



**FY 2024-2025 Proposed Annual Operating Budget
October 1, 2024 – September 30, 2025
Presented September 5, 2024**

**Proposed tax rate 2024-2025 is .420794
Proposed tax rate cemetery 2024-2025 is .050000**

Admin		Budget Amount	New Budget Amount
01-10-5000	PR - Salaries	\$208,834.00	\$282,867.80
01-10-5001	PR - Overtime	\$0.00	\$0.00
01-10-5009	Cell Phone/Car Allowance	\$7,434.00	\$24,000.00
01-10-5010	PR - FICA	\$15,871.00	\$17,775.00
01-10-5011	PR - TMRS	\$3,840.00	\$4,301.00
01-10-5012	PR - Unemployment	\$1,056.00	\$1,183.00
01-10-5013	PR - Employee Insurances	\$67,200.00	\$40,000.00
01-10-5015	PR - Workers' Compensation	\$3,360.00	\$3,763.00
01-10-5100	Travel & Training	\$1,000.00	\$500.00
01-10-5101	Dues & Subscriptions	\$1,500.00	\$1,680.00
01-10-5200	Postage	\$600.00	\$1,200.00
01-10-5201	Office Supplies	\$2,500.00	\$2,800.00
01-10-5202	Advertising	\$1,000.00	\$1,120.00
01-10-5203	Office Equipment (Non-capital)	\$500.00	\$500.00
01-10-5205	Computers & Software	\$3,500.00	\$3,920.00
01-10-5206	Materials & Supplies	\$2,500.00	\$2,800.00
01-10-5207	Gas & Oil	\$5,000.00	\$10,000.00
01-10-5209	Uniforms	\$300.00	\$0.00
01-10-5212	Community Building Supplies	\$200.00	\$0.00
01-10-5215	Filing Fees	\$300.00	\$300.00
01-10-5217	Fireworks in the Park Event	\$0.00	\$0.00
01-10-5300	Maint - Building	\$3,500.00	\$3,920.00
01-10-5301	Maint - Vehicle	\$1,000.00	\$0.00
01-10-5350	Utilities - Gas	\$3,700.00	\$4,140.00
01-10-5351	Utilities - Phone	\$9,000.00	\$10,080.00
01-10-5352	Utilities - Electricity	\$9,600.00	\$10,752.00
01-10-5400	Rusk County Appraisal District	\$9,400.00	\$14,300.00
01-10-5401	Smith County Appraisal District	\$700.00	\$700.00
01-10-5402	Tax Collection Fees	\$9,300.00	\$9,500.00
01-10-5403	Legal & Professional Fees	\$22,000.00	\$33,000.00
01-10-5404	Garbage Collection Expense	\$128,037.00	\$195,417.00
01-10-5406	Contract Labor/Services	\$3,900.00	\$4,368.00
01-10-5408	Land/Building Lease	\$100.00	\$100.00
01-10-5409	Property & Liability Insurance	\$8,500.00	\$9,520.00
01-10-5412	Physicals/Drug Screens (EE)	\$400.00	\$400.00
01-10-5415	Audit Fees	\$40,000.00	\$40,000.00
01-10-5416	Copier Lease	\$3,300.00	\$3,696.00
01-10-5417	Election Services Contract	\$6,500.00	\$10,200.00
01-10-5418	Grant Contract Services	\$0.00	\$0.00
Admin		Budget Amount	New Budget Amount
01-10-5504	Miscellaneous Other	\$1,000.00	\$1,120.00
01-10-5670	Interest Expense	\$100.00	\$0.00
01-10-5907	Projects	\$0.00	\$0.00
01-10-5911	Bank Service Charge	\$0.00	\$0.00
01-10-5914	Pymnt to OEDC	\$156,000.00	\$161,400.00
01-10-5922	Training on Computer Application	\$300.00	\$0.00
01-10-5939	Refunds	\$1,500.00	\$1,500.00
01-10-5949	Payroll-Life Ins	\$0.00	\$1,000.00
Total:		\$744,532.00	\$914,022.80

Court		Budget Amount	New Budget
01-13-5000	PR - Salaries	\$43,244.00	\$21,622.00
01-13-5001	PR - Overtime	\$700.00	\$350.00
01-13-5010	PR - FICA	\$3,309.00	\$1,654.50
01-13-5011	PR - TMRS	\$1,820.00	\$910.00
01-13-5013	PR - Employee Insurances	\$8,400.00	\$554.00
01-13-5100	Travel & Training	\$1,450.00	\$1,450.00
01-13-5101	Dues & Subscriptions	\$800.00	\$400.00
01-13-5200	Postage	\$500.00	\$250.00
01-13-5201	Office Supplies	\$200.00	\$200.00
01-13-5205	Computers & Software	\$0.00	\$400.00
01-13-5403	Legal & Professional Fees	\$5,000.00	\$1,000.00
01-13-5418	Other Contract Services	\$0.00	\$700.00
01-13-5423	Municipal Judge Contract	\$4,800.00	\$4,800.00
01-13-5425	Cost of Collections	\$3,400.00	\$0.00
01-13-5900	Judge & Jury Fees	\$500.00	\$500.00
01-13-5916	Attorney's Fees	\$0.00	\$0.00
01-13-5921	OMNI	\$1,700.00	\$1,700.00
01-13-5934	Comptroller Criminal Cost and Fees Expense	\$60,000.00	\$60,000.00
Totals:		\$135,823.00	\$96,490.50

2024-2025 Proposed Police Department Budget

Name			7%		
Salaries	Police	\$364,471.00	\$389,983.97		
Police Admin/Office Manager	Police	\$0.00	\$0.00	\$0.00	
Patrol Captain/Code/Invest.	Police	\$0.00	\$0.00	\$0.00	
Patrol Sergeant	Police	\$0.00	\$0.00	\$0.00	
Patrol X 4	Police	\$0.00	\$0.00	\$0.00	
01-14-5000 Salary Total		\$364,471.00	\$389,983.97	\$389,983.97	
01-14-5001 Overtime		\$9,000.00		\$9,000.00	
01-14-5003 Part-Time		\$4,000.00		\$4,000.00	
01-14-5009 Cell Allowance		\$480.00	\$360.00	\$0.00	
01-14-5010 FICA		\$33,635.00	-\$2,635.00	\$31,000.00	
01-14-5011 TMRS		\$19,785.00	\$365.00	\$20,150.00	
01-14-5012 Unemployment		\$3,300.00		\$3,300.00	
01-14-5013 Emp Insurance		\$71,817.00		\$68,502.00	
01-14-5014 FSA Card Fees		\$0.00		\$0.00	
01-14-5015 Workers Comp		\$15,265.00		\$15,265.00	
01-14-5100 Travel/Training		\$2,000.00		\$2,000.00	
01-14-5101 Dues/Subscripts		\$800.00		\$800.00	
01-14-5102 LEOSE		\$2,230.78	Current	\$2,230.78	
01-14-5200 Postage		\$200.00	\$200.00	\$400.00	
01-14-5201 Office Supplies		\$1,000.00		\$1,000.00	
01-14-5202 Advertising		\$100.00	\$900.00	\$1,000.00	
01-14-5204 Equip/Non-Capital		\$1,000.00	\$500.00	\$1,500.00	
01-14-5205 Computers/Software		\$6,825.00		\$6,825.00	
01-14-5206 Materials/Supplies		\$2,500.00		\$2,500.00	
01-14-5207 Gas/Oil		\$15,000.00	\$3,000.00	\$18,000.00	
01-14-5209 Uniforms		\$2,500.00		\$2,500.00	
01-14-5210 Animal Cont Supp		\$1,000.00	-\$500.00	\$500.00	
01-14-5213 Forensic Supplies		\$100.00	\$300.00	\$400.00	
01-14-5221 Community Events		\$800.00		\$800.00	
01-14-5300 Building Maint		\$1,200.00	\$3,000.00	\$4,200.00	
01-14-5301 Vehicle Maint		\$13,000.00	\$2,000.00	\$15,000.00	
01-14-5302 Equipment Maint		\$3,400.00		\$3,400.00	
01-14-5351 Utilities/Phone		\$10,000.00		\$10,000.00	
01-14-5352 Electricity		\$12,000.00	-\$12,000.00	\$0.00	
01-14-5403 Legal/Prof. Fees		\$3,500.00		\$3,500.00	
01-14-5406 Contract Labor		\$2,000.00	\$500.00	\$2,500.00	
01-14-5409 Prop/Liability Ins		\$15,600.00	-\$4,600.00	\$11,000.00	
01-14-5411 Animal Shelter		\$1,000.00		\$1,000.00	
01-14-5412 Physical/Drug Screens		\$800.00		\$800.00	
01-14-5416 Copier Lease		\$4,000.00	-\$800.00	\$3,200.00	
01-14-5800 Capital Outlay		\$46,000.00	\$20,000.00	\$66,000.00	
Sub Standard Structure Demo		\$0.00	\$20,000.00	\$20,000.00	
Total		\$670,309	\$30,590	\$722,256.75	
OISD Portion for SRO				\$57,140.52	\$665,116.23
Grant Refund				\$39,926.15	

Fire Dept		Budget Amount	New Budget
01-15-5009	Cell Phone Allowance	\$400.00	\$400.00
01-15-5015	PR - Workers' Compensation	\$1,400.00	\$1,400.00
01-15-5100	Travel & Training	\$3,750.00	\$15,000.00
01-15-5101	Dues & Subscriptions	\$0.00	\$1,430.00
01-15-5103	Firefighting Hand Tools	\$1,000.00	\$2,500.00
01-15-5104	Dual-Certified Firefighter Gear	\$1,500.00	\$0.00
01-15-5105	Fire Dept Contingency Expenses	\$1,000.00	\$0.00
01-15-5201	Office Supplies	\$500.00	\$200.00
01-15-5204	Equipment (Non-capital)	\$0.00	\$3,000.00
01-15-5206	Materials & Supplies	\$3,500.00	\$1,000.00
01-15-5207	Gas & Oil-(enter under 01-1145) reimburseable	\$5,000.00	\$2,000.00
01-15-5208	Protective Gear	\$1,000.00	\$5,000.00
01-15-5209	Uniforms	\$1,000.00	\$2,500.00
01-15-5300	Maint - Building	\$5,000.00	\$5,000.00
01-15-5301	Maint - Vehicle	\$4,000.00	\$9,000.00
01-15-5302	Maint - Equipment	\$7,000.00	\$3,000.00
01-15-5350	Utilities - Gas	\$2,500.00	\$1,500.00
01-15-5351	Utilities - Phone	\$1,440.00	\$1,500.00
01-15-5352	Utilities - Electricity	\$1,500.00	\$1,500.00
01-15-5403	Legal & Professional Fees	\$1,000.00	\$1,000.00
01-15-5409	Property & Liability Insurance	\$17,000.00	\$17,000.00
01-15-5422	Volunteer Firefighter Call Pay	\$12,000.00	\$20,000.00
01-15-5901	Training	\$6,650.00	\$0.00
Special	8 New Air Packs	\$0.00	\$30,000.00
01-15-5919	Building Maintenance	\$500.00	\$0.00
Total:		\$78,640.00	\$123,930.00

Public Works		Budget Amount	New Budget
01-17-5000	PR - Salaries	\$154,662.00	\$230,300.00
01-17-5001	PR - Overtime	\$9,179.00	\$13,000.00
01-17-5010	PR - FICA	\$21,579.00	\$17,000.00
01-17-5011	PR - TMRS	\$11,915.00	\$10,800.00
01-17-5012	PR - Unemployment	\$3,562.00	\$2,500.00
01-17-5013	PR - Employee Insurances	\$77,024.00	\$37,280.00
01-17-5015	PR - Workers' Compensation	\$8,730.00	\$1,000.00
01-17-5100	Travel & Training	\$0.00	\$1,000.00
01-17-5204	Equipment (Non-capital)	\$2,500.00	\$2,500.00
01-17-5206	Materials & Supplies	\$6,720.00	\$10,000.00
01-17-5207	Gas & Oil	\$5,250.00	\$24,000.00
01-17-5225	Street Repairs & Materials	\$35,700.00	\$30,000.00
01-17-5300	Maint - Building	\$525.00	\$5,000.00
01-17-5301	Maint - Vehicle	\$8,400.00	\$15,000.00
01-17-5302	Maint - Equipment	\$15,639.00	\$10,000.00
01-17-5350	Utilities - Gas	\$3,647.00	\$1,000.00
01-17-5352	Utilities - Electricity	\$66,245.00	\$67,000.00
01-17-5403	Legal & Professional Fees	\$0.00	\$0.00
01-17-5405	Engineering Services	\$0.00	\$300.00
01-17-5406	Contract Labor/Services	\$8,250.00	\$1,000.00
01-17-5409	Property & Liability Insurance	\$5,756.00	\$1,500.00
01-17-5410	Street Repairs - Contractual	\$0.00	\$0.00
01-17-5412	Physicals/Drug Screens (EE)	\$300.00	\$100.00
01-17-5418	Other Contract Services	\$0.00	\$0.00
01-17-5420	Equipment Rental	\$3,150.00	\$15,000.00
01-17-5426	Electrical Contractor Work	\$0.00	\$500.00
01-17-5800	Capital Outlay	\$3,000.00	\$3,000.00
01-17-5942	Lawn Maintenance	\$0.00	\$400.00
Total:		\$451,733.00	\$499,180.00
Water		Budget Amount	
02-35-5015	PR - Workers' Compensation	\$2,000.00	\$0.00
02-35-5100	Travel & Training	\$2,000.00	\$0.00
02-35-5101	Dues & Subscriptions	\$400.00	\$0.00
02-35-5200	Postage	\$4,200.00	\$0.00
02-35-5201	Office Supplies	\$2,650.00	\$100.00
02-35-5204	Equipment (Non-capital)	\$2,000.00	\$2,000.00
02-35-5206	Materials & Supplies	\$75,000.00	\$45,000.00
02-35-5207	Gas & Oil	\$7,875.00	\$0.00
02-35-5209	Uniforms	\$100.00	\$0.00
02-35-5216	State Permit Fees	\$6,799.00	\$5,000.00
02-35-5301	Maint - Vehicle	\$17,000.00	\$0.00
02-35-5302	Maint - Equipment	\$15,000.00	\$0.00
02-35-5303	Maint - Fire Hydrants	\$7,000.00	\$5,000.00
02-35-5310	Water Testing Supplies	\$1,000.00	\$4,000.00
02-35-5313	Maint - Water Lines	\$74,550.00	\$75,000.00
02-35-5314	Maint - Water System	\$25,000.00	\$50,000.00
02-35-5352	Utilities - Electricity	\$34,640.00	\$35,000.00
02-35-5403	Legal & Professional Fees	\$100.00	\$0.00
02-35-5406	Contract Labor/Services	\$13,650.00	\$50,000.00
02-35-5412	Physicals/Drug Screens (EE)	\$120.00	\$100.00
02-35-5420	Equipment Rental	\$0.00	\$0.00
02-35-5426	Electrical Contract Work	\$400.00	\$1,000.00
02-35-5431	Water Testing	\$6,930.00	\$10,000.00

02-35-5432	Tank Inspections	\$10,000.00	\$2,000.00
02-35-5800	Capital Outlay	\$10,000.00	\$5,000.00
02-35-5901	Training	\$200.00	\$0.00
02-35-5926	Electrical Contractor Work	\$0.00	\$0.00
02-35-5936	Maintenance On W & S System	\$550.00	\$0.00
02-35-5938	Fine and Penalties	\$10,000.00	\$15,000.00
Total:		\$329,164.00	\$304,200.00
Sewer		Budget Amount	
02-37-5015	PR - Workers' Compensation	\$0.00	\$0.00
02-37-5100	Travel & Training	\$0.00	\$1,000.00
02-37-5200	Postage	\$25.00	\$0.00
02-37-5204	Equipment (Non-capital)	\$3,500.00	\$3,500.00
02-37-5206	Materials & Supplies	\$31,500.00	\$3,000.00
02-37-5207	Gas & Oil	\$5,849.00	\$0.00
02-37-5209	Uniforms	\$0.00	\$0.00
02-37-5216	State Permit Fees	\$1,000.00	\$0.00
02-37-5301	Maint - Vehicle	\$7,000.00	\$0.00
02-37-5302	Maint - Equipment	\$20,000.00	\$20,000.00
02-37-5308	Sludge Pumping	\$40,000.00	\$20,000.00
02-37-5309	Sludge Hauling	\$5,000.00	\$5,000.00
02-37-5314	Maint - Sewer System	\$63,000.00	\$40,000.00
02-37-5352	Utilities - Electricity	\$19,920.00	\$19,000.00
02-37-5403	Legal & Professional Fees	\$200.00	\$0.00
02-37-5406	Contract Labor/Services	\$67,200.00	\$65,000.00
02-37-5420	Equipment Rental	\$21,000.00	\$1,000.00
02-37-5421	Sewer Analysis & Inspections	\$5,040.00	\$1,000.00
02-37-5426	Electrical Contractor Work	\$0.00	\$12,000.00
02-37-5926	Electrical Contractor Work	\$0.00	\$0.00
02-37-5931	Equipment Rental	\$0.00	\$0.00
02-37-5939	Refunds	\$0.00	\$0.00
Total:		\$290,234.00	\$190,500.00

Park & Rec		Budget Amount	New Budget
	PR Salaries	0	\$72,740.00
	Overtime	0	\$800.00
	PR Insurance	0	\$10,000.00
	FICA	0	\$7,900.00
	TMRS	0	\$2,500.00
	Unemployment	0	\$2,200.00
01-47-5201	Office Supplies	\$250.00	\$250.00
01-47-5206	Materials & Supplies	\$0.00	\$500.00
01-47-5207	Gas & Oil	\$0.00	\$1,250.00
01-47-5300	Maint - Building	\$500.00	\$200.00
01-47-5301	Maint - Vehicle (Golf Carts)	\$0.00	\$1,000.00
01-47-5302	Maint - Equipment	\$3,581.00	\$3,600.00
01-47-5352	Utilities - Electricity	\$0.00	\$700.00
01-47-5406	Contract Labor/Services	\$31,200.00	\$23,000.00
01-47-5435	Grounds Maintenance-golf course	\$0.00	\$5,000.00
Total:		\$35,531.00	\$131,640.00
Special Events		Budget Amount	
01-18-5217	Fireworks in the Park Event	\$6,000.00	\$6,000.00
01-18-5218	Annual Easter Egg Hunt Supplies	\$250.00	\$250.00
01-18-5219	Light Up Overton	\$1,200.00	\$1,200.00
01-18-5220	Employee Appreciation Expense	\$500.00	\$500.00
Total:		\$7,950.00	\$7,950.00
		\$15,900.00	\$15,900.00
01-17-5435	Grounds Maintenance - Parks	4000	\$1,250.00
01-10-5212	Community building supplies	0	\$500.00
	Community building Utilities Gas	0	\$1,300.00
	Community building Utilities Electric	0	\$2,800.00
	Park Utilities Gas	0	\$700.00
	Park Utilities Electric	0	\$200.00
	RV Park Utilites Electric	0	\$4,800.00
	Baseball Field Utilities Electric	0	\$1,200.00
Total:			\$12,750.00
		Grand Total:	\$160,540.00

Library		Budget	New Budget
	Utilities- Gas	\$0.00	\$1,100.00
	Utilities- Electric	\$0.00	\$7,800.00
		Total	\$8,900.00

UB		Budget Amount	New Budget
02-33-5000	PR - Salaries	\$0.00	\$66,024.00
02-33-5001	PR - Overtime	\$0.00	\$800.00
02-33-5009	Cell Phone Allowance	\$400.00	\$0.00
02-33-5010	PR - FICA	\$0.00	\$1,800.00
02-33-5011	PR - TMRS	\$0.00	\$1,848.00
02-33-5012	PR - Unemployment	\$0.00	\$0.00
02-33-5013	PR - Employee Insurances	\$0.00	\$9,600.00
02-33-5015	PR - Workers' Compensation	\$1,100.00	\$1,100.00
02-33-5100	Travel & Training	\$200.00	\$0.00
02-33-5101	Dues & Subscriptions	\$250.00	\$0.00
02-33-5200	Postage	\$100.00	\$4,800.00
02-33-5201	Office Supplies	\$500.00	\$150.00
02-33-5203	Office Equipment (Non-capital)	\$200.00	\$0.00
02-33-5204	Equipment (Non-capital)	\$300.00	\$0.00
02-33-5206	Materials & Supplies	\$200.00	\$100.00
02-33-5300	Maint - Building	\$300.00	\$0.00
02-33-5351	Utilities - Phone	\$6,540.00	\$0.00
02-33-5403	Legal & Professional Fees	\$3,000.00	\$0.00
02-33-5406	Contract Labor/Services	\$3,000.00	\$0.00
02-33-5409	Property & Liability Insurance	\$15,000.00	\$0.00
02-33-5416	Copier Lease	\$3,600.00	\$0.00
02-33-5429	Incode Accounting Software	\$17,685.00	\$0.00
02-33-5437	SPMR Water Meter Reading Software	\$2,109.00	\$3,000.00
02-33-5800	Capital Outlay	\$5,000.00	\$0.00
	Petty Cash	\$200.00	\$200.00
Total:		\$59,484.00	\$89,422.00

Cemetery	Current Budget	New Budget
Postage 03-20-5200	\$25 00	\$0 00
Filing Fees 03-20-5215	\$250 00	\$250 00
Tax Collection Fees 03-20-5402	\$1,000 00	\$500 00
Contract Labor / Services 03-20-5406	\$1,000 00	\$0 00
Cemetery Grounds Maintenance 03-20-5435	\$5,000 00	\$600 00
Landscaping 03-20-5436	\$1,000 00	\$0 00
Lawn Maintenance 03-20-5942	\$1,000 00	\$0 00
Total:	\$9,275.00	\$1,350.00