

ORDINANCE NO. 20-02-36

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 second such action that has taken place since the October 1, 2019 effective date of the City's current budget cycle; and

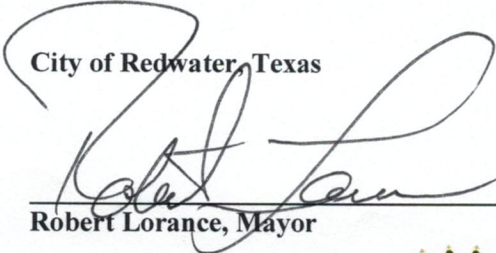
WHEREAS, this budget amendment will be accomplished through re-evaluated projection forecasts of revenues, and the relocation of previously allocated funds, and re-evaluated projection forecasts of expenditures; and the use of certain funds available in the various funds' cash balance accounts;

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

- (1) Ordinance No. 20-02-36 shall call for the change of anticipated revenues as lined out in the attached document (Exhibit A – Amended 2) and changes in anticipated expenses also lined out in the attached document for fiscal year 2019/2020.
- (2) The attached document (Exhibit A – Amended 2) showing specific line item changes associated with Budget Amendment No. 2 are hereby incorporated into and made a permanent portion of this Ordinance.
- (3) Ordinance No. 20-02-36 is hereby adopted and shall constitute the second 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 14th day of September, 2020.

City of Redwater, Texas


Robert Lorange, Mayor

ATTEST:

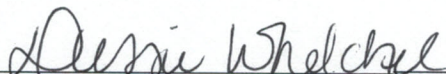

Dessie Welchel, City Secretary, TRMC/ Finance Director



EXHIBIT A - AMENDED 2

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 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
10-1000	Cash	223,351.72	223,351.72	147,010.17	137,542.34	147,010.17	147,010.17		
10-1140	Savings	34,532.53	34,532.53	34,803.74	34,898.82	34,803.74	34,803.74		
10-1210	Investments	23,692.54	23,692.54	23,799.33	23,942.74	23,799.33	23,799.33		
	Total Cash on Hand	281,576.79	281,576.79	205,613.24	196,383.90	205,613.24	205,613.24		
10-4010	Property Taxes	51,500.00	53,064.36	52,000.00	53,660.22	53,000.00	53,000.00	29.64%	0.00
10-4012	Franchise Taxes	28,500.00	23,855.88	25,000.00	22,233.03	24,000.00	23,000.00	12.86%	(1,000.00)
10-4014	Sales Taxes	42,000.00	42,976.07	43,000.00	45,379.25	44,000.00	48,000.00	26.84%	4,000.00
10-4016	Refuse Income	32,000.00	31,471.20	33,000.00	27,611.36	33,000.00	33,000.00	18.46%	0.00
10-4018	Rental Income	9,000.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	5.03%	0.00
10-4020	EMS-Bowie County	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00	6,000.00	3.36%	0.00
10-4021	Building Permits	10,000.00	10,292.60	500.00	1,581.52	1,500.00	1,500.00	0.84%	0.00
10-4022	Mobile Home Permits	100.00	105.00	100.00	80.00	100.00	100.00	0.06%	0.00
10-4024	Other Permits	280.00	280.00	0.00	100.00	100.00	100.00	0.06%	0.00
10-4026	Animal Licenses	0.00	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	200.00	0.11%	0.00
10-4030	Building Use Fees	0.00	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%	0.00
10-4034	Internet Fee	180.00	180.00	180.00	135.00	135.00	135.00	0.08%	0.00
10-4036	Interest-Gov't Funds	380.00	385.65	300.00	238.49	220.00	247.00	0.14%	27.00
10-4038	Beautification Income	0.00	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	530.00	0.30%	0.00
10-4042	Lease Income	3,600.00	3,600.00	3,600.00	3,000.00	3,600.00	3,600.00	2.01%	0.00
10-4050	Intergovernmental Income	0.00	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%	0.00
10-4060	Discounts Taken-Gov't Funds	0.00	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	400.00	0.22%	0.00
10-4470	Discounts Taken	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	185,161.00	182,830.44	173,730.00	160,146.58	175,785.00	178,812.00	100.00%	3,027.00
10-20-5110	Salaries-Administration	44,200.00	44,179.04	44,000.00	40,703.64	46,100.00	46,100.00	22.61%	0.00
10-20-5113	Salaries-Office	22,700.00	22,720.14	23,000.00	22,726.39	25,400.00	25,400.00	12.45%	0.00
10-20-5120	Contract Labor	500.00	0.00	500.00	0.00	0.00	0.00	0.00%	0.00
10-20-5122	Accrued Payroll	0.00	359.34	0.00	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%	0.00
10-20-5130	Group Insurance	10,515.00	9,643.56	10,100.00	8,673.60	9,950.00	9,950.00	4.88%	0.00
10-20-5132	Workman's Comp Insurance	2,730.00	2,729.05	2,800.00	2,215.04	2,215.00	2,215.00	1.09%	0.00
10-20-5140	Retirement Expense	2,200.00	2,205.33	2,245.00	2,103.14	2,375.00	2,375.00	1.16%	0.00
10-20-5142	Taxes-Payroll	5,130.00	5,132.49	5,130.00	5,140.62	5,720.00	5,720.00	2.80%	0.00
10-20-5145	Employee Expenses	200.00	0.00	200.00	0.00	200.00	200.00	0.10%	0.00
10-20-5160	Training	500.00	260.00	1,000.00	595.00	600.00	635.00	0.31%	35.00
10-20-5162	Travel/Mileage	1,000.00	826.72	2,000.00	1,489.06	1,500.00	1,500.00	0.74%	0.00
10-20-5164	Books & Subscriptions	450.00	435.50	450.00	456.50	460.00	460.00	0.23%	0.00
10-20-5166	Dues & Memberships	1,350.00	1,342.00	1,800.00	947.00	1,350.00	1,350.00	0.66%	0.00
10-20-5168	Employee Licences	0.00	0.00	100.00	20.00	20.00	20.00	0.01%	0.00
10-20-5170	Awards & Recognitions	0.00	0.00	100.00	0.00	100.00	100.00	0.05%	0.00
10-20-5230	Election Expense	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00%	0.00
10-20-5235	Miscellaneous Expense	1,000.00	790.24	1,000.00	1,068.05	1,070.00	1,070.00	0.52%	0.00
10-20-5240	Office Supplies & Expenses	26,000.00	25,671.78	7,000.00	3,288.26	5,000.00	4,500.00	2.21%	(500.00)
10-20-5250	Postage	250.00	239.19	250.00	162.36	250.00	250.00	0.12%	0.00
10-20-5260	Tools	0.00	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	773.99	1,500.00	1,000.00	0.49%	(500.00)
10-20-5330	Office Equipment R&M	500.00	0.00	500.00	0.00	300.00	300.00	0.15%	0.00
10-20-5410	Accounting & Audit	2,300.00	2,212.50	3,000.00	2,047.50	3,000.00	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	1,000.00	0.49%	0.00
10-20-5414	Appraisal District Fees	1,280.00	1,277.00	1,500.00	982.50	1,310.00	1,310.00	0.64%	0.00

EXHIBIT A - AMENDED 2

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
10-20-5420	Beautification Expences	150.00	101.39	500.00	37.96	300.00	300.00	0.15%	0.00
10-20-5430	Fees & Permits	0.00	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%	0.00
10-20-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00	0.00	7,903.74	8,500.00	8,500.00	4.17%	0.00
10-20-5438	Inspection Cost	500.00	198.50	1,500.00	1,554.00	1,500.00	1,700.00	0.83%	200.00
10-20-5440	Insurance-Auto	0.00	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	950.00	0.47%	0.00
10-20-5442	Insurance-Property	786.00	785.72	800.00	857.74	860.00	860.00	0.42%	0.00
10-20-5445	Janitorial Service	0.00	0.00	2,500.00	1,785.00	1,900.00	1,900.00	0.93%	0.00
10-20-5452	Legal & Advertising	150.00	232.62	175.00	0.00	100.00	100.00	0.05%	0.00
10-20-5455	Maintenance Contracts	375.00	375.00	550.00	375.00	375.00	375.00	0.18%	0.00
10-20-5460	Ordinance Enforcement	300.00	0.00	300.00	0.00	300.00	300.00	0.15%	0.00
10-20-5462	Pest Control	240.00	240.00	250.00	120.00	250.00	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%	0.00
10-20-5466	Recycle Expense	0.00	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%	0.00
10-20-5471	Rent-Building	0.00	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%	0.00
10-20-5485	Special Services	0.00	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	4,349.01	4,800.00	5,000.00	2.45%	200.00
10-20-5490	Utilities	5,200.00	5,215.03	5,200.00	3,689.92	4,500.00	4,900.00	2.40%	400.00
10-20-5498	Website	430.00	278.47	160.00	150.49	295.00	295.00	0.14%	0.00
10-20-6231	Paying Agent Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Total	140,520.00	134,124.97	128,010.00	115,914.54	134,050.00	133,885.00		(165.00)
10-22-5422	Emergency Management	500.00	0.00	1,000.00	3,286.00	3,000.00	3,500.00	1.72%	500.00
10-22-5424	EMS Expense	0.00	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	5,500.00	6,000.00	6,000.00	2.94%	0.00
	Total	6,500.00	6,000.00	7,000.00	8,786.00	9,000.00	9,500.00		500.00
10-24-5110	Salaries-Administration	0.00	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%	0.00
10-24-5120	Contract Labor	0.00	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%	0.00
10-24-5142	Taxes-Payroll	0.00	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%	0.00
10-24-5260	Tools	0.00	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	200.00	0.10%	0.00
10-24-5370	Street R&M	15,000.00	8,625.56	30,000.00	20,452.03	37,000.00	37,000.00	18.14%	0.00
	Total	16,500.00	9,745.56	30,500.00	20,452.03	37,200.00	37,200.00		0.00
10-26-5340	Park Expense	8,000.00	6,009.15	30,000.00	23,000.00	23,000.00	23,000.00	11.28%	0.00
	Total	8,000.00	6,009.15	30,000.00	23,000.00	23,000.00	23,000.00		0.00
10-29-5610	Office Furniture & Equipment	200.00	184.54	500.00	139.99	500.00	150.00	0.07%	(350.00)
10-29-5620	Vehicles	0.00	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%	0.00
10-29-5640	Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
10-29-5650	Improvements	0.00	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	200.00	0.10%	0.00
	Total	200.00	184.54	700.00	139.99	700.00	350.00		(350.00)
10-40-6166	Transfers in	0.00	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		0.00
10-41-6266	Transfers Out	100,000.00	98,779.96	0.00	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		0.00
	Total Expenses	271,720.00	254,844.18	196,210.00	168,292.56	203,950.00	203,935.00	100.00%	(15.00)

EXHIBIT A - AMENDED 2

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
	TOTAL CASH + REVENUES-EXPENSES	195,017.79	209,563.05	183,133.24	188,237.92	177,448.24	180,490.24		

EXHIBIT A - AMENDED 2

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 2

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 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
60-1000	CONSOLIDATED CASH	107,060.99	107,060.99	153,468.24	254,482.76	153,468.24	153,468.24		
60-1140	CASH-SAVINGS	34,641.90	34,641.90	34,913.98	35,000.59	34,913.98	34,913.98		
60-1210	INVESTMENTS	5,923.65	5,923.65	5,950.36	5,977.27	5,950.36	5,950.36		
	Total Cash on Hand	147,626.54	147,626.54	194,332.58	295,460.62	194,332.58	194,332.58		
60-4410	Water Sales	770,000.00	842,802.08	770,000.00	647,818.83	790,000.00	800,000.00	82.59%	10,000.00
60-4420	Sewer Sales	108,000.00	112,957.42	108,000.00	92,833.05	108,000.00	110,000.00	11.36%	2,000.00
60-4430	Tapping Fees	21,500.00	20,250.00	22,000.00	13,200.00	13,200.00	14,300.00	1.48%	1,100.00
60-4432	Transfer Fee	2,700.00	2,700.00	2,300.00	2,580.00	2,300.00	2,700.00	0.28%	400.00
60-4434	Inspection Fee	620.00	590.00	800.00	330.00	360.00	360.00	0.04%	0.00
60-4436	Returned Check Fee	750.00	875.00	700.00	400.00	600.00	600.00	0.06%	0.00
60-4438	Shut Off Fee	16,000.00	15,513.72	15,000.00	5,937.35	7,000.00	10,000.00	1.03%	3,000.00
60-4439	Reconnect Fee	25.00	0.00	50.00	25.00	25.00	25.00	0.00%	0.00
60-4440	Sewer Dump Fees	1,700.00	1,980.00	1,800.00	1,330.00	1,200.00	1,330.00	0.14%	130.00
60-4442	Tampering Fees	0.00	(200.00)	0.00	200.00	200.00	200.00	0.02%	0.00
60-4443	Repair Fees			0.00	250.00	150.00	250.00	0.03%	100.00
60-4444	Backflow Fees	0.00	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	16,940.04	19,000.00	20,000.00	2.06%	1,000.00
60-4455	Road Bore Charge	2,000.00	2,000.00	1,000.00	2,500.00	1,000.00	2,500.00	0.26%	1,500.00
60-4456	Insurance Proceeds	0.00	0.00	0.00	10,197.50	10,198.00	10,198.00	1.05%	0.00
60-4457	Clean Up Fees	40.00	40.00	50.00	0.00	0.00	0.00	0.00%	0.00
60-4460	Line Extension	0.00	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%	0.00
60-4470	Discounts Taken	0.00	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	160.00	0.02%	0.00
	Total	945,836.00	1,025,471.47	941,300.00	794,704.65	953,393.00	972,623.00	100.41%	19,230.00
60-60-5110	Salaries-Administration	0.00	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	147,621.91	150,000.00	163,000.00	13.78%	(20,000.00)
60-60-5112	Salaries-Meter Reading	0.00	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	23,939.53	40,500.00	30,500.00	2.58%	14,500.00
60-60-5118	Certification Pay	1,100.00	1,100.00	1,200.00	1,100.00	1,200.00	1,200.00	0.10%	0.00
60-60-5120	Contract Labor	28,000.00	28,188.25	28,000.00	24,110.54	26,700.00	26,700.00	2.26%	(1,300.00)
60-60-5122	Accrued Payroll	0.00	193.72	0.00	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%	0.00
60-60-5130	Group Insurance	28,700.00	24,282.76	30,000.00	17,927.08	22,000.00	21,000.00	1.78%	(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	6,700.00	0.57%	(2,300.00)
60-60-5140	Retirement Expense	6,500.00	6,612.24	6,700.00	5,597.92	6,500.00	6,500.00	0.55%	(200.00)
60-60-5142	Taxes-Payroll	15,500.00	15,449.03	15,500.00	13,887.95	15,000.00	15,500.00	1.31%	(500.00)
60-60-5145	Employee Expenses	1,500.00	782.57	1,500.00	1,795.86	1,500.00	1,850.00	0.16%	0.00
60-60-5160	Training	1,000.00	895.00	1,500.00	905.00	1,500.00	1,500.00	0.13%	0.00
60-60-5162	Travel/Mileage	1,800.00	2,121.88	2,000.00	507.87	1,000.00	800.00	0.07%	(1,000.00)
60-60-5164	Books & Subscriptions	0.00	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	100.00	0.01%	0.00
60-60-5168	Employee Licences	150.00	111.00	230.00	111.00	230.00	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%	0.00
60-60-5220	Chemicals	19,400.00	20,062.21	19,000.00	16,470.91	19,000.00	19,000.00	1.61%	0.00
60-60-5235	Miscellaneous Expense	500.00	733.19	500.00	0.00	300.00	300.00	0.03%	(200.00)
60-60-5240	Office Supplies & Expenses	5,500.00	3,572.92	13,000.00	3,316.74	5,000.00	4,000.00	0.34%	(8,000.00)
60-60-5250	Postage	5,000.00	4,753.71	4,800.00	4,240.41	4,800.00	4,800.00	0.41%	0.00
60-60-5260	Tools	2,000.00	2,014.95	2,000.00	1,215.78	1,500.00	1,500.00	0.13%	(500.00)
60-60-5310	Building & Grounds R&M	1,800.00	1,737.86	2,000.00	552.42	1,000.00	1,000.00	0.08%	(1,000.00)
60-60-5315	Equipment R&M	500.00	85.00	2,000.00	1,264.10	1,000.00	1,500.00	0.13%	(1,000.00)
60-60-5316	Equipment Supplies	5,500.00	3,813.37	5,500.00	3,220.93	4,500.00	4,500.00	0.38%	(1,000.00)
60-60-5320	Meter Replacements	4,000.00	0.00	3,500.00	2,700.00	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	200.00	0.02%	0.00
60-60-5335	Operating Supplies	15,000.00	12,893.11	18,000.00	15,723.81	15,000.00	16,000.00	1.35%	(3,000.00)
60-60-5350	Sewer System R&M	20,000.00	39,546.42	15,000.00	15,463.65	5,000.00	16,000.00	1.35%	(10,000.00)
60-60-5360	Sign R&M	0.00	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%	0.00

EXHIBIT A - AMENDMENT 2

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
60-60-5381	Vehicle R&M	3,000.00	2,089.75	3,000.00	2,716.00	3,000.00	3,000.00	0.25%	0.00
60-60-5382	Vehicle Supplies	18,000.00	18,828.66	14,000.00	17,758.01	17,000.00	18,000.00	1.52%	3,000.00
60-60-5390	Water System R&M	15,000.00	14,411.09	14,000.00	23,875.43	24,000.00	24,000.00	2.03%	10,000.00
60-60-5410	Accounting & Audit	12,000.00	11,800.00	15,000.00	10,920.00	15,000.00	15,000.00	1.27%	0.00
60-60-5422	Emergency Management	0.00	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%	0.00
60-60-5430	Fees & Permits	10,000.00	10,338.73	6,000.00	5,606.89	6,000.00	6,000.00	0.51%	0.00
60-60-5435	Grant Expense	0.00	0.00	30,095.00	50,401.26	58,571.00	58,571.00	4.95%	28,476.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	0.00	0.00	17,340.93	17,500.00	19,500.00	1.65%	17,500.00
60-60-5438	Inspection Cost	0.00	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	2,565.00	0.22%	(35.00)
60-60-5441	Insurance-Liability	2,193.00	2,192.60	2,200.00	2,203.63	2,205.00	2,205.00	0.19%	5.00
60-60-5442	Insurance-Property	2,965.00	2,965.17	3,000.00	3,169.07	3,170.00	3,170.00	0.27%	170.00
60-60-5445	Janitorial Service	0.00	0.00	2,500.00	1,785.00	2,000.00	2,000.00	0.17%	(500.00)
60-60-5450	Lab Services & Testing	12,500.00	11,604.29	12,500.00	10,403.32	11,700.00	11,700.00	0.99%	(800.00)
60-60-5452	Legal & Advertising	1,700.00	1,642.98	700.00	0.00	500.00	500.00	0.04%	(200.00)
60-60-5455	Maintenance Contracts	9,950.00	10,078.50	10,000.00	0.00	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%	0.00
60-60-5460	Ordinance Enforcement	0.00	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	1,744.67	2,500.00	2,500.00	0.21%	(700.00)
60-60-5470	Rent-Equipment	0.00	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	9,000.00	0.76%	0.00
60-60-5475	Riverbend Fees	5,300.00	5,449.53	13,000.00	5,277.11	6,200.00	20,000.00	1.69%	(6,800.00)
60-60-5480	Street Repairs-Contract	0.00	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%	0.00
60-60-5488	Telephone & Radio	6,600.00	5,713.95	6,600.00	7,347.33	6,600.00	8,400.00	0.71%	0.00
60-60-5489	Uniforms	2,150.00	2,271.85	2,400.00	1,892.07	2,400.00	2,400.00	0.20%	0.00
60-60-5490	Utilities	35,000.00	35,856.21	35,000.00	27,659.46	36,000.00	36,000.00	3.04%	1,000.00
60-60-5495	Water Purchases	190,000.00	175,589.04	185,000.00	171,551.88	185,000.00	211,000.00	17.84%	0.00
60-60-5498	Website	0.00	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	1,389.06	1,400.00	1,400.00	0.12%	200.00
60-60-5620	Vehicles	0.00	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%	0.00
60-60-5640	Buildings	0.00	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%	0.00
60-60-5660	Signs New	0.00	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%	0.00
60-60-5810	Amortizations	0.00	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%	0.00
60-60-5830	Other	0.00	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	174,000.00	192,000.00	192,000.00	16.23%	192,000.00
60-60-6111	Interest Income-Revenue	(325.00)	(331.81)	(297.00)	(131.24)	(125.00)	(140.00)	-0.01%	172.00
60-60-6112	Interest Income-Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
60-60-6113	Interest Income-Escrow	0.00	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%	0.00
60-60-6115	Interest Income-Maintenance	0.00	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)	(41.35)	(43.00)	(43.00)	0.00%	17.00
60-60-6117	Interest Income-Bonds	(40.00)	(44.53)	(42.00)	(30.11)	(30.00)	(30.00)	0.00%	12.00
60-60-6118	Interest Income-Loan	(295.00)	(293.69)	(290.00)	(75.59)	(80.00)	(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%	0.00
60-60-6160	Grant Income-WS	0.00	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	(26,837.59)	0.00	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%	0.00
60-60-6212	Interest Expense-2003A Bonds	0.00	20,329.17	0.00	20,017.50	20,017.50	20,017.50	1.69%	20,017.50
60-60-6213	Interest Expense-2003B Bonds	0.00	20,499.17	0.00	20,187.50	20,187.50	20,187.50	1.71%	20,187.50
60-60-6214	Interest Expense-2005 Bond	0.00	8,657.50	0.00	7,897.50	7,897.50	7,897.50	0.67%	7,897.50
60-60-6215	Interest Expense-2017 Loan	0.00	16,607.26	0.00	0.00	15,005.00	15,005.00	1.27%	15,005.00
60-60-6231	Paying Agent Fees	1,550.00	1,550.00	0.00	1,550.00	1,550.00	1,550.00	0.13%	1,550.00
60-60-6250	Gain/Loss on Disposal	0.00	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	12,763.98	18,000.00	18,000.00	1.52%	(167,460.00)
	Total	960,011.00	1,036,933.85	932,996.00	883,221.02	1,016,920.50	1,075,655.50	90.93%	83,924.50
	Principal Payment-2003A Bonds	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00	12,000.00	1.01%	0.00
	Principal Payment-2003B Bonds	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00	12,000.00	1.01%	0.00

EXHIBIT A - AMENDMENT 2

Account #	Account Description	2018-2019 BUDGET	18/19 ACTUAL	2019-2020 BUDGET	19/20 ACTUAL YTD	19/20 AMEND BUDGET 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
	Principal Payment-2005 Bonds	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	2.54%	0.00
	Principal Payment-2017 Loan	49,998.88	49,998.88	51,619.34		53,292.32	53,292.32	4.51%	0.00
	Expenses + Debt Payments	1,062,009.88	1,138,932.73	1,038,615.34	937,221.02	1,124,212.82	1,182,947.82	100.00%	
	Total Expenses less Depreciation	1,062,009.88	927,588.65	1,038,615.34	763,221.02	932,212.82	990,947.82		
	TOTAL CASH + REVENUES-EXPENSES	31,452.66	245,509.36	97,017.24	326,944.25	215,512.76	176,007.76		

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 1	19/20 AMEND BUDGET 2	% OF BUDGET	AMT OF CHANGE
61-1000	Consolidated Cash	71,715.97	71,715.97	124,629.66	98,171.40	124,629.66	124,629.66		
61-1431	Cash - Maintenance - MM	8,680.10	8,680.10	8,739.54	8,756.25	8,739.54	8,739.54		
	Total Cash on Hand	80,396.07	80,396.07	133,369.20	106,927.65	133,369.20	133,369.20		
61-4499	Miscellaneous-W&S	0.00	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		0.00
61-60-5310	Building & Grounds R&M	0.00	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%	0.00
61-60-5350	Sewer System R&M	13,500.00	0.00	15,000.00	0.00	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%	0.00
61-60-5390	Water System R&M	10,700.00	3,625.43	0.00	9,500.00	9,500.00	9,500.00	-111.51%	9,500.00
60-60-5437	INFORMATION TECHNOLOGY (IT)	0.00	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%	0.00
61-60-5620	Vehicles	0.00	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%	0.00
61-60-5640	Buildings	0.00	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%	0.00
61-60-5660	Signs New	0.00	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%	0.00
61-60-6111	Interest Income-Revenue	(88.00)	(87.77)	(60.00)	(18.17)	(18.20)	(19.50)	0.23%	41.80
61-60-6166	Transfers in	(78,000.00)	(78,000.00)	(18,000.00)	(16,500.00)	(18,000.00)	(18,000.00)	211.28%	0.00
61-60-6266	Transfers Out	0.00	21,489.21	0.00	30,458.26	0.00	0.00	0.00%	0.00
	Total	(53,888.00)	(52,973.13)	(3,060.00)	23,440.09	(8,518.20)	(8,519.50)	100.00%	(5,458.20)
	TOTAL CASH + REVENUES-EXPENSES	134,284.07	133,369.20	136,429.20	83,487.56	141,887.40	141,888.70		