

**City of Overton, Texas**



**FY2021 Proposed Annual Operating Budget  
October 1, 2020 - September 30, 2021  
Presented September 10, 2020**

## CHANGES SINCE 9/03/20

### General Fund

- \*Added \$2,500 to 10-12-5044 Contract Labor & Services for rezoning of Verizon Tower Property
- \*Changed the property tax rate (M&O) to the 3.5% increase of \$.470339/100 per city attorney.
- \*Removed the zoning map 10-12-5500 for \$6,800
- \*Removed the bucket truck 10-17-5500 \$40,000

### Water & Sewer Fund

### Cemetery Fund

# STATEMENT OF GENERAL FUND EXPENDITURES

Fund - General FY 2020-2021 General Fund - Expenditure Summary	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	% Change Projected to Proposed
<b>PAYROLL EXPENSE</b>					
5000 Salaries	552,939	571,694	567,281	607,634	7.11%
5001 Overtime	10,270	20,449	20,249	10,000	-50.61%
5022 Cell Phone Allowance	1,800	1,606	1,606	1,518	-5.46%
5117 COVID 100 FFRCA	-	1,631	1,631	-	-100.00%
<b>TOTAL PAYROLL EXPENSE</b>	<b>565,009</b>	<b>595,380</b>	<b>590,767</b>	<b>619,152</b>	<b>4.80%</b>
<b>PAYROLL BENEFITS</b>					
5004 Payroll-Unemployment	2,695	2,928	2,613	2,731	4.53%
5005 Payroll-Retirement	19,198	20,807	20,754	23,036	11.00%
5006 Payroll-Health Ins	83,542	90,974	90,974	93,840	3.15%
5009 Payroll-FICA/SS/Medicare	44,267	47,473	47,468	47,322	-0.31%
5010 Flexible Spending	89	110	109	134	23.01%
5011 Workers Comp	15,774	14,937	14,885	15,150	1.78%
<b>TOTAL PAYROLL BENEFITS</b>	<b>165,564</b>	<b>177,228</b>	<b>176,803</b>	<b>182,213</b>	<b>3.06%</b>
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>730,573</b>		<b>767,569</b>	<b>801,364</b>	<b>4.40%</b>
<b>PROFESSIONAL DEVELOPMENT</b>					
5012 Travel & Training	11,950	6,000	6,000	16,691	178.19%
5013 Training (will combine with 5012)	5,200	1,950	1,600	-	-100.00%
5017 Dues & Subscriptions	5,835	6,256	5,419	5,361	-1.07%
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>	<b>22,985</b>	<b>14,206</b>	<b>13,019</b>	<b>22,052</b>	<b>69.39%</b>
<b>SUPPLIES &amp; EQUIPMENT</b>					
5014 Postage	1,475	1,475	1,250	1,300	4.00%
5015 Office Supplies	8,550	7,700	7,050	7,050	0.00%
5018 Advertising	1,750	1,750	1,893	2,250	18.86%
5019 Office Equipment	-	-	-	1,200	100.00%
5035 Street Repairs & Materials	13,000	5,000	5,000	10,000	100.00%
5036 Materials & Supplies	11,500	11,000	10,500	10,500	0.00%
5037 Gas & Oil	19,900	16,928	15,951	16,600	4.07%
5038 Protective Gear	6,000	-	-	6,000	100.00%
5041 Equipment	8,000	15,108	15,108	10,000	-33.81%
5043 Uniforms	3,700	4,161	2,679	2,800	4.52%
5050 Community Building Supplies	-	-	-	-	0.00%
5084 Filing Fees	400	455	355	300	-15.49%
5094 Dog Food/Animal Supplies	600	1,100	1,100	1,000	-9.09%
5095 Vet Fees	500	700	700	700	0.00%
5101 Computer Hardware	10,180	8,900	8,900	5,500	-38.20%
5102 Computer Software	2,000	4,100	4,100	4,100	0.00%
5115 Tires	600	600	600	600	0.00%
5116 COVID-19 Supplies	-	6,100	6,100	1,000	-83.61%
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>88,155</b>	<b>85,077</b>	<b>81,286</b>	<b>80,900</b>	<b>-0.48%</b>
<b>UTILITIES</b>					
5024 Gas	6,150	6,314	4,292	4,350	1.34%

<b>Fund - General FY 2020-2021 General Fund - Expenditure Summary</b>	<b>FY 19-20 Adopted Budget</b>	<b>FY 19-20 Amended Budget</b>	<b>FY 19-20 Projected 9/30/20</b>	<b>FY 20-21 Proposed Budget</b>	<b>% Change Projected to Proposed</b>
5025 Telephone	13,300	18,428	18,428	18,300	-0.70%
5026 Electricity	106,000	102,119	101,571	102,300	0.72%
<b>TOTAL UTILITIES</b>	<b>125,450</b>	<b>126,861</b>	<b>124,292</b>	<b>124,950</b>	<b>0.53%</b>
<b>MAINTENANCE</b>					
5030 Building Maintenance	6,250	11,500	11,500	12,495	8.65%
5039 Vehicle Maintenance/Repair	23,500	41,250	41,250	42,250	2.42%
5061 Maintenance Equipment	400	400	100	100	0.00%
5098 Building Maintenance (Fire Dept)	500	500	500	500	0.00%
<b>TOTAL MAINTENANCE</b>	<b>30,650</b>	<b>53,650</b>	<b>53,350</b>	<b>55,345</b>	<b>3.74%</b>
<b>CONTRACTUAL SERVICES</b>					
5016 Copies & Copier	6,700	8,513	8,256	8,250	-0.07%
5020 Legal & Professional Fees	19,500	12,800	17,800	18,100	1.69%
5027 Rusk County Appraisal District	8,000	6,749	6,749	7,000	3.73%
5028 Smith County Appraisal District	600	600	467	500	7.06%
5031 Land/Building Lease (Greenway)	100	100	100	100	0.00%
5032 Liability Insurance	27,444	21,656	25,637	26,500	3.37%
5040 Tax Collection Fees	10,000	10,000	10,000	10,000	0.00%
5042 Fireman's Fees	6,500	6,500	6,500	6,500	0.00%
5044 Contract Labor/Services	7,500	11,800	9,300	9,000	-3.23%
5046 Animal Shelter Fees	400	400	250	250	0.00%
5049 Forensics/SANE	1,500	300	300	500	66.67%
5062 Physicals/Drug Screens (EE)	200	514	515	-	-100.00%
5076 Engineering Services	-	-	-	-	0.00%
5077 Garbage Collection Expense	185,000	185,000	185,000	185,000	0.00%
5078 Election	5,000	1,617	1,617	5,000	209.21%
5082 Judge and Jury Fees	4,800	4,800	4,400	4,400	0.00%
5085 Audit Fees	50,000	25,000	25,000	28,000	12.00%
5086 Other Contract Services	6,000	16,934	16,902	2,500	-85.21%
5103 IT Maintenance Services	18,000	18,000	16,276	17,500	7.52%
5104 USTI License/Maintenance	1,901	1,000	1,000	500	-50.00%
5108 Equipment Rental	-	3,259	3,259	-	-100.00%
5113 Cost of Collections	3,500	3,500	3,500	3,500	0.00%
5114 Electrical Contractor Work	500	924	924	500	-45.89%
5140 Champion EMS Subsidy	-	-	-	-	0.00%
5162 Equipment Rental (IT Dept)	300	300	300	300	0.00%
5163 FAST Software	8,250	13,350	7,500	-	-100.00%
5164 Incode Accounting Software	-	34,851	34,851	36,594	5.00%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>371,695</b>	<b>388,467</b>	<b>386,402</b>	<b>370,494</b>	<b>-4.12%</b>
<b>OTHER</b>					
5087 Employee PR Reimbursements	-	119	119	-	-100.00%
5070 Fireworks in the Park	7,500	8,500	8,500	8,500	0.00%
5071 Annual Easter Egg Hunt	250	250	240	250	4.17%
5079 Contribution to Library	500	500	500	500	0.00%
5080 Light Up Overton	1,500	-	-	1,000	100.00%
5089 Employee Appreciation Expense	-	832	832	700	-15.87%
5090 Interest Expense	-	1,161	1,161	-	-100.00%

Fund - General FY 2020-2021 General Fund - Expenditure Summary	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	% Change Projected to Proposed
<b>TOTAL OTHER</b>	<b>9,750</b>	<b>11,362</b>	<b>11,352</b>	<b>10,950</b>	<b>-3.54%</b>
<b>GENERAL FUND EXPENDITURE TOTALS</b>	<b>1,379,258</b>	<b>1,452,231</b>	<b>1,437,270</b>	<b>1,466,055</b>	<b>2.00%</b>

Total Salary and benefits	730,573	772,608	767,569	801,364	4.40%
Total Other Operating expenses	648,685	679,623	669,700	664,691	-0.75%
<b>Total Operating expenses</b>	<b>1,379,258</b>	<b>1,452,231</b>	<b>1,437,270</b>	<b>1,466,055</b>	<b>2.00%</b>
<b>Total Operating Income</b>	<b>142,098</b>	<b>370,174</b>	<b>382,103</b>	<b>128,450</b>	<b>-66.38%</b>
Transfers to/(from) Reserves:	-	-	-	-	-
Transfers out to other funds:	91,184	101,717	101,921	91,051	-10.67%
TOTAL CAPITAL EXPENDITURES	50,870	290,865	288,261	25,575	-91.13%
<b>NET GAIN/(LOSS)</b>	<b>43</b>	<b>(22,408)</b>	<b>(8,079)</b>	<b>11,824</b>	<b>-246.35%</b>

	Tax Type	Tax Rates	Total Tax Rate	Net Gain/ Loss on Budget
19.46% M&O increase over the NNR M & O of \$.454434	I & S	0.542889 0.262683	0.805572	\$75,238
10.00 % M&O increase over the NNR of \$.454434	M & O I & S	0.499877 0.262683	0.762560	\$37,642
9% M&O increase over the NNR of \$.454434	M & O I & S	0.495333 0.262683	0.758016	\$33,671
8.00% M&O increase over the NNR of \$.454434	M & O I & S	0.490788 0.262683	0.753471	\$29,698
3.5% M&O increase over the NNR of \$.454434	M & O I & S	0.470339 0.262683	0.733022	\$11,824
0% M&O increase over the NNR of \$.454434	M & O I & S	0.454434 0.262683	0.717117	(\$2,078)

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>GENERAL FUND REVENUES</b>						
<b>PROPERTY TAXES</b>						
10-4000	Ad Valorem Taxes-Current	394,077	358,201	358,201	411,111	52,911
10-4001	Ad Valorem Taxes-Delinquent	15,000	15,000	12,677	13,000	323
10-4032	Tax Penalties and Interest	12,500	12,500	13,111	12,500	(611)
10-4033	Tax Collection Fees	4,600	4,600	5,036	4,600	(436)
<b>TOTAL PROPERTY TAXES</b>		<b>426,177</b>	<b>390,301</b>	<b>389,024</b>	<b>441,211</b>	<b>52,187</b>
<b>LICENSES &amp; PERMITS</b>						
10-4002	Building Permits & Fees	10,600	2,051	2,051	1,000	(1,051)
10-4034	Comm Dev Case Fee	2,500	2,500	1,605	1,500	(105)
10-4035	Comm Dev Legal Notice Fee	750	750	354	250	(104)
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>13,850</b>	<b>5,301</b>	<b>4,010</b>	<b>2,750</b>	<b>(1,260)</b>
<b>CHARGES FOR SERVICES</b>						
10-4003	Animal Shelter	100	100	-	-	-
10-4006	Franchise Fees	80,000	80,000	80,000	80,000	-
10-4009	Building Rental-Community Building	5,000	2,600	2,600	-	(2,600)
10-4013	RV Park Rental	14,000	9,862	9,862	11,000	1,138
10-4016	OEDC Admin Fee	12,000	-	-	10,000	10,000
10-4019	OMDD Admin Fee	12,000	12,000	12,000	12,000	-
10-4022	EMS Building Rental	13,929	13,929	13,929	13,929	-
10-4037	Comm Dev Filing Fees	600	600	434	400	(34)
10-4038	Alcohol Permits	500	500	894	500	(394)
10-4103	Police Reports	50	50	100	50	(50)
10-4310	Garbage Sales	230,000	271,202	271,202	271,000	(202)
<b>TOTAL CHARGES FOR SERVICES</b>		<b>368,179</b>	<b>390,843</b>	<b>391,021</b>	<b>398,879</b>	<b>7,858</b>
<b>SALES TAXES</b>						
10-4004	State Sales Tax	230,000	222,938	222,938	230,000	7,062
<b>TOTAL SALES TAXES</b>		<b>230,000</b>	<b>222,938</b>	<b>222,938</b>	<b>230,000</b>	<b>7,062</b>
<b>FINES &amp; FORFEITURES</b>						
10-4005	Warrant Fees	4,000	4,000	4,200	4,000	(200)
10-4106	OMNI Fee	300	300	383	350	(33)
10-4107	Fines	80,000	56,730	56,730	65,000	8,270
10-4110	Time Payment Fee	-	75	75	60	(15)
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>84,300</b>	<b>61,105</b>	<b>61,388</b>	<b>69,410</b>	<b>8,022</b>
<b>MISCELLANEOUS REVENUES</b>						
10-4008	Sale of Assets	2,000	100	100	2,000	1,900
10-4010	Donations	500	1,713	1,713	500	(1,213)
10-4011	Interest Income	150	150	141	140	(1)
10-4014	Notary/Copies/Faxes	200	200	115	115	-
10-4020	Other Income	-	6,406	6,406	-	(6,406)
10-4045	Fireworks in the Park Revenue	10,000	13,748	13,748	10,000	(3,748)
10-4046	Employee Appreciation Donations	-	600	600	500	(100)
10-4307	Returned Check Fees	-	30	30	-	(30)
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>12,850</b>	<b>22,947</b>	<b>22,853</b>	<b>13,255</b>	<b>(9,598)</b>
<b>GRANTS &amp; CONTRIBUTIONS</b>						
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	5,000	-
10-xxxx	COVID-19 Cares Act Grant	-	82,500	82,500	55,000	(27,500)
10-xxxx	ETCOG Grant Revenue	-	-	-	12,000	12,000
<b>TOTAL GRANTS &amp; CONTRIBUTIONS</b>		<b>5,000</b>	<b>153,855</b>	<b>153,855</b>	<b>72,000</b>	<b>(81,855)</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>FIRE REVENUE (NON-GRANT)</b>						
10-4040	Intergov'tl Rev - ESD Run Bonus	-	-	-	-	-
10-4042	Intergovernmental Revenue - Fire	35,000	35,000	35,000	35,000	-
10-4043	VFD Cost Recovery Revenue	2,000	82	-	-	-
<b>TOTAL FIRE REVENUE (NON-GRANT)</b>		<b>37,000</b>	<b>35,082</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>TRANSFERS IN</b>						
10-6160	Transfers In - Fund 30 (Water/Sewer)	290,000	290,000	290,000	330,000	40,000
10-6320	Transfers In - Fund 20 (Cemetery)	3,000	3,000	2,250	1,000	(1,250)
10-6342	Transfers In - Fund 42 (Debt - I&S)	50,000	305,232	305,232	-	(305,232)
10-6361	Transfers In - Fund 61 (Court Security)	1,000	1,000	1,000	1,000	-
<b>TOTAL TRANSFERS IN</b>		<b>344,000</b>	<b>599,232</b>	<b>598,482</b>	<b>332,000</b>	<b>(266,482)</b>
<b>GENERAL FUND REVENUE TOTALS</b>		<b>1,521,356</b>	<b>1,881,604</b>	<b>1,878,571</b>	<b>1,594,505</b>	<b>(284,066)</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>Department : General Administration</b>						
<b>Dept. Number: 10</b>						
<b>PAYROLL EXPENSES</b>						
10-10-5000	Salaries	128,653	157,341	157,341	173,447	16,106
10-10-5001	Overtime	-	1,000	1,000	-	(1,000)
10-10-5022	Cell Phone Allowance	720	898	898	810	(88)
10-10-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>129,373</b>	<b>159,239</b>	<b>159,238</b>	<b>174,257</b>	<b>15,018</b>
<b>PAYROLL BENEFITS</b>						
10-10-5004	Payroll-Unemployment	529	727	727	758	31
10-10-5005	Payroll-Retirement	4,344	5,281	5,281	5,985	704
10-10-5006	Payroll-Health Ins	12,760	17,511	17,511	20,309	2,797
10-10-5009	Payroll-FICA/SS/Medicare	10,044	12,033	12,033	12,243	210
10-10-5010	Flexible Spending	33	54	54	78	24
10-10-5011	Workers Comp	2,704	2,850	2,850	3,000	150
<b>TOTAL PAYROLL BENEFITS</b>		<b>30,414</b>	<b>38,456</b>	<b>38,455</b>	<b>42,373</b>	<b>3,917</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
10-10-5012	Travel & Training	1,500	3,000	3,000	6,099	3,099
10-10-5013	Training (will combine with 5012)	750	750	600	-	(600)
10-10-5017	Dues & Subscriptions	3,600	3,600	2,628	2,405	(223)
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>5,850</b>	<b>7,350</b>	<b>6,228</b>	<b>8,504</b>	<b>2,276</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-10-5014	Postage	600	600	600	600	-
10-10-5015	Office Supplies	5,000	4,000	4,000	4,000	-
10-10-5018	Advertising	1,000	1,000	1,000	1,750	750
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	-	3,000	3,000	1,000	(2,000)
10-10-5116	COVID-19 Supplies	-	4,000	4,000	1,000	(3,000)
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>7,000</b>	<b>12,729</b>	<b>12,729</b>	<b>9,750</b>	<b>(2,979)</b>
<b>UTILITIES</b>						
10-10-5024	Gas	550	714	714	550	(164)
10-10-5025	Telephone	6,500	7,017	7,017	7,000	(17)
10-10-5026	Electricity	11,500	11,500	10,978	11,000	22
<b>TOTAL UTILITIES</b>		<b>18,550</b>	<b>19,231</b>	<b>18,710</b>	<b>18,550</b>	<b>(160)</b>
<b>MAINTENANCE</b>						
10-10-5030	Building Maintenance	4,000	5,500	5,500	5,500	-
10-10-5039	Vehicle Maintenance/Repair	1,000	750	750	750	-
<b>TOTAL MAINTENANCE</b>		<b>5,000</b>	<b>6,250</b>	<b>6,250</b>	<b>6,250</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>						
10-10-5016	Copies & Copier	3,200	5,013	5,013	5,000	(13)
10-10-5020	Legal & Professional Fees	11,000	11,000	11,000	11,000	-
10-10-5027	Rusk County Appraisal District	8,000	6,749	6,749	7,000	251
10-10-5028	Smith County Appraisal District	600	600	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	10,000	10,000	10,000	-
10-10-5044	Contract Labor/Services	2,500	500	500	1,000	500
10-10-5062	Physicals/Drug Screens (EE)	-	54	54	-	(54)
10-10-5077	Garbage Collection Expense	185,000	185,000	185,000	185,000	-
10-10-5078	Election	5,000	1,617	1,617	5,000	3,383



Fund 10 - General Fund						
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10-10-5085	Audit Fees	50,000	25,000	25,000	28,000	3,000
10-10-5086	Other Contract Services	6,000	13,000	13,000	-	(13,000)
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>288,626</b>	<b>265,381</b>	<b>265,248</b>	<b>259,600</b>	<b>(5,648)</b>
<b>CAPITAL OUTLAY</b>						
10-10-5500	Capital Outlay	15,070	25,070	25,070	13,575	(11,495)
<b>TOTAL CAPITAL OUTLAY</b>		<b>15,070</b>	<b>25,070</b>	<b>25,070</b>	<b>13,575</b>	<b>(11,495)</b>
<b>DEPARTMENT TOTAL - GENERAL ADMINISTRATION</b>		<b>499,883</b>	<b>533,706</b>	<b>531,928</b>	<b>532,858</b>	<b>930</b>
<b>Department : Information Technology (IT)</b>						
<b>Dept. Number: 11</b>						
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-11-5101	Computer Hardware (Non-Capital)	10,180	-	-	-	-
10-11-5102	Computer Software	2,000	2,000	2,000	2,000	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>12,180</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>						
10-11-5103	IT Maintenance Services	18,000	18,000	16,276	17,500	1,224
10-11-5104	USTI License/Maintenance	1,901	1,000	1,000	500	(500)
10-11-5162	Equipment Rental	300	300	300	300	-
10-11-5163	FAST Software	8,250	8,250	7,500	-	(7,500)
10-11-5164	Incode Accounting Software	-	27,075	27,075	28,429	1,354
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>28,451</b>	<b>54,625</b>	<b>52,151</b>	<b>46,729</b>	<b>(5,422)</b>
<b>CAPITAL OUTLAY</b>						
10-11-5500	Capital Outlay	-	100,000	100,000	-	(100,000)
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>(100,000)</b>
<b>DEPARTMENT TOTAL - INFORMATION TECHNOLOGY (IT)</b>		<b>40,631</b>	<b>156,625</b>	<b>154,151</b>	<b>48,729</b>	<b>(105,422)</b>
<b>Department : Community Development</b>						
<b>Dept. Number: 12</b>						
<b>PAYROLL EXPENSES</b>						
10-12-5000	Salaries	18,553	15,117	14,187	12,296	(1,891)
10-12-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>18,553</b>	<b>15,117</b>	<b>14,187</b>	<b>12,296</b>	<b>(1,891)</b>
<b>PAYROLL BENEFITS</b>						
10-12-5004	Payroll-Unemployment	11	46	46	68	22
10-12-5005	Payroll-Retirement	625	625	536	356	(180)
10-12-5006	Payroll-Health Ins	1,746	1,926	1,926	1,096	(830)
10-12-5009	Payroll-FICA/SS/Medicare	1,419	1,594	1,594	941	(653)
10-12-5010	Flexible Spending	11	11	11	11	0
<b>TOTAL PAYROLL BENEFITS</b>		<b>3,813</b>	<b>4,203</b>	<b>4,113</b>	<b>2,472</b>	<b>(1,641)</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
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
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>1,635</b>	<b>135</b>	<b>135</b>	<b>1,881</b>	<b>1,746</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-12-5014	Postage	100	100	25	50	25
10-12-5015	Office Supplies	1,000	1,000	500	500	-
10-12-5018	Advertising	750	750	500	500	-
10-12-5084	Filing Fees	400	400	300	300	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>2,250</b>	<b>2,250</b>	<b>1,325</b>	<b>1,350</b>	<b>25</b>
<b>CONTRACTUAL SERVICES</b>						
10-12-5020	Legal & Professional Fees	1,500	1,500	1,500	1,500	-
10-12-5044	Contract Labor/Services	5,000	5,000	2,500	5,000	2,500
10-12-5076	Engineering Services	-	-	-	-	-
10-12-5105	GIS Services	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>6,500</b>	<b>6,500</b>	<b>4,000</b>	<b>6,500</b>	<b>2,500</b>
<b>CAPITAL OUTLAY</b>						
10-12-5500	Capital Outlay	6,800	2,604	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>6,800</b>	<b>2,604</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT TOTAL - COMMUNITY DEVELOPMENT</b>		<b>39,551</b>	<b>30,809</b>	<b>23,760</b>	<b>24,500</b>	<b>740</b>
<b>Department : Municipal Court</b>						
<b>Dept. Number: 13</b>						
<b>PAYROLL EXPENSES</b>						
10-13-5000	Salaries	29,353	28,000	27,954	30,576	2,622
10-13-5001	Overtime	200	200	-	-	-
10-13-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>29,553</b>	<b>28,200</b>	<b>27,954</b>	<b>30,576</b>	<b>2,622</b>
<b>PAYROLL BENEFITS</b>						
10-13-5004	Payroll-Unemployment	162	162	144	144	-
10-13-5005	Payroll-Retirement	996	996	993	1,161	168
10-13-5006	Payroll-Health Ins	7,253	7,874	7,874	7,575	(299)
10-13-5009	Payroll-FICA/SS/Medicare	2,261	2,261	2,256	2,339	83
<b>TOTAL PAYROLL BENEFITS</b>		<b>10,672</b>	<b>11,293</b>	<b>11,267</b>	<b>11,219</b>	<b>(48)</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
10-13-5012	Travel & Training	200	-	-	400	400
10-13-5013	Training (will combine with 5012)	200	200	-	-	-
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>400</b>	<b>200</b>	<b>-</b>	<b>400</b>	<b>400</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-13-5014	Postage	500	500	500	500	-
10-13-5015	Office Supplies	750	750	600	600	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>1,250</b>	<b>1,250</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>						
10-13-5020	Legal & Professional Fees	6,000	5,532	5,000	5,000	-
10-13-5082	Judge and Jury Fees	4,800	4,800	4,400	4,400	-
10-13-5086	Other Contract Services	-	1,400	1,368	-	(1,368)
10-13-5113	Cost of Collections	3,500	3,500	3,500	3,500	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>14,300</b>	<b>15,232</b>	<b>14,268</b>	<b>12,900</b>	<b>(1,368)</b>
<b>DEPARTMENT TOTAL - MUNICIPAL COURT</b>		<b>56,175</b>	<b>56,175</b>	<b>54,589</b>	<b>56,195</b>	<b>1,606</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>Department : Police Department</b>						
<b>Dept. Number: 14</b>						
<b>PAYROLL EXPENSES</b>						
10-14-5000	Salaries	357,488	357,488	354,200	370,180	15,980
10-14-5001	Overtime	9,000	18,649	18,649	9,000	(9,649)
10-14-5022	Cell Phone Allowance	360	360	360	360	-
10-14-5117	COVID 100 FFRCA	-	1,291	1,291	-	(1,291)
<b>TOTAL PAYROLL EXPENSES</b>		<b>366,848</b>	<b>377,788</b>	<b>374,500</b>	<b>379,540</b>	<b>5,040</b>
<b>PAYROLL BENEFITS</b>						
10-14-5004	Payroll-Unemployment	1,795	1,795	1,622	1,584	(38)
10-14-5005	Payroll-Retirement	12,789	13,461	13,461	14,943	1,483
10-14-5006	Payroll-Health Ins	58,291	60,721	60,721	61,207	486
10-14-5009	Payroll-FICA/SS/Medicare	29,031	30,534	30,534	30,110	(425)
10-14-5010	Flexible Spending	44	44	44	44	0
10-14-5011	Workers Comp	10,816	9,909	9,909	10,000	91
<b>TOTAL PAYROLL BENEFITS</b>		<b>112,766</b>	<b>116,464</b>	<b>116,290</b>	<b>117,888</b>	<b>1,598</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
10-14-5012	Travel & Training	3,000	2,000	2,000	1,672	(328)
10-14-5013	Training (will combine with 5012)	3,000	750	750	-	(750)
10-14-5017	Dues & Subscriptions	900	400	400	375	(25)
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>6,900</b>	<b>3,150</b>	<b>3,150</b>	<b>2,047</b>	<b>(1,103)</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-14-5014	Postage	275	275	125	150	25
10-14-5015	Office Supplies	1,700	1,700	1,700	1,700	-
10-14-5018	Advertising	-	393	393	-	(393)
10-14-5036	Materials & Supplies	3,000	3,000	2,500	2,500	-
10-14-5037	Gas & Oil	13,000	10,866	10,866	11,000	134
10-14-5041	Equipment	-	500	500	500	-
10-14-5043	Uniforms	1,000	1,000	350	500	150
10-14-5094	Dog Food/Animal Supplies	600	1,100	1,100	1,000	(100)
10-14-5095	Vet Fees	500	700	700	700	-
10-14-5101	Computer Hardware	-	5,900	5,900	4,500	(1,400)
10-14-5102	Computer Software	-	2,100	2,100	2,100	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>20,075</b>	<b>27,534</b>	<b>26,234</b>	<b>24,650</b>	<b>(1,584)</b>
<b>UTILITIES</b>						
10-14-5025	Telephone	3,800	9,118	9,118	9,000	(118)
<b>TOTAL UTILITIES</b>		<b>3,800</b>	<b>9,118</b>	<b>9,118</b>	<b>9,000</b>	<b>(118)</b>
<b>MAINTENANCE</b>						
10-14-5030	Building Maintenance	750	1,200	1,200	1,200	-
10-14-5039	Vehicle & Equipment Maintenance/Repair	10,000	24,000	24,000	25,000	1,000
10-14-5061	Maintenance Equipment	400	400	100	100	-
<b>TOTAL MAINTENANCE</b>		<b>11,150</b>	<b>25,600</b>	<b>25,300</b>	<b>26,300</b>	<b>1,000</b>
<b>CONTRACTUAL SERVICES</b>						
10-14-5016	Copies & Copier	3,500	3,500	3,242	3,250	8
10-14-5020	Legal & Professional Fees	-	300	300	300	-
10-14-5032	Liability Insurance	10,147	9,417	9,417	10,000	583
10-14-5046	Animal Shelter Fees	400	400	250	250	-
10-14-5049	Forensics/SANE	1,500	300	300	500	200
10-14-5062	Physicals/Drug Screens (EE)	-	260	260	-	(260)
10-14-5114	Electrical Contractor Work	-	424	424	-	(424)
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>15,547</b>	<b>14,601</b>	<b>14,194</b>	<b>14,300</b>	<b>106</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>OTHER EXPENSES</b>						
10-14-5087	Employee PR Reimbursements	-	119	119	-	(119)
<b>TOTAL OTHER EXPENSES</b>		<b>-</b>	<b>119</b>	<b>119</b>	<b>-</b>	<b>(119)</b>
<b>CAPITAL OUTLAY</b>						
10-14-5500	Capital Outlay	10,000	-	-	12,000	12,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>10,000</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>
<b>DEPARTMENT TOTAL - POLICE DEPARTMENT</b>		<b>547,086</b>	<b>574,374</b>	<b>568,904</b>	<b>585,725</b>	<b>16,821</b>
<b>Department : Fire Department</b>						
<b>Dept. Number: 15</b>						
<b>PAYROLL EXPENSES</b>						
10-15-5000	Salaries - Fire Marshal	200	200	50	50	-
10-15-5022	Cell Phone Allowance	720	348	348	348	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>920</b>	<b>548</b>	<b>398</b>	<b>398</b>	<b>-</b>
<b>PAYROLL BENEFITS</b>						
10-15-5011	Workers Comp	1,352	1,276	1,276	1,300	24
<b>TOTAL PAYROLL BENEFITS</b>		<b>1,352</b>	<b>1,276</b>	<b>1,276</b>	<b>1,300</b>	<b>24</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
10-15-5012	Travel & Training	6,500	500	500	7,000	6,500
10-15-5013	Training (will combine with 5012)	500	250	250	-	(250)
10-15-5017	Dues & Subscriptions	1,200	2,256	2,256	2,220	(36)
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>8,200</b>	<b>3,006</b>	<b>3,006</b>	<b>9,220</b>	<b>6,214</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-15-5015	Office Supplies	100	250	250	250	-
10-15-5036	Materials & Supplies	500	-	-	-	-
10-15-5037	Gas & Oil	2,500	2,012	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	600	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>18,500</b>	<b>14,944</b>	<b>14,648</b>	<b>17,650</b>	<b>3,002</b>
<b>UTILITIES</b>						
10-15-5024	Gas	1,600	1,600	1,224	1,300	76
10-15-5025	Telephone	3,000	2,293	2,293	2,300	7
10-15-5026	Electricity	1,500	1,212	1,212	1,300	88
<b>TOTAL UTILITIES</b>		<b>6,100</b>	<b>5,105</b>	<b>4,729</b>	<b>4,900</b>	<b>171</b>
<b>MAINTENANCE</b>						
10-15-5039	Vehicle & Equipment Maintenance/Repair	6,500	6,500	6,500	6,500	-
10-15-5098	Building Maintenance	500	500	500	500	-
<b>TOTAL MAINTENANCE</b>		<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>						
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	6,500	6,500	6,500	-
10-15-5140	Champion EMS Subsidy	-	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>12,871</b>	<b>11,547</b>	<b>11,547</b>	<b>11,800</b>	<b>253</b>
<b>CAPITAL OUTLAY</b>						
10-15-5500	Capital Outlay	5,000	2,000	2,000	-	(2,000)
<b>TOTAL CAPITAL OUTLAY</b>		<b>5,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>(2,000)</b>
<b>DEPARTMENT TOTAL - FIRE DEPARTMENT</b>		<b>59,943</b>	<b>45,426</b>	<b>44,605</b>	<b>52,268</b>	<b>7,663</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>Department : Public Works (Streets/Parks/Grounds)</b>						
<b>Dept. Number: 17</b>						
<b>PAYROLL EXPENSES</b>						
10-17-5000	Salaries	18,693	13,549	13,549	21,085	7,536
10-17-5001	Overtime	1,070	600	600	1,000	400
10-17-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>19,763</b>	<b>14,149</b>	<b>14,149</b>	<b>22,085</b>	<b>7,936</b>
<b>PAYROLL BENEFITS</b>						
10-17-5004	Payroll-Unemployment	198	198	74	176	102
10-17-5005	Payroll-Retirement	444	444	483	591	107
10-17-5006	Payroll-Health Ins	3,492	2,942	2,942	3,654	712
10-17-5009	Payroll-FICA/SS/Medicare	1,512	1,051	1,051	1,690	638
10-17-5011	Workers Comp	901	901	851	850	(1)
<b>TOTAL PAYROLL BENEFITS</b>		<b>6,548</b>	<b>5,537</b>	<b>5,401</b>	<b>6,960</b>	<b>1,559</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
10-17-5035	Street Repairs & Materials	13,000	5,000	5,000	10,000	5,000
10-17-5036	Materials & Supplies	8,000	8,000	8,000	8,000	-
10-17-5037	Gas & Oil	4,000	4,000	3,336	3,500	164
10-17-5041	Equipment	-	3,326	3,326	1,500	(1,826)
10-17-5043	Uniforms	1,900	2,232	1,400	1,400	-
10-17-5084	Filing Fees	-	55	55	-	(55)
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>26,900</b>	<b>22,613</b>	<b>21,117</b>	<b>24,400</b>	<b>3,283</b>
<b>UTILITIES</b>						
10-17-5024	Gas	4,000	4,000	2,354	2,500	146
10-17-5026	Electricity	93,000	89,407	89,381	90,000	619
<b>TOTAL UTILITIES</b>		<b>97,000</b>	<b>93,407</b>	<b>91,735</b>	<b>92,500</b>	<b>765</b>
<b>MAINTENANCE</b>						
10-17-5030	Building Maintenance	1,500	4,500	4,500	5,795	1,295
10-17-5039	Vehicle & Equipment Maintenance/Repair	6,000	10,000	10,000	10,000	-
<b>TOTAL MAINTENANCE</b>		<b>7,500</b>	<b>14,500</b>	<b>14,500</b>	<b>15,795</b>	<b>1,295</b>
<b>CONTRACTUAL SERVICES</b>						
10-17-5020	Legal & Professional Fees	-	-	-	-	-
10-17-5032	Liability Insurance	4,700	444	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	200	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	500	500	500	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>5,400</b>	<b>13,237</b>	<b>17,218</b>	<b>10,500</b>	<b>(6,718)</b>
<b>CAPTIAL OUTLAY</b>						
10-17-5500	Capital Outlay	14,000	161,191	161,191	-	(161,191)
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,000</b>	<b>161,191</b>	<b>161,191</b>	<b>-</b>	<b>(161,191)</b>
<b>DEPARTMENT TOTAL - PUBLIC WORKS (Streets/Parks/Grounds)</b>		<b>177,111</b>	<b>324,634</b>	<b>325,311</b>	<b>172,240</b>	<b>(153,071)</b>

Fund 10 - General Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>Department : Special Events</b>						
<b>Dept. Number: 19</b>						
<b>OTHER EXPENSES</b>						
10-19-5070	Fireworks in the Park	7,500	8,500	8,500	8,500	-
10-19-5071	Annual Easter Egg Hunt	250	250	240	250	10
10-19-5079	Contribution to Library	500	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)
<b>DEPARTMENT TOTAL - SPECIAL EVENTS</b>		<b>9,750</b>	<b>10,082</b>	<b>10,072</b>	<b>10,950</b>	<b>878</b>
<b>Department : Transfers Out</b>						
<b>Dept. Number: 90</b>						
<b>TRANSFERS OUT</b>						
10-90-7001	Transfer Out - Fund 44 (Street Maintenance CIP)	-	-	-	-	-
10-90-7134	Transfer Out - Fund 41 (Notes and Loans)	91,184	91,184	91,388	91,051	(337)
10-90-xxxx	Transfer Out - Fund 20 (Cemetery Fund)	-	10,533	10,533	-	(10,533)
<b>DEPARTMENT TOTAL - TRANSFERS OUT</b>		<b>91,184</b>	<b>101,717</b>	<b>101,921</b>	<b>91,051</b>	<b>(10,870)</b>
<b>Fund 10 - General Fund Summary</b>						
<b>Fund 10 - General Fund</b>	<b>Total Revenues</b>	<b>1,521,356</b>	<b>1,881,604</b>	<b>1,878,571</b>	<b>1,594,505</b>	<b>(284,066)</b>
	<b>Total Expenditures</b>	<b>1,521,313</b>	<b>1,833,547</b>	<b>1,815,241</b>	<b>1,574,516</b>	<b>(240,725)</b>
	<b>Total Gain/(Loss)</b>	<b>43</b>	<b>48,057</b>	<b>63,330</b>	<b>19,989</b>	<b>(43,342)</b>

Fund 20 - Cemetery Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>PROPERTY TAXES</b>						
20-4000	Ad Valorem Taxes-Current	42,074	38,319	38,319	42,000	3,681
20-4001	Ad Valorem Taxes-Delinquent	1,750	1,750	1,039	1,750	711
20-4032	Tax Penalties and Interest	750	750	778	750	(28)
20-4033	Tax Collection Fees	500	500	288	300	12
<b>TOTAL PROPERTY TAXES</b>		<b>45,074</b>	<b>41,319</b>	<b>40,424</b>	<b>44,800</b>	<b>4,376</b>
<b>CHARGES FOR SERVICES</b>						
20-4037	Filing Fees	800	800	450	450	-
20-4401	Plot Sales	11,000	3,000	3,000	3,000	-
20-4402	Interment Fee	4,500	4,500	3,000	3,000	-
20-4403	Gravesite Location Fee	300	300	-	-	-
20-4404	Marker Permit Fee	500	500	700	500	(200)
<b>TOTAL CHARGES FOR SERVICES</b>		<b>17,100</b>	<b>9,100</b>	<b>7,150</b>	<b>6,950</b>	<b>(200)</b>
<b>MISCELLANEOUS REVENUES</b>						
20-4010	Donations	750	1,800	1,800	750	(1,050)
20-4020	Other Income	200	200	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>950</b>	<b>2,000</b>	<b>1,800</b>	<b>750</b>	<b>(1,050)</b>
<b>TRANSFERS IN</b>						
20-6xxx	Transfers In - Fund 10 (General Fund)	-	10,533	10,533	-	(10,533)
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>10,533</b>	<b>10,533</b>	<b>-</b>	<b>(10,533)</b>
<b>CEMETERY FUND REVENUE TOTALS</b>		<b>63,124</b>	<b>62,952</b>	<b>59,907</b>	<b>52,500</b>	<b>(7,407)</b>
<b>Department : Cemetery</b>						
<b>Dept. Number: 20</b>						
<b>PAYROLL EXPENSES</b>						
20-20-5000	Salaries	28,582	22,339	22,339	19,782	(2,557)
20-20-5001	Overtime	-	-	-	-	-
20-20-5022	Cell Phone Allowance	-	60	60	720	660
20-20-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>28,582</b>	<b>22,399</b>	<b>22,399</b>	<b>20,502</b>	<b>(1,897)</b>
<b>PAYROLL BENEFITS</b>						
20-20-5004	Payroll-Unemployment	122	122	103	122	19
20-20-5005	Payroll-Retirement	436	536	536	751	215
20-20-5006	Payroll-Health Ins	-	1,926	1,926	731	(1,195)
20-20-5009	Payroll-FICA/SS/Medicare	990	1,219	1,219	1,513	294
20-20-5010	Flexible Spending	-	11	11	-	(11)
<b>TOTAL PAYROLL BENEFITS</b>		<b>1,548</b>	<b>3,814</b>	<b>3,795</b>	<b>3,117</b>	<b>(678)</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
20-20-5014	Postage	100	100	75	75	-
20-20-5015	Office Supplies	500	500	250	250	-
20-20-5018	Advertising	-	-	-	750	750
20-20-5036	Materials & Supplies	300	350	350	350	-
20-20-5084	Filing Fees	225	300	300	300	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>1,125</b>	<b>1,250</b>	<b>975</b>	<b>1,725</b>	<b>750</b>
<b>CONTRACTUAL SERVICES</b>						
20-20-5027	Rusk County Appraisal District	600	763	763	800	37
20-20-5028	Smith County Appraisal District	50	50	50	50	-
20-20-5040	Tax Collection Fees	800	200	200	200	-
20-20-5044	Contract Labor/Services	500	5,030	5,030	1,000	(4,030)
20-20-5051	Admin Fee	-	-	-	-	-

Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
20-20-5083	Attorney's Fees	500	500	350	350	-
20-20-5085	Audit Fees	4,000	4,000	4,000	3,506	(494)
20-20-5401	Cemetery Grounds Maintenance	22,200	21,899	19,050	20,000	950
20-20-5402	Landscaping	-	1,850	1,850	1,000	(850)
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>28,650</b>	<b>34,292</b>	<b>31,293</b>	<b>26,906</b>	<b>(4,387)</b>
<b>CAPTIAL OUTLAY</b>						
20-20-5500	Capital Outlay	-	1,444	1,444	-	(1,444)
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>1,444</b>	<b>1,444</b>	<b>-</b>	<b>(1,444)</b>
<b>TRANSFERS OUT</b>						
20-20-7310	Transfers Out - Fund 10 (General Fund)	3,000	-	-	1,000	1,000
<b>TOTAL TRANSFERS OUT</b>		<b>3,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL CEMETERY EXPENSES</b>		<b>62,904</b>	<b>63,198</b>	<b>59,906</b>	<b>53,250</b>	<b>(6,656)</b>
<b>Fund 20 - Cemetery Fund</b>	<b>Total Revenues</b>	<b>63,124</b>	<b>62,952</b>	<b>59,907</b>	<b>52,500</b>	<b>(7,407)</b>
	<b>Total Expenditures</b>	<b>62,904</b>	<b>63,198</b>	<b>59,906</b>	<b>53,250</b>	<b>(6,656)</b>
	<b>Total Gain/(Loss)</b>	<b>220</b>	<b>(246)</b>	<b>0</b>	<b>(750)</b>	<b>(750)</b>



Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>WATER REVENUE</b>						
30-4028	Bulk Water Sales	750	2,000	2,000	1,000	(1,000)
30-4301	Water Sales	635,000	656,036	656,036	796,611	140,575
30-4303	Water Taps & Meters	1,500	1,500	1,500	1,500	-
<b>TOTAL WATER REVENUE</b>		<b>637,250</b>	<b>659,536</b>	<b>659,536</b>	<b>799,111</b>	<b>139,575</b>
<b>SEWER REVENUE</b>						
30-4302	Sewer Sales	410,000	485,118	485,118	485,000	(118)
30-4304	Sewer Taps	750	1,500	1,500	1,500	-
<b>TOTAL SEWER REVENUE</b>		<b>410,750</b>	<b>486,618</b>	<b>486,618</b>	<b>486,500</b>	<b>(118)</b>
<b>SERVICE CHARGES</b>						
30-4030	Reimbursements	-	15	15	-	(15)
30-4305	Reconnect Fees	6,000	4,850	4,850	5,000	150
30-4307	Returned Check Fees	200	200	100	100	-
30-4308	Late Fees	15,000	19,104	19,104	17,000	(2,104)
30-4309	Connect Fee	5,500	5,500	5,500	5,500	-
<b>TOTAL SERVICE CHARGES</b>		<b>26,700</b>	<b>29,669</b>	<b>29,569</b>	<b>27,600</b>	<b>(1,969)</b>
<b>TRANSFERS IN</b>						
30-6xxx	Transfer In - Fund 42 (I&S)	-	25,000	25,000	-	(25,000)
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>(25,000)</b>
<b>WATER &amp; SEWER FUND REVENUE TOTALS</b>		<b>1,074,700</b>	<b>1,200,823</b>	<b>1,200,723</b>	<b>1,313,211</b>	<b>112,488</b>
<b>Department : Utility Billing</b>						
<b>Dept. Number: 33</b>						
<b>PAYROLL EXPENSES</b>						
30-33-5000	Salaries	38,715	43,779	43,779	44,581	802
30-33-5001	Overtime	1,000	1,000	980	1,000	20
30-33-5022	Cell Phone Allowance	360	360	343	360	17
<b>TOTAL PAYROLL EXPENSES</b>		<b>40,075</b>	<b>45,139</b>	<b>45,102</b>	<b>45,941</b>	<b>839</b>
<b>PAYROLL BENEFITS</b>						
30-33-5004	Payroll-Unemployment	243	1,242	1,242	216	(1,026)
30-33-5005	Payroll-Retirement	1,338	1,425	1,425	1,731	305
30-33-5006	Payroll-Health Ins	11,013	11,013	10,512	11,497	984
30-33-5009	Payroll-FICA/SS/Medicare	3,038	3,156	3,156	3,487	331
30-33-5011	Workers Comp	1,803	1,128	1,128	1,200	72
<b>TOTAL PAYROLL BENEFITS</b>		<b>17,436</b>	<b>17,965</b>	<b>17,463</b>	<b>18,130</b>	<b>667</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
30-33-5013	Training	100	179	179	-	(179)
30-33-5017	Dues & Subscriptions	-	70	70	-	(70)
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>100</b>	<b>249</b>	<b>249</b>	<b>-</b>	<b>(249)</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
30-33-5014	Postage	4,500	4,097	4,097	4,200	103
30-33-5015	Office Supplies	2,500	2,000	2,000	2,000	-
30-33-5036	Materials & Supplies	-	350	350	350	-
30-33-5043	Uniforms	-	286	286	300	14
30-33-5101	Computer Hardware	-	759	759	-	(759)
30-33-5116	COVID-19 Supplies	-	500	500	250	(250)
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>7,000</b>	<b>7,992</b>	<b>7,992</b>	<b>7,100</b>	<b>(892)</b>
<b>UTILITIES</b>						
30-33-5025	Telephone	1,000	2,912	2,912	3,000	88
<b>TOTAL UTILITIES</b>		<b>1,000</b>	<b>2,912</b>	<b>2,912</b>	<b>3,000</b>	<b>88</b>

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>MAINTENANCE</b>						
30-33-5030	Building Maintenance	750	300	300	300	-
30-33-5039	Vehicle & Equipment Maint/Repair	-	1,000	1,000	1,000	-
<b>TOTAL MAINTENANCE</b>		<b>750</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>						
30-33-5016	Copies & Copier	3,200	1,036	1,036	1,100	64
30-33-5020	Legal & Professional Fees	-	600	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	23,000	23,000	26,000	3,000
30-33-5086	Other Contract Services	2,000	2,876	2,876	-	(2,876)
30-33-5087	Employee PR Reimbursements	-	-	-	-	-
30-33-5104	USTI License/Maintenance	1,620	1,620	1,620	500	(1,120)
30-33-5164	Incode Accounting Software	-	9,025	9,025	9,476	451
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>47,759</b>	<b>48,734</b>	<b>48,734</b>	<b>48,026</b>	<b>(708)</b>
<b>CAPITAL OUTLAY</b>						
30-33-5500	Capital Outlay	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPARTMENT TOTAL - UTILITY BILLING</b>		<b>114,120</b>	<b>124,291</b>	<b>123,753</b>	<b>123,497</b>	<b>(255)</b>
<b>Department : Water Storage &amp; Distribution</b>						
<b>Dept. Number: 35</b>						
<b>PAYROLL EXPENSES</b>						
30-35-5000	Salaries	60,861	64,097	64,097	64,480	383
30-35-5001	Overtime	7,000	10,986	10,986	10,000	(986)
30-35-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>67,861</b>	<b>75,083</b>	<b>75,082</b>	<b>74,480</b>	<b>(602)</b>
<b>PAYROLL BENEFITS</b>						
30-35-5004	Payroll-Unemployment	324	460	460	288	(172)
30-35-5005	Payroll-Retirement	2,287	2,385	2,385	2,828	443
30-35-5006	Payroll-Health Ins	14,506	13,326	13,326	15,150	1,824
30-35-5009	Payroll-FICA/SS/Medicare	5,191	5,735	5,735	5,698	(37)
30-35-5011	Workers Comp	1,803	1,701	1,701	1,700	(1)
<b>TOTAL PAYROLL BENEFITS</b>		<b>24,110</b>	<b>23,606</b>	<b>23,606</b>	<b>25,664</b>	<b>2,057</b>

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>PROFESSIONAL DEVELOPMENT</b>						
30-35-5012	Travel & Training	1,000	250	250	1,420	1,170
30-35-5013	Training (will combine with 5012)	2,000	2,000	2,000	-	(2,000)
30-35-5017	Dues & Subscriptions	-	200	200	180	(20)
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>3,000</b>	<b>2,450</b>	<b>2,450</b>	<b>1,600</b>	<b>(850)</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
30-35-5014	Postage	-	350	350	350	-
30-35-5015	Office Supplies	-	150	150	150	-
30-35-5036	Materials & Supplies	35,000	35,000	35,000	35,000	-
30-35-5037	Gas & Oil	5,500	3,748	3,748	4,000	252
30-35-5041	Equipment	2,000	2,200	2,200	2,200	-
30-35-5043	Uniforms	3,200	4,300	4,300	3,000	(1,300)
30-35-5301	State Permit Fees	3,500	3,004	3,004	3,004	-
30-35-5311	Fine and Penalties	-	-	-	-	-
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>49,200</b>	<b>48,752</b>	<b>48,752</b>	<b>47,704</b>	<b>(1,048)</b>
<b>UTILITIES</b>						
30-35-5026	Electricity	60,500	67,228	67,228	68,000	772
<b>TOTAL UTILITIES</b>		<b>60,500</b>	<b>67,228</b>	<b>67,228</b>	<b>68,000</b>	<b>772</b>
<b>MAINTENANCE</b>						
30-35-5039	Vehicle & Equipment Maint/Repair	5,000	10,000	10,000	10,000	-
30-35-5061	Maintenance Equipment	-	1,500	1,500	1,500	-
30-35-5179	Fire Hydrant Maintenance	-	-	-	-	-
30-35-5306	Water Line Maintenance	15,000	1,000	1,000	1,000	-
30-35-xxxx	Water Storage Maintenance	-	-	-	-	-
<b>TOTAL MAINTENANCE</b>		<b>20,000</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>
<b>CONTRACTUAL SERVICES</b>						
30-35-5020	Legal & Professional Fees	-	200	200	200	-
30-35-5044	Contract Labor/Services	3,000	1,500	1,500	3,500	2,000
30-35-5062	Physicals/Drug Screens (EE)	-	1,200	1,200	300	(900)
30-35-5108	Equipment Rental	-	3,000	3,000	3,000	-
30-35-5114	Electrical Contractor Work	4,000	1,500	1,500	2,000	500
30-35-5304	Water Testing	3,000	3,000	3,000	3,000	-
30-35-5305	Tank Inspections	1,500	1,275	1,275	1,500	225
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>11,500</b>	<b>11,675</b>	<b>11,675</b>	<b>13,500</b>	<b>1,825</b>
<b>CAPITAL OUTLAY</b>						
30-35-5500	Capital Outlay	15,000	45,859	45,859	134,500	88,641
<b>TOTAL CAPITAL OUTLAY</b>		<b>15,000</b>	<b>45,859</b>	<b>45,859</b>	<b>134,500</b>	<b>88,641</b>
<b>DEPARTMENT TOTAL - WATER STORAGE &amp; DISTRIBUTION</b>		<b>251,171</b>	<b>287,153</b>	<b>287,153</b>	<b>377,948</b>	<b>90,795</b>

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>Department : Sewer Collection</b>						
<b>Dept. Number: 37</b>						
<b>PAYROLL EXPENSES</b>						
30-37-5000	Salaries	76,066	53,248	53,248	80,122	26,874
30-37-5001	Overtime	5,000	10,265	10,265	10,000	(265)
30-37-5117	COVID 100 FFRCA	-	-	-	-	-
<b>TOTAL PAYROLL EXPENSES</b>		<b>81,066</b>	<b>63,513</b>	<b>63,513</b>	<b>90,122</b>	<b>26,608</b>
<b>PAYROLL BENEFITS</b>						
30-37-5004	Payroll-Unemployment	486	261	261	432	171
30-37-5005	Payroll-Retirement	2,732	2,132	2,132	3,422	1,289
30-37-5006	Payroll-Health Ins	17,998	8,828	8,828	18,804	9,976
30-37-5009	Payroll-FICA/SS/Medicare	6,202	4,904	4,904	6,894	1,990
30-37-5011	Workers Comp	2,704	1,956	1,956	2,000	44
<b>TOTAL PAYROLL BENEFITS</b>		<b>30,122</b>	<b>18,081</b>	<b>18,082</b>	<b>31,552</b>	<b>13,470</b>
<b>PROFESSIONAL DEVELOPMENT</b>						
30-37-5012	Travel & Training	1,000	750	750	1,450	700
30-37-5013	Training (will combine with 5012)	2,000	1,300	1,300	-	(1,300)
30-37-5017	Dues & Subscriptions	-	200	200	200	-
<b>TOTAL PROFESSIONAL DEVELOPMENT</b>		<b>3,000</b>	<b>2,250</b>	<b>2,250</b>	<b>1,650</b>	<b>(600)</b>
<b>SUPPLIES &amp; EQUIPMENT</b>						
30-37-5014	Postage	-	-	-	-	-
30-37-5036	Materials & Supplies	35,000	25,000	25,000	25,000	-
30-37-5037	Gas & Oil	5,500	3,636	3,636	4,000	364
30-37-5041	Equipment	-	1,750	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	1,300	1,300	1,300	-
30-37-5301	State Permit Fees	5,000	3,374	3,374	5,000	1,626
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>		<b>51,200</b>	<b>38,747</b>	<b>38,747</b>	<b>40,300</b>	<b>1,553</b>
<b>UTILITIES</b>						
30-37-5026	Electricity	38,000	26,898	26,898	30,000	3,102
<b>TOTAL UTILITIES</b>		<b>38,000</b>	<b>26,898</b>	<b>26,898</b>	<b>30,000</b>	<b>3,102</b>
<b>MAINTENANCE</b>						
30-37-5039	Vehicle & Equipment Maint/Repair	6,000	25,000	25,000	10,000	(15,000)
30-37-5306	Maintenance On W & S System	10,000	1,500	1,500	2,000	500
<b>TOTAL MAINTENANCE</b>		<b>16,000</b>	<b>26,500</b>	<b>26,500</b>	<b>12,000</b>	<b>(14,500)</b>
<b>CONTRACTUAL SERVICES</b>						
30-37-5020	Legal & Professional Fees	-	200	200	2,700	2,500
30-37-5044	Contract Labor/Services	5,000	6,600	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	12,000	12,000	10,000	(2,000)
30-37-5177	Sludge Hauling	3,000	3,878	3,878	3,888	10
30-37-5178	Sludge Pumping	15,000	3,000	3,000	5,000	2,000
30-37-5303	Sewer Analysis & Inspections	6,200	5,724	5,724	6,000	276
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>39,200</b>	<b>40,526</b>	<b>40,526</b>	<b>36,088</b>	<b>(4,438)</b>
<b>CAPITAL OUTLAY</b>						
30-37-5500	Capital Outlay	33,900	65,556	65,556	14,610	(50,946)
<b>TOTAL CAPITAL OUTLAY</b>		<b>33,900</b>	<b>65,556</b>	<b>65,556</b>	<b>14,610</b>	<b>(50,946)</b>
<b>DEPARTMENT TOTAL - SEWER COLLECTION</b>		<b>292,488</b>	<b>282,071</b>	<b>282,072</b>	<b>256,322</b>	<b>(25,751)</b>

Fund 30 - Water and Sewer Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>TRANSFERS OUT - WATER STORAGE &amp; DISTRIBUTION</b>						
30-91-7210	Transfer Out - Fund 10 (General Fund)	145,000	145,000	145,000	165,000	20,000
30-91-7233	Transfer Out - Fund 42 (I&S)	7,886	7,886	7,886	16,787	8,901
30-91-7234	Transfer Out - Fund 41 (Notes and Loans)	55,501	55,501	55,501	21,077	(34,424)
<b>DEPARTMENT TOTAL - TRANSFERS OUT - WATER</b>		<b>208,387</b>	<b>208,387</b>	<b>208,387</b>	<b>202,864</b>	<b>(5,523)</b>
<b>TRANSFERS OUT - SEWER COLLECTION</b>						
30-92-7210	Transfer Out - Fund 10 (General Fund)	145,000	145,000	145,000	165,000	20,000
30-92-7233	Transfer Out - Fund 42 (I&S)	7,886	7,886	7,886	16,787	8,901
30-92-7234	Transfer Out - Fund 41 (Notes and Loans)	55,501	55,501	55,501	21,077	(34,424)
<b>DEPARTMENT TOTAL - TRANSFERS OUT - SEWER</b>		<b>208,387</b>	<b>208,387</b>	<b>208,387</b>	<b>202,864</b>	<b>(5,523)</b>
<b>Fund 30 - Water/Sewer Fund</b>	<b>Total Revenues</b>	<b>1,074,700</b>	<b>1,200,823</b>	<b>1,200,723</b>	<b>1,313,211</b>	<b>112,488</b>
	<b>Total Expenditures</b>	<b>1,074,553</b>	<b>1,110,289</b>	<b>1,109,752</b>	<b>1,163,495</b>	<b>53,743</b>
	<b>Total Gain/(Loss)</b>	<b>147</b>	<b>90,534</b>	<b>90,971</b>	<b>149,716</b>	<b>58,745</b>

Fund 41 - Notes and Loans Fund (M & O)						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>REVENUES</b>						
41-4703	Bank Loan Proceeds	-	-	-	-	-
41-4707	OMDD Loan Proceeds	-	-	-	-	-
41-6160	Transfers In - Fund 30 (Water)	55,501	55,501	55,501	21,077	(34,424)
41-6161	Transfers In - Fund 30 (Sewer)	55,501	55,501	55,501	21,077	(34,424)
41-6210	Transfer In - Fund 10 (General Fund)	91,184	91,184	91,388	91,051	(337)
41-6xxx	Transfer In - OMDD	-	81,882	81,882	-	(81,882)
<b>TOTAL NOTES &amp; LOANS REVENUES</b>		<b>202,187</b>	<b>284,069</b>	<b>284,272</b>	<b>133,205</b>	<b>(151,067)</b>
<b>EXPENSES</b>						
41-49-5450	Loan Closing Costs	-	203	203	-	(203)
41-49-5451	EMS Building Loan	12,601	12,601	12,601	12,601	-
41-49-5458	Unsecured Bank Loan (PW Equip)	31,873	31,873	31,873	2,656	(29,217)
41-49-5459	Unsecured Loan (Ref Debt)	78,996	78,996	78,996	78,996	-
41-49-5462	Unsec Loan (Refin CDBG-CF)	39,765	39,765	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	3,742	3,742	3,742	-
41-49-7xxx	Transfer Out - OMDD	-	81,882	81,882	-	(81,882)
<b>TOTAL NOTES &amp; LOANS EXPENSES</b>		<b>202,187</b>	<b>284,272</b>	<b>284,272</b>	<b>133,205</b>	<b>(151,067)</b>
Fund 41 - Notes/Loans Fund	<b>Total Revenue</b>	<b>202,187</b>	<b>284,069</b>	<b>284,272</b>	<b>133,205</b>	<b>(151,067)</b>
	<b>Total Expenditure</b>	<b>202,187</b>	<b>284,272</b>	<b>284,272</b>	<b>133,205</b>	<b>(151,067)</b>
	<b>Total Gain/(Loss)</b>	<b>-</b>	<b>(203)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund 42 - Interest and Sinking (I&S) Fund						
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>I &amp; S REVENUES</b>						
42-4000	Ad Valorem Taxes-Current	208,815	208,815	196,508	249,444	52,936
42-4001	Ad Valorem Taxes-Delinquent	6,000	6,000	6,103	6,000	(103)
42-4032	Tax Penalties and Interest	3,000	3,000	3,818	3,000	(818)
42-4033	Tax Collection Fees	1,500	1,500	1,644	1,500	(144)
42-6160	Transfers In - Fund 30 (Water)	7,886	7,886	7,886	16,787	8,901
42-6161	Transfers In - Fund 30 (Sewer)	7,886	7,886	7,886	16,787	8,901
42-4703	Bank Loan Proceeds	-	230,232	230,232	-	(230,232)
<b>TOTAL I &amp; S REVENUES</b>		<b>235,086</b>	<b>465,318</b>	<b>454,077</b>	<b>293,518</b>	<b>(160,560)</b>
<b>GENERAL FUND I &amp; S EXPENSES</b>						
42-40-5027	Rusk County Appraisal District	3,500	-	-	3,550	3,550
42-40-5028	Smith County Appraisal District	200	-	-	251	251
42-40-5040	Tax Collection Fees	4,000	-	-	2,000	2,000
<b>TOTAL GENERAL FUND I &amp; S EXPENSES</b>		<b>7,700</b>	<b>-</b>	<b>-</b>	<b>5,801</b>	<b>5,801</b>
<b>2002 CO EXPENSES</b>						
42-41-5027	Rusk County Appraisal District	-	-	2,651	-	(2,651)
42-41-5028	Smith County Appraisal District	-	-	188	-	(188)
42-41-5040	Tax Collection Fees	-	-	1,735	-	(1,735)
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	21,200	21,200	12,720	(8,480)
42-41-5111	Paying Agent Fees	300	300	750	750	-
<b>TOTAL 2002 CO EXPENSES</b>		<b>181,500</b>	<b>181,500</b>	<b>186,524</b>	<b>173,470</b>	<b>(13,054)</b>
<b>2018 REFUNDING CO EXPENSES</b>						
42-44-5100	Debt Service-CO Bonds Principal	6,000	6,000	6,000	7,000	1,000
42-44-5110	Debt Service-CO Bonds Interest	2,200	2,200	2,198	1,900	(298)
42-44-5112	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
<b>TOTAL 2018 REFUNDING CO EXPENSES</b>		<b>8,200</b>	<b>8,200</b>	<b>8,198</b>	<b>8,900</b>	<b>703</b>
<b>2018 CO EXPENSES</b>						
42-45-5100	Debt Service-CO Bonds Principal	28,000	28,000	26,000	30,000	4,000
42-45-5110	Debt Service-CO Bonds Interest	9,550	9,550	10,196	8,150	(2,046)
42-45-5112	Cost of Insurance/Paying Agent Fee	-	-	-	-	-
<b>TOTAL 2018 CO EXPENSES</b>		<b>37,550</b>	<b>37,550</b>	<b>36,196</b>	<b>38,150</b>	<b>1,954</b>
<b>TB&amp;T 2020 LOAN</b>						
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	-	-	-	-	-
<b>TOTAL TB&amp;T 2020 LOAN EXPENSES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>38,040</b>	<b>38,040</b>
<b>TRANSFERS OUT</b>						
42-90-7310	Transfers Out - Fund 10 (General Fund)	50,000	205,232	205,232		(205,232)
42-90-7xxx	Transfers Out - Fund 30 (Water/Sewer)	-	25,000	25,000		
<b>TOTAL TRANSFERS OUT</b>		<b>50,000</b>	<b>230,232</b>	<b>230,232</b>	<b>-</b>	<b>(205,232)</b>
<b>Fund 42 - I &amp; S Fund Summary</b>						
Fund 42 - I & S Fund	<b>Total Revenue</b>	<b>235,086</b>	<b>465,318</b>	<b>454,077</b>	<b>293,518</b>	<b>(160,560)</b>
	<b>Total Expenditure</b>	<b>284,950</b>	<b>457,482</b>	<b>461,150</b>	<b>264,361</b>	<b>(171,789)</b>
	<b>Total Gain/(Loss)</b>	<b>(49,864)</b>	<b>7,836</b>	<b>(7,072)</b>	<b>29,157</b>	<b>11,229</b>

<b>Fund 51 - Fire Training (Grant Fund)</b>					
<b>Account #</b>	<b>Account Description</b>	<b>FY 19-20 Adopted Budget</b>	<b>FY 19-20 Projected 9/30/20</b>	<b>FY 20-21 Proposed Budget</b>	<b>\$ Change Projected to Proposed</b>
<b>REVENUES</b>					
51-4531	State Fire Marshal Grant	4,000	-	4,000	4,000
51-4532	Texas A&M Forest Service Grant	700	2,604	700	(1,904)
<b>TOTAL FIRE TRAINING REVENUES</b>		<b>4,700</b>	<b>2,604</b>	<b>4,700</b>	<b>2,096</b>
<b>EXPENSES</b>					
51-15-5012	Travel & Meals	3,000	-	3,000	3,000
51-15-5013	Training Registration	1,500	-	1,500	1,500
<b>TOTAL FIRE TRAINING EXPENSES</b>		<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>4,500</b>
<b>Fund 51 - Fire Training (Grant Fund)</b>	<b>Total Revenue</b>	<b>4,700</b>	<b>2,604</b>	<b>4,700</b>	<b>2,096</b>
	<b>Total Expenditure</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>4,500</b>
	<b>Total Gain/(Loss)</b>	<b>200</b>	<b>2,604</b>	<b>200</b>	<b>(2,404)</b>



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

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

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

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

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

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

Fund 70 - Overton Economic Development Fund (OEDC)							
Account #	Account Description	FY 19-20 Adopted Budget	FY 19-20 Amendments & Adjustments	FY 19-20 Amended Budget	FY 19-20 Projected 9/30/20	FY 20-21 Proposed Budget	\$ Change Projected to Proposed
<b>OEDC REVENUES</b>							
70-4004	State Sales Tax	111,000	-	111,000	111,000	111,000	-
70-4011	Interest Income	500	-	500	300	350	50
<b>TOTAL OEDC REVENUES</b>		<b>111,500</b>	<b>-</b>	<b>111,500</b>	<b>111,300</b>	<b>111,350</b>	<b>50</b>
<b>OEDC EXPENSES</b>							
70-70-5015	Office Supplies	150	-	150	150	150	-
70-70-5020	Legal & Professional Fees	3,000	-	3,000	3,000	-	(3,000)
70-70-5051	Admin Fee	12,000	(12,000)	(12,000)	-	10,000	10,000
70-70-5507	Capital Outlay - Dam/Spillway Engineering	-	54,666	54,666	54,666	-	(54,666)
70-70-5508	Capital Outlay - Dam/Spillway Construction	-	135,280	135,280	135,280	-	(135,280)
70-70-5509	Projects - Dredging Work at Lake	-	20,000	20,000	20,000	-	(20,000)
70-70-7000	Transfers Out	-	-	-	-	-	-
<b>TOTAL OEDC EXPENSES</b>		<b>15,150</b>	<b>197,946</b>	<b>201,096</b>	<b>213,096</b>	<b>10,150</b>	<b>(202,946)</b>
<b>Fund 70 - OEDC Fund</b>	<b>Total Revenue</b>	<b>111,500</b>	<b>-</b>	<b>111,500</b>	<b>111,300</b>	<b>111,350</b>	<b>50</b>
	<b>Total Expenditure</b>	<b>15,150</b>	<b>197,946</b>	<b>201,096</b>	<b>213,096</b>	<b>10,150</b>	<b>(202,946)</b>
	<b>Total Gain/(Loss)</b>	<b>96,350</b>	<b>(197,946)</b>	<b>(89,596)</b>	<b>(101,796)</b>	<b>101,200</b>	<b>202,996</b>