30,752	48,734	48,026	(708)
CAPITAL OUTLAY						
30-33-5500	Capital Outlay	-	1,444	25,000	-	(25,000)
TOTAL CAPITAL OUTLAY		-	1,444	25,000	-	(25,000)
DEPARTMENT TOTAL - UTILITY BILLING		114,120	93,029	148,753	123,497	(25,255)
Department : Water Storage & Distribution						
Dept. Number: 35						
PAYROLL EXPENSES						
30-35-5000	Salaries	60,861	54,802	64,097	64,480	383
30-35-5001	Overtime	7,000	9,138	10,986	10,000	(986)
30-35-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		67,861	63,940	75,082	74,480	(602)
PAYROLL BENEFITS						
30-35-5004	Payroll-Unemployment	324	400	460	288	(172)
30-35-5005	Payroll-Retirement	2,287	2,156	2,385	2,828	443
30-35-5006	Payroll-Health Ins	14,506	11,512	13,326	15,150	1,824
30-35-5009	Payroll-FICA/SS/Medicare	5,191	5,141	5,735	5,698	(37)
30-35-5011	Workers Comp	1,803	1,701	1,701	1,700	(1)
TOTAL PAYROLL BENEFITS		24,110	20,911	23,606	25,664	2,057

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
PROFESSIONAL DEVELOPMENT						
30-35-5012	Travel & Training	1,000	127	250	1,420	1,170
30-35-5013	Training (will combine with 5012)	2,000	1,855	2,000	-	(2,000)
30-35-5017	Dues & Subscriptions	-	168	200	180	(20)
TOTAL PROFESSIONAL DEVELOPMENT		3,000	2,150	2,450	1,600	(850)
SUPPLIES & EQUIPMENT						
30-35-5014	Postage	-	305	350	350	-
30-35-5015	Office Supplies	-	115	150	150	-
30-35-5036	Materials & Supplies	35,000	30,695	35,000	35,000	-
30-35-5037	Gas & Oil	5,500	2,844	3,748	4,000	252
30-35-5041	Equipment	2,000	1,842	2,200	2,200	-
30-35-5043	Uniforms	3,200	4,222	4,300	3,000	(1,300)
30-35-5061	Maintenance Equipment	-	1,469	1,500	1,500	-
30-35-5301	State Permit Fees	3,500	3,004	3,004	3,004	-
30-35-5311	Fine and Penalties	-	-	-	-	-
TOTAL SUPPLIES & EQUIPMENT		49,200	44,495	50,252	49,204	(1,048)
UTILITIES						
30-35-5026	Electricity	60,500	51,186	67,228	68,000	772
TOTAL UTILITIES		60,500	51,186	67,228	68,000	772
MAINTENANCE						
30-35-5039	Vehicle & Equipment Maint/Repair	5,000	6,889	10,000	10,000	-
30-35-5179	Fire Hydrant Maintenance	-	-	-	-	-
30-35-5306	Water Line Maintenance	15,000	730	1,000	1,000	-
30-35-xxxx	Water Storage Maintenance	-	-	-	-	-
TOTAL MAINTENANCE		20,000	7,619	11,000	11,000	-
CONTRACTUAL SERVICES						
30-35-5020	Legal & Professional Fees	-	238	200	200	-
30-35-5044	Contract Labor/Services	3,000	941	1,500	3,500	2,000
30-35-5062	Physicals/Drug Screens (EE)	-	909	1,200	300	(900)
30-35-5108	Equipment Rental	-	2,933	3,000	3,000	-
30-35-5114	Electrical Contractor Work	4,000	729	1,500	2,000	500
30-35-5304	Water Testing	3,000	2,470	3,000	3,000	-
30-35-5305	Tank Inspections	1,500	1,275	1,275	1,500	225
TOTAL CONTRACTUAL SERVICES		11,500	9,494	11,675	13,500	1,825
CAPITAL OUTLAY						
30-35-5500	Capital Outlay	15,000	45,859	45,859	114,500	68,641
TOTAL CAPITAL OUTLAY		15,000	45,859	45,859	114,500	68,641
DEPARTMENT TOTAL - WATER STORAGE & DISTRIBUTION		251,171	245,653	287,153	357,948	70,795

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
Department : Sewer Collection						
Dept. Number: 37						
PAYROLL EXPENSES						
30-37-5000	Salaries	76,066	43,312	53,248	80,122	26,874
30-37-5001	Overtime	5,000	8,381	10,265	10,000	(265)
30-37-5117	COVID 100 FFRCA	-	-	-	-	-
TOTAL PAYROLL EXPENSES		81,066	51,693	63,513	90,122	26,608
PAYROLL BENEFITS						
30-37-5004	Payroll-Unemployment	486	221	261	432	171
30-37-5005	Payroll-Retirement	2,732	1,845	2,132	3,422	1,289
30-37-5006	Payroll-Health Ins	17,998	7,913	8,828	18,804	9,976
30-37-5009	Payroll-FICA/SS/Medicare	6,202	4,185	4,904	6,894	1,990
30-37-5011	Workers Comp	2,704	1,956	1,956	2,000	44
TOTAL PAYROLL BENEFITS		30,122	16,119	18,082	31,552	13,470
PROFESSIONAL DEVELOPMENT						
30-37-5012	Travel & Training	1,000	538	750	1,450	700
30-37-5013	Training (will combine with 5012)	2,000	1,099	1,300	-	(1,300)
30-37-5017	Dues & Subscriptions	-	168	200	200	-
TOTAL PROFESSIONAL DEVELOPMENT		3,000	1,805	2,250	1,650	(600)
SUPPLIES & EQUIPMENT						
30-37-5014	Postage	-	-	-	-	-
30-37-5036	Materials & Supplies	35,000	23,890	25,000	25,000	-
30-37-5037	Gas & Oil	5,500	2,811	3,636	4,000	364
30-37-5041	Equipment	-	1,532	1,750	2,000	250
30-37-5043	Uniforms	3,200	3,687	3,687	3,000	(687)
30-37-5061	Maintenance Equipment	2,500	1,006	1,300	1,300	-
30-37-5301	State Permit Fees	5,000	3,374	3,374	5,000	1,626
TOTAL SUPPLIES & EQUIPMENT		51,200	36,300	38,747	40,300	1,553
UTILITIES						
30-37-5026	Electricity	38,000	19,017	26,898	30,000	3,102
TOTAL UTILITIES		38,000	19,017	26,898	30,000	3,102
MAINTENANCE						
30-37-5039	Vehicle & Equipment Maint/Repair	6,000	14,944	25,000	10,000	(15,000)
30-37-5306	Maintenance On W & S System	10,000	669	1,500	2,000	500
TOTAL MAINTENANCE		16,000	15,613	26,500	12,000	(14,500)
CONTRACTUAL SERVICES						
30-37-5020	Legal & Professional Fees	-	238	200	2,700	2,500
30-37-5044	Contract Labor/Services	5,000	6,402	6,600	3,000	(3,600)
30-37-5062	Physicals/Drug Screens (EE)	-	860	860	500	(360)
30-37-5108	Equipment Rental	-	8,264	8,264	5,000	(3,264)
30-37-5114	Electrical Contractor Work	10,000	12,358	12,000	10,000	(2,000)
30-37-5177	Sludge Hauling	3,000	2,909	3,878	3,888	10
30-37-5178	Sludge Pumping	15,000	2,050	3,000	5,000	2,000
30-37-5303	Sewer Analysis & Inspections	6,200	5,332	5,724	6,000	276
TOTAL CONTRACTUAL SERVICES		39,200	38,412	40,526	36,088	(4,438)
CAPITAL OUTLAY						
30-37-5500	Capital Outlay	33,900	65,556	65,556	14,610	(50,946)
TOTAL CAPITAL OUTLAY		33,900	65,556	65,556	14,610	(50,946)
DEPARTMENT TOTAL - SEWER COLLECTION		292,488	244,516	282,072	256,322	(25,751)

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
TRANSFERS OUT - WATER STORAGE & DISTRIBUTION						
30-91-7210	Transfer Out - Fund 10 (General Fund)	145,000	108,750	145,000	145,000	-
30-91-7233	Transfer Out - Fund 42 (I&S)	7,886	5,915	7,886	16,787	8,901
30-91-7234	Transfer Out - Fund 41 (Notes and Loans)	55,501	41,626	55,501	21,077	(34,424)
DEPARTMENT TOTAL - TRANSFERS OUT - WATER		208,387	156,290	208,387	182,864	(25,523)
TRANSFERS OUT - SEWER COLLECTION						
30-92-7210	Transfer Out - Fund 10 (General Fund)	145,000	108,750	145,000	145,000	-
30-92-7233	Transfer Out - Fund 42 (I&S)	7,886	5,915	7,886	16,787	8,901
30-92-7234	Transfer Out - Fund 41 (Notes and Loans)	55,501	41,626	55,501	21,077	(34,424)
DEPARTMENT TOTAL - TRANSFERS OUT - SEWER		208,387	156,290	208,387	182,864	(25,523)
Fund 30 - Water/Sewer Fund	Total Revenues	1,074,700	526,112	1,200,723	1,324,600	123,877
	Total Expenditures	1,074,553	895,779	1,134,752	1,103,495	(31,257)
	Total Gain/(Loss)	147	(369,667)	65,971	221,105	155,134

CITY OF OVERTON
CAPITAL BUDGET - FY 2021
WATER & SEWER FUND - CAPITAL EXPENSES

DEPARTMENT	DESCRIPTION OF CAPITAL ITEM	EXPENSE JUSTIFICATION	FY 2021 CAPITAL EXPENDITURES
Water Storage & Distribution	Well Tank #5 Rehabilitation	Tank is currently in a TCEQ violation in dire need of repair	73,500
	Well Tank #5 Electricity	Change type of connector to a Y connection to regulate the power voltage to the pump. This will prevent excess voltage from blowing out our pumps regularly.	11,000
	Tower Chlorinators	Instead of pumping the chlorine directly from the well, this will allow us to distribute chlorine in an efficient and effective manner. Also, this will prevent the over-chlorination of the customers closest to the well.	30,000
	TOTAL WATER PLANT		114,500
Sewer Collection	A&M Lift Station Electrical		10,000
	Clarifier removal & inspection (not including cost of repair)	Parts are not currently in the clarifier. Inspection to verify the issue but this amount does not include the cost of repair. This must be done before repairs can be made.	4,610
TOTAL SEWER COLLECTION			14,610

WATER & SEWER CAPITAL TOTAL \$129,110

ALL OTHER FUNDS

Fund 41 - Notes and Loans Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
REVENUES						
41-4703	Bank Loan Proceeds	-	-	-	-	-
41-4707	OMDD Loan Proceeds	-	81,882	-	-	-
41-6160	Transfers In - Fund 30 (Water)	55,501	41,626	55,501	21,077	(34,424)
41-6161	Transfers In - Fund 30 (Sewer)	55,501	41,626	55,501	21,077	(34,424)
41-6210	Transfer In - Fund 10 (General Fund)	91,184	-	91,388	91,051	(337)
41-6xxx	Transfer In - OMDD	-	-	81,882	-	(81,882)
TOTAL NOTES & LOANS REVENUES		202,187	165,134	284,272	133,205	(151,067)
EXPENSES						
41-49-5450	Loan Closing Costs	-	203	203	-	(203)
41-49-5451	EMS Building Loan	12,601	9,451	12,601	12,601	-
41-49-5458	Unsecured Bank Loan (PW Equip)	31,873	23,905	31,873	2,656	(29,217)
41-49-5459	Unsecured Loan (Ref Debt)	78,996	39,498	78,996	78,996	-
41-49-5462	Unsec Loan (Refin CDBG-CF)	39,765	39,821	39,765	-	(39,765)
41-49-5463	Unsec Loan (PD Explorers x2)	35,210	35,210	35,210	35,210	-
41-49-5464	Kubota Mower	3,742	3,149	3,742	3,742	-
41-49-7xxx	Transfer Out - OMDD	-	-	81,882	-	(81,882)
TOTAL NOTES & LOANS EXPENSES		202,187	151,237	284,272	133,205	(151,067)
Fund 41 - Notes/Loans Fund	Total Revenue	202,187	165,134	284,272	133,205	(151,067)
	Total Expenditure	202,187	151,237	284,272	133,205	(151,067)
	Total Gain/(Loss)	-	13,897	-	-	-

Fund 42 - Interest and Sinking (I&S) Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
I & S REVENUES						
42-4000	Ad Valorem Taxes-Current	208,815	170,227	196,508	244,483	47,975
42-4001	Ad Valorem Taxes-Delinquent	6,000	4,890	6,103	6,000	(103)
42-4032	Tax Penalties and Interest	3,000	3,436	3,818	3,000	(818)
42-4033	Tax Collection Fees	1,500	1,607	1,644	1,500	(144)
42-6160	Transfers In - Fund 30 (Water)	7,886	5,915	7,886	16,787	8,901
42-6161	Transfers In - Fund 30 (Sewer)	7,886	5,915	7,886	16,787	8,901
42-4703	Bank Loan Proceeds	-	-	230,232	-	(230,232)
TOTAL I & S REVENUES		235,086	191,989	454,077	288,557	(165,521)
GENERAL FUND I & S EXPENSES						
42-40-5027	Rusk County Appraisal District	3,500	-	3,535	3,550	15
42-40-5028	Smith County Appraisal District	200	-	251	251	(0)
42-40-5040	Tax Collection Fees	4,000	-	1,507	2,000	493
TOTAL GENERAL FUND I & S EXPENSES		7,700	-	5,294	5,801	507
2002 CO EXPENSES						
42-41-5027	Rusk County Appraisal District	-	2,651	2,651	-	(2,651)
42-41-5028	Smith County Appraisal District	-	188	188	-	(188)
42-41-5040	Tax Collection Fees	-	1,024	1,024	-	(1,024)
42-41-5100	Debt Service-2002 CO Bonds Principal	160,000	160,000	160,000	160,000	-
42-41-5110	Debt Service-2002 CO Bonds Interest	21,200	12,720	21,200	12,720	(8,480)
42-41-5111	Paying Agent Fees	300	750	750	750	-
TOTAL 2002 CO EXPENSES		181,500	177,333	185,813	173,470	(12,343)
2018 REFUNDING CO EXPENSES						
42-44-5100	Debt Service-CO Bonds Principal	6,000	26,000	6,000	7,000	1,000
42-44-5110	Debt Service-CO Bonds Interest	2,200	10,196	2,200	1,900	(300)
42-44-5112	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
TOTAL 2018 REFUNDING CO EXPENSES		8,200	36,196	8,200	8,900	700
2018 CO EXPENSES						
42-45-5100	Debt Service-CO Bonds Principal	28,000	6,000	28,000	30,000	2,000
42-45-5110	Debt Service-CO Bonds Interest	9,550	2,198	9,550	8,150	(1,400)
42-45-5112	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
TOTAL 2018 CO EXPENSES		37,550	8,198	37,550	38,150	600
TB&T 2020 LOAN						
42-46-5100	Debt Service-CO Bonds Principal	-	-	-	32,780	32,780
42-46-5110	Debt Service-CO Bonds Interest	-	-	-	5,260	5,260
	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
TOTAL TB&T 2020 LOAN EXPENSES		-	-	-	38,040	38,040
GOV CAP 2020 LOAN						
42-47-5100	Debt Service - GovCap Principal	-	-	-	18,583	
42-47-5110	Debt Service - GovCap Interest	-	-	-	1,612	
	Cost of Insurance/Paying Agent Fee	-	-	-	-	
TOTAL GOV CAP 2020 LOAN EXPENSES		-	-	-	20,195	-
TRANSFERS OUT						
42-90-7310	Transfers Out - Fund 10 (General Fund)	50,000	37,500	205,232		(205,232)
42-90-7xxx	Transfers Out - Fund 30 (Water/Sewer)	-	-	25,000		
TOTAL TRANSFERS OUT		50,000	37,500	230,232	-	(205,232)
Fund 42 - I & S Fund						
Total Revenue		235,086	191,989	454,077	288,557	(165,521)
Total Expenditure		284,950	259,227	467,089	284,556	(177,728)
Total Gain/(Loss)		(49,864)	(67,238)	(13,011)	4,001	12,207

Fund 51 - Fire Training (Grant Fund)						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
REVENUES						
51-4531	State Fire Marshal Grant	4,000	-	-	4,000	4,000
51-4532	Texas A&M Forest Service Grant	700	2,604	2,604	700	(1,904)
TOTAL FIRE TRAINING REVENUES		4,700	2,604	2,604	4,700	2,096
EXPENSES						
51-15-5012	Travel & Meals	3,000	-	2,604	3,000	396
51-15-5013	Training Registration	1,500	-	-	1,500	1,500
TOTAL FIRE TRAINING EXPENSES		4,500	-	2,604	4,500	1,896
Fund 51 - Fire Training (Grant Fund)	Total Revenue	4,700	2,604	2,604	4,700	2,096
	Total Expenditure	4,500	-	2,604	4,500	1,896
	Total Gain/(Loss)	200	2,604	-	200	200

Fund 60 - Court Tech Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
COURT TECH REVENUE						
60-4105	Justice Court Technology Fund	2,200	1,145	1,273	1,250	(23)
TOTAL COURT TECH REVENUES		2,200	1,145	1,273	1,250	(23)
COURT TECH EXPENSES						
60-13-5101	Computer Hardware	-	459	459	-	(459)
60-13-5102	Computer Software	-	1,611	-	-	-
60-13-5500	Capital Outlay	3,013	1,953	3,013	-	(3,013)
TOTAL COURT TECH EXPENSES		3,013	4,023	3,472	-	(3,472)
Fund 60 - Court Tech Fund	Total Revenue	2,200	1,145	1,273	1,250	(23)
	Total Expenditure	3,013	4,023	3,472	-	(3,472)
	Total Gain/(Loss)	(813)	(2,877)	(2,199)	1,250	3,449

Fund 61 - Court Security Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
COURT SECURITY REVENUE						
61-4100	Court Room Security Fees	1,750	979	1,067	1,050	(17)
TOTAL COURT SECURITY REVENUES		1,750	979	1,067	1,050	(17)
COURT SECURITY EXPENSES						
61-13-7310	Transfers Out - Fund 10 (General Fund)	1,000	1,000	1,000	1,000	-
TOTAL COURT SECURITY EXPENSES		1,000	1,000	1,000	1,000	-
Fund 61 - Court Security Fund	Total Revenue	1,750	979	1,067	1,050	(17)
	Total Expenditure	1,000	1,000	1,000	1,000	-
	Total Gain/(Loss)	750	(21)	67	50	(17)

Fund 62 - Municipal Jury Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
MUNICIPAL JURY REVENUE						
62-4109	Fines & Forfeitures	-	6	7	10	3
TOTAL MUNICIPAL JURY REVENUE		-	6	7	10	3
MUNICIPAL JURY EXPENSES						
62-XXXX	Municipal Jury Expenses	-	-	-	-	-
TOTAL MUNICIPAL JURY EXPENSES		-	-	-	-	-
Fund 62 - Municipal Jury Fund	Total Revenue	-	6	7	10	3
	Total Expenditure	-	-	-	-	-
	Total Gain/(Loss)	-	6	7	10	3

Fund 66 - Court Truancy Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
COURT TRUANCY REVENUE						
66-4111	Fines & Forfeitures	-	473	615	820	205
TOTAL COURT TRUANCY REVENUE		-	473	615	820	205
COURT TRUANCY EXPENSES						
66-XXXX	Court Truancy Expenses	-	-	-	-	-
TOTAL COURT TRUANCY EXPENSES		-	-	-	-	-
Fund 66 - Court Truancy Fund	Total Revenue	-	473	615	820	205
	Total Expenditure	-	-	-	-	-
	Total Gain/(Loss)	-	473	615	820	205

Fund 63 - Police Donations Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
POLICE DONATION REVENUES						
63-4010	Donations	-	-	-	-	-
63-4024	Police Sponsored Fund Raisers	500	-	-	500	500
63-4150	Police Dept Calendar Income	1,000	300	300	300	-
63-4151	National Night Out	-	-	-	-	-
TOTAL POLICE DONATION REVENUES		1,500	300	300	800	500
POLICE DONATION EXPENSES						
63-14-5038	Protective Gear	-	-	-	-	-
63-14-5041	Equipment	-	1,250	1,250	-	(1,250)
63-14-5151	Nat'l Night Out	300	288	288	300	12
63-14-5152	Calendar-PD	300	-	-	300	300
63-14-5155	PD Events/Misc Items	500	7	50	200	150
TOTAL POLICE DONATION EXPENSES		1,100	1,545	1,588	800	(788)
Fund 63 - Police Donation Fund	Total Revenue	1,500	300	300	800	500
	Total Expenditure	1,100	1,545	1,588	800	(788)
	Total Gain/(Loss)	400	(1,245)	(1,288)	-	1,288

Fund 65 - Police Seizure Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
POLICE SEIZURE REVENUES						
65-4011	Interest Income	5	2	5	5	-
65-4104	Seizure Revenue	-	-	-	-	-
TOTAL POLICE SEIZURE REVENUES		5	2	5	5	-
POLICE SEIZURE EXPENSES						
65-14-5036	Materials & Supplies	-	-	-	-	-
65-14-5500	Capital Outlay	-	-	-	-	-
TOTAL POLICESEIZURE EXPENSES		-	-	-	-	-
Fund 65 - Police Seizure Fund	Total Revenue	5	2	5	5	-
	Total Expenditure	-	-	-	-	-
	Total Gain/(Loss)	5	2	5	5	-

Fund 70 - Overton Economic Development Fund (OEDC)						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
OEDC REVENUES						
70-4004	State Sales Tax	111,000	81,960	111,000	111,000	-
70-4011	Interest Income	500	272	300	350	50
TOTAL OEDC REVENUES		111,500	82,232	111,300	111,350	50
OEDC EXPENSES						
70-70-5015	Office Supplies	150	-	150	150	-
70-70-5020	Legal & Professional Fees	3,000	326	3,000	-	(3,000)
70-70-5051	Admin Fee	12,000	-	4,000	12,000	8,000
70-70-5507	Capital Outlay - Dam/Spillway Engineering	-	51,416	54,666	-	(54,666)
70-70-5508	Capital Outlay - Dam/Spillway Construction	-	135,280	135,280	-	(135,280)
70-70-5509	Projects - Dredging Work at Lake	-	20,000	20,000	-	(20,000)
70-70-7000	Transfers Out	-	-	-	-	-
TOTAL OEDC EXPENSES		15,150	207,022	217,096	12,150	(204,946)
Fund 70 - OEDC Fund	Total Revenue	111,500	82,232	111,300	111,350	50
	Total Expenditure	15,150	207,022	217,096	12,150	(204,946)
	Total Gain/(Loss)	96,350	(124,790)	(105,796)	99,200	204,996

Fund 75 - Overton Municipal Development District (OMDD)						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 As of 7/31/20	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
OMDD REVENUES						
75-4004	State Sales Tax	87,100	89,152	92,646	93,000	354
75-4011	Interest Income	550	346	424	450	26
75-4020	Other Income	-	-	-	-	-
75-6xxx	Transfer In -Fund 41 (Notes & Loans)	-	-	81,882	-	(81,882)
TOTAL OMDD REVENUES		87,650	89,498	174,953	93,450	(81,503)
OMDD EXPENSES						
75-75-5015	Office Supplies	100	-	100	100	-
75-75-5020	Legal & Professional Fees	1,250	-	1,250	1,250	-
75-75-5051	Admin Fee	12,000	-	12,000	12,000	-
75-75-5521	Projects - Warning Siren Match	-	-	-	-	-
75-75-5522	Projects - Water Line - Lamar St	-	-	-	-	-
75-75-5531	Projects - Sewer Replacement	-	-	-	-	-
75-75-5532	Projects - Park Bridge	-	-	-	-	-
75-75-5533	Projects - Kennemar Sq Sign	-	-	-	-	-
75-75-5600	Loan - Dam/Spillay Loan to OEDC	25,000	-	-	-	-
75-75-5651	Grant Disbursement	-	-	-	-	-
75-75-7xxx	Transfer Out -Fund 41 (Notes & Loans)	-	-	81,882	-	(81,882)
TOTAL OMDD EXPENSES		38,350	-	95,232	13,350	(81,882)
Fund 75 - OMDD Fund	Total Revenue	87,650	89,498	174,953	93,450	(81,503)
	Total Expenditure	38,350	-	95,232	13,350	(81,882)
	Total Gain/(Loss)	49,300	89,498	79,721	80,100	379