

ORDINANCE NO. 20-02-35

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF REDWATER, TEXAS; SAID ORDINANCE ADJUSTING AND AMENDING THE CITY'S FISCAL YEAR 2019/2020 BUDGET

WHEREAS, the City Council is vested with the responsibility to periodically review, adjust and amend the City's fiscal year budget; and

WHEREAS, certain operational situations of the City's business will often dictate that funds and/or departmental line items will need to be adjusted to ensure that the needs of the City are being met; and

WHEREAS, prudent business practices warrant that these situations and needs be identified and resolved; and

WHEREAS, this budget amendment shall be the first such action that has taken place since the October 1, 2019 effective date of the City's current budget cycle; and

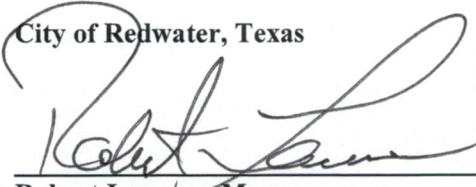
WHEREAS, this budget amendment will be accomplished through re-evaluated projection forecasts of revenues, and the relocation of previously allocated funds, and re-evaluated projection forecasts of expenditures; and the use of certain funds available in the various funds' cash balance accounts;

NOW, THEREFORE, Be It Resolved by the City Council of Redwater, Texas that:

- (1) Ordinance No. 20-02-35 shall call for the change of anticipated revenues as lined out in the attached document (Exhibit A – Amended 1) and changes in anticipated expenses also lined out in the attached document for fiscal year 2019/2020.
- (2) The attached document (Exhibit A – Amended 1) showing specific line item changes associated with Budget Amendment No. 1 are hereby incorporated into and made a permanent portion of this Ordinance.
- (3) Ordinance No. 20-02-35 is hereby adopted and shall constitute the first budget amendment that has occurred since the October 1, 2019 effective date of the City's fiscal year budget of 2019/2020.

PASSED AND APPROVED this the 13th day of July, 2020.

City of Redwater, Texas


Robert Loranec, Mayor

ATTEST:

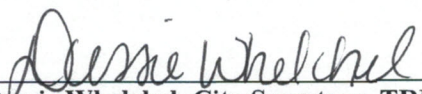

Dessie Whelchel, City Secretary, TRMC/ Finance Director



EXHIBIT A - AMENDED 1

GENERAL FUND								
FY 2019/2020 BUDGET AMENDMENT 1								
Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
10-1000	Cash	223,351.72	223,351.72	147,010.17	137,459.48	147,010.17		
10-1140	Savings	34,532.53	34,532.53	34,803.74	34,890.07	34,803.74		
10-1210	Investments	23,692.54	23,692.54	23,799.33	23,906.98	23,799.33		
	Total Cash on Hand	281,576.79	281,576.79	205,613.24	196,256.53	205,613.24		
10-4010	Property Taxes	51,500.00	53,064.36	52,000.00	49,869.50	53,000.00	30.15%	1,000.00
10-4012	Franchise Taxes	28,500.00	23,855.88	25,000.00	18,656.53	24,000.00	13.65%	(1,000.00)
10-4014	Sales Taxes	42,000.00	42,976.07	43,000.00	36,295.00	44,000.00	25.03%	1,000.00
10-4016	Refuse Income	32,000.00	31,471.20	33,000.00	22,101.47	33,000.00	18.77%	0.00
10-4018	Rental Income	9,000.00	9,000.00	9,000.00	0.00	9,000.00	5.12%	0.00
10-4020	EMS-Bowie County	6,000.00	6,000.00	6,000.00	4,000.00	6,000.00	3.41%	0.00
10-4021	Building Permits	10,000.00	10,292.60	500.00	1,531.52	1,500.00	0.85%	1,000.00
10-4022	Mobile Home Permits	100.00	105.00	100.00	55.00	100.00	0.06%	0.00
10-4024	Other Permits	280.00	280.00	0.00	100.00	100.00	0.06%	100.00
10-4026	Animal Licenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4028	Ordinance Enforcement	100.00	100.00	0.00	200.00	200.00	0.11%	200.00
10-4030	Building Use Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4032	Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4034	Internet Fee	180.00	180.00	180.00	0.00	135.00	0.08%	(45.00)
10-4036	Interest-Gov't Funds	380.00	385.65	300.00	193.98	220.00	0.13%	(80.00)
10-4038	Beautification Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4040	Clean Up Income	1,476.00	1,476.39	1,000.00	529.78	530.00	0.30%	(470.00)
10-4042	Lease Income	3,600.00	3,600.00	3,600.00	2,400.00	3,600.00	2.05%	0.00
10-4050	Intergovernmental Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4055	Grant Income-Gov't Funds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4060	Discounts Taken-Gov't Funds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-4090	Miscellaneous-Gov't Funds	45.00	43.29	50.00	397.93	400.00	0.23%	350.00
10-4470	Discounts Taken	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	185,161.00	182,830.44	173,730.00	136,330.71	175,785.00	100.00%	2,055.00
10-20-5110	Salaries-Administration	44,200.00	44,179.04	44,000.00	34,520.26	46,100.00	22.60%	2,100.00
10-20-5113	Salaries-Office	22,700.00	22,720.14	23,000.00	19,091.89	25,400.00	12.45%	2,400.00
10-20-5120	Contract Labor	500.00	0.00	500.00	0.00	0.00	0.00%	(500.00)
10-20-5122	Accrued Payroll	0.00	359.34	0.00	0.00	0.00	0.00%	0.00
10-20-5124	Accrued Vacation & Sick Leave	0.00	(437.97)	0.00	0.00	0.00	0.00%	0.00
10-20-5130	Group Insurance	10,515.00	9,643.56	10,100.00	7,419.16	9,950.00	4.88%	(150.00)
10-20-5132	Workman's Comp Insurance	2,730.00	2,729.05	2,800.00	2,215.04	2,215.00	1.09%	(585.00)
10-20-5140	Retirement Expense	2,200.00	2,205.33	2,245.00	1,774.26	2,375.00	1.16%	130.00
10-20-5142	Taxes-Payroll	5,130.00	5,132.49	5,130.00	4,347.24	5,720.00	2.80%	590.00
10-20-5145	Employee Expenses	200.00	0.00	200.00	0.00	200.00	0.10%	0.00
10-20-5160	Training	500.00	260.00	1,000.00	595.00	600.00	0.29%	(400.00)
10-20-5162	Travel/Mileage	1,000.00	826.72	2,000.00	1,489.06	1,500.00	0.74%	(500.00)
10-20-5164	Books & Subscriptions	450.00	435.50	450.00	456.50	460.00	0.23%	10.00
10-20-5166	Dues & Memberships	1,350.00	1,342.00	1,800.00	947.00	1,350.00	0.66%	(450.00)
10-20-5168	Employee Licences	0.00	0.00	100.00	20.00	20.00	0.01%	(80.00)
10-20-5170	Awards & Recognitions	0.00	0.00	100.00	0.00	100.00	0.05%	0.00
10-20-5230	Election Expense	0.00	0.00	2,000.00	0.00	0.00	0.00%	(2,000.00)
10-20-5235	Miscellaneous Expense	1,000.00	790.24	1,000.00	1,068.05	1,070.00	0.52%	70.00
10-20-5240	Office Supplies & Expenses	26,000.00	25,671.78	7,000.00	3,133.58	5,000.00	2.45%	(2,000.00)
10-20-5250	Postage	250.00	239.19	250.00	126.08	250.00	0.12%	0.00

EXHIBIT A - AMENDED 1

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
10-20-5260	Tools	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5310	Building & Grounds R&M	3,000.00	238.08	2,500.00	623.99	1,500.00	0.74%	(1,000.00)
10-20-5330	Office Equipment R&M	500.00	0.00	500.00	0.00	300.00	0.15%	(200.00)
10-20-5410	Accounting & Audit	2,300.00	2,212.50	3,000.00	0.00	3,000.00	1.47%	0.00
10-20-5412	Animal Control Expenses	1,500.00	1,500.00	500.00	750.00	1,000.00	0.49%	500.00
10-20-5414	Appraisal District Fees	1,280.00	1,277.00	1,500.00	982.50	1,310.00	0.64%	(190.00)
10-20-5420	Beautification Expences	150.00	101.39	500.00	37.96	300.00	0.15%	(200.00)
10-20-5430	Fees & Permits	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5435	Grant Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00	0.00	7,483.32	8,500.00	4.17%	8,500.00
10-20-5438	Inspection Cost	500.00	198.50	1,500.00	1,332.00	1,500.00	0.74%	0.00
10-20-5440	Insurance-Auto	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5441	Insurance-Liability	984.00	983.90	1,000.00	949.03	950.00	0.47%	(50.00)
10-20-5442	Insurance-Property	786.00	785.72	800.00	857.74	860.00	0.42%	60.00
10-20-5445	Janitorial Service	0.00	0.00	2,500.00	1,330.00	1,900.00	0.93%	(600.00)
10-20-5452	Legal & Advertising	150.00	232.62	175.00	0.00	100.00	0.05%	(75.00)
10-20-5455	Maintenance Contracts	375.00	375.00	550.00	375.00	375.00	0.18%	(175.00)
10-20-5460	Ordinance Enforcement	300.00	0.00	300.00	0.00	300.00	0.15%	0.00
10-20-5462	Pest Control	240.00	240.00	250.00	120.00	250.00	0.12%	0.00
10-20-5465	Refuse Charge	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5466	Recycle Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5470	Rent-Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5471	Rent-Building	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5473	RIDC	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5485	Special Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-20-5488	Telephone & Radio	4,100.00	4,390.35	3,400.00	3,357.48	4,800.00	2.35%	1,400.00
10-20-5490	Utilities	5,200.00	5,215.03	5,200.00	2,977.66	4,500.00	2.21%	(700.00)
10-20-5498	Website	430.00	278.47	160.00	150.49	295.00	0.14%	135.00
10-20-6231	Paying Agent Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	140,520.00	134,124.97	128,010.00	98,530.29	134,050.00		6,040.00
10-22-5422	Emergency Management	500.00	0.00	1,000.00	2,886.00	3,000.00	1.47%	2,000.00
10-22-5424	EMS Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-22-5492	Volunteer Fire Department	6,000.00	6,000.00	6,000.00	4,500.00	6,000.00	2.94%	0.00
	Total	6,500.00	6,000.00	7,000.00	7,386.00	9,000.00		2,000.00
10-24-5110	Salaries-Administration	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5111	Salaries-Operations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5120	Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5140	Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5142	Taxes-Payroll	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5145	Employee Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5260	Tools	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-24-5360	Sign R&M	1,500.00	1,120.00	500.00	0.00	200.00	0.10%	(300.00)
10-24-5370	Street R&M	15,000.00	8,625.56	30,000.00	18,610.80	37,000.00	18.14%	7,000.00
	Total	16,500.00	9,745.56	30,500.00	18,610.80	37,200.00		6,700.00
10-26-5340	Park Expense	8,000.00	6,009.15	30,000.00	23,000.00	23,000.00	11.28%	(7,000.00)
	Total	8,000.00	6,009.15	30,000.00	23,000.00	23,000.00		(7,000.00)
10-29-5610	Office Furniture & Equipment	200.00	184.54	500.00	0.00	500.00	0.25%	0.00
10-29-5620	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5630	Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5640	Buildings	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

EXHIBIT A - AMENDED 1

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
10-29-5650	Improvements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5660	Signs New	0.00	0.00	200.00	0.00	200.00	0.10%	0.00
	Total	200.00	184.54	700.00	0.00	700.00		0.00
10-40-6166	Transfers in	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	0.00	0.00	0.00	0.00	0.00		0.00
10-41-6266	Transfers Out	100,000.00	98,779.96	0.00	0.00	0.00	0.00%	0.00
	Total	100,000.00	98,779.96	0.00	0.00	0.00		0.00
	Total Expenses	271,720.00	254,844.18	196,210.00	147,527.09	203,950.00	100.00%	7,740.00
	TOTAL CASH + REVENUES-EXPENSES	195,017.79	209,563.05	183,133.24	185,060.15	177,448.24		

EXHIBIT A - AMENDED 1

CAPITAL FUND								
FY 2019/2020 BUDGET AMENDMENT 1								
Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
40-1000	Cash	137,573.37	238,783.42	238,783.42	238,783.42	238,783.42		
	Total Cash on Hand	137,573.37	238,783.42	238,783.42	238,783.42	238,783.42		
40-4090	Miscellaneous-Gov't Funds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
40-4036	Interest-Gov't Funds	1,210.00	1,210.05	0.00	0.00	0.00	0.00%	0.00
	Total	1,210.00	1,210.05	0.00	0.00	0.00		0.00
40-29-5610	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5620	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5640	Buildings	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5650	Improvements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5660	Signs New	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
40-29-5670	Street New	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	0.00	0.00	0.00	0.00	0.00		0.00
40-40-6166	Transfers in	(100,000.00)	(100,000.00)	0.00	0.00	0.00	0.00%	0.00
	Total	(100,000.00)	(100,000.00)	0.00	0.00	0.00		0.00
40-41-6266	Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL EXPENSES	(100,000.00)	(100,000.00)	0.00	0.00	0.00		0.00
	TOTAL CASH + REVENUES-EXPENSES	238,783.37	339,993.47	238,783.42	238,783.42	238,783.42		

EXHIBIT A - AMENDMENT 1

WATER & SEWER FUND								
FY 2019/2020 BUDGET AMENDMENT 1								
Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
60-1000	CONSOLIDATED CASH	107,060.99	107,060.99	153,468.24	254,482.76	153,468.24		
60-1140	CASH-SAVINGS	34,641.90	34,641.90	34,913.98	35,000.59	34,913.98		
60-1210	INVESTMENTS	5,923.65	5,923.65	5,950.36	5,977.27	5,950.36		
	Total Cash on Hand	147,626.54	147,626.54	194,332.58	295,460.62	194,332.58		
60-4410	Water Sales	770,000.00	842,802.08	770,000.00	488,174.91	790,000.00	82.86%	20,000.00
60-4420	Sewer Sales	108,000.00	112,957.42	108,000.00	71,896.81	108,000.00	11.33%	0.00
60-4430	Tapping Fees	21,500.00	20,250.00	22,000.00	8,800.00	13,200.00	1.38%	(8,800.00)
60-4432	Transfer Fee	2,700.00	2,700.00	2,300.00	1,950.00	2,300.00	0.24%	0.00
60-4434	Inspection Fee	620.00	590.00	800.00	240.00	360.00	0.04%	(440.00)
60-4436	Returned Check Fee	750.00	875.00	700.00	319.00	600.00	0.06%	(100.00)
60-4438	Shut Off Fee	16,000.00	15,513.72	15,000.00	5,972.35	7,000.00	0.73%	(8,000.00)
60-4439	Reconnect Fee	25.00	0.00	50.00	25.00	25.00	0.00%	(25.00)
60-4440	Sewer Dump Fees	1,700.00	1,980.00	1,800.00	805.00	1,200.00	0.13%	(600.00)
60-4442	Tampering Fees	0.00	(200.00)	0.00	200.00	200.00	0.02%	200.00
60-4443	Repair Fees			0.00	150.00	150.00	0.02%	150.00
60-4444	Backflow Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-4450	Late Charges	20,000.00	20,116.58	19,500.00	12,845.65	19,000.00	1.99%	(500.00)
60-4455	Road Bore Charge	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	0.10%	0.00
60-4456	Insurance Proceeds	0.00	0.00	0.00	10,197.50	10,198.00	1.07%	10,198.00
60-4457	Clean Up Fees	40.00	40.00	50.00	0.00	0.00	0.00%	(50.00)
60-4460	Line Extension	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-4465	Bad Debt Recovery	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-4470	Discounts Taken	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-4499	Miscellaneous-W&S	2,501.00	5,846.67	100.00	162.88	160.00	0.02%	60.00
	Total	945,836.00	1,025,471.47	941,300.00	602,739.10	953,393.00	100.00%	12,093.00
60-60-5110	Salaries-Administration	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5111	Salaries-Operations	170,000.00	170,803.67	170,000.00	123,903.16	150,000.00	14.75%	(20,000.00)
60-60-5112	Salaries-Meter Reading	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5113	Salaries-Office	30,000.00	29,167.30	26,000.00	18,444.52	40,500.00	3.98%	14,500.00
60-60-5118	Certification Pay	1,100.00	1,100.00	1,200.00	900.00	1,200.00	0.12%	0.00
60-60-5120	Contract Labor	28,000.00	28,188.25	28,000.00	20,610.54	26,700.00	2.63%	(1,300.00)
60-60-5122	Accrued Payroll	0.00	193.72	0.00	0.00	0.00	0.00%	0.00
60-60-5124	Accrued Vacation & Sick Leave	0.00	(599.19)	0.00	0.00	0.00	0.00%	0.00
60-60-5130	Group Insurance	28,700.00	24,282.76	30,000.00	15,241.50	22,000.00	2.16%	(8,000.00)
60-60-5132	Workman's Comp Insurance	7,355.00	7,355.14	9,000.00	6,645.15	6,700.00	0.66%	(2,300.00)
60-60-5140	Retirement Expense	6,500.00	6,612.24	6,700.00	4,746.18	6,500.00	0.64%	(200.00)
60-60-5142	Taxes-Payroll	15,500.00	15,449.03	15,500.00	11,717.49	15,000.00	1.48%	(500.00)
60-60-5145	Employee Expenses	1,500.00	782.57	1,500.00	1,355.41	1,500.00	0.15%	0.00
60-60-5160	Training	1,000.00	895.00	1,500.00	905.00	1,500.00	0.15%	0.00
60-60-5162	Travel/Mileage	1,800.00	2,121.88	2,000.00	492.35	1,000.00	0.10%	(1,000.00)
60-60-5164	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5166	Dues & Memberships	100.00	0.00	100.00	0.00	100.00	0.01%	0.00
60-60-5168	Employee Licences	150.00	111.00	230.00	111.00	230.00	0.02%	0.00
60-60-5170	Awards & Recognitions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5220	Chemicals	19,400.00	20,062.21	19,000.00	13,124.97	19,000.00	1.87%	0.00
60-60-5235	Miscellaneous Expense	500.00	733.19	500.00	0.00	300.00	0.03%	(200.00)
60-60-5240	Office Supplies & Expenses	5,500.00	3,572.92	13,000.00	3,049.82	5,000.00	0.49%	(8,000.00)
60-60-5250	Postage	5,000.00	4,753.71	4,800.00	3,440.85	4,800.00	0.47%	0.00
60-60-5260	Tools	2,000.00	2,014.95	2,000.00	957.36	1,500.00	0.15%	(500.00)
60-60-5310	Building & Grounds R&M	1,800.00	1,737.86	2,000.00	352.42	1,000.00	0.10%	(1,000.00)

EXHIBIT A - AMENDMENT 1

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
60-60-5315	Equipment R&M	500.00	85.00	2,000.00	100.00	1,000.00	0.10%	(1,000.00)
60-60-5316	Equipment Supplies	5,500.00	3,813.37	5,500.00	2,287.23	4,500.00	0.44%	(1,000.00)
60-60-5320	Meter Replacements	4,000.00	0.00	3,500.00	0.00	0.00	0.00%	(3,500.00)
60-60-5330	Office Equipment R&M	200.00	0.00	200.00	0.00	200.00	0.02%	0.00
60-60-5335	Operating Supplies	15,000.00	12,893.11	18,000.00	12,936.00	15,000.00	1.48%	(3,000.00)
60-60-5350	Sewer System R&M	20,000.00	39,546.42	15,000.00	19,858.55	5,000.00	0.49%	(10,000.00)
60-60-5360	Sign R&M	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5370	Street R&M	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5381	Vehicle R&M	3,000.00	2,089.75	3,000.00	2,547.00	3,000.00	0.30%	0.00
60-60-5382	Vehicle Supplies	18,000.00	18,828.66	14,000.00	14,051.52	17,000.00	1.67%	3,000.00
60-60-5390	Water System R&M	15,000.00	14,411.09	14,000.00	22,173.07	24,000.00	2.36%	10,000.00
60-60-5410	Accounting & Audit	12,000.00	11,800.00	15,000.00	0.00	15,000.00	1.48%	0.00
60-60-5422	Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5424	EMS Expense	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5430	Fees & Permits	10,000.00	10,338.73	6,000.00	5,596.36	6,000.00	0.59%	0.00
60-60-5435	Grant Expense	0.00	0.00	30,095.00	48,751.26	58,571.00	5.76%	28,476.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00	0.00	16,365.93	17,500.00	1.72%	17,500.00
60-60-5438	Inspection Cost	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5440	Insurance-Auto	2,608.00	2,608.00	2,600.00	2,560.74	2,565.00	0.25%	(35.00)
60-60-5441	Insurance-Liability	2,193.00	2,192.60	2,200.00	2,203.63	2,205.00	0.22%	5.00
60-60-5442	Insurance-Property	2,965.00	2,965.17	3,000.00	3,169.07	3,170.00	0.31%	170.00
60-60-5445	Janitorial Service	0.00	0.00	2,500.00	1,330.00	2,000.00	0.20%	(500.00)
60-60-5450	Lab Services & Testing	12,500.00	11,604.29	12,500.00	8,555.64	11,700.00	1.15%	(800.00)
60-60-5452	Legal & Advertising	1,700.00	1,642.98	700.00	0.00	500.00	0.05%	(200.00)
60-60-5455	Maintenance Contracts	9,950.00	10,078.50	10,000.00	0.00	0.00	0.00%	(10,000.00)
60-60-5456	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5460	Ordinance Enforcement	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5465	Refuse Charge	2,500.00	2,411.64	3,200.00	1,591.07	2,500.00	0.25%	(700.00)
60-60-5470	Rent-Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5471	Rent-Building	9,000.00	9,000.00	9,000.00	0.00	9,000.00	0.89%	0.00
60-60-5475	Riverbend Fees	5,300.00	5,449.53	13,000.00	4,031.38	6,200.00	0.61%	(6,800.00)
60-60-5480	Street Repairs-Contract	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5485	Special Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5488	Telephone & Radio	6,600.00	5,713.95	6,600.00	5,689.02	6,600.00	0.65%	0.00
60-60-5489	Uniforms	2,150.00	2,271.85	2,400.00	1,627.74	2,400.00	0.24%	0.00
60-60-5490	Utilities	35,000.00	35,856.21	35,000.00	22,063.13	36,000.00	3.54%	1,000.00
60-60-5495	Water Purchases	190,000.00	175,589.04	185,000.00	131,041.29	185,000.00	18.19%	0.00
60-60-5498	Website	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5610	Office Furniture & Equipment	410.00	0.00	1,200.00	1,235.07	1,400.00	0.14%	200.00
60-60-5620	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5630	Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5640	Buildings	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5650	Improvements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5660	Signs New	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5670	Street New	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5810	Amortizations	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5820	Uncollectible Accounts	0.00	420.94	0.00	0.00	0.00	0.00%	0.00
60-60-5830	Other	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-5910	Depreciation	0.00	211,344.08	0.00	138,000.00	192,000.00	18.88%	192,000.00
60-60-6111	Interest Income-Revenue	(325.00)	(331.81)	(297.00)	(113.52)	(125.00)	-0.01%	172.00
60-60-6112	Interest Income-Construction	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6113	Interest Income-Escrow	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6114	Interest Income-Grants	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6115	Interest Income-Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6116	Interest Income-Reserve	(60.00)	(63.17)	(60.00)	(36.00)	(43.00)	0.00%	17.00
60-60-6117	Interest Income-Bonds	(40.00)	(44.53)	(42.00)	(28.75)	(30.00)	0.00%	12.00

EXHIBIT A - AMENDMENT 1

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
60-60-6118	Interest Income-Loan	(295.00)	(293.69)	(290.00)	(61.40)	(80.00)	-0.01%	210.00
60-60-6150	Adjustment to Market	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6160	Grant Income-WS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6166	Transfers in	0.00	(19,860.85)	0.00	(13,494.10)	0.00	0.00%	0.00
60-60-6211	Interest Expense-1989 Bonds	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6212	Interest Expense-2003A Bonds	0.00	20,329.17	0.00	10,008.75	20,017.50	1.97%	20,017.50
60-60-6213	Interest Expense-2003B Bonds	0.00	20,499.17	0.00	10,093.75	20,187.50	1.99%	20,187.50
60-60-6214	Interest Expense-2005 Bond	0.00	8,657.50	0.00	7,897.50	7,897.50	0.78%	7,897.50
60-60-6215	Interest Expense-2017 Loan	0.00	16,607.26	0.00	0.00	15,005.00	1.48%	15,005.00
60-60-6231	Paying Agent Fees	1,550.00	1,550.00	0.00	1,550.00	1,550.00	0.15%	1,550.00
60-60-6250	Gain/Loss on Disposal	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6266	Transfers Out	247,200.00	77,591.68	185,460.00	9,767.79	18,000.00	1.77%	(167,460.00)
	Total	960,011.00	1,036,933.85	932,996.00	719,346.44	1,016,920.50	100.00%	83,924.50
	TOTAL CASH + REVENUES-EXPENSES	133,451.54	136,164.16	202,636.58	178,853.28	130,805.08		

WATER & SEWER MAINTENANCE FUND								
FY 2019/2020 BUDGET AMENDMENT 1								
Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET	% OF BUDGET	AMT OF CHANGE
61-1000	Consolidated Cash	71,715.97	71,715.97	124,629.66	98,171.40	124,629.66		
61-1431	Cash - Maintenance - MM	8,680.10	8,680.10	8,739.54	8,756.25	8,739.54		
	Total Cash on Hand	80,396.07	80,396.07	133,369.20	106,927.65	133,369.20		
61-4499	Miscellaneous-W&S	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	0.00	0.00	0.00	0.00	0.00		0.00
61-60-5310	Building & Grounds R&M	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5315	Equipment R&M	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5350	Sewer System R&M	13,500.00	0.00	15,000.00	0.00	0.00	0.00%	(15,000.00)
61-60-5381	Vehicle R&M	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5390	Water System R&M	10,700.00	3,625.43	0.00	9,500.00	9,500.00	-111.53%	9,500.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5610	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5620	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5630	Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5640	Buildings	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5650	Improvements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5660	Signs New	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-5670	Street New	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
61-60-6111	Interest Income-Revenue	(88.00)	(87.77)	(60.00)	(16.71)	(18.20)	0.21%	41.80
61-60-6166	Transfers in	(78,000.00)	(78,000.00)	(18,000.00)	(13,500.00)	(18,000.00)	211.31%	0.00
61-60-6266	Transfers Out	0.00	21,489.21	0.00	30,458.26	0.00	0.00%	0.00
	Total	(53,888.00)	(52,973.13)	(3,060.00)	26,441.55	(8,518.20)	100.00%	(5,458.20)
	TOTAL CASH + REVENUES-EXPENSES	134,284.07	133,369.20	136,429.20	80,486.10	141,887.40		